# SHIRE OF KOJONUP

# ANNUAL BUDGET

# FOR THE YEAR ENDED 30 JUNE 2027

### LOCAL GOVERNMENT ACT 1995

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




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## 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.


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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| **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.


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## 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.


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


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## 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

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## 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.

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## 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% |

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## 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.

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## 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.

| | | | | |
|---|---|---|---|---|
| **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 |

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## 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.

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## 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

| | | | | |
|---|---|---|---|---|
| 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.

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## 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.

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## 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.


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## 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.

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## 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.

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## 8. RESERVE ACCOUNTS

### (a) Reserve Accounts - Movement

| | 2026/27 Budget | | | | 2025/26 Actual | | | | 2025/26 Budget | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
| | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **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:-<br>1. Bridal Creeper and tagasaste Eradication program.<br>2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer.<br>3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community<br>a) Myrtle Benn, Farrar and Quin Quin;<br>b) Showground's area; and<br>c) Blackwood Road arboretum<br>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. |

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## 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 |

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## 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 |

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## 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.

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## 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 |

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## 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**<br>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**<br>To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| **Law, order, public safety**<br>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**<br>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**<br>To provide services to disadvantaged persons, the elderly, children and youth. | Maintenance of pre-school facilities. |
| **Housing**<br>To provide and maintain staff and elderly residents housing. | Provision and maintenance of staff housing and independent living units. |
| **Community amenities**<br>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**<br>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**<br>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**<br>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**<br>To monitor and control council's overheads operating accounts. | Private works operation, plant repair and operation costs and engineering operation costs. |

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## 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.

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# SHIRE OF KOJONUP

# ANNUAL BUDGET

# FOR THE YEAR ENDED 30 JUNE 2027

## SCHEDULE OF FEES & CHARGES



**Shire of Kojonup**
**LIST OF FEES & CHARGES**

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

**Shire of Kojonup**
**LIST OF FEES & CHARGES**

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

**Shire of Kojonup**
**LIST OF FEES & CHARGES**

| | Comparative | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | $ 50.00 | N | | |
| 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 | 2. External Legislation | $ 20.00 | N | 2673 | Ranger |
| 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 | | $ 50.00 | N | | |
| 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 | 2. External Legislation | $ 30.00 | N | 2673 | Ranger |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | $ 42.50 | N | | |
| Registration - Lifetime | $ 100.00 | $ 100.00 | | $ 100.00 | N | | |
| Pensioner Concession Rate (50% discount of standard fee) | | | | | N | | |
| **Ranger Services Labour Hire (per hour)** | | | | | | | |
| Ranger Attendance (7am - 7pm) | | $ 90.00 | 6. Community Activity | $ 110.00 | Y | 2633 | |
| Ranger Attendance (7pm - 7am) | | $ 216.00 | | $ 216.00 | Y | | |
| Vehicle Usage per Kilometre | $ 0.85 | $ 0.85 | | $ 0.85 | Y | | |
| Application to Keep More than Prescribed Amount of Dogs | $ 120.00 | $ 120.00 | | $ 100.00 | Y | | |
| Application to Keep More than Prescribed Amount of Cats | $ 120.00 | $ 120.00 | | $ 100.00 | Y | | |
| Approval to Breed Dogs - 1 Year/per breeding | | $ 100.00 | | $ 100.00 | Y | 2673 | |
| Approval to Breed Cats - 1 Year/per breeding | | $ 100.00 | | $ 100.00 | Y | 2674 | |
| Annual inspection fee to keep approved dog pound establishment | | $ 200.00 | | $ 200.00 | Y | 2633 | |
| Annual inspection fee to keep approved cat pound establishment | | $ 150.00 | | $ 150.00 | Y | | |
| Dog kept in approved kennel establishment licensed under section 27 (Normal dog) | | $ 200.00 | | $ 200.00 | Y | | |
| Dog kept in approved kennel establishment licensed under section 27 (Working dog) | | $ 50.00 | | $ 50.00 | Y | | |
| Microchipping of Impounded Dog | $ 30.00 | $ 55.00 | | $ 50.00 | Y | | |
| Microchipping of Impounded Cat | $ 30.00 | $ 55.00 | | $ 50.00 | Y | | |
| Disposal of small animal carcasses | | $ 110.00 | | $ 110.00 | Y | 3283 | |
| Disposal of large animal carcasses | $ 150.00 | $ 150.00 | | $ 150.00 | Y | | |
| Cat Trap - Daily Hire | $ 5.00 | $ 5.00 | 6. Community Activity | $ 5.00 | Y | 2633 | |
| Cat Trap - Refundable Deposit | $ 50.00 | $ 50.00 | | $ 50.00 | N | | |
| Dog Trap - Daily Hire | $ 10.00 | $ 10.00 | | $ 10.00 | Y | | |
| Dog Trap - Refundable Deposit | $ 100.00 | $ 100.00 | | $ 100.00 | N | | |

