

**SHIRE OF KOJONUP**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**



**SHIRE OF KOJONUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	5,149,958	4,886,239	4,892,541
Grants, subsidies and contributions		1,083,978	4,227,254	2,067,218
Fees and charges	13	1,039,188	1,565,467	1,460,385
Interest revenue	9(a)	90,040	156,794	82,500
Other revenue		1,075,481	1,003,604	960,271
		8,438,645	11,839,358	9,462,915
<b>Expenses</b>				
Employee costs		(4,266,839)	(5,743,647)	(5,227,726)
Materials and contracts		(3,144,823)	(2,972,133)	(3,597,906)
Utility charges		(356,674)	(449,209)	(378,064)
Depreciation	6	(4,637,570)	(4,737,053)	(4,497,915)
Finance costs	9(c)	(154,521)	(147,137)	(137,918)
Insurance		(480,131)	(469,172)	(501,145)
Other expenditure		(296,585)	(351,708)	(347,008)
		(13,337,143)	(14,870,059)	(14,687,682)
		(4,898,498)	(3,030,701)	(5,224,767)
Capital grants, subsidies and contributions		3,382,881	3,003,402	3,882,617
Profit on asset disposals	5	0	49,500	0
		3,382,881	3,052,902	3,882,617
<b>Net result for the period</b>		<b>(1,515,617)</b>	<b>22,201</b>	<b>(1,342,150)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,515,617)</b>	<b>22,201</b>	<b>(1,342,150)</b>

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

**SHIRE OF KOJONUP**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 5,399,958	\$ 4,859,213	\$ 4,892,541
Grants, subsidies and contributions		1,646,238	5,436,909	3,203,218
Fees and charges		1,039,188	1,565,467	1,460,385
Interest revenue		90,040	156,794	82,500
Goods and services tax received		32,587	(32,587)	250,000
Other revenue		1,075,481	1,003,604	960,271
		9,283,492	12,989,400	10,848,915
<b>Payments</b>				
Employee costs		(4,210,950)	(5,901,444)	(5,227,726)
Materials and contracts		(3,144,823)	(1,148,586)	(3,597,906)
Utility charges		(356,674)	(449,209)	(378,064)
Finance costs		(154,521)	(131,370)	(137,918)
Insurance paid		(480,131)	(469,172)	(501,145)
Goods and services tax paid		0	0	(250,000)
Other expenditure		(296,585)	(351,708)	(347,008)
		(8,643,684)	(8,451,489)	(10,439,767)
<b>Net cash provided by operating activities</b>	4	639,808	4,537,911	409,148
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of land held for resale	5(c)	0	(44,597)	(100,000)
Payments for purchase of property, plant & equipment	5(a)	(1,348,252)	(897,430)	(1,544,696)
Payments for construction of infrastructure	5(b)	(3,864,814)	(4,644,100)	(4,517,921)
Capital grants, subsidies and contributions		2,624,528	2,942,209	3,063,070
Proceeds from sale of property, plant and equipment	5(a)	135,000	49,500	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	(2,101)	0
<b>Net cash (used in) investing activities</b>		(2,453,538)	(2,596,519)	(3,099,547)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(508,766)	(447,189)	(447,119)
<b>Net cash (used in) financing activities</b>		(508,766)	(447,189)	(447,119)
<b>Net increase (decrease) in cash held</b>		(2,322,496)	1,494,203	(3,137,518)
Cash at beginning of year		7,513,476	6,019,273	6,309,060
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,190,980</b>	<b>7,513,476</b>	<b>3,171,542</b>

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

**SHIRE OF KOJONUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 5,016,889	\$ 4,791,915	\$ 4,784,885
Rates excluding general rates	2(a)	133,069	94,324	107,656
Grants, subsidies and contributions		1,083,978	4,227,254	2,067,218
Fees and charges	13	1,039,188	1,565,467	1,460,385
Interest revenue	9(a)	90,040	156,794	82,500
Other revenue		1,075,481	1,003,604	960,271
Profit on asset disposals	5	0	49,500	0
		<b>8,438,645</b>	<b>11,888,858</b>	<b>9,462,915</b>

