SHIRE OF KOJONUP

AGENDA

Special Council Meeting

05 August 2026

TO: <u>THE SHIRE PRESIDENT AND COUNCILLORS</u>

NOTICE is hereby given that a Special Meeting of the Council will be held in the Council Chambers, Administration Building, 93 Albany Highway, Kojonup on Wednesday, 05 August 2026 commencing at 3:30pm.

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
30 July 2026

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AGENDA FOR A SPECIAL COUNCIL MEETING TO BE HELD ON 05 AUGUST 2026
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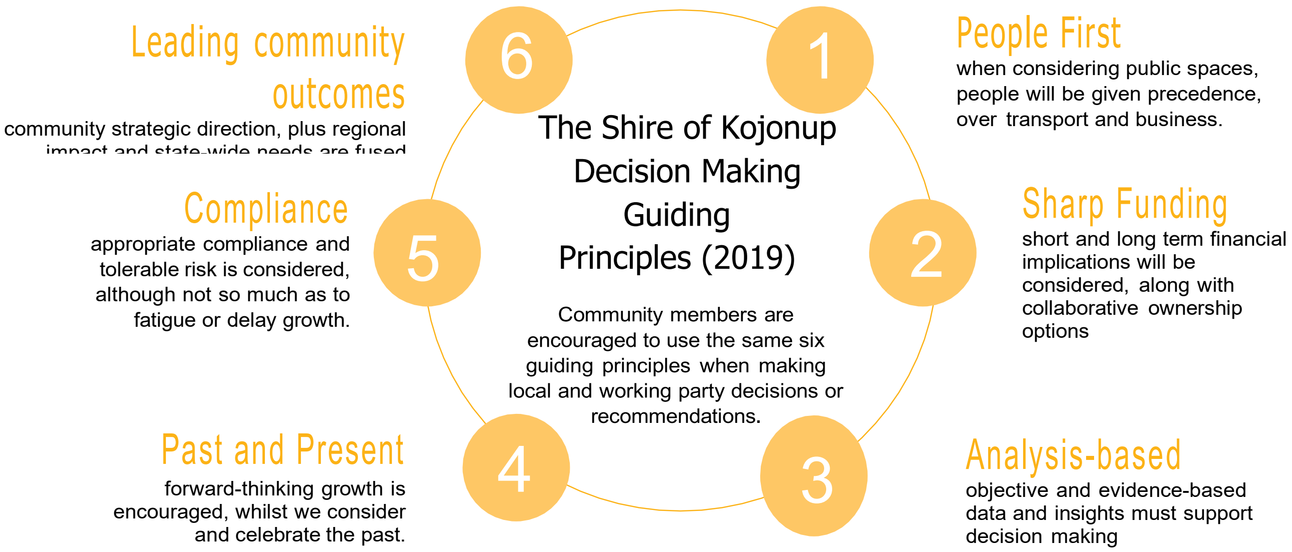
The Shire of Kojonup has a set of six guiding principles it uses when making decisions. These principles are checked and enhanced every two years in line with the Strategic Community Plan review schedule.



AGENDA

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

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

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

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

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

Acknowledgement of Country

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

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

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

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

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

Amen

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3 ATTENDANCE

COUNCILLORS

Cr Bilney	Shire President
Cr Mathwin	Deputy Shire President
Cr Mickle	Councillor
Cr Michael	Councillor
Cr Wieringa	Councillor

STAFF

Grant Thompson	Chief Executive Officer
Jill Johnson	Deputy Chief Executive Officer
Darryn Watkins	Manager Works and Infrastructure
Judy Stewart	Governance Officer

3.1 APOLOGIES

3.2 APPROVED LEAVE OF ABSENCE

Cr Radford	Councillor
Cr Mitchell	Councillor

4 DECLARATION OF INTEREST

5 PUBLIC QUESTION TIME

5.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5.2 PUBLIC QUESTION TIME

6 CONFIRMATION OF MINUTES

Nil

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
9.2 KEY PILLAR ‘ECONOMICS’ REPORTS
9.3 KEY PILLAR ‘VISITATION’ REPORTS
9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

9.4.1 ADOPTION OF 2026-2027 ANNUAL BUDGET

REPORTING OFFICER:	Darren Long – Financial Consultant
DATE:	27 July 2026
ATTACHMENT(S):	9.4.1.1 – 2026-2027 Statutory Budget

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

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to consider and adopt the 2026-2027 Annual Budget.

BACKGROUND

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

The 2026-2027 Annual Budget has been prepared in accordance with Section 6.2 of the *Local Government Act 1995* and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33.

COMMENT

The 2025-2026 Annual Budget comprises the following information-

1. Budget Statement of Comprehensive Income By Nature/Type for the Year Ending 30 June 2027.
2. Budget Statement of Cash Flows for the Year Ending 30 June 2027.
3. Budget Statement of Financial Activity/Rate Setting Statement for the Year Ending 30 June 2027.
4. Notes to the Budget.

Materiality Threshold for reporting purposes

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

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

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

CONSULTATION

Internal – Senior Executives,
Councillors
External - Nil

STATUTORY REQUIREMENTS

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2026-27 budget is presented as a balanced budget.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	**Risk Description/Cause**	**Key Control**	**Current Action**
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
RISK RATING:	HIGH - INADEQUATE		
IMPLICATIONS			
A control measure to raise rate revenue to offset budget expenditure as listed in the 2026-2027 budget, whilst ensuring compliance with applicable legislation.			

ASSET MANAGEMENT IMPLICATIONS

The budget has a positive effect on Assets for maintenance and repairs.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Pursuant to Section 6.2 of the *Local Government Act 1995* and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33, adopt the 2026-27 Annual Budget (as contained in Attachment 1) for the Shire of Kojonup, including the following-
   - *(a)* Budget Statement of Comprehensive Income by Nature/Type for the year ending 30 June 2027 showing a net result of ($3,538,660);
   - *(b)* Budget Statement of Cash Flows for the year ending 30 June 2027;
   - *(c)* Budget Statement of Financial Activity for the year ending 30 June 2027;
   - *(d)* Basis of preparation;
   - *(e)* Rates and Service Charges;
   - *(f)* Net Current Assets;
   - *(g)* Reconciliation of cash;
   - *(h)* Property, Plant and Equipment;
   - *(i)* Depreciation;
   - *(j)* Borrowings;
   - *(k)* Reserve Accounts;
   - *(l)* Other Information;
   - *(m)* Elected Members Remuneration;
   - *(n)* Revenue and Expenditure;
   - *(o)* Program Information;
   - *(p)* Fees & Charges;
   - *(q)* Schedule of Fees and Charges for 2026-2027.

2. Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality threshold for 2026-2027:
   - (a) $10,000 or 10%, for the purposes of reporting material variances.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.2 VALUATIONS AND GENERAL RATES FOR 2026-2027 ANNUAL BUDGET

REPORTING OFFICER:	Darren Long – Financial Consultant
DATE:	27 July 2026
ATTACHMENT(S):	9.4.1.1 – 2026-2027 Statutory Budget

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

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to give consideration to the adoption of applicable valuations and the imposition of general rates on rateable property for the 2026-2027 financial year.

BACKGROUND

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

Section 6.32 of the *Local Government Act 1995* states:
6.32. Rates and service charges-

(1) When adopting the annual budget, a local government
- *(a) in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either:*
  - *(i) uniformly; or*
  - *(ii) differentially; and*
- *(b) may impose* on rateable land within its district*
  - *(i) a specified area rate; or*
  - *(ii) a minimum payment; and*
- *(c) may impose* a service charge on land within its district.*

** Absolute majority required.*

(2) Where a local government resolves to impose a rate it is required to:
- *(a) set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
- *(b) set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

COMMENT

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

The deficiency of expenditure over income for the purpose of striking the rate for the 2026-2027 financial year amounts to $5,749,340.

Every year, the unimproved value (UV) of each property is reassessed by the State's Valuer Generals Office. The gross rental valuation (GRV) of each property for country local governments is reassessed by the State's Valuer Generals Office every five (5) years. The Shire's UV properties were revalued effective 1 July 2026.

The following valuations are currently recorded in Council's 2026-27 rate book-

(a) Unimproved Valuations (UV) - $977,997,410, of which $9,020,410 are minimum values;

(b) Gross Rental Valuations (GRV) - $7,718,360, of which $115,483 are minimum values.

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

The rate in the dollar adopted for the 2025-2026 financial year was, for UV properties at 0.4605 cents, and for GRV properties at 15.9150 cents. This becomes the base rate in the dollar when determining the following year's rate in the dollar. When properties are revalued, the previous year's rate in the dollar is adjusted in consideration of the whether the valuation has increased or decreased. This allows for a revised base rate in the dollar that would generate the same amount of revenue using the new property valuations. The increase in UV valuations of 9.86% has necessitated an adjustment to the UV rate in the dollar as follows:

1. UV – decrease from 0.4605 cents to 0.4193 cents to account for the valuation increment.

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

(a) The GRV rate in the dollar for 2026-2027 will increase from 15.9150 cents to 16.71080 cents, equating to a 5.00% increase; and

(b) UV rate in the dollar for 2026-2027 will increase from 0.4193 cents to 0.4478 cents, equating to a 6.80% increase.

CONSULTATION

Internal – Senior Executives and Councillors
External - Nil

STATUTORY REQUIREMENTS

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

Local Government Act 1995 s.6.32.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2026-27 budget is presented as a balanced budget.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
RISK RATING:	HIGH - INADEQUATE		
IMPLICATIONS			
A control measure to raise rate revenue to offset budget expenditure as listed in the 2026-2027 budget, whilst ensuring compliance with applicable legislation.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

1. That Council adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book, for the 2026-2027 year-

Gross Rental Valuations	$ 7,718,360
Unimproved Valuations	$977,997,410

2. That Council, pursuant to Section 6.32 of the *Local Government Act 1995*, impose the following rate in the dollar general rate for 2026-2027-

GRV properties	$0.167108
UV properties	$0.004478

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.3 MINIMUM PAYMENT FOR 2026-2027 ANNUAL BUDGET

REPORTING OFFICER:	Darren Long – Financial Consultant
DATE:	27 July 2026
ATTACHMENT(S):	9.4.1.1 – 2026-2027 Statutory Budget

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

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to give consideration to the adoption and imposition of the Minimum Payment on rateable property for 2026-2027.

BACKGROUND

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

(1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.

(2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.

(3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —

(a) 50% of the total number of separately rated properties in the district; or

(b) 50% of the number of properties in each category referred to in subsection (6),

on which a minimum payment is imposed.

(4) A minimum payment is not to be imposed on more than the prescribed percentage of —

(a) the number of separately rated properties in the district; or

(b) the number of properties in each category referred to in subsection (6),

unless the general minimum does not exceed the prescribed amount.

(5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.

(6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —

(a) to land rated on gross rental value; and

(b) to land rated on unimproved value; and

(c) to each differential rating category where a differential general rate is imposed.

COMMENT

The following minimum payments are presented for Councils consideration.

The Minimum Payment for UV properties is proposed to increase by 6.80%, from $921 to $984.

The Minimum Payment for GRV properties is proposed to increase by 5.00%, from $899 to $944

The proposed 2026-2027 UV Minimum Payment will be imposed on 72 UV property assessments, being 11.29% of the total UV property assessments.

The proposed 2026-2027 GRV Minimum Payment will be imposed on 73 GRV property assessments, being 10.28% of the total GRV property assessments.

CONSULTATION

Internal – Senior Executives
External - Nil

STATUTORY REQUIREMENTS

Local Government Act 1995 s.6.35.

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2026-27 budget is presented as a balanced budget.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	**Risk Description/Cause**	**Key Control**	**Current Action**
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
RISK RATING:	HIGH - INADEQUATE		
IMPLICATIONS			
A control measure to raise rate revenue to offset budget expenditure as listed in the 2026-2027 budget, whilst ensuring compliance with applicable legislation.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council, pursuant to Sections 6.32 and 6.35 of the *Local Government Act 1995,* impose the following Minimum Payment for 2026-2027-

GRV properties	$944 per rateable assessment
UV properties	$984 per rateable assessment

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.4 PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2026-2027 ANNUAL BUDGET

REPORTING OFFICER:	Darren Long – Financial Consultant
DATE:	27 July 2026
ATTACHMENT(S):	9.4.1.1 – 2026-2027 Statutory Budget

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

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

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

1. Setting of options for the payment of rates and service charges for the 2026-2027 financial year;
2. Imposition of an administration fee and instalment interest charge for payments made by instalments; and
3. Imposition of a rate of interest on overdue rates and service charges for the 2026-2027 financial year.

BACKGROUND

Section 6.45 of the *Local Government Act 1995 (Act*) requires a local government to set the options for the payment of rates or service charges; as well as the ability to impose an administration fee and an instalment interest charge applicable to those payment options.

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

6.45. Options for payment of rates or service charges

(1) A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —

(a) 4 equal or nearly equal instalments; or

(b) such other method of payment by instalments as is set forth in the local government's annual budget.

(2) Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge —

(a) by a single payment; or

(b) by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.

(3) A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.

(4) Regulations may —

(a) provide for the manner of making an election to pay by instalments under subsection (1) or (2); and

(b) prescribe circumstances in which payments may or may not be made by instalments; and

(c) prohibit or regulate any matters relating to payments by instalments; and

(d) provide for the time when, and manner in which, instalments are to be paid; and

(e) prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and

(f) provide for any other matter relating to the payment of rates or service charges.

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

6.51. Accrual of interest on overdue rates or service charges

(1) A local government may at the time of imposing a rate or service charge resolve to impose interest (at the rate set in its annual budget) on —*

(a) a rate or service charge (or any instalment of a rate or service charge); and

(b) any costs of proceedings to recover any such charge, that remains unpaid after becoming due and payable.

**** Absolute majority required***

COMMENT

Payment options

The Shire has traditionally offered three payment options-

Option 1 Payment in full by the due date.

Option 2 Payment in two equal instalments, being-

(a) Instalment 1 - 50% of the rates and service charges within 35 days of date of issue;

(b) Instalment 2 - 50% of the rates and service charges within 4 months of (a).

Option 3 Payment in four equal instalments, being-

(a) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue;
(b) Instalment 2 - 25% of the rates and service charges within 2 months of (a);
(c) Instalment 3 - 25% of the rates and service charges within 2 months of (b); and
(d) Instalment 4 - 25% of the rates and service charges within 2 months of (c).

It is suggested that these payment options continue.

Administration fee and instalment interest charge

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

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

In 2025-2026 the Shire imposed an administration fee of $9 on the second, third and fourth instalment payments.

It is suggested that the same administration fee of $9 apply to the second, third and fourth instalment payments for 2026-2027.

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

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

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

Accrual of interest on overdue rates or service charges

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

The Shire has previously imposed a late payment interest charge of 11% in 2025-2026.

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

CONSULTATION

Internal – Senior Executives
External - Nil

STATUTORY REQUIREMENTS

Local Government Act 1995 s.6.45, 6.50, 6.51.
Local Government (Financial Management) Regulations 1996, Regulations 67, 68, 70 and 71.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2026-27 budget is presented as a balanced budget.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	**Risk Description/Cause**	**Key Control**	**Current Action**
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
RISK RATING:	HIGH - INADEQUATE		
IMPLICATIONS			
A control measure to raise rate revenue to offset budget expenditure as listed in the 2026-2027 budget, whilst ensuring compliance with applicable legislation.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Pursuant to Section 6.45 of the *Local Government Act 1995*, offer two payment options for rates and service charges for the 2026-2027 financial year, being-
   (a.) Option 1 – Payment in full by a single instalment by the due date of 24 September 2026, being 35 days from the date of issue of the rate notice;
   (b.) Option 2 - Payment in two equal instalments, being-
      (i) Instalment 1 - 50% of the rates and service charges within 35 days of date of issue of the rate notice, being 24 September 2026;
      (ii) Instalment 2 - 50% of the rates and service charges within 4 months the due date, being 28 January 2027.
   (c.) Option 3 – Payment in four equal instalments, being-
      (i) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue of the rate notice, being 24 September 2026;
      (ii) Instalment 2 - 25% of the rates and service charges within 2 months the due date, being 26 November 2026;
      (iii) Instalment 3 - 25% of the rates and service charges within 2 months of (ii), being 28 January 2027; and
      (iv) Instalment 4 - 25% of the rates and service charges within 2 months of (iii), being 01 April 2027.
2. Pursuant to Section 6.45 of the *Local Government Act 1995,* that an administration fee of $9 per instalment apply to Instalments 2, 3 and 4 under payment options 2 and 3.
3. Pursuant to Section 6.45 of the *Local Government Act 1995*, impose an instalment interest charge of 5.5%, which is to apply to Instalments 2, 3 and 4 under payment options 2 and 3.
4. Pursuant to Section 6.51 of the *Local Government Act 1995*, impose an 11.0% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.5 IMPOSITION OF FEES AND CHARGES AND SANITATION REMOVAL CHARGES – 2026 2027 ANNUAL BUDGET

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	Thursday, 30 July 2026
ATTACHMENT(S):	9.4.4.1 2026-2027 Statutory Budget Note: Schedule of Fees and Charges are found in the above attachment Annual Statutory Budget, pages 24–53.

'*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 Shire of Kojonup monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to consider imposing the Schedule of Fees and Charges, including rubbish and recycling removal charges, for the 2026–2027 financial year and incorporating those charges into the 2026–2027 annual budget.

BACKGROUND

Sections 6.16 to 6.19 of the *Local Government Act 1995* govern the imposition, setting, amendment and notification of fees and charges.

Under section 6.16, fees and charges are ordinarily imposed when adopting the annual budget and an absolute majority is required. Section 6.17 requires Council to consider the cost of providing the goods or service, its importance to the community and the price available from alternative providers.

Section 6.18 preserves fee amounts or prohibitions established under other written laws, while section 6.19 requires local public notice where a fee or charge is introduced after budget adoption.

Sections 67 and 68 of the *Waste Avoidance and Resource Recovery Act 2007* enables a local government to impose an annual waste-receptacle charge on premises receiving a waste service and do not restrict the imposition of waste-service fees under section 6.16 of the *Local Government Act 1995*.

COMMENT

The draft 2026–2027 annual budget includes total fees and charges revenue of **$844,330**.

One of the the largest program allocations is Community Amenities, which includes Sanitation.

The detailed Schedule of Fees and Charges forms part of the budget at pages 24–53.

The proposed annual rubbish and recycling collection charge for two 240-litre service is **$456.00** (weekly rubbish and fortnightly recycling), increasing from **$420.00**. The proposed charge for an additional recycling service remains $210.00 and the additional rubbish service remains **$250.00**.

This currently under recovers the total cost of the sanitation removal program by approximately $24,000 meaning the Shire subsidises the sanitation removal service by this amount. It is considered cost recovery of the full sanitation program is a material increase to the rateable properties. If the Council wishes to charge full cost recovery the fee would be circa $481.00. There are 672 rateable properties the full cost can be distributed across.

An additional rubbish bin is proposed at $120.00. These charges support provision of the collection service and are included in Community Amenities revenue.

The schedule also updates selected administrative, statutory, regulatory, facility-hire, cemetery, swimming-pool, building, plant-hire and other service charges. Adoption with the annual budget provides a clear and consistent basis for charging from 1 July 2026, subject to any fee fixed or limited by other legislation.

For Council consideration.

CONSULTATION

Deputy CEO
Darren Long Accounting Consultant
Leadership Team Members
Responsible officers contributing to the 2026–2027 Schedule of Fees and Charges
Council Briefing Session

STATUTORY REQUIREMENTS

Local Government Act 1995, sections 6.16–6.19; *Waste Avoidance and Resource Recovery Act 2007*, sections 67–68; and applicable legislation and regulations prescribing or limiting individual statutory fees within the Schedule.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The Schedule of Fees and Charges has been incorporated into the draft 2026–2027 annual budget. Total fees and charges revenue is budgeted at $869,251.

Waste-related fees contribute to Community Amenities revenue budgeted at $363,573. Adoption will establish the lawful charging basis and support recovery of service-delivery costs during the financial year.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	**Risk Description/Cause**	**Key Control**	**Current Action**
17) Financial sustainability	Fees may not adequately recover service costs, may be inconsistent with legislation, or may be applied without valid Council authority.	Budget Controls	Adopt the schedule with the annual budget and monitor revenue and service costs during 2026–2027.
RISK RATING:	HIGH-INADEQUATE		
IMPLICATIONS			
Failure to validly adopt, publish or consistently apply the schedule could result in revenue leakage, customer disputes and non-compliance. The annual budget process, legislative review and absolute-majority resolution reduce these risks to a low level.			

ASSET MANAGEMENT IMPLICATIONS

Appropriate fees and charges contribute to funding the operation, maintenance and renewal of facilities, plant and waste-management assets used to deliver Council services.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION That Council: 1. Pursuant to section 6.16 of the *Local Government Act 1995*, adopts the Schedule of Fees and Charges for the 2026–2027 financial year as attached and incorporates the Schedule into the 2026–2027 annual budget; and 2. Pursuant to section 67 of the *Waste Avoidance and Resource Recovery Act 2007*, imposes for the 2026–2027 financial year the following annual rubbish and recycling removal charges: (a) 240-litre rubbish and recycling collection service — $456.00; (b) additional recycling service — $210.00; (c) additional rubbish service — $250.00; and (d) additional rubbish bin — $120.00.	
MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

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

14.1.1 CHIEF EXECUTIVE OFFICER (CEO) ANNUAL CONTRACT REVIEW JULY 2026

STATUTORY REQUIREMENT

Section 5.23 of the *Local Government Act 1995* provides as follows: —

Meetings generally open to public

(1) The following are to be open to members of the public —

(a) all council meetings;

(b) all meetings of a committee.

(2) Despite subsection (1), if any of the following matters is to be dealt with at a meeting, the council or committee must close the meeting to members of the public to the extent necessary to ensure that the matter is dealt with at the meeting on a confidential basis —

(a) a matter that a committee of a House of Parliament, or a joint committee of both Houses, has advised the local government must be dealt with on a confidential basis;

(b) a matter relating to the recruitment or employment of the CEO or a senior employee, including the following —

(i) the termination of employment;

(ii) a review of performance under section 5.38;

(c) a prescribed matter;

(d) a matter that is the subject of a direction given under section 5.23AA(1).

(3) Despite subsection (1), the council or committee must close a meeting to members of the public to the extent necessary to ensure compliance with a requirement (however formulated) —

(a) that is imposed under a written law, excluding this Act and local laws; and

(b) that prohibits or restricts the making public of information.

(4) Despite subsection (1), if any of the following information is to be dealt with at a meeting, the council or committee may close the meeting to members of the public to the extent necessary to ensure that the information is dealt with at the meeting on a confidential basis —

(a) legal advice, or other information, over which the local government holds legal professional privilege;

(b) information relating to the personal affairs of an individual;

(c) information contained in a tender received by the local government for a contract to the extent that the information —

(i) is a tendered price; or

(ii) a tendered methodology for calculating a price;

(d) information contained in a tender received by the local government for a contract to the extent that —

(i) the information discloses any technology, or any manufacturing, industrial or trade process, that the tenderer proposes to use in performing the contract; and

(ii) the information has not previously been made public; and

(iii) the making public of the information would be likely to have an adverse effect on the tenderer's business interests;

(e) information the making public of which would be likely to endanger the security

(including cyber-security) of any of the local government's property or operations;
(f) information the making public of which would be likely to impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
(g) prescribed information;
(h) information that is the subject of a direction given under section 5.23AA(2).
(5) For the purpose of deciding whether to close a meeting to members of the public under subsection (4) in relation to any information, the following matters are irrelevant —
(a) whether making the information public would cause embarrassment to any of the following —
(i) the local government;
(ii) the council or a council member;
(iii) a committee of the council or a member of a committee of the council;
(iv) an employee;
(b) whether making the information public would —
(i) cause a loss of confidence in the local government; or
(ii) make the local government susceptible to adverse criticism;
(c) whether the information relates to a matter that is controversial in the district;
(d) a prescribed matter.
(6) Subsection (5) does not prevent other matters from being regarded as irrelevant.
(7) A decision to close a meeting to members of the public under subsection (2), (3) or (4) must be made (including voted on if necessary) at the meeting and while the meeting is open to members of the public.
(8) If a decision is made to close a meeting to members of the public under subsection (2), (3) or (4), the following must be recorded in the minutes of the meeting —
(a) the decision;
(b) the subsection under which the decision is made and, if that subsection is subsection (2) or (4), the paragraph of that subsection under which the decision is made;
(c) if the provision recorded under paragraph (b) is subsection (2)(c) or (4)(g) — the applicable regulation (including any applicable subregulation or paragraph);
(d) if the provision recorded under paragraph (b) is subsection (2)(d) or (4)(h) — a statement that a direction was given under section 5.23AA(1) or (2) (as the case requires);
(e) an explanation of how the matter or information to which the decision relates falls within the scope of the provision recorded under paragraph (b);
(f) a summary of the steps taken to ensure that the closure to members of the public is for no longer than required or authorised under the provision recorded under paragraph (b);
(g) any prescribed information.
(9) Sections 5.95(3) and 5.96A(2) do not apply to information that is required to be recorded in the minutes of a meeting under subsection (8).

PROCEDURAL MOTION That the meeting proceeds behind closed doors in accordance with Section 5.23 of the *Local Government Act 1995* at ________ pm.	
MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

PROCEDURAL MOTION That the meeting be reopened to the public at ……. pm.	
MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

14.2 PUBLIC READING RESOLUTIONS THAT MAY BE MADE PUBLIC

14.2.1 CHIEF EXECUTIVE OFFICER (CEO) ANNUAL CONTRACT REVIEW JULY 2026

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

9.4.1. 9.4.1.1 2026-2027 Statutory Budget (Including the Fees and Charges)

UNDER SEPARATE COVER

14.1.1 14.1.1.1 Chief Executive Officer (CEO) Annual Contract Review July 2026

SHIRE OF KOJONUP

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

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

SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	5,751,774	5,404,864	5,405,109
Grants, subsidies and contributions		613,717	2,715,136	1,322,758
Fees and charges	13	844,330	992,987	906,330
Interest revenue	9(a)	55,500	59,648	75,500
Other revenue		949,980	947,158	943,806
		8,215,301	10,119,793	8,653,503
Expenses				
Employee costs		(4,746,643)	(4,423,416)	(4,695,071)
Materials and contracts		(3,380,480)	(2,752,884)	(3,166,264)
Utility charges		(375,865)	(426,725)	(397,675)
Depreciation	6	(5,601,650)	(5,601,857)	(5,155,411)
Finance costs	9(c)	(112,361)	(123,285)	(130,780)
Insurance		(314,890)	(572,615)	(496,255)
Other expenditure		(282,215)	(134,045)	(287,036)
		(14,814,104)	(14,034,827)	(14,328,492)
		(6,598,803)	(3,915,034)	(5,674,989)
Capital grants, subsidies and contributions		3,060,143	3,575,567	2,365,133
Profit on asset disposals	5	-	14,118	-
Fair value adjustments to financial assets at fair value through profit or loss		-	94,448	-
		3,060,143	3,684,133	2,365,133
Net result for the period		**(3,538,660)**	**(230,901)**	**(3,309,856)**
Total other comprehensive income for the period		**-**	**-**	**-**
Total comprehensive income for the period		**(3,538,660)**	**(230,901)**	**(3,309,856)**

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

SHIRE OF KOJONUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		5,776,774	5,402,823	5,655,109
Grants, subsidies and contributions		793,334	2,590,302	1,903,963
Fees and charges		844,330	992,987	906,330
Interest revenue		55,500	59,648	75,500
Goods and services tax received		721,962	638,855	55,101
Other revenue		949,980	947,158	943,806
		9,141,880	10,631,773	9,539,809
Payments				
Employee costs		(4,746,643)	(4,295,496)	(4,695,071)
Materials and contracts		(3,358,480)	(2,378,707)	(3,166,264)
Utility charges		(375,865)	(426,725)	(397,675)
Finance costs		(112,361)	(125,286)	(130,780)
Insurance paid		(314,890)	(572,615)	(496,255)
Goods and services tax paid		(650,000)	(654,000)	-
Other expenditure		(282,215)	(134,045)	(287,036)
		(9,840,454)	(8,586,874)	(9,173,081)
Net cash provided by (used in) operating activities	4	(698,574)	2,044,899	366,728
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for inventory - land held for resale	5(c)	(30,000)	(146,851)	(200,000)
Payments for purchase of property, plant & equipment	5(a)	(398,650)	(397,308)	(733,500)
Payments for construction of infrastructure	5(b)	(3,911,282)	(4,271,322)	(3,166,861)
Proceeds from capital grants, subsidies and contributions		2,605,342	3,534,323	2,365,133
Proceeds from disposal of property, plant and equipment	5(a)	47,000	35,768	72,000
Net cash (used in) investing activities		(1,687,590)	(1,245,390)	(1,663,228)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(499,824)	(486,695)	(486,694)
Net cash (used in) financing activities		(499,824)	(486,695)	(486,694)
Net increase (decrease) in cash held		(2,885,988)	312,814	(1,783,194)
Cash at beginning of year		3,899,519	3,586,705	3,585,944
Cash and cash equivalents at the end of the year	4	**1,013,531**	**3,899,519**	**1,802,750**

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

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	5,609,600	5,273,087	5,272,575
Rates excluding general rates	2(a)	142,174	131,777	132,534
Grants, subsidies and contributions		613,717	2,715,136	1,322,758
Fees and charges	13	844,330	992,987	906,330
Interest revenue	9(a)	55,500	59,648	75,500
Other revenue		949,980	947,158	943,806
Profit on asset disposals	5	-	14,118	-
Fair value adjustments to financial assets at fair value through profit or loss		-	94,448	-
		8,215,301	10,228,359	8,653,503
Expenditure from operating activities				
Employee costs		(4,746,643)	(4,423,416)	(4,695,071)
Materials and contracts		(3,380,480)	(2,752,884)	(3,166,264)
Utility charges		(375,865)	(426,725)	(397,675)
Depreciation	6	(5,601,650)	(5,601,857)	(5,155,411)
Finance costs	9(c)	(112,361)	(123,285)	(130,780)
Insurance		(314,890)	(572,615)	(496,255)
Other expenditure		(282,215)	(134,045)	(287,036)
		(14,814,104)	(14,034,827)	(14,328,492)
Non cash amounts excluded from operating activities	3(c)	5,601,650	5,488,151	5,155,411
Amount attributable to operating activities		**(997,153)**	**1,681,683**	**(519,578)**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		3,060,143	3,575,567	2,365,133
Proceeds from disposal of property, plant and equipment	5(a)	47,000	35,768	72,000
		3,107,143	3,611,335	2,437,133
Outflows from investing activities				
Acquisition of inventory - land held for resale	5(c)	(30,000)	(146,851)	(200,000)
Acquisition of property, plant and equipment	5(a)	(398,650)	(397,308)	(733,500)
Acquisition of infrastructure	5(b)	(3,911,282)	(4,271,322)	(3,166,861)
		(4,339,932)	(4,815,481)	(4,100,361)
Non-cash amounts excluded from investing activities	3(d)	500	-	500
Amount attributable to investing activities		**(1,232,289)**	**(1,204,146)**	**(1,662,728)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	155,000	32,805	37,000
		155,000	32,805	37,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(499,824)	(486,695)	(486,694)
Transfers to reserve accounts	8(a)	(25,734)	(18,732)	(28,000)
		(525,558)	(505,427)	(514,694)
Amount attributable to financing activities		**(370,558)**	**(472,622)**	**(477,694)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	2,600,000	2,595,085	2,660,000
Amount attributable to operating activities		(997,153)	1,681,683	(519,578)
Amount attributable to investing activities		(1,232,289)	(1,204,146)	(1,662,728)
Amount attributable to financing activities		(370,558)	(472,622)	(477,694)
Surplus remaining after the imposition of general rates	3	**-**	**2,600,000**	**-**

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

SHIRE OF KOJONUP
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

1 BASIS OF PREPARATION

The annual budget of the Shire of Kojonup which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. The Shire currently holds no monies in its Trust Fund.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements
The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Gross rental value properties	Gross rental valuation	0.167108	564	7,602,877	1,270,502	-	1,270,502	1,209,998	1,209,998
Unimproved value properties	Unimproved valuation	0.004478	494	968,977,000	4,339,078	20	4,339,098	4,063,089	4,062,577
Total general rates			1,058	976,579,877	5,609,580	20	5,609,600	5,273,087	5,272,575
		Minimum							
(ii) Minimum payment		$							
Gross rental value properties	Gross rental valuation	944.00	73	115,483	68,912	-	68,912	65,627	64,728
Unimproved value properties	Unimproved valuation	984.00	72	9,020,410	70,848		70,848	65,391	65,391
Total minimum payments			145	9,135,893	139,760	-	139,760	131,018	130,119
Total general rates and minimum payments			1,203	985,715,770	5,749,340	20	5,749,360	5,404,105	5,402,694
(iii) Ex-gratia rates									
CBH			1		2,514	-	2,514	2,442	2,515
					5,751,854	20	5,751,874	5,406,547	5,405,209
Rates written-off					(100)	-	(100)	(1,683)	(100)
Total rates					5,751,754	20	5,751,774	5,404,864	5,405,109
Instalment plan charges							4,140	4,140	4,000
Instalment plan interest							13,500	15,250	12,000
Late payment of rate or service charge interest							35,000	36,654	35,000
							52,640	56,044	51,000

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV)

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Full Payment)

24/09/2026	Paid within 35 days from date of issue

Option 2 (Two Instalments)

24/09/2026	Paid within 35 days from date of issue
28/01/2027	Payment due 126 days from first instalment

Option 3 (Four Instalments)

24/09/2026	Paid within 35 days from date of issue
26/11/2026	Payment due 63 days from first instalment
28/01/2027	Payment due 63 days from second instalment
1/04/2027	Payment due 63 days from third instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	24/09/2026	0	0.0%	11.0%
Option two				
First instalment	24/09/2026	0	0.0%	11.0%
Second instalment	28/01/2027	9	5.5%	11.0%
Option three				
First instalment	24/09/2026	0	0.0%	11.0%
Second instalment	26/11/2026	9	5.5%	11.0%
Third instalment	28/01/2027	9	5.5%	11.0%
Fourth instalment	1/04/2027	9	5.5%	11.0%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	1,013,531	3,899,519	1,802,750
Receivables		650,657	927,236	478,945
Inventories		432,539	424,539	455,874
		2,096,727	5,251,294	2,737,569
Less: current liabilities				
Trade and other payables		(629,518)	(629,518)	(546,151)
Capital grant/contributions liabilities		-	(454,801)	(663,564)
Long term borrowings	7	(512,275)	(499,824)	(475,215)
Employee provisions		(618,293)	(618,293)	(524,215)
		(1,760,086)	(2,202,436)	(2,209,145)
Net current assets		336,641	3,048,858	528,424
Less: Total adjustments to net current assets	3(b)	(336,641)	(448,858)	(528,424)
Net current assets used in the Statement of Financial Activity		-	2,600,000	-

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Adjustments to net current assets				
Less: Reserve accounts	8	(992,081)	(1,121,347)	(1,125,658)
Less: Current assets not expected to be received at end of year				
- Inventory - land held for resale		(410,435)	(380,435)	(433,584)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		512,275	499,824	475,215
- Accrued loan interest		19,892	19,892	21,895
- Current portion of employee benefit provisions		524,215	524,215	524,215
- Provision for doubtful debts		9,493	8,993	9,493
Total adjustments to net current assets		(336,641)	(448,858)	(528,424)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

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

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	-	(14,118)	-
Less: Fair value adjustments to financial assets at fair value through profit and loss		-	(94,448)	-
Add: Depreciation	6	5,601,650	5,601,857	5,155,411
Movement in current liabilities associated funds held in reserve account:				
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		-	(3,138)	-
- Accrued interest on loans		-	(2,002)	-
Non cash amounts excluded from operating activities		5,601,650	5,488,151	5,155,411
Reconciling item - movement between current assets:				
-Movement in doubtful debts		500	-	500
Non cash amounts excluded from investing activities		500	-	500

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.
The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT ASSETS

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		1,013,531	3,899,519	1,802,750
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		992,081	1,576,148	1,125,658
		992,081	1,576,148	1,125,658
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	992,081	1,121,347	1,125,658
Contract liabilities		-	-	-
Capital grant/contributions liabilities		-	454,801	-
Total restricted financial assets		992,081	1,576,148	1,125,658

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(3,538,660)	(230,901)	(3,309,856)
Non-cash items:				
Depreciation	6	5,601,650	5,601,857	5,155,411
(Profit) on sale of assets	5	-	(14,118)	-
Adjustments to fair value of financial assets at fair value through profit and loss		-	(94,448)	-
Changes in assets and liabilities:				
(Increase)/decrease in receivables		276,579	(142,020)	586,470
(Increase)/decrease in inventories		22,000	(21,814)	-
Decrease in other assets		-	296,071	299,836
Decrease in trade and other payables		-	131,761	-
(Increase) in capital grant/contributions liabilities		(454,801)	(41,244)	-
Decrease in employee related provisions		-	94,078	-
Capital grants, subsidies and contributions		(2,605,342)	(3,534,323)	(2,365,133)
Net cash provided by/(used in) operating activities		(698,574)	2,044,899	366,728

MATERIAL ACCOUNTING POLICES

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget			2025/26 Actual				2025/26 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$
Buildings - non-specialised	-	-	-	35,337	-	-	-	57,000	-	-
Buildings - specialised	50,150	-	-	84,776	-	-	-	55,000	-	-
Furniture and equipment	155,000	-	-	61,821	-	-	-	315,000	-	-
Plant and equipment	193,500	(47,000)	47,000	215,374	(21,650)	35,768	14,118	306,500	(72,000)	72,000
Total	398,650	(47,000)	47,000	397,308	(21,650)	35,768	14,118	733,500	(72,000)	72,000
(b) Infrastructure										
Infrastructure - roads	3,812,782	-	-	4,264,574	-	-	-	3,073,381	-	-
Infrastructure - parks and ovals	38,500	-	-	6,748	-	-	-	33,480	-	-
Infrastructure kerbing	-	-	-	-	-	-	-	60,000	-	-
Other infrastructure	60,000	-	-	-	-	-	-	-	-	-
Total	3,911,282	-	-	4,271,322	-	-	-	3,166,861	-	-
(c) Inventory - Land held for resale										
Development costs	30,000	-	-	146,851	-	-	-	200,000	-	-
	30,000	-	-	146,851	-	-	-	200,000	-	-
Total	4,339,932	(47,000)	47,000	4,815,481	(21,650)	35,768	14,118	4,100,361	(72,000)	72,000

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS
Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)* . These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	231,526	231,526	440,529
Buildings - specialised	460,676	460,676	224,922
Furniture and equipment	22,808	22,808	27,087
Plant and equipment	440,161	440,161	452,600
Infrastructure - roads	3,092,053	3,092,053	2,736,416
Infrastructure - footpaths	70,729	70,729	68,718
Infrastructure - drainage	500,411	500,411	486,439
Infrastructure - parks and ovals	130,033	130,033	126,402
Infrastructure kerbing	199,437	199,437	193,870
Bridges	157,481	157,481	110,164
Other infrastructure	296,335	296,542	288,264
	5,601,650	5,601,857	5,155,411
By Program			
Governance	103,502	103,502	107,810
Law, order, public safety	35,435	35,432	43,015
Health	22,299	22,299	20,245
Education and welfare	19,240	19,240	17,465
Housing	248,437	248,647	159,260
Community amenities	58,639	58,639	51,450
Recreation and culture	515,675	515,675	509,461
Transport	4,100,743	4,100,743	3,775,075
Economic services	160,612	160,613	148,655
Other property and services	337,068	337,067	322,975
	5,601,650	5,601,857	5,155,411

MATERIAL ACCOUNTING POLICIES

DEPRECIATION
The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Tools	4 to 10 years
Infrastructure - roads	12 to 50 years
Infrastructure - footpaths	20 to 50 years
Infrastructure - drainage	20 to 50 years
Infrastructure - parks and ovals	20 to 100 years
Infrastructure kerbing	12 to 50 years
Bridges	20 to 50 years
Other infrastructure	20 to 100 years

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Sports Complex	134	WATC*	4.9%	143,611	-	(20,861)	122,750	(6,960)	161,764	-	(18,153)	143,611	(9,428)	161,764	-	(19,867)	141,897	(7,952)
Bagg St Unit	135	WATC*	3.1%	22,509	-	(11,083)	11,426	(607)	33,259	-	(10,750)	22,509	(931)	33,259	-	(10,750)	22,509	(929)
Sports Complex Wall	136	WATC*	2.0%	32,106	-	(10,491)	21,615	(587)	42,391	-	(10,285)	32,106	(775)	42,391	-	(10,285)	32,106	(793)
Medical Centre Donation	137	WATC*	1.7%	92,674	-	(9,161)	83,513	(1,490)	101,679	-	(9,005)	92,674	(1,594)	101,679	-	(9,005)	92,674	(1,647)
GROH Housing - GSHI	138	WATC*	1.4%	476,169	-	(117,534)	358,635	(6,497)	592,029	-	(115,860)	476,169	(7,604)	592,029	-	(115,860)	476,169	(8,171)
Staff Housing - GSHI	140	WATC*	1.7%	607,582	-	(63,472)	544,110	(10,325)	669,970	-	(62,388)	607,582	(11,042)	669,970	-	(62,388)	607,582	(11,409)
Airstrip Lighting	141	WATC*	1.5%	100,663	-	(10,627)	90,036	(1,405)	111,131	-	(10,468)	100,663	(1,511)	111,131	-	(10,468)	100,663	(1,565)
Oval Lighting	142	WATC*	1.5%	132,110	-	(25,663)	106,447	(1,825)	157,404	-	(25,294)	132,110	(2,129)	157,404	-	(25,294)	132,110	(2,194)
Netball Courts & Roof	143	WATC*	2.9%	1,171,661	-	(58,596)	1,113,065	(33,295)	1,228,607	-	(56,946)	1,171,661	(34,415)	1,228,607	-	(56,945)	1,171,662	(34,945)
Staff Housing - GSHI	144	WATC*	1.9%	11,414	-	(11,414)	-	(160)	22,617	-	(11,203)	11,414	(303)	22,617	-	(11,203)	11,414	(375)
GROH Housing - GSHI	145	WATC*	1.9%	11,414	-	(11,414)	-	(160)	22,617	-	(11,203)	11,414	(303)	22,617	-	(11,203)	11,414	(375)
Harrison Pl Toilets & Park	146	WATC*	3.9%	258,325	-	(38,989)	219,336	(9,741)	295,831	-	(37,506)	258,325	(11,133)	295,831	-	(37,506)	258,325	(7,340)
Land Development	147	WATC*	3.9%	249,334	-	(37,632)	211,702	(9,402)	285,534	-	(36,200)	249,334	(10,745)	285,534	-	(36,200)	249,334	(10,834)
Staff Housing Renovations	148	WATC*	4.5%	236,392	-	(17,237)	219,155	(10,320)	254,607	-	(18,215)	236,392	(9,365)	254,607	-	(16,501)	238,106	(11,056)
Communications Tower	150	WATC*	4.5%	298,146	-	(37,100)	261,046	(13,058)	333,625	-	(35,479)	298,146	(14,671)	358,792	-	(35,479)	323,313	(19,970)
Harrison Pl Toilets & Park	149	WATC*	4.5%	149,073	-	(18,550)	130,523	(6,529)	166,813	-	(17,740)	149,073	(7,336)	141,646	-	(17,740)	123,906	(11,225)
				3,993,183	-	(499,824)	3,493,359	(112,361)	4,479,878	-	(486,695)	3,993,183	(123,285)	4,479,878	-	(486,694)	3,993,184	(130,780)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	-	-	-
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	-	-	-
Total amount of credit unused	230,000	230,000	230,000
Loan facilities			
Loan facilities in use at balance date	3,493,359	3,993,183	3,993,184

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget Opening Balance	2026/27 Budget Transfer to	2026/27 Budget Transfer (from)	2026/27 Budget Closing Balance	2025/26 Actual Opening Balance	2025/26 Actual Transfer to	2025/26 Actual Transfer (from)	2025/26 Actual Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	298,429	1,505	-	299,934	296,408	2,021	-	298,429	296,230	7,800	-	304,030
(b) Plant reserve	238,987	1,370	(120,000)	120,357	269,951	1,841	(32,805)	238,987	269,771	7,800	-	277,571
(c) Low income housing reserve	91,644	460	-	92,104	91,023	621	-	91,644	90,963	1,850	-	92,813
(d) Landfill waste management reserve	87,871	445	-	88,316	87,276	595	-	87,871	87,217	1,770	-	88,987
(e) Community grants reserve	10,699	55	-	10,754	10,627	72	-	10,699	10,619	215	-	10,834
(f) Independent living units reserve	173,631	875	(20,000)	154,506	172,455	1,176	-	173,631	172,339	3,490	(22,000)	153,829
(g) Natural resource management reserve	106,955	539	-	107,494	106,230	725	-	106,955	106,159	2,150	-	108,309
(h) Sporting complex - P&E, upgrades and renewals reserve	82,789	20,365	(15,000)	88,154	82,228	561	-	82,789	13,830	1,155	-	14,985
(i) Kodja place renewals and upgrades reserve	19,353	120	-	19,473	19,222	131	-	19,353	19,191	390	-	19,581
(j) Muradup Community Reserve	10,989	-	-	10,989	-	10,989	-	10,989	-	-	-	-
(k) Sporting facility reserve	-	-	-	-	-	-	-	-	68,321	1,380	(15,000)	54,701
(l) Kodja place tourist precinct reserve	-	-	-	-	-	-	-	-	18	-	-	18
	1,121,347	25,734	(155,000)	992,081	1,135,420	18,732	(32,805)	1,121,347	1,134,658	28,000	(37,000)	1,125,658

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	To smooth funding allocations over financial years for the purchase of major plant items.
(c) Low income housing reserve	Ongoing	To be used for major maintenance of Jean Sullivan Units. All operating profit is to be transferred to this reserve in accordance with the joint venture agreement.
(d) Landfill waste management reserve	Ongoing	To be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities.
(e) Community grants reserve	Ongoing	To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
(f) Independent living units reserve	Ongoing	To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
(g) Natural resource management reserve	Ongoing	For the Shire of Kojonup to progress the following projects:- 1. Bridal Creeper and tagasaste Eradication program. 2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer. 3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community a) Myrtle Benn, Farrar and Quin Quin; b) Showground's area; and c) Blackwood Road arboretum to improve bio diversity, fauna habitat and natural resource management outcomes.
(h) Sporting complex - P&E, upgrades and renewals reserve	Ongoing	To fund asset upgrades and renewals to sporting complex buildings, plant and equipment, swimming pool and other infrastructure
(i) Kodja place renewals and upgrades reserve	Ongoing	To be used for buildings and other infrastructure upgrades and renewals to Kodja Place.
(j) Muradup Community Reserve	Ongoing	To fund the Muradup Community objectives to primarily support maintenance and renewal of the Muradup Agricultural Hall and Tennis Courts, the Shire will work closely with the Muradup Community Advisory Committee on how the funds will be spent on the Agricultural Hall and Tennis Courts, and other Muradup Community Assets.
(k) Sporting facility reserve	Ongoing	To fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
(l) Kodja place tourist precinct reserve	Ongoing	To be used to fund the implementation of the recommendations contained within the Kodja Place Master Plan.

9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	7,000	7,744	28,500
Other interest revenue	48,500	51,904	47,000
	55,500	59,648	75,500
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	47,020	44,000	45,650
Other services	6,000	2,950	6,000
	53,020	46,950	51,650
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	112,361	123,285	130,780
	112,361	123,285	130,780
(d) Write offs			
General rate	100	1,683	100
	100	1,683	100

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	32,128	20,682	30,400
Meeting attendance fees	22,924	17,110	22,924
Annual allowance for ICT expenses	3,000	676	3,000
Travel and accommodation expenses	580	581	-
	58,632	39,049	56,324
Deputy President			
Deputy President's allowance	8,032	3,880	7,600
Meeting attendance fees	14,233	10,021	13,372
Annual allowance for ICT expenses	3,000	1,426	3,000
Travel and accommodation expenses	530	528	346
	25,795	15,855	24,318
Council member 3			
Deputy President's allowance	-	1,900	-
Meeting attendance fees	14,233	10,021	13,372
Annual allowance for ICT expenses	3,000	2,250	3,000
	17,233	14,171	16,372
Council member 4			
Meeting attendance fees	14,233	10,021	13,372
Annual allowance for ICT expenses	3,000	1,426	3,000
Travel and accommodation expenses	170	167	-
	17,403	11,614	16,372
Council member 5			
Meeting attendance fees	-	3,145	13,372
Annual allowance for ICT expenses	-	750	3,000
	-	3,895	16,372
Council member 6			
Meeting attendance fees	14,233	10,021	13,372
Annual allowance for ICT expenses	3,000	2,250	3,000
Travel and accommodation expenses	550	361	1,500
	17,783	12,632	17,872
Council member 7			
Meeting attendance fees	-	3,146	13,373
Annual allowance for ICT expenses	-	750	3,000
Travel and accommodation expenses	-	-	1,074
	-	3,896	17,447
Council member 8			
Meeting attendance fees	14,233	7,213	-
Annual allowance for ICT expenses	3,000	338	-
Travel and accommodation expenses	1,090	743	-
	18,323	8,294	-
Council member 9			
Meeting attendance fees	14,233	6,876	-
Annual allowance for ICT expenses	3,000	676	-
	17,233	7,552	-
Total Council Member Remuneration	172,402	116,958	165,077
President's allowance	32,128	20,682	30,400
Deputy President's allowance	8,032	5,780	7,600
Meeting attendance fees	108,322	77,574	103,157
Annual allowance for ICT expenses	21,000	10,542	21,000
Travel and accommodation expenses	2,920	2,380	2,920
	172,402	116,958	165,077

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

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

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

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

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges	Building, cemetery services, library fees, property hire, private works, planning, development, animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims and reimbursable expenses	Single point in time	Payment in arrears for claimable event	None	When claim is agreed or when expense is incurred

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance for the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of pre-school facilities.
Housing To provide and maintain staff and elderly residents housing.	Provision and maintenance of staff housing and independent living units.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, swimming pool, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.
Economic services To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of The Kodja Place. Provision of rural services including weed control, vermin control and standpipes, building control.
Other property and services To monitor and control council’s overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	-	-	20
General purpose funding	9,140	10,390	8,500
Law, order, public safety	4,841	12,677	5,420
Health	2,845	3,336	3,000
Education and welfare	2,500	2,915	2,680
Housing	351,888	345,551	362,920
Community amenities	338,652	434,824	314,800
Recreation and culture	30,575	38,891	31,380
Economic services	97,625	103,098	149,160
Other property and services	6,264	41,305	28,450
	844,330	992,987	906,330

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

SHIRE OF KOJONUP

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

SCHEDULE OF FEES & CHARGES

Shire of Kojonup

LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Rates							
Property Listing - Electronic	$ 55.00	$ 55.00	3. Copies of Information	$ 55.00	N	1283	Rates Officer
Ownership Details	$ 50.00	$ 50.00	3. Copies of Information	$ 50.00	N	1283	Rates Officer
Property Settlement/Account Enquiry							
- Standard	$ 65.00	$ 65.00	3. Copies of Information	$ 70.00	N	1283	Rates Officer
- Detailed	$ 110.00	$ 110.00	3. Copies of Information	$ 115.00	N	1283	Rates Officer
Special Payment Arrangement (Rates)							
Administration Fee per Instalment (2nd,3rd & 4th)	$ 9.00	$ 9.00	7. Limited by other Legislation	$ 9.00	N	1073	Rates Officer
Interest Charge - Late Payment	7%	7%	7. Limited by other Legislation	11%	N	1043	Rates Officer
Interest Charge - Instalments	5.5%	5.5%	7. Limited by other Legislation	5.5%	N	1063	Rates Officer
Freedom of Information Fees							
Application Fee	$ 30.00	$ 30.00	2. External Legislation	$ 30.00	N	2053	Records
Research Fee & Supervision of Document Viewing - per hr	$ 30.00	$ 30.00	2. External Legislation	$ 30.00	N	2053	Records
(25% concession on Financially Disadvantaged People)							
Photocopying	$ 0.20	$ 0.20	2. External Legislation	$ 0.80	Y	2053	Records
Postage - Standard Envelope	At Cost	At Cost	2. External Legislation	At Cost	N	2053	Records
Other Administration							
Single or Double Sided							
- A4	$ 0.60	$ 0.60	5. Commercial	$ 0.80	Y	2143	DCEO
- A3	$ 1.00	$ 1.00	5. Commercial	$ 1.20	Y	2143	DCEO
- A4 Coloured Paper	$ 1.00	$ 1.00	5. Commercial	$ 1.20	Y	2143	DCEO
Electoral Rolls	$ 50.00	$ 50.00	3. Copies of Information	$ 50.00	Y	2053	DCEO
Council Agendas and Minutes (free on web or via email) - per meeting	$ 20.00	$ 20.00	3. Copies of Information	$ 20.00	Y	2053	DCEO
Council Agendas and Minutes (free on web or via email) - Annual Subscription	$ 150.00	$ 150.00	3. Copies of Information	$ 150.00	Y	2053	DCEO

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
<u>Animal Control</u>							
Pound Fees - Weekdays							
Surrender of a Cat or Dog	$ 125.00	$ 125.00	6. Community Activity	$ 125.00	Y	2663	Ranger
Seizure of a dog or cat without Impounding	$ 75.00	$ 75.00	6. Community Activity	$ 75.00	N	2663	Ranger
Seizure of a compliant cat or dog without Impounding	$ 37.50	$ 37.50	6. Community Activity	$ 37.50	N	2663	Ranger
Seizure and Impounding of a dog or cat	$ 110.00	$ 110.00	6. Community Activity	$ 110.00	N	2663	Ranger
Seizure and Impounding of a compliant dog or cat	$ 55.00	$ 55.00	6. Community Activity	$ 55.00	N	2663	Ranger
Sustenance Fee (per day or part thereof)	$ 20.00	$ 20.00	6. Community Activity	$ 20.00	Y	2663	Ranger
Pound Fees - Weekends/After Hours							
Seizure of a dog or cat without Impounding	$ 130.00	$ 130.00	6. Community Activity	$ 130.00	N	2663	Ranger
Seizure of a compliant dog or cat without Impounding	$ 65.00	$ 65.00	6. Community Activity	$ 65.00	N	2663	Ranger
Seizure and Impounding of a dog or cat	$ 180.00	$ 180.00	6. Community Activity	$ 180.00	N	2663	Ranger
Seizure and Impounding of a compliant dog or cat	$ 90.00	$ 90.00	6. Community Activity	$ 90.00	N	2663	Ranger
Other Stock - Local Government (Miscellaneous Provisions) Act 1960							
Impounding - All stock/head		$ 110.00	6. Community Activity	$ 110.00	N	2703	Ranger
Daily Sustenance fees/head		$ 55.00	6. Community Activity	$ 55.00	N	2703	Ranger
Destruction - All stock /head		$ 110.00	6. Community Activity	$ 110.00	N	2703	Ranger

Shire of Kojonup

LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Dog Registrations - (Set and amended by Dog Regulations 1976							
Dog Registrations - Statutory Fees (1 November - 31 October)							
Dogs Registered after 31st May for one year - 50% of appropriate fee							
Dangerous Dog - 1 Year	$ 50.00	$ 50.00	2. External Legislation	$ 50.00	N	2673	Ranger
Dog Kept in an Approved Kennel Establishment (per kennel establishment)	$ 200.00	$ 200.00		$ 200.00	N		
1 Year Registration - Sterilised							
Dog or Bitch	$ 20.00	$ 20.00		$ 20.00	N		
Working Dog or Bitch	$ 5.00	$ 5.00		$ 5.00	N		
Pensioner Concessional Rate	$ 10.00	$ 10.00		$ 10.00	N		
1 Year Registration - Unsterilised							
Dog or Bitch	$ 50.00	$ 50.00	2. External Legislation	$ 50.00	N	2673	Ranger
Working Dog or Bitch	$ 12.50	$ 12.50		$ 12.50	N		
Pensioner Concessional Rate	$ 25.00	$ 25.00		$ 25.00	N		
3 Year Registration - Sterilised							
Dog or Bitch	$ 42.50	$ 42.50		$ 42.50	N		
Working Dog or Bitch	$ 10.60	$ 10.60		$ 10.60	N		
Pensioner Concessional Rate	$ 21.25	$ 21.25		$ 21.25	N		
3 Year Registration - Unsterilised							
Dog or Bitch	$ 120.00	$ 120.00		$ 120.00	N		
Working Dog or Bitch	$ 30.00	$ 30.00		$ 30.00	N		
Pensioner Concessional Rate	$ 60.00	$ 60.00		$ 60.00	N		
Lifetime Registration - Sterilised							
Dog or Bitch	$ 100.00	$ 100.00		$ 125.00	N		
Working Dog or Bitch	$ 25.00	$ 25.00		$ 31.25	N		
Pensioner Concessional Rate	$ 50.00	$ 50.00		$ 62.50	N		
Lifetime Registration - Unsterilised							
Dog or Bitch	$ 250.00	$ 250.00		$ 250.00	N		
Working Dog or Bitch	$ 62.50	$ 62.50		$ 62.50	N		
Pensioner Concessional Rate	$ 125.00	$ 125.00		$ 125.00	N		
Refunds if Sterilised:							
Paid in accordance with the Dog Regulations 2009 depending on time of sterilisation (refer Circular 5/2017)							

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Cat Registrations (As set and amended by the Cat Act Regulations 2012)							
Cat Registrations - Statutory Fees (1 November - 31 October)							
Cats Registered after 31st May for one year - 50% of appropriate fee							
Registration - 1 Year	$ 20.00	$ 20.00	2. External Legislation	$ 20.00	N	2674	Ranger
Registration - 3 Years	$ 42.50	$ 42.50	2. External Legislation	$ 42.50	N	2674	Ranger
Registration - Lifetime	$ 100.00	$ 100.00	2. External Legislation	$ 100.00	N	2674	Ranger
Pensioner Concession Rate (50% discount of standard fee)			2. External Legislation		N	2674	Ranger
Ranger Services Labour Hire (per hour)							
Ranger Attendance (7am - 7pm)		$ 90.00	6. Community Activity	$ 110.00	Y	2633	Ranger
Ranger Attendance (7pm - 7am)		$ 216.00	6. Community Activity	$ 216.00	Y	2633	Ranger
Vehicle Usage per Kilometre	$ 0.85	$ 0.85	6. Community Activity	$ 0.85	Y	2633	Ranger
Application to Keep More than Prescribed Amount of Dogs	$ 120.00	$ 120.00	6. Community Activity	$ 100.00	Y	2633	Ranger
Application to Keep More than Prescribed Amount of Cats	$ 120.00	$ 120.00	6. Community Activity	$ 100.00	Y	2633	Ranger
Approval to Breed Dogs - 1 Year/per breeding		$ 100.00	6. Community Activity	$ 100.00	Y	2673	Ranger
Approval to Breed Cats - 1 Year/per breeding		$ 100.00	6. Community Activity	$ 100.00	Y	2674	Ranger
Annual inspection fee to keep approved dog pound establishment		$ 200.00	6. Community Activity	$ 200.00	Y	2633	Ranger
Annual inspection fee to keep approved cat pound establishment		$ 150.00	6. Community Activity	$ 150.00	Y	2633	Ranger
Dog kept in approved kennel establishment licensed under section 27 (Normal dog)		$ 200.00	6. Community Activity	$ 200.00	Y	2633	Ranger
Dog kept in approved kennel establishment licensed under section 27 (Working dog)		$ 50.00	6. Community Activity	$ 50.00	Y	2633	Ranger
Microchipping of Impounded Dog	$ 30.00	$ 55.00	6. Community Activity	$ 50.00	Y	2633	Ranger
Microchipping of Impounded Cat	$ 30.00	$ 55.00	6. Community Activity	$ 50.00	Y	2633	Ranger
Disposal of small animal carcasses		$ 110.00	6. Community Activity	$ 110.00	Y	3283	Ranger
Disposal of large animal carcasses	$ 150.00	$ 150.00	6. Community Activity	$ 150.00	Y	3283	Ranger
Cat Trap - Daily Hire	$ 5.00	$ 5.00	6. Community Activity	$ 5.00	Y	2633	Ranger
Cat Trap - Refundable Deposit	$ 50.00	$ 50.00	6. Community Activity	$ 50.00	N	2633	Ranger
Dog Trap - Daily Hire	$ 10.00	$ 10.00	6. Community Activity	$ 10.00	Y	2633	Ranger
Dog Trap - Refundable Deposit	$ 100.00	$ 100.00	6. Community Activity	$ 100.00	N	2633	Ranger

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Fire Maps							
Fire Maps - A3 size		$ 5.00	6. Community Activity	$ 15.00	Y	2383	CESM
Fire Maps - A1 Size	$ 20.00	$ 30.00	6. Community Activity	$ 30.00	Y	2383	CESM
Installing of Fire Breaks - Contract work		At cost	6. Community Activity	At cost	Y	2383	CESM
Administration Fee to arrange Non-compliant fire breaks		$ 137.41	6. Community Activity	$ 137.41	Y	2292	CESM
Fines Enforcement Registry - Registration Fee Increase 2025-2026							
Final Demand		$ 27.60	2. External Legislation	$ 28.30	N	2812	Enforcement
Fee for Enforcement Certificate		$ 23.50	2. External Legislation	$ 24.10	N	2812	Enforcement
Fee for Registering Infringement		$ 88.50	2. External Legislation	$ 90.50	N	2812	Enforcement
Health Services							
Environmental Health Officer							
Food Business Registration Fee (Initial Application only)		$ 255.00	5. Commercial Activity	$ 255.00	Y	3223	PMRS/EHO
Food Premises inspection and licence renewal - High Risk	$ 300.00	$ 300.00	5. Commercial Activity	$ 300.00	Y	3223	PMRS/EHO
Food Premises inspection and licence renewal - Medium Risk	$ 200.00	$ 200.00	5. Commercial Activity	$ 200.00	Y	3223	PMRS/EHO
Food Premises inspection and licence renewal - Low Risk	$ 100.00	$ 100.00	5. Commercial Activity	$ 100.00	Y	3223	PMRS/EHO
Food Business Notification Dee							
Commercial			5. Commercial Activity	$ 22.00		3223	PMRS/EHO
Not for Profit / Community Benefit			5. Commercial Activity	$ 22.00		3223	PMRS/EHO
Change of Food Business Detail			5. Commercial Activity	$ 22.00		3223	PMRS/EHO
Public Septic Inspections	$ 150.00	POA	5. Commercial Activity	POA	Y	3223	PMRS/EHO

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Trading in Public Places							
Application Fee				$ 115.00		3223	PMRS/EHO
Mobile Trader & Food Business Trading Permit - Annually				$ 435.00			
Mobile Trader & Food Business Trading Permit - monthly				$ 100.00			
Mobile Trader & Food Business Trading Permit - Daily				$ 18.00			
Concessions							
- Half Year Licences	50% of Annual Fees	50% of Annual Fees	1. Local Law	50% of Annual Fees	Y	3223	PMRS/EHO
- Kojonup Community Organisations	Exempt from Fees	Exempt from Fees		Exempt from Fees	N		
Public Buildings - Health (Public Buildings) Regulations 1992							
Application for a public building (under s176 of the Act) or an application to vary a certificate of approval (Regulation 9) - Fee equal to the cost of considering the application not exceeding fee amount:	$ 871.00	$ 871.00	2. External Legislation	$ 871.00	N	3223	PMRS/EHO
Application for Approval to Contstruct or establish Premises & Annual Registration fees							
Application for Approval to Construct or establish, Beauty Therapy, Skin Piercing establishments, Offensive Trades, Nature based Caravan Park, Lodging House, Caravan Park or camp ground				$ 120.00			
Annual Registration							
Lodging House				$ 250.00			
Morgue				$ 90.00			
Dog Kennel / Cattery				$ 90.00			

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Caravan Park or Camping Grounds (schedule 3 of Regulations)							
1. Application for the grant or renew of a licence. Application for the grant or renewal licence fee only charged if grater that the final total of site type charges listed below:	$ 200.00	$ 200.00	2. External Legislation	$ 200.00	N	3223	PMRS/EHO
per long stay site				$ 6.00			
per short stay site				$ 6.00			
per camp site				$ 3.00			
per overflow site				$ 1.50			
2. Additional Fee for renewal after expiry	$ 20.00	$ 20.00		$ 20.00			
3. Temporary Licence (Charge as 1 above with a minimum of...)	$ 100.00	$ 100.00		$ 100.00			
4. Transfer of Licence	$ 100.00	$ 100.00		$ 100.00			
Temporary accommodation application fee for up to 30 days				$ 150.00			
Temporary accommodation for greater than 30 days to a maximum of 24 months				$ 600.00			

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Nature Based Caravan Park						3223	EHO
Minimum Fee				$ 50.00			
Camp / Short Stay				$ 2.00			
Noise Related Fees							
Noise Management Plan application for approval				$ 140.00			
Regulation 18 non-complying event noise exemption				$ 500.00			
Regulation 13 out of hours construction (Noise Management Plan Application Approval, minimum 7 days prior)				$ 140.00			
Inspection Fees						3223	EHO
Re-inspection due to incomplete or unsatisfactory work				$ 105.00			
Property inspection on request				$ 105.00			
- Other - Pet shops, workshops, liquid waste industry, light ventilation or bore hole fee or suitability for animal drinking water supply inspections, settlement agents, inspection of pest control operators				$ 105.00			
Liquor Licensing Section 39 Certificates						3223	EHO
Liquor Licensing (Section 39 Inspection Certificate) - no inspection				$ 100.00			
Liquor Licensing (Section 39 Inspection Certificate) - inspections required				$ 140.00			
Gaming Section 55 Certificates						3223	EHO
Gaming Act Section 55 (1) Certification (1 year or one-off event)				$ 45.00			
Gaming Act Section 55 (1) Certification (5 year)				$ 140.00			
Care of Families and Children							
Kojonup Child Care Centre - Lot 38 Elverd Street (Annual Rent)	Lease	Lease	6. Community Activity	Lease	N	3463	

Shire of Kojonup

LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Low Income Housing (Jean Sullivan Units)	As per Homeswest Rates	As per Homeswest Rates	6. Community Activity	As per Homeswest Rates	N	4203	MPS
Independent Living Units (Loton Close)							
4 Weekly Maintenance - Units	n/a	n/a		N/A	Y		
North Units - Rent per week (existing tenants as at 1 July 2015)	$ 140.00	$ 145.00	5. Commercial Activity	$ 145.00	N	4083	
North Units - Rent per week (new tenants after 1 July 2015)	$ 180.00	$ 185.00		$ 185.00	N		
South Units - Rent per week	$ 250.00	$ 255.00		$ 255.00	N		
Soldier Rd Units - Rent per week	$ 250.00	$ 255.00		$ 255.00	N		
Bond	(4 weeks rental)	(4 weeks rental)		(4 weeks rental)	N	011F	
Pet Bond				$ 260.00	N		
Housing Rental - Per Week							
Excludes negotiated employment packages (Bond of 4 weeks rent)			5.80%				
8a Newton Street	$ 235.00	Leased	5. Commercial Activity	Leased	N	3703	CEO
8b Newton Street	$ 235.00	Leased		Leased	N		
8c Newton Street	$ 265.00	$ 270.00		$ 270.00	N		
12a Elverd Street	$ 265.00	Leased		Leased	N		
12b Elverd Street	$ 325.00	$ 330.00		$ 330.00	N		
Lot 8 Soldier Road	$ 325.00	$ 330.00		$ 330.00	N		
26 Katanning Road	$ 375.00	$ 380.00		$ 380.00	N		
30 Katanning Road	$ 315.00	$ 320.00		$ 320.00	N		
34 Katanning Road	$ 315.00	$ 320.00		$ 320.00	N		
39 Vanzuilecom Street	Leased	Leased		Leased	N		
1a Bagg Street (per **week**) 1 Bedroom unit	$ 350.00	$ 350.00		$ 350.00	N		
1b Bagg Street (per **week**) 2 Bedroom unit	$ 450.00	$ 450.00		$ 450.00	N		
1a Bagg Street (per **night**) 1 Bedroom unit	$ 100.00	$ 100.00		$ 100.00	N		
1b Bagg Street (per **night**) 2 Bedroom unit	$ 125.00	$ 125.00		$ 125.00	N		
15 Loton Close	$ 385.00	$ 390.00		$ 390.00	N		

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Cemeteries							
Right of Burial							
Form of Grant of Right of Burial							
Land 2.4m x 1.2m where directed by Trustees	$ 570.00	$ 585.00	5. Commercial Activity	$ 600.00	N	6013	Cemeteries Officer
Niche Wall - Single			5. Commercial Activity	$ 350.00	N	6013	Cemeteries Officer
Niche Wall - Double			5. Commercial Activity	$ 500.00	N	6013	Cemeteries Officer
Interment Fees							
Adult Grave - 2.1m standard	$ 1,250.00	$ 1,250.00	5. Commercial Activity	$ 1,300.00	Y	6013	Cemeteries Officer
Child Grave (under 12 years)	$ 900.00	$ 900.00	5. Commercial Activity	$ 900.00	Y	6013	Cemeteries Officer
Stillborn Child Grave	$ 800.00	$ 800.00	5. Commercial Activity	$ 800.00	Y	6013	Cemeteries Officer
Double Interment at the same time		$ 1,500.00	5. Commercial Activity	$ 1,550.00	Y	6013	Cemeteries Officer
Interment of Ashes into burial plot or Niche wall		$ 500.00	5. Commercial Activity	$ 500.00	Y	6013	Cemeteries Officer
Reopening Fees for Interment in Existing Grave	$ 2,000.00	$ 2,000.00	5. Commercial Activity	$ 2,050.00	Y	6013	Cemeteries Officer
Exhumation							
	N/A	N/A	5. Commercial Activity	N/A	Y	6013	Cemeteries Officer
Service Not Offered to public - Contact Metropolitan Cemeteries Board for Details							
If required by law		At Cost	5. Commercial Activity	At Cost	Y	6013	Cemeteries Officer
Additional Cemetery Charges							
Interment Without Due Notice (2 days)	$ 800.00	$ 800.00	5. Commercial Activity	$800.00 + Interment Fee	Y	6013	Cemeteries Officer
Interment Not in Usual Working Hours							
- Tuesday to Friday before 7am and after 3pm	$ 500.00	$ 500.00	5. Commercial Activity	$500.00 + Interment Fee	Y	6013	Cemeteries Officer
- Saturdays, Sundays , Public Holidays and Mondays	$ 1,000.00	$ 1,000.00	5. Commercial Activity	$1000.00 + Interment Fee	Y	6013	Cemeteries Officer
Miscellaneous Cemetery Charges							
Registration of Transfer of Form of Grant of Right of Burial	$ 70.00	$ 70.00	3. Copies of Information	$ 70.00	Y	6013	Cemeteries Officer
Copy of Local Laws	$ 20.00	$ 20.00	3. Copies of Information	$ 20.00	Y	6013	Cemeteries Officer
Urn & Decanting of Ashes (if required)	$ 80.00	$ 100.00	3. Copies of Information	$ 100.00	Y	6013	Cemeteries Officer
Reservation of Burial Plot/Niche Wall	$ 120.00	$ 125.00	3. Copies of Information	$ 130.00	Y	6013	Cemeteries Officer
Memorial Plaques							
Administration Fees to arrange plaque			5. Commercial Activity	$ 100.00	Y	6013	Cemeteries Officer
Note: Cost of Freight and the Plaque shall be paid by the purchaser							

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Cemetery Licences							
Licence to Erect a Single Headstone or Monument	$ 70.00	$ 70.00	5. Commercial Activity	$ 75.00	Y	6023	Cemeteries Officer
Funeral Directors Single Licence for one Interment	$ 150.00	$ 150.00		$ 155.00	Y		
Funeral Directors Annual Licence Fee	$ 350.00	$ 350.00		$ 355.00	Y		
Monumental Licence Annual Licence Fee		$ 350.00		$ 355.00	Y		
Sanitation - Refuse							
Rubbish & Recycling Collection - per 240L service (Annual Charge)	$ 420.00	$ 420.00	5. Commercial Activity	$ 456.00	N	5023	PMRS
* Note: Rubbish weekly, Recycling fortnightly							
Additional Recycling Service	$ 210.00	$ 210.00		$ 210.00	N		
Additional Rubbish Service	$ 250.00	$ 250.00		$ 250.00	N		
Additional Rubbish Bin		$ 120.00			Y	5262	Rates Officer
Sanitation - Other							
Tip Fees							
Builders Rubble at Landfill Site (per cubic metre)	$ 25.00	$ 25.00	6. Community Activity	$ 18.00	Y	5103	PMRS
Animal Carcasses (each) Landfill Site	$ 25.00	$ 25.00		$ 20.00	Y		
Sewerage							
Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations							
Application for the approval of an apparatus by Local Government	$ 118.00	$ 118.00		$ 118.00		3233	
Local Government Report Fee (when Department of Health approval is required)	$ 118.00	$ 118.00		$ 118.00			
Fee for the grant of a permit to use an apparatus		$ 118.00		$ 118.00			

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
<u>Town Planning Applications</u>							
Part 1 - as provided in Planning & Development Regulations 2009							
Development Applications:							
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:							
a) not more than $50,000	$ 147.00	$ 147.00	2. External Legislation	$ 147.00	N	5973	Town Planner/PMRS
b) more than $50,000 but not more than $500,000	0.32% of Value	0.32% of Value		0.32% of Value	N		
c) more than $500,000 but not more than $2.5 m	$1,700 + 0.257% per $1 > $500,000	$1,700 + 0.257% per $1 > $500,000		$1,700 + 0.257% per $1 > $500,000	N		
d) more than $2.5m but not more than $5 m	$7,161 + 0.206% for every $1 >$2.5m	$7,161 + 0.206% for every $1 >$2.5m		$7,161 + 0.206% for every $1 >$2.5m	N		
e) more than $5 m but not more than $21.5 m	$12,633 + 0.123% for every $1 > $5m	$12,633 + 0.123% for every $1 > $5m		$12,633 + 0.123% for every $1 > $5m	N		
f) more than $21.5 million	$34,196	$34,196		$34,196	N		
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.	The fee in item 1 plus, by way of penalty, twice that fee.		The fee in item 1 plus, by way of penalty, twice that fee.			
Determine an application to amend or cancel development approval	$295	$295		$ 295.00	N	5973	
Extractive Industry:							
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	$739.00	$739.00	2. External Legislation	$ 739.00	N	5973	
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee.	The fee in item 3 plus, by way of penalty, twice that fee.		The fee in item 3 plus, by way of penalty, twice that fee.			

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Subdivisions:							
5. Providing a subdivision clearance for:							
a) not more than 5 lots	$73.00 per lot	$73.00 per lot	2. External Legislation	$73.00 per lot	N	5973	Town Planner/PMRS
b) more than 5 lots but not more than 195 lots	$73.00 per lot for first 5 lots and then $35.00 per lot	$73.00 per lot for first 5 lots and then $35.00 per lot		$73.00 per lot for first 5 lots and then $35.00 per lot	N		
c) more than 195 lots	$ 7,393.00	$ 7,393.00		$ 7,393.00	N		
Home Occupations:							
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	$ 222.00	$ 222.00	2. External Legislation	$ 222.00	N	5973	
7. Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee.	The fee in item 6 plus, by way of penalty, twice that fee.	2. External Legislation	The fee in item 6 plus, by way of penalty, twice that fee.	N	5973	
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	$73.00	$73.00	2. External Legislation	$73.00	N		
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval expires	The fee in item 8 plus, by way of penalty, twice that fee.	The fee in item 8 plus, by way of penalty, twice that fee.	2. External Legislation	The fee in item 8 plus, by way of penalty, twice that fee.	N	5973	Town Planner/PMRS
Other:							
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration , extension or change has not commenced or been carried out	$295.00	$295.00	2. External Legislation	$295.00	N	5973	
11. Determining an application for change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration , extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee.	The fee in item 10 plus, by way of penalty, twice that fee.	2. External Legislation	The fee in item 10 plus, by way of penalty, twice that fee.	N	5973	
12. Zoning Certificate	$ 73.00	$ 73.00	2. External Legislation	$ 73.00	N	5973	
13. Reply to a property settlement questionnaire	$ 73.00	$ 73.00		$ 73.00	N		
14. Issue of written planning advice	$ 73.00	$ 73.00		$ 73.00	N		

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Part 1 - as provided in Planning & Development Regulations 2009							
Director/Shire Planner (per hour)	$ 95.00	$ 95.00	2. External Legislation	$ 95.00	N	3283	
Manager/Senior Planner (per hour)	$ 75.00	$ 75.00		$ 75.00	N		
Planning Officer (per hour)	$ 45.00	$ 45.00		$ 45.00	N		
Other Staff e.g. Environmental Health Officer (per hour)	$ 90.13	$ 90.13		$ 90.13	N		
Maintenance (BMO)	$ 65.00	$ 65.00		$ 65.00	N		
Secretary/Administrative Staff (per hour)	$ 35.00	$ 45.00		$ 45.00	N		
Direct Costs e.g.. Advertising	At Cost	At Cost		At Cost	N		
Scheme Amendment / Structure Plan							
The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following fees:							
LPS Amendment - Basic		Council		$ 3,500.00	Y	3283	Town Planner/PMRS
LPS Amendment - Standard				$ 6,600.00	Y		
LPS Amendment - Complex				$ 9,900.00	Y		
Structure Plan				$ 6,600.00	Y		
Development Assessment Panel Application							
Joint Development Assessment Panel				Variable	Y	3283	
stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011.							
** Note: State fee is additional to any fees payable to the Local Government							

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Kevin O'Halloran Memorial Swimming Pool							
Daily Admission Charges (Including Vacation Swimming)							
Adults	$ 3.00	$ 3.00	6. Community Activity	$ 4.00	Y	6296	MPS
Seniors	$ 2.00	$ 2.00	6. Community Activity	$ 3.00	Y	6296	MPS
Children (3 years old and above)	$ 2.00	$ 2.00	6. Community Activity	$ 3.00	Y	6296	MPS
Children (0 to 3 years old)	Free	Free	6. Community Activity	Free	Y	6296	MPS
Spectators	Free	Free	6. Community Activity	Free	Y	6296	MPS
All School based (Education Department) activities as per above entry fees	As per Entry Fee or Season Pass	As per Entry Fee or Season Pass	6. Community Activity	As per Entry Fee or Season Pass	Y	6296	MPS
Punch Pass - 12x Entrees				$ 40.00	Y	6296	MPS
Seasonal Passes							
Child Single Season Pass	$ 65.00	$ 65.00	6. Community Activity	$ 75.00	Y	6294	MPS
Seniors Single Season Pass	$ 65.00	$ 65.00	6. Community Activity	$ 75.00	Y	6294	MPS
Adult Single Season Pass	$ 85.00	$ 85.00	6. Community Activity	$ 95.00	Y	6294	MPS
Family (2 Adults & 2 Children under 16 years)	$ 175.00	$ 175.00	6. Community Activity	$ 185.00	Y	6294	MPS
If family has more than 4 members, then additional children shall be $10 per child			6. Community Activity		Y	6294	MPS
Other							
Aquatic Education Class fee	$ 10.00	$ 10.00	5. Commercial Activity	$ 12.00	Y	6296	MPS
Aqua Aerobics - Season Member	$ 8.00	POA	5. Commercial Activity	POA	Y	6294	MPS
Aqua Aerobics - Non Member	$ 10.00	POA	5. Commercial Activity	POA	Y	6296	MPS

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
<u>Memorial and Lesser Hall</u>							
DAY AND EVENING:							
Private and/or Commercial							
Main Hall	$ 250.00	$ 250.00	5. Commercial Activity	$ 250.00	Y	6203	CEO
Lesser Hall	$ 170.00	$ 170.00		$ 170.00	Y		
Kitchen	$ 150.00	$ 150.00		$ 150.00	Y		
Entire Facility	$ 550.00	$ 550.00		$ 550.00	Y		
Backstage area for meeting (no charge for Theatrical Society)	$ 40.00	$ 40.00		$ 40.00	Y		
Pre-function Preparation (refer additional charges)							
Community Group							
Main Hall	$ 125.00	$ 125.00	6. Community Activity	$ 125.00	Y		
Lesser Hall	$ 85.00	$ 85.00		$ 85.00	Y		
Kitchen	$ 75.00	$ 75.00		$ 75.00	Y		
Entire Facility	$ 250.00	$ 250.00		$ 250.00	Y		
Backstage area for meeting (no charge for Theatrical Society)	$ 20.00	$ 20.00		$ 20.00	Y		
Pre-function Preparation (refer additional charges)							
DAY OR EVENING (or part thereof):							
Private and/or Commercial							
Main Hall	$ 180.00	$ 180.00	5. Commercial Activity	$ 180.00	Y		
Lesser Hall	$ 130.00	$ 130.00		$ 130.00	Y		
Kitchen	$ 150.00	$ 150.00		$ 150.00	Y		
Entire Facility	$ 320.00	$ 320.00		$ 320.00	Y		
Backstage area for meeting	$ 30.00	$ 30.00		$ 30.00	Y		
Pre-function Preparation (refer additional charges)							
Community Group							
Main Hall	$ 90.00	$ 90.00	6. Community Activity	$ 90.00	Y		
Lesser Hall	$ 65.00	$ 65.00		$ 65.00	Y		
Kitchen	$ 75.00	$ 75.00		$ 75.00	Y		
Entire Facility	$ 180.00	$ 180.00		$ 180.00	Y		
School Productions & Rehearsals for Community Production 50% of appropriate fee hire							

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Memorial Hall and Lesser Hall							
Hourly Rate - Community Groups only	$ 35.00	$ 35.00	6. Community Activity	$ 35.00	Y	6203	CEO
Memorial Hall and Lesser Hall - Additional Charges							
Memorial Hall and Lesser Hall - **Bonds** (**Refundable**)							
- Standard Hire Bond	$ 450.00	$ 450.00	5. Commercial & 6. Community Activity	$ 450.00	N	6203	CEO
- With liquor per booking	$ 400.00	$ 600.00	5. Commercial & 6. Community Activity	$ 600.00	N	6203	CEO
Casual Hirers Insurance per booking	Free	Free	5. Commercial & 6. Community Activity	Free	Y	6203	CEO
Additional Cleaning Charge - per hour	$ 125.00	$ 125.00	5. Commercial & 6. Community Activity	$ 125.00	Y	6203	CEO
<u>RSL Hall Hire</u>							
Day or Evening (or part thereof)							
- Private / Commercial	$ 250.00	$ 250.00	5. Commercial Activity	$ 250.00	Y	6213	CEO
- Community Groups / Organisations	$ 100.00	$ 100.00	6. Community Activity	$ 100.00	Y	6213	CEO
Day & Evening							
- Private / Commercial	$ 180.00	$ 180.00	5. Commercial Activity	$ 180.00	Y	6213	CEO
- Community Groups / Organisations	$ 90.00	$ 90.00	6. Community Activity	$ 90.00	Y	6213	CEO
RSL Hall - Specified Use per hour - Community Groups only	$ 35.00	$ 35.00	6. Community Activity	$ 35.00	Y	6213	CEO
RSL Hall - Additional Charges							
- Standard Hire Bond (Refundable)	$ 300.00	$ 300.00	6. Commercial Activity	$ 300.00	N	6213	CEO
- With Liquor per Booking Bond (Refundable)	$ 450.00	$ 450.00	6. Commercial Activity	$ 450.00	N	6213	CEO
Additional Cleaning Charge - per hour	$ 125.00	$ 125.00	6. Commercial Activity	$ 125.00	Y	6213	CEO
<u>CWA Building</u>							
CWA Lease	lease	Lease	6. Community Activity	Lease	Y	??	
Kojonup CWA exempt from hire of CWA, or other Council venue, up to 11 times per year.							

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Hall Equipment (External to Hall)							
Note: No equipment is to be hired external to the facility (that it belongs to) other than from the RSL Hall as per Council Policy 2.3.1.							
Equipment Hire Bond	$ 250.00	$ 250.00	5. Commercial & 6. Community Activity	$ 250.00	Y	6213	CEO
Table Hire per Day	$ 5.50	$ 5.50		$ 5.50	Y		
Chair Hire per Day	$ 2.50	$ 2.50		$ 2.50	Y		
Crockery - excludes cups and saucers (per set per day)	$ 1.20	$ 1.20		$ 1.20	Y		
Crockery - cups /saucers (per set incl teaspoon per day)	$ 0.90	$ 0.90		$ 0.90	Y		
Cutlery (per setting per day)	$ 0.75	$ 0.75		$ 0.75	Y		
Breakages - charged at replacement cost	At Cost	At Cost		At Cost	Y		
Old School Buildings							
Annual Contribution per user Group - Playgroup and Toy Library	$ 220.00	$ 220.00	6. Community Activity	$ 220.00	N	3473	

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Recreation Sporting Complex							
Recreation Sporting Complex - Day OR Evening (or part thereof)							
Private and/or Commercial:							
Meetings - per / hour (minimum charge - 2 hours)	$65.00	$65.00	6. Community Activity	$65.00	Y	6523	
Main Upstairs Function Room & Kitchen	$350.00	$400.00		$400.00	Y		
Change rooms (per hour / per room)	$35.00	$35.00		$35.00	Y		
Community Organisation:							
Meetings - per / hour (minimum charge - 2 hours)	$40.00	$40.00	6. Community Activity	$40.00	Y	6523	
Main Upstairs Function Room & Kitchen	$175.00	$175.00		$175.00	Y		
Change rooms (per hour / per room)	$20.00	$20.00		$20.00	Y		CEO
Recreation Sporting Complex - Day AND Evening							
Private and/or Commercial:							
Main Upstairs Function Room & Kitchen	$350.00	$350.00	6. Community Activity	$350.00	Y	6523	
Community Organisation:							
Main Upstairs Function Room & Kitchen	$200.00	$200.00	6. Community Activity	$200.00	Y	6523	
Recreation Sporting Complex - Specified Use (Schools 50%)							
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	$20.00	$20.00	6. Community Activity	$20.00	Y	6523	
Recreation Sporting Complex - Additional Charges							
Recreation Sporting Complex - Bonds (Refundable)							
- Standard Hire Bond	$400.00	$400.00	5. Commercial Activity	$400.00	N	6523	
- Hire Bond (with alcohol)	$550.00	$600.00		$600.00	N		
Additional Cleaning Charge - per hour (allows for weekend cleaning)	$125.00	$125.00		$125.00	Y		
Note: No Set-up Assistance can be provided at the Sporting Complex							

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Oval Hire							CEO
Daily (6am- 5pm)	$ 80.00	$ 80.00	6. Community Activity	$ 80.00	Y	6523	
Night (5pm - 12pm) (including lights)	$ 150.00	$ 150.00		$ 150.00	Y		
Per hour	$ 20.00	$ 20.00		$ 20.00	Y		
Squash Court Hire							
Per hour	$ 25.00	$ 25.00		$ 25.00	Y	6523	
Sporting Club Members - Oval & Squash Court Hire Fee	Nil	Nil		Nil			
Netball Court Hire							
Half Day	$ 50.00	$ 50.00	6. Community Activity	$ 50.00	Y	6523	CEO
Full Day	$ 100.00	$ 100.00		$ 100.00	Y		
Per hour	$ 20.00	$ 20.00		$ 20.00	Y		
Evening (includes lights)	$ 100.00	$ 100.00		$ 100.00	Y		
Season Pass (PiN code for lights for 12 months)	$ 250.00	$ 250.00		$ 250.00	Y		
Netball Club Included in Annual Charge.							
Key Bonds at $25 per key (Refundable when returned at the end of fixtured season)							
Senior Football Club - (up to 3 sets G & F)	$ 160.00	$ 160.00	6. Community Activity	$ 160.00	N	6523	CEO
Junior Football Club - (up to 3 sets G & F)	$ 160.00	$ 160.00		$ 160.00	N		
Squash Club - (up to 6 sets G & S)	$ 320.00	$ 320.00		$ 320.00	N		
Hockey Club - (4 keys G only)	$ 120.00	$ 120.00		$ 120.00	N		
Netball Club - (2 keys G only)	$ 80.00	$ 80.00		$ 80.00	N		
Cricket Club - (2 keys G only)	$ 80.00	$ 80.00		$ 80.00	N		
No Additional Keys are supplied							

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Recreational Facilities - Annual Fees							
Cricket - November each year	Free	Free	6. Community Activity	Free	N	029B	CEO
Junior Cricket	Free	Free		Free	N		
Football (Complex, Oval & Change rooms) - March each year	Free	Free		Free	N		
Hockey (Complex & Oval) - March each year	Free	Free		Free	N		
Squash (Complex, Courts & Change rooms) March each year	Free	Free		Free	N		
Netball - March each year	Free	Free		Free	N		
Croquet Club (Hockey Oval)	Free	Free		Free	N		
Miscellaneous Planning Fees							
Permanent road closure application		$ 1,500.00	6. Community Activity	$ 1,500.00	Y	5942	Building Surveyor/PMRS
Information Research (Town Planner) per hour		$ 186.00		$ 186.00	Y		
Advertising (Newspaper)		At cost plus 15% Admin fee		At cost plus 15% Admin fee	Y		

* Any fees that are not listed above are as per WA Planning and Development Regulations 2009.

Shire of Kojunup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Building (as per Building Regulations 2012)							
Building Permits							
Minimum Fee (in all cases)	$ 110.00	$ 110.00	2.External Legislation	$ 121.00	N	8653	Building Surveyor/PMRS
Class 1 and 10 Buildings							
Uncertified Application	Value of works x	Value of works x		Value of works x 0.32%	N	8653	
Certified Application	Value of works x 0.19%	Value of Works x 0.19%		Value of Works x 0.09%	N		
Demolition	$ 110.00	$ 110.00		$ 121.00	N		
Class 2 to 9 Buildings							
Certified Application	Value of works x 0.09%	Value of Works x 0.19%	2. External Legislation	Value of Works x 0.09%	N	8653	Building Surveyor/PMRS
Demolition (per storey)	$ 110.00	$ 110.00		$ 121.00	N		
Application for Occupancy Permit	$ 110.00	$ 110.00		$ 121.00	N		
Application for Occupancy Permit (unauthorised work)	0.18% of	0.18% of		0.18% of Estimated	N		
Minor Amendment to Permits (including extensions)	$ 110.00	$ 110.00		$ 121.00	N		
Preliminary Plans - For the examination of, and report on	25% of the fee	25% of the Fee for Issue of a		25% of the Fee for Issue of a Licence	Y		
Application For Building Approval Certificate For Unauthorised Building Work (Not less than $95.00) (S. 51(3))	Value of works x 0.38%	Value of Works x 0.38%		Value of Works x 0.38%	N	8653	
Approval of battery operated smoke alarms	$ 179.40	$ 179.40		$ 197.00	N	8653	
Construction Training Levy							
Council acts as an agent for the Construction Training Fund and the fees are							
Based on 0.20% of the Value of Construction When the Value Exceeds $20,000	Based on 0.20% of the value				N	8653	
e.g. of the value of construction - $100,000 = fees $200.00		Based on 0.20% of the Value		Based on 0.20% of the Value	N		
Note: $8.25 . GST fee is retained by the Council					N		

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)			2. External Legislation				
Value $45,000 or Below:							
Building Permit	$ 61.65	$ 61.65		$ 61.65	N	011C	Building Surveyor/PMRS
Demolition Permit	$ 61.65	$ 61.65		$ 61.65	N		
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	$ 61.65	$ 61.65		$ 61.65	N		
Occupancy Permit or Building Approval Cert. Unauthorised Work	$ 123.30	$ 123.30		$ 123.30	N		
Note: $5.00 Inc. GST of this fee is retained by the Council							
Value Over $45,000:			2. External Legislation			011E	
Building Permit	0.137% of the value of the work	0.137% of the value of the work		0.137% of the Value of the Work	N		
Demolition Permit	0.137% of the value of the work	0.137% of the value of the work		0.137% of the Value of the Work	N		
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	$ 61.65	$ 61.65		$ 61.65	N		
Occupancy Permit or Building Approval Cert. Unauthorised Work	0.274% of the value of the work	0.274% of the value of the work		0.274% of the Value of the Work	N		
Note: $5.00 Inc. GST of this fee is retained by the Council					Y	8663	
Building Plan Search Fee	$ 25.00	$ 25.00	3. Copies of Information	$ 25.00	N	2873	
Private Swimming Pool Fencing Annual Fee - maximum annual rate, (Inspection done every 4 years)	$ 58.45	$ 58.45		$ 78.00	N		
New Pool Inspection				$ 200.00	N		
Request for Certificate of Design Compliance - Class 1 - 10 Building				0.13% of estimated value of construction but not less than $99.00	Y		Building Surveyor/PMRS
Request for Certificate of Design Compliance - Class 2-9 Buildings				0.11% estimated value of construction but not less than $99.00	Y		
Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met.				$ 98.00	Y		Building Surveyor/PMRS
Request for additional building service advice				$ 98.00	Y		

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Water Standpipe Charges							
- Per kilolitre (Potable)	$ 11.00	$ 11.00	5. Commercial Activity	$ 11.00	N	8003	MPS
- Per kilolitre (Non-Potable)	$ 4.50	$ 5.00		$ 5.00	N		
- Minimum charge	$ 20.00	$ 20.00		$ 20.00	N		
- Per kilolitre (Potable) Muradup	$ 5.50	$ 5.50		$ 5.50	N		
- Fob key	$ 40.00	$ 40.00		$ 40.00	Y		
Waybill books	$ 20.00	$ 20.00	7. Limited by other Legislation		Y	8003	PMRS
Tourist Railway							
Old Railway Goods Shed Museum - annual rent							
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6. Community Activity	Peppercorn Rent	Y	8402	CEO

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative		2026/2027				
	2024/2025	2025/2026	Policy	Fee/Charge	GST	G/L Account	Responsible Officer
<u>The Kodja Place Precinct</u>							
Kodja Place Entry Fees (Local Residents Free of Charge)							
Adult	donation	donation	5. Commercial Activity	Donation	Y	8205	DCEO
Senior or concession card	donation	donation	5. Commercial Activity	Donation	Y	8205	DCEO
Child and /or student (under 3 free)	donation	donation	5. Commercial Activity	Donation	Y	8205	DCEO
Family 2 adults + 2 or more children	donation	donation	5. Commercial Activity	Donation	Y	8205	DCEO
Visitor(s) accompanied by Kojonup Resident	N/A	N/A	5. Commercial Activity	N/A	Y	8205	DCEO
Groups over 10 (per person)	$ 10.00	$ 10.00	5. Commercial Activity	$ 10.00	Y	8205	DCEO
School Groups over 10 (per person)	$ 5.00	$ 5.00	5. Commercial Activity	$ 5.00	Y	8205	DCEO
School Groups over 10 (per person) with activity kits (additional charge)	$ 5.00	$ 5.00	5. Commercial Activity	$ 5.00	Y	8205	DCEO
Guided Tour - per person	$ 15.00	$ 15.00	5. Commercial Activity	$ 15.00	Y	8205	DCEO
Guided Tour - per family (4)	$ 30.00	$ 30.00	5. Commercial Activity	$ 30.00	Y	8205	DCEO
Additional Services							
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	$ 5.00	$ 5.00	External Legislation	$ 5.00	Y	8205	DCEO
After Hours and Public Holiday Fee - per hour							
Noongar Guide	$ 75.00	$ 75.00	5. Commercial Activity	$ 75.00		8205	DCEO
Kodja Place staff	$ 60.00	$ 60.00	5. Commercial Activity	$ 60.00		8205	DCEO
Kodja Place staff (public holiday)	$ 150.00	$ 150.00	5. Commercial Activity	$ 150.00		8205	DCEO
Room & Equipment Hire							
Glenys Russell Room Hire							
Community Groups:							
- Half Day	$ 65.00	$ 50.00	6. Community Activity	$ 50.00	Y	8203	DCEO
- Full Day	$ 120.00	$ 120.00	6. Community Activity	$ 120.00	Y	8203	DCEO
Glenys Russell Room Hire							
Private &/or Commercial:							
- Half Day	$ 65.00	$ 70.00	5. Commercial Activity	$ 70.00	Y	8203	DCEO
- Full Day	$ 120.00	$ 130.00	5. Commercial Activity	$ 130.00	Y	8203	DCEO
Business Hub							
Private &/or Commercial							
- Half Day	$ 60.00	$ 60.00	5. Commercial Activity	$ 60.00	Y	8203	DCEO
- Full Day	$ 120.00	$ 120.00	5. Commercial Activity	$ 120.00	Y	8203	DCEO

	Comparative 2024/2025	Comparative 2025/2026	Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Community Area							
Private &/or Commercial			5. Commercial Activity	POA	Y	8203	
Community Group				Discount negotiable	Y		
Additional Hire Services (Private &/or Commercial):							
- Projector - External Hire	$ 50.00	$ 50.00	5. Commercial Activity	$ 50.00	Y	8203	DCEO
- Screen - External Hire	$ 20.00	$ 20.00		$ 20.00	Y		
Mipro Amplifier only (includes radio microphone, microphone stand)	$ 75.00	$ 75.00		$ 75.00	Y		
Mipo Amplifier and Speaker (includes radio microphone and stand, 2 speaker stands	$ 100.00	$ 100.00		$ 100.00	Y		
Hire of Rose Maze or stage area (full day during business hours) / Court Yard	$ 220.00	$ 220.00		$ 220.00	Y		
Hire of Rose Maze or stage area - Bond (Full day hire and Events)	$ 220.00	$ 220.00		$ 220.00	N		
Set of table and 4 Chairs per day	$ 15.00	$ 10.00		$ 10.00	Y		
Crockery - excludes cups and saucers (per set per day) External to G.R. Room	$ 2.00	$ 2.00		$ 2.00	Y		
Crockery - cups and saucers (per set incl teaspoon per day) External to G.R. Room	$ 3.00	$ 3.00		$ 3.00	Y		
Cutlery (per setting per day) External to G.R. Room	$ 3.00	$ 3.00		$ 3.00	Y		
Breakages - charged at replacement cost.				At cost	Y		
Visitor Centre							
Operator (DL Brochure racking fee)	$ 85.00	$ 85.00	5. Commercial Activity	$ 85.00	Y	8223	DCEO
Operator (A4 Brochure racking fee)	$ 100.00	$ 100.00		$ 100.00	Y		
Commissions:							
- KAC Retail	15%	15%		15%	Y	8223	DCEO
- Retail	35%	35%		35%	Y		
Information Bay Advertising							
Artwork	At Cost	At Cost	5. Commercial Activity	At Cost	Y	8223	DCEO

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
RV Stay - Per Night		$ 5.00	6. Community Activity	$ 5.00	Y	8284	DCEO
Saleyard and Washdown Bay							
Washdown Bay - per minute	$ 2.00	$ 2.00	5. Commercial Activity	$ 2.00	Y	8013	MPS
Washdown Bay - minimum charge	$ 20.00	$ 20.00		$ 20.00	Y		
Fob Key		$ 40.00		$ 40.00	Y		
Vehicle Impound Fees							
Vehicle Impound Fees	$ 500.00	$ 500.00	5. Commercial Activity	$ 500.00	Y	2832	Ranger/PMRS
- Plus On charge of Cost to Remove Vehicle e.g. Towing Fees		At Cost		At Cost	Y		
- Storage of Abandoned Vehicles (per day)	$ 10.00	$ 15.00		$ 15.00	Y		

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Private Works / Plant Hire							
Plant Hire (per hour with operator - Normal Hours)							
Grader	$ 300.00	$ 300.00	5. Commercial Activity	$ 330.00	Y	9003	MWI
Skid Steer	$ 250.00	$ 250.00		$ 250.00	Y		
Loader	$ 300.00	$ 300.00		$ 300.00	Y		
Excavator	$ 350.00	$ 350.00		$ 385.00	Y		
Excavator Plus Pruning Attachment	$ 380.00	$ 380.00		$ 420.00	Y		
Mini Digger	$ 250.00	$ 250.00		$ 275.00	Y		
Prime Mover	$ 250.00	$ 250.00		$ 275.00	Y		
Prime Mover and Tanker (33,000ltrs)	$ 300.00	$ 300.00		$ 330.00	Y		
Prime Mover and Low Loader	$ 300.00	$ 300.00		$ 330.00	Y		
Prime Mover and Side tipping Trailer	$ 300.00	$ 300.00		$ 330.00	Y		
Light Truck up to 2T	$ 200.00	$ 200.00		$ 220.00	Y		
3T Tipper	$ 200.00	$ 200.00		$ 220.00	Y		
13T Tipper	$ 250.00	$ 250.00		$ 275.00	Y		
13T Tipper - including Plant Trailer	$ 300.00	$ 300.00		$ 330.00	Y		
13T Tipper - including Side Tipping Trailer	$ 300.00	$ 300.00		N/A	Y		
Tractor	$ 220.00	$ 220.00		$ 242.00	Y		
Tractor Plus Attachments	$ 220.00	$ 220.00		$ 242.00	Y		
Self Propelled Vibrating Roller	$ 250.00	$ 250.00		$ 275.00	Y		
Multi Tyred Roller	$ 250.00	$ 250.00		$ 275.00	Y		
Ride on Mower	$ 250.00	$ 250.00		$ 275.00	Y		
Small Tanker 10,000ltr - includes 13T Tipper	$ 250.00	$ 250.00		$ 275.00	Y		
Forklift	$ 200.00	$ 200.00		$ 220.00	Y		
Light Vehicles	$ 200.00	$ 200.00		$ 220.00	Y		

Note:
1. Where the Prime Mover and Low Loader are used to transport plant to a job and they remain on the site without being used only those hours
2. The Chief Executive Officer has delegated authority to negotiate on very large jobs. Refer Delegation.
3. Plant is available for "Dry Hire" under Policy 4.9 Private use of Council Plant and Equipment.
4. If Shire labour, including plant operators is required out of ordinary depot operating hours, then the appropriate overtime rate will be charged to the person or organisation requesting the private works.

Shire of Kojonup
LIST OF FEES & CHARGES

	Comparative 2024/2025	Comparative 2025/2026	2026/2027 Policy	2026/2027 Fee/Charge	GST	G/L Account	Responsible Officer
Small Equipment Hire 1 Day							
Turf Cutter	$ 50.00	$ 50.00	5. Commercial Activity	$ 55.00	Y	9003	MWI
High Volume Pump	$ 50.00	$ 50.00		$ 55.00	Y		
Mobile Compressor	$ 55.00	$ 55.00		$ 58.00	Y		
Chainsaw	$ 45.00	$ 45.00		$ 48.00	Y		
Whipper Snipper	$ 45.00	$ 45.00		$ 48.00	Y		
Wacker Packer	$ 45.00	$ 45.00		$ 48.00	Y		
Trailer	$ 35.00	$ 35.00		$ 38.00	Y		
Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)							
Labour Hire - Private Works	$ 140.00	$ 145.00	Activity	$ 150.00	Y	9003	MWI