**Shire of Kojonup**
**LIST OF FEES & CHARGES**

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

**Shire of Kojonup**
**LIST OF FEES & CHARGES**

| | Comparative | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | Fee/Charge | GST | G/L Account | Responsible Officer |
| **Nature Based Caravan Park** | | | | | | | |
| Minimum Fee | | | | $ 50.00 | | | |
| Camp / Short Stay | | | | $ 2.00 | | | |
| | | | | | | 3223 | EHO |
| **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** | | | | | | | |
| 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 | | 3223 | EHO |
| **Liquor Licensing Section 39 Certificates** | | | | | | | |
| Liquor Licensing (Section 39 Inspection Certificate) - no inspection | | | | $ 100.00 | | 3223 | EHO |
| Liquor Licensing (Section 39 Inspection Certificate) - inspections required | | | | $ 140.00 | | | |
| **Gaming Section 55 Certificates** | | | | | | | |
| Gaming Act Section 55 (1) Certification (1 year or one-off event) | | | | $ 45.00 | | 3223 | EHO |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | $ 145.00 | N | | |
| North Units - Rent per week (new tenants after 1 July 2015) | $ 180.00 | $ 185.00 | | $ 185.00 | N | 4083 | |
| South Units - Rent per week | $ 250.00 | $ 255.00 | 5. Commercial Activity | $ 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 | | Leased | N | | |
| 8b Newton Street | $ 235.00 | Leased | | Leased | N | | CEO |
| 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 | 5. Commercial Activity | $ 320.00 | N | 3703 | |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | |
| Niche Wall - Single | | | | $ 350.00 | N | | |
| Niche Wall - Double | | | | $ 500.00 | N | | |
| **Interment Fees** | | | | | | | |
| Adult Grave - 2.1m standard | $ 1,250.00 | $ 1,250.00 | | $ 1,300.00 | Y | | |
| Child Grave (under 12 years) | $ 900.00 | $ 900.00 | | $ 900.00 | Y | | |
| Stillborn Child Grave | $ 800.00 | $ 800.00 | 5. Commercial Activity | $ 800.00 | Y | | |
| Double Interment at the same time | | $ 1,500.00 | | $ 1,550.00 | Y | | |
| Interment of Ashes into burial plot or Niche wall | | $ 500.00 | | $ 500.00 | Y | | |
| Reopening Fees for Interment in Existing Grave | $ 2,000.00 | $ 2,000.00 | | $ 2,050.00 | Y | | |
| **Exhumation** | | | | | | | |
| Service Not Offered to public - Contact Metropolitan Cemeteries Board for Details | N/A | N/A | | N/A | Y | 6013 | Cemeteries Officer |
| If required by law | | At Cost | | At Cost | Y | | |
| **Additional Cemetery Charges** | | | | | | | |
| Interment Without Due Notice (2 days) | $ 800.00 | $ 800.00 | 5. Commercial Activity | $800.00 + Interment Fee | Y | | |
| Interment Not in Usual Working Hours | | | | | | | |
| - Tuesday to Friday before 7am and after 3pm | $ 500.00 | $ 500.00 | | $500.00 + Interment Fee | Y | | |
| - Saturdays, Sundays , Public Holidays and Mondays | $ 1,000.00 | $ 1,000.00 | | $1000.00 + Interment Fee | Y | | |
| **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 | | |
| Copy of Local Laws | $ 20.00 | $ 20.00 | | $ 20.00 | Y | | |
| Urn & Decanting of Ashes (if required) | $ 80.00 | $ 100.00 | | $ 100.00 | Y | | |
| Reservation of Burial Plot/Niche Wall | $ 120.00 | $ 125.00 | | $ 130.00 | Y | | |
| **Memorial Plaques** | | | 5. Commercial Activity | | | | |
| Administration Fees to arrange plaque | | | | $ 100.00 | Y | | |
| Note: Cost of Freight and the Plaque shall be paid by the purchaser | | | | | | | |