**Expenditure from operating activities**

Employee costs		(4,266,839)	(5,743,647)	(5,227,726)
Materials and contracts		(3,144,823)	(2,972,133)	(3,597,906)
Utility charges		(356,674)	(449,209)	(378,064)
Depreciation	6	(4,637,570)	(4,737,053)	(4,497,915)
Finance costs	9(c)	(154,521)	(147,137)	(137,918)
Insurance		(480,131)	(469,172)	(501,145)
Other expenditure		(296,585)	(351,708)	(347,008)
		<b>(13,337,143)</b>	<b>(14,870,059)</b>	<b>(14,687,682)</b>

Non cash amounts excluded from operating activities

	3(c)	4,639,570	6,504,686	4,499,915
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**Amount attributable to operating activities**

		<b>(258,928)</b>	<b>3,523,485</b>	<b>(724,852)</b>
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**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		3,382,881	3,003,402	3,882,617
Proceeds from disposal of assets	5	135,000	49,500	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	(2,101)	0
		<b>3,517,881</b>	<b>3,050,801</b>	<b>3,882,617</b>

**Outflows from investing activities**

Payments for land held for resale	5(c)	0	(44,597)	(100,000)
Payments for property, plant and equipment	5(a)	(1,348,252)	(897,430)	(1,544,696)
Payments for construction of infrastructure	5(b)	(3,864,814)	(4,644,100)	(4,517,921)
		<b>(5,213,066)</b>	<b>(5,586,127)</b>	<b>(6,162,617)</b>

**Amount attributable to investing activities**

		<b>(1,695,185)</b>	<b>(2,535,326)</b>	<b>(2,280,000)</b>
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**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	8(a)	50,392	0	0
		<b>50,392</b>	<b>0</b>	<b>0</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(508,766)	(447,189)	(447,119)
Transfers to reserve accounts	8(a)	(207,347)	(1,836,802)	(37,569)
		<b>(716,113)</b>	<b>(2,283,991)</b>	<b>(484,688)</b>

**Amount attributable to financing activities**

		<b>(665,721)</b>	<b>(2,283,991)</b>	<b>(484,688)</b>
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**MOVEMENT IN SURPLUS OR DEFICIT**

<b>Surplus at the start of the financial year</b>	3	2,619,834	3,915,666	3,490,000
Amount attributable to operating activities		(258,928)	3,523,485	(724,852)
Amount attributable to investing activities		(1,695,185)	(2,535,326)	(2,280,000)
Amount attributable to financing activities		(665,721)	(2,283,991)	(484,688)
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>0</b>	<b>2,619,834</b>	<b>460</b>

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

**SHIRE OF KOJONUP  
FOR THE YEAR ENDED 30 JUNE 2025  
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## 1 BASIS OF PREPARATION

The annual budget 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 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. A separate statement of those monies appears at Note 10 to the annual budget.

### 2023/24 actual balances

Balances shown in this budget as 2023/24 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 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

### 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 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

### Judgements, estimates and assumptions

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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Gross rental value properties	Gross rental valuation	0.154515	564	7,604,361	1,174,988	400	1,175,388	1,127,269	1,114,579
Unimproved value properties	Unimproved valuation	0.005232	484	734,232,000	3,841,501	0	3,841,501	3,664,646	3,670,306
<b>Total general rates</b>			1,048	741,836,361	5,016,489	400	5,016,889	4,791,915	4,784,885
<b>(ii) Minimum payment</b>									
		Minimum \$							
Gross rental value properties	Gross rental valuation	873	70	112,178	61,110	0	61,110	59,001	59,001
Unimproved value properties	Unimproved valuation	873	80	6,602,300	69,840	0	69,840	46,536	46,536
<b>Total minimum payments</b>			150	6,714,478	130,950	0	130,950	105,537	105,537
<b>Total general rates and minimum payments</b>			1,198	748,550,839	5,147,439	400	5,147,839	4,897,452	4,890,422
<b>(iv) Ex-gratia rates</b>									
CBH					2,219	0	2,219	2,046	2,219
					5,149,658	400	5,150,058	4,899,498	4,892,641
Rates written-off					(100)	0	(100)	(13,259)	(100)
<b>Total rates</b>					5,149,558	400	5,149,958	4,886,239	4,892,541

The Shire did not raise specified area rates for the year ended 30th June 2025.

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 2024/25 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 rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**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)**

3/10/2024

**Option 2 (Two Instalments)**

3/10/2024

4/02/2025

**Option 3 (Four Instalments)**

3/10/2024

3/12/2024

4/02/2025

5/04/2025

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	6/10/2023	0	0.0%	11.0%
<b>Option two</b>				
First instalment	6/10/2023	0	0.0%	11.0%
Second instalment	4/02/2025	9	5.5%	11.0%
<b>Option three</b>				
First instalment	6/10/2023	0	0.0%	11.0%
Second instalment	3/12/2024	9	5.5%	11.0%
Third instalment	4/02/2025	9	5.5%	11.0%
Fourth instalment	5/04/2025	9	5.5%	11.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,000	4,293	3,500
Instalment plan interest earned	12,000	12,399	10,000
Unpaid rates and service charge interest earned	30,000	39,902	23,000
	46,000	56,594	36,500



**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2025.

**(d) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Rate	Waiver			\$ 100	\$ 13,259	\$ 100	Specific Council decision partial waiving of rates equivalent to minimum rate of two vacant lots.	Lot 2 and 3 Spring St, Kojonup - Community Medical Centre.
					100	13,259	100		

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Receivables  
 Contract assets  
 Inventories

**Less: current liabilities**

Trade and other payables  
 Capital grant/contribution liability  
 Long term borrowings  
 Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

**(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: Cash - reserve accounts  
 Less: Current assets not expected to be received at end of year  
 - Land held for resale  
 - Provision for doubtful debts  
 Add: Current liabilities not expected to be cleared at end of year  
 - Current portion of borrowings  
 - Springhaven bonds  
 - Accrued loan interest  
 - Current portion of employee benefit provisions

**Total adjustments to net current assets**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	5,190,980	7,513,476	3,171,542
	325,822	1,157,909	766,219
	0	12,760	0
	197,049	197,049	280,546
	5,713,851	8,881,194	4,218,307
	(4,260,321)	(4,204,432)	(2,884,752)
	0	(758,353)	0
7	(516,750)	(508,766)	(508,767)
	(830,164)	(830,164)	(786,159)
	(5,607,235)	(6,301,715)	(4,179,678)
	106,616	2,579,479	38,629
3(b)	(106,616)	40,355	(38,169)
	0	2,619,834	460
8	(4,997,694)	(4,840,739)	(3,037,229)
	(195,597)	(195,597)	(269,861)
	3,142	1,142	3,142
	516,750	508,766	508,767
	3,695,000	3,695,000	1,945,000
	41,620	41,620	25,851
	830,163	830,163	786,161
	(106,616)	40,355	(38,169)

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND 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) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals  
 Add: Depreciation  
 Movement in current contract liabilities associated with restricted cash  
 Movement in doubtful debts  
 Movement in accrued interest on loans  
 Movement in current employee provisions associated with restricted cash  
 Non-cash movements in non-current assets and liabilities:  
 - Employee provisions

**Non cash amounts excluded from operating activities**

<b>Note</b>	<b>2024/25 Budget 30 June 2025</b>	<b>2023/24 Actual 30 June 2024</b>	<b>2023/24 Budget 30 June 2024</b>
	\$	\$	\$
5	0	(49,500)	0
6	4,637,570	4,737,053	4,497,915
	0	1,750,000	0
	2,000	0	2,000
	0	15,768	0
	0	44,003	0
	0	7,362	0
	<b>4,639,570</b>	<b>6,504,686</b>	<b>4,499,915</b>

### 3. NET CURRENT ASSETS

#### (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 unconditional 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.

##### 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.

##### 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.

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.

##### 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.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. 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:

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Note	\$	\$	\$
Cash at bank and on hand	5,190,980	7,513,476	3,171,542
<b>Total cash and cash equivalents</b>	<b>5,190,980</b>	<b>7,513,476</b>	<b>3,171,542</b>
Held as			
- Unrestricted cash and cash equivalents	36,120	1,757,218	84,313
- Restricted cash and cash equivalents	5,154,860	5,756,258	3,087,229
3(a)	5,190,980	7,513,476	3,171,542
<b>Restrictions</b>			
The following classes of 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	5,154,860	5,756,258	3,087,229
	5,154,860	5,756,258	3,087,229
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	4,997,694	4,840,739	3,037,229
Unspent borrowings	157,166	157,166	50,000
Unspent capital grants, subsidies and contribution liabilities	0	758,353	0
8 7(c)	5,154,860	5,756,258	3,087,229
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(1,515,617)	22,201	(1,342,150)
Depreciation	4,637,570	4,737,053	4,497,915
(Profit)/loss on sale of asset	0	(49,500)	0
(Increase)/decrease in receivables	832,087	1,150,042	1,136,000
(Increase)/decrease in contract assets	12,760	0	0
(Increase)/decrease in inventories	0	14,426	0
Increase/(decrease) in payables	55,889	1,615,726	0
Increase/(decrease) in unspent capital grants	(758,353)	(61,193)	(819,547)
Increase/(decrease) in employee provisions	0	51,365	0
Capital grants, subsidies and contributions	(2,624,528)	(2,942,209)	(3,063,070)
<b>Net cash from operating activities</b>	<b>639,808</b>	<b>4,537,911</b>	<b>409,148</b>

**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 and bank overdrafts.

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.

SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>															
Land - freehold land	0	(80,000)	80,000	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	130,000	0	0	0	0	206,785	0	0	0	0	230,000	0	0	0	0
Buildings - specialised	475,762	0	0	0	0	540,675	0	0	0	0	944,696	0	0	0	0
Furniture and equipment	450,000	0	0	0	0	1,376	0	0	0	0	370,000	0	0	0	0
Plant and equipment	292,490	(55,000)	55,000	0	0	148,594	0	49,500	49,500	0	0	0	0	0	0
<b>Total</b>	<b>1,348,252</b>	<b>(135,000)</b>	<b>135,000</b>	<b>0</b>	<b>0</b>	<b>897,430</b>	<b>0</b>	<b>49,500</b>	<b>49,500</b>	<b>0</b>	<b>1,544,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	3,261,044	0	0	0	0	3,802,734	0	0	0	0	3,027,500	0	0	0	0
Infrastructure - footpaths	35,000	0	0	0	0	298,901	0	0	0	0	250,000	0	0	0	0
Infrastructure - parks and ovals	106,520	0	0	0	0	70,030	0	0	0	0	168,000	0	0	0	0
Other infrastructure	462,250	0	0	0	0	472,435	0	0	0	0	1,072,421	0	0	0	0
<b>Total</b>	<b>3,864,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,644,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,517,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Land held for resale</b>															
Development costs	0	0	0	0	0	44,597	0	0	0	0	100,000	0	0	0	0
	0	0	0	0	0	44,597	0	0	0	0	100,000	0	0	0	0
<b>Total</b>	<b>5,213,066</b>	<b>(135,000)</b>	<b>135,000</b>	<b>0</b>	<b>0</b>	<b>5,586,127</b>	<b>0</b>	<b>49,500</b>	<b>49,500</b>	<b>0</b>	<b>6,162,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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.

**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Tools
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure kerbing
Bridges
Other infrastructure

**By Program**

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings - non-specialised	207,815	212,273	213,264
Buildings - specialised	390,744	399,126	400,989
Furniture and equipment	33,808	34,533	19,534
Plant and equipment	485,643	496,061	371,897
Tools	780	797	824
Infrastructure - roads	2,330,932	2,380,935	2,312,800
Infrastructure - footpaths	57,558	58,792	57,110
Infrastructure - drainage	473,704	483,866	470,019
Infrastructure - parks and ovals	99,628	101,765	98,853
Infrastructure kerbing	188,993	193,047	187,523
Bridges	107,392	109,696	106,557
Other infrastructure	260,573	266,162	258,545
	<b>4,637,570</b>	<b>4,737,053</b>	<b>4,497,915</b>
Governance	124,362	114,000	89,000
Law, order, public safety	41,700	36,343	41,700
Health	17,875	16,835	20,065
Education and welfare	21,190	17,659	21,190
Housing	141,162	254,909	265,520
Community amenities	43,273	39,668	40,685
Recreation and culture	509,453	467,000	478,140
Transport	3,571,800	3,274,150	3,376,665
Economic services	148,655	136,263	146,850
Other property and services	18,100	380,226	18,100
	<b>4,637,570</b>	<b>4,737,053</b>	<b>4,497,915</b>

**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.

SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

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	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Interest Repayments	Principal 1 July 2023	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Interest Repayments
Sports Complex	134	WATC*	4.9%	180,685	\$ 0	\$ (18,921)	\$ 161,764	\$ (9,800)	\$ 198,705	\$ 0	\$ (18,020)	\$ 180,685	\$ (14,280)	\$ 198,705	\$ 0	\$ (18,020)	\$ 180,685	\$ (9,800)
Bagg St Unit	135	WATC*	3.1%	43,687	0	(10,428)	33,259	(1,262)	53,802	0	(10,115)	43,687	(1,567)	53,802	0	(10,115)	43,687	(1,575)
Sports Complex Wall	136	WATC*	2.0%	52,474	0	(10,083)	42,391	(1,192)	62,359	0	(9,885)	52,474	(1,175)	62,359	0	(9,885)	52,474	(1,192)
Medical Centre Donation	137	WATC*	1.7%	106,272	0	(8,850)	97,422	(1,800)	114,972	0	(8,700)	106,272	(1,902)	114,972	0	(8,700)	106,272	(1,952)
GROH Housing - GSHI	138	WATC*	1.4%	710,496	0	(114,210)	596,286	(9,821)	823,079	0	(112,583)	710,496	(10,907)	823,079	0	(112,583)	710,496	(11,449)
Aged Units - GSHI	139	WATC*	1.2%	10,244	0	(10,244)	0	(90)	20,369	0	(10,125)	10,244	(169)	20,369	0	(10,125)	10,244	(209)
Staff Housing - GSHI	140	WATC*	1.7%	736,315	0	(61,323)	674,992	(12,474)	796,591	0	(60,276)	736,315	(13,178)	796,591	0	(60,276)	736,315	(13,521)
Airstrip Lighting	141	WATC*	1.5%	116,421	0	(10,311)	106,110	(1,721)	126,578	0	(10,157)	116,421	(1,825)	126,578	0	(10,157)	116,421	(1,875)
Oval Lighting	142	WATC*	1.5%	182,335	0	(24,931)	157,404	(2,915)	206,908	0	(24,573)	182,335	(2,852)	206,908	0	(24,573)	182,335	(2,915)
Netball Courts & Roof	143	WATC*	2.9%	1,283,949	0	(55,342)	1,228,607	(38,108)	1,337,732	0	(53,783)	1,283,949	(37,607)	1,337,732	0	(53,783)	1,283,949	(38,108)
Staff Housing - GSHI	144	WATC*	1.9%	33,613	0	(10,996)	22,617	(578)	44,406	0	(10,793)	33,613	(715)	44,406	0	(10,793)	33,613	(780)
GROH Housing - GSHI	145	WATC*	1.9%	33,613	0	(10,996)	22,617	(578)	44,406	0	(10,793)	33,613	(715)	44,406	0	(10,793)	33,613	(780)
Harrison PI Toilets & Park	146	WATC*	3.9%	331,909	0	(36,078)	295,831	(12,652)	366,615	0	(34,706)	331,909	(13,939)	366,615	0	(34,706)	331,909	(14,025)
Land Development	147	WATC*	3.9%	320,357	0	(34,823)	285,534	(12,212)	353,855	0	(33,498)	320,357	(13,454)	353,855	0	(33,498)	320,357	(13,537)
Staff Housing Renovation	148	WATC*	4.5%	270,403	0	(15,731)	254,672	(11,960)	285,524	0	(15,121)	270,403	(6,295)	285,524	0	(15,049)	270,475	(12,643)
Communications Tower	150	WATC*	4.5%	383,960	0	(50,333)	333,627	(24,905)	400,000	0	(16,040)	383,960	(17,705)	400,000	0	(16,042)	383,958	(9,038)
Harrison PI Toilets & Park	149	WATC*	4.5%	191,979	0	(25,166)	166,813	(12,453)	200,000	0	(8,021)	191,979	(8,852)	200,000	0	(8,021)	191,979	(4,519)
				4,988,712	0	(508,766)	4,479,946	(154,521)	5,435,901	0	(447,189)	4,988,712	(147,137)	5,435,901	0	(447,119)	4,988,782	(137,918)

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

The self supporting loan(s) repayment will be fully reimbursed.



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

**(c) Unspent borrowings**

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2024/25 Budget	New loans unspent at 30 June 2025	Amount as at 30 June 2025
			\$	\$	\$	\$
Loan 150	Communications Tower	2,023	157,166	0	0	157,166
			157,166	0	0	157,166

**(d) Credit Facilities**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	4,479,946	4,988,712	4,988,782

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	290,394	34,634	0	325,028	247,421	42,973	0	290,394	245,886	30,908	0	276,794
(b) Plant reserve	263,841	2,387	0	266,228	251,346	12,495	0	263,841	252,079	2,611	0	254,690
(c) Springhaven lodge reserve	3,695,000	0	0	3,695,000	1,945,000	1,750,000	0	3,695,000	1,945,000	0	0	1,945,000
(d) Low income housing reserve	88,963	3,020	0	91,983	84,750	4,213	0	88,963	84,224	83	0	84,307
(e) Sporting facility reserve	66,819	2,270	0	69,089	63,655	3,164	0	66,819	63,260	63	0	63,323
(f) Landfill waste management reserve	85,302	2,897	0	88,199	81,262	4,040	0	85,302	80,758	80	0	80,838
(g) Kodja place tourist precinct reserve	18	0	(18)	0	17	1	0	18	17	0	0	17
(h) Trails network construction reserve	2	0	(2)	0	2	0	0	2	2	0	0	2
(i) Sporting complex building upgrade & renewal reserve	1,193	41	(1,234)	0	1,136	57	0	1,193	1,129	0	0	1,129
(j) Community grants reserve	10,386	355	0	10,741	9,894	492	0	10,386	9,832	10	0	9,842
(k) Independent living units reserve	168,552	5,725	0	174,277	160,569	7,983	0	168,552	159,573	158	0	159,731
(l) Natural resource management reserve	103,826	3,525	0	107,351	98,909	4,917	0	103,826	98,295	97	0	98,392
(m) Kodja place building upgrade & renewal reserve	18,769	655	0	19,424	17,880	889	0	18,769	17,769	18	0	17,787
(n) Swimming pool reserve	43,126	1,464	(44,590)	0	41,083	2,043	0	43,126	40,829	40	0	40,869
(o) Netball court resurface reserve	4,548	0	(4,548)	0	1,013	3,535	0	4,548	1,007	3,501	0	4,508
(p) Asset Acquisition and Replacement Reserve	0	100,000	0	100,000	0	0	0	0	0	0	0	0
(q) Sports Complex Building, Plant & Equipment Upgrade and Renewal Reserve	0	50,374	0	50,374	0	0	0	0	0	0	0	0
	4,840,739	207,347	(50,392)	4,997,694	3,003,937	1,836,802	0	4,840,739	2,999,660	37,569	0	3,037,229

**(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
(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) Springhaven lodge reserve	30/06/2025	To cash back refundable bonds paid by residents of the facility.
(d) 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.
(e) Sporting facility reserve	Ongoing	To fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
(f) 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.
(g) Kodja place tourist precinct reserve	30/06/2025	To be used for funding projects after considering advice from 'Storyplace/Gallery Work Group'.
(h) Trails network construction reserve	Ongoing	To be used to construct recreational trails within the Shire of Kojonup in accordance with the Great Southern Master Trails Plan and the Shire of Kojonup Trails Plan.
(i) Sporting complex building upgrade & renewal reserve	Ongoing	To be used for major upgrade and renewal of the Sporting Complex Building.
(j) 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.
(k) Independent living units reserve	Ongoing	To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
(l) Natural resource management reserve	Ongoing	For the Shire of Kojonup to progress the following projects:- 1. Bridal Creeper and tagasaste Eradication program. 2. Mangrove water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer. 3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as: a) Myrtle Benn, Farrar and Quin Quin; b) Showground's area; and c) Blackwood Road arboretum to improve bio-diversity, fauna habitat and natural resource management outcomes.
(m) Kodja place building upgrade & renewal reserve	Ongoing	To be used for building upgrades and renewals to Kodja Place.
(n) Swimming pool reserve	Ongoing	To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
(o) Netball court resurface reserve	Ongoing	To be used for the future replacement of the netball court playing surfaces.
(p) Asset Acquisition and Replacement Reserve	Ongoing	To be used to fund the acquisition, replacement, renewal and upgrade of the Council assets.
(q) Sports Complex Building, Plant & Equipment Upgrade and Renewal Reserve	Ongoing	To be used to fund the replacement, renewal and upgrade of the sports complex building and associated plant and equipment.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. OTHER INFORMATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments	48,040	104,493	49,500
Other interest revenue	42,000	52,301	33,000
	90,040	156,794	82,500
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	48,500	46,409	41,000
	48,500	46,409	41,000
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	154,521	147,137	137,918
	154,521	147,137	137,918
<b>(d) Write offs</b>			
General rate	100	13,259	100
	100	13,259	100

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	30,400	15,200	0
Meeting attendance fees	22,256	13,845	21,400
Annual allowance for ICT expenses	3,000	750	0
	55,656	29,795	21,400
<b>Elected member 2</b>			
Deputy President's allowance	7,600	5,700	7,600
Meeting attendance fees	11,128	12,582	12,228
Annual allowance for ICT expenses	3,000	3,000	0
Travel and accommodation expenses	170	174	0
	21,898	21,456	19,828
<b>Elected member 3</b>			
President's allowance	0	7,600	30,400
Meeting attendance fees	11,128	15,728	12,228
Annual allowance for ICT expenses	3,000	3,000	0
Travel and accommodation expenses	30	22	0
	14,158	26,350	42,628
<b>Elected member 4</b>			
Deputy President's allowance	0	3,676	0
Meeting attendance fees	11,128	14,787	12,228
Annual allowance for ICT expenses	3,000	3,750	0
Travel and accommodation expenses	280	272	700
	14,408	22,485	12,928
<b>Elected member 5</b>			
Meeting attendance fees	11,128	12,582	12,229
Annual allowance for ICT expenses	3,000	3,000	0
	14,128	15,582	12,229
<b>Elected member 6</b>			
Meeting attendance fees	11,128	8,684	12,229
Annual allowance for ICT expenses	3,000	2,071	0
Travel and accommodation expenses	220	219	0
	14,348	10,974	12,229
<b>Elected member 7</b>			
Meeting attendance fees	11,128	8,684	12,229
Annual allowance for ICT expenses	3,000	2,071	0
	14,128	10,755	12,229
<b>Elected member 8</b>			
Meeting attendance fees	11,128	3,146	12,229
Annual allowance for ICT expenses	0	750	0
	11,128	3,896	12,229
<b>Elected member 9</b>			
Meeting attendance fees	0	6,291	0
Annual allowance for ICT expenses	0	1,500	0
	0	7,791	0
<b>Elected member 10</b>			
Meeting attendance fