



SHIRE OF KOJONUP

AGENDA

Ordinary Council Meeting

28 April 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, 28 April 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
21 April 202

AGENDA FOR AN ORDINARY COUNCIL MEETING TO BE HELD ON 28 April 2026

TABLE OF CONTENTS

1	DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS	4
2	ANNOUNCEMENTS FROM THE PRESIDING MEMBER	5
3	ATTENDANCE	5
3.1	APOLOGIES	5
3.2	APPROVED LEAVE OF ABSENCE	5
4	DECLARATION OF INTEREST	5
5	PUBLIC QUESTION TIME	5
5.1	RESPONSE TO PREVIOUSLY PUBLIC QUESTIONS TAKEN ON NOTICE	5
5.2	PUBLIC QUESTION TIME	5
6	CONFIRMATION OF MINUTES	6
6.1	ORDINARY COUNCIL MEETING 24 MARCH 2026	6
7	PRESENTATIONS	6
7.1	PETITIONS	6
7.2	PRESENTATIONS	6
7.3	DEPUTATIONS	6
7.4	DELEGATES REPORTS	6
8	METHOD OF DEALING WITH AGENDA BUSINESS	6
9	REPORTS	6
9.1	KEY PILLAR ‘LIFESTYLE’ REPORTS	6
9.2	KEY PILLAR ‘ECONOMICS’ REPORTS	6
9.3	KEY PILLAR ‘VISITATION’ REPORTS	6
9.4	KEY PILLAR ‘PERFORMANCE’ REPORTS	6
9.4.1	FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY FROM MARCH 2026	7
9.4.2	MONTHLY PAYMENT LISTING – MARCH 2026	10
9.4.3	FINANCIAL MANAGEMENT – RATES WRITE OFF	12
9.4.4	LEASE OF COUNCIL PROPERTY – 162 BLACKWOOD RD, KOJONUP – EOI	14
9.4.5	RESERVE ACCOUNT APPROPRIATENESS REVIEW 2025/2026	17
9.4.6	WORK HEALTH AND SAFETY – 2026 FRAMEWORK UPDATE: COMMITTEE TERMS OF REFERENCE, WHS POLICY, SAFETY MANAGEMENT PLAN AND DELEGATION INSTRUMENTS	32
9.4.7	COMMUNITY EMERGENCY SERVICES MANAGER REGIONAL STRUCTURAL CHANGE	38
9.4.8	DELEGATION OF AUTHORITY – APPROVAL TO KEEP MORE THAN TWO DOGS ON PREMISES (RANGER 008)	46
10	APPLICATIONS FOR LEAVE OF ABSENCE	52
11	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	52
12	QUESTIONS FROM MEMBERS WITHOUT NOTICE	52
13	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING	52
14	MEETING CLOSED TO THE PUBLIC	52
14.1	MATTERS FOR WHICH THE MEETING MAY BE CLOSED	52

14.2	PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC	53
15	CLOSURE	53
16	ATTACHMENTS	54

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 Mathwin	Deputy Shire President
Cr Wieringa	
Cr Radford	
Cr Mitchell	
Cr Mickle	
Cr Michael	

STAFF

Nerrida Robinson	Rates Officer
Estelle Lottering	Manager Regulatory Services
Jill Johnson	Deputy CEO
Chief Executive Officer	Grant Thompson

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

Not applicable

5.2 PUBLIC QUESTION TIME

6 CONFIRMATION OF MINUTES

6.1 ORDINARY COUNCIL MEETING 24 MARCH 2026

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

OFFICER RECOMMENDATION

That the Minutes of an Ordinary Council Meeting held 24 March 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

9.4.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY (MARCH 2026)

AUTHOR	Jill Johnson – Deputy Chief Executive Officer
DATE	Thursday 23/04/2026
ATTACHMENT(S)	9.4.1.1 – Monthly Financial Statements 1 March 2026 to 31 March 2026

<p>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>“The Cultural Experience Centre of the Great Southern”</i></p>		
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 March 2026.

BACKGROUND

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a Statement of Financial Activity each month, and to present it to an ordinary meeting of the Council within two (2) months after the end of the reporting period. The Statement of Financial Activity is the primary monthly financial reporting instrument and provides Council with an overview of the Shire’s financial performance against the adopted budget for the year to date.

COMMENT

The attached Statement of Financial Activity for the period March 2026 represents eight (9) months of the 2025/2026 financial year, or 75% of the year elapsed.

The statements are presented in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996 and Council Policy 2.1.6. The overall financial position of the Shire remains sound.

The following items are worthy of noting:

- Closing surplus position of \$3,395,762. This represents the net position after accounting for all operating revenues and expenditures to date, and is broadly consistent with the expected year-to-date budget position at this stage of the financial year.
- Capital expenditure has achieved 87.3% of budgeted projects at the nine-month mark, indicating solid delivery of the capital works program. Remaining projects are

expected to be progressed or completed prior to 30 June 2026, with any incomplete works to be considered for carryover as part of the 2026/2027 budget process.

- Cash holdings total \$5,128m, of which \$1,140m is held in cash-backed reserve accounts and \$3,988m in unrestricted cash. The Shire’s liquidity position remains strong and is sufficient to meet operational obligations and committed capital expenditure for the remainder of the financial year.
- Rates debtors outstanding equate to 11% of total rates raised for 2025/2026. This is within an acceptable range for this point in the financial year and is being actively managed. Follow-up action on overdue accounts is ongoing in accordance with the Shire’s debt recovery procedures.
- Major budget variations comparing year-to-date (amended) budget to year-to-date actuals are detailed on Page 11 of the statements, in accordance with Council Policy 2.1.6. Council’s attention is drawn to any significant variances noted therein; these are explained in the statements and do not represent a cause for concern unless otherwise indicated.
- Rates debtors outstanding equate to 11% of total rates raised for 2025/2026

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 34 (1) requires a local government to prepare a “Statement of Financial Activity” each month, reporting on the sources and applications of funds for the year to date. Regulation 34(4) requires the Statement to be presented to an ordinary meeting of the Council within two (2) months after the end of the month to which it relates. This report satisfies that requirement for the month ending 31 March 2026, with the meeting occurring on 28 April 2026.

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	<i>Budget Controls</i>	Cash Flow Budget and reporting to be implemented

	<p>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.</p>		
<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

That the monthly financial statements for the period ending 31 March 2026, as attached, be noted.

9.4.2 MONTHLY PAYMENTS LISTING – MARCH 2026

AUTHOR	Rachael Egerton-Warburton – Finance Officer (Creditors)
DATE	Tuesday, 21 April 2026
ATTACHMENT	9.4.2.1 - Monthly Payment Listing March 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 March 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.

SOUTHERN LINK 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 March 2026		31 March 2026
Municipal Cheques	14416	\$55,991.30
EFTs	37689-37858	\$933,814.23
Direct Debits		\$500,825.03
Total		\$1,490,630.56

be received.

9.4.3 FINANCIAL MANAGEMENT – RATES WRITE-OFFS

AUTHOR	Nerrida Robinson – Rates Officer
DATE	Thursday, 17 April 2026
ATTACHMENT	9.4.3.1 - Rates to be written off

<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 seek Council authorisation to the write-off of interest charges that were incorrectly levied against a number for rateable properties during a period in which the Shire of Kojonup was reviewing and correcting underlying rate account issues. The interest was generated automatically by the rates system and did not reflect amounts lawfully owing.

BACKGROUND

The Shire of Kojonup’s rates system accrues interest daily on outstanding rate balances. During a review of rating accounts, it was identified that several properties had been incorrectly rated, resulting in rate charges being raised in error. While the underlying rate errors were corrected, interest that had accrued against these accounts during the review period was not automatically reversed. The properties and the interest amounts affected are listed in [Attachment 9.4.4.1](#).

COMMENT

The interest charges listed in [Attachment 9.4.4.1](#) were generated automatically by the Shire’s rates system because of the incorrect rate assessments. As the underlying rates were raised in error, any interest flowing from those assessments is also incorrectly charged and should not be recoverable from the affected ratepayers.

The Rates Officer has reviewed each of the affected accounts and confirmed that the interest charges arose solely from the erroneous rate assessments. The total amount proposed to be written off is \$595.78. The CEO and DCEO have reviewed the accounts and concur with the officer’s assessment that write-off is appropriate in each case.

CONSULTATION

Chief Executive Officer
 Deputy Chief Executive Officer

STATUTORY REQUIREMENTS

Section 6.12(1)(b) of the Local Government Act 1995 provides that a local government may, by resolution, write off any amount of money. This is the applicable provision authorising Council to write off the incorrectly levied interest charges. Sections 6.25 to 6.82 of the Local Government Act 1995 and Sections 52 to 78 of the Local Government (Financial Management) Regulations 1996 also relate to property rating requirements and procedures more broadly.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The write-off of interest charges totalling \$585.78 will result in a reduction of revenue receivable by the Shire. As these amounts were incorrectly levied and do not represent revenue lawfully owing, the write-off does not constitute a material impact on the Shire's adopted budget. The amounts have been reviewed and are not considered to be material to the Shire's overall financial position. Any budget impact will be managed within existing operational allocations.

STRATEGIC/CORPORATE IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

Failure to write off the incorrectly levied interest charges carries reputational and legal risk for the Shire. Seeking payment of amounts that were not lawfully raised may expose the Shire to complaints, disputes, and potential legal challenge from affected ratepayers. Approving this write-off mitigates those risks and demonstrates sound and transparent financial administration.

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council, pursuant to Section 6.12(1)(b) of the Local Government Act 1995, resolves to write off interest charges totalling \$595.78 incorrectly levied against the properties listed in Attachment 9.4.4.1, on the basis that those charges were raised as a consequence of rate assessments that were themselves raised in error.

9.4.4 LEASE OF COUNCIL PROPERTY – 162 BLACKWOOD ROAD, KOJONUP – EXPRESSION OF INTEREST

AUTHOR	Du-wayne Lottering – Property Services Manager
DATE	Thursday 23 April 2026
ATTACHMENT(S)	9.4.4.1 – George Church Community Medical Centre Inc. Tender 162 Blackwood Road 9.4.4.1 – EOI Offer

‘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 3.1.7 – Determine responsibilities for all assets and review and update lease conditions where other entities have partial or full responsibility for assets on Council managed land.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to consider an Expression of Interest received for the lease of Lot 162 Blackwood Road, Kojonup.

BACKGROUND

Lot 162 Blackwood Road, Kojonup, represents approximately 34 hectares of agricultural land situated between Kojonup’s industrial estate and the Showgrounds/Sporting Precinct on Blackwood Road. Previously, this land has been leased for farming purposes.

The most recent lease over this land expired early 2026. Following expiry, a public Expression of Interest process was undertaken in accordance with the *Local Government (Functions and General) Regulations 1996*. The EOI process closed on 9 April 2026 at 4pm.

The lease conditions advertised as part of the EOI process included the following:

- Term of lease to be for a period of three (3) years;
- The lessee accepts the property on an ‘as is’ basis;
- The lessee is to maintain perimeter fences at the current standards;

- The Shire of Kojonup will not be liable for any issues arising from fencing and/or containment of stock;
- The lessee is responsible for managing and minimising any fire hazard and complying with any relevant conditions of the annual fire break order; and
- 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.

COMMENT

One Expression of Interest was received by the close of the EOI period. The EOI was submitted by George Church Community Medical Centre Inc. (GCCMC), represented by Cathy Ivey (Secretary), on 9 April 2026 ([Attachment 9.4.3.1](#) and [Attachment 9.4.3.2](#)).

GCCMC has proposed the following lease terms:

- Term: Three (3) years, commencing 10 April 2026;
- Annual lease payment: \$2,500 per year;
- Intended use: Cropping, undertaken to the standard of accepted district farming practices.

GCCMC noted in its submission although it was unable to access the full tender documentation it confirmed its intention to comply with the advertised lease conditions.

As the only proponent it is recommended that Council resolve to lease 162 Blackwood Road, Kojonup, to George Church Community Medical Centre Inc. and delegate authority to the Chief Executive Officer to negotiate and execute the lease agreement.

CONSULTATION

A public Expression of Interest process was undertaken in accordance with *regulation 30 of the Local Government (Functions and General) Regulations 1996*. One EOI was received from George Church Community Medical Centre Inc. No further external consultation has been undertaken.

STATUTORY REQUIREMENTS

Local Government Act 1995 s. 3.58 – Disposing of property: A lease of land constitutes a disposal of property under this section. Under s. 3.58(2)(b), a local government may dispose of property by public tender. Where a public EOI process has been conducted and a submission received, Council may consider awarding the lease on that basis.

Local Government (Functions and General) Regulations 1996 r. 30 – Dispositions of property excluded from Act s. 3.58: Under r. 30(2a)(b), a disposition of property is an exempt disposition if the property is disposed of within 6 months after it has been the subject of a public tender/EOI process but either no tender is received or any tender received is unacceptable. This provision may also be relevant where a compliant EOI is received following the close of the formal advertising period.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

If Council resolves to award the lease to George Church Community Medical Centre Inc., the Shire will receive \$2,500 per annum for the three-year lease term, totalling \$7,500 over the lease period. There will also be a reduction in fire hazard control costs for the Shire, as the lessee is responsible for managing and minimising fire hazard on the land under the advertised lease conditions.

RISK MANAGEMENT IMPLICATIONS

The formation of a lease for 162 Blackwood Road defines the terms that apply to all parties and reduces ambiguity if any issue arises during the lease term. A lease arrangement ensures the land is actively managed, fire hazard is minimised, and the Shire receives rental revenue. Failure to lease the land leaves it unmanaged, increasing fire hazard risk and foregoing revenue.

GCCMC's EOI noted it was unable to access all tender documentation at the time of submission; it is recommended that the CEO ensure full lease conditions are confirmed with GCCMC prior to execution of the lease agreement.

ASSET MANAGEMENT IMPLICATIONS

Leasing of 162 Blackwood Road, Kojonup, ensures the use, maintenance and fire hazard reduction of this land asset whilst also providing revenue to the Shire.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. accept the Expression of Interest received from the George Church Community Medical Centre Inc. for \$2,500.00 per annum for the lease of 162 Blackwood Road, Kojonup, for a three (3) year period commencing 10 April 2026 and concluding 9 April 2029, for cropping purposes; and,
2. Delegates authority to the Chief Executive Officer to negotiate and execute the standard lease agreement for 162 Blackwood Road, Kojonup, with George Church Community Medical Centre Inc., in accordance with the advertised lease conditions.

9.4.5 RESERVE ACCOUNT APPROPRIATENESS REVIEW – 2025/2026

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Wednesday, 14 April 2026
ATTACHMENT(S)	Nil

‘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 consider:

1. the annual review of appropriateness of each reserve account in accordance with Council Policy; and,
2. the Audit Risk and Improvement Committee recommendation to create a new reserve, and,
3. changes to *Financial Policy 2.1.6* to reflect the changes of decisions ratified by Council related to reserves.

BACKGROUND

Council resolved, at its Ordinary Meeting held 29 November 2022, that a review of the Reserves should be conducted and presented to its 7 February 2022 meeting:

“That Council defers the presentation of the following information to its 7 February 2023 Ordinary Meeting:

A report on how the reserve accounts operation could be enhanced in respect to the following, but not to the exclusion of other issues that appear during the process:

- *Council motions regarding contributions.*
- *Timing of cash movements.*
- *Monthly reporting of account balances.*
- *Detail provided in budgeting of reserve account transfers.*
- *The concept of saving for plant and equipment purchases versus borrowing the capital required at the time of purchase.”*

Post this review and after consideration of public comment the Council moved to seek community feedback on a recommendation to rationalise the number of reserves from 33 reserves (including Springhaven Lodge Bonds reserve) to 8 reserves at a 28 February 2023 Special Council Meeting:

15/23 Moved Cr Gale

Seconded Cr Wieringa

That:

The annual review undertaken addressing the appropriateness of all reserve accounts' purposes, financial sustainability, suitability of current balances, and deficiencies for the funding of asset management and future projects as identified in forward plans be received;

The Council advertises the proposed recommended changes, as presented, in accordance with section 6.11 of the Local Government Act 1995 Reserve Accounts and including the following changes:

- 1. the Community Grant Scheme Reserve be renamed the Memorial Hall - Theatrical Infrastructure Reserve with nil change to the Terms of Reference; and*
- 2. the Plant and Equipment Reserve be renamed the Emergency Plant Repair and Replacement Reserve with the Terms of Reference to include repairs and funds being capped at \$250,000 with any surplus returned to the Shire of Kojonup Municipal Fund; and*

If nil public submissions are received the Council authorises the Chief Executive Officer to action the changes in the 2022/23 budget review; and that the 2023/2024 draft budget include the streamlined and reduced number of reserves as recommended.

CARRIED BY ABSOLUTE MAJORITY

7/0

This review recommended the following reserves to be maintained/merged as follows:

1. Employee Leave
2. Springhaven Lodge (Bonds)
3. Sports Complex P&E Upgrade & Renewal (Newly Merged Reserve)
4. Independent Living Units
5. Plant Replacement
6. Landfill Waste Management
7. Low Income Housing
8. The Kodja Place P&E, Upgrade & Renewal (Newly Merged Reserve)

Post community Consultation the Council moved the following motion at a May 2023 Ordinary Council meeting:

55/23 Moved Cr Egerton-Warburton

Seconded Cr F Webb

That, having received and considered formal Community feedback as per s. 6.11 of the Local Government Act 1995 (Reserve Accounts):

1. *The annual review undertaken by the Council at the formal Council meeting on 28 February 2023 addressing the appropriateness of all reserve accounts' purposes, financial sustainability, suitability of current balances, and deficiencies for the funding of asset management, be adopted, as presented, including the following changes:*
 - a. *the Community Grant Scheme Reserve be renamed the Memorial Hall - Theatrical Infrastructure Reserve with nil change to the Terms of Reference; and,*
 - b. *the Plant and Equipment Reserve be renamed the Emergency Plant Repair and Replacement Reserve with the Terms of Reference to include repairs and funds being capped at \$250,000 with any surplus returned to the Shire of Kojonup Municipal Fund; and,*
 - c. *the NRM Reserve be retained with its current terms of reference; and*
2. *Council authorises the Chief Executive Officer to action the changes in the 2022/23 budget review and that the 2023/2024 draft budget include the streamlined and reduced number of reserves as recommended.*

CARRIED BY ABSOLUTE MAJORITY 8/0

As a result of Community feedback the Council moved the above motion to retain the:

1. Community Grants Reserve (to be renamed to the Memorial Hall Theatrical Reserve); and
2. The Natural Reserve Management Reserve.

Since the review, the Springhaven Lodge (Bonds) reserve has been closed as per the major land transaction to Hall & Prior.

In 2025 Council further instructed the CEO to investigate the appropriateness of an unplanned capital and maintenance expenditure reserve on properties and assets as per the Audit Risk & improvement Committee recommendation as follows:

COUNCIL Motion 60/25 Moved Cr Mathwin Seconded Cr Mickle

That Council instruct the CEO to investigate creating a reserve appropriateness reserve fund specifically to be used for unplanned capital and maintenance expenditure on properties and assets.

CARRIED 6/0

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

The recommendation from this investigation is for consideration in this report.

Council Policy 2.1.6 – ‘Financial Governance’ has a section relating to reserve accounts, which states as follows:

‘In addition to grant funding, the Shire’s reserve accounts are one of the primary funding sources for major projects and will be prioritised in the annual budget.

Cash reserves are to be established and maintained to accumulate funds for the following purposes:

1. To smooth funding allocations over future years;
2. To offset liabilities in respect of previously earned employee entitlements to the extent they require an outflow of funds not allocated in the annual budget;
3. To meet statutory obligations;
4. To fund renewal of existing physical/built assets;
5. To fund future strategic initiatives and the provision of new services and facilities to future residents;
6. To buffer against unpredictable events;
7. To hold unspent grants and contributions; and
8. Other purposes as determined by the Council from time to time.

When preparing the annual budget each year, consideration will be given to establishing reserve accounts for major projects as contained within the Community Strategic Plan.

The CEO will conduct an annual review for the Council addressing the appropriateness of each reserve account purpose, suitability of current balances, and deficiencies for the funding of future projects as identified in adopted forward plans.

Specifically, the following goals are set for individual reserve account balances:

- Employee Leave – As a minimum, the level of this reserve should meet both:
 - The EBA sick leave liability (clause 29); and
 - The current portion of the long service leave liability for staff with seven (7) years or more service.

This funding goal is to be implemented over several financial years up to 2021/2022 to manage the financial impact.

- Day Care Building Maintenance – 100% of annual rent paid by the tenant is deposited into this account;
- Springhaven Building Upgrade & Renewal - This reserve receives 100% of interest earned from the ‘Springhaven Lodge’ (bonds paid by residents) reserve account;

- Low Income Housing - All operating profit/(loss) is to be transferred to/(from) this reserve in accordance with the joint venture agreement with the Department of Housing;
- Independent Living Units - Operating profits from Loton Close & Soldier Road units are transferred to this reserve;
- Landfill Waste Management - 10% of total rubbish & recycle bin charges are to be allocated to this reserve annually;
- Energy Efficiency - 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve;
- Saleyards - The profit or loss from annual operations of the Saleyards to be transferred to this account.'

Current Reserve Accounts Purpose:

The purpose for which each reserve account is established are as follows:

Employee Leave Reserve

To be used to fund annual and long service leave requirements.

Low Income Housing Reserve

To be used for major and minor maintenance of Jean Sullivan Units. All operating profit is to be transferred to this reserve in accordance with the joint venture agreement.

Independent Living Units

To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.

Landfill Waste Management Reserve

To be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities. 10% of rubbish bin charges are to be allocated to this reserve annually.

Natural Resource Management

For the Shire of Kojonup to progress the following projects:

1. Bridal Creeper and tagasaste Eradication program.
2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer.
3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as:
 - a) Myrtle Benn, Farrar and Quin Quin;
 - b) Showground's area; and
 - c) Blackwood Road arboretum.

to improve biodiversity, fauna habitat and natural resource management outcomes.

Sports Complex P&E Upgrade & Renewal

To support funding Council contribution to plant and equipment replacement or failures, co-funding grants or to fund construction or renewal of Shire sporting facilities, includes all Shire assets and Plant & equipment within the Shire Sporting Complex (swimming

pool, netball courts, oval, irrigation, sports complex, public facilities, lighting etc, not exhaustive).

Memorial Hall - Theatrical Infrastructure Reserve (previously Community Grant Scheme)

To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.

The Kodja Place Plant & Equipment, Upgrade & Renewal

To be used for major upgrade, capital renewal, asset maintenance of The Kodja Place buildings, equipment and tourist precinct.

Emergency Plant Repair & Replacement

To be utilized for emergency repairs, maintenance and replacement of Shire plant and equipment. The fund is to be capped at \$250,000 with any surplus returned to the Shire of Kojonup Municipal Fund.

OFFICER'S COMMENT

Reserve accounts allow the Shire of Kojonup (Shire) to earmark a portion of surplus funds to cover future costs either capital or expenditure. Reserve accounts can be an important component of the Shire's financial planning and support growth and set contingency against setbacks.

It must be noted that the success of reserve management depends heavily on self-funded free cash flow. That is, you need to have surplus cash to put aside after the core business is fully funded.

Reserves are necessary for a variety of reasons and in a cash healthy organisation they are a sound tool to plan for the future, including:

- To meet 'working capital' requirements (e.g. to allow expenditure to be made ahead of the receipt of a grant or contract income);
- To provide a fund to take advantage of upcoming opportunities for expanding public benefit as and when they arise (e.g. leverage co funded grant opportunities); and
- To leverage funds for resource specified new or expanded projects and 'capital expenditure' plans.

Existing Reserves

This review found the current reserve accounts have good intent, they are established to enable important building renewals, maintenance, emergency repairs and the Shires liabilities, to be funded.

Cashflow Consideration of Reserves

In reviewing the current reserves, consideration of the Shire's cashflow and capacity to allocate funds to the reserves must primarily be taken into account. An organisation should only transfer funds to reserves where its free cashflow status is sustainable i.e. working capital requirements can be met and, just as important, the total cost of borrowing can be serviced comfortably.

Whilst the idea of reserves is a sound, financially prudent concept, one of the difficulties with the Shire’s current reserves policy is that it is effectively funding the reserves by firstly transferring out the working capital requirement, but then replenishing the fund from the budgeted cash flow for often a similar amount it transferred out, effectively making the purpose of the reserve redundant as it is difficult to grow a reserve to the level required to be of any value.

The Council is aware the Shire of Kojonup has a tight free cashflow position and, therefore, reserving cash for future spend can place pressure on its ability to pay creditors, particularly at the end of the financial year where funds are depleted prior to the next rating season.

It is critical that any free cash that the Council allocates to reserves must be available and have no impact on the Shires working capital requirement. This is a planning and budgeting issue and will be reviewed by the Chief Executive Officer (CEO) in the lead up to the 2023/24 budget with the aim of recommending changes in the cost structure to be more sustainable.

Appropriateness of Existing Reserve Account Balances:

The following table shows reserve account balances as of 30 June 2025 and (budgeted) 30 June 2026 and a commentary on the appropriateness of these balances in conjunction with major projects planned in *Smart Implementation*.

Recommendations within the table are made based on the following key:

- X - Close Reserve
- 🔴 - More funds required
- 🟢 - Currents funds are appropriate;
- 🟡 - Funds are surplus to needs of the account; and
- ? – Needs further intervention to be relevant

Recommendations have also been colour coded using a traffic light system.

The next section guides the Council on recommendations on each of the reserves and their use.

	Name of Reserve	Actual Balance 30 June 2025	Budgeted Balance 30 June 2026	Officers Comment	This Year's Rec.
1.	Emergency Replacement Plant	\$269,951	\$ 277,571	Recommendation: Retain. As per the terms of reference Transfer the funds above the \$250,000 to the municipal account	✓
2.	Employee Leave	\$ 296,408	\$ 304,030	Policy 2.1.6 has set a plan to increase the level of this reserve in accordance with a set formula of minimum balance. This reserve is a priority. The reserve needs to grow at a higher escalation rate and is being investigated a this time. Recommendation: As per Councils directive the CEO to present a review of this reserve in relation to what is a required minimum amount and what top ups are required each financial year to meet the liability obligations.	↑
3.	Low Income Housing	\$ 91,023	\$ 92,813	This reserve 'operates' the Jean Sullivan joint venture housing, i.e. profit from rent transferred to reserve to fund major maintenance. Rental amounts are set by the State. Recommendation: Retain	✓
4.	Sports Complex P&E Upgrade & Renewal	\$ 68,321	\$ 54,701	Very important community asset that has substantial upgrade requirements to meet user needs. Kitchen upgrade (including cool room) and building extension for storage/office space, swimming pool club rooms and deck extension are all identified future projects. Recommendation: Continue to monitor this reserve and fund as free cashflow allows. Review each budget.	↑

	Name of Reserve	Actual Balance 30 June 2025	Budgeted Balance 30 June 2026	Officers Comment	This Year's Rec.
5.	Landfill Management Waste	\$ 87,276	\$ 88,987	Current operations and improvement required in waste management highlights that this will be an area of future expenditure needs. Post closure management expenses need to be saved for the duration of the operation of a facility to ensure appropriate funding of required works following closure. From 1 July 2018, the reserve definition was updated to include 10% of rubbish bin charges being allocated to this account. Recommendation: Change the Policy to remove Council's obligation to fund this from 10% of waste charges. Retain and fund as free cashflow allows. Review each budget.	↑
6.	Community Scheme Grant	\$ 10,672	\$10,834	As per the Strategic Community Plan the use of this fund is to help support community groups and initiatives and projects in the community. Recommendation: Revert the name to "Community Grants Scheme" reflecting the terms of reference.	✓
7.	Independent Living Units	\$ 172,455	\$ 153,829	This reserve was nearly fully withdrawn with the construction of new ILU's. Rental returns will rapidly improve the reserve over time, importantly from an asset replacement perspective in the long term. Recommendation: Retain and fund as free cashflow allows. Review each budget.	✓

	Name of Reserve	Actual Balance 30 June 2025	Budgeted Balance 30 June 2026	Officers Comment	This Year's Rec.
8.	Natural Resource Management	\$ 106,230	\$ 108,309	NRM needs a deep review. Recommendation: Discuss with the NRM committee what they wish these funds to be used for. Take to the next NRM committee meeting for consideration.	✓
9.	The Kodja Place Building Upgrade & Renewal	\$ 19,222	\$ 19,581	Retain as is, review in Kodja Place Strategic discussion 2026	↑
10.	Sporting Facility	\$ 82,228	\$ 14,985	Major expenditure 2020 - 2022 will meet the immediate demands for facility upgrades. Possible parking/kerbing/footpath upgrades are all identified future projects. Recommendation: Finalise the merger of the sporting reserves as directed and Council Continue to monitor. Fund as free cashflow allows. Review each budget.	↑

Summary and Recommendations to Reserve Management and Financial Policy 2.1.6

On a short horizon it is important that the Shire continues to focus on debt reduction and creating capacity to fund more capital projects over the next five to ten years. Reducing borrowing costs will unburden cash to be utilised for future investment and reserve retention. As a result the following recommendations are offered for consideration:

1. Changes to Reserve Terms of Reference

Memorial Hall - Theatrical Infrastructure Reserve (previously Community Grant Scheme)

The purpose of this reserve is: “To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.”

It is recommended that Council revert the name of the Memorial Hall - Theatrical Infrastructure Reserve (previously Community Grant Scheme) back to the Community Grant Scheme. This name better reflects the terms of reference (ToR) of the reserve and better aligns to the strategic plan.

The alternative is to change the terms of reference to reflect the name which is not recommended by the Author.

2. Additional/New Reserve Accounts

The Audit Risk and Improvement Committee has recommended a new Building Upgrade and Renewal Reserve as follows:

Building Upgrade & Renewal Reserve

To be used for major maintenance, upgrades and renewal of Council owned buildings. Land Acquisition & Development.

Specifically, to be used for unplanned capital and maintenance expenditure on properties and assets.

A new reserve for Unplanned Maintenance, recommended by the Audit Risk & Improvement Committee, is not recommended at this stage, and be deferred until free cash becomes available to sustain such a reserve.

Whilst this would be a worthwhile reserve to consider it is recommended that the Council does not create a ***Building Upgrade & Renewal Reserve*** for the primary reason of lack of free cash flow to sustain the reserve and make it meaningful.

There are other reserves, such as the Employee Leave Provisions reserve, that require to be prioritised and the use of free cash flow should go to these reserves first and foremost. The other aspect is there are reserves that are already created for parts of this purpose and for specific assets. Examples are the Shire already specifically reserves money for the sports complex, Kodja Place and other assets. This recommendation from the ARIC should be revisited every year when the review is undertaken.

As a consequence, it is not recommended that any new reserve accounts be created as part of this review.

3. Policy Review

The current Council policy details eight (8) reasons why the Shire of Kojonup establishes its reserve accounts (as per above). The review has determined that the reasons are sound and should guide decisions with regard to reserves.

The Challenge for Council in the current financial environment is placing obligations on transferring free cash to reserves in a tight funding environment. Therefore, the guidelines for commitment can only be made when free cash is available.

Councillors can refer to the original section of the Policy in the background information of this report. The following changes to the Policy are recommended:

To modernise the Policy with the recent Council decisions the following recommendations to this section, '**Cash Reserves**', are as follows:

Sub Section of Policy 2.1.6

Cash Reserves

In addition to grant funding, the Shire's reserve accounts are a tool for funding for specific Shire projects, unplanned maintenance events, renewal of current assets, co-funding capital Grants, meeting statutory obligations and will be decided in the annual budget by Council.

Cash reserves are to be established and maintained to accumulate funds under the following guidelines:

1. *Only agree to transfer cash to reserves when free cashflow allows on a year-by-year basis;*
2. *To meet the statutory obligations of the Shire;*
3. *Council to determine the timing of transfers;*
4. *To offset liabilities in respect of previously earned employee entitlements to the extent they require an outflow of funds not allocated in the annual budget;*
5. *To fund renewal of existing physical/built assets;*
6. *To fund future strategic initiatives and the provision of new services and facilities to future residents;*
7. *To buffer against unpredictable or unplanned events such as unexpected maintenance events or replacement of Plant & Equipment failures;*
8. *To hold unspent grants and contributions; and*
9. *Other purposes as determined by the Council from time to time.*
10. *To be created as funding sources and managed as per section 6.11 under the Local Government Act 1995.*

When preparing the annual budget each year and where free cashflow allows, consideration will be given to supporting the current agreed reserve accounts as decided by Council.

The CEO will conduct an annual review for the Council addressing the appropriateness of each reserve account purpose, suitability of current balances, and deficiencies for the funding of future projects as identified in adopted forward plans and present to Council for consideration.

Specifically, the following goals are set for individual reserve account balances:

- *Employee Leave – As a minimum, the level of this reserve should meet the organisations statutory requirement to fund current liabilities:
 - a. *The Enterprise Bargaining Agreement personal care leave scheme liability;*
 - b. *The current portion of the long service leave liability for staff with seven (7) years or more service.*
 - c. *Any other entitlements that are a statutory obligation such as annual leave etc.**
- *Low Income Housing - All operating profit/(loss) is to be transferred to/(from) this reserve in accordance with the joint venture agreement with the Department of Housing;*
- *Independent Living Units - Operating profits from Loton Close & Soldier Road units should be transferred to this reserve where Council determines it appropriate and where free cash flow is available to do so;*
- *Sports Complex P&E Upgrade & Renewal – Council to consider the minimum appropriate annual contribution, when considering the annual budget, to make provision for managing the sports complex assets.*

It is recommended that the 2026/2027 budget continues with the current agreed reserves.

Furthermore, the Shire needs to finalise the name changes and merged accounts in the Chart of Accounts for reporting purposes. An example is to update the required agreed name changes to the reserves in the financial accounts i.e. the Kodja Place and Sporting complex merged reserves.

At the moment sustainable cashflow management is a higher priority for the Shire than increasing the number of reserves. The priority, if any, should be on the current agreed reserve balances, particularly the Employee Leave Entitlements reserve.

In the very short term cost management, debt reduction and financial performance should be the Shire's priority at the expense of new projects and activity in the community.

CONSULTATION

Deputy Chief Executive Officer

STATUTORY REQUIREMENTS

Section 6.11 of the *Local Government Act 1995* states that when a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.

Council will be required to advertise the changes to the Community as per section 6.11 of the *Local Government Act 1995* which legislates reserve accounts and states:

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.
- (2) Subject to subsection (3), before a local government —
 - (a) changes* the purpose of a reserve account; or
 - (b) uses* the money in a reserve account for another purpose, it must give one month’s local public notice of the proposed change of purpose or proposed use.

*** Absolute majority required.**

- (3) A local government is not required to give local public notice under subsection (2) —
 - (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or
 - (b) in such other circumstances as are prescribed.
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.

POLICY IMPLICATIONS

This report has been completed in accordance with Council Policy 2.1.8 – ‘Financial Governance’ - as outlined in this report.

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
1 – Asset Sustainability Practices	-Inadequate financial management and planning (capital renewal plan) - Insufficient budget to maintain or replace assets	Asset replacement schedule Reserves management	Nil
Risk rating – Adequate			
IMPLICATIONS			

Maintaining a suitable forward planning process that is intrinsically linked to long term financial planning minimizes many risks, including those associated with the funding of major projects or the provision of essential equipment and infrastructure.

ASSET MANAGEMENT IMPLICATIONS

Reserve accounts can be a major funding source and a very important financial tool in managing the sustainability of the assets the Shire is responsible for.

It must be noted reserves created by the Council should specifically address assets as identified in the Building Assessment Framework and Strategic Plan. As such, Councillors when considering changing the terms of reference for reserves should consider the corresponding effect on asset renewal. However, it is the Author's opinion that sustainable cashflow and reduction of debt now outweighs this at this point in time.

The ability to fund future major upgrades, renewal and replacement of assets as identified in the asset management plan will be considered on an annual basis to be managed accordingly.

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

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Receives the annual review, as presented, addressing the appropriateness of all financial reserve accounts' purposes, financial sustainability, suitability of current balances, and deficiencies for the funding of asset management and future funding requirements; and,
2. Supports no new reserves to be created; and
3. Advertises any proposed recommended changes, as presented, if required by section 6.11 of the *Local Government Act 1995*;
If nil public submissions are received, the Council authorises the Chief Executive Officer to action the changes in the subsequent budget; and
4. Authorises the CEO to amend the sub section of Councils Financial Policy 2.1.6 – 'Cash Reserves' -, defining reserve management, as presented, to ensure alignment of Councils recent directives and to modernise the Policy to align to Councils strategy on reserve management.

9.4.6 WORK HEALTH AND SAFETY – 2026 FRAMEWORK UPDATE: COMMITTEE TERMS OF REFERENCE, WHS POLICY, SAFETY MANAGEMENT PLAN AND DELEGATION INSTRUMENTS

AUTHOR	Estelle Lottering
DATE	Friday, 17 April 2026
ATTACHMENT	<p>9.4.6.1 – Committee terms of reference (Draft)</p> <p>9.4.6.2 – WHS Policy 2.2.14 – Work Health and Safety (Draft)</p> <p>9.4.6.3 – Safety Management Plan (Draft)</p> <p>9.4.6.4 – Delegation Instruments for WHS (Draft)</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
Leadership	12. A High Performing Council	12.3 Compliance and governance frameworks

DECLARATION OF INTEREST

Nil

SUMMARY

This report presents a suite of updated Work Health and Safety (WHS) governance documents for Council adoption. The documents — the WHS Policy (Policy 2.2.14), the Shire of Kojonup WHS Safety Management Plan 2026, the WHS Committee Terms of Reference, and four WHS Delegation Instruments (WHS 001–004) — have been prepared to bring the Shire's WHS framework into full alignment with the Work Health and Safety Act 2020 (WA), which commenced 31 March 2022, and to formalise the Shire's WHS governance architecture for 2026 and beyond.

Council is asked to adopt all four documents and authorise the CEO to give effect to the delegations and operational arrangements they describe.

BACKGROUND

The Work Health and Safety Act 2020 (WA) replaced the former Occupational Safety and Health Act 1984 (WA) on 31 March 2022. The 2020 Act introduced significant changes to WHS obligations in Western Australia, including:

- The introduction of the 'Person Conducting a Business or Undertaking' (PCBU) concept, replacing the concept of 'employer' as the primary duty holder;
- A positive, personal and non-delegable duty on 'Officers' (including the CEO) to exercise due diligence to ensure the Shire meets its WHS obligations;
- Enhanced requirements for worker consultation, including through Health and Safety Representatives (HSRs) and Work Health and Safety Committees (WHSCs);
- The offence of industrial manslaughter, with significant penalties including imprisonment for officers; and
- Expanded notification and site preservation obligations for notifiable incidents.

The Shire's previous WHS policy and procedures pre-dated the 2020 Act. While the Shire has operated in accordance with the new Act since commencement, the formal governance documents — policy, safety plan, committee Terms of Reference and delegation instruments — had not been comprehensively updated to reflect the new legislative framework.

In early 2026, the WHS Officer, in consultation with the CEO, undertook a full review of the Shire's WHS governance framework. This review produced the four documents now presented for Council consideration.

COMMENT

WHS Policy 2.2.14 — Work Health and Safety

The revised WHS Policy ([Attachment 9.4.5.2](#)) replaces the previous policy adopted in November 2021.

The updated policy:

- Reframes the Shire's obligations under the WHS Act 2020 (WA) using the PCBU model;
- Articulates the personal due diligence obligations of Officers, including the CEO and senior managers;
- Incorporates psychosocial health and safety as an explicit area of WHS responsibility, consistent with the Code of Practice: Psychosocial Hazards in the Workplace (WorkSafe WA, 2022);
- Sets clear expectations for leaders, workers, volunteers and contractors; and
- Provides a comprehensive legislative and regulatory reference table.

The policy has been reviewed by the CEO and is presented for formal Council adoption with an effective date of 28 April 2026.

WHS Safety Management Plan 2026

The WHS Safety Management Plan ([Attachment 9.4.5.3](#)) is a new document establishing the Shire's operational WHS framework. It provides the procedural backbone to the WHS Policy and covers:

- Roles and responsibilities across Council, the CEO, managers, workers, HSRs and contractors;
- Hazard identification and risk management methodology;
- Incident reporting and investigation procedures;
- Consultation mechanisms including WHS Committee, HSRs and toolbox talks;
- Safe work method statements and high-risk work controls; and
- WHS performance monitoring, key performance indicators and annual review.

The Plan is version 1.0, adopted April 2026, with annual review scheduled for April 2027. It applies to all Shire workplaces including the Administration Office, Depot and Works facilities, public roads and reserves, The Kodja Place and Black Cockatoo Café, and remote or off-site work locations.

WHS Committee Terms of Reference

The WHS Committee (WHSC) is established under Part 5 of the *WHS Act 2020 (WA)*. The Terms of Reference ([Attachment 9.4.5.1](#)) formalise the Committee's purpose, composition, functions, meeting arrangements and reporting obligations. Key features include:

- The Committee comprises management representatives appointed by the CEO and worker representatives (HSRs or elected worker representatives), with worker representatives comprising at least 50% of membership as required by the Act;
- The Committee meets quarterly, with extraordinary meetings called as needed;
- The WHS Officer provides administrative and secretariat support to the Committee; and
- The Committee reports to the CEO, with a summary report provided to Council quarterly.

The Terms of Reference are approved under Delegation WHS 001 and WHS 002 (see below). Council's role is to note the Terms of Reference and to ensure the Committee is appropriately resourced.

WHS Policy 2.2.14 — Work Health and Safety

The revised WHS Policy ([Attachment 9.4.5.2](#)) replaces the previous policy adopted in November 2021. The updated policy:

- Reframes the Shire's obligations under the *WHS Act 2020 (WA)* using the PCBU model;
- Articulates the personal due diligence obligations of Officers, including the CEO and senior managers;
- Incorporates psychosocial health and safety as an explicit area of WHS responsibility, consistent with the Code of Practice: Psychosocial Hazards in the Workplace (WorkSafe WA, 2022);
- Sets clear expectations for leaders, workers, volunteers and contractors; and
- Provides a comprehensive legislative and regulatory reference table.

The policy has been reviewed by the CEO and is presented for formal Council adoption with an effective date of 28 April 2026.

WHS Delegation Instruments WHS 001–004

Four WHS delegation instruments are presented for Council adoption ([Attachment 9.5.4.3](#)). These instruments are made under section 5.42(1) of the *Local Government Act 1995 (WA)* and delegate specific WHS-related functions to the CEO.

They do not relegate any statutory duty of care obligations— the Shire's primary duty as a PCBU and the CEO's personal officer due diligence obligations are non-delegable under the *WHS Act*.

Instrument	Title	Key Functions Delegated
WHS 001	WHS Management System	Establish and maintain the WHSMS; appoint the WHS Officer; approve WHS policies and procedures; commission inspections and audits; allocate WHS resources within budget. Sub-delegates administrative coordination to the WHS Officer (WHS (S) 001).

WHS 002	WHS Committee — Establishment and Appointments	Formally establish and maintain the WHSC; appoint management representatives; approve and amend Terms of Reference. No sub-delegation — management appointments are the CEO's authority alone.
WHS 003	Notifiable Incidents — Notification and Site Preservation	Notify WorkSafe WA of notifiable incidents immediately by fastest means and in writing within 48 hours; direct incident site preservation; commission investigations. WHS Officer may assist with preparation only — formal notification and site preservation directions are the exclusive authority of the CEO or Acting CEO.
WHS 004	Response to WorkSafe WA Notices	Receive and respond to Improvement, Prohibition and Infringement Notices; direct cessation of prohibited activities; seek legal advice; apply for review of notices. All notices to be reported to Council at the next Ordinary Meeting.

Each instrument records the date of Council adoption (28 April 2026) and will be entered in the Shire of Kojonup Delegation Register. The Register will be updated and presented to Council in accordance with the Shire's usual practice.

CONSULTATION

Chief Executive Officer

STATUTORY REQUIREMENTS

The adoption of these documents is consistent with the following legislative obligations:

Legislation	Relevant Provision
<i>Work Health and Safety Act 2020 (WA)</i>	s.19 — Primary duty of care of PCBU; s.27 — Officer due diligence; ss.50–78 — HSRs and WHS Committees; ss.37–39 — Notifiable incidents
<i>Work Health and Safety (General) Regulations 2022 (WA)</i>	Detailed requirements for hazardous work, psychosocial risks, plant, substances, and audiometric testing
<i>Local Government Act 1995 (WA)</i>	s.5.42(1) — Council may delegate powers to the CEO; s.5.44 — CEO may sub-delegate

POLICY IMPLICATIONS

This report presents the updated WHS Policy 2.2.14 for adoption. Upon adoption, the revised policy supersedes the version adopted at the 28 November 2025 meeting (Minute 135/21 series). The policy will be published on the Shire's website and made available to all workers, contractors and volunteers.

FINANCIAL IMPLICATIONS

There are no direct costs associated with the adoption of these documents. The WHS Safety Management Plan and associated procedures will be administered by the WHS Officer within the existing WHS budget allocation. Any WHS expenditure arising from implementation of the plan — including training, workplace inspections, or audit costs — will be managed within Council approved budget limits as provided in Delegation WHS 001.

Expenditure exceeding the approved WHS budget will require a Council resolution or exercise of the emergency expenditure delegation (ADMIN 016), consistent with the conditions of WHS 001.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 - Compliance	Failure to maintain WHS governance documents consistent with the WHS act 2020 (WA), resulting in non-compliance and potential regulatory action by WorkSafe WA	Adopted of updated policy, safety plan, TOR and delegation instruments; annual review cycle	Documents finalised and presented for Council adoption April 2026.
4 - People	Worker Injury or illness resulting from inadequate WHS management systems or failure to identify and control hazards.	WHS Safety Management Plan; Hazard identification and risk management procedures; WHS committee; HSR framework.	Safety Management Plan Version1.0 operational from adoption date; WHS Committee to be constituted by CEO.
5 - Reputation	Reputational and legal risk to the Shire and individual officers arising from failure to exercise WHS due diligence obligations.	CEO and officer due diligence training, delegation framework, reporting to Council.	Delegation instruments WHS 001 – 004 clarify authority and accountability; CEO to undertake due diligence training in 2026/2027.

Risk rating: Low to moderate

IMPLICATIONS

The primary risk to the Shire is non-compliance with the WHS Act 2020 (WA), which carries significant personal liability for Officers (including the CEO) and potential prosecution of the Shire as PCBU. The adoption of the suite of documents presented in this report substantially mitigates that risk by establishing a documented, annually reviewed governance framework consistent with the Act. The residual risk of workplace injury or illness is managed through the operational

procedures of the Safety Management Plan and the WHS Committee consultation and inspection framework.

ASSET MANAGEMENT IMPLICATIONS

The WHS Safety Management Plan includes provisions for the safe inspection, maintenance and operation of Shire plant and equipment. Relevant safe work method statements address plant-related hazards at the Depot and Works facilities. There are no direct asset management implications from the adoption of the governance documents.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Adopt the revised WHS Policy 2.2.14 — Work Health and Safety, effective 28 April 2026, superseding the version previously adopted 28 November 2025;
2. Adopt the Shire of Kojonup WHS Safety Management Plan 2026 (Version 1.0), as the Shire's operative Safety Management Plan from 28 April 2026;
3. Adopt Delegation Instruments WHS 001, WHS 002, WHS 003 and WHS 004, pursuant to section 5.42(1) of the Local Government Act 1995 (WA), effective 28 April 2026, and authorise the CEO to give effect to those delegations and to enter them in the Shire of Kojonup Delegation Register; and
4. Note the WHS Committee Terms of Reference 2026, approved by the CEO under Delegations WHS 001 and WHS 002, and confirm that the Committee is to be constituted by the CEO in accordance with those Terms; and
5. Note that the CEO will report to Council on WHS performance, any notifiable incidents, and any WorkSafe WA notices received.

9.4.7 RE-TABLED - COMMUNITY EMERGENCY SERVICES MANAGER REGIONAL STRUCTURAL CHANGE

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Thursday, 13 March 2026
ATTACHMENT(S)	<p>9.4.7.1 MOU - CESM - Shires of Gnowangerup Cranbrook and Kojonup - MOU Agreement - 2025-2028 (LG Endorsed)</p> <p>9.4.7.2 Proposed CESM Split - Options for consideration</p> <p>9.4.7.3 CESM Proposed 30% - 70% Split</p> <p>9.4.7.4 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.

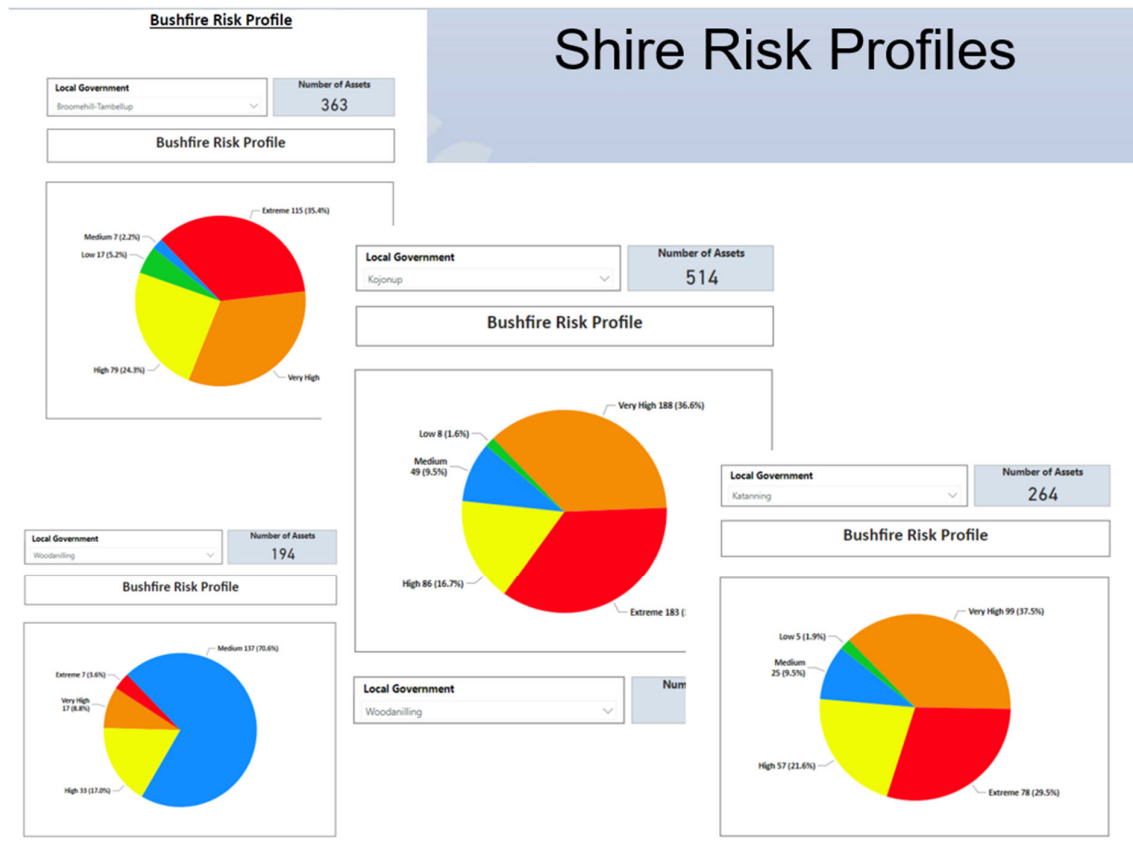
In recent years, emergency management demands have increased significantly for local governments due to:

- 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 CESH 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 CESH 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 CESH, 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 CESH'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.

9.4.8 DELEGATION OF AUTHORITY – APPROVAL TO KEEP MORE THAN TWO DOGS ON PREMISES (RANGER 008)

AUTHOR	Estelle Lottering – Manager Regulatory Services
DATE	Thursday, 23 April 2026
ATTACHMENT(S)	9.4.8.1 – Instrument of Delegation RANGER 008 – Approval to Keep More Than Two Dogs on Premises

'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 3.1.7 – Determine responsibilities for all assets and review Delegation Register

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to seek Council approval of a new Instrument of Delegation (RANGER 008) to delegate to the Chief Executive Officer — with power to sub-delegate to a Ranger or Authorised Officer — the authority to approve or refuse applications from community members wishing to keep more than two dogs on premises within the Shire of Kojonup district.

BACKGROUND

The *Dog Act 1976 (WA)* establishes the framework for the keeping of dogs in Western Australia. Section 26(3) of that Act empowers a local government to fix the number of dogs that may be kept on premises within the district. Section 26(4) prohibits any person from keeping more dogs than the permitted number without the approval of the local government. Section 26A provides the local government with the specific power to grant or refuse applications to keep additional dogs, and to impose conditions on any approval granted. The Shire of Kojonup's Dogs Local Law (and/or applicable Council resolution) currently prescribes a limit of two (2) dogs for residential premises within the district. Any person wishing to keep more than two dogs must apply to the local government for approval under s.26A of the *Dog Act 1976*. Currently, no delegation exists in the Shire's Delegation Register for the exercise of this function. As a result, each application would need to be determined by full Council resolution, which is administratively impractical given the routine nature of these assessments. RANGER 008 will formalise and streamline this process by delegating the authority to the CEO, with a power of sub-delegation to the Ranger or Authorised Officer.

COMMENT

The proposed Instrument of Delegation RANGER 008 (Attachment 9.4.8.1) delegates to the Chief Executive Officer the authority to approve or refuse applications to keep more than two dogs on premises, and to impose conditions on any approval granted. The CEO may sub-delegate this

function to a Ranger or Authorised Officer in writing. Key features of the instrument are as follows: Applications must be received in writing on the Shire’s approved form.

A site inspection of the premises must be undertaken prior to any determination, to assess suitability regarding fencing, shelter, space, and impact on neighbouring properties. Where the CEO or sub-delegate determines to refuse an application, that refusal is final at the local government level.

No right of internal review under the Local Government Act 1995 applies to decisions made under s.26A of the *Dog Act 1976*, and no right of external review to the State Administrative Tribunal is conferred by that Act in respect of such decisions.

A refusal is therefore final without legal consequences for the Shire. All determinations — approvals and refusals — must be issued in writing with reasons and saved in the Shire’s Records Management System.

Outcomes and usage of the delegation are to be reported to Council in the delegations usage register.

CONSULTATION

Chief Executive Officer
Manager Regulatory Services
Ranger

STATUTORY REQUIREMENTS

Local Government Act 1995 (WA): s.5.42(1) – Authorises Council to delegate to the CEO any power or duty of the local government under the *Local Government Act 1995* or any other written law, subject to certain limitations. s.5.43 – Sets out the limitations on delegations to the CEO (no delegation of the power to borrow money, impose rates, etc. — none of which apply here).

s.5.44(1) and (2) – Authorises the CEO to sub-delegate, in writing, any power or duty delegated under s.5.42 to an employee of the local government. *Dog Act 1976 (WA): s.26(3)* – Power of a local government to fix the number of dogs that may be kept. s.26(4) – Offence to keep more dogs than permitted without approval. s.26A – Power to approve, refuse and impose conditions on applications to keep additional dogs.

s.29(1) – Authorised person powers under the *Dog Act 1976*.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The adoption of this delegation does not in itself have a financial implication. Any application fee for keeping additional dogs is set by the Shire’s Schedule of Fees and Charges and is not determined by this instrument.

RISK MANAGEMENT IMPLICATIONS

Without this delegation, every application to keep more than two dogs would require determination by full Council resolution, creating unnecessary administrative burden and delay for applicants. This instrument enables timely, consistent, and properly documented decision-making at officer level. The requirement for written reasons on all decisions and mandatory site inspections prior to determination supports defensible and auditable outcomes. The express provision that refusals are final at the local government level (with no right of internal review) protects the Shire from protracted review proceedings in routine cases.

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council, pursuant to section 5.42(1) of the Local Government Act 1995 (WA), resolves to adopt Instrument of Delegation RANGER 008 – Approval to Keep More Than Two Dogs on Premises, as presented in **Attachment 9.4.8.1**, delegating to the Chief Executive Officer the authority to approve or refuse applications to keep more than two (2) dogs on premises within the Shire of Kojonup district under section 26A of the Dog Act 1976 (WA), effective from the date of this resolution.

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.

14.2

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.

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 March 2026
- 9.4.2 9.4.2.1 Monthly Payment Listing March 2026
- 9.4.3 9.4.3.1 Rates to be written off
- 9.4.4 9.4.4.1 George Church Community Medical Centre Inc. Tender 162 Blackwood Road
- 9.4.4.2 EOI Letter
- 9.4.6 9.4.6.1 Committee Terms of Reference (Draft)
- 9.4.6.2 WHS Policy 2.2.14 – Work Health and Safety (Draft)
- 9.4.6.3 Safety Management Plan (Draft)
- 9.4.6.4 Delegation Instruments for WHS (Draft)
- 9.4.7 9.4.7.1 MOU – CESM – Shires of Gnowangerup, Cranbrook and Kojonup – MOU Agreement 2025-2028
- 9.4.7.2 Proposed CESM Split – Options for Consideration
- 9.4.7.3 CESM Proposed 30-70% Split
- 9.4.7.4 CESM Proposed 40-60% Split
- 9.4.8 9.4.8.1 Instrument of Delegation Ranger 008 Approval to keep more than Two dogs on the premises



MONTHLY FINANCIAL REPORT

31 MARCH 2026

TABLE OF CONTENTS

	Page
Basis of Preparation	2
Executive Summary	3-4
Key Terms and Descriptions - Reporting Functions/Programs	5
Statement of Comprehensive Income - by Program	6
Key Terms and Descriptions - Nature & Type	7
Statement of Comprehensive Income - by Nature & Type	8
Statement of Financial Activity by Nature	9
Net Current Position	10
Variance Report	11-14
Statement of Financial Position	15
Progress of the Capital Program / Smart Implementation	16
Statement of Capital Grants & Contract Liabilities	17
Reserve Accounts	18
Rates & Sundry Receivables	19
Loans	20
Major Business Unit Details	21
Detailed Operating & Non-Operating Accounts	22-71

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 MARCH 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

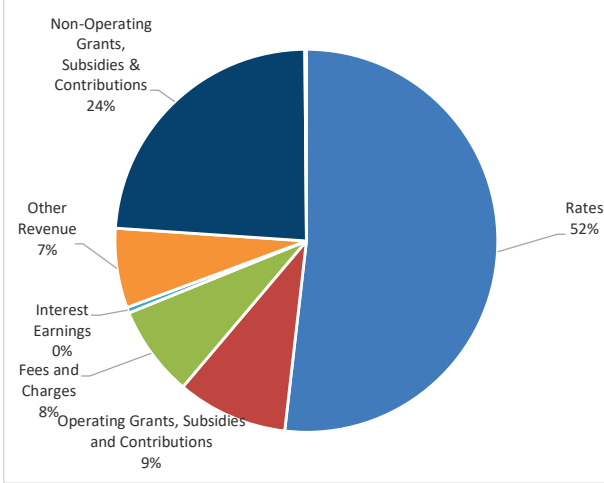
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

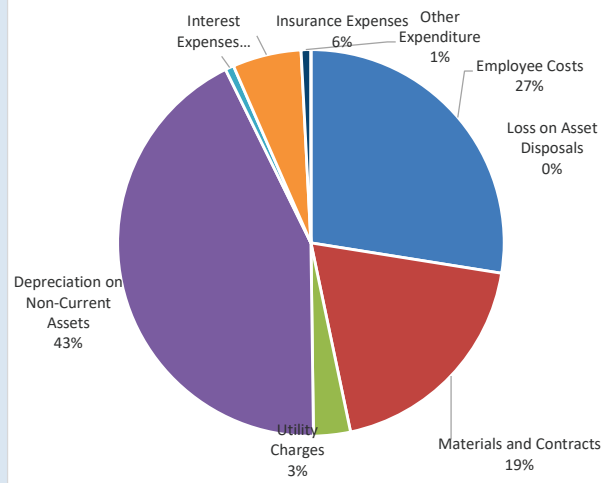
All figures shown in this statement are rounded to the nearest dollar.

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

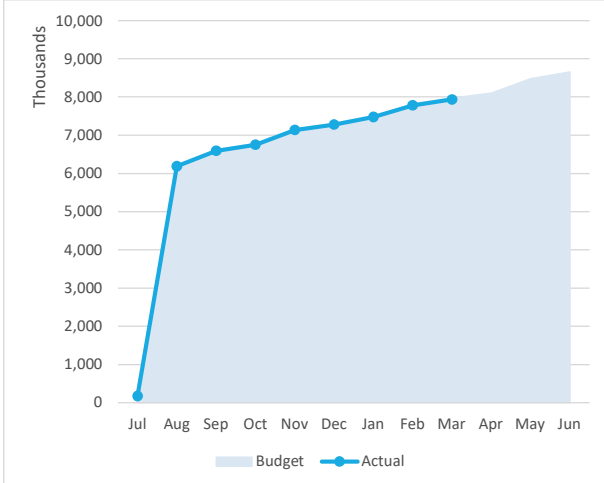
OPERATING REVENUE



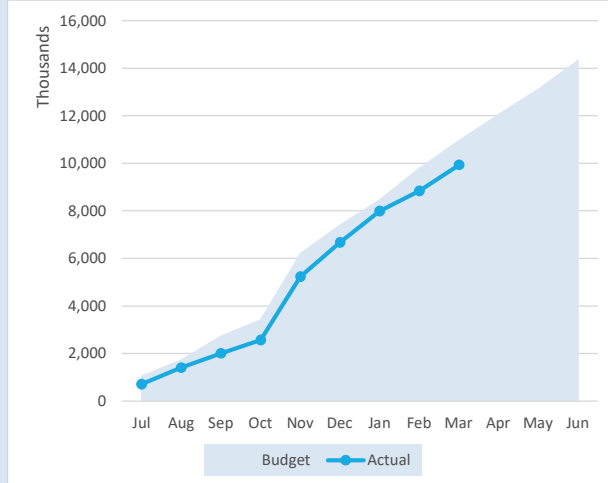
OPERATING EXPENSES



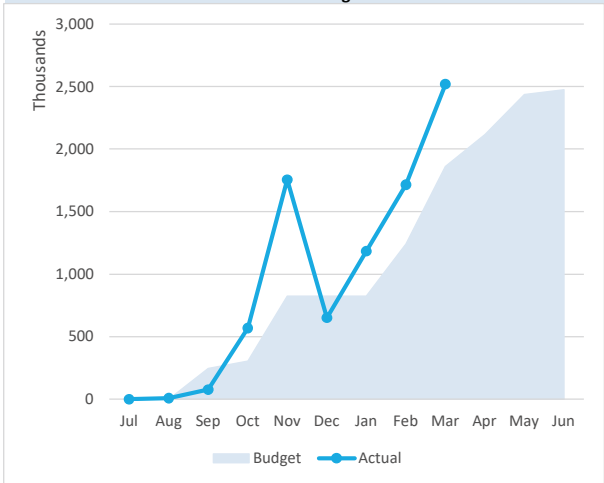
OPERATING REVENUE - Budget-v-YTD Actual



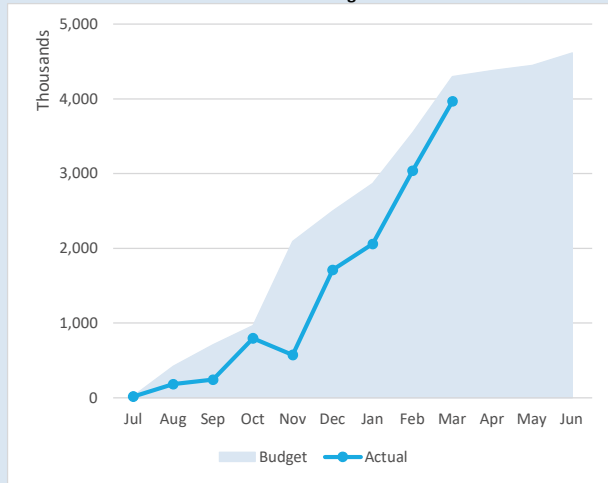
OPERATING EXPENSES - Budget-v-YTD Actual



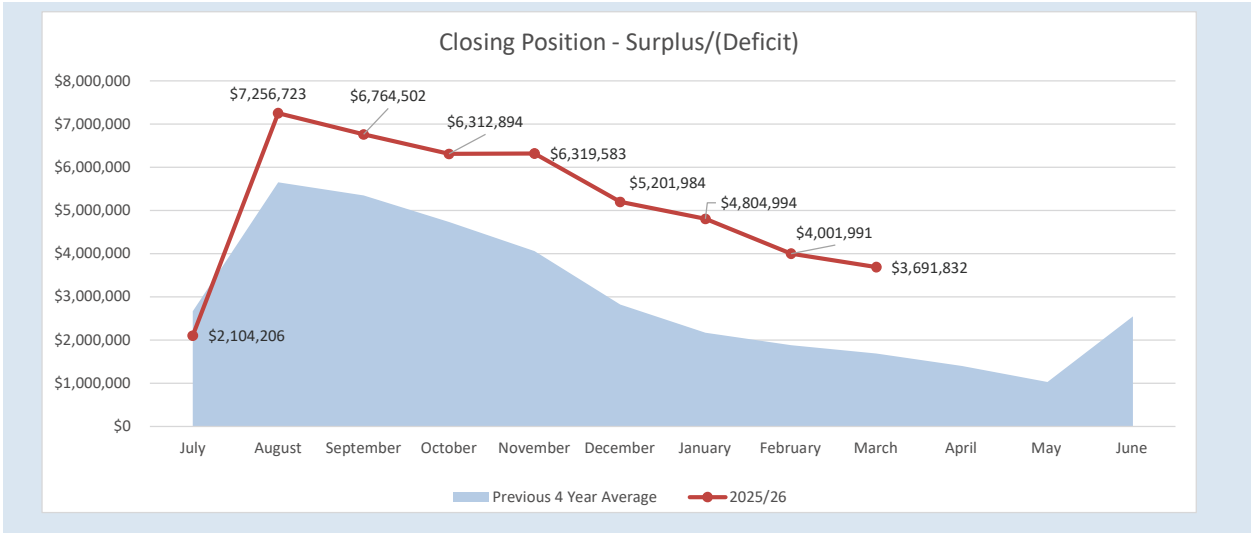
CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



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



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

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)	\$	\$	\$	
General Purpose Funding	(85,551)	(55,902)	(28,181)	-50%
Governance	(1,190,673)	(890,205)	(806,983)	-9%
Law, Order, Public Safety	(627,836)	(488,905)	(345,117)	-29%
Education and Welfare	(52,978)	(40,638)	(33,903)	-17%
Health	(529,526)	(397,577)	(255,755)	-36%
Housing	(397,618)	(304,020)	(345,443)	14%
Community Amenities	(932,923)	(724,108)	(617,620)	-15%
Recreation and Culture	(1,615,138)	(1,227,842)	(1,263,774)	3%
Transport	(6,718,327)	(5,049,192)	(5,008,152)	-1%
Economic Services	(1,969,818)	(1,489,440)	(1,468,421)	-1%
Other Property and Services	(77,325)	(170,858)	314,677	-284%
Operating Expenses	(14,197,712)	(10,838,688)	(9,858,672)	
REVENUE				
General Purpose Funding	6,232,974	6,032,033	6,003,435	0%
Governance	60,040	44,229	78,234	77%
Law, Order, Public Safety	256,136	192,101	112,245	-42%
Education and Welfare	20,580	19,910	3,726	-81%
Health	3,000	2,250	3,236	44%
Housing	406,420	312,304	325,392	4%
Community Amenities	317,300	311,424	386,266	24%
Recreation and Culture	67,386	21,289	50,998	140%
Transport	253,357	253,357	248,389	-2%
Economic Services	952,860	714,616	690,687	-3%
Other Property & Services	83,450	62,585	30,587	-51%
Operating Revenue	8,653,503	7,966,098	7,933,195	
Sub-total	(5,544,209)	(2,872,591)	(1,925,477)	
FINANCE COSTS (INTEREST)				
Law & Order	(19,970)	(16,980)	(7,456)	-56%
Health	(1,647)	(1,800)	(1,074)	-40%
Housing	(32,315)	(36,143)	(19,174)	-47%
Recreation & Culture	(64,449)	(54,658)	(37,353)	-32%
Transport	(1,565)	(1,721)	(1,020)	-41%
Economic Services	(10,834)	0	(4,890)	0%
Other Property & Services	0	0	0	0%
Total Finance Costs	(130,780)	(111,302)	(70,965)	
NON-OPERATING REVENUE				
Transport	2,365,133	1,789,342	2,484,322	39%
Total Non-Operating Revenue	2,365,133	1,789,342	2,484,322	
PROFIT/(LOSS) ON SALE OF ASSETS				
Governance Loss	0		0	
Governance Profit	0		14,118	0%
Total Profit/(Loss)	0	0	14,118	
NET RESULT	(3,309,856)	(1,194,550)	501,998	
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)	(1,194,550)	501,998	

"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 MARCH 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 MARCH 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
Expenses				
Employee Costs	(4,695,571)	(3,588,682)	(2,731,146)	-24%
Materials and Contracts	(3,166,263)	(2,367,004)	(1,905,427)	-20%
Utility Charges	(397,675)	(293,858)	(307,329)	5%
Depreciation on Non-Current Assets	(5,155,411)	(3,866,404)	(4,263,542)	10%
Interest Expenses	(130,780)	(111,302)	(70,965)	-36%
Insurance Expenses	(496,255)	(492,871)	(569,198)	15%
Other Expenditure	(286,537)	(229,869)	(82,030)	-64%
Operating Expenses	(14,328,492)	(10,949,990)	(9,929,637)	
Revenue				
Rates	5,405,109	5,405,114	5,405,779	0%
Operating Grants, Subsidies and Contributions	1,322,758	1,039,632	974,913	-6%
Fees and Charges	906,330	751,929	802,841	7%
Service Charges	0	0	0	0%
Interest Earnings	75,500	60,745	49,573	-18%
Other Revenue	943,806	708,678	700,089	-1%
Operating Revenue	8,653,503	7,966,098	7,933,195	
Sub-total	(5,674,989)	(2,983,893)	(1,996,442)	
Non-Operating Grants, Subsidies & Contributions	2,365,133	1,789,342	2,484,322	39%
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	1,789,342	2,498,440	
Net Result	(3,309,856)	(1,194,550)	501,998	
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)	(1,194,550)	501,998	

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

	2025-2026 ANNUAL BUDGET	2025-2026 AMENDED 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	5,405,918	5,405,114	5,405,779	Within Threshold	Within Threshold	
Operating Grants and Subsidies	1,322,758	1,299,052	1,039,632	974,913	(64,719)	Within Threshold	
Fees and Charges	906,330	914,459	751,929	802,841	50,912	Within Threshold	
Interest Earnings	75,500	46,427	60,745	49,574	(11,171)	(18.39%)	▼
Profit on Asset Disposal	0	0	0	14,118	14,118	0.00%	
Other Revenue	943,806	910,861	708,678	700,089	Within Threshold	Within Threshold	
	8,653,503	8,576,717	7,966,098	7,947,314			
LESS OPERATING EXPENDITURE							
Employee Costs	(4,695,571)	(4,565,689)	(3,588,682)	(2,731,146)	857,536	(23.90%)	▲
Materials & Contracts	(3,166,264)	(3,298,153)	(2,367,004)	(1,905,427)	461,577	19.50%	▲
Utilities	(397,675)	(338,590)	(293,858)	(307,329)	(13,471)	Within Threshold	
Depreciation on Non-Current Assets	(5,155,411)	(5,288,706)	(3,866,404)	(4,263,542)	(397,138)	10.27%	▼
Interest Expense	(130,780)	(130,780)	(111,302)	(70,965)	40,337	36.24%	▲
Insurances	(496,255)	(511,472)	(492,871)	(569,198)	(76,327)	15.49%	▼
Loss on Asset Disposal	0	0	0	0	Within Threshold	0.00%	
Other Expenditure	(286,536)	(287,723)	(229,869)	(82,030)	147,839	(64.31%)	▲
	(14,328,492)	(14,421,113)	(10,949,991)	(9,929,637)			
Amount Attributable to Operating Activities	(5,674,989)	(5,844,396)	(2,983,893)	(1,982,323)			
ITEMS EXCLUDED FROM OPERATING ACTIVITIES							
Movement in Doubtful Debt Provision	500	500	0	0	Within Threshold	0.00%	
Movement in Accrued Interest on Loans	0	0	0	(21,895)	(21,895)	0.00%	
Profit on the disposal of assets	0	0	0	(14,118)	(14,118)	0.00%	
Loss on the disposal of assets	0	0	0	0	Within Threshold	0.00%	
Depreciation Written Back	5,155,411	5,288,706	3,866,404	4,263,542	397,139	10.27%	▲
Total Items Excluded	5,155,911	5,289,206	3,866,404	4,227,529			
Sub Total	(519,078)	(555,190)	882,511	2,245,206			
INVESTING ACTIVITIES							
Outflows from investing activities							
Land Held for Resale	(200,000)	(100,000)	(200,000)	0	200,000	100.00%	
Purchase Buildings	(112,000)	(195,590)	(101,000)	(110,894)	Within Threshold	Within Threshold	
Purchase Plant and Equipment	(306,500)	(215,243)	(306,500)	(215,244)	91,256	(29.77%)	
Purchase Furniture and Equipment	(315,000)	(159,460)	(240,000)	(26,119)	213,881	89.12%	
Infrastructure Assets - Roads	(3,073,381)	(5,491,074)	(2,940,845)	(3,226,658)	(285,813)	Within Threshold	
Infrastructure Assets - Parks & Ovals	(33,480)	(33,480)	(33,480)	0	33,480	(100.00%)	
Infrastructure Assets - Other	(60,000)	(74,000)	(60,000)	0	60,000	100.00%	
Inflows from investing activities							
Proceeds from Sale of Assets	72,000	35,768	72,000	35,768	(36,232)	(50.32%)	▼
Contributions for the Development of Assets	2,365,133	4,650,213	1,789,342	2,484,322	694,980	38.84%	▲
Amount Attributable to Investing Activities	(1,663,228)	(1,582,866)	(2,020,482)	(1,058,825)			
FINANCING ACTIVITIES							
Outflows from financing activities							
Repayment of Debt - Loan Principal	(486,694)	(486,694)	(396,671)	(380,905)	15,766	Within Threshold	
Transfer to Reserves	(28,000)	(7,335)	(20,133)	(4,799)	15,334	76.16%	
Inflows from financing activities							
Transfer from Reserves	37,000	37,000	0	0	Within Threshold	0.00%	
Amount Attributable to Financing Activities	(477,694)	(457,029)	(416,804)	(385,704)			
Sub Total	(2,660,000)	(2,595,085)	(1,554,775)	800,677			
FUNDING FROM							
Estimated Opening Surplus at 1 July	2,660,000	2,595,085	2,660,000	2,595,085	(64,915)	Within Threshold	
Closing Funds	0	0	0	0			
	2,660,000	2,595,085	2,660,000	2,595,085			
NET SURPLUS/(DEFICIT)	(0)	0	1,105,225	3,395,762			

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

	ACTUAL 30 JUNE 2025	ACTUAL YTD
Cash - Unrestricted	\$2,451,286	\$3,987,970
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$1,135,419	\$1,140,218
Accounts Receivable - Rates	\$492,025	\$817,234
Accounts Receivable - Sundry	\$237,010	\$130,668
GST Receivable	\$1,842	\$252,992
Contract Assets	\$296,070	\$0
Inventories	\$22,290	\$15,508
Land held for Resale	\$233,584	\$233,584
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$4,869,526	\$6,578,173
LESS: CURRENT LIABILITIES		
Payables	(\$475,862)	(\$453,374)
ATO Liabilities	\$57,476	(\$232,202)
Unspent Grant Liabilities	(\$496,045)	(\$1,132,026)
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)	(\$2,447,607)
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	(\$1)	\$0
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$2,595,085	\$3,395,762

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 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 month's 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		VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
	BUDGET	YTD ACTUAL				
Operating Revenue						
Other Revenue	708,678	700,089	Within Threshold	Within Threshold	TIMING	Increase in Sundry Income \$ 26k, Increase in Police licensing Commission \$ 10k, Decrease in Sundry Misc Fire \$ 24k, Increase in Black Cockatoo Trading income \$ 28k, Decrease in Workers Compensation Income 19k, Decrease in Lease Of KSC Properties 20k.
Operating Expenses						
Employee Costs	(3,588,682)	(2,731,146)	857,536	-24%	PERMANENT/ TIMING	Increase in Salary - Admin \$ 44k, Increase in Superannuation - Admin \$ 14k, Decrease in FBT Admin Staff \$ 38k, Decrease in Community Emergency Services Manager \$ 16k, Decrease in BRPC Sal \$ 54k, Decrease in Health - Sal \$ 82k, Increase in Sal- Swimming Pool \$ 10k, Decrease in Superannuation (LIB) \$ 11k, Decrease in Airstrip Ground Maint \$ 11k, Increase in Kojonup Place Cleaning \$ 20k, Decrease in Salaries (TOUR) \$ 56k, Decrease in Kodja - Tour Exp \$ 10k, Increase in Kodja place -Event \$ 15k, Decrease in Salaries-Works- Supervisors, Assistance \$ 57k, Decrease in Superannuation (Supervisors) \$ 22k, Increase in Annual Leave \$ 23k, Increase in Public holidays \$ 32k, Decrease in Superannuation \$ 263k, Increase in Long Service Leave \$ 34k, Decrease in Cleaners Annual Leave \$ 10k, Decrease in Less Allocated to Works & Services \$ 292k, Increase in External Parts & Repairs \$ 21k, Decrease in Plant repair Wages \$ 35k, Decrease in Salaries & wages Drawn 1139k, Decrease in Workers comp allocated \$ 15k, Increase in Wages & Allocated Default \$ 216k, Increase in Salary & Wages Alloc to W.&S. \$ 1139k, Decrease in Gardening \$ 290k, Increase in Draining Maint \$ 13k, Decrease in Guide Post & Signage \$ 28k, Increase in Town Kojonup Verge MTCE \$ 39k.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 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 month's 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.

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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		VARIANCE \$	VARIANCE %	TIMING /		EXPLANATION
	BUDGET	YTD ACTUAL			PERMANENT	TIMING	
Materials & Contracts	(2,367,004)	(1,905,427)	461,577	20%			Decrease in Depreciation W/Back \$ 124k, Decrease in Election & Poll Exp \$ 15k, Decrease in Integrated Planning Exp \$ 66k, Increase in Conference & Training Admin \$ 11k, Decrease in Telephone & Internet \$ 17k, Decrease in Software Licensing Fees \$ 91k, Decrease in ICT support \$ 29k, Increase in ICT Website (subscription & upgrades) \$ 11k, Decrease in Admin Legal Exp \$ 13k, Decrease in VORC Shared Services \$ 17k, Increase in Records Management \$ 31k, Increase in Financial Consultants \$ 20k, Decrease in CESM other Exp \$ 22k, Decrease in Health _ contractors \$ 19k, Decrease in Housing -GS Homes \$ 22k, Decrease in Recycled Depot/Transfer \$ 51k, Decrease in Refuse Collection \$ 11k, Decrease in Verge Pick up - Hard waste \$ 22k, Decrease in Transport of Waste & Loder Hire \$ 13k, Increase in Environment Reserves Manage \$ 10k, Decrease in Reserve Clean up \$ 13k, Increase in Town Planning Exp \$ 20k, Increase in Sport Complex \$ 25k, Increase in Sport Complex-Turkey Nest \$ 13k, Decrease in Bridge Maintenance \$ 40k, Increase in Airstrip Ground Maint \$ 19k, Decrease in Story Area \$ 35k, Decrease in Kodja Place Event \$ 11k, Decrease in Community Events \$ 11k, Decrease in Kodja Place- Retail Stock \$ 15k, Decrease in Other Staff Exp \$ 22k, Increase in Vehicle Operating \$ 14k, Decrease in Office Exp Depot \$ 10k, Decrease in tyre & Tubes \$ 17k, Increase in External Parts & Repairs \$ 100k, Increase in Less POC Allocated To W&S \$ 26k, Increase in Gardening \$ 58k, Decrease in Drainage Maint \$ 15k, Decrease in Roadside Spraying \$ 13k, Decrease in Townsite-Kojonup-Verge MTCE \$ 13k.
Utilities	(293,858)	(307,329)	(13,471)	Within Threshold		TIMING	Increase in Admin Telephone \$16k, Increase in Standpipes Water \$12k, Decrease in Black Cockatoo Utilities \$12k.
Interest Expense	(111,302)	(70,965)	40,337	36%		TIMING	Decrease in Loan (staff Housing) \$ 11k, Decrease Recreation Loan interest \$14k Decrease Communications Tower Loan 150 Interest \$10k.
Insurances	(492,871)	(569,198)	(76,327)	15%		TIMING	Increase in Admin Workers Comp Insurances \$22k, Increase in Workers Comp Insurance \$43k, Decrease in Plant Insurance \$16k.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 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		VARIANCE \$	VARIANCE %	TIMING /		EXPLANATION
	BUDGET	YTD ACTUAL			PERMANENT	TIMING	
Other Expenses	(229,869)	(82,030)	147,839	-64%			Decrease in Member Attendance expenses \$24k, Decrease in Member Conference Exp \$13k, Decrease in Members Communication Exp \$10k, Decrease in President /Dep Allowances \$11k, Decrease in Less POC Allocated to W.&S \$68k.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 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		YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING /		EXPLANATION
	BUDGET	ACTUAL				PERMANENT	EXPLANATION	
Investing Activities								
Plant & Equipment	(306,500)	(215,244)	91,256	-30%	TIMING		Increase in Purchase Plant & Equipment - ESL \$ 10k, Decrease in Major Plant Purchases \$ 98k.	
Furniture & Equipment	(240,000)	(26,119)	213,881	89%	TIMING		Decrease in ICT Plan Implementation \$ 208k.	
Infrastructure - Roads	(2,940,845)	(3,226,658)	(285,813)	Within Threshold	TIMING		Floodway \$20k, Decrease in Soldier Road Asphalt \$ 72k, Decrease in Newton Street Reseal 24/25 \$19k, Decrease in Balgarup Road Tree pruning \$71k, Decrease in Tone Rd Stab & Seal Failures \$24k, Decrease in Frankland Rd Repair Pavement \$11k, Decrease in Boscabel Chittinup RD Reseal \$85k, Decrease in Boscabel Chittinup RD Reseal SLK 4.86 - 6.22 \$95k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 2.25 \$43k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 5.16 \$45k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 7.65 \$45k, Decrease in Kojonup Darkan Rd Reconstruction \$109k, Decrease in Jingalup Rd Reseal \$67k, Increase in Kojonup-Frankland Rd Reconstruct And Reseal \$108k, Increase in Broomehill-Kojonup Road AEL/ACL \$1,344k, Decrease in Thornbury Close Construction (Industrial Area) \$46k, Decrease in Jingalup Road Re-Alignment \$29k.	
Infrastructure - Parks & Ovals	(33,480)	0	33,480	-100%	PERMANENT		Decrease in Apex Park Playground \$ 33k.	
Non-Operating Grants	1,789,342	2,484,322	694,980	39%	TIMING		Decrease in Commodity Route Grant \$23k, Increase in RRG Grants \$318k, Increase in Regional Road Safety Grant \$1,343k, Decrease in Roads to Recovery Grant \$945k.	

Financing Activities

Loan Principal Repayments	(396,671)	(380,905)	15,766	Within Threshold	TIMING		Decrease in Loan 150 Principal - Communications tower \$24k.
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SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 MARCH 2026

	Note	2024-25 ACTUAL \$	2025-2026 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		2,451,286	3,987,970	1,536,684
Restricted Cash & Cash Equivalents		1,135,419	1,140,218	4,799
Trade and other receivables		729,035	947,902	218,867
ATO Receivables		1,842	252,992	251,150
Contract Assets		296,070	0	-296,070
Inventories		22,290	15,508	-6,783
Land Held for Resale		233,584	233,584	0
Total current assets		4,869,526	6,578,173	1,708,647
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	26,340,887	-408,732
Furniture & Equipment		367,345	366,724	-621
Plant & Equipment		3,049,662	2,911,126	-138,536
Tools		0	0	0
Roads Infrastructure		94,871,109	94,703,770	-167,339
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	5,829,536	8,950
Total non-current assets		154,796,130	154,089,853	-706,277
Total assets		159,665,656	160,668,026	1,002,369
Current liabilities				
Trade and other payables		497,757	582,812	-85,055
ATO Liabilities		-57,476	102,765	-160,241
Contracts Liability		496,045	1,132,026	-635,981
Interest-bearing loans and borrowings		486,694	105,789	380,905
Provisions		524,215	524,215	0
Total current liabilities		1,947,235	2,447,607	-500,371
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	6,535,390	-500,371
Net assets		153,630,638	154,132,635	501,998
Equity				
Retained surplus		71,354,745	71,349,947	-4,799
Net Result		0	501,998	501,998
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	154,132,635	501,998

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

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

PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2025/2026 Original Budget	2025/20226 Amended Budget	2025/2026 YTD Budget	2025/2026 YTD Actuals	% of Annual Budget
Governance										
C137	ICT Plan Implementation		CEO	F&E	Renewal	300,000	144,460	225,000	17,169	6%
2104	Purchase of Light Vehicles		CEO	P&E	Renewal	107,000	102,499	107,000	102,499	96%
						407,000	246,959	332,000	119,668	
Law Order & Public Safety										
2414	PURCHASE PLANT & EQUIP - ESL		CEO	P&E	New	0	9,575	0	9,575	0%
						0	9,575	0	9,575	
Housing										
C142	8 Soldier Road - Building renewal	2.2.14	MPS	L&B	Renewal	35,000	35,000	35,000	35,338	101%
C313	Jean Sullivan Units - Building Renewal		MPS	L&B	Renewal	10,000	10,000	5,000	0	0%
C145	ILU's - Building Renewal		MPS	L&B	Renewal	12,000	12,000	6,000	0	0%
4344	26 Katanning Road - Building Renewal		MPS	L&B	Renewal	0	5,000	0	0	0%
						57,000	62,000	46,000	35,338	
Community Amenities										
C310	Subdivision Construction	2.4.3	CEO	L4R	Upgrade	200,000	100,000	200,000	0	0%
						200,000	100,000	200,000	0	
Recreation & Culture										
C158	Swimming Pool Equipment		MPS	P&E	Renewal	46,500	48,300	46,500	48,300	104%
6644	Sports Complex - New oven		MPS	F&E	Renewal	15,000	15,000	15,000	8,950	60%
C295	Swimming Pool - Cover over pool		MPS	L&B	Renewal	15,000	15,000	15,000	13,840	92%
C105	Memorial Hall Capital Expenditure - Replace ceiling		MPS	L&B	Renewal	0	69,840	0	39,840	0%
C106	RSL Hall Capital Expenditure - Painting		MPS	L&B	Renewal	0	10,000	0	0	0%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	33,480	33,480	33,480	0	0%
						109,980	191,620	109,980	110,930	
Transport - Plant Purchases										
7604	Plant Major Purchases		MWS	P&E	New	153,000	54,869	153,000	54,870	36%
						153,000	54,869	153,000	54,870	
Transport - Infrastructure										
C507	RTR - Spring Street Asphalt		MWS	Infr.	Renewal	375,000	595,800	375,000	20,299	5%
CJ508	RTR - Misson Road Floodway		MWS	Infr.	Renewal	20,000	0	20,000	0	0%
CJ509	RTR - Soldier Road - Asphalt		MWS	Infr.	Renewal	75,000	75,000	75,000	3,204	4%
CJ512	RTR - Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26		MWS	Infr.	Renewal	18,530	0	18,530	0	0%
R2R400	R2R - Balgarup Road Tree Pruning/Verge Mulching Works		MWS	Infr.	Renewal	75,000	75,000	0	4,091	5%
R2R401	RTR - Tone Rd Stab & Seal Failures SLK 5.30 - 5.90		MWS	Infr.	Renewal	145,000	145,000	145,000	120,837	83%
R2R402	RTR - Frankland Rd Repair Pavement SLK 19.94		MWS	Infr.	Renewal	112,136	0	112,136	1,203	1%
R2R403	RTR - Boscabel Chittinup RD Reseal SLK 3.80 - 4.06		MWS	Infr.	Renewal	85,000	0	85,000	0	0%
R2R404	RTR - Boscabel Chittinup RD Reseal SLK 4.86 - 6.22		MWS	Infr.	Renewal	95,000	0	95,000	0	0%
R2R405	RTR - Old Broomehill Rd Seal Bridge Approach SLK 2.25		MWS	Infr.	Renewal	60,000	60,000	60,000	17,054	28%
R2R406	RTR - Old Broomehill Rd Seal Bridge Approach SLK 5.16		MWS	Infr.	Renewal	60,000	60,000	60,000	15,286	25%
R2R407	RTR - Old Broomehill Rd Seal Bridge Approach SLK 7.65		MWS	Infr.	Renewal	60,000	60,000	60,000	14,872	25%
RRG001	Shamrock Rd Widen SLK 15.8 - 18.8		MWS	Infr.	Upgrade	705,000	705,146	705,000	707,292	100%
RRG002	Kojonup Darkan Rd Reseal SLK 3.8 - 5.0		MWS	Infr.	Renewal	105,000	105,000	105,000	105,111	100%
RRG003	Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8		MWS	Infr.	Upgrade	615,000	615,000	615,000	505,676	82%
RRG004	Jingalup Rd Reseal SLK 2.0 - 4.0		MWS	Infr.	Renewal	210,000	210,000	210,000	142,803	68%
RRG005	Rtg - Kojonup-Frankalnd Rd Reconstruct And Reseal		MWS	Infr.	Renewal	0	225,000	0	108,008	0%
CJ079	Reillys Creek Road - Gravel Sheet		MWS	Infr.	Upgrade	76,715	76,715	19,179	11,110	14%
RC003	Thornbury Close Construction including fire road (Industrial Area)		MWS	Infr.	Upgrade	151,000	151,000	151,000	104,631	69%
RC004	Jingalup Road Re-Alignment		MWS	Infr.	Upgrade	30,000	30,000	30,000	1,242	4%
RSP001	Broomehill-Koonup Rd Seal With Aec/Acl - Slk 0.00 To 16.85		MWS	Infr.	Upgrade	0	2,302,413	0	1,343,938	0%
						3,073,381	5,491,074	2,940,845	3,226,658	
Economic Services										
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	MCCS	L&B	Renewal	15,000	38,750	15,000	19,750	132%
C349	Black Cockatoo Café Capital Expenditure		MCCS	L&B	Renewal	25,000	0	25,000	2,126	9%
C054	Promotional Signage at Airstrip	1.4.7	CEO	Infr.	New	60,000	60,000	60,000	0	0%
8974	Country Water Supply Water Tanks		MPS	Infr.	New	0	14,000	0	0	0%
						100,000	112,750	100,000	21,877	
Total Capital Expenditure						4,100,361	6,268,847	3,881,825	3,578,914	87.3%

SUMMARIES:					
Land Held for Resale	200,000	100,000	200,000	0	0.0%
Land & Buildings	112,000	195,590	101,000	110,894	99.0%
Infrastructure	3,166,861	5,598,554	3,034,325	3,226,658	101.9%
Plant & Equipment	306,500	215,243	306,500	215,244	70.2%
Furn & Equipment	315,000	159,460	240,000	26,119	8.3%
	4,100,361	6,268,847	3,881,825	3,578,914	87.3%
At No Cost	0			0	0.0%
Asset Renewal	2,109,646	2,150,129	1,948,646	840,581	39.8%
New Asset	213,000	138,444	213,000	64,445	30.3%
Upgrading Asset	1,777,715	3,980,274	1,720,179	2,673,889	150.4%
	4,100,361	6,268,847	3,881,825	3,578,914	87.3%
Chief Executive Officer	667,000	416,534	592,000	129,243	19.4%
Manager Corporate & Community Services	40,000	38,750	40,000	21,877	54.7%
Manager Works & Services	3,226,381	5,545,943	3,093,845	3,281,528	101.7%
Senior Horticulturalist	33,480	33,480	33,480	0	0.0%
Manager Property Services	133,500	234,140	122,500	146,267	109.6%
	4,100,361	6,268,847	3,881,825	3,578,914	87.3%

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 31 MARCH 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		
DITRDC - Roads to Recovery Grant 2024-2025	349,997	0	(197,276)	152,721	(548,997)		197,276		
DITRDC - Roads to Recovery Grant 2025-2026	0	418,353	0	418,353	(692,136)	(1,141,842)	0		
MRWA RRG 25-26 Shamrock Rd	0	376,000	(376,000)	0	(470,000)	(613,500)	376,000		
MRWA RRG 24-25 Jingalup Rd Reseal	0	112,000	(112,000)	0	(140,000)	(112,000)	112,000		
MRWA RRG 24-25 Kojonup Darkan Reseal	0	56,000	(56,000)	0	(70,000)	(56,000)	56,000		
MRWA RRG 24-25 Kojonup Darkan Reconstruction	0	328,000	(328,000)	0	(410,000)	(328,000)	328,000		
MRWA RRG 24-25 Kojonup Frankland RD Reseal	0	60,000	(60,000)	0	0	0	60,000		
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	1,844,330	(1,343,938)	500,392	0	0	1,343,938		
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	3,120,304	(2,484,324)	1,132,026	(2,365,133)	(2,285,342)	2,484,324		
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	3,150,304	(2,514,324)	1,132,026	(2,335,133)	(2,255,342)	2,514,324		

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

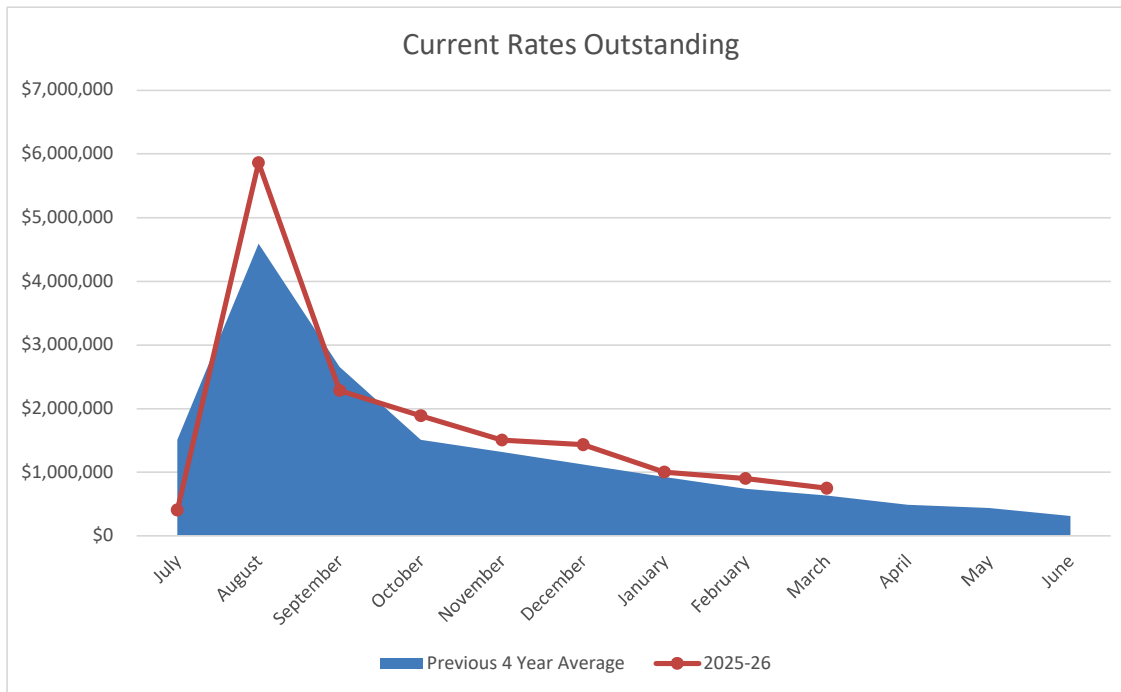
	2025-2026 Actual		2025-2026 Actual		2025-2026 Actual		2025-2026 Budget		2025-2026 Budget		2025-2026 Budget	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Opening Balance	Transfer to	Transfer (from)	Opening Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RESERVES - CASH BACKED												
Plant Reserve	269,951	1,141	0	271,092	269,771	7,800	0	269,771	7,800	0	277,571	
Employee Leave	296,408	1,253	0	297,661	296,230	7,800	0	296,230	7,800	0	304,030	
Low Income Housing	91,023	385	0	91,408	90,963	1,850	0	90,963	1,850	0	92,813	
Sporting Facility	0	0	0	0	68,321	1,380	(15,000)	54,701	1,380	(15,000)	41,081	
Landfill Waste Management	87,276	369	0	87,645	87,217	1,770	0	88,987	1,770	0	90,757	
Kodja Place Tourist Precinct	0	0	0	0	18	0	0	18	0	0	18	
Community Grants Reserve	10,627	45	0	10,672	10,619	215	0	10,834	215	0	11,049	
Independent Living Units	172,455	729	0	173,184	172,339	3,490	(22,000)	153,829	3,490	(22,000)	135,319	
Natural Resource Management	106,230	449	0	106,679	106,159	2,150	0	108,309	2,150	0	110,459	
The Kodja Place Building Upgrade & Renewal	19,222	81	0	19,303	19,191	390	0	19,581	390	0	20,000	
Asset Acquisition and Replacement Reserve	0	0	0	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	1,155	0	16,140	
	1,135,420	4,799	0	1,140,218	1,134,658	28,000	(37,000)	1,125,658	28,000	(37,000)	1,125,658	

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 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	\$ (5,103,644)	\$ 513,154
Rubbish Charges	\$ 46,040	\$ 287,080	\$ 333,120	\$ (283,855)	\$ 49,265
Emergency Services Levy	\$ 22,122	\$ 5,747	\$ 27,869	\$ -	\$ 27,869
Instalment fee & Interest	\$ -	\$ 19,520	\$ 19,520	\$ (19,520)	\$ -
Penalty & ESL Interest	\$ 131,124	\$ 29,404	\$ 160,527	\$ (29,602)	\$ 130,925
Excess Rates	\$ (70,709)	\$ -	\$ (70,709)	\$ 2,001	\$ (68,707)
Sub- Total	\$ 341,748	\$ 5,745,378	\$ 6,087,126	\$ (5,434,620)	\$ 652,506 11%
OTHER ITEMS					
Pensioner Rebates to claim	\$ 79,569	\$ -	\$ 79,569	\$ 16,452	\$ 96,021
Sub-Total	\$ 421,316				\$ 748,526
Pensioner Deferred Rates	\$ 114,776	\$ -	\$ 114,776	\$ -	\$ 114,776
Total Outstanding	\$ 456,523	\$ 5,745,378	\$ 6,201,901	\$ (5,434,620)	\$ 767,282



Sundry Debtors:

	30-Jun-25		31/03/26		Movement This FY
Credit Balance	\$ (7,112)		\$ (8,594)		\$ 1,482
Current	\$ 364,492		\$ 28,498		\$ 335,994
30 - 60 days	\$ 6,417	1%	\$ 7,085	5%	\$ (668)
60 - 90 days	\$ 1,562	0%	\$ 4,242	3%	\$ (2,679)
Greater than 90 days	\$ 127,516	26%	\$ 108,431	78%	\$ 19,085
	\$ 492,875		\$ 139,661		

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

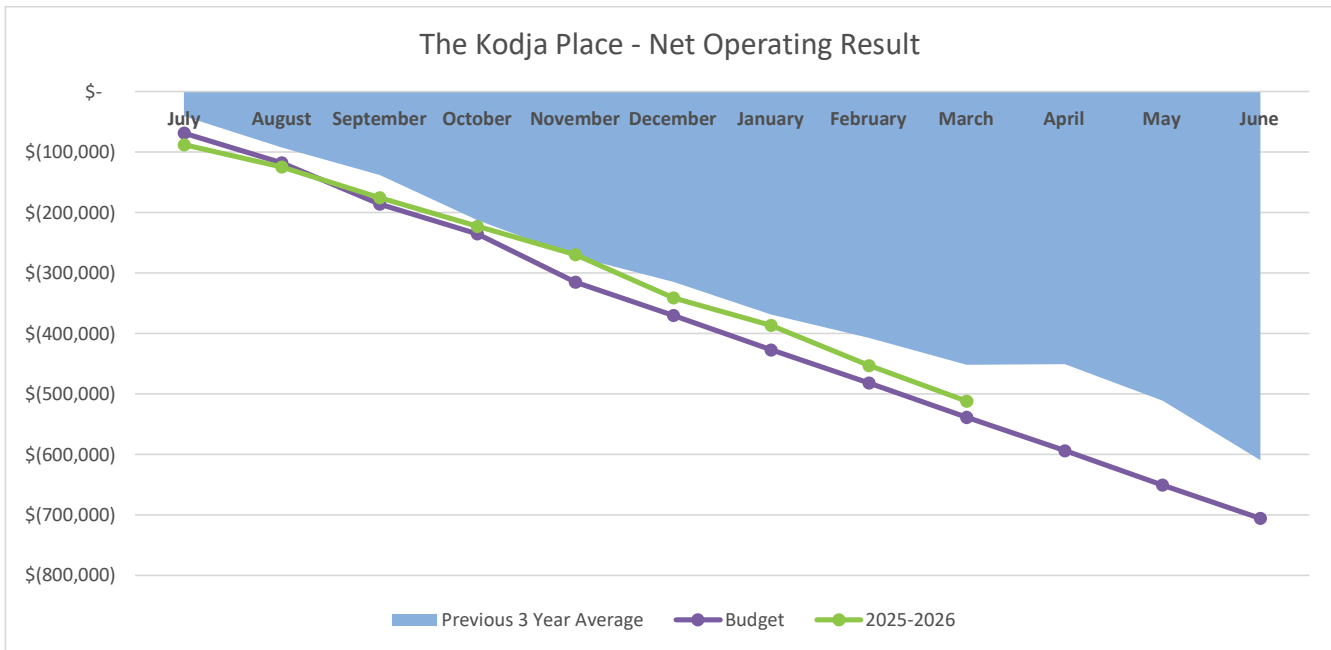
Loan Number	2025-2026 Actual Principal July 2025	2025-2026 New Loans	2025-2026 New Principal Repayments	2025-2026 Actual Interest Repayments	2025-2026 Actual Principal Outstanding	2025-2026 Budget		2025-2026 Budget		2025-2026 Budget		2025-2026 Budget	
						Principal July 2025	New Loans	Principal Repayments	Interest Repayments	Principal Repayments	New Loans	Principal Repayments	Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety													
Communications Tower	358,792	0	(17,541)	(7,456)	341,251	358,792	0	(35,479)	(19,970)	323,313			
Health													
Medical Centre Donation	101,679	0	(9,005)	(1,074)	92,675	101,679	0	(9,005)	(1,647)	92,674			
Housing													
Bagg Street Unit	33,259	0	(5,334)	(485)	27,925	33,259	0	(10,750)	(929)	22,509			
Aged Units - GSHI	0	0	(31,328)	(5,570)	(31,328)	0	0	0	0	0			
Staff Housing - GSHI	669,970	0	(36,313)	(2,634)	633,657	669,970	0	(62,388)	(11,409)	607,582			
GROH Housing - GSHI	592,029	0	(115,860)	(5,253)	476,169	592,029	0	(115,860)	(8,171)	476,169			
Staff Housing - GSHI	22,617	0	(11,203)	(234)	11,414	22,617	0	(11,203)	(375)	11,414			
GROH Housing - GSHI	22,617	0	(34,251)	(17,344)	(11,635)	22,617	0	(11,203)	(375)	11,414			
Staff Housing Renovations	254,607	0	(8,160)	(5,526)	246,447	254,607	0	(16,501)	(11,056)	238,106			
Recreation and culture													
Sports Complex	161,764	0	(9,812)	(3,952)	151,952	161,764	0	(19,867)	(7,952)	141,897			
Sports Complex Wall	42,391	0	(5,117)	(350)	37,274	42,391	0	(10,285)	(793)	32,106			
Netball Courts & Roof	1,228,607	0	(28,269)	(6,244)	1,200,338	1,228,607	0	(56,945)	(34,945)	1,171,662			
Oval Lighting	157,404	0	(12,601)	(743)	144,802	157,404	0	(25,294)	(2,194)	132,110			
Harrison Pl Toilets & Park	295,831	0	(18,571)	(5,066)	277,260	295,831	0	(37,506)	(7,340)	258,325			
Harrison Pl Toilets & Park	141,646	0	(8,771)	(3,728)	132,875	141,646	0	(17,740)	(11,225)	123,906			
Transport													
Airstrip Lighting	111,131	0	(10,842)	(416)	100,289	111,131	0	(10,468)	(1,565)	100,663			
Economic services													
Land Development	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 31 MARCH 2026**

MAJOR BUSINESS UNITS

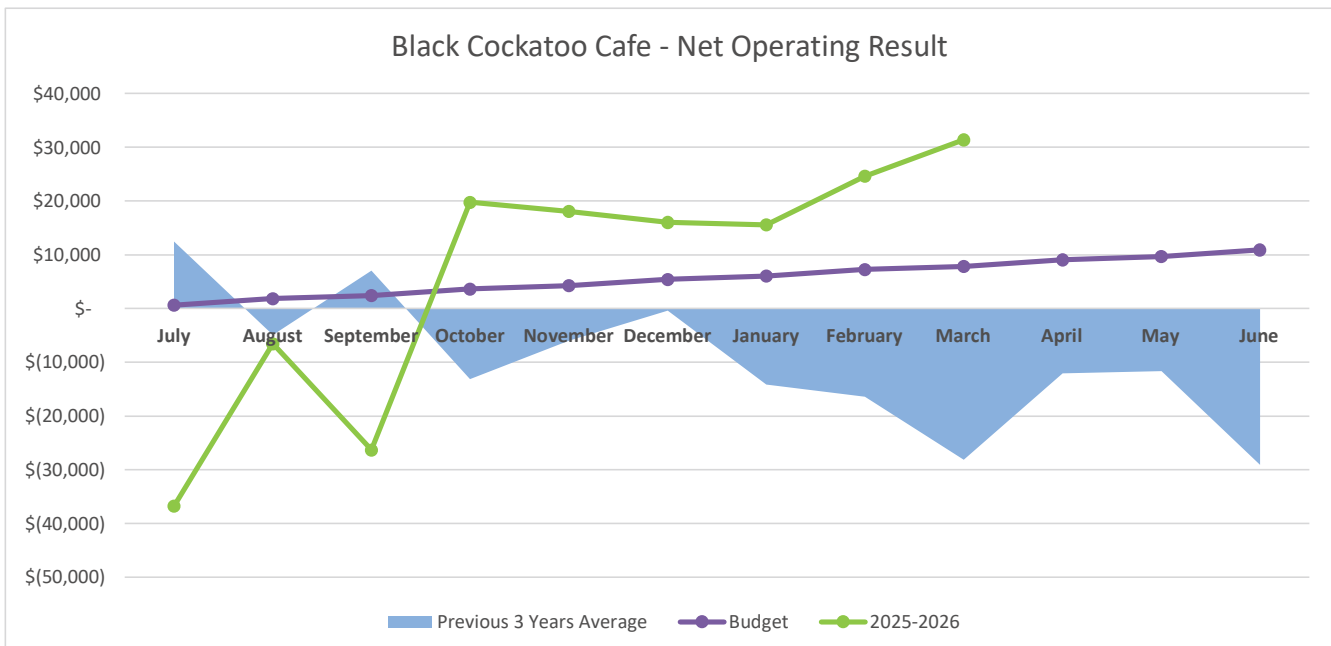
The Kodja Place Precinct

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
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
GENERAL PURPOSE FUNDING - RATES										
OPERATING EXPENDITURE										
1112			\$21,123	35%	\$0	\$21,123	\$0	\$59,821	\$0	\$68,832
1122		\$44,864	\$965	23%	\$0	\$965	\$0	\$4,247	\$0	\$4,247
1182		\$3,185	\$0	0%	\$0	\$0	\$0	\$1,000	\$0	\$1,000
1192		\$1,000	\$3,103	20%	\$0	\$3,103	\$0	\$15,725	\$0	\$15,725
1202		\$2,695	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500
1222		\$500	\$2,990	132%	\$0	\$2,990	\$0	\$2,258	\$0	\$1,495
1262		\$2,258	\$0	0%	\$0	\$0	\$0	\$2,000	\$0	\$2,000
		\$1,400	\$0		\$0	\$0	\$0	\$2,000	\$0	\$2,000
		\$55,902	\$28,181		\$0	\$28,181	\$0	\$85,551	\$0	\$93,799
		Sub Total - GENERAL RATES OI/EXP								
OPERATING INCOME										
1003			(\$5,403,607)	100%	(\$5,403,607)	\$0	(\$5,402,594)	\$0	(\$5,403,607)	\$0
1023		\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0	\$0
1053		(\$100)	(\$20)	20%	(\$20)	\$0	(\$100)	\$0	(\$20)	\$0
1013		(\$2,515)	(\$2,442)	97%	(\$2,442)	\$0	(\$2,515)	\$0	(\$2,441)	\$0
1043		(\$27,650)	(\$29,404)	84%	(\$29,404)	\$0	(\$35,000)	\$0	(\$23,253)	\$0
1073		(\$4,000)	(\$4,149)	104%	(\$4,149)	\$0	(\$4,000)	\$0	(\$4,122)	\$0
1063		(\$12,000)	(\$15,371)	128%	(\$15,371)	\$0	(\$12,000)	\$0	(\$15,339)	\$0
1273		(\$4,000)	(\$4,000)	100%	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
1092		\$95	\$289	289%	\$289	\$0	\$100	\$0	\$150	\$0
1283		(\$3,375)	(\$4,627)	103%	(\$4,627)	\$0	(\$4,500)	\$0	(\$4,500)	\$0
1263		(\$1,400)	\$0	0%	\$0	\$0	(\$2,000)	\$0	(\$2,000)	\$0
		(\$5,457,539)	(\$5,463,330)		(\$5,463,330)	\$0	(\$5,466,609)	\$0	(\$5,459,132)	\$0
		Sub Total - GENERAL RATES OI/INC								
Total - GENERAL RATES										
		(\$5,401,637)	(\$5,435,149)		(\$5,463,330)	\$28,181	(\$5,466,609)	\$85,551	(\$5,459,132)	\$93,799

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE		31 MARCH 2026		2025-2026		30 JUNE 2026		
		Budget	Actual	Income	Expense	Income	Expense	Income	Expense	
				% of Annual Budget						
OTHER GENERAL PURPOSE FUNDING										
OPERATING EXPENDITURE										
					\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP										
OPERATING INCOME										
1333			(\$198,603)	56%	(\$198,603)	\$0	(\$354,208)	\$0	(\$264,804)	\$0
1343		(\$287,743)	(\$336,703)	88%	(\$336,703)	\$0	(\$383,657)	\$0	(\$448,937)	\$0
1373		(\$375)	\$0	0%	\$0	\$0	(\$500)	\$0	(\$500)	\$0
1393		(\$20,720)	(\$4,799)	17%	(\$4,799)	\$0	(\$28,000)	\$0	(\$7,335)	\$0
		(\$574,494)	(\$540,104)		(\$540,104)	\$0	(\$766,365)	\$0	(\$721,576)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC										
Total - OTHER GENERAL PURPOSE FUNDING										
		(\$574,494)	(\$540,104)		(\$540,104)	\$0	(\$766,365)	\$0	(\$721,576)	\$0
Total - GENERAL PURPOSE FUNDING										
		(\$5,976,130)	(\$5,975,254)		(\$6,003,455)	\$28,181	(\$6,232,974)	\$85,551	(\$6,180,708)	\$93,799

**SHIRE OF KOJONUP
BUDGET REVIEW 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		AMENDED BUDGET			
		YEAR TO DATE	Actual		31 MARCH 2026	Income	Expense	2025-2026	Income	Expense	30 JUNE 2026	Income
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense	Income	Expense
GOVERNANCE - MEMBERS OF COUNCIL												
OPERATING EXPENDITURE												
002D			\$1,220	75%	\$0	\$1,220	\$0	\$1,625	\$0	\$1,625	\$0	\$1,625
1502		\$77,368	\$52,948	51%	\$0	\$52,948	\$0	\$103,157	\$0	\$103,157	\$0	\$103,157
1508		\$2,920	\$1,035	35%	\$0	\$2,920	\$0	\$2,920	\$0	\$2,920	\$0	\$2,920
1512		\$15,500	\$2,191	14%	\$0	\$2,191	\$0	\$15,500	\$0	\$15,500	\$0	\$15,500
1522		\$15,750	\$6,602	31%	\$0	\$6,602	\$0	\$21,000	\$0	\$21,000	\$0	\$21,000
1532		\$36,100	\$15,430	43%	\$0	\$15,430	\$0	\$36,100	\$0	\$36,100	\$0	\$36,100
1542		\$28,500	\$17,512	46%	\$0	\$17,512	\$0	\$38,000	\$0	\$38,000	\$0	\$38,000
1562		\$7,881	\$6,310	57%	\$0	\$6,310	\$0	\$11,100	\$0	\$11,100	\$0	\$11,100
1572		\$5,323	\$4,407	71%	\$0	\$4,407	\$0	\$6,190	\$0	\$6,190	\$0	\$6,190
1592		\$11,775	\$14,719	125%	\$0	\$14,719	\$0	\$11,775	\$0	\$11,775	\$0	\$14,718
1602		\$37,870	\$27,447	72%	\$0	\$27,447	\$0	\$37,870	\$0	\$37,870	\$0	\$27,883
1612		\$1,500	\$908	61%	\$0	\$908	\$0	\$1,500	\$0	\$1,500	\$0	\$1,500
1624		\$65,559	\$0	0%	\$0	\$0	\$0	\$87,415	\$0	\$87,415	\$0	\$87,415
1632		\$500	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$500
1642		\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1662		\$9,652	\$2,950	6%	\$0	\$2,950	\$0	\$51,650	\$0	\$51,650	\$0	\$45,650
1702		\$523,415	\$394,039	56%	\$0	\$394,039	\$0	\$697,914	\$0	\$697,914	\$0	\$603,802
1712		\$15,927	\$12,871	61%	\$0	\$12,871	\$0	\$21,237	\$0	\$21,237	\$0	\$21,237
1772		\$0	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$500
1792		\$2,700	\$0	0%	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$0	\$3,000
2075		\$22,000	\$5,000	23%	\$0	\$5,000	\$0	\$22,000	\$0	\$22,000	\$0	\$22,000
		\$881,458	\$565,589		\$0	\$565,589	\$0	\$1,170,953	\$0	\$1,170,953	\$0	\$1,263,797
Sub Total - MEMBERS OF COUNCIL OPI/EXP												
OPERATING INCOME												
		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC												
Total - MEMBERS OF COUNCIL												
		\$881,458	\$565,589		\$0	\$565,589	\$0	\$1,170,953	\$0	\$1,170,953	\$0	\$1,263,797

**SHIRE OF KOJONUP
BUDGET REVIEW 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		AMENDED BUDGET			
		YEAR TO DATE	Actual		31 MARCH 2026	Income	Expense	2025-2026	Income	Expense	30 JUNE 2026	Income
GOVERNANCE - GENERAL												
OPERATING EXPENDITURE												
003D												
1852		\$79,636	\$78,473	74%	\$0	\$78,473	\$0	\$106,185	\$0	\$106,185	\$0	\$106,185
1882	Depreciation (Sch 4)	\$799,675	\$843,385	79%	\$0	\$843,385	\$0	\$1,066,276	\$0	\$1,066,276	\$0	\$1,294,660
1882	Salaries - Admin	\$100,838	\$115,314	86%	\$0	\$115,314	\$0	\$134,456	\$0	\$134,456	\$0	\$158,349
1882	Admin Superannuation	\$47,418	\$69,000	146%	\$0	\$69,000	\$0	\$47,418	\$0	\$47,418	\$0	\$34,500
1902	Admin Workers Comp Insurance	\$13,090	(\$24,417)	-144%	\$0	(\$24,417)	\$0	\$17,000	\$0	\$17,000	\$0	\$29,000
1912	FBT Admin Staff	\$10,638	\$23,244	129%	\$0	\$23,244	\$0	\$18,030	\$0	\$18,030	\$0	\$25,820
1922	Conference & Training	\$5,120	\$1,215	15%	\$0	\$1,215	\$0	\$9,000	\$0	\$9,000	\$0	\$9,000
1922	Advertising	\$6,750	\$0	0%	\$0	\$0	\$0	\$9,000	\$0	\$9,000	\$0	\$9,000
1931	Occupational Risk Co-Ordinator Costs	\$8,085	\$5,309	42%	\$0	\$5,309	\$0	\$12,780	\$0	\$12,780	\$0	\$9,375
1932	Occ Health & Safety	\$4,675	\$1,173	21%	\$0	\$1,173	\$0	\$5,500	\$0	\$5,500	\$0	\$5,500
1942	Staff Uniforms	\$9,933	\$17,243	115%	\$0	\$17,243	\$0	\$14,985	\$0	\$14,985	\$0	\$20,485
1952	Office Building Maintenance	\$5,594	\$15,034	196%	\$0	\$15,034	\$0	\$7,675	\$0	\$7,675	\$0	\$9,082
1957	Office - Cleaning & Assoc	\$30,805	\$39,413	96%	\$0	\$39,413	\$0	\$41,075	\$0	\$41,075	\$0	\$45,116
1958	Office - Utility Charges	\$9,960	\$9,893	75%	\$0	\$9,893	\$0	\$13,200	\$0	\$13,200	\$0	\$13,200
1959	Office Gardens & Surrounds-Mfce	\$3,213	\$8,483	135%	\$0	\$8,483	\$0	\$6,284	\$0	\$6,284	\$0	\$15,085
1962	Office - Utility Charges	\$21,190	\$19,905	70%	\$0	\$19,905	\$0	\$28,400	\$0	\$28,400	\$0	\$28,400
1972	Admin Printing & Stationery	\$17,342	\$17,321	66%	\$0	\$17,321	\$0	\$26,275	\$0	\$26,275	\$0	\$25,725
1982	Telephone & Internet	\$750	\$95	10%	\$0	\$95	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
2002	Office Equip Maint	\$42,124	\$42,810	102%	\$0	\$42,810	\$0	\$42,124	\$0	\$42,124	\$0	\$42,812
2004	Office - Insurance	\$500	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$500
2006	Donations CEO discretion	\$1,000	\$100	10%	\$0	\$100	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
2008	Donations - Council	\$1,208	\$535	21%	\$0	\$535	\$0	\$2,500	\$0	\$2,500	\$0	\$2,500
2012	Non Capital Purchases	\$27,880	\$19,003	56%	\$0	\$19,003	\$0	\$34,000	\$0	\$34,000	\$0	\$34,000
2022	Bank Charges	\$5,040	\$5,747	96%	\$0	\$5,747	\$0	\$6,000	\$0	\$6,000	\$0	\$6,715
2032	Postage & Freight	\$92,862	\$59,609	49%	\$0	\$59,609	\$0	\$121,865	\$0	\$121,865	\$0	\$126,731
2042	ICT Computer Support	\$101,446	\$14,561	10%	\$0	\$14,561	\$0	\$146,036	\$0	\$146,036	\$0	\$148,015
1982	ICT Software Licensing Fees	\$0	\$11,400	0%	\$0	\$11,400	\$0	\$0	\$0	\$0	\$0	\$11,400
2043	ICT Website Subscription & Upgrade	\$1,125	\$554	37%	\$0	\$554	\$0	\$1,500	\$0	\$1,500	\$0	\$1,987
2044	ICT Hardware Purchases (~\$5,000)	\$12,450	\$11,316	68%	\$0	\$11,316	\$0	\$16,600	\$0	\$16,600	\$0	\$12,600
2052	Admin Vehicle Expenses	\$18,749	\$5,770	23%	\$0	\$5,770	\$0	\$25,000	\$0	\$25,000	\$0	\$25,000
2062	Admin Legal Expenses	\$52,100	\$71,887	80%	\$0	\$71,887	\$0	\$89,600	\$0	\$89,600	\$0	\$89,700
2277	Finance Consultants	\$34,274	\$65,860	144%	\$0	\$65,860	\$0	\$45,700	\$0	\$45,700	\$0	\$46,648
2275	Records Management	\$1,600	\$654	41%	\$0	\$654	\$0	\$1,600	\$0	\$1,600	\$0	\$1,600
2278	Security Monitoring	\$1,995	\$755	28%	\$0	\$755	\$0	\$2,660	\$0	\$2,660	\$0	\$2,660
2082	Mis Expense - Admin	\$14,789	\$12,816	65%	\$0	\$12,816	\$0	\$19,720	\$0	\$19,720	\$0	\$13,000
2102	Admin - Novated Lease Expenses	(\$79,636)	(\$64,355)	61%	\$0	(\$64,355)	\$0	(\$106,185)	\$0	(\$106,185)	\$0	(\$106,185)
2172	Less Admin Non Cash Realloc	(\$1,485,469)	(\$1,257,711)	63%	\$0	(\$1,257,711)	\$0	(\$1,994,039)	\$0	(\$1,994,039)	\$0	(\$2,295,165)
2182	Less Admin Cash Exp Realloc	\$8,747	\$241,394		\$0	\$241,394	\$0	\$19,720	\$0	\$19,720	\$0	\$13,000
Sub Total - GOVERNANCE - GENERAL OPI/EXP					\$0	\$241,394	\$0	\$19,720	\$0	\$19,720	\$0	\$13,000

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
OPERATING INCOME										
2053			(\$26,379)	8793%	(\$26,379)	\$0	(\$300)	(\$26,341)	\$0	\$0
004P		\$0	(\$14,118)	0%	(\$14,118)	\$0	\$0	\$0	\$0	\$0
2083		(\$29,200)	(\$39,038)	98%	(\$39,038)	\$0	(\$40,000)	(\$40,000)	\$0	\$0
2113		(\$14,789)	(\$12,816)		(\$12,816)	\$0	(\$19,720)	(\$13,000)	\$0	\$0
2143		(\$15)	\$0	0%	\$0	\$0	(\$20)	(\$20)	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$44,229)	(\$92,352)		(\$92,352)	\$0	(\$60,040)	(\$79,361)	\$0	\$0
Total - GOVERNANCE - GENERAL		(\$35,482)	\$149,041		(\$92,352)	\$241,394	(\$60,040)	(\$79,361)	\$19,720	\$13,000
Total - GOVERNANCE		\$845,976	\$714,630		(\$92,352)	\$806,983	(\$60,040)	(\$79,361)	\$1,190,673	\$1,276,797

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE		31 MARCH 2026		2025-2026		30 JUNE 2026		
		Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
ANIMAL CONTROL										
OPERATING EXPENDITURE										
2542										
2552	Conference & Training	\$2,625	\$2,316	66%	\$0	\$2,316	\$0	\$3,500	\$0	\$3,500
2562	Ranger Vehicle	\$0	\$93	0%	\$0	\$93	\$0	\$0	\$0	\$93
2572	Dog Control Expenses	\$1,466	\$93	5%	\$0	\$93	\$0	\$1,955	\$0	\$2,048
2573	Dog Pound Expenses	\$1,375	\$238	13%	\$0	\$238	\$0	\$1,834	\$0	\$1,834
2582	Contract Ranger Expenses	\$31,874	\$37,608		\$0	\$37,608	\$0	\$42,500	\$0	\$57,500
2583	Other Animal Control	\$150	\$0	0%	\$0	\$0	\$0	\$200	\$0	\$200
2584	Cat Control Expenses	\$270	\$182	24%	\$0	\$182	\$0	\$760	\$0	\$760
2602	Cat Pound Expenses	\$44,864	\$20,195	4%	\$0	\$13	\$0	\$360	\$0	\$360
2612	Administration Allocated - Cash	\$796	\$644	34%	\$0	\$20,195	\$0	\$59,821	\$0	\$68,832
005D	Administration Allocated - Non-Cash	\$1,324	\$1,458	61%	\$0	\$644	\$0	\$1,062	\$0	\$1,062
	Depreciation Buildings - Animal Control	\$85,314	\$62,839	83%	\$0	\$1,458	\$0	\$1,765	\$0	\$1,765
	Sub Total - ANIMAL CONTROL OP/EXP				\$0	\$62,839	\$0	\$113,757	\$0	\$137,954
OPERATING INCOME										
2633	Ranger Income	(\$300)	\$0	0%	\$0	\$0	(\$400)	\$0	\$0	\$0
2653	Fines & Penalties - Dog Act	(\$375)	(\$557)	111%	(\$557)	\$0	(\$500)	\$0	(\$500)	\$0
2663	Impounding Fees - Dogs	(\$907)	(\$237)	20%	(\$237)	\$0	(\$1,210)	\$0	(\$127)	\$0
2673	Dog Registrations	(\$2,362)	(\$4,226)	134%	(\$4,226)	\$0	(\$3,150)	\$0	(\$3,850)	\$0
2674	Cat Registrations	(\$375)	(\$494)	99%	(\$494)	\$0	(\$500)	\$0	(\$500)	\$0
	Sub Total - ANIMAL CONTROL OP/INC				(\$5,513)	\$0	(\$5,760)	\$0	(\$4,977)	\$0
	Total - ANIMAL CONTROL	\$80,994	\$57,326		(\$5,513)	\$62,839	(\$5,760)	\$113,757	(\$4,977)	\$137,954

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
OTHER LAW ORDER & PUBLIC SAFETY										
OPERATING EXPENDITURE										
2832			\$471	31%	\$0	\$471	\$0	\$1,500	\$0	\$1,500
2845		\$0	\$263		\$0	\$263	\$0	\$0	\$0	\$263
2862		\$4,500	\$0	0%	\$0	\$0	\$0	\$6,000	\$0	\$6,000
		\$5,625	\$733		\$0	\$733	\$0	\$7,500	\$0	\$7,763
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP										
OPERATING INCOME										
2863		\$0	(\$810)	0%	(\$810)	\$0	\$0	\$0	(\$810)	\$0
		\$0	(\$810)		(\$810)	\$0	\$0	\$0	(\$810)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC										
		\$5,625	(\$77)		(\$810)	\$733	\$0	\$7,500	(\$810)	\$7,763
		\$313,784	\$240,327		(\$112,245)	\$352,573	(\$256,136)	\$647,806	(\$232,094)	\$563,876
		Total - LAW ORDER & PUBLIC SAFETY								

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
		YEAR TO DATE	% of Annual Budget	31 MARCH 2026	31 MARCH 2026	2025-2026	30 JUNE 2026	Income	Expense
		Budget	Actual	Income	Expense	Income	Expense	Income	Expense
PRE-SCHOOL/OTHER EDUCATION									
OPERATING EXPENDITURE									
3462									
3476	Child Care Centre - Building Maint	\$2,577	\$3,249	\$0	\$3,249	\$0	\$2,750	\$0	\$3,264
3477	Play Group Community Assistance		\$79	\$0	\$79	\$0	\$0	\$0	\$79
3472	Kindy Café	\$11,400	\$7,655	\$0	\$7,655	\$0	\$15,200	\$0	\$4,265
3474	Playgroup/Toy Library - Building Maint	\$4,575	\$6,391	\$0	\$6,391	\$0	\$5,578	\$0	\$6,839
3478	Playgroup/Toy Library - Grounds Maint	\$2,527	\$389	\$0	\$389	\$0	\$3,370	\$0	\$3,370
006D	SPARK - Expenditure	\$2,250	\$1,697	\$0	\$1,697	\$0	\$3,000	\$0	\$3,000
	DEPRECIATION (SCH 8)	\$13,098	\$14,443	\$0	\$14,443	\$0	\$17,465	\$0	\$17,465
	Sub Total - OTHER EDUCATION OI/EXP	\$36,427	\$33,903	\$0	\$33,903	\$0	\$47,363	\$0	\$38,282
OPERATING INCOME									
3463	Occasional Care Rent		(\$1,876)	(\$1,876)	\$0	(\$2,500)	\$0	(\$2,500)	\$0
3465	Grant - Kindy Café		\$0	\$0	\$0	(\$14,900)	\$0	(\$7,168)	\$0
3473	Playgroup/Toy Library Fees		(\$135)	\$0	\$0	(\$180)	\$0	\$0	\$0
3475	SPARK - Income		(\$3,000)	(\$1,850)	\$0	(\$3,000)	\$0	(\$3,000)	\$0
	Sub Total - OTHER EDUCATION OI/INC	(\$19,910)	(\$3,726)	(\$3,726)	\$0	(\$20,580)	\$0	(\$12,668)	\$0
	Total - OTHER EDUCATION	\$16,517	\$30,177	(\$3,726)	\$33,903	(\$20,580)	\$47,363	(\$12,668)	\$38,282
	Total - EDUCATION & WELFARE	\$20,728	\$30,177	(\$3,726)	\$33,903	(\$20,580)	\$52,978	(\$12,668)	\$43,897

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE	31 MARCH 2026	31 MARCH 2026	2025-2026	30 JUNE 2026	Income	Expense	Income	Expense
		Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
HOUSING										
SPRING HAVEN HOUSING										
3862			\$ 132	0%	\$ 0	\$ 132	\$ 0	\$ 0	\$ 0	\$ 0
3902	Subscriptions	\$ 0	\$ 1,201	0%	\$ 0	\$ 1,201	\$ 0	\$ 0	\$ 0	\$ 0
3914	Spring Haven Building Operating Expenses	\$ 0	\$ 17	0%	\$ 0	\$ 17	\$ 0	\$ 0	\$ 0	\$ 17
3916	Utilities	\$ 0	\$ 8,107	0%	\$ 0	\$ 8,107	\$ 0	\$ 0	\$ 0	\$ 8,107
3992	Insurance	\$ 0	\$ 0	0%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
012D	Administration Allocated - Cash	\$ 52,798	\$ 51,835	74%	\$ 0	\$ 51,835	\$ 0	\$ 70,400	\$ 0	\$ 70,400
013D	Spring Haven Depreciation	\$ 1,687	\$ 1,595	71%	\$ 0	\$ 1,595	\$ 0	\$ 2,250	\$ 0	\$ 2,250
	Sub Total - SPRING HAVEN HOUSING OI/EXP	\$ 54,485	\$ 62,888		\$ 0	\$ 62,888	\$ 0	\$ 72,650	\$ 0	\$ 76,721
OPERATING INCOME										
	Sub Total - SPRING HAVEN HOUSING OI/INC	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total - SPRING HAVEN HOUSING	\$ 54,485	\$ 62,888		\$ 0	\$ 62,888	\$ 0	\$ 72,650	\$ 0	\$ 76,721
STAFF HOUSING										
OPERATING EXPENDITURE										
3768	Staff Housing Building Maintenance	\$ 7,415	\$ 7,356	74%	\$ 0	\$ 7,356	\$ 0	\$ 9,887	\$ 0	\$ 13,514
3769	Staff Housing - Operating Expenses	\$ 32,045	\$ 33,453	79%	\$ 0	\$ 33,453	\$ 0	\$ 42,261	\$ 0	\$ 42,261
3764	Staff Housing - Ground Maint. Various	\$ 21,135	\$ 30,387	108%	\$ 0	\$ 30,387	\$ 0	\$ 28,181	\$ 0	\$ 34,246
3767	Housing - Great Southern Homes MoJ Expenses	\$ 22,499	\$ 0		\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 0	\$ 30,000
3770	Loan Guarantee Fee L135, L140, L144 & L148	\$ 6,615	\$ 3,388	51%	\$ 0	\$ 3,388	\$ 0	\$ 6,615	\$ 0	\$ 6,615
3771	Staff Housing Loan Interest	\$ 25,076	\$ 13,823	58%	\$ 0	\$ 13,823	\$ 0	\$ 23,769	\$ 0	\$ 23,769
011D	Staff Housing Depreciation	\$ 64,955	\$ 133,225	154%	\$ 0	\$ 133,225	\$ 0	\$ 86,610	\$ 0	\$ 86,610
	Sub Total - STAFF HOUSING OI/EXP	\$ 179,740	\$ 221,633		\$ 0	\$ 221,633	\$ 0	\$ 227,323	\$ 0	\$ 237,015
OPERATING INCOME										
3703	Residential Rent - Staff									
3706	Operating Grants, Subsidies & Contributions									
	Sub Total - STAFF HOUSING OI/INC									
	Total - STAFF HOUSING	\$ 139,390	\$ 165,273			\$ 221,633		\$ 227,323		\$ 237,015

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
COMMUNITY AMENITIES										
SANITATION - HOUSEHOLD REFUSE										
OPERATING EXPENDITURE										
5022			\$49,627	61%	\$0	\$49,627	\$0	\$81,500	\$0	\$81,500
5012		\$61,123	\$0	0%	\$0	\$0	\$0	\$6,560	\$0	\$5,060
5013		\$4,920	\$86	3%	\$0	\$86	\$0	\$3,102	\$0	\$3,102
5002		\$2,326	\$124,766	61%	\$0	\$124,766	\$0	\$204,495	\$0	\$204,495
5122		\$177,493	\$53,386	72%	\$0	\$53,386	\$0	\$73,700	\$0	\$73,700
5142		\$55,273	\$930	372%	\$0	\$930	\$0	\$250	\$0	\$930
014D		\$187	\$3,345	83%	\$0	\$3,345	\$0	\$4,045	\$0	\$4,045
		\$3,034								
		\$304,356	\$232,139		\$0	\$232,139	\$0	\$373,652	\$0	\$372,832
		Sub Total - SANITATION HOUSEHOLD REFUSE OPI/EXP								
OPERATING INCOME										
5023			(\$287,080)	98%	(\$287,080)	\$0	(\$293,800)	\$0	(\$287,080)	\$0
5033		(\$293,800)	\$0	0%	\$0	\$0	(\$2,300)	\$0	(\$2,300)	\$0
		(\$1,725)								
		(\$295,525)	(\$287,080)		(\$287,080)	\$0	(\$296,100)	\$0	(\$289,380)	\$0
		Sub Total - SANITATION H/HOLD REFUSE OPI/INC								
		\$8,831	(\$54,941)		(\$287,080)	\$232,139	(\$296,100)	\$373,652	(\$289,380)	\$372,832
		Total - SANITATION HOUSEHOLD REFUSE								

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE	31 MARCH 2026	31 MARCH 2026	2025-2026	30 JUNE 2026	Income	Expense	Income	Expense
		Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
SANITATION OTHER										
OPERATING EXPENDITURE										
5027		\$22,499	\$0	0%	\$0	\$30,000	\$0	\$30,000	\$0	\$0
5251	Verge Pick Up - Hard Waste	\$31,874	\$32,333	76%	\$0	\$42,500	\$0	\$42,500	\$0	\$48,122
5262	Street Bins Collection - Contract	\$150	\$0	0%	\$0	\$200	\$0	\$200	\$0	\$200
5263	Repair Street Bins	\$1,875	\$0	0%	\$0	\$2,500	\$0	\$2,500	\$0	\$2,500
5264	Drum Muster	\$62,847	\$49,897	60%	\$0	\$83,800	\$0	\$83,800	\$0	\$83,800
	Transport of Waste & Loader Hire									
	Sub Total - SANITATION OTHER OP/EXP	\$119,245	\$82,230		\$0	\$159,000	\$0	\$159,000	\$0	\$134,622
OPERATING INCOME										
5303	Litter Infingements	(\$150)	\$0	0%	\$0	\$0	(\$200)	\$0	\$0	\$0
5304	Drum Muster Reimbursement Income	(\$1,875)	\$0	0%	\$0	\$0	(\$2,500)	\$0	(\$2,500)	\$0
	Sub Total - SANITATION OTHER OP/INC	(\$2,025)	\$0		\$0	\$0	(\$2,700)	\$0	(\$2,500)	\$0
	Total - SANITATION OTHER	\$117,220	\$82,230		\$0	\$159,000	(\$2,700)	\$159,000	(\$2,500)	\$134,622
SEWERAGE										
OPERATING EXPENDITURE										
5090	Liquid Waste Pond - Maintenance	\$1,027	\$1,304	95%	\$0	\$1,370	\$0	\$1,370	\$0	\$1,304
	Sub Total - SEWERAGE OP/EXP	\$1,027	\$1,304		\$0	\$1,370	\$0	\$1,370	\$0	\$1,304
OPERATING INCOME										
	Sub Total - SEWERAGE OP/INC	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total - SEWERAGE	\$1,027	\$1,304		\$0	\$1,370	\$0	\$1,370	\$0	\$1,304

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
PROTECTION OF THE ENVIRONMENT										
OPERATING EXPENDITURE										
5616			\$3,750	7%	\$375	\$0	\$375	\$0	\$5,000	\$0
5681			\$3,478	0%	\$0	\$0	\$0	\$0	\$4,637	\$0
5686			\$9,975	110%	\$14,585	\$0	\$14,585	\$0	\$13,300	\$0
5687			\$15,416	0%	\$0	\$0	\$0	\$0	\$20,556	\$0
5752			\$14,954	109%	\$21,809	\$0	\$21,809	\$0	\$19,940	\$0
5742			\$1,991	61%	\$1,609	\$0	\$1,609	\$0	\$2,655	\$0
			\$49,564		\$38,377	\$0	\$38,377	\$0	\$66,088	\$0
										\$70,392
OPERATING INCOME										
			\$0		\$0	\$0	\$0	\$0	\$0	\$0
			\$49,564		\$38,377	\$0	\$38,377	\$0	\$66,088	\$0
TOWN PLANNING AND REGIONAL DEVELOPMENT										
OPERATING EXPENDITURE										
5842			\$22,499	141%	\$42,250	\$0	\$42,250	\$0	\$30,000	\$0
5922			\$18,749	91%	\$22,668	\$0	\$22,668	\$0	\$25,000	\$0
5962			\$44,864	32%	\$19,267	\$0	\$19,267	\$0	\$59,821	\$0
5832			\$796	61%	\$644	\$0	\$644	\$0	\$1,062	\$0
			\$86,909		\$84,829	\$0	\$84,829	\$0	\$115,883	\$0
										\$151,991
OPERATING INCOME										
5973			(\$4,875)	1167%	(\$75,862)	(\$75,862)	\$0	(\$6,500)	\$0	(\$75,800)
			(\$4,875)		(\$75,862)	(\$75,862)	\$0	(\$6,500)	\$0	(\$75,800)
			\$82,034		\$8,967	(\$75,862)	\$84,829	(\$6,500)	\$115,883	(\$75,800)
										\$151,991

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		
	Budget	Actual	Income	Expense	Income	Expense	Income	Expense	
			% of Annual Budget						
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER									
OPERATING EXPENDITURE									
6042		\$368	147%	\$0	\$368	\$0	\$250	\$0	\$383
6044	\$187	\$19,348	86%	\$0	\$19,348	\$0	\$22,550	\$0	\$23,662
6034	\$17,226	\$4,870	205%	\$0	\$4,870	\$0	\$2,378	\$0	\$4,873
6052	\$2,010	\$0	0%	\$0	\$0	\$0	\$1,113	\$0	\$1,113
6112	\$835	\$1,780	51%	\$0	\$1,780	\$0	\$3,488	\$0	\$3,108
6142	\$2,362	\$1,609	61%	\$0	\$1,609	\$0	\$2,655	\$0	\$2,655
6152	\$1,991	\$30,807	51%	\$0	\$30,807	\$0	\$59,821	\$0	\$68,832
	\$44,864								
	\$69,474	\$58,782	\$6	\$0	\$58,782	\$0	\$92,255	\$0	\$104,626
OPERATING INCOME									
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$69,474	\$58,782		\$0	\$58,782	\$0	\$92,255	\$0	\$104,626
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT									
OPERATING EXPENDITURE									
6064	\$907	\$5,381	460%	\$0	\$5,381	\$0	\$1,170	\$0	\$5,424
	\$907	\$5,381		\$0	\$5,381	\$0	\$1,170	\$0	\$5,424
	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	\$907	\$5,381		\$0	\$5,381	\$0	\$1,170	\$0	\$5,424
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT									
	\$412,883	\$231,354		(\$386,266)	\$617,620	(\$317,300)	\$932,923	(\$384,680)	\$980,132

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		
	Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
RECREATION & CULTURE									
PUBLIC HALL & CIVIC CENTRES									
OPERATING EXPENDITURE									
6202		\$20,672	84%	\$0	\$20,677	\$0	\$24,710	\$0	\$25,895
6212		\$3,925	75%	\$0	\$3,466	\$0	\$4,638	\$0	\$4,474
6214		\$5,717	111%	\$0	\$8,222	\$0	\$7,376	\$0	\$10,638
6216		\$0	0%	\$0	\$0	\$0	\$0	\$0	\$0
6218		\$1,860	201%	\$0	\$4,038	\$0	\$2,010	\$0	\$3,400
6219		\$267	93%	\$309	\$309	\$0	\$330	\$0	\$446
6224		\$10,748	77%	\$11,004	\$11,004	\$0	\$14,226	\$0	\$14,226
6227		\$757	430%	\$4,067	\$4,067	\$0	\$945	\$0	\$4,497
6322		\$1,500	0%	\$0	\$0	\$0	\$2,000	\$0	\$2,000
6324		\$2,236	67%	\$1,857	\$1,857	\$0	\$2,780	\$0	\$2,501
6146		\$11,700	47%	\$8,794	\$8,794	\$0	\$18,565	\$0	\$18,565
6147		\$3,250	50%	\$1,624	\$1,624	\$0	\$3,250	\$0	\$3,250
016D		\$46,712	83%	\$51,597	\$51,597	\$0	\$62,285	\$0	\$62,285
		\$109,344		\$0	\$115,655	\$0	\$143,115	\$0	\$152,177
Sub Total - PUBLIC HALLS & CIVIC CENTRES OPI/EXP									
OPERATING INCOME									
6203		(\$1,219)	101%	(\$1,645)	\$0	(\$1,625)	\$0	(\$1,355)	\$0
6213		(\$941)	90%	(\$1,130)	\$0	(\$1,255)	\$0	(\$1,255)	\$0
		(\$2,160)		(\$2,775)	\$0	(\$2,880)	\$0	(\$2,610)	\$0
		\$107,184		(\$2,775)	\$115,655	(\$2,880)	\$143,115	(\$2,610)	\$152,177
Total - PUBLIC HALL & CIVIC CENTRES									

**SHIRE OF KOJONUP
BUDGET REVIEW 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		AMENDED BUDGET	
		Budget	Actual		31 MARCH 2026	Income	Expense	Income	Expense	Income
OTHER RECREATION & SPORT										
OPERATING EXPENDITURE										
6362		\$18,215	\$20,718	85%	\$0	\$20,718	\$0	\$24,333	\$0	\$25,016
6364	Kojonup Springs Conveniences	\$10,050	\$7,876	59%	\$0	\$7,876	\$0	\$13,400	\$0	\$13,400
6372	Kojonup Springs Grounds Maintenance	\$40,103	\$38,460	73%	\$0	\$38,460	\$0	\$52,852	\$0	\$52,772
6373	Apex Park Conveniences - Operating	\$2,685	\$1,747	49%	\$0	\$1,747	\$0	\$3,580	\$0	\$3,580
6374	Apex Park Conveniences - Building Maint	\$42,718	\$53,937	90%	\$0	\$53,937	\$0	\$59,680	\$0	\$74,193
6382	Railway Reserve Conveniences	\$2,709	\$2,030	59%	\$0	\$2,030	\$0	\$3,450	\$0	\$3,450
6392	Newstead Park - Grounds Maint	\$6,731	\$6,609	74%	\$0	\$6,609	\$0	\$8,975	\$0	\$9,825
6394	Railway Reserve Grounds Maint	\$12,822	\$17,750	106%	\$0	\$17,750	\$0	\$16,745	\$0	\$20,188
6402	Sports Complex - Netball Conveniences	\$6,764	\$7,241	84%	\$0	\$7,241	\$0	\$8,595	\$0	\$8,678
6403	Sports Complex - Netball Area Maint	\$2,707	\$2,661	74%	\$0	\$2,661	\$0	\$3,610	\$0	\$2,975
6404	Sports Complex - Grounds Maint	\$126,126	\$157,084	93%	\$0	\$157,084	\$0	\$163,135	\$0	\$163,135
6408	Sports Complex - Conveniences	\$3,861	\$5,363	104%	\$0	\$5,363	\$0	\$5,148	\$0	\$6,057
6412	Hillman Park - Grounds Maint	\$8,979	\$14,291	119%	\$0	\$14,291	\$0	\$11,973	\$0	\$14,000
6414	Sports Complex - Reticulation	\$19,867	\$13,849	52%	\$0	\$13,849	\$0	\$26,490	\$0	\$18,355
6415	Oval Lighting	\$3,905	\$3,423	71%	\$0	\$3,423	\$0	\$4,800	\$0	\$4,800
6422	Kojonup Bk (Plesse Park) - Grounds Maint	\$12,232	\$10,386	64%	\$0	\$10,386	\$0	\$16,310	\$0	\$17,800
6425	Sports Complex - Hockey Club Building	\$1,162	\$2,331	151%	\$0	\$2,331	\$0	\$1,543	\$0	\$2,172
6434	Turkey Nest Dam Maintenance	\$9,815	\$17,453	139%	\$0	\$17,453	\$0	\$12,558	\$0	\$5,425
6435	Water - Showgrounds Maint	\$3,737	\$4,909	99%	\$0	\$4,909	\$0	\$4,983	\$0	\$6,794
6444	Muradup Townsite Grounds	\$3,806	\$6,353	125%	\$0	\$6,353	\$0	\$5,075	\$0	\$6,290
6452	Playground Safety & Minor Upgrades	\$1,680	\$0	0%	\$0	\$0	\$0	\$2,240	\$0	\$2,090
6454	Kojonup Town Entrances	\$3,840	\$1,724	34%	\$0	\$1,724	\$0	\$5,120	\$0	\$1,825
6474	Industrial Area Slashing & Spraying	\$557	\$147	20%	\$0	\$147	\$0	\$743	\$0	\$643
6477	Sports Complex - Utilities & Insurance	\$18,233	\$15,481	77%	\$0	\$15,481	\$0	\$20,035	\$0	\$19,237
6492	Myrtle Benn Reserve	\$1,339	\$4	0%	\$0	\$4	\$0	\$1,785	\$0	\$1,635
6494	Sundry Reserves	\$6,571	\$739	9%	\$0	\$739	\$0	\$8,495	\$0	\$6,445
6496	Kojonup Golf Club Community Grant	\$184	\$0	0%	\$0	\$0	\$0	\$245	\$0	\$245
6552	Sports Complex - Cleaning	\$5,272	\$3,234	46%	\$0	\$3,234	\$0	\$7,030	\$0	\$6,800
6554	Sports Complex - Building Maint	\$7,494	\$7,524	75%	\$0	\$7,524	\$0	\$9,993	\$0	\$9,644
6558	Loan Guarantee Fee - Loans 134, 136, 142, 143	\$10,115	\$5,549	55%	\$0	\$5,549	\$0	\$10,115	\$0	\$10,115
6559	Recreation - Interest on Loans	\$42,958	\$28,559	62%	\$0	\$28,559	\$0	\$45,884	\$0	\$45,884
6592	Skate Park	\$596	\$590	83%	\$0	\$590	\$0	\$715	\$0	\$715
6792	Admin Allocation - Cash	\$29,910	\$24,693	62%	\$0	\$24,693	\$0	\$39,881	\$0	\$45,888
7107	Polycrosse Works Requested	\$166	\$0	0%	\$0	\$0	\$0	\$221	\$0	\$221
017D	Other Sport Buildings Depreciation	\$279,965	\$279,865	75%	\$0	\$279,865	\$0	\$373,301	\$0	\$373,301
Sub Total - OTHER RECREATION & SPORT OP/EXP					\$747,873	\$762,578	\$0	\$978,078	\$0	\$987,593

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
OPERATING INCOME										
6564		\$0	(\$909)		\$0	(\$909)	\$0	\$0	\$0	(\$909)
6523		(\$3,375)	(\$3,700)	82%	\$0	(\$3,700)	(\$4,500)	\$0	(\$4,500)	\$0
6533		\$0	\$0	0%	\$0	\$0	(\$3,000)	\$0	(\$3,000)	\$0
6553		\$0	\$0	0%	\$0	\$0	(\$36,000)	\$0	(\$36,000)	\$0
		(\$3,375)	(\$4,609)		\$0	(\$4,609)	(\$43,500)	\$0	(\$44,409)	\$0
		Sub Total - OTHER RECREATION & SPORT OP/INC								
		Total - OTHER RECREATION & SPORT								
		\$744,498	\$757,969		\$762,578	(\$4,609)	(\$43,500)	\$976,078	(\$44,409)	\$987,593

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE	31 MARCH 2026	31 MARCH 2026	2025-2026	30 JUNE 2026	Income	Expense	Income	Expense
		Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
SWIMMING AREAS & BEACHES										
OPERATING EXPENDITURE										
6252										
6254	Building Maintenance	\$3,487	\$2,618	56%	\$0	\$2,618	\$0	\$4,650	\$0	\$4,855
6257	Consumables & Minor Expenses	\$1,125	\$1,998	133%	\$0	\$1,998	\$0	\$1,500	\$0	\$2,000
6258	Utilities & Telephone	\$29,909	\$26,219	67%	\$0	\$26,219	\$0	\$39,330	\$0	\$35,640
6261	Insurance	\$14,008	\$20,994	150%	\$0	\$20,994	\$0	\$14,008	\$0	\$20,993
6262	Maintenance - Pool Building	\$5,298	\$3,799	55%	\$0	\$3,799	\$0	\$6,941	\$0	\$8,267
6264	Grounds Maintenance	\$9,618	\$13,605	106%	\$0	\$13,605	\$0	\$12,825	\$0	\$15,540
6271	Swimming Pool - Chemicals	\$6,750	\$11,603	129%	\$0	\$11,603	\$0	\$9,000	\$0	\$14,000
6272	Non-Capital Purchases per 10yr Plan	\$1,125	\$0	0%	\$0	\$0	\$0	\$1,500	\$0	\$1,500
6274	Equipment Maintenance	\$6,450	\$4,105	48%	\$0	\$4,105	\$0	\$8,600	\$0	\$11,907
6352	Kiosk - COGS	\$5,092	\$8,007	118%	\$0	\$8,007	\$0	\$6,790	\$0	\$8,500
6353	Swimming Pool Salaries	\$95,244	\$110,231	87%	\$0	\$110,231	\$0	\$126,997	\$0	\$126,997
6354	Superannuation	\$11,277	\$11,191	74%	\$0	\$11,191	\$0	\$15,037	\$0	\$15,037
6292	Conferences & Training	\$3,225	\$1,653	38%	\$0	\$1,653	\$0	\$4,300	\$0	\$4,300
050D	Administration Allocated Cash	\$29,910	\$15,922	40%	\$0	\$15,922	\$0	\$39,881	\$0	\$45,888
	Depreciation Buildings	\$40,705	\$40,592	75%	\$0	\$40,592	\$0	\$54,275	\$0	\$54,275
	Sub Total - SWIMMING AREAS & BEACHES OPI/EXP	\$263,223	\$272,538		\$0	\$272,538	\$0	\$345,634	\$0	\$369,699
OPERATING INCOME										
6294	Pool Entry Fees	(\$3,150)	(\$7,054)	168%	(\$7,054)	\$0	(\$4,200)	\$0	(\$6,936)	\$0
6295	Pool Kiosk Sales	(\$5,850)	(\$11,224)	144%	(\$11,224)	\$0	(\$7,800)	\$0	(\$9,050)	\$0
6296	Pool Daily Entry Fees	(\$6,750)	(\$6,172)	69%	(\$6,172)	\$0	(\$9,000)	\$0	(\$5,200)	\$0
	Sub Total - SWIMMING AREAS & BEACHES OPI/INC	(\$15,749)	(\$24,450)		(\$24,450)	\$0	(\$21,000)	\$0	(\$21,186)	\$0
	Total - SWIMMING AREAS & BEACHES	\$247,474	\$248,089		(\$24,450)	\$272,538	(\$21,000)	\$345,634	(\$21,186)	\$369,699

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE	% of Annual Budget	31 MARCH 2026	2025-2026	30 JUNE 2026	Income	Expense	Income	Expense
		Budget	Actual	Income	Expense	Income	Expense	Income	Expense	
TV & RADIO BROADCASTING & RETRANSMISSION										
OPERATING EXPENDITURE										
6752	Television Translator	\$45	\$37	\$0	\$37	\$0	\$45	\$0	\$38	
6772	VHF Repeater Operating/Maintenance	\$75	\$0	\$0	\$0	\$0	\$100	\$0	\$100	
	Sub Total - TV & RADIO RETRANSMISSION OP/EXP	\$120	\$37	0	\$37	\$0	\$145	\$0	\$138	
	Total - TV & RADIO RETRANSMISSION	\$120	\$37	\$0	\$37	\$0	\$145	\$0	\$138	
LIBRARIES										
OPERATING EXPENDITURE										
6812	Library Salaries	\$72,337	\$71,810	\$0	\$71,810	\$0	\$96,453	\$0	\$96,453	
6842	Superannuation	\$11,669	\$2,586	\$0	\$2,586	\$0	\$15,559	\$0	\$15,559	
6852	Emp Insurances (Lib)	\$4,516	\$6,670	\$0	\$6,670	\$0	\$4,516	\$0	\$6,670	
6862	Conference & Training (Lib)	\$750	\$0	\$0	\$0	\$0	\$1,000	\$0	\$1,000	
6882	Library Operating Expenses	\$4,875	\$1,588	\$0	\$1,588	\$0	\$6,500	\$0	\$6,500	
6892	Lib Software Licencing	\$3,124	\$5,547	\$0	\$5,547	\$0	\$4,165	\$0	\$5,547	
6902	Library Resource Purchases	\$1,500	\$458	\$0	\$458	\$0	\$2,000	\$0	\$2,000	
6903	Library Regional Activity Plan Contribution	\$1,500	\$1,904	\$0	\$1,904	\$0	\$2,000	\$0	\$2,000	
6942	Administration Allocated Cash	\$14,954	\$12,577	\$0	\$12,577	\$0	\$19,940	\$0	\$22,944	
6952	Administration Allocated Non-Cash	\$1,991	\$1,609	\$0	\$1,609	\$0	\$2,655	\$0	\$2,655	
	Sub Total - LIBRARIES OP/EXP	\$117,215	\$104,749	\$0	\$104,749	\$0	\$154,788	\$0	\$161,328	
OPERATING INCOME										
6973	Sundry Income	(\$4)	(\$16,143)	(\$16,143)	\$0	(\$6)	\$0	(\$8,975)	\$0	
6993	Be Connected Income	\$0	(\$3,020)	(\$3,020)	\$0	\$0	\$0	(\$3,020)	\$0	
	Sub Total - LIBRARIES OP/INC	(\$4)	(\$19,163)	(\$19,163)	\$0	(\$6)	\$0	(\$11,995)	\$0	
	Total - LIBRARIES	\$117,211	\$85,586	(\$19,163)	\$104,749	(\$6)	\$154,788	(\$11,995)	\$161,328	

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE	31 MARCH 2026	31 MARCH 2026	2025-2026	30 JUNE 2026				
		Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
HERITAGE & OTHER CULTURE										
OPERATING EXPENDITURE										
7012			\$139		\$0	\$139	\$0	\$170	\$0	\$170
7022	Historical Soc. Rooms	\$113	\$598	37%	\$0	\$598	\$0	\$1,616	\$0	\$1,616
7024	Old Military Barracks	\$1,212	\$1,153	46%	\$0	\$1,153	\$0	\$2,505	\$0	\$2,549
7032	Old Post Office - Building Maintenance	\$2,052	\$5,312	224%	\$0	\$5,312	\$0	\$2,373	\$0	\$6,393
7034	Eiverd Cottage - Building Mice	\$1,807	\$3,059	95%	\$0	\$3,059	\$0	\$3,219	\$0	\$3,785
7046	Eiverd Cottage - Ground Maint	\$2,414	\$43	3%	\$0	\$43	\$0	\$1,375	\$0	\$1,130
7106	Old Post Office - Grounds Maintenance	\$1,077	\$5,328	100%	\$0	\$5,328	\$0	\$5,341	\$0	\$5,460
7101	Showgrounds - Building Maintenance	\$4,919	\$11,900	68%	\$0	\$11,900	\$0	\$17,505	\$0	\$17,505
7103	Annual Show - Works Assistance	\$13,128	\$0	0%	\$0	\$0	\$0	\$2,45	\$0	\$245
7222	Muradup & Jingatup War Memorials	\$184	\$2,920	75%	\$0	\$2,920	\$0	\$3,878	\$0	\$4,582
019D	Military Barracks - Ground Maint	\$3,119	\$15,118	77%	\$0	\$15,118	\$0	\$19,600	\$0	\$19,600
	Depreciation Buildings	\$14,699								
	Sub Total - OTHER CULTURE OPI/EXP	\$44,725	\$45,569		\$0	\$45,569	\$0	\$57,827	\$0	\$63,035
OPERATING INCOME										
	Sub Total - OTHER CULTURE OP/INC	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total - OTHER CULTURE	\$44,725	\$45,569		\$0	\$45,569	\$0	\$57,827	\$0	\$63,035
	Total - RECREATION AND CULTURE	\$1,261,212	\$1,250,129		(\$50,998)	\$1,301,126	(\$67,386)	\$1,679,587	(\$80,200)	\$1,733,970

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE	Actual	31 MARCH 2026	Income	Expense	Income	Expense	Income	Expense
		Budget	Budget	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE										
OPERATING EXPENDITURE										
7632	Town Streets - Drainage Mitce	\$22,799	\$0	0%	\$0	\$0	\$0	\$30,400	\$0	\$4,150
7652	Road Maintenance	\$3,476	\$592		\$0	\$592	\$0	\$4,635	\$0	\$4,100
7662	Bridge Maintenance	\$74,407	\$26,519	29%	\$0	\$26,519	\$0	\$90,145	\$0	\$128,311
7672	Footpath Maintenance	\$13,049	\$1,096	6%	\$0	\$1,096	\$0	\$17,400	\$0	\$16,024
7682	Lighting Of Streets	\$43,873	\$46,008	79%	\$0	\$46,008	\$0	\$58,500	\$0	\$62,000
7692	Depot Maint	\$22,464	\$25,848	90%	\$0	\$25,848	\$0	\$28,712	\$0	\$34,582
7694	Depot - Grounds & Nursery Maint	\$16,676	\$19,708	89%	\$0	\$19,708	\$0	\$22,235	\$0	\$21,467
7695	Depot - OHS Minor Items	\$951	\$0	0%	\$0	\$0	\$0	\$1,268	\$0	\$1,268
7704	Depot Cleaning	\$26,275	\$26,676	76%	\$0	\$26,676	\$0	\$35,035	\$0	\$33,019
RM01	Grading - Winter	\$776,553	\$542,817	52%	\$0	\$542,817	\$0	\$1,035,445	\$0	\$958,881
RM03	Drainage Maintenance	\$147,988	\$152,161	77%	\$0	\$152,161	\$0	\$197,325	\$0	\$170,325
RM04	Bitumen Patching/Repair	\$106,833	\$96,287	68%	\$0	\$96,287	\$0	\$142,450	\$0	\$136,237
RM05	Guide Post & Signage	\$85,290	\$60,986	54%	\$0	\$60,986	\$0	\$113,725	\$0	\$53,071
RM06	Roadside Spraying	\$27,393	\$7,033	19%	\$0	\$7,033	\$0	\$36,525	\$0	\$35,314
RM08	Rural Limb & Tree Removal - Fallen	\$96,300	\$97,554	76%	\$0	\$97,554	\$0	\$128,405	\$0	\$116,005
RM10	Traffic Counter Transportation	\$10,968	\$2,875	20%	\$0	\$2,875	\$0	\$14,625	\$0	\$6,542
RM11	Kerb Maintenance	\$3,180	\$5,718	135%	\$0	\$5,718	\$0	\$4,240	\$0	\$7,311
RM15	Trees Rural Major Works	\$85,729	\$106,667	93%	\$0	\$106,667	\$0	\$114,310	\$0	\$96,990
RM16	Townsite-Kojonup-Verge Mitce	\$48,042	\$75,503	124%	\$0	\$75,503	\$0	\$60,725	\$0	\$101,214
RM17	Townsite Trees - General Mitce	\$12,262	\$4,362	27%	\$0	\$4,362	\$0	\$16,350	\$0	\$13,028
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$5,906	\$0	0%	\$0	\$0	\$0	\$7,875	\$0	\$6,034
RM19	Townsite Trees - Pruning - Contractor	\$9,164	\$0	0%	\$0	\$0	\$0	\$12,219	\$0	\$11,962
RM20	Road Accident Recovery	\$2,212	\$3,076	104%	\$0	\$3,076	\$0	\$2,950	\$0	\$3,195
RM22	Removal of Street Trees	\$4,901	\$0	0%	\$0	\$0	\$0	\$6,535	\$0	\$6,382
RM23	Townsite Street Sweeping	\$7,875	\$3,900	37%	\$0	\$3,900	\$0	\$10,500	\$0	\$10,500
RM24	Carpark Line marking	\$4,125	\$859	16%	\$0	\$859	\$0	\$5,500	\$0	\$5,500
7701	Blackwood Rd Solar Dam Maintenance	\$1,488	\$0	0%	\$0	\$0	\$0	\$1,984	\$0	\$1,685
7702	Administration Allocated Cash	\$523,415	\$532,519	76%	\$0	\$532,519	\$0	\$697,914	\$0	\$803,042
7703	Plant Auction Selling Expenses	\$375	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500
020D	Depreciation on Road Assets	\$2,831,193	\$3,134,365	83%	\$0	\$3,134,365	\$0	\$3,775,075	\$0	\$3,908,370
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$5,015,162	\$4,973,129		\$0	\$4,973,129	\$0	\$6,673,507	\$0	\$6,757,009

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
OPERATING INCOME										
7405										
7415	Roads Grants RRG		(\$931,998)	86%	(\$931,998)	\$0	(\$1,090,000)	\$0	(\$1,240,000)	\$0
7375	Regional Road Safety Grants	\$0	(\$1,343,938)		(\$1,343,938)	\$0	\$0	\$0	(\$2,305,413)	\$0
7325	Main Roads WA Direct Grant	(\$253,357)	(\$248,630)	98%	(\$248,630)	\$0	(\$253,357)	\$0	(\$248,630)	\$0
7435	Grant - Special Commodity Route Funding	(\$34,000)	(\$11,110)	33%	(\$11,110)	\$0	(\$34,000)	\$0	(\$34,000)	\$0
7605	Roads to Recovery - Current Allocation	(\$1,141,842)	(\$197,276)	16%	(\$197,276)	\$0	(\$1,241,133)	\$0	(\$1,070,800)	\$0
	Sale of Small Items	\$0	\$241	0%	\$241	\$0	\$0	\$0	\$186	\$0
	Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	(\$2,042,699)	(\$2,732,711)		(\$2,732,711)	\$0	(\$2,618,490)	\$0	(\$4,898,657)	\$0
	Total - MTCE STREETS ROADS DEPOTS	\$2,972,462	\$2,240,418		(\$2,732,711)	\$4,973,129	(\$2,618,490)	\$6,673,507	(\$4,898,657)	\$6,757,009
AERODROMES										
OPERATING EXPENDITURE										
7762	Airport Building - Maintenance	\$3,313	\$3,769	92%	\$0	\$3,769	\$0	\$4,102	\$0	\$5,879
7761	Interest on Loan 141 (Airstrip)	\$1,721	\$1,020	65%	\$0	\$1,020	\$0	\$1,565	\$0	\$1,565
7764	Airport Building - Cleaning	\$782	\$690	66%	\$0	\$690	\$0	\$1,043	\$0	\$1,043
7771	Loan Guarantee Fee (Airstrip)	\$720	\$362	50%	\$0	\$362	\$0	\$720	\$0	\$720
7772	Airstrip Operations	\$37	\$0	0%	\$0	\$0	\$0	\$50	\$0	\$50
7774	Airstrip Ground Maintenance	\$29,178	\$30,202	78%	\$0	\$30,202	\$0	\$38,905	\$0	\$41,070
	Sub Total - AERODROMES OP/EXP	\$35,751	\$36,042		\$0	\$36,042	\$0	\$46,385	\$0	\$50,327
OPERATING INCOME										
	Sub Total - AERODROMES OP/INC	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total - AERODROMES	\$35,751	\$36,042		\$0	\$36,042	\$0	\$46,385	\$0	\$50,327
	Total - TRANSPORT	\$3,008,214	\$2,276,461		(\$2,732,711)	\$5,009,171	(\$2,618,490)	\$6,719,892	(\$4,898,657)	\$6,807,336

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE	31 MARCH 2026	31 MARCH 2026	2025-2026	30 JUNE 2026	Income	Expense	Income	Expense
		Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
TOURISM AND AREA PROMOTION - KODJA PLACE										
OPERATING EXPENDITURE										
8302		\$209,590	\$155,120	56%	\$0	\$155,120	\$0	\$279,464	\$0	\$279,464
8344	Salaries (Tour)	\$25,947	\$32,009	93%	\$0	\$32,009	\$0	\$34,598	\$0	\$34,598
8364	Superannuation - Visitors Centre	\$10,523	\$1,325	9%	\$0	\$1,325	\$0	\$14,031	\$0	\$15,129
8322	Tour Guide Expenses	\$8,705	\$13,110	151%	\$0	\$13,110	\$0	\$8,705	\$0	\$13,110
8342	Employee Insurances (Tour)	\$787	\$1,200	114%	\$0	\$1,200	\$0	\$1,050	\$0	\$1,700
8109	Conferences & Training	\$7,500	\$1,841	18%	\$0	\$1,841	\$0	\$10,000	\$0	\$10,000
8367	Story Area (Mosaic)	\$37,751	\$0	0%	\$0	\$0	\$0	\$50,337	\$0	\$50,337
8110	Story Area (Digital)	\$1,500	\$304	15%	\$0	\$304	\$0	\$2,000	\$0	\$2,000
8368	Catering	\$600	\$193	24%	\$0	\$193	\$0	\$800	\$0	\$800
8126	Activity (Educational)	\$15,637	\$16,437	105%	\$0	\$16,437	\$0	\$15,637	\$0	\$16,437
8152	Insurances - Various	\$10,306	\$11,835	115%	\$0	\$11,835	\$0	\$10,306	\$0	\$11,834
8142	Public Liability Insurance - Kodja Place	\$8,250	\$5,911	54%	\$0	\$5,911	\$0	\$11,000	\$0	\$11,676
8162	Printing, Stationary & Office Expenses	\$4,874	\$11,586	178%	\$0	\$11,586	\$0	\$6,499	\$0	\$11,706
8164	Kodja Place Building Maintenance	\$9,544	\$11,887	104%	\$0	\$11,887	\$0	\$11,470	\$0	\$16,434
8166	Kodja Place Utilities	\$33,794	\$54,870	122%	\$0	\$54,870	\$0	\$45,060	\$0	\$49,563
8172	Kodja Place Cleaning	\$14,774	\$26,146	133%	\$0	\$26,146	\$0	\$19,700	\$0	\$33,530
8174	Kodja Place Grounds Maintenance	\$32,579	\$31,542	73%	\$0	\$31,542	\$0	\$43,440	\$0	\$44,840
8192	Kodja Place Rose Maze Grounds Maint	\$2,250	\$6,366	212%	\$0	\$6,366	\$0	\$3,000	\$0	\$5,100
8358	Misc Expenses	\$1,500	\$0	0%	\$0	\$0	\$0	\$2,000	\$0	\$2,000
8444	Kodja Place Website	\$20,624	\$14,151	51%	\$0	\$14,151	\$0	\$27,500	\$0	\$27,500
8394	Retail Stock - COGS	\$11,250	\$17,967	120%	\$0	\$17,967	\$0	\$15,000	\$0	\$15,000
8395	Events & Exhibitions Expenses	\$18,749	\$13,143	95%	\$0	\$13,143	\$0	\$25,000	\$0	\$27,600
8412	Community Events Expenses	\$74,774	\$95,184	76%	\$0	\$95,184	\$0	\$98,702	\$0	\$114,720
8422	General Administration Allocated Cash	\$1,593	\$1,609	76%	\$0	\$1,609	\$0	\$2,124	\$0	\$2,124
022D	General Administration Allocated Non-Cash	\$49,986	\$49,620	74%	\$0	\$49,620	\$0	\$66,650	\$0	\$66,650
055D	Depreciation	\$1,894	\$1,892	75%	\$0	\$1,892	\$0	\$2,525	\$0	\$2,525
	Sub Total - TOURISM & AREA PROMOTION KODJA OPI/EXP	\$615,279	\$575,247		\$0	\$575,247	\$0	\$807,598	\$0	\$866,377

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
	Budget	Actual		Income	Expense	Income	Expense	Income	Expense
TOURISM & AREA PROMOTION OTHER									
OPERATING EXPENDITURE									
8101		\$ 136	2%	\$ 0	\$ 136	\$ 0	\$ 8,415	\$ 0	\$ 8,415
8107	Kojonup Marketing & Promotions	\$22,000	91%	\$ 0	\$20,000	\$ 0	\$22,000	\$ 0	\$20,000
8414	Great Southern Treasures	\$187	0%	\$ 0	\$ 0	\$ 0	\$250	\$ 0	\$250
8354	Wool Wagon	\$1,819	24%	\$ 0	\$593	\$ 0	\$2,425	\$ 0	\$2,628
8374	Subscriptions, Accreditation, etc.	\$1,500	0%	\$ 0	\$ 0	\$ 0	\$2,000	\$ 0	\$2,000
8371	Australia Day Breakfast	\$ 0	0%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8432	EV Charging Station	\$1,256	20%	\$ 0	\$331	\$ 0	\$1,675	\$ 0	\$1,704
8402	Railway Station Building Maintenance	\$415	77%	\$ 0	\$318	\$ 0	\$415	\$ 0	\$415
029D	Railway Station Building - Operating	\$56,413	88%	\$ 0	\$65,861	\$ 0	\$75,220	\$ 0	\$75,220
	Depreciation								
	Sub Total - TOURISM & AREA PROM OTHER OPI/EXP	\$90,626		\$ 0	\$87,893	\$ 0	\$112,400	\$ 0	\$111,402
OPERATING INCOME									
	Sub Total - TOURISM & AREA PROM OTHER OP/INC	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total - TOURISM & AREA PROMOTION OTHER	\$90,626		\$ 0	\$87,893	\$ 0	\$112,400	\$ 0	\$111,402

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		
	Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
BUILDING CONTROL									
OPERATING EXPENDITURE									
8552		\$92,074	81%	\$0	\$98,950	\$0	\$122,770	\$0	\$136,266
8572		\$10,902	65%	\$0	\$9,499	\$0	\$14,537	\$0	\$19,000
8602		\$3,000	167%	\$0	\$6,670	\$0	\$4,000	\$0	\$10,670
8612		\$8,602	68%	\$0	\$7,792	\$0	\$11,470	\$0	\$11,470
8622		\$12,749	82%	\$0	\$13,920	\$0	\$17,000	\$0	\$20,000
8672		\$14,954	63%	\$0	\$12,577	\$0	\$19,940	\$0	\$22,945
8682		\$1,593	30%	\$0	\$644	\$0	\$2,124	\$0	\$2,124
		\$143,875		\$0	\$150,052	\$0	\$191,841	\$0	\$222,475
Sub Total - BUILDING CONTROL OP/EXP									
OPERATING INCOME									
8653		(\$6,375)	56%	(\$4,774)	\$0	(\$8,500)	\$0	(\$8,500)	\$0
8663		(\$300)	33%	(\$133)	\$0	(\$400)	\$0	(\$400)	\$0
		(\$6,675)		(\$4,906)	\$0	(\$8,900)	\$0	(\$8,900)	\$0
		\$137,200		(\$4,906)	\$150,052	(\$8,900)	\$191,841	(\$8,900)	\$222,475
Total - BUILDING CONTROL									

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET		
		YEAR TO DATE	31 MARCH 2026	31 MARCH 2026	2025-2026	30 JUNE 2026	Income	Expense	Income	Expense
		Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
OTHER ECONOMIC SERVICES										
OPERATING EXPENDITURE										
8011					\$0	\$3,199	\$0	\$8,103	\$0	\$8,403
8807		\$6,125	\$3,199	39%	\$0	\$4,547	\$0	\$5,700	\$0	\$6,375
8800		\$4,001	\$4,547	80%	\$0	\$10,676	\$0	\$10,488	\$0	\$13,535
8808		\$7,866	\$10,676	102%	\$0	\$375	\$0	\$400	\$0	\$400
8802		\$400	\$71	36%	\$0	\$71	\$0	\$200	\$0	\$200
8872		\$150	\$999	38%	\$0	\$999	\$0	\$2,650	\$0	\$2,650
8862		\$2,650	\$4,890	45%	\$0	\$4,890	\$0	\$10,834	\$0	\$10,834
		\$0	\$24,758		\$0	\$24,758	\$0	\$36,375	\$0	\$43,397
		\$21,191	\$24,758		\$0	\$24,758	\$0	\$36,375	\$0	\$43,397
OPERATING INCOME										
8013					(\$7,641)	\$0	(\$12,500)	\$0	(\$12,500)	\$0
		(\$9,375)	(\$7,641)	61%	(\$7,641)	\$0	(\$12,500)	\$0	(\$12,500)	\$0
		(\$9,375)	(\$7,641)		(\$7,641)	\$0	(\$12,500)	\$0	(\$12,500)	\$0
Total - OTHER ECONOMIC SERVICES		\$11,816	\$17,117		(\$7,641)	\$24,758	(\$12,500)	\$36,375	(\$12,500)	\$43,397
Total - ECONOMIC SERVICES		\$774,824	\$782,624	\$0	(\$690,687)	\$1,473,311	(\$952,860)	\$1,980,652	(\$896,947)	\$2,040,192

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense	
		OTHER PROPERTY AND SERVICES									
		PRIVATE WORKS									
		OPERATING EXPENDITURE									
9002			\$21,337	\$1,053	4%	\$0	\$1,053	\$0	\$28,450	\$0	\$1,975
			Sub Total - PRIVATE WORKS OI/EXP	\$1,053		\$0	\$1,053	\$0	\$28,450	\$0	\$1,975
		OPERATING INCOME									
9003					95%	(\$27,000)	\$0	(\$28,450)	\$0	(\$22,690)	\$0
			Sub Total - PRIVATE WORKS OI/INC	(\$27,000)		(\$27,000)	\$0	(\$28,450)	\$0	(\$22,690)	\$0
			Total - PRIVATE WORKS	(\$25,947)		(\$27,000)	\$1,053	(\$28,450)	\$28,450	(\$22,690)	\$1,975

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
OPERATING INCOME										
		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - PUBLIC WORKS O/HEADS OP/INC									
	Total - PUBLIC WORKS OVERHEADS	\$93,442	(\$246,192)		\$0	(\$246,192)	\$0	\$0	\$0	\$0
PLANT OPERATION COSTS										
OPERATING EXPENDITURE										
9372	Plant Repair Wages	\$77,652	\$42,347	41%	\$0	\$42,347	\$0	\$103,540	\$0	\$90,000
9352	Tyres & Tubes	\$18,749	\$1,775	7%	\$0	\$1,775	\$0	\$25,000	\$0	\$25,000
9344	Vehicle Tracking	\$16,499	\$16,654	76%	\$0	\$16,654	\$0	\$22,000	\$0	\$22,250
9362	External Parts and Repairs	\$97,496	\$220,441	170%	\$0	\$220,441	\$0	\$130,000	\$0	\$222,000
9382	Plant - Insurance	\$75,165	\$58,998	78%	\$0	\$58,998	\$0	\$75,165	\$0	\$75,165
9386	Plant - Licence & Registration	\$0	\$90	0%	\$0	\$90	\$0	\$0	\$0	\$0
9342	Plant Fuels & Oils	\$243,740	\$242,611	75%	\$0	\$242,611	\$0	\$325,000	\$0	\$325,000
9363	Purchase of Tools	\$6,750	\$627	7%	\$0	\$627	\$0	\$9,000	\$0	\$9,000
9402	Less POC Allocated To W. & S.	(\$517,258)	(\$559,739)	81%	\$0	(\$559,739)	\$0	(\$688,705)	\$0	(\$768,415)
021D	Depreciation (Sch 12)	\$228,647	\$239,778	79%	\$0	\$239,778	\$0	\$304,875	\$0	\$304,875
025D	Depreciation W/Back	(\$228,647)	(\$353,028)	116%	\$0	(\$353,028)	\$0	(\$304,875)	\$0	(\$304,875)
	Sub Total - PLANT OPERATIONS COSTS OPI/EXP	\$18,794	(\$89,445)		\$0	(\$89,445)	\$0	\$0	\$0	\$0
OPERATING INCOME										
9373	Income - Contribution Plant Op Costs		\$0		\$0	\$0		(\$1,000)	\$0	\$0
	Sub Total - PLANT OPERATIONS COSTS OPI/INC		(\$750)		\$0	\$0		(\$1,000)	\$0	\$0
	Total - PLANT OPERATIONS COSTS	\$18,044	(\$89,445)		\$0	(\$89,445)	(\$1,000)	\$0	\$0	\$0

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		
	Budget	Actual	% of Annual Budget	Income	Expense	Income	Expense	Income	Expense
	OTHER PROPERTY AND SERVICES								
	SALARIES AND WAGES								
	OPERATING EXPENDITURE								
9482	\$3,374,774	\$2,236,152	50%	\$0	\$2,236,152	\$0	\$4,498,879	\$0	\$4,484,666
9492	\$18,749	\$3,993	16%	\$0	\$3,993	\$0	\$25,000	\$0	\$3,788
9512	(\$3,374,774)	(\$2,236,152)	50%	\$0	(\$2,236,152)	\$0	(\$4,498,879)	\$0	(\$4,484,666)
	\$18,749	\$3,993		\$0	\$3,993	\$0	\$25,000	\$0	\$3,788
	Sub Total - SALARIES AND WAGES OI/EXP								
	OPERATING INCOME								
9493	(\$18,749)	\$0	0%	\$0	\$0	(\$25,000)	\$0	(\$3,788)	\$0
	(\$18,749)	\$0		\$0	\$0	(\$25,000)	\$0	(\$3,788)	\$0
	Sub Total - SALARIES AND WAGES OI/INC								
	\$0	\$3,993		\$0	\$3,993	(\$25,000)	\$25,000	(\$3,788)	\$3,788
	Total - SALARIES AND WAGES								

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual	Income	Expense	Income	Expense	Income	Expense
000000									
	SURPLUS CARRIED FORWARD								
	NEW - (Surplus) / Deficit - Opening 1 July	(\$2,660,000)	(\$2,595,085)	(\$2,595,085)	\$0	(\$2,660,000)	\$0	(\$2,595,085)	\$0
	Sub Total - SURPLUS c/fwd	(\$2,660,000)	(\$2,595,085)	(\$2,595,085)	\$0	(\$2,660,000)	\$0	(\$2,595,085)	\$0
	Total - SURPLUS	(\$2,660,000)	(\$2,595,085)	(\$2,595,085)	\$0	(\$2,660,000)	\$0	(\$2,595,085)	\$0
	LIABILITY LOANS - PRINCIPAL REPAYMENT								
	EXPENDITURE								
New	Loan 150 - Communications tower	\$33,179	\$8,771	\$0	\$8,771	\$0	\$35,479	\$0	\$35,479
New	Loan 137 - Medical Centre	\$8,850	\$9,005	\$0	\$9,005	\$0	\$9,005	\$0	\$9,005
New	Loan 135 - Bagg St House	\$5,174	\$5,334	\$0	\$5,334	\$0	\$10,750	\$0	\$10,750
New	Loan 139 - Aged Units	\$0	\$31,328	\$0	\$31,328	\$0	\$0	\$0	\$0
New	Loan 140 - Staff Housing	\$61,323	\$36,313	\$0	\$36,313	\$0	\$62,388	\$0	\$62,388
New	Loan 138 - GROH Housing	\$114,210	\$115,860	\$0	\$115,860	\$0	\$115,860	\$0	\$115,860
New	Loan 144 - Staff Housing	\$10,996	\$11,203	\$0	\$11,203	\$0	\$11,203	\$0	\$11,203
New	Loan 145 - GROH Housing	\$10,996	\$34,251	\$0	\$34,251	\$0	\$11,203	\$0	\$11,203
New	Loan 148 - Staff Housing renovations	\$7,812	\$8,160	\$0	\$8,160	\$0	\$16,501	\$0	\$16,501
New	Loan 134 - Sports Complex	\$9,345	\$9,812	\$0	\$9,812	\$0	\$19,867	\$0	\$19,867
New	Loan 136 - Sports Complex Wall	\$5,017	\$5,117	\$0	\$5,117	\$0	\$10,285	\$0	\$10,285
New	Loan 143 - Netball Courts & Roof	\$55,342	\$28,269	\$0	\$28,269	\$0	\$56,945	\$0	\$56,945
New	Loan 142 - Oval Lighting	\$12,421	\$12,601	\$0	\$12,601	\$0	\$25,294	\$0	\$25,294
New	Loan 146 - Harrison Place Toilets & Park	\$17,864	\$18,571	\$0	\$18,571	\$0	\$37,506	\$0	\$37,506
New	Loan 149 - Harrison Place Toilets & Park	\$16,589	\$17,541	\$0	\$17,541	\$0	\$17,740	\$0	\$17,740
New	Loan 141 - Airstrip Lighting	\$10,311	\$10,842	\$0	\$10,842	\$0	\$10,468	\$0	\$10,468
New	Loan 147 - Land Development	\$17,242	\$17,925	\$0	\$17,925	\$0	\$36,200	\$0	\$36,200
	Sub Total - LOAN REPAYMENTS	\$396,671	\$380,905	\$0	\$380,905	\$0	\$486,694	\$0	\$486,694
	INCOME								
	Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS			\$0	\$0	\$0	\$0	\$0	\$0
	Total - NON CURRENT LIABILITIES	\$396,671	\$380,905	\$0	\$380,905	\$0	\$486,694	\$0	\$486,694

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual	Income	Expense	Income	Expense	Income	Expense
NON CASH ITEMS EXCLUDED FROM OPERATING ACTIVITIES									
222222									
	Depreciation Written Back		(\$4,263,542)	\$0	(\$4,263,542)	\$0	(\$5,155,411)	\$0	(\$5,288,706)
	Profit on Sale of Assets Written Back	\$0	\$14,118	\$14,118	\$0	\$0	\$0	\$0	\$0
	Write back on Land held for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Interest Expense	\$0	\$21,895	\$0	\$21,895	\$0	\$0	\$0	\$0
	Movement in Doubtful Debts	\$0	\$0	\$0	\$0	\$0	(\$500)	\$0	(\$500)
	Sub Total - DEPRECIATION WRITTEN BACK		(\$4,227,529)	\$14,118	(\$4,241,647)	\$0	(\$5,155,911)	\$0	(\$5,289,206)
	Total - NON CASH ITEMS		(\$4,227,529)	\$14,118	(\$4,241,647)	\$0	(\$5,155,911)	\$0	(\$5,289,206)

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		% of Annual Budget	ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense	
		PLANT AND EQUIPMENT									
		GOVERNANCE - CAPITAL EXPENDITURE									
2104			\$107,000		\$0	\$102,499	\$0	\$107,000	\$0	\$102,499	
			\$107,000		\$0	\$102,499	\$0	\$107,000	\$0	\$102,499	
			\$107,000		\$0	\$102,499	\$0	\$107,000	\$0	\$102,499	
		PLANT AND EQUIPMENT									
		LAW ORDER & PUBLIC SAFETY									
		CAPITAL EXPENDITURE									
2414			\$0		\$0	\$9,575	\$0	\$0	\$0	\$9,575	
			\$0		\$0	\$9,575	\$0	\$0	\$0	\$9,575	
			\$0		\$0	\$9,575	\$0	\$0	\$0	\$9,575	
		PLANT AND EQUIPMENT									
		RECREATION AND CULTURE									
		CAPITAL EXPENDITURE									
C158			\$46,500		\$0	\$48,300	\$0	\$46,500	\$0	\$48,300	
			\$46,500		\$0	\$48,300	\$0	\$46,500	\$0	\$48,300	
			\$46,500		\$0	\$48,300	\$0	\$46,500	\$0	\$48,300	
		PLANT AND EQUIPMENT									
		TRANSPORT									
		CAPITAL EXPENDITURE									
7604			\$153,000	36%	\$0	\$54,870	\$0	\$153,000	\$0	\$54,869	
			\$153,000		\$0	\$54,870	\$0	\$153,000	\$0	\$54,869	
			\$153,000		\$0	\$54,870	\$0	\$153,000	\$0	\$54,869	
			\$306,500		\$0	\$215,244	\$0	\$306,500	\$0	\$215,243	

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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

ACCOUNT JOB	COMPARATIVES YEAR TO DATE 31 MARCH 2026		ACTUAL 31 MARCH 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
	Budget	Actual	Income	Expense	Income	Expense	Income	Expense
			% of Annual Budget					
INFRASTRUCTURE ASSETS - ROAD RESERVES								
CAPITAL EXPENDITURE								
Roads to Recovery Projects								
C507		\$20,299		\$0	\$0	\$375,000	\$0	\$595,800
C508		\$20,000		\$0	\$0	\$20,000	\$0	\$0
C509		\$3,204		\$0	\$0	\$75,000	\$0	\$75,000
C512		\$18,530		\$0	\$0	\$18,530	\$0	\$0
7424		\$4,091		\$0	\$0	\$75,000	\$0	\$75,000
7424		\$120,837		\$0	\$0	\$145,000	\$0	\$145,000
7424		\$1,203		\$0	\$0	\$112,136	\$0	\$0
7424		\$85,000		\$0	\$0	\$85,000	\$0	\$0
7424		\$95,000		\$0	\$0	\$95,000	\$0	\$0
7424		\$17,054		\$0	\$0	\$60,000	\$0	\$60,000
7424		\$15,286		\$0	\$0	\$60,000	\$0	\$60,000
7424		\$14,872		\$0	\$0	\$60,000	\$0	\$60,000
RRG Projects								
7394		\$707,292		\$0	\$0	\$705,000	\$0	\$705,146
7394		\$105,111		\$0	\$0	\$105,000	\$0	\$105,000
7394		\$505,676		\$0	\$0	\$615,000	\$0	\$615,000
7394		\$142,803		\$0	\$0	\$210,000	\$0	\$210,000
7394		\$108,008		\$0	\$0	\$0	\$0	\$225,000
Commodity Route Projects								
C079		\$19,179		\$0	\$0	\$76,715	\$0	\$76,715
Regional Road Safety Projects								
7434		\$1,343,938		\$1,343,938	\$0	\$0	\$0	\$2,302,413
Municipal Fund Projects								
7484		\$104,631		\$0	\$0	\$151,000	\$0	\$151,000
7484		\$1,242		\$0	\$0	\$30,000	\$0	\$30,000
Sub Total - CAPITAL WORKS								
		\$3,226,658		\$0	\$0	\$3,073,381	\$0	\$5,491,074
Total - ROADS								
		\$3,226,658		\$0	\$0	\$3,073,381	\$0	\$5,491,074
Total - INFRASTRUCTURE ASSETS ROAD RESERVES								
		\$3,226,658		\$0	\$0	\$3,073,381	\$0	\$5,491,074



SHIRE OF KOJONUP

Detailed March 2026 Creditors List

<u>Cheque Payments 1/3/2026-31/3/2026</u>				
Chq/EFT	Date	Name	Description	Amount
14416	12/03/2026	Water Corporation	Water	-55991.30
9007692223 FEB 26	23/02/2026	Water Corporation	Acc 9007692223 Water usage & supply Stock Rd Standpipe 16/12/25-20/2/26	26285.57
9010495140 FEB 26	23/02/2026	Water Corporation	Acc 9010495140 Water supply & usage BCC 17/12/25-20/2/26	373.95
9007692987 FEB 26	24/02/2026	Water Corporation	Acc 9007692987 Water Usage & supply Sports complex & oval 17/12/25-23/2/26	45.18
9007693082 FEB 26	24/02/2026	Water Corporation	Acc 9007693082 Water usage & supply Depot 17/12/25-23/2/26	294.97
9007693146 FEB 26	24/02/2026	Water Corporation	Acc 9007693146 Water usage & supply Washdown Bay 17/12/25-23/2/26	443.00
9007693330 FEB 26	24/02/2026	Water Corporation	Acc 9007693330 Water Usage & supply - 17/12/25-23/2/26	5295.45
9007693349 FEB 26	24/02/2026	Water Corporation	Acc 9007693349 Water usage & supply 17/12/25-23/2/26	187.19
9007693357 FEB 26	24/02/2026	Water Corporation	Acc 9007693357 Water usage & supply 17/12/25-23/2/26	48.19
9007693445 FEB 26	24/02/2026	Water Corporation	Acc 9007693445 Water usage & supply Apex Park 17/12/25-23/2/26	2449.72
9007693509 FEB 26	24/02/2026	Water Corporation	Acc 9007693509 Water usage & supply RSL Hall 17/12/25-23/2/26	134.37
9007693605 FEB 26	24/02/2026	Water Corporation	Acc 9007693605 2kL Water usage & supply Mens Shed 17/12/25-23/2/26, Acc 9007693605 1kL Water usage Mens Shed 17/12/25-23/2/26	272.22
9007693621 FEB 26	24/02/2026	Water Corporation	Acc 9007693621 Water usage & supply CWA Hall 17/12/25-23/2/23	6.02
9007695686 FEB 26	24/02/2026	Water Corporation	Acc 9007695686 Water usage & supply Playgroup 16 Pensioner Rd 17/12/25-23/2/26	204.82
9007695694 FEB 26	24/02/2026	Water Corporation	Acc 9007695694 Water usage & supply Old Post Office 18/12/25-24/2/26	51.44
9007695803 FEB 26	24/02/2026	Water Corporation	Acc 9007695803 Water usage & supply Lot 8 Soldier Rd 18/12/25-24/2/26	316.93
9007695897 FEB 26	24/02/2026	Water Corporation	Acc 9007695897 Water usage & supply Elverd Cottage 18/12/25-23/2/26	6.68
9023522881 FEB 26	24/02/2026	Water Corporation	Acc 9023522881 Water supply 79 Soldier Rd 1/1/26-28/2/26	176.56
9007697710 FEB 26	24/02/2026	Water Corporation	Acc 9007697710 Water usage 8 Newton St 17/12/25-23/2/26	71.82
9007697921 FEB 26	24/02/2026	Water Corporation	Acc 9007697921 Water usage 39 Vanzuilecom St 17/12/25-23/2/26, Acc 9007697921 Water supply 39 Vanzuilecom St 1/1/26-28/2/26	308.72
9010045713 FEB 26	24/02/2026	Water Corporation	Acc 9010045713 Water supply & usage 5A Vanzuilecom St 17/12/25-23/2/26	405.17
9010045721 FEB 26	24/02/2026	Water Corporation	Acc 9010045713 Water supply & usage 5B Vanzuilecom St 17/12/25-23/2/26	269.73
9023522910 FEB 26	24/02/2026	Water Corporation	Acc 9023522910 Water supply 13 Loton Cl 1/1/26-28/2/26	267.94
9012927074 FEB 26	24/02/2026	Water Corporation	Acc 9012927074 Water supply & usage 6 Elverd St 17/12/25-23/2/26	308.72
9012927082 FEB 26	24/02/2026	Water Corporation	Acc 9012927082 Water supply & usage 4 Elverd St 17/12/25-23/2/26	541.16
9012927090 FEB 26	24/02/2026	Water Corporation	Acc 9012927074 Water supply & usage 2 Elverd St 17/12/25-23/2/26	667.54
9021629554 FEB 26	24/02/2026	Water Corporation	Acc 9021629554 Water supply 1 Loton Cl 1/1/26-28/2/26	265.63

9021629562 FEB 26	24/02/2026	Water Corporation	Acc 9021629562 Water supply 3 Loton Cl 1/1/26-28/2/26	265.63
9021629570 FEB 26	24/02/2026	Water Corporation	Acc 9021629570 Water supply 5 Loton Cl 1/1/26-28/2/26	265.63
9021629589 FEB 26	24/02/2026	Water Corporation	Acc 9021629589 Water supply 7 Loton Cl 1/1/26-28/2/26	265.63
9021629597 FEB 26	24/02/2026	Water Corporation	Acc 9021629597 Water supply 9 Loton Cl 1/1/26-28/2/26	265.63
9023555392 FEB 26	24/02/2026	Water Corporation	Acc 9023555392 Water usage 12A Elverd St 17/12/25-23/2/26, Acc 9023555392 Water service charge 12A Elverd St 1/1/26-28/2/26	343.61
9021629618 FEB 26	24/02/2026	Water Corporation	Acc 9021629618 Water supply 11 Loton Cl 1/1/26-28/2/26	265.63
9021629626 FEB 26	24/02/2026	Water Corporation	Acc 9021629626 Water usage - common residential units Soldier Rd 18/12/26-23/2/26	1825.83
9021746216 FEB 26	24/02/2026	Water Corporation	Acc 9021746216 Water supply 15 Loton Cl 1/1/26-28/2/26	265.63
9023555405 FEB 26	24/02/2026	Water Corporation	Acc 9023555405 Water usage 12B Elverd St 17/12/25-23/2/26, Acc 9023555405 Water service charge 12B Elverd St 1/1/26-28/2/26	333.35
9023603884 FEB 26	24/02/2026	Water Corporation	Acc 9023603884 Water usage 8C Newton St 17/12/25-23/2/26, , Acc 9023603884 Water supply 8C Newton St 1/1/26-28/2/26	282.05
9023606348 FEB 26	24/02/2026	Water Corporation	Acc 9023606348 Water supply 8B Newton St 1/1/26-28/2/26	265.63
9023606321 FEB 26	24/02/2026	Water Corporation	Acc 9023606321 Water supply 8A Newton St 1/1/26-28/2/26	265.63
9023737401 FEB 26	25/02/2026	Water Corporation	Acc 9023737401 Water use & supply - 26 Katanning Rd, 18/12/25-24/2/26	520.56
9023737428 FEB 26	25/02/2026	Water Corporation	Acc 9023737428 Water supply 28 Katanning Rd 1/1/26-28/2/26	267.93
9007695715 FEB 26	25/02/2026	Water Corporation	Acc 9007695715 Water usage & supply Toilets Barracks Place 18/12/25-24/2/26	178.08
9007695766 FEB 26	25/02/2026	Water Corporation	Acc 9007695766 Water usage & supply Museum Barracks Place 18/12/25-24/2/26	138.55
9007695790 FEB 26	25/02/2026	Water Corporation	Acc 9007695790 Water usage & supply Springhaven 18/12/25-24/2/26	3849.63
9007696056 FEB 26	25/02/2026	Water Corporation	Acc 9007696056 Water usage & supply Telecentre 18/12/25-24/2/26	413.73
9007696101 FEB 26	25/02/2026	Water Corporation	Acc 9007696101 Water usage & supply Memorial Hall 18/12/25-24/2/26	535.19
9007696136 FEB 26	25/02/2026	Water Corporation	Acc 9007696056 Water usage & supply Lesser Hall 18/12/25-24/2/26	51.44
9010312244 FEB 26	25/02/2026	Water Corporation	Acc 9010312244 Water supply & usage 34 Katanning Rd 18/12/25-24/2/26	943.28
9010312252 FEB 26	25/02/2026	Water Corporation	Acc 9010312252 Water supply 30 Katanning Rd 1/1/26-28/2/26, Acc 9010312252 Water usage 30 Katanning Rd 18/12/25-24/2/26	304.62
9012449121 FEB 26	25/02/2026	Water Corporation	Acc 9012449121 Water supply & usage Admin Office & Hillman Park 18/12/25-24/2/26	2688.48
9022950227 FEB 26	25/02/2026	Water Corporation	Acc 9022950227 Water supply Front unit 93 Bagg St 1/1/26-28/2/26	248.41
9022950235 FEB 26	25/02/2026	Water Corporation	Acc 9022950235 Water supply Back unit 93 Bagg St 1/1/26-28/2/26	181.03
9022968291 FEB 26	25/02/2026	Water Corporation	Acc 9022968291 Water usage 93 Bagg St 18/12/25-24/2/26	22.57
9007797543 FEB 26	26/02/2026	Water Corporation	Acc 9007797543 Water supply & usage Muradup Hall 19/12/25-25/2/26	5.95
9007797797 FEB 26	26/02/2026	Water Corporation	Acc 9007797797 Water supply & usage Muradup Stand pipe 19/12/25-25/2/26	855.20
9008790482 FEB 26	26/02/2026	Water Corporation	Acc 9008790482 Water supply & usage Murby St Centre 18/12/25-24/2/26	178.08
				55991.30

EFT Payments 1/3/26-31/3/26				
EFT37689	04/03/2026	Payroll Deductions - Shire of Kojonup	Deductions	-994.00
25/26 PP18 WEEK36	24/02/2026	Payroll Deductions - Shire of Kojonup	Payroll Deductions	994.00

EFT37690	04/03/2026	Child Support Agency	Payroll Deductions/Contributions	-437.69
14	26/02/2026	Child Support Agency	Child Support Deduction	437.69
EFT37691	04/03/2026	Australian Services Union MEU	Payroll Deductions/Contributions	-128.50
14	26/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
14	26/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
14	26/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
14	26/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
14	26/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
EFT37692	05/03/2026	Craig Jamie Mcvee	Goods sold on consignment	-35.00
REQ FEB 26	28/02/2026	Craig Jamie Mcvee	Goods sold on consignment - Kodja Place February 2026	35.00
EFT37693	05/03/2026	WALGA (Western Australian Local Government Association)	Training	-528.00
SI-017454	05/02/2026	WALGA (Western Australian Local Government Association)	New Councillor mandatory eLearning WALGA - 2 modules, Cr Cherilyne Michael	528.00
EFT37694	05/03/2026	Hi-Way Sales & Service	Fuel supplies	-176.45
280463	19/02/2026	Hi-Way Sales & Service	48.77L ULP @ \$1.86/L	90.66
280739	26/02/2026	Hi-Way Sales & Service	46.15L ULP @ \$1.86/L	85.79
EFT37695	05/03/2026	Kojonup Agricultural Supplies	Tools	-66.92
IN20002862	30/01/2026	Kojonup Agricultural Supplies	Stihl Combi Wrench x 2, Stihl spark plugs x 3	66.92
EFT37696	05/03/2026	Telstra	Mobile phones	-772.91
8602216000 FEB 26	15/02/2026	Telstra	Acc 8602216000 to 7/2/26 - Modem Admin, Security data charges complex, Bushfire charges, Depot security data, Airstrip security data	241.59
3916895091 FEB 26	18/02/2026	Telstra	Acc 3916895091 18/2/26-17/3/26, Springhaven Solar panels, Avdata Monitoring system	27.42
3916895109 FEB 26	25/02/2026	Telstra	Acc 3916895109 25/2/26-24/3/26 - CEO Mobile phone, Swimming pool co-ordinator mobile phone, Works Manager, Foreman, Technical Officer mobile phones, TWIG Zone devices, CCTV Data charges, 3 x Standpipe Controllers, Emergency Mobile phone, Data Service	503.90
EFT37697	05/03/2026	Synergy	Electricity	-845.12
2304000047	20/02/2026	Synergy	Acc 375598950 Electricity 28 Katanning Rd 17/12/24-18/2/26	206.84
2304000046	20/02/2026	Synergy	Acc 375598810 Electricity 26 Katanning Rd 17/12/25-18/2/26	638.28
EFT37698	05/03/2026	Kojonup Tyre Service	Tyre service	-88.00
INV-16559	24/02/2026	Kojonup Tyre Service	Valve tool V673B Screwdriver double end standard	11.00
INV-16606	28/02/2026	Kojonup Tyre Service	Puncture repair	77.00
EFT37699	05/03/2026	BK Thomson Electrical Service	Electrician	-301.40
4097	07/02/2026	BK Thomson Electrical Service	Electrical assistance required to get signal to light box for text message service to control oval lights	150.70
4098	07/02/2026	BK Thomson Electrical Service	Test Power supply to pump at Turkey's nest Dam	150.70
EFT37700	05/03/2026	Katanning Furnishings	Floor covering	-7924.00
22705	11/11/2025	Katanning Furnishings	Pavilion 4.5mm Extra heavy duty vinyl plank laid in kitchen, dining, living, passage & games room, Take up of old glued vinyl, grind concrete to remove adhesive & prep floor	7924.00
EFT37701	05/03/2026	Westrac Equipment	Mechanical parts	-29590.33
PI1910063	09/02/2026	Westrac Equipment	new mouldboard	29590.33
EFT37702	05/03/2026	Kojonup Country Kitchen	Catering	-384.00
3151	17/02/2026	Kojonup Country Kitchen	Council briefing - morning tea and lunches x 8 17 February 2026	188.00
3152	24/02/2026	Kojonup Country Kitchen	Council meeting - morning tea and lunches x 8 24 February 2026	196.00
EFT37703	05/03/2026	BOC Gases	Industrial gases	-41.89
4041157617	26/02/2026	BOC Gases	Container fee 29/1/26-25/2/26 for Oxygen G size	41.89
EFT37704	05/03/2026	Egabva Plumbing & Gas Service	Plumbing	-2104.29
5309	23/02/2026	Egabva Plumbing & Gas Service	Replace hot water system Hockey Club Rooms, remove old system	1461.46
5307	23/02/2026	Egabva Plumbing & Gas Service	Locate water leak 8 Soldier Road, replace section of copper pipe	472.33
5308	23/02/2026	Egabva Plumbing & Gas Service	Blocked toilet Apex Park - disabled toilet East side	170.50
EFT37705	05/03/2026	Lotex Filter Cleaning Service	Filter servicing	-223.04
12523	16/01/2026	Lotex Filter Cleaning Service	Filters for various depot plant	223.04
EFT37706	05/03/2026	Winc Australia Pty Ltd	Office furniture	-774.61
9049952322	27/02/2026	Winc Australia Pty Ltd	Craft Materials for KKASA - Translucent lacing beads	55.21
9049955738	27/02/2026	Winc Australia Pty Ltd	Office chairs & freight	719.40
EFT37707	05/03/2026	St Bernards School	Goods sold on consignment	-10.00

REQ FEB 26	28/02/2026	St Bernards School	Goods sold on consignment - Kodja Place February 2026	10.00
EFT37708	05/03/2026	Shire of Cranbrook	Local Government	-3639.86
7067	16/02/2026	Shire of Cranbrook	CESM shared costs - Lease payment vehicle Oct - Dec 2025, telephone, Credit card fee, 2026 Diary	3639.86
EFT37709	05/03/2026	Kojonup Aboriginal Corporation	Goods sold on consignment	-64.34
FEB 26	28/02/2026	Kojonup Aboriginal Corporation	Goods sold on consignment - Kodja Place February 2026	64.34
EFT37710	05/03/2026	Local Government Professionals Australia WA	Finance Conference	-2340.00
47702	23/02/2026	Local Government Professionals Australia WA	Finance Conference 18-19 March 2026 including dinner - VK	2340.00
EFT37711	05/03/2026	State Library of Western Australia	Library	-77.00
RI041170	29/08/2025	State Library of Western Australia	Better beginnings invoicing 2025-2026	77.00
EFT37712	05/03/2026	Jill Johnson	Staff reimbursement	-285.00
REIM 040326	04/03/2026	Jill Johnson	Phone and internet reimbursed Dec 25, Jan & Feb 26	285.00
EFT37713	05/03/2026	Team Global Express Pty Ltd	Freight	-408.68
0598-S104118	22/02/2026	Team Global Express Pty Ltd	Freight Ex Corsign 20/1/26, Freight Ex Corsign 20/1/26, Freight Ex Corsign 20/1/26, Freight Ex Corsign 13/2/26, Freight Ex Corsign 16/2/26	377.08
0418-80774145	22/02/2026	Team Global Express Pty Ltd	Freight ex Westrac 19/2/26	31.60
EFT37714	05/03/2026	Rotary Club of Kojonup Inc.	REFUND BOND FOR HIRE OF MEMORIAL HALL	-600.00
T21	05/03/2026	Rotary Club of Kojonup Inc.	Rotary Club - Rotary Hall Bond	600.00
EFT37715	05/03/2026	MARION GALE	Goods sold on consignment	-30.00
REQ FEB 26	28/02/2026	MARION GALE	Goods sold on consignment - Kodja Place February 2026	30.00
EFT37716	05/03/2026	Readytech T/A IT Vision Australia PTY LTD	IT Support	-35758.80
INITV042703	28/10/2025	Readytech T/A IT Vision Australia PTY LTD	6 month support for Rating function	35758.80
EFT37717	05/03/2026	COLAS West Australia	Road works	-167007.61
SIN2602302100685	09/02/2026	COLAS West Australia	Cutback hot bitumen seal - Shamrock Rd Walga E Quote VP 66872 2 coat C170 as quoted , SLK 15.8 17.3 - \$60,486, SLK 17.3 – 18.8 - \$74,970 T/C 2 Days - \$8,200	167007.61
EFT37718	05/03/2026	Christie Leanne McVee	Goods sold on consignment	-25.00
REQ FEB 26	28/02/2026	Christie Leanne McVee	Goods sold on consignment - Kodja Place February 2026	25.00
EFT37719	05/03/2026	All Flags and Signs	Flags	-742.50
100063	24/02/2026	All Flags and Signs	2 x 2 Metre Black and White Feather Flags with bases for The Kodja Place - Gallery and Giftware, Freight to Kojonup	742.50
EFT37720	05/03/2026	Ramped Technology & Management Systems Pty Ltd	IT Supplies	-5032.50
INV-15499	23/02/2026	Ramped Technology & Management Systems Pty Ltd	ICT support secure disposal of computers - remove & destroy corporate data	82.50
INV-15521	26/02/2026	Ramped Technology & Management Systems Pty Ltd	1 x Lenovo Thinkbook 16 G9 I7-240H, 16 Wuxga, 512GB, 32GB, W11P, 1Yos @1424.50 & freight	2073.50
INV-15520	26/02/2026	Ramped Technology & Management Systems Pty Ltd	2 x Lenovo ThinkBook 16 G8 IRL 21SH000LAU 16 Notebook @ \$2046 & Freight	2876.50
EFT37721	05/03/2026	Margaret Rae Hill	Goods sold on consignment	-35.00
REQ FEB 26	28/02/2026	Margaret Rae Hill	Goods sold on consignment - Kodja Place February 2026	35.00
EFT37722	05/03/2026	TMSW Pty Ltd t/a Traffic Force	Traffic management	-22314.84
4087	25/01/2026	TMSW Pty Ltd t/a Traffic Force	Traffic management requirements as per quote 3163 Broomehill Kojonup Rd as per WALGA PSP 009 - 19/1/26-23/1/26,	22314.84
EFT37723	05/03/2026	ALBANY LOCK & SECURITY	Security service	-3296.70
44506	10/02/2026	ALBANY LOCK & SECURITY	Padlocks Watertank covers and Valve boxes - Muradup Hall, Boscabel Hall, Showgrounds, Sport Complex	3296.70
EFT37724	05/03/2026	Clarke's Furniture & Kitchen Design	Carpentry	-145.00
3212	24/02/2026	Clarke's Furniture & Kitchen Design	Reinstall wall desk middle section, Install joiners	145.00
EFT37725	05/03/2026	Premier Smash Repairs	Smash repairs	-500.00
21829	18/02/2026	Premier Smash Repairs	Excess for insurance claim for KO2 VIN MMU148DK0KH638504	500.00
EFT37726	05/03/2026	Edge Planning & Property	Town Planning	-7484.40
3144	16/02/2026	Edge Planning & Property	47.25 hours planning services January 2026.	7484.40
EFT37727	05/03/2026	Katie Joy's Free Range Eggs	Eggs	-143.40
336404	23/02/2026	Katie Joy's Free Range Eggs	21kg eggs for Black Cockatoo Cafe	143.40

EFT37728	05/03/2026	Dardanup Butchering Company	Meat supplies	-351.99
BW414675	09/02/2026	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	351.99
EFT37729	05/03/2026	Grande Food Service	Food supplies	-2874.88
4263216	25/02/2026	Grande Food Service	Food expenses BCC	2874.88
EFT37730	05/03/2026	Leaf Bean Machine	Coffee supplies & service	-949.65
145021	23/02/2026	Leaf Bean Machine	Coffee supplies & service for BCC	949.65
EFT37731	05/03/2026	Lemuel G. Viloría	Staff Reimbursement	-48.20
REIM 240226	24/02/2026	Lemuel G. Viloría	Drivers licence reimbursement	48.20
EFT37732	05/03/2026	Emily Charlotte Ann Stretch	Goods sold on consignment	-15.48
REQ FEB 26	28/02/2026	Emily Charlotte Ann Stretch	Goods sold on consignment - Kodja Place February 2026	15.48
EFT37733	05/03/2026	Kojonup Light Civil	Sand delivery	-2700.00
779	15/02/2026	Kojonup Light Civil	Load of Sand Netball Courts for Water Tanks	1000.00
779A	15/02/2026	Kojonup Light Civil	Site preparation for DWER funded water tank installation, supply of sand	200.00
781	22/02/2026	Kojonup Light Civil	12m3 sand delivered to Kojonup Cemetery	600.00
782	22/02/2026	Kojonup Light Civil	1x Load of sand for installing pipes from gutters to new watertanks	500.00
782A	22/02/2026	Kojonup Light Civil	1x Load of sand for installing pipes from gutters to new watertanks	100.00
783	22/02/2026	Kojonup Light Civil	Create level base for Community Garden project CWA building	300.00
EFT37734	05/03/2026	Vivicka Renia Kahn	Staff Reimbursement	-140.00
REIM 260226	26/02/2026	Vivicka Renia Kahn	Mobile phone reimbursement 7/1/26 and 7/2/26	140.00
EFT37735	05/03/2026	Data#3 Limited	IT Software	-287.80
SIN000354124	26/02/2026	Data#3 Limited	Additional Microsoft 365 licence 9/1/26-22/9/26	287.80
EFT37736	05/03/2026	Caroline Louise Highman	Goods sold on consignment	-90.00
REQ FEB 26	28/02/2026	Caroline Louise Highman	Goods sold on consignment - Kodja Place February 2026	90.00
EFT37737	05/03/2026	Corsign WA Pty Ltd	Signs	-202.40
102200	05/02/2026	Corsign WA Pty Ltd	2 x R1-2A Give way signs - Spring St - Pensioner Rd intersection	202.40
EFT37738	05/03/2026	3E Advantage Pty Ltd	Printing Charges	-1394.44
INV-255433-B4M2Q6	25/02/2026	3E Advantage Pty Ltd	Printing Charges February 2026	1394.44
EFT37739	05/03/2026	Wilyung Holdings P/L T/as Acorn Trees & Stumps	Tree pruning	-27500.00
1142	12/02/2026	Wilyung Holdings P/L T/as Acorn Trees & Stumps	WALGA PANEL PSP 010 5 days tree pruning team Broomehill Rd 12/1/26,	27500.00
EFT37740	05/03/2026	Oztrology Australian Greeting cards	Goods sold on consignment	-60.00
REQ FEB 26	28/02/2026	Oztrology Australian Greeting cards	Goods sold on consignment - Kodja Place February 2026	60.00
EFT37741	05/03/2026	Tammy McVee T/as Fabric Covered Pots	Goods sold on consignment	-110.00
REQ FEB 26	28/02/2026	Tammy McVee T/as Fabric Covered Pots	Goods sold on consignment - Kodja Place February 2026	110.00
EFT37742	05/03/2026	AusQ Training	Training	-1500.00
11358	27/02/2026	AusQ Training	Deposit - Traffic Management Group booking , I1WHS302E Implement traffic management plan - R11COM201E Communicate in the workplace - R11WHS205E Control traffic with stop slow bat - R11WHS206 Control traffic with portable traffic control devices and temporary traffic signs - R11WHS303 Position, set up and program portable traffic control devices for 12 people	1500.00
EFT37743	05/03/2026	Georgia Emmerson-Rose Rumble	Goods sold on consignment	-50.00
REQ FEB 26	28/02/2026	Georgia Emmerson-Rose Rumble	Goods sold on consignment - Kodja Place February 2026	50.00
EFT37744	05/03/2026	Zone 50 Engineering Surveys Pty Ltd	Survey services	-3599.21
INV-1703	20/02/2026	Zone 50 Engineering Surveys Pty Ltd	Survey services as per quote Shamrock Rd - Spot Edge of seal	3599.21
EFT37745	05/03/2026	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment	-286.76
REQ FEB 26	28/02/2026	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment - Kodja Place February 2026	286.76
EFT37746	05/03/2026	Du-wayne Lottering	Staff reimbursement	-179.41
REIM 030326	03/03/2026	Du-wayne Lottering	Window film spray & applicator - records office, Synthetic grass turf glue, UV frost static window film for records office, Gas strut - for swimming pool electric cover winder	179.41
EFT37747	05/03/2026	Teletrac Navman and Transtech	Vehicle tracking and cameras	-2035.50

93485091	05/02/2026	Teletrac Navman and Transtech	February 2026 - Vehicle tracking and cameras	2035.50
EFT37748	05/03/2026	Kaylene Shepherd - Nature on Linen	Goods sold on consignment	-14.00
REQ FEB 26	28/02/2026	Kaylene Shepherd - Nature on Linen	Goods sold on consignment - Kodja Place February 2026	14.00
EFT37749	05/03/2026	Richard Nash T/A Old School Honey	Goods sold on consignment	-34.00
REQ FEB 26	28/02/2026	Richard Nash T/A Old School Honey	Goods sold on consignment - Kodja Place February 2026	34.00
EFT37750	05/03/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-1147.27
242974591	09/02/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	508.86
243090924	26/02/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	638.41
EFT37751	05/03/2026	Hilary Phillips-Ryley	Goods sold on consignment	-20.00
REQ FEB 26	28/02/2026	Hilary Phillips-Ryley	Goods sold on consignment - Kodja Place February 2026	20.00
EFT37752	05/03/2026	Tilelite Pty Ltd T/as Grace Training & Operations	Training	-1850.00
INV6946	25/02/2026	Tilelite Pty Ltd T/as Grace Training & Operations	HR-B Heavy Rigid (synchromesh) TLIC3004- Drive Heavy Rigid-B (Synchromesh) Restricted vehicle (TLIC3004), Theory (Learners Permit), Driver Training (up to eight (8) hours) and One Practical Driving Assessment (PDA) for Beau Riley	1850.00
EFT37753	05/03/2026	Benjamin Graham Castle	Goods sold on consignment	-320.00
REQ FEB 26	28/02/2026	Benjamin Graham Castle	Goods sold on consignment - Kodja Place February 2026	320.00
EFT37754	05/03/2026	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment	-30.00
REQ FEB 26	28/02/2026	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment - Kodja Place February 2026	30.00
EFT37755	05/03/2026	Jennifer Hughes	Goods sold on consignment	-300.00
REQ FEB 26	28/02/2026	Jennifer Hughes	Goods sold on consignment - Kodja Place February 2026	300.00
EFT37756	05/03/2026	WA Fuel Supplies Pty Ltd	Fuel supplies	-36594.43
244597	23/02/2026	WA Fuel Supplies Pty Ltd	Diesel 21812L @ \$1.5252/L	36594.43
EFT37757	05/03/2026	Fi Goodall Photography	Goods sold on consignment	-4.50
REQ FEB 26	28/02/2026	Fi Goodall Photography	Goods sold on consignment - Kodja Place February 2026	4.50
EFT37758	10/03/2026	Hi-Way Sales & Service	Fuel supplies	-84.85
277608	02/12/2025	Hi-Way Sales & Service	11.71L ULP @ \$1.91	22.35
280996	04/03/2026	Hi-Way Sales & Service	33.62 L ULP @ \$1.86	62.50
EFT37759	10/03/2026	Kojonup Agricultural Supplies	Agricultural supplies	-136.71
IN20003237	17/02/2026	Kojonup Agricultural Supplies	Salinity meter for water testing at the dam	136.71
EFT37760	10/03/2026	Carony Pty Ltd	Hardware	-1100.01
08-000822	30/08/2024	Carony Pty Ltd	Newspapers for Springhaven - August 2024	145.00
03-148008	23/12/2024	Carony Pty Ltd	40L liquid chlorine - swimming pool	92.00
1-03-178168	03/02/2026	Carony Pty Ltd	steel plate 150mm, Anch H/wall zinc 13mm, safety hasp & staple, 4 x dynabolts. RSL Hall	27.10
1-03-178779	10/02/2026	Carony Pty Ltd	2x 10L buckets	24.00
1-03-178737	10/02/2026	Carony Pty Ltd	25 x 9L mop buckets, Blutack, Black pens	40.61
1-03-179062	13/02/2026	Carony Pty Ltd	Waterbased degreaser - equipment clean pool	30.75
1-03-179057	13/02/2026	Carony Pty Ltd	2L hand sprayer, Brass ball valve, Poly water fittings - Depot yard	41.89
1-03-179050	13/02/2026	Carony Pty Ltd	20x 30L buckets	44.00
1-03-179227	16/02/2026	Carony Pty Ltd	screws and padbolt - pool door latch	19.10
1-01-254201	17/02/2026	Carony Pty Ltd	Aerosol insect killer, antex granules	24.19
1-03-179290	17/02/2026	Carony Pty Ltd	Materials to repair gutter supports to depot shed	243.82
1-03-179289	17/02/2026	Carony Pty Ltd	Materials to repair gutter supports to depot shed	28.16
1-01-254229	23/02/2026	Carony Pty Ltd	Rat trap	10.25
1-03-179849	24/02/2026	Carony Pty Ltd	Wire rope grip Pk 2 x 2, bolt & nut hex 1/2 x 4 1/2	13.15
1-03-179838	24/02/2026	Carony Pty Ltd	Marine sealant 75g	26.00
1-03-179837	24/02/2026	Carony Pty Ltd	PVC pipe fittings - 7 x caps, 5 x elbows	21.30
1-03-179802	24/02/2026	Carony Pty Ltd	Step ladder for cleaning van	65.00
1-03-179881	25/02/2026	Carony Pty Ltd	Kingcrome extention bar, socket, Lok on Flex Handle	112.85
1-03-179889	25/02/2026	Carony Pty Ltd	Socket set 52 piece, socket adaptor set 1/4, 3/8 and 1/2	41.20
1-03-179995	26/02/2026	Carony Pty Ltd	Closer for screen door - Unit 4 Loton Close	40.24
1-03-180088	27/02/2026	Carony Pty Ltd	12mm hose connector	9.40

EFT37761	10/03/2026	Kojonup Pharmacy	Pharmaceuticals	-95.00
280226	28/02/2026	Kojonup Pharmacy	Epipen - First aid supplies	95.00
EFT37762	10/03/2026	Synergy	Electricity	-597.93
2440002992	04/03/2026	Synergy	Acc 542221630 Electricity Muradup Fire shed 17/12/25-3/3/26	235.95
2500001635	05/03/2026	Synergy	Acc 392675750 Powerwatch 400HPS WP 1/1/26-28/2/26	361.98
EFT37763	10/03/2026	Kojonup Tyre Service	Tyre service	-1607.10
INV-16046	15/01/2026	Kojonup Tyre Service	4x new tyres	1427.80
INV-16648	07/03/2026	Kojonup Tyre Service	Tow Toyota from Harold Road, Albany Highway to Kojonup Depot	179.30
EFT37764	10/03/2026	BK Thomson Electrical Service	Electrician	-300.30
4114	14/02/2026	BK Thomson Electrical Service	Check that power is disconnected at Changerup Hall	300.30
EFT37765	10/03/2026	Kojonup Supermarket	Groceries	-2000.12
1027 FEB 26	28/02/2026	Kojonup Supermarket	Acc 617 Refreshments for Councillors, Refreshments for staff, Cleaning Supplies Loton Close Unit, Catering expense for GSRAG meeting - invoiced by BCC, Water for crew, Bait for mouse traps	251.87
617 FEB 26	28/02/2026	Kojonup Supermarket	Acc 617 Groceries pool kiosk	179.92
800 FEB 26	28/02/2026	Kojonup Supermarket	Groceries for Black Cockatoo Cafe - February 2026	1309.44
45 FEB 26	28/02/2026	Kojonup Supermarket	Acc 45 Kodja place cleaning expenses, Kindy Cafe, Kodja Place events, Community Events, Catering expenses BCC	258.89
EFT37766	10/03/2026	Egabva Plumbing & Gas Service	Plumber	-478.50
5310	04/03/2026	Egabva Plumbing & Gas Service	Water standpipes - annual RPZD water flow test- Carlecatup Rd, Stock Rd stand pipes, Loton Close - annual RPZD water flow tests - L8 Soldier Rd	478.50
EFT37767	10/03/2026	Synergy - Street Lights	Electricity	-5672.74
2360001198	06/03/2026	Synergy - Street Lights	Acc 131337630 Electricity - street lighting 25/1/26-24/2/26	5672.74
EFT37768	10/03/2026	Hersey's Safety Pty Ltd	Safety Equipment and tools	-963.41
INV-5056	13/02/2026	Hersey's Safety Pty Ltd	Safety Equipment and tools required at Depot Feb 2026 - lens wipes, hats, Thortz icypoly, side cutters, grips, dust masks, ink marker, Infrared thermometer automotive, Allen key kit, Tape measure	963.41
EFT37769	10/03/2026	Optus Billing Services Pty Ltd	Telecommunications	-182.40
558980853	20/02/2026	Optus Billing Services Pty Ltd	Acc 62197291735 20/2/26-19/3/26 Admin Internet, complex/swimming pool Internet, account fees	182.40
EFT37770	10/03/2026	Warren Blackwood Waste	Waste management	-29999.16
20285	04/03/2026	Warren Blackwood Waste	Apex park and Kodja Front lift bin - February 2026	660.00
20267	04/03/2026	Warren Blackwood Waste	Feb 26 Travel Costs, 240 LT Recycling Bins Pick-up, KJP Bins Pick-up, 240L Bins Pick-up, Service Town Site Bins	18412.40
20266	04/03/2026	Warren Blackwood Waste	Feb 26 Kojonup Transfer station management, and extra costs, Kojonup Transfer station Management - Transfer costs	10926.76
EFT37771	10/03/2026	Sigma Telford Group	Pool Chemicals	-1328.36
CR197309/01	05/03/2026	Sigma Telford Group	Credit Note - Pallet return refund	-191.40
197309/01	03/03/2026	Sigma Telford Group	Pool Chemicals - 800L Liquid chlorine, 800L Poly blue, 3 pallets, 250kg Sodium Bisulphate	1519.76
EFT37772	10/03/2026	Lincolns Beyond Numb3rs	REFUND BOND FOR HIRE OF MEMORIAL HALL	-1220.00
T253	10/03/2026	Lincolns Beyond Numb3rs	Bond for Memorial Hall hire Lincolns, Lincolns BOND	900.00
REQ 260310	10/03/2026	Lincolns Beyond Numb3rs	Hall Hire paid twice - refund hire fee 3 March 26	320.00
EFT37773	10/03/2026	PFD Foodservices Pty Ltd	Food & cleaning supplies	-3372.24
LT511471	12/02/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	1122.10
LT511466	12/02/2026	PFD Foodservices Pty Ltd	Food expenses for BCC	162.25
LT583396	18/02/2026	PFD Foodservices Pty Ltd	Credit Note - Food supplies	-203.71
LT572401	18/02/2026	PFD Foodservices Pty Ltd	Confectionary for pool kiosk	92.30
LT572402	18/02/2026	PFD Foodservices Pty Ltd	Food expenses for BCC	127.40
LT572403	18/02/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	2071.90
EFT37774	10/03/2026	Dardanup Butchering Company	Meat supplies	-833.77
BW415149	16/02/2026	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	833.77
EFT37775	10/03/2026	Grande Food Service	Food & cleaning expenses	-2915.76
4263589	04/03/2026	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	2915.76
EFT37776	10/03/2026	Kristel Thomson	Staff Allowance	-900.00
REQ 260305	09/03/2026	Kristel Thomson	First Aid Officer Allowance as per 16.4.1 in the Enterprise agreement.	900.00
EFT37777	10/03/2026	Corsign WA Pty Ltd	Road Signs	-486.75
100924	07/01/2026	Corsign WA Pty Ltd	Rural street address plate - 117	33.55

102484	13/02/2026	Corsign WA Pty Ltd	2 x D4-3AL. 2 x D4-3AR. Bridge width markers, 2 x D4-3AL. 2 x D4-3AR. Bridge width markers, 2 x D4-3AL. 2 x D4-3AR. Bridge width markers	316.80
102484A	16/02/2026	Corsign WA Pty Ltd	2 x Children Crossing 600x600 Blk/Fluro Lime CL1100 Refl Alum	136.40
EFT37778	10/03/2026	Albany Ford and Albany World of Cars (T&T WA Pty Ltd T/As)	Vehicle service	-585.50
JC44005566	27/02/2026	Albany Ford and Albany World of Cars (T&T WA Pty Ltd T/As)	KO 5 75000 kms Service and warrenty repair seat belt plus safety recall	585.50
EFT37779	10/03/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-569.52
243139044	05/03/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	569.52
EFT37780	10/03/2026	QHSE Integrated Solution (Skytrust)	WHS program	-548.90
INV-43281	18/02/2026	QHSE Integrated Solution (Skytrust)	Skytrust - WHS program - February 2026	548.90
EFT37781	10/03/2026	Meg's Muffins	Catering	-65.00
30	09/03/2026	Meg's Muffins	Cake for staff gathering	65.00
EFT37782	10/03/2026	FVS Fire P/L	Annual extinguisher check	-7289.20
10102591	28/02/2026	FVS Fire P/L	Boscabel Hall 1 x 4.5 kg DCP type Fire Extinguisher and service, Council Office 2 x 2.5 kg DCP type Fire Extinguisher and service, CWA Building 1 x 2.5 kg DCP type Fire Extinguisher and service, Kodja Place 1 x 5.0 kg CO2 type Fire Extinguisher and service, Kojonup Hockey Club Rooms 1 x 1.0 kg DCP type Fire Extinguisher and service, Mens Shed 1 x 4.5 kg DCP type Fire Extinguisher and service, Kojonup VBFBC/- Shire Depot 1 x 9.0 kg DCP type Fire Extinguisher and service, Machinery Complex 1 x 4.5 kg DCP type Fire Extinguisher and service, Memorial Hall 1 x 4.5 kg 1 x 9.0 KG DCP type Fire Extinguisher and service, Militrty Barracks 1 x 2.5 kg DCP type Fire Extinguisher and service, Muradup District Hall 1 x 4.5 kg 1 x 9.0 kg DCP type Fire Extinguisher and service, Old Railway Station 1 x 4.5 kg 1 x 2.5 kg DCP type Fire Extinguisher and service, Old School 2 x 2.5 kg DCP type Fire Extinguisher and service, Shire Depot 4 x 9.0 kg DCP type Fire Extinguisher and service, Service Fire Extinguishers	5725.01
10102617	28/02/2026	FVS Fire P/L	Fire Extinguisher service and replacements all shire vehicles as per quote SQ-1962, 34 inspected, 8 replacements	1564.19
EFT37783	10/03/2026	Allwest Plant Hire Australia	Machinery hire	-4435.38
45528	25/02/2026	Allwest Plant Hire Australia	Hire of Tractor broom, 1/2/26-20/2026 WALGA PSP 009 Deliver to Shire depot	4435.38
EFT37784	10/03/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-327.30
4815	20/02/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Supply fit new UHF Antenna Base	327.30
EFT37785	10/03/2026	Edge Hire Pty Ltd T/as Edge Equipment	Machinery Hire	-33541.20
INV00075	28/02/2026	Edge Hire Pty Ltd T/as Edge Equipment	23 days hire of CTL with grader blade attachment till 28/2/26 with operator	33541.20
EFT37786	10/03/2026	Mayday Rental	Machinery Rental	-16280.00
87089	28/02/2026	Mayday Rental	Dry hire of multi roller from 1/2/26-28/2/26 - Deliver to Shire depot - WALGA PSP 009,	6380.00
87088	28/02/2026	Mayday Rental	1 Month Water Cart Hire Broomehill Road - no operator	9900.00
EFT37787	10/03/2026	Picton Civil Pty Ltd	Equipment hire	-115692.50
P21746	28/02/2026	Picton Civil Pty Ltd	27 days dry hire of 12t smooth drum roller W/C Mobe / demobe at hourly rate WALGA PSP 009,	6545.00
P21756	28/02/2026	Picton Civil Pty Ltd	Hire of 2 Live Bottom Trailers and Comptact Track Loader with mixing attachment from 19/1/26 to 28/2/26, including operators WALGA PSP 009,	109147.50
EFT37788	16/03/2026	Payroll Deductions - Shire of Kojonup	Deductions	-994.00
25/26 PP19 WEEK38	10/03/2026	Payroll Deductions - Shire of Kojonup	Payroll Deductions	994.00
EFT37789	16/03/2026	Child Support Agency	Payroll Deductions/Contributions	-437.69
17	12/03/2026	Child Support Agency	Child Support Deduction	437.69
EFT37790	16/03/2026	Australian Services Union MEU	Payroll Deductions/Contributions	-128.50
17	12/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
17	12/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50

17	12/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
17	12/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
17	12/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
EFT37791	20/03/2026	Australia Post	Postage	-583.32
1014583415	03/03/2026	Australia Post	Postage & Freight Feb 26, inc Annual box fee	583.32
EFT37792	20/03/2026	Hi-Way Sales & Service	Hardware	-745.30
281318	05/03/2026	Hi-Way Sales & Service	Make hydraulic hose that lifts trailer, with fittings, Make hydraulic hose for steering with fittings - grader	475.25
281199	09/03/2026	Hi-Way Sales & Service	34.53L ULP @ \$2.06/L	71.10
281180	09/03/2026	Hi-Way Sales & Service	35.85L ULP @ \$2.06/L	73.82
281348	11/03/2026	Hi-Way Sales & Service	19.31L ULP @ \$2.06/L	39.76
281411	12/03/2026	Hi-Way Sales & Service	41.46L ULP @ \$2.06/L	85.37
EFT37793	20/03/2026	Kojonup Agricultural Supplies	Chainsaw parts	-196.89
IN20003265	17/02/2026	Kojonup Agricultural Supplies	Chainsaw Bar and new chain	131.00
IN20003300	18/02/2026	Kojonup Agricultural Supplies	Bullmax earth auger cutting blade 150mm	65.89
EFT37794	20/03/2026	Kojonup Tyre Service	Tyre replacement	-1436.60
INV-16759	13/03/2026	Kojonup Tyre Service	Supply & fit 4x new tyres, tyre disposal	1436.60
EFT37795	20/03/2026	Syd Matthews & Co Pty Ltd	Blue metal supply	-84815.50
C14209	13/03/2026	Syd Matthews & Co Pty Ltd	549T 10 mm blue metal, 552.5T 14 mm blue metal Broomehill Rd,	84815.50
EFT37796	20/03/2026	Westrac Equipment	Machinery Parts	-571.53
PI1952882	19/02/2026	Westrac Equipment	new washer bottle, air filter x 2, air filter x 2	571.53
EFT37797	20/03/2026	Albany Printers	Stationery	-395.00
49431	31/10/2025	Albany Printers	2000 DL windowface envelopes	395.00
EFT37798	20/03/2026	CGS ENGINEERS	Engineering	-123.75
28568	11/03/2026	CGS ENGINEERS	Repair pump shaft - weld broken pump shaft back on	123.75
EFT37799	20/03/2026	Team Global Express Pty Ltd	Freight	-610.40
0419-80774145	08/03/2026	Team Global Express Pty Ltd	Freight ex Scavenger (Brigade expenses) 11/12/25	73.29
0599-S104118	08/03/2026	Team Global Express Pty Ltd	Freight charges ex Corsign 26/2/26	537.11
EFT37800	20/03/2026	Public Transport Authority	Bus tickets	-197.13
FEBRUARY 26	28/02/2026	Public Transport Authority	Bus tickets sold at KP February 26	197.13
EFT37801	20/03/2026	GREAT SOUTHERN TOYOTA	Vehicle service	-804.40
JC34054268	11/03/2026	GREAT SOUTHERN TOYOTA	157000 Service for KO2 Toyota Prado Kakadu	804.40
EFT37802	20/03/2026	Harris's Garage	Vehicle service	-490.41
1569	16/02/2026	Harris's Garage	CESM Ute service - C126 - 141 000km	490.41
EFT37803	20/03/2026	BEST OFFICE SYSTEMS	Printing supplies	-209.00
627215	13/03/2026	BEST OFFICE SYSTEMS	M320F Toner for admin printer	209.00
EFT37804	20/03/2026	KOJONUP BMC EMBROIDERY	Staff uniforms	-147.00
11801	10/03/2026	KOJONUP BMC EMBROIDERY	Staff uniforms for BCC - RS	147.00
EFT37805	20/03/2026	PFD Foodservices Pty Ltd	Food & Cleaning supplies	-3359.40
LT645472	25/02/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	272.00
LT645476	25/02/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	2841.55
LT645470	25/02/2026	PFD Foodservices Pty Ltd	Pool Kiosk - Icecreams for sale	245.85
EFT37806	20/03/2026	TMSW Pty Ltd t/a Traffic Force	Traffic Management	-23272.60
4738	22/02/2026	TMSW Pty Ltd t/a Traffic Force	Traffic Control x 1 27 days as per quote 3192 - 16/2/26-22/2/26	23272.60
EFT37807	20/03/2026	Katie Joy's Free Range Eggs	Eggs	-71.70
336700	09/03/2026	Katie Joy's Free Range Eggs	10.5kg Eggs for Black Cockatoo Cafe	71.70
EFT37808	20/03/2026	Dardanup Butchering Company	Meat supplies	-252.41
BW415499	23/02/2026	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	252.41
EFT37809	20/03/2026	Grande Food Service	Food expenses	-2382.11
4263814	09/03/2026	Grande Food Service	Food expenses BCC	65.56
4263995	11/03/2026	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	2316.55
EFT37810	20/03/2026	Leaf Bean Machine	Coffee supplies & service	-1712.54
145232	03/03/2026	Leaf Bean Machine	Coffee supplies & service for BCC	933.03
145422	09/03/2026	Leaf Bean Machine	Coffee supplies & service for BCC	779.51
EFT37811	20/03/2026	WA Contract Ranger Services	Ranger Services	-2090.00
6924	08/03/2026	WA Contract Ranger Services	Ranger Services 18/2/26-3/3/26,	2090.00

EFT37812	20/03/2026	Great Southern Geotechnics Pty Ltd	Material testing	-882.75
GSG-12419	11/03/2026	Great Southern Geotechnics Pty Ltd	MRWA material testing	882.75
EFT37813	20/03/2026	IMCO Australasia (DOR Trading Pty Ltd)	Ashphalt Repair	-4840.00
INV-1792	05/03/2026	IMCO Australasia (DOR Trading Pty Ltd)	100 x 20kg permanent ashphalt repair required for patching & freight,	4840.00
EFT37814	20/03/2026	Mathwin Transport	Freight	-216.41
9319	09/03/2026	Mathwin Transport	Freight - 2 pallets Sigma chemicals 7/3/26	216.41
EFT37815	20/03/2026	BGL Solutions PTY LTD	Garden maintenance	-214.50
INV-0008098	10/03/2026	BGL Solutions PTY LTD	Garden maintenance 34 Katanning Rd March 26	214.50
EFT37816	20/03/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Southern Noongar Aboriginal Corporation	-2600.00
INV-0223	28/02/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Works carried out Kodja place/ Rose maze as per agreement	1650.00
INV-0222	28/02/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Works carried out Kojonup cemetary as per agreement	950.00
EFT37817	20/03/2026	Tarup Creek Farming	Gravel supply	-29700.00
16	12/03/2026	Tarup Creek Farming	9000M3 Gravel - RRSP Broomehill- Kojonup Road	29700.00
EFT37818	20/03/2026	Farmlink Rural	Fertiliser	-627.00
264401	02/02/2026	Farmlink Rural	60L x Microlife Roots, 40L x Supr-N	627.00
EFT37819	20/03/2026	Supagas Pty Ltd	Bulk gas	-711.70
C651476-2-2026	28/02/2026	Supagas Pty Ltd	Bulk LPG for BCC 424L, Bulk LPG for sports complex 207L, Gas bottle rental	711.70
EFT37820	20/03/2026	Petrofes Studios	Aquarobics classes	-1200.00
INV-0085	27/02/2026	Petrofes Studios	8 x classes - aqua aerobics February 2026	1200.00
EFT37821	20/03/2026	Picton Civil Pty Ltd	Plant hire	-2318.25
P21789	13/03/2026	Picton Civil Pty Ltd	Dry hire of 12t steel (smooth drum) roller 1/3/26-5/3/26 @ \$350 day & 7 hours demobilisation & 87L Fuel @ \$2.50/L , WALGA PSP 009,	2318.25
EFT37822	23/03/2026	Jill Johnson	Easisalary refund	-5008.11
200326	20/03/2026	Jill Johnson	Novated lease overpayment - JJ	5008.11
EFT37823	25/03/2026	Air Liquide	Industrial gases	-23.54
OG2198	28/02/2026	Air Liquide	Cylinder Fee - February 2026	23.54
EFT37824	25/03/2026	WALGA (Western Australian Local Government Association)	Training	-407.00
SI017748	27/02/2026	WALGA (Western Australian Local Government Association)	New Councillor mandatory eLearning Modules - Cr Craig Mitchell Meeting Procedures eLearning	407.00
EFT37825	25/03/2026	DL Consulting	Financial Consultant	-10153.00
1362	28/02/2026	DL Consulting	Financial Consultant February 2026 - Budget review workpapers, Monthly financial report, BAS preparation. 71 Hours	10153.00
EFT37826	25/03/2026	Hi-Way Sales & Service	Hardware	-970.41
280929A	05/02/2026	Hi-Way Sales & Service	Bracket required for extinguisher	169.00
280929B	05/02/2026	Hi-Way Sales & Service	Fire extinguisher 4.5kg ABE	153.00
280929	28/02/2026	Hi-Way Sales & Service	Automatic transmission fluid 5L - ATF440, 2 x air fittings, 1 x brass fitting, 2 x files 5/32, Digital multimeter SP62015, Pack AAA batteries, 2 x Ratchet straps TTD509-B, 2 x brass fittings, 2 x key cutting, Roll trimmer cord, Roll trimmer cord, Trimmer head	593.00
281545	16/03/2026	Hi-Way Sales & Service	24.86L ULP @ \$2.23/L	55.41
EFT37827	25/03/2026	Synergy	Electricity	-15359.09
2448001522	12/03/2026	Synergy	Acc 396753220 Electricity supply BCC 8/1/26-10/3/26	472.43
2236483555	12/03/2026	Synergy	Acc 337284750 Electricity supply - Kodja Place 7/2/26-10/3/26, Credit interest charge	1109.67
2280002542	12/03/2026	Synergy	Acc 862761710 Electricity supply - Oval 8/1/26-10/3/26	324.04

3193000372	13/03/2026	Synergy	Acc 673260350 Electricity supply Boscabel standpipe 18/12/25-3/3/26, Electricity supply Toy Library 8/1/26-10/3/26, Electricity supply Air strip 17/12/25-3/3/26, Electricity supply Depot 8/1/26-10/3/26, Electricity supply Memorial Hall 11/2/26-10/3/26, Electricity supply Washdown Bay 8/1/26-10/3/26, Electricity supply Barracks 8/1/26-10/3/26, Electricity supply Railway Toilets 8/1/26-10/3/26, Electricity supply Skate park 8/1/26-10/3/26, Electricity supply Elverd Cottage 8/1/26-10/3/26, Electricity supply Kojonup Spring toilets 8/1/26-10/3/26, Electricity supply Showgrounds 8/1/26-10/3/26, Electricity supply Wool wagon 8/1/26-10/3/26, Electricity supply Depot 8/1/26-10/3/26, Electricity supply Swimming Pool 20/1/26-16/2/26, Electricity supply Sport complex 20/1/26-16/2/26, Electricity supply Turkey nest dam 17/12/25-3/3/26, Electricity supply Muradup Hall 11/12/25-18/2/26, Electricity supply Old School 8/1/26-10/3/26, Electricity supply ILUs 9/1/26-10/3/26	9056.53
2112506285	13/03/2026	Synergy	Acc 386279970 Electricity supply - Netball toilets 8/1/26-10/3/26	281.60
2596002956	13/03/2026	Synergy	Acc 423778570 Electricity supply - 18 Spring St 8/1/26-10/3/26	128.46
2456002726	16/03/2026	Synergy	Acc 339632390 Electricity supply 8C Newton St 10/1/26-12/3/26	156.66
2456002722	16/03/2026	Synergy	Acc 338398720 Electricity supply - 12A Elverd St 10/1/26-12/3/26	283.18
2456002723	16/03/2026	Synergy	Acc 338398910 Electricity supply - 12B Elverd St 10/1/26-12/3/26	432.36
2066642902	16/03/2026	Synergy	Acc 356438440 Electricity supply - 143A Albany Highway 10/1/26-12/3/26	147.83
2352001660	17/03/2026	Synergy	Acc 437847320 Electricity supply 30 Katanning Rd 9/1/26-11/3/26	299.53
2022681513	17/03/2026	Synergy	Acc 269776860 Electricity supply 8 Soldier Rd 9/1/26-11/3/26, Acc 269776860	1359.71
2072642359	17/03/2026	Synergy	Acc 354238990 Electricity supply 8B Newton St 9/1/26-11/3/26	195.28
2384002765	17/03/2026	Synergy	Acc 250826500 Electricity supply 10 Bagg St 9/1/26-11/3/26	355.11
2384002910	17/03/2026	Synergy	Acc 361072390 Electricity supply 39 Vanzuilecom St 9/1/26-11/3/26	394.70
2460001419	17/03/2026	Synergy	Acc 145682100 - Electricity - 34 Katanning Rd - 9/1/26-11/3/26	362.00
EFT37828	25/03/2026	Kojonup Tyre Service	Tyre repairs	-3752.65
INV-16823	23/03/2026	Kojonup Tyre Service	2x new steering tyres & 4x drive tyres. truck tyre disposal, Equal flexx A 340g Balance bag x 2.	3752.65
EFT37829	25/03/2026	BK Thomson Electrical Service	Electrician	-1173.56
4134	26/02/2026	BK Thomson Electrical Service	Replace lights at admin office near mens toilet	1173.56
EFT37830	25/03/2026	RENTOKIL INITIAL PTY LTD	Hygiene treatments	-1693.46
98503055	16/03/2026	RENTOKIL INITIAL PTY LTD	Hygiene Treatment, Sharps disposal - Apex Park, Sharps removal - RSL Hall, Hygiene Treatment Sharps removal - Memorial Hall, Sharps removal - Kojonup Spring toilets, Sharps removal - Sporting complex, Sharps removal - Harrison Pl toilets, Sanitary disposal service - Playgroup	1693.46
EFT37831	25/03/2026	Kojonup Country Kitchen	Catering	-728.75
3164	26/02/2026	Kojonup Country Kitchen	Catering for council meeting - morning tea and lunch	263.75
3161	17/03/2026	Kojonup Country Kitchen	Catering Briefing session -morning tea and lunch, afternoon tea for Citizenship Ceremony, February 2026 - June 2026, Catering for Citizenship Ceremony - afternoon tea	465.00
EFT37832	25/03/2026	Team Global Express Pty Ltd	Freight	-57.72
0420-80774145	15/03/2026	Team Global Express Pty Ltd	Freight ex Westrac 11/3/26	57.72
EFT37833	25/03/2026	LANDGATE	Land transfer information	-32.60
1556343	02/03/2026	LANDGATE	Copy of Transfer of Land Act Document	32.60
EFT37834	25/03/2026	Ramped Technology & Management Systems Pty Ltd	IT support	-67.00
INV-15757	17/03/2026	Ramped Technology & Management Systems Pty Ltd	Freight for 3 laptops supplied	67.00
EFT37835	25/03/2026	TMSW Pty Ltd t/a Traffic Force	Traffic Management	-42756.15
4890	28/02/2026	TMSW Pty Ltd t/a Traffic Force	Traffic Management Kojonup Broomehill Road 23/2/26-27/2/26 - 4 operators	21775.90
5172	15/03/2026	TMSW Pty Ltd t/a Traffic Force	Traffic Management Kojonup Broomehill Road 9/3/26-13/3/26 four operators	20980.25
EFT37836	25/03/2026	Edge Planning & Property	Planning services	-11959.20
3162	16/03/2026	Edge Planning & Property	Town Planning Advice February 75.5 hours. development and subdivision applications, land administration and NRM, planning enquiries, wind farm development application.	11959.20
EFT37837	25/03/2026	Katie Joy's Free Range Eggs	Eggs	-71.70
336902	16/03/2026	Katie Joy's Free Range Eggs	10.5 kg eggs for Black Cockatoo Cafe	71.70

EFT37838	25/03/2026	Grande Food Service	Food supplies	-1840.94
4264375	18/03/2026	Grande Food Service	Food expenses BCC, Food expenses BCC	1840.94
EFT37839	25/03/2026	Leaf Bean Machine	Coffee supplies & service	-512.01
145631	16/03/2026	Leaf Bean Machine	Coffee supplies & service for BCC	512.01
EFT37840	25/03/2026	Kristel Thomson	Staff reimbursement	-64.90
REIM 260323	23/03/2026	Kristel Thomson	National Police Clearance reimbursement	64.90
EFT37841	25/03/2026	WA Contract Ranger Services	Contract Ranger	-1567.50
6937	14/03/2026	WA Contract Ranger Services	Ranger Services 4/3/26-11/3/26 15 hours,	1567.50
EFT37842	25/03/2026	Emily Charlotte Ann Stretch	Goods for sale	-60.00
INV-0037	19/03/2026	Emily Charlotte Ann Stretch	3 calendars for sale at KP	60.00
EFT37843	25/03/2026	Kojonup Light Civil	Civil engineering	-19230.00
787	16/03/2026	Kojonup Light Civil	Site remediation and clean up works including removal and disposal of railway sleepers, old vehicles, dead tree stumps and corrugated materials for tank pad works	5240.00
788	16/03/2026	Kojonup Light Civil	Site preparation for DWER funded water tank installation, including construction of sand pad and supply of sand and blue metal at shire depot	13990.00
EFT37844	25/03/2026	Vivicka Renia Kahn	Staff reimbursement	-153.78
REIM 260320	20/03/2026	Vivicka Renia Kahn	Travel reimbursement 95.2km @ 88c/km Finance conference 18/19 March 2026, Mobile phone plan 7/3/26-6/4/26	153.78
EFT37845	25/03/2026	IMCO Australasia (DOR Trading Pty Ltd)	Asphalt supply	-2530.00
INV-1794	18/03/2026	IMCO Australasia (DOR Trading Pty Ltd)	Ashphalt repair x 1 pallet. 50 x 20kg bags & freight	2530.00
EFT37846	25/03/2026	Data#3 Limited	Software licences	-2554.46
SIN000355004	03/03/2026	Data#3 Limited	Acrobat Pro for teams licence renewal x 6 - 28/2/26-27/02/2027	2554.46
EFT37847	25/03/2026	Lilly's Garden	Goods for sale	-996.00
8	21/03/2026	Lilly's Garden	166 jars of jams, pickles & relishes for sale in Black Cockatoo Cafe	996.00
EFT37848	25/03/2026	Corsign WA Pty Ltd	Road signage	-20331.30
102425	26/02/2026	Corsign WA Pty Ltd	200 Orange PVC 700mm with reflective sleeve and shire logo as per quote q102425	4070.00
101339	27/02/2026	Corsign WA Pty Ltd	12 x Lateral shift Chevron, 6 X T-junction hazard, 6 X Curved road left, 6 X Curved road right, 10 X T-junction, 50 X steel flex guide posts, 15 X Culvert markers Left, 15 x Culvert markers Right as per quote Q101339 WALGA Panel PSP 008,	8478.80
102427	27/02/2026	Corsign WA Pty Ltd	30 x Yellow RHS post, 30 x RHS post caps, 10 x laterl shift chevron, 10 x uni directional hazard boards, 50 x steel flex guide posts, 30 x culvert markers as per quote 00102427	7782.50
EFT37849	25/03/2026	Rosher	Mechanical parts	-456.63
1506882	18/03/2026	Rosher	Parts for grass catcher chute for mower	456.63
EFT37850	25/03/2026	J B Lawn Care	Fire hazard reduction	-660.00
79	18/03/2026	J B Lawn Care	12 McLeod Street Fire break order and clearing - on instruction of CEO - completed 20/1/26	660.00
EFT37851	25/03/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-695.08
243215179	15/03/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	695.08
EFT37852	25/03/2026	Allwest Plant Hire Australia	Machinery hire	-2970.00
45754	28/02/2026	Allwest Plant Hire Australia	28 days hire of mine specifications ute 1/2/26-28/2/26 WALGA PSP 009	2970.00
EFT37853	25/03/2026	Westshred Documents Disposal	Records Destruction	-176.00
22081	28/02/2026	Westshred Documents Disposal	Records Destruction -240L on call security bin 19/2/26	176.00
EFT37854	25/03/2026	Australian Wildflower Seeds	Goods for sale	-302.50
INV-104459	17/03/2026	Australian Wildflower Seeds	104 x assorted packets of wildflower seeds for sale in Visitor Centre Shop & postage	302.50
EFT37855	25/03/2026	Eloise Brown	Staff Reimbursement	-33.90
REIM 260323	23/03/2026	Eloise Brown	Joiners for PVC pipe redirecting storm water to tanks	33.90
EFT37856	30/03/2026	Payroll Deductions - Shire of Kojonup	Deductions	-905.00
25/26 PP20 WEEK40	24/03/2026	Payroll Deductions - Shire of Kojonup	Payroll Deductions	905.00
EFT37857	30/03/2026	Child Support Agency	Payroll Deductions/Contributions	-437.69
19	26/03/2026	Child Support Agency	Child Support Deduction	437.69

EFT37858	30/03/2026	Australian Services Union MEU	Payroll Deductions/Contributions	-128.50
19	26/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
19	26/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
19	26/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
19	26/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
19	26/03/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50

933,814.23

Direct Deposits 1/3/26-31/3/26				
DD25029.1	03/03/2026	BEAM	Superannuation for pay period 24 February 2026	-23815.88
25/26 PP18 WEEK36	03/03/2026	BEAM	Payrun 14	23815.88
DD25041.1	23/03/2026	Caltex Star Card	Fuel card	-677.47
135	23/03/2026	Caltex Star Card	43.55L Diesel @ \$1.8037/L, 139.53L Diesel, 67.39L Diesel @ \$1.9390/L, 52.54L ULP @ \$1.7990/L for P11020, 49.27L Diesel @ \$1.9389/L, Transaction fee and replacement card fee	677.47
DD25047.1	10/03/2026	AUSTRALIAN TAXATION OFFICE	PAYGW	-39136.00
25/26 PP19 WEEK38	10/03/2026	AUSTRALIAN TAXATION OFFICE	PAY 17 STP 12/03/26, PAY 18 STP 12/03/26	39136.00
DD25052.1	02/03/2026	NAB	Credit Card Feb 26	-4932.17
CC CEO FEB 26	02/03/2026	NAB	Card fees	3.25
CC DCEO FEB 26	27/01/2026	JB Hi-Fi	Samsung phone & case	573.95
CC DCEO FEB 26	09/02/2026	WA Newspapers	Subscription	32.00
CC DCEO FEB 26	09/02/2026	Spotlight	Soft Furnishings for KP	144.40
CC DCEO FEB 26	11/02/2026	Officeworks	Monthly desk planner & mouse pad	29.25
CC DCEO FEB 26	16/02/2026	Synergy	BCC Electricity	4107.27
CC DCEO FEB 26	17/02/2026	Shire of Kojonup	Plate change 1KO to 2KO	19.40
CC DCEO FEB 26	17/02/2026	Shire of Kojonup	Plate change new vehicle to 1KO	19.40
CC DCEO FEB 26	18/02/2026	NAB	Card Fee	3.25
DD25062.1	30/03/2026	NAB	Credit Card March 2026	-5695.70
CEO CC MAR 26	30/03/2026	City of Perth Parking	Parking Fees - attending Regional Development Assessment Panel - Perth	23.22
CEO CC MAR 26	18/03/2026	NAB	Card Fee	3.25
DCEO CC MAR 26	19/02/2026	Telstra	Café Phone to 22/1/26	108.25
DCEO CC MAR 26	20/02/2026	The Mat Group	Flooring mats for Kodja Place - Golden i mats	931.00
DCEO CC MAR 26	20/02/2026	Nightingales Nursery	Plants for Citizenship Gifts	65.90
DCEO CC MAR 26	23/02/2026	Kmart	KKASA	556.00
DCEO CC MAR 26	24/03/2026	BigW	Library Books purchase	167.88
DCEO CC MAR 26	24/02/2026	Kmart	Library Books purchase	110.00
DCEO CC MAR 26	25/02/2026	Crown Promenade	Accommodation- VK Finance conference	510.81
DCEO CC MAR 26	05/03/2026	Ink Station	Cartridge for licencing printer	122.51
DCEO CC MAR 26	06/03/2026	Bunnings	Cushions for BCC	47.07
DCEO CC MAR 26	09/02/2026	WA Newspapers	Subscription	32.00
DCEO CC MAR 26	09/03/2026	Coles	Food for BCC	75.08
DCEO CC MAR 26	09/03/2026	Rods Auto Electrics	Replacement car battery	214.50
DCEO CC MAR 26	09/03/2026	Officeworks	Ink Cartridges for VK	207.00
DCEO CC MAR 26	09/03/2026	Bunnings	Steel outdoor chairs	162.00
DCEO CC MAR 26	10/03/2026	Black Cockatoo Café	Meeting expenses	38.50
DCEO CC MAR 26	11/03/2026	Cash Register Warehouse	Cash drawer insert	96.45
DCEO CC MAR 26	16/03/2026	Mongrel Socks	Goods for sale	658.08
DCEO CC MAR 26	18/03/2026	Officeworks	Depot - Office furniture & Stationery	973.95
DCEO CC MAR 26	18/03/2026	Officeworks	Office furniture - Admin	589.00
DCEO CC MAR 26	18/03/2026	NAB	Card Fee	3.25
DD25067.1	16/03/2026	BEAM	Superannuation for 10 March 2026	-24778.45
25/26 PP20 WEEK40	16/03/2026	BEAM	Pay Run 19, Pay Run 20	24778.45
DD25071.1	26/03/2026	BEAM	Superannuation for 24 March 2026	-24376.43
25/26 PP20 WEEK40	26/03/2026	BEAM	Pay Run 19, Pay Run 20	24376.43
DD25075.1	24/03/2026	AUSTRALIAN TAXATION OFFICE	PAYGW	-37596.00
25/26 PP20 WEEK40	24/03/2026	AUSTRALIAN TAXATION OFFICE	STP 26/03/26 Payrun 19 and 20	37596.00
DD25100.1	03/03/2026	Department of Transport	Department of Transport	-5298.45
20260226	03/03/2026	Department of Transport	03/03/26	5298.45
DD25100.2	16/03/2026	Department of Transport	Department of Transport	-4347.95
20260312	16/03/2026	Department of Transport	16/03/26	4347.95
DD25100.3	17/03/2026	Department of Transport	Department of Transport	-11243.15

20260313	17/03/2026	Department of Transport	17/03/26	11243.15
DD25100.4	18/03/2026	Department of Transport	Department of Transport	-866.40
20260316	18/03/2026	Department of Transport	18/03/26	866.40
DD25100.5	19/03/2026	Department of Transport	Department of Transport	-1700.05
20260317	19/03/2026	Department of Transport	19/03/26	1700.05
DD25100.6	20/03/2026	Department of Transport	Department of Transport	-4251.95
20260318	20/03/2026	Department of Transport	20/03/26	4251.95
DD25100.7	23/03/2026	Department of Transport	Department of Transport	-3774.40
20260319	23/03/2026	Department of Transport	23/03/26	3774.40
DD25100.8	24/03/2026	Department of Transport	Department of Transport	-1523.85
20260320	24/03/2026	Department of Transport	24/03/26	1523.85
DD25100.9	25/03/2026	Department of Transport	Department of Transport	-4505.70
20260323	25/03/2026	Department of Transport	25/03/26	4505.70
DD25100.10	26/03/2026	Department of Transport	Department of Transport	-3436.95
20260324	26/03/2026	Department of Transport	26/03/26	3436.95
DD25100.11	27/03/2026	Department of Transport	Department of Transport	-1459.45
20260325	27/03/2026	Department of Transport	27/03/26	1459.45
DD25100.12	04/03/2026	Department of Transport	Department of Transport	-2724.95
20260227	04/03/2026	Department of Transport	04/03/26	2724.95
DD25100.13	31/03/2026	Department of Transport	Department of Transport	-9322.40
20260326	31/03/2026	Department of Transport	31/03/26	7370.35
20260327	31/03/2026	Department of Transport	31/03/26	1952.05
DD25100.14	05/03/2026	Department of Transport	Department of Transport	-3407.60
20260303	05/03/2026	Department of Transport	05/03/26	3407.60
DD25100.15	06/03/2026	Department of Transport	Department of Transport	-4619.35
20260304	06/03/2026	Department of Transport	06/03/26	4619.35
DD25100.16	09/03/2026	Department of Transport	Department of Transport	-3157.25
20260305	09/03/2026	Department of Transport	09/03/26	3157.25
DD25100.17	10/03/2026	Department of Transport	Department of Transport	-3299.90
20260306	10/03/2026	Department of Transport	10/03/26	3299.90
DD25100.18	11/03/2026	Department of Transport	Department of Transport	-79.65
20260309	11/03/2026	Department of Transport	Department of Transport	79.65
DD25100.19	12/03/2026	Department of Transport	Department of Transport	-2655.60
20260310	12/03/2026	Department of Transport	12/03/26	2655.60
DD25100.20	13/03/2026	Department of Transport	Department of Transport	-1032.55
20260311	13/03/2026	Department of Transport	13/03/26	1032.55
FEES			Centrelink Charge	-5.94
GJ25260901	03/03/2026	Payroll	PP18 Week 36 - Net Pays Direct Debit - Pay Run 16	-134.36
GJ25260903	12/03/2026	Payroll	PP19 Week 38 - Net Pays Direct Debit - Pay Run 17	-133196.51
GJ25260904	13/03/2026	Payroll	PP19 Week 38 - Net Pays Direct Debit - Pay Run 18	-242.25
GJ25260907	26/03/2026	Payroll	PP20 Week 40 - Net Pays Direct Debit - Pay Run 19	-127584.72
GJ25260908	26/03/2026	Payroll	PP20 Week 40 - Net Pays Direct Debit - Pay Run 20	-1852.67
GJ25260902	31/03/2026	Message Media	March SMS	-789.36
GJ25260902	31/03/2026	Bond Administrator	Bond Ref 16981/26	-1000.00
GJ25260902	31/03/2026	iiNet	March iiNet	-617.89
GJ25260902	31/03/2026	NAB	March Bank Charges	-1685.68

500,825.03

Summary for March 2026	
Cheque 14416	55,991.30
EFT 37689-37858	933,814.23
Direct Debits	500,825.03
Total	1,490,630.56




George Church Community Medical Centre Inc. Tender 162 Blackwood Road

From Catherine Ivey <iveydmcp@gmail.com>

Date Thu 4/9/2026 9:08 AM

To Grant Thompson <ceo@kojonup.wa.gov.au>; Dwayne Lottering <psm@kojonup.wa.gov.au>; Shire of Kojonup Council <council@kojonup.wa.gov.au>

 1 attachment (14 KB)

2026.03.09 gccmc shire tender letter.docx;

Please find attached our expression of interest.

We have not been able to access the documents required as Dwayne is on leave.

Please contact us if you require anything further.

Regards

Cathy Ivey

0427720043

To Whom It May Concern,

We have not been able to access the documentation relating to this tender but wish to place our expression of interest.

On behalf of George Church Community Medical Centre Inc., I wish to submit an Expression of Interest for the lease of the following property:

Lot 162 Blackwood Road, Kojonup

We are seeking a lease for a period of three (3) years, commencing from 10 April 2026.

The intended use of the land will be for cropping, undertaken to the standard of accepted district farming practices. We propose an annual lease payment of **\$2,500 per year**.

We respectfully request consideration for a full three-year lease term to ensure continuity and effective land management.

Please contact us should you require any further information or clarification regarding this submission.

Yours sincerely,
Cathy Ivey
Secretary

09/04/2026

0427720043

Rates to be Written-Off over \$100

Property	Reason	Amount
A1594	Overcharge Interest	\$199.15
A26515	Overcharge Interest	\$133.01
A26533	Overcharge Interest	\$263.62
Total		\$595.78

Kojonup



WORK HEALTH & SAFETY COMMITTEE (WHSC)

Terms of Reference

Established under the Work Health and Safety Act 2020

1. PURPOSE

The Work Health & Safety Committee (WHSC) is established to assist the Shire of Kojonup in facilitating consultation and cooperation between management and workers on Work Health and Safety matters. The Committee supports the CEO in developing, improving, and maintaining workplace safety performance across the Shire's operations.

The WHSC forms part of the Shire's overall Work Health and Safety Management System (WHSMS) and functions as a forum for identifying hazards, reviewing incidents, monitoring legislative compliance, and making recommendations to management on health and safety matters.

The Committee operates in a consultative and advisory capacity. It does not hold executive management authority but engages constructively with management to fulfil its advisory and oversight responsibilities.

2. DUTIES AND RESPONSIBILITIES

Members of the WHSC are expected to:

- Observe the legal and regulatory obligations applicable to work health and safety in local government
- Act in the best interests of the health, safety and welfare of all Shire workers, volunteers, contractors and visitors
- Apply sound analytical skills, objectivity and good judgement in assessing safety risks and hazards
- Express opinions constructively and openly, and raise issues relevant to the Committee's responsibilities
- Contribute the time required to meet their responsibilities, including preparation for and attendance at meetings
- Exercise due care, diligence and skill in performing their duties
- Adhere to the Shire's Code of Conduct and demonstrate behaviour consistent with the Shire's desired safety culture
- Not use or disclose information obtained through the WHSC except in meeting the Committee's responsibilities

3. SPECIFIC MEMBER RESPONSIBILITIES

Hazard Identification and Risk Management

- (a) Ensure the assessment of all potential risks associated with the Shire's operations and activities
- (b) Assist in the development of effective risk control strategies using the hierarchy of controls
- (c) Ensure risk and hazard controls are monitored and reviewed for their effectiveness
- (d) Evaluate the safety of new plant, equipment and chemicals prior to purchase
- (e) Review and provide input on Safe Work Method Statements (SWMS)

Incident and Hazard Review

- (a) Review reports of accidents, incidents and near misses, including notifiable incidents under the *WHS Act 2020*
- (b) Review outcomes of workplace inspections, audits and safety observations
- (c) Review hazard reports and recommend appropriate corrective actions
- (d) Monitor the implementation and effectiveness of corrective and preventative actions

Legislative Compliance

- (a) Keep informed on relevant legislation, Codes of Practice, Australian Standards and industry standards
- (b) Receive and review updates on the Work Health and Safety Act 2020 and Regulations 2022
- (c) Monitor the Shire's compliance obligations including scheduled audits and inspections
- (d) Review and make recommendations on WHS policies, procedures and documentation

Safety Programs and Continuous Improvement

- (a) Review outcomes against agreed Key Performance Indicators and Positive Performance Indicators
- (b) Develop overall strategies and action plans for continuous improvement of the WHSMS
- (c) Make recommendations to management on improvements to health and safety practices and policies
- (d) Review emergency management plans, drills and exercises
- (e) Review WHS training and competency requirements — completed and upcoming sessions
- (f) Annually evaluate the effectiveness of the Committee against its objectives

4. MEMBERSHIP

- Four (4) elected Health and Safety Representatives (worker representatives)
- Two (2) appointed management representatives, at least one of whom must be a senior manager with authority to act on Committee recommendations
- One (1) Chairperson — elected by the Committee for a 12-month term
- One (1) Minute Taker — Work Health and Safety Officer

Worker representatives (Health and Safety Representatives) are elected for a two (2) year term and may nominate for re-election. Management representatives are appointed by the CEO for an indefinite period. Other persons may be invited to attend as visitors or advisers without voting rights.

5. ENTITLEMENTS

Committee members are entitled to the following in accordance with the Work Health and Safety Act 2020:

- Training relevant to their functions and responsibilities as a Committee member
- Sufficient time allocated during normal work hours to perform duties associated with their position

6. SUPPORT

- WHS Officer (administrative and secretariat support)
- Chief Executive Officer (or delegated nominee)
- Relevant Managers (as required for agenda items)

7. MEETINGS

Frequency	Quarterly ordinary meetings, and as required for extraordinary matters
Quorum	Minimum two (2) elected worker representatives and two (2) management representatives, at least one of whom has authority to ensure compliance under section 79 of the WHS Act 2020
Voting	Decisions by consensus where possible; where not possible, a minimum 75% majority is required to carry any motion — reasons for dissent recorded in minutes

Proxies	A proxy may be appointed by an elected or management representative unable to attend; the proxy has full voting rights for that meeting
Extraordinary Meetings	Any committee member may request the CEO call an extraordinary meeting to resolve an urgent WHS matter
Confidentiality	All Committee members are required to adhere to the Shire's confidentiality requirements as set out in the Code of Conduct
Conduct of Meetings	Meetings conducted in accordance with the Work Health and Safety Act 2020 and the Shire's relevant policies and procedures
Minutes	Accurate and concise minutes shall be recorded at each meeting; agreed actions must include the responsible person's name and action-by date; minutes to be distributed to members prior to the next meeting and posted on Safety Notice Boards for 3 months

8. AUTHORITY AND LIMITATIONS

The actions and powers of the WHSC are as described in the Work Health and Safety Act 2020 (sections 75–79) and its Regulations. The Committee does not have authority to:

- Commit Council capital finances or resources without the expressed permission of executive management
- Become involved in financial or industrial negotiations that do not relate to health and safety
- Become involved in welfare issues or employee grievances that do not relate to health and safety
- Instigate action that may affect operations without first advising management

9. REVIEW

This Terms of Reference shall be reviewed annually by the Committee to evaluate its effectiveness. The review shall consider:

- Whether the Committee's objectives are being met
- Whether the objectives should be amended
- Whether the Committee's effectiveness is improving or deteriorating
- Whether Committee members are regularly attending meetings
- Any amendments required to this Terms of Reference

Evidence of this review shall be recorded and the document updated accordingly.

<p>Adopted by Council:</p> <p>_____</p>	<p>Chairperson:</p> <p>_____</p>
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APPENDICES

Role Descriptions and Statutory Context

Appendix 1 – WHS Officer (Committee Support Role)

The Work Health and Safety Officer provides coordination and administrative support to the Committee, including:

- Preparation and distribution of agendas and minutes
- Maintenance of action registers and tracking of outcomes
- Provision of WHS and corporate risk reports
- Monitoring incident trends, workplace conditions and corrective actions
- Coordinating and undertaking workplace inspections across all departments to verify that hazard identification, risk assessments and control measures are in place and effective
- Identifying hazards and non-conformances through inspections and providing recommendations for corrective actions to Managers
- Supporting and participating in joint inspections with Managers/Supervisors and Health and Safety Representatives (HSRs), where available
- Supporting consultation between workers and management
- Providing technical WHS and risk advice to manage risks to health and safety

Appendix 2 – Health and Safety Representative (HSR)

Health and Safety Representatives are elected worker representatives and members of the Committee. Their role includes:

- Representing workers on WHS matters
- Raising hazards, concerns and improvement opportunities
- Participating in inspections and incident discussions
- Assisting in consultation between workers and the Shire
- Monitoring effectiveness of control measures

HSRs may exercise powers in accordance with the Work Health and Safety Act 2020 (WA), including:

- Inspecting the workplace
- Accompanying inspectors
- Requesting establishment of a WHS Committee

Appendix 3 – Management Representative (Officer – Due Diligence Role)

Management representatives on the Committee are appointed to ensure WHS matters are considered at an operational and strategic level. This includes Managers and Executives who may be considered 'Officers' under the Work Health and Safety Act 2020 (WA).

Responsibilities include:

- Exercising due diligence to ensure the Shire complies with its WHS duties
- Ensuring appropriate resources and processes are available
- Reviewing WHS performance, risks and compliance issues

- Supporting implementation of corrective actions
- Facilitating communication between the Committee and Executive

Important: Officers have a personal duty of due diligence under the *Work Health and Safety Act 2020 (WA)*. This duty applies broadly across the Act and is not confined to any single provision.

Appendix 4 – Chairperson (Committee Role)

The Chairperson is responsible for facilitating the effective operation of the WHS Committee. Duties include:

- Chairing meetings in a fair and structured manner
- Ensuring all members have opportunity to contribute
- Confirming agendas and endorsing minutes
- Ensuring actions are clearly recorded and followed up
- Maintaining focus on consultation and risk management

The Chairperson:

- May be a management or worker representative
- Does not hold unilateral decision-making authority over the Committee
- Acts to support consensus and effective consultation

Document Title	WHS Committee Terms of Reference	Review Date	16/04/2026
Reference Number	WHS ToR 1.0	Responsible Officer	WHS & Corporate Risk Officer
Version Number	1	First Issued	

2.2.14 WORK HEALTH AND SAFETY

Adopted or Reviewed by	16/11/21	Council Minute	135/21
Council:	28/11/25 28/04/26	Reference:	
Reviewer:	Chief Executive Officer/ Manager Regulatory Services		
Delegation:	Work Health and Safety Representatives, All employees		

Purpose

This Policy sets out the Shire of Kojonup's (the Shire) commitment to providing and maintaining a safe and healthy workplace for all workers, volunteers, contractors and visitors. It establishes the Shire's obligations as a person conducting a business or undertaking (PCBU) under the Work Health and Safety Act 2020 (WA) (the Act) and reflects the Shire's ongoing aspiration to build a positive safety culture across all operations.

Legislative Framework

The Shire's work health and safety obligations are governed by:

- Work Health and Safety Act 2020 (WA) — commenced 31 March 2022, replacing the former Occupational Safety and Health Act 1984 (WA)
- Work Health and Safety (General) Regulations 2022 (WA) (as amended by the Amendment Regulations 2024 and Amendment Regulations (No. 2) 2024)
- Approved Codes of Practice issued by WorkSafe WA, including the Code of Practice: Psychosocial Hazards in the Workplace (2022)

Under the Act, the Shire is a PCBU and has a primary duty of care to ensure, so far as is reasonably practicable, the health and safety of workers and others affected by its operations. This duty extends to physical and psychological health and safety.

PCBU and Officer Duties

The Shire as PCBU

As a PCBU, the Shire must, so far as is reasonably practicable:

- Provide and maintain a work environment without risks to health and safety
- Provide and maintain safe plant, structures and systems of work
- Ensure the safe use, handling, storage and transport of plant, structures and substances
- Provide adequate facilities for the welfare of workers
- Provide information, training, instruction and supervision necessary to protect workers
- Monitor the health of workers and the conditions at the workplace
- Eliminate or minimise psychosocial hazards and risks in the design and management of work

Officer Due Diligence

Senior managers and executives of the Shire may be considered 'Officers' under the Act. Officers have a personal, non-delegable duty to exercise due diligence to ensure the Shire complies with its WHS obligations. This duty exists independently of any delegation or role description and includes:

- Keeping up to date with WHS matters relevant to the Shire's operations
- Understanding the nature of the Shire's hazards and associated risks
- Ensuring appropriate resources and processes are in place to address WHS risks
- Ensuring processes exist for receiving, considering and responding to information about incidents, hazards and risks
- Verifying that resources and processes required to comply with WHS duties are implemented

Policy Statement

The Shire of Kojonup is committed to creating and maintaining a safe and healthy workplace for all workers, volunteers, contractors and visitors. We recognise that the people who work for and with us are of value to our organisation and our community, and that everyone deserves to work, volunteer or engage with us in an environment that is safe — physically and psychologically.

We also recognise that our operations can impact the broader community and visitors to our Shire, and we are committed to conducting our work in a way that does not adversely affect the health or safety of others.

We believe that good WHS performance is fundamental to our professional culture and to the sustainability of our operations.

Expectations

We expect of our leaders and managers:

- To lead by example and actively demonstrate safe work practices and behaviours
- To exercise due diligence in relation to WHS matters within their area of responsibility
- To resource their teams so they can operate safely, with adequate time, equipment and support
- To remove barriers that could prevent a safe and healthy environment — physical or psychological
- To maintain standards defined by our WHS policies, procedures and applicable legislation
- To supervise effectively, encourage safe work practices, and implement hazard management and work planning
- To ensure psychological safety in their teams by fostering respectful, inclusive and supportive work environments
- To act promptly on WHS concerns, hazard reports and incidents raised by workers

We expect of all workers and volunteers:

- To take reasonable care for their own health and safety, and that of others affected by their actions

- To lead by example and participate in safe work practices and behaviours
- To work respectfully and foster professional and healthy relationships with fellow workers, volunteers, contractors and managers
- To follow work procedures and instructions that assist in meeting the objectives of this Policy
- To follow training they have received in order to work safely
- To report hazards, incidents, near misses and safety concerns — including psychosocial hazards — promptly through our Safety Management Plan processes
- To cooperate with the Shire's WHS Management System, policies and procedures

We expect of all contractors:

- To work within their own safety management plans and to liaise with the Shire where work spaces and operations are shared
- To work with the Shire in identifying and reporting hazards, incidents and safety concerns
- To work respectfully and foster professional relationships with Shire workers, volunteers and other contractors
- To represent positive, safe and healthy practices as contractors undertaking work in our community
- To comply with applicable WHS legislation and any site-specific Shire requirements communicated to them

Psychosocial Health and Safety

The Shire recognises that work health and safety extends beyond physical hazards. Psychosocial hazards — arising from the design, management or social interactions of work — can cause physical or psychological harm and must be identified, assessed and controlled in the same way as physical hazards.

Psychosocial hazards relevant to local government operations include, but are not limited to:

- Workload and work demands — excessive or sustained pressure, unclear roles or expectations
- Exposure to traumatic events — relevant to emergency management, field operations and ranger functions
- Remote and isolated work — relevant to field and outdoor workers
- Workplace aggression, bullying, harassment and violence — including from members of the public
- Fatigue — including from shift work, on-call arrangements or sustained high workloads
- Inadequate support, leadership or supervision

The Shire will manage psychosocial risks through the same risk management process applied to physical hazards — identification, assessment, control and review — having regard to the

Code of Practice: Psychosocial Hazards in the Workplace (WorkSafe WA, 2022) and any relevant Codes of Practice as approved or amended from time to time.

WHS Management System

The Shire maintains a Work Health and Safety Management System (WHSMS) to give practical effect to this Policy. The WHSMS includes:

- A WHS Safety Management Plan — setting out procedures, safe work method statements, risk registers and hazard controls
- A Work Health & Safety Committee — established under Part 5 of the Work Health and Safety Act 2020 (WA)
- An incident reporting and investigation system
- A hazard identification and risk assessment process
- A worker consultation and participation framework
- A training and competency management process
- A system for monitoring and reviewing WHS performance

The WHSMS, this Policy and the WHS Committee Terms of Reference will be reviewed regularly — and at minimum annually — to ensure they remain current, effective and consistent with legislative requirements.

Consultation

The Shire is committed to consulting with workers on WHS matters that may affect them. Consultation occurs through:

- The Work Health & Safety Committee
- Health and Safety Representatives (HSRs) elected by workers in their work groups
- Direct engagement between managers and workers on day-to-day WHS matters
- Review processes for WHS policies, procedures and the WHSMS

Consultation does not mean workers make the final decision, but it does mean the Shire will genuinely consider worker views before making decisions on WHS matters.

Continuous Improvement

In order to continually improve WHS performance, the Shire will:

- Monitor and review WHS performance against agreed key performance indicators
- Investigate incidents and near misses and implement corrective actions
- Conduct regular workplace inspections and hazard assessments
- Monitor legislative changes and update the WHSMS, this Policy and related documents accordingly
- Benchmark WHS performance against sector standards and WorkSafe WA guidance

By working together and aspiring to meet the standards and obligations in our Safety Management Plan, we believe we can create a workplace that is safe, healthy and

psychologically supportive — and make the Shire of Kojonup a great place to work and volunteer.

Legislative and Regulatory References

Legislation / Instrument	Relevance
<i>Work Health and Safety Act 2020 (WA)</i>	Primary legislation — PCBU duties, Officer duties, consultation, HSRs, WHS Committees, notifiable incidents, industrial manslaughter
<i>Work Health and Safety (General) Regulations 2022 (WA) (as amended)</i>	Detailed requirements — hazardous work, plant, substances, high risk work licences, psychosocial hazards, audiometric testing
<i>Code of Practice: Psychosocial Hazards in the Workplace (WorkSafe WA, 2022)</i>	Practical guidance on managing psychosocial risks — compliance with approved codes is required under the Act
<i>Code of Practice: How to Manage Work Health and Safety Risks (WorkSafe WA)</i>	Risk management framework — identify, assess, control, review
<i>Code of Practice: Work Health and Safety Consultation, Cooperation and Coordination (WorkSafe WA)</i>	Consultation requirements for PCBUs
<i>Local Government Act 1995 (WA)</i>	Corporate governance framework — delegation of WHS functions (ss.5.42, 5.44)



Work Health & Safety Safety Management Plan

Document Number	Monarch – 1295688747-79
Version	1.0
Adopted	April 2026
Next Review	April 2027
Owner	Chief Executive Officer
Approved By	Shire President & CEO

1. Document Control

1.1 Version History

Version	Date	Author	Approved By	Summary of Changes
1.0	Apr 2026	Administration	CEO	Initial issue

1.2 Document Review

This Plan shall be reviewed annually, or following:

- Any workplace injury or significant near-miss incident
- Changes to WA work health and safety legislation
- Changes to the Shire's operations, structure, or workforce
- Findings from an external WHS audit

1.3 Related Documents

This Plan operates in conjunction with:

- Work Health and Safety Act 2020 (WA)
- Work Health and Safety (General) Regulations 2022 (WA)
- Code of Practice — How to Manage Work Health and Safety Risks (WorkSafe WA)
- Shire of Kojonup WHS Policy
- Individual Safe Work Method Statements (SWMS)
- Shire of Kojonup Risk Management Framework
- Emergency Management Plan

2. Purpose and Scope

2.1 Purpose

The Shire of Kojonup is committed to providing and maintaining a safe and healthy working environment for all workers, contractors, visitors, and members of the public who may be affected by Shire operations. This Safety Management Plan (SMP) establishes the framework, procedures, and controls through which the Shire systematically identifies hazards, assesses risks, and implements effective controls to prevent workplace injury, illness, and property damage.

This Plan complies with the *Work Health and Safety Act 2020 (WA)* (the Act) and associated Regulations, and reflects the Shire's duty of care as a Person Conducting a Business or Undertaking (PCBU) under that legislation.

2.2 Scope

This Plan applies to:

- All Shire of Kojonup employees (permanent, part-time, casual, and seasonal)
- Contractors and subcontractors engaged by the Shire
- Volunteers working under the Shire's direction
- Work experience participants and apprentices
- Visitors to Shire-controlled workplaces

It covers all Shire workplaces including, but not limited to:

- Shire Administration Office, Kojonup
- Shire Depot and Works facilities
- Public roads, reserves, parks, and recreation facilities
- Caravan parks and community facilities managed by the Shire
- Any remote or off-site work locations

3. WHS Policy and Commitment

3.1 WHS Policy Statement

The Shire of Kojonup is committed to achieving the highest practicable standard of work health and safety across all its operations. The Shire accepts its role as a Person Conducting a Business or Undertaking (PCBU) and will, so far as is reasonably practicable, eliminate or minimise risks to the health, safety, and welfare of workers and others. We believe all workplace injuries and illnesses are preventable. Safety is not a priority that competes with productivity — it is a core value that underpins everything we do.

In meeting this commitment, the Shire will:

- Provide safe systems of work and safe plant and structures
- Ensure safe use, handling, and storage of plant, structures, and substances
- Provide adequate information, training, instruction, and supervision
- Monitor the health of workers and workplace conditions
- Maintain appropriate facilities for the welfare of workers
- Consult, cooperate, and coordinate with workers on WHS matters
- Comply with all relevant WHS legislation, regulations, and codes of practice
- Investigate all incidents and near-misses and implement corrective actions

3.2 Management Commitment

The Shire's Council, CEO, and management team are committed to:

- Allocating sufficient resources (financial, human, and time) for WHS management
- Leading by example and demonstrating safe behaviours
- Setting measurable WHS objectives and reviewing performance
- Actively participating in WHS consultation and communication
- Ensuring WHS is integrated into planning, procurement, and project management

4. Roles and Responsibilities

4.1 Responsibility Framework

WHS responsibilities are shared across the organisation. The table below summarises key duties at each level.

Role	Key WHS Responsibilities
Council	Endorse WHS Policy and strategic objectives; ensure adequate resources are allocated; receive regular WHS performance reports.
Chief Executive Officer	Exercise due diligence obligations under the Act; approve this Plan; ensure WHS is integrated into organisational culture; report to Council on WHS performance.
Managers / Supervisors	Implement this Plan within their areas; conduct workplace inspections and risk assessments; ensure workers are trained and competent; investigate incidents; enforce safe work procedures.
Workers (All Staff)	Take reasonable care for their own health and safety and that of others; comply with all WHS instructions and procedures; use PPE as required; report hazards, incidents, and near-misses promptly.
Health & Safety Representative (HSR)	Represent workers on WHS matters; conduct workplace inspections; investigate complaints; issue Provisional Improvement Notices (PINs) where warranted; participate in WHS Committee.
Contractors	Comply with Shire WHS requirements as a condition of engagement; provide SWMS for high-risk construction work; report incidents on Shire sites; cooperate with Shire safety instructions.

4.2 Due Diligence — Officers

Officers of the Shire (including the CEO and elected members in their oversight role) must exercise due diligence by:

- Acquiring and keeping up-to-date knowledge of WHS matters
- Understanding the nature of the Shire's operations and associated hazards
- Ensuring appropriate resources and processes are available
- Receiving and considering information regarding incidents, hazards, and risks
- Ensuring processes for complying with duties under the Act are implemented and verified

5. Consultation and Communication

Under the Work Health and Safety Act 2020 (WA), the Shire must consult with workers who are, or are likely to be, directly affected by a WHS matter. Genuine consultation means sharing information, giving workers a reasonable opportunity to express views, and taking those views into account before making decisions.

5.1 Consultation Mechanisms

Mechanism	Purpose	Frequency
WHS Toolbox Talks	Short hazard/topic discussions at site level	Monthly (minimum)
Team Meetings — WHS Agenda Item	Review incidents, near-misses, and WHS performance	Monthly
WHS Committee	Formal consultation body; review policies, procedures, and risk registers	Quarterly
Workplace Inspections	Identify hazards collaboratively with workers and HSR	Quarterly
Hazard/Incident Reporting	Workers report hazards and incidents via the Shire's reporting system	Ongoing / as needed
Annual WHS Review	Review of WHS Plan, objectives, and performance statistics	Annually

5.2 Health and Safety Representatives

Workers may elect a Health and Safety Representative (HSR) in accordance with Part 5 of the Act. Elected HSRs are entitled to:

- Attend a WorkSafe-approved 5-day HSR training course
- Inspect any part of the workplace
- Accompany an inspector during a WHS inspection
- Request the establishment of a WHS Committee
- Issue Provisional Improvement Notices (PINs)

5.3 Communicating WHS Information

WHS information will be communicated through:

- Shire intranet / staff notice board — policy and procedure updates
- Email notifications — urgent hazard alerts or regulatory updates
- Induction briefings — new starters and contractors
- Safety data sheets (SDS) — maintained and accessible at workplaces

6. Hazard Identification and Risk Management

6.1 Overview

The Shire manages WHS risks using the hierarchy of controls. Hazards are identified, assessed, and controlled using a structured process aligned with AS/NZS ISO 31000:2018 and the WorkSafe WA Code of Practice — How to Manage Work Health and Safety Risks.

6.2 Hazard Identification

Hazards are identified through:

- Pre-task risk assessments and job safety analyses (JSAs)
- Workplace inspections (scheduled and unannounced)
- Incident and near-miss investigation
- Worker reports and consultation
- Review of safety data sheets (SDS) for chemical substances
- Plant and equipment pre-start checks
- Review of WorkSafe WA alerts and industry guidance

6.3 Risk Assessment Matrix

The following matrix is used to assess all identified hazards. Risk = Likelihood × Consequence.

Likelihood \ Consequence	Negligible (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Almost Certain (5)	MEDIUM (5)	HIGH (10)	HIGH (15)	EXTREME (20)	EXTREME (25)
Likely (4)	LOW (4)	MEDIUM (8)	HIGH (12)	HIGH (16)	EXTREME (20)
Possible (3)	LOW (3)	MEDIUM (6)	MEDIUM (9)	HIGH (12)	HIGH (15)
Unlikely (2)	LOW (2)	LOW (4)	MEDIUM (6)	MEDIUM (8)	HIGH (10)
Rare (1)	LOW (1)	LOW (2)	LOW (3)	MEDIUM (4)	MEDIUM (5)

6.4 Risk Rating and Required Actions

Rating	Score	Required Action
EXTREME	20–25	Immediate cessation of activity. Notify CEO. Implement controls before resuming.
HIGH	12–19	Senior management action required within 24 hours. SWMS mandatory.
MEDIUM	6–11	Supervisor to implement controls within 5 working days.
LOW	1–5	Monitor and manage through routine procedures. Review at next inspection.

6.5 Hierarchy of Controls

Controls must be applied in the following order of preference:

1. Elimination — remove the hazard entirely (most effective)
2. Substitution — replace the hazard with something less hazardous
3. Isolation — separate people from the hazard (guards, barriers, distance)
4. Engineering controls — physical changes to equipment or environment
5. Administrative controls — safe work procedures, training, signage
6. Personal Protective Equipment (PPE) — last resort; used when other controls are insufficient

Note: PPE must never be the sole control for significant risks.

7. Workplace Risk Register

The following Risk Register identifies the primary hazards associated with Shire operations. It is a living document and must be updated following any incident, significant change in operations, or annual review.

Ref	Hazard / Activity	Potential Harm	Inherent Risk	Existing Controls	Residual Risk	Further Action / Responsible Officer
R01	Operating graders, loaders, and other heavy plant	Crush injuries, rollover, struck by	HIGH (16)	Pre-start checks; plant-specific SWMS; exclusion zones; reversing alarms; operator licences	MEDIUM (8)	Annual competency review — Works Supervisor
R02	Working on or near public roads (line marking, pothole repair, drainage)	Struck by vehicles; traffic collision	HIGH (16)	Traffic management plans (TMPs); VMS boards; spotters; high-visibility PPE; road closures where required	MEDIUM (6)	MRWA Code of Practice compliance — Works Supervisor
R03	Manual tasks — lifting, digging, repetitive movements	Musculoskeletal injuries, strains	MEDIUM (9)	Manual tasks training; mechanical aids; job rotation; buddy system for loads >16 kg	LOW (4)	Monitor and report — all supervisors
R04	Working at height — roofs, ladders, platforms	Falls, serious injury or fatality	HIGH (15)	SWMS required; edge protection; scaffolding or EWP preferred over ladders; fall-arrest harnesses; competency check	MEDIUM (6)	Review annually — Works Supervisor
R05	Exposure to heat/sun — outdoor field work	Heat stroke, dehydration, UV skin damage	MEDIUM (9)	Sun-safe clothing; sunscreen; shade rest areas; hydration schedule; Slip-Slop-Slap policy; reschedule tasks in extreme heat	LOW (3)	Hot weather protocol — all supervisors
R06	Electrical hazards — tools, machinery, overhead lines	Electrocution, burns, fire	EXTREME (20)	Electrical safety management system; LOTO procedures; RCDs on all portable tools; no-go zones near OHLs; licensed electricians only	MEDIUM (8)	Annual electrical test & tag — Works Supervisor
R07	Hazardous chemicals — herbicides, fuels,	Poisoning, burns, respiratory illness	HIGH (12)	SDS available at point of use; PPE (gloves, respirators); correct storage;	LOW (4)	Annual SDS register review — EHO / Depot Manager

	cleaning agents			mixing/application training; spill kits on site		
R08	Confined spaces — culverts, pits, tanks	Asphyxiation, entrapment, explosion	EXTREME (25)	Confined space SWMS mandatory; atmosphere testing; standby person; emergency rescue plan; no lone entry	MEDIUM (8)	CS register and entry permits — Works Supervisor
R09	Biological hazards — snakes, insects, plants, animal waste	Envenomation, allergic reaction, infection	MEDIUM (9)	Workers advised of local fauna risks; first aid kits with snake bite bandages; PPE (boots, gloves); emergency communication devices	LOW (3)	Seasonal awareness briefing — supervisors
R10	Workplace violence / aggression from public	Physical injury, psychological harm	MEDIUM (9)	Customer service policy; lone worker policy; security cameras; duress alarms; de-escalation training; incident reporting	LOW (4)	Annual training review — Manager Corporate
R11	Chainsaw and brush-cutting operations	Laceration, amputation, projectile injury	HIGH (16)	Chainsaw SWMS; chainsaw PPE (chaps, helmet, visor); exclusion zones 5 m minimum; trained operators only	MEDIUM (8)	Annual competency re-assessment — Works Supervisor
R12	Psychological hazards — work-related stress, bullying, fatigue	Mental ill-health, absenteeism	MEDIUM (9)	WHS Policy; Code of Conduct; EAP access; fatigue management; workload monitoring; grievance procedure	LOW (4)	Annual culture survey — CEO / HR
R13	Asbestos — older Shire-owned structures	Mesothelioma, asbestosis (long-term)	EXTREME (20)	Asbestos register maintained; no disturbance without licensed removalist; signage; awareness training for all field staff	LOW (4)	Register review bi-annually — Works Manager
R14	Firefighting / bushfire management activities	Burns, smoke inhalation, fatality	EXTREME (25)	DFES training requirements; personal fire shelters; buddy system; trigger point/go early policy; incident command structure;	MEDIUM (8)	Annual training — CESH / Works Supervisor

				communication protocols		
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This register must be reviewed at least annually by the relevant supervisor and endorsed by the CEO. A copy is to be held in the WHS register folder and on the Shire's document management system.

8. Safe Work Method Statements (SWMS)

Safe Work Method Statements are prepared for high-risk work activities. Each SWMS must be reviewed and signed by the supervisor and all workers performing the task before work commences. SWMS must be available at the worksite during task execution.

Example of three SWMS:

8.1 SWMS-001: Operation of Heavy Plant on Public Roads

SWMS Reference	Monarch – 498812892-4
Activity	Operation of graders, loaders, and other heavy plant on public roads or road reserves
Applicable Personnel	Works Officers, Plant Operators (licenced)
PPE Required	Hi-vis vest (Class D), safety boots (steel-toe), safety glasses, hearing protection, gloves
Approving Supervisor	Works Supervisor
Review Date	April 2026

SWMS-001 — Heavy Plant Operation: Work Steps, Hazards & Controls				
Step	Task / Work Step	Hazards Identified	Risk Rating	Controls Required
1	Site set-up and traffic management	Struck by vehicles	HIGH	Erect VMS boards, cones, and barriers per approved TMP. Don high-visibility vest (Class D minimum). Obtain traffic management authority if closing lane.
2	Pre-start checks on grader/loader	Mechanical failure, fluid leaks	MEDIUM	Complete pre-start checklist. Report faults before operating. Do not operate defective plant.
3	Manoeuvring plant near workers or public	Crush, struck-by	HIGH	Maintain 5 m exclusion zone. Use spotter when reversing. Sound horn before moving. Never move plant without sight of all personnel.
4	Grading/loading operations	Rollover, loss of control, noise, dust	HIGH	Operate within rated capacity. Wear seat belt. Dust suppression as required. Hearing protection when noise levels exceed 85 dB(A).
5	Refuelling plant in field	Fire, fuel spill, vapour ignition	MEDIUM	Engine off. No smoking within 10 m. Spill kit available. Use approved fuel containers. Dispose of spill material correctly.
6	End of shift — park and secure	Uncontrolled movement, unauthorised use	LOW	Park on flat surface, apply park brake, remove key. Complete post-use checklist. Report any faults to supervisor.

8.2 SWMS-002: Application of Hazardous Chemicals (Herbicides/Pesticides)

SWMS Reference	Monarch – 498812892-4
Activity	Mixing, loading, transporting, and applying herbicides, pesticides, or other scheduled chemicals
Applicable Personnel	Trained chemical users (ChemCert or equivalent)
PPE Required	Chemical-resistant gloves, safety goggles, P2/P3 respirator, chemical-resistant apron, closed-toe footwear
Approving Supervisor	Works Supervisor / EHO
Review Date	April 2026

SWMS-002 — Hazardous Chemical Application: Work Steps, Hazards & Controls

Step	Task / Work Step	Hazards Identified	Risk Rating	Controls Required
1	Chemical identification and preparation	Skin/eye contact, inhalation, incorrect mix	MEDIUM	Read SDS before use. Obtain supervisor approval. Mix chemicals only in designated area. Wear PPE (gloves, goggles, apron, P2 respirator where required).
2	Loading and transporting chemicals	Spill in vehicle, exposure	MEDIUM	Use original labelled containers. Secure upright in vehicle. Carry spill kit. Never transport with food or personnel.
3	Application of herbicide / pesticide (spray)	Drift onto bystanders, water courses, non-target areas	HIGH	Check wind speed (<15 km/h for spraying). Use low-drift nozzles. Maintain buffer zones. Signage at entry points. Notify affected residents where required.
4	Decontamination of equipment and self	Residual chemical exposure	MEDIUM	Triple-rinse spray equipment. Wash hands and face. Change clothing if contaminated. Wash soiled clothing separately.
5	Chemical storage and waste disposal	Environmental contamination, fire	MEDIUM	Store in locked, bunded, ventilated chemical store. Return containers to ChemClear or licensed waste contractor. Never pour down drain or onto ground.

8.3 SWMS-003: Entry into Confined Spaces

SWMS Reference	Monarch – 498812892-4
Activity	Inspection, maintenance, or cleaning operations within confined spaces (culverts, pits, tanks, vaults)
Applicable Personnel	Trained confined space entrants and standby persons
PPE Required	SCBA or supplied air (if required), full body harness, safety boots, chemical-resistant suit (if required), communications device
Approving Supervisor	Works Supervisor (Entry Permit required)
Review Date	April 2026

SWMS-003 — Confined Space Entry: Work Steps, Hazards & Controls				
Step	Task / Work Step	Hazards Identified	Risk Rating	Controls Required
1	Pre-entry — confined space assessment	Oxygen deficiency, toxic/flammable atmosphere	HIGH	Confined Space Entry Permit required. Atmosphere testing with calibrated gas detector (O ₂ , CO, H ₂ S, LEL). Do not enter until safe.
2	Isolation of energy sources (LOTO)	Unexpected start-up, flow of hazardous materials	HIGH	Lockout/tagout all energy sources. Verify isolation. Standby person present at all times.
3	Entry into confined space	Entrapment, collapse, further atmospheric change	HIGH	Supplied air or SCBA if atmosphere not verified safe. Standby person remains outside. Continuous monitoring of atmosphere. Communication check every 5 minutes.
4	Work within space (cleaning, inspection, repair)	Slip, fall, entrapment, loss of consciousness	HIGH	Use non-sparking tools where applicable. Harness with retrieval line. Adequate lighting. Emergency rescue plan active and rehearsed.
5	Exit and post-work	Forgetting personnel inside, contamination on exit	MEDIUM	Account for all personnel. Cancel permits. Restore all energy sources and guards. Debrief with standby person and supervisor.

Additional SWMS are to be developed for any high-risk construction work as defined in Schedule 1 of the Work Health and Safety (General) Regulations 2022 (WA), and for any other high-risk tasks identified through the risk assessment process.

9. Incident Reporting and Investigation

9.1 Reporting Requirements

All workers must report the following to their supervisor as soon as practicable:

- Injuries (no matter how minor)
- Near-misses and dangerous occurrences
- Hazards and unsafe conditions
- Damage to property or equipment

9.2 Notifiable Incidents — WorkSafe WA

Under section 38 of the Work Health and Safety Act 2020 (WA), certain events must be notified to WorkSafe WA immediately (by telephone), with written notification to follow within 48 hours. Notifiable incidents include:

- Death of a person
- Serious injury or illness requiring immediate treatment by a doctor or in-patient hospitalisation
- A dangerous incident that exposes a person to a serious risk to their health or safety from an immediate or imminent exposure to a hazard (e.g. uncontrolled release of gas, explosion, collapse of scaffold or structure)

WorkSafe WA 24-hour Incident Notification Line: 1300 307 877

The Shire must not disturb the scene of a notifiable incident except to assist an injured person, make the scene safe, or as directed by WorkSafe WA.

9.3 Incident Investigation Process

Step	Action	Details
1	Immediate Response	Provide first aid; call emergency services if required; secure the scene; notify supervisor and CEO.
2	Notify WorkSafe (if notifiable)	Notify 1300 307 877 immediately. Preserve scene. Do not disturb evidence.
3	Initial Report	Complete the Shire Incident Report Form within 24 hours of the incident.
4	Investigation	Supervisor leads investigation (with HSR if applicable). Use root cause analysis — identify immediate causes, contributing factors, and systemic failures.
5	Corrective Actions	Document corrective actions with responsible officer and completion date. Enter into action tracking register.
6	Review and Close-out	CEO reviews investigation report. Close-out confirmed when all corrective actions are verified complete.
7	Share Learnings	Share de-identified learnings at toolbox talk and team meeting. Update risk register and SWMS as required.

10. Training, Induction, and Competency

10.1 WHS Induction

All new employees, contractors, and volunteers must complete a Shire WHS induction before commencing work. Induction covers:

- Shire WHS Policy and obligations
- Emergency procedures (evacuation, first aid, fire)
- Incident and hazard reporting procedures
- Location of first aid equipment and safety data sheets
- PPE requirements for the role
- Key workplace hazards relevant to the work area
- Worker rights and consultation arrangements

10.2 Training Register

Training / Competency	Applicable Roles	Frequency	Provider	Record Keeper
WHS Induction	All workers, contractors	Once (on commencement)	Shire supervisor / HR	HR / Admin
First Aid (HLTAID011)	Nominated first aiders (min. 1 per team)	3 years	Registered RTO	HR
CPR Refresher	All first aiders	Annually	Registered RTO	HR
Traffic Management	All field/road workers	2 years (renewal)	Accredited provider	Works Supervisor
Chainsaw Operation	Relevant field workers	Competency assessed	Qualified assessor	Works Supervisor
Chemical Handling (ChemCert or AQF3)	Chemical users	3–5 years (renewal)	Accredited provider	Works Supervisor / EHO
Confined Space Entry	Relevant field workers	2 years	Registered RTO	Works Supervisor
Working at Heights	Relevant workers	2 years	Registered RTO	Works Supervisor
HSR Training (5-day)	Elected HSR	Once; annual refresher option	WorkSafe-approved provider	HR
Emergency Warden	Designated wardens	Annually	Shire / external	Admin / HR
WHS Legislation Awareness (Officers)	CEO, Managers	Annually	WALGA / external	HR / CEO

The Shire's training records are maintained by HR/Administration and must be accessible to supervisors, workers, and WorkSafe WA on request.

11. Emergency Preparedness and Response

11.1 Emergency Contacts

Service	Contact	When to Call
Emergency Services	000	Fire, medical emergency, police
WorkSafe WA — Incident Line	1300 307 877	Notifiable incidents (24 hrs)
Poisons Information	13 11 26	Chemical exposure/ingestion
DFES Duty Officer (Bushfire)	(08) 9395 9999	Bushfire-related emergencies
Shire CEO / Supervisor	Grant Thompson 0419 903 363 Estelle Lottering 0460 426 416	All Shire-related incidents

11.2 Emergency Response Procedures

Fire / Evacuation

7. Raise the alarm — activate fire alarm or shout 'FIRE'
8. Call 000 if fire cannot be immediately controlled
9. Evacuate the building via the nearest safe exit
10. Assemble at the designated muster point
11. Warden/supervisor performs headcount and reports to CEO
12. Do not re-enter until declared safe by fire brigade or warden

Medical Emergency / Serious Injury

13. Call 000 if life-threatening — do not move victim unless in danger
14. Contact a trained first aider
15. Notify supervisor and CEO immediately
16. Preserve the scene for investigation
17. Complete the Shire Incident Report Form within 24 hours
18. Notify WorkSafe WA if the incident is notifiable

Chemical Spill

19. Evacuate the immediate area; prevent others from entering
20. Identify the substance using SDS
21. Use spill kit appropriate to the chemical
22. Ventilate the area if safe to do so
23. Call 000 if the spill is significant or uncontrolled
24. Notify supervisor and EPA/DWER if required by environmental obligations

11.3 First Aid

First aid kits are located at the Shire Administration Office, Depot, and all Shire fleet vehicles. Kits are maintained and inspected quarterly by the designated first aid officer. Trained first aiders are identified on workplace noticeboards.

12. Monitoring, Audit, and Review

12.1 Workplace Inspections

Formal workplace inspections are conducted quarterly by supervisors, with HSR participation encouraged. Inspections cover:

- Housekeeping and general tidiness
- Condition of plant, equipment, and vehicles
- Adequacy of signage and emergency equipment
- Compliance with SWMS and work procedures
- Availability of SDS and PPE

Inspection checklists are completed and retained for a minimum of 5 years. Deficiencies identified must be allocated a responsible officer and completion date.

12.2 WHS Performance Indicators

Indicator	Measure	Target	Reported To
Lost Time Injury Frequency Rate (LTIFR)	LTIs per million hours worked	0 (zero LTIs)	CEO / Council quarterly
Total Recordable Injury Frequency Rate (TRIFR)	Recordable injuries per million hours worked	Downward trend YoY	CEO quarterly
Near-miss reporting rate	Number of near-misses reported	Increase (indicating positive culture)	Supervisor / WHS Committee
Hazard reports actioned within 5 days	% resolved on time	>90%	Supervisor
Training currency	% workers with current required training	100%	HR / Supervisor
Workplace inspections completed	Inspections completed vs scheduled	100%	WHS Committee
Corrective actions closed on time	% closed by due date	>90%	CEO

12.3 Annual WHS Review

The CEO will lead an annual review of this Plan and the Shire's WHS performance, considering:

- Incident statistics and trends
- Results of workplace inspections and audits
- Workers' compensation claims data
- Worker and HSR feedback
- Changes to legislation, codes of practice, or industry standards
- External WHS audit findings (where conducted)

The outcome of the annual review is to be reported to Council and the Plan updated accordingly.

13. Personal Protective Equipment (PPE) Schedule

PPE is the last line of defence in the hierarchy of controls. The Shire provides all required PPE at no cost to workers. Workers must use PPE as required, inspect it before each use, and report damaged or worn PPE to their supervisor immediately.

PPE Item	Applicable Tasks / Roles	Australian Standard	Inspection Frequency
Safety footwear (steel-toe boots)	All field/depot workers	AS/NZS 2210.3	Before each use
High-visibility vest or clothing	All road/field workers	AS/NZS 4602.1 Class D	Before each use
Safety glasses / goggles	Grinding, cutting, chemical use, plant operation	AS/NZS 1336	Before each use
Hearing protection (earmuffs/plugs)	Noise >85 dB(A) — plant, chainsaws, generators	AS/NZS 1270	Before each use
P2 Respirator	Chemical mixing, dusty environments, asbestos-adjacent work	AS/NZS 1716	Dispose after each use
Chemical-resistant gloves	Herbicide/pesticide application, fuel handling	AS/NZS 2161	Before each use / replace regularly
Full-body harness	Working at heights >2 m, confined space rescue	AS/NZS 1891.1	6-monthly formal inspection
Sunscreen SPF50+	All outdoor workers	AS/NZS 2604	Apply before each shift
Sun-protective hat (wide brim)	All outdoor workers	AS/NZS 4399 UPF 50+	Before each use
Chainsaw PPE (chaps, helmet, visor, gloves)	Chainsaw operators	AS/NZS 4453.3	Before each use
Fire-resistant clothing (Nomex/FR Cotton)	Prescribed burning, firefighting	DFES specification	Before each use

14. Plan Endorsement and Sign-Off

This Work Health and Safety Management Plan has been reviewed, endorsed, and approved by the following officers of the Shire of Kojonup:

Role	Name	Signature / Date
Chief Executive Officer		Signed: _____ Date: _____
Shire President		Signed: _____ Date: _____
Works Supervisor		Signed: _____ Date: _____
Health & Safety Representative		Signed: _____ Date: _____

INSTRUMENT OF DELEGATION

WHS 001 ESTABLISHMENT AND ADMINISTRATION OF THE WORK HEALTH & SAFETY MANAGEMENT SYSTEM

Delegate:	Chief Executive Officer	Sub Delegate:	WHS Officer
Adopted by Council:	28/04/2026	Last Reviewed:	

POWER/DUTY

The Chief Executive Officer (CEO) is delegated authority to establish, implement, maintain and continuously improve the Shire of Kojonup's Work Health and Safety Management System (WHSMS) on behalf of the Shire as the person conducting a business or undertaking (PCBU) under the Work Health and Safety Act 2020 (WA).

This delegation includes authority to:

- Establish, review and update the Shire's WHSMS, including WHS policies, procedures, safe work method statements and risk registers
- Appoint the WHS Officer to coordinate the WHSMS and provide administrative and technical support
- Establish and maintain the Shire of Kojonup Work Health & Safety Committee (WHSC) in accordance with the Work Health and Safety Act 2020 (WA)
- Appoint management representatives to the WHSC
- Approve the WHS Committee Terms of Reference and any amendments thereto
- Authorise WHS training for workers, Health and Safety Representatives and Committee members
- Commission workplace inspections, audits and risk assessments
- Ensure appropriate resources are allocated to implement and maintain the WHSMS within the approved annual budget
- Approve WHS-related expenditure within budgetary limits
- Receive and act on reports from the WHS Committee, the WHS & Corporate Risk Officer and WorkSafe WA
- Ensure corrective actions arising from incident investigations, audits and inspections are implemented in a timely manner
- Notify WorkSafe WA of notifiable incidents in accordance with Part 3 of the Work Health and Safety Act 2020 (WA)

HEAD OF POWER

Work Health and Safety Act 2020 (WA)

- s.19 — Primary duty of care of a person conducting a business or undertaking (PCBU)
- s.46 — Duty to consult workers
- s.47 — Duty to consult, cooperate and coordinate with other duty holders
- s.75 — Establishment of health and safety committees
- s.76 — Functions of health and safety committees
- s.38 — Duty to notify regulator of notifiable incidents
- s.39 — Duty to preserve incident sites

Local Government Act 1995 (WA)

- s.5.42(1) — Delegation of some powers or duties to the CEO

CONDITIONS

- The CEO must ensure the WHSMS is reviewed at least annually and that the WHS Committee is consulted in the review process.

- Expenditure on WHS matters must be within the limits of the Shire's approved annual budget; expenditure exceeding budget requires a separate Council resolution or exercise of the emergency expenditure delegation (ADMIN 016).
- The CEO must report to Council on significant WHS matters, including notifiable incidents, WorkSafe WA notices or directions, and material changes to the WHSMS.
- The appointment of management representatives to the WHSC is the CEO's authority alone and may not be sub-delegated.
- The WHS Officer sub-delegation is limited to administrative and coordination functions only and does not confer any statutory duty of care or personal WHS liability on that officer beyond those already held.

Sub-Delegation — WHS (S) 001

The CEO sub-delegates to the WHS Officer the following administrative functions in relation to the WHSMS, in accordance with the conditions of Delegation WHS 001:

- Scheduling, coordinating and administering WHS Committee meetings
- Preparing and distributing agendas, minutes and action registers
- Maintaining the WHS incident and hazard register
- Coordinating workplace inspections and audit logistics
- Coordinating HSR training enrolments and maintaining training records
- Monitoring legislative updates and advising the CEO accordingly

This sub-delegation does not include authority to appoint Committee members, approve the WHSMS, commit expenditure or notify WorkSafe WA of notifiable incidents.

Head of Power of Sub-Delegation:

The CEO sub-delegates the above administrative functions to the WHS Officer under section 5.44 of the Local Government Act 1995.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

All actions taken under this delegation are to be documented and saved in the Shire's 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

WHS 002 WORK HEALTH & SAFETY COMMITTEE — ESTABLISHMENT AND MEMBER APPOINTMENTS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	28/04/2026	Last Reviewed:	

POWER/DUTY

The Chief Executive Officer (CEO) is delegated authority to establish and maintain the Shire of Kojonup Work Health & Safety Committee (WHSC) and to appoint management representatives to the Committee.

This delegation includes authority to:

- Formally establish and maintain the WHSC in accordance with the Work Health and Safety Act 2020 (WA)
- Appoint management representatives to the WHSC, having regard to the seniority and WHS responsibilities of each appointee
- Revoke or vary the appointment of a management representative where operationally necessary
- Issue formal letters of appointment to management representatives, Health and Safety Representatives (HSRs) elected by workers, and the WHS Officer (committee support role)
- Approve and amend the WHSC Terms of Reference

DISSOLVE AND RECONSTITUTE THE COMMITTEE IF REQUIRED BY LAW OR BY SIGNIFICANT STRUCTURAL CHANGE TO THE SHIRE'S OPERATIONS

HEAD OF POWER

Work Health and Safety Act 2020 (WA)

- s.75 — Establishment of health and safety committees
- s.76 — Functions of health and safety committees
- s.77 — Membership of health and safety committees
- s.78 — Proceedings of health and safety committees
- s.50–67 — Election and functions of Health and Safety Representatives

Local Government Act 1995 (WA)

- s.5.42(1) — Delegation of some powers or duties to the CEO

CONDITIONS

- The WHSC must at all times comply with the requirements of the Work Health and Safety Act 2020 (WA) as to composition, with worker representatives comprising at least 50% of the Committee membership.
- Management representative appointments are made by the CEO and may not be sub-delegated.
- The election of Health and Safety Representatives is governed by the Act and is the responsibility of workers in their designated work group — this is not within the scope of this delegation.
- The CEO must advise Council of the establishment or material reconstitution of the WHSC.
- A copy of each appointment letter must be placed on the relevant employee's personnel file and a copy retained in the WHSC records.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

All actions taken under this delegation are to be documented and saved in the Shire's 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

WHS 003 NOTIFIABLE INCIDENTS — NOTIFICATION AND SITE PRESERVATION

Delegate:	Chief Executive Officer	Sub Delegate:	WHS Officer (notification coordination only)
Adopted by Council:	28/04/2026	Last Reviewed:	

POWER/DUTY

The Chief Executive Officer (CEO) is delegated authority to fulfil the Shire's statutory obligations in relation to notifiable incidents under the Work Health and Safety Act 2020 (WA).

This delegation includes authority to:

- Immediately notify WorkSafe WA of a notifiable incident by the fastest available means upon becoming aware that a notifiable incident has occurred at a workplace
- Provide written notice to WorkSafe WA within 48 hours of a notifiable incident in the form required by the Work Health and Safety Act 2020 (WA)
- Direct that the site of a notifiable incident be preserved and not disturbed until authorised by a WorkSafe WA inspector or until the required preservation period has elapsed
- Commission and oversee incident investigations to identify contributing factors and corrective actions
- Report notifiable incidents and investigation outcomes to the WHS Committee and to Council

HEAD OF POWER

Work Health and Safety Act 2020 (WA)

- s.37 — Meaning of notifiable incident
- s.38 — Duty to notify regulator of notifiable incidents
- s.39 — Duty to preserve incident sites

Local Government Act 1995 (WA)

- s.5.42(1) — Delegation of some powers or duties to the CEO

CONDITIONS

- The CEO must be notified immediately upon any worker, manager or officer becoming aware of a potential notifiable incident.
- The sub-delegation to the WHS Officer is limited to coordinating the notification process and preparing the written notice — the authority to formally notify WorkSafe WA on behalf of the Shire rests with the CEO.
- In the absence of the CEO, the Deputy Chief Executive Officer or acting CEO may exercise this delegation.
- A report on all notifiable incidents must be presented to the next available Ordinary Council Meeting.
- All incident notifications, investigation reports and corrective action records must be retained in the Shire's Records Management System.

Sub-Delegation — WHS (S) 003

- The CEO sub-delegates to the WHS Officer the function of coordinating and preparing the written notification to WorkSafe WA, subject to the CEO's approval prior to submission. This sub-delegation does not authorise the WHS Officer to submit notification independently of the CEO's authorisation.
- Head of Power of Sub-Delegation:
- The CEO sub-delegates the above coordination function to the WHS Officer under section 5.44 of the Local Government Act 1995.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

All actions taken under this delegation are to be documented and saved in the Shire's 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

WHS 004 RESPONSE TO WORKSAFE WA NOTICES, DIRECTIONS AND IMPROVEMENT NOTICES

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	28/04/2026	Last Reviewed:	

POWER/DUTY

The Chief Executive Officer (CEO) is delegated authority to respond to and comply with notices, directions and improvement notices issued by WorkSafe WA inspectors under the Work Health and Safety Act 2020 (WA).

This delegation includes authority to:

- Receive and acknowledge notices and directions issued by WorkSafe WA inspectors on behalf of the Shire
- Direct appropriate corrective actions in response to Improvement Notices, Prohibition Notices and Infringement Notices
- Authorise work to cease or resume in response to a Prohibition Notice
- Seek internal or external legal advice as required in response to a WorkSafe WA notice
- Formally respond or provide requested information to WorkSafe WA within statutory timeframes
- Apply for a review of a WorkSafe WA notice where considered appropriate, following legal advice

HEAD OF POWER

Work Health and Safety Act 2020 (WA)

- s.191 — Improvement notices
- s.195 — Prohibition notices
- s.223 — Infringement notices
- s.229 — Powers of inspectors

Local Government Act 1995 (WA)

- s.5.42(1) — Delegation of some powers or duties to the CEO

CONDITIONS

- The CEO must advise Council of any Prohibition Notice, Improvement Notice or Infringement Notice received from WorkSafe WA at the earliest opportunity, and no later than the next Ordinary Council Meeting.
- Legal advice must be sought prior to contesting any WorkSafe WA notice.
- All notices received, responses made and corrective actions taken must be documented and retained in the Shire's Records Management System.
- The CEO must report the outcome of all WorkSafe WA notices and any reviews or proceedings to Council.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

All actions taken under this delegation are to be documented and saved in the Shire's Records Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

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 FES Commissioner Department of Fire and Emergency Services PO Box P1174 PERTH WA 6844 Email: DFES@dfes.wa.gov.au	Shire of Kojonup Chief Executive Officer Shire of Kojonup PO Box 163 KOJONUP 6395 ceo@kojonup.wa.gov.au
Shire of Gnowangerup Chief Executive Officer Shire of Gnowangerup 28 Yougenup Road GNOWANGERUP WA 6335 Email: gnpshire@gnowangerup.wa.gov.au	Shire of Cranbrook 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 / 06 /2025

SIGNED for and on behalf of Shire of Gnowangerup



DAVID NICHOLSON
CHIEF EXECUTIVE OFFICER

DATE: 6 / 6 /2025

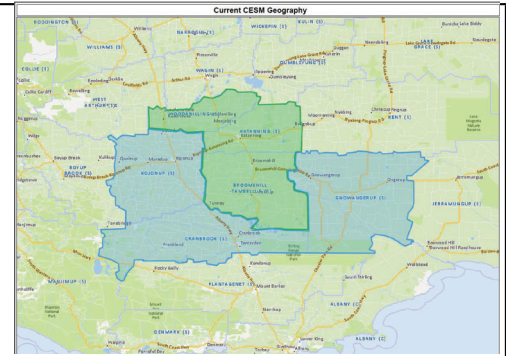
ATTACHMENT 1
1. INDICATIVE CESM COST SHARING BETWEEN DFES AND THE SHIRES OF CRANBROOK, GNOWANGERUP and KOJONUP as at 06/03/2025

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
	\$0	\$0	\$0	N/A	N/A	Shires to provide
OFFICE EQUIPMENT						
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	\$98 589	\$82 150			

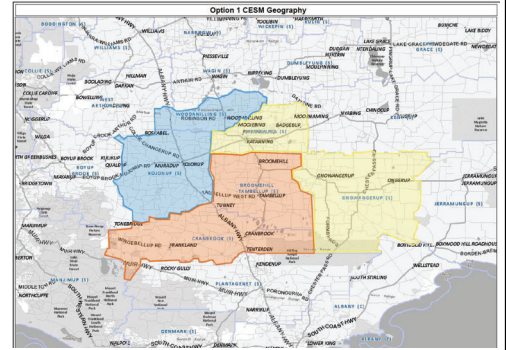
CESM VEHICLE SPECIFICATIONS

- 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
-

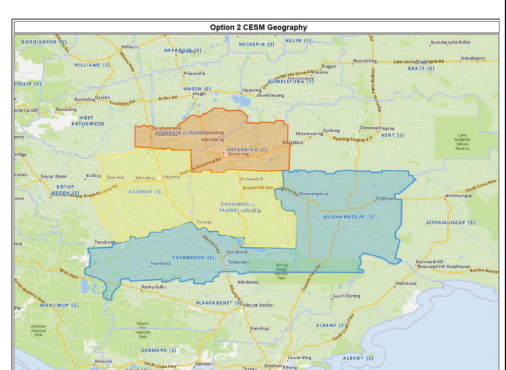
Current Arrangement						
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Volunteers total	LG size/ha	Total CESM area covered/ha
Broomehill-Tambellup	5	1	4	245	260900	525,600
Katanning	4	1	3	170	151800	
Woodanilling	5	1	4	120	112900	
Current CESM	14	3	11	535		
Kojonup	12	2	10	506	293200	1,073,200
Cranbrook	12	4	8	389	330000	
Gnowangerup	3	3	0	275	450000	
Current CESM	27	9	18	1170		



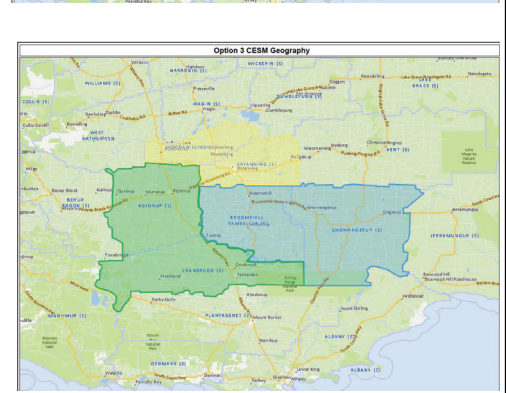
Option 1 Woody/Kojonup, Katanning/Gnowangerup, Cranbrook/Broomehill-Tambellup						
Driving distances						
Woody to Kojonup = 50km Katanning to Gnowangerup = 60km Cranbrook to Tambellup = 35km, Tambellup to Broomehill = 24km						
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Volunteers 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		



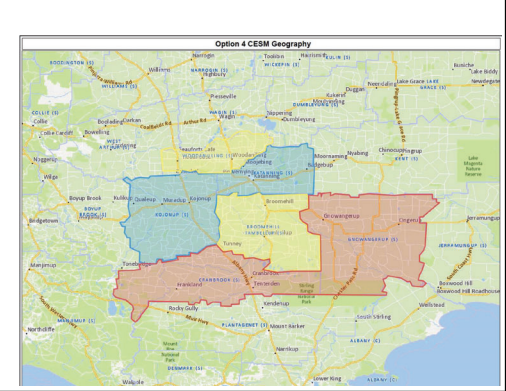
Option 2 Woody/Katanning, Cranbrook/Gnowangerup, Kojonup/Broomehill-Tambellup						
Driving distances						
Woody to Katanning = 20km Cranbrook to Gnowangerup = 75km Kojonup to Broomehill = 49km, Broomehill to Tambellup = 24km						
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Volunteers 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	Volunteers 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	Volunteers total	LG size	Total CESM area covered/ha
Katanning	4	1	3	1	170	151800	445,000
Kojonup	12	2	10	1	506	293200	
Future CESM	16	3	13	2	676		
Cranbrook	12	4	8	0	389	330000	780,000
Gnowangerup	3	3	0	0	275	450000	
Future CESM	15	7	8	0	664		
Broomehill-Tambellup	5	1	4	0	245	260900	373,800
Woodanilling	5	1	4	0	120	112900	
Future CESM	10	2	8	0	365		



ATTACHMENT 1

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	As negotiated with LG based on LG award/EBA	\$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%)	Workers Compensation, Superannuation and Annual and Long Service Leave accruals	\$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	Where approved by RDC / MOC	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	Includes Laptop Computer, accessories & data card	\$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	Lease, fuel, servicing and other on-road costs	\$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	Purchase/Maintenance	\$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	Approved courses attended	\$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	As agreed and negotiated between DFES and LG			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				

ATTACHMENT 1

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	As negotiated with LG based on LG award/EBA	\$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%)	Workers Compensation, Superannuation and Annual and Long Service Leave accruals	\$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	Where approved by RDC / MOC	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	Includes Laptop Computer, accessories & data card	\$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	Lease, fuel, servicing and other on-road costs	\$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	Purchase/Maintenance	\$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	Approved courses attended	\$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	As agreed and negotiated between DFES and LG			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				

INSTRUMENT OF DELEGATION

RANGER 008 APPROVAL TO KEEP MORE THAN TWO DOGS ON PREMISES

Delegate:	Chief Executive Officer	Sub Delegate:	Ranger / Authorised Officer
Adopted by Council:	28/04/2026	Last Reviewed:	28/04/2026

POWER/DUTY

The Chief Executive Officer is delegated authority to consider and determine applications from persons wishing to keep more than two (2) dogs on premises within the Shire of Kojonup district, and to grant or refuse such applications. This includes authority to:

- Receive, assess and determine applications to keep more than two dogs on premises;
- Grant an approval subject to such conditions as the CEO considers appropriate, having regard to the amenity of the locality, the welfare of the dogs, and the interests of neighbouring residents; and
- Refuse an application, without any right of internal review under the *Local Government Act 1995*, where the CEO is satisfied that granting approval would not be in the interests of the amenity of the locality, the welfare of the dogs, or the broader community.

The CEO may sub-delegate this function to a Ranger or Authorised Officer appointed under the *Dog Act 1976*, subject to the conditions below.

HEAD OF POWER

Dog Act 1976 (WA):

- s.26(3) – Power of a local government to fix the number of dogs that may be kept on premises within the district
- s.26(4) – Prohibition on keeping more dogs than permitted without approval of the local government
- s.26A – Power of a local government to approve the keeping of additional dogs on premises, and to impose conditions on any such approval

Local Government Act 1995 (WA):

- s.5.42(1) – Delegation of powers or duties to the Chief Executive Officer
- s.5.44(1) – Power of the Chief Executive Officer to sub-delegate to an employee

CONDITIONS

- All applications must be received in writing on the Shire's approved application form before any determination is made.
- Prior to determining an application, the delegate must undertake or cause to be undertaken a site inspection of the premises to assess the suitability of the property for additional dogs, including fencing, shelter, space, and impact on neighbouring properties.
- A refusal may be issued by the CEO or sub-delegate without the applicant having any right of internal review under the *Local Government Act 1995*. Applicants retain the right to apply to the State Administrative Tribunal (SAT) under the *State Administrative Tribunal Act 2004* only where a right of review is expressly conferred by the *Dog Act 1976*. No such right of review is conferred under s.26A of that Act; a refusal is therefore final at the local government level.
- All approvals must be issued in writing and must specify: the number and species of dogs approved; the address of the approved premises; any conditions imposed; and the period of the approval (if not indefinite).
- All refusals must be issued in writing with reasons stated. The applicant must be informed that no right of internal review exists but may seek advice regarding any external review rights.

- An approval may be revoked or varied at any time where the CEO or sub-delegate is satisfied that the conditions of approval are not being met or that the approval is no longer appropriate having regard to the circumstances of the premises or the dogs kept.
- Any sub-delegation to a Ranger or Authorised Officer must be made in writing and a copy retained on the officer's personnel file.
- Council must be advised of the number and outcomes of applications determined under this delegation as part of the regular Ranger services report to Council.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

All applications, site inspection notes, determinations (approvals and refusals) and any revocation or variation notices must be saved in the Shire's Records Management System under the applicant's property file.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.