**Shire of Kojonup**
**LIST OF FEES & CHARGES**

| | Comparative | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | Fee/Charge | GST | G/L Account | Responsible Officer |
| **Town Planning Applications** | | | | | | | |
| **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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | |
| **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 | Town Planner/PMRS |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | $ 95.00 | N | | |
| Manager/Senior Planner (per hour) | $ 75.00 | $ 75.00 | | $ 75.00 | N | | |
| Planning Officer (per hour) | $ 45.00 | $ 45.00 | | $ 45.00 | N | | |
| Other Staff e.g. Environmental Health Officer (per hour) | $ 90.13 | $ 90.13 | 2. External Legislation | $ 90.13 | N | 3283 | |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | $ 3.00 | Y | | |
| Children (3 years old and above) | $ 2.00 | $ 2.00 | | $ 3.00 | Y | | |
| Children (0 to 3 years old) | Free | Free | | Free | Y | | |
| Spectators | Free | Free | | Free | Y | | |
| All School based (Education Department) activities as per above entry fees | As per Entry Fee or Season Pass | As per Entry Fee or Season Pass | | As per Entry Fee or Season Pass | Y | | |
| Punch Pass - 12x Entrees | | | | $ 40.00 | Y | | |
| **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 | | $ 75.00 | Y | | |
| Adult Single Season Pass | $ 85.00 | $ 85.00 | | $ 95.00 | Y | | |
| Family (2 Adults & 2 Children under 16 years) | $ 175.00 | $ 175.00 | | $ 185.00 | Y | | |
| If family has more than 4 members, then additional children shall be $10 per child | | | | | Y | | |
| **Other** | | | | | | | |
| Aquatic Education Class fee | $ 10.00 | $ 10.00 | 5. Commercial Activity | $ 12.00 | Y | 6296 | MPS |
| Aqua Aerobics - Season Member | $ 8.00 | POA | | POA | Y | 6294 | |
| Aqua Aerobics - Non Member | $ 10.00 | POA | | POA | Y | 6296 | |

**Shire of Kojonup**
**LIST OF FEES & CHARGES**

| | Comparative | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | Fee/Charge | GST | G/L Account | Responsible Officer |
| **Memorial and Lesser Hall** | | | | | | | |
| **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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | |
| - With liquor per booking | $ 400.00 | $ 600.00 | | $ 600.00 | N | | |
| Casual Hirers Insurance per booking | Free | Free | | Free | Y | | |
| Additional Cleaning Charge - per hour | $ 125.00 | $ 125.00 | | $ 125.00 | Y | | |
| **RSL Hall Hire** | | | | | | | |
| Day or Evening (or part thereof) | | | | | | | |
| - Private / Commercial | $ 250.00 | $ 250.00 | 5. Commercial Activity | $ 250.00 | Y | 6213 | |
| - Community Groups / Organisations | $ 100.00 | $ 100.00 | 6. Community Activity | $ 100.00 | Y | | |
| Day & Evening | | | | | | | |
| - Private / Commercial | $ 180.00 | $ 180.00 | 5. Commercial Activity | $ 180.00 | Y | | |
| - Community Groups / Organisations | $ 90.00 | $ 90.00 | 6. Community Activity | $ 90.00 | Y | | |
| RSL Hall - Specified Use per hour - Community Groups only | $ 35.00 | $ 35.00 | | $ 35.00 | Y | | |
| **RSL Hall - Additional Charges** | | | | | | | |
| - Standard Hire Bond (Refundable) | $ 300.00 | $ 300.00 | 6. Commercial Activity | $ 300.00 | N | | |
| - With Liquor per Booking Bond (Refundable) | $ 450.00 | $ 450.00 | | $ 450.00 | N | | |
| Additional Cleaning Charge - per hour | $ 125.00 | $ 125.00 | | $ 125.00 | Y | | |
| **CWA Building** | | | | | | | |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | $ 250.00 | Y | | |
| Table Hire per Day | $ 5.50 | $ 5.50 | | $ 5.50 | Y | | |
| Chair Hire per Day | $ 2.50 | $ 2.50 | | $ 2.50 | Y | | |
| Crockery - excludes cups and saucers (per set per day) | $ 1.20 | $ 1.20 | 5. Commercial & 6. Community Activity | $ 1.20 | Y | 6213 | CEO |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | CEO |
| 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 | | |
| **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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | Fee/Charge | GST | G/L Account | Responsible Officer |
| **Oval Hire** | | | | | | | CEO |
| Daily (6am- 5pm) | $ 80.00 | $ 80.00 | | $ 80.00 | Y | | |
| Night (5pm - 12pm) (including lights) | $ 150.00 | $ 150.00 | | $ 150.00 | Y | 6523 | |
| Per hour | $ 20.00 | $ 20.00 | 6. Community Activity | $ 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 | | $ 50.00 | Y | | |
| Full Day | $ 100.00 | $ 100.00 | | $ 100.00 | Y | | |
| Per hour | $ 20.00 | $ 20.00 | 6. Community Activity | $ 20.00 | Y | 6523 | CEO |
| 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 | | $ 160.00 | N | | |
| Junior Football Club - (up to 3 sets G & F) | $ 160.00 | $ 160.00 | | $ 160.00 | N | | |
| Squash Club - (up to 6 sets G & S) | $ 320.00 | $ 320.00 | | $ 320.00 | N | | |
| Hockey Club - (4 keys G only) | $ 120.00 | $ 120.00 | 6. Community Activity | $ 120.00 | N | 6523 | CEO |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 Kojonup**
**LIST OF FEES & CHARGES**

| | Comparative | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | $ 121.00 | N | 8653 | |
| **Class 1 and 10 Buildings** | | | | | | | Building Surveyor/PMRS |
| Uncertified Application | Value of works x 0.19% | Value of works x 0.19% | 2.External Legislation | 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% | | Value of Works x 0.09% | N | 8653 | |
| 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 | 2. External Legislation | $ 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 | Building Surveyor/PMRS |
| 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% | | | | N | | |
| e.g. of the value of construction - $100,000 = fees $200.00 | of the value | Based on 0.20% | | Based on 0.20% of the | N | 8653 | |
| **Note: $8.25 . GST fee is retained by the Council** | | of the Value | | Value | N | | |

**Shire of Kojonup**
**LIST OF FEES & CHARGES**

| | Comparative | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | Fee/Charge | GST | G/L Account | Responsible Officer |
| **Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)** | | | | | | | |
| **Value $45,000 or Below:** | | | 2. External Legislation | | | | |
| 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:** | | | | | | | |
| 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 | 011E | |
| 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 | 2. External Legislation | $ 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 |
| **The Kodja Place Precinct** | | | | | | | |
| **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 | | Donation | Y | | |
| Child and /or student (under 3 free) | donation | donation | | Donation | Y | | |
| Family 2 adults + 2 or more children | donation | donation | | Donation | Y | | |
| Visitor(s) accompanied by Kojonup Resident | N/A | N/A | | N/A | Y | | |
| Groups over 10 (per person) | $ 10.00 | $ 10.00 | | $ 10.00 | Y | | |
| School Groups over 10 (per person) | $ 5.00 | $ 5.00 | | $ 5.00 | Y | | |
| School Groups over 10 (per person) with activity kits (additional charge) | $ 5.00 | $ 5.00 | | $ 5.00 | Y | | |
| Guided Tour - per person | $ 15.00 | $ 15.00 | | $ 15.00 | Y | | |
| Guided Tour - per family (4) | $ 30.00 | $ 30.00 | | $ 30.00 | Y | | |
| **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 | |
| **After Hours and Public Holiday Fee - per hour** | | | | | | | |
| Noongar Guide | $ 75.00 | $ 75.00 | 5. Commercial Activity | $ 75.00 | | 8205 | |
| Kodja Place staff | $ 60.00 | $ 60.00 | | $ 60.00 | | | |
| Kodja Place staff (public holiday) | $ 150.00 | $ 150.00 | | $ 150.00 | | | |
| **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 | | $ 120.00 | Y | | |
| **Glenys Russell Room Hire** | | | | | | | |
| Private &/or Commercial: | | | | | | | |
| - Half Day | $ 65.00 | $ 70.00 | 5. Commercial Activity | $ 70.00 | Y | 8203 | |
| - Full Day | $ 120.00 | $ 130.00 | | $ 130.00 | Y | | |
| **Business Hub** | | | | | | | |
| Private &/or Commercial | | | | | | | |
| - Half Day | $ 60.00 | $ 60.00 | 5. Commercial Activity | $ 60.00 | Y | 8203 | |
| - Full Day | $ 120.00 | $ 120.00 | | $ 120.00 | Y | | |

**Shire of Kojonup**
**LIST OF FEES & CHARGES**

| | Comparative | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | $ 50.00 | Y | | |
| - Screen - External Hire | $ 20.00 | $ 20.00 | | $ 20.00 | Y | | |
| Mipro Amplifier only (includes radio microphone, microphone stand) | $ 75.00 | $ 75.00 | | $ 75.00 | Y | | |
| Mipo Amplifier and Speaker ( includes radio microphone and stand, 2 speaker stands | $ 100.00 | $ 100.00 | | $ 100.00 | Y | | |
| Hire of Rose Maze or stage area (full day during business hours) / Court Yard | $ 220.00 | $ 220.00 | 5. Commercial Activity | $ 220.00 | Y | 8203 | DCEO |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 | | $ 330.00 | Y | | |
| 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 | 5. Commercial Activity | $ 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 | 9003 | MWI |
| 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 | | 2026/2027 | | | | |
|---|---|---|---|---|---|---|---|
| | 2024/2025 | 2025/2026 | Policy | 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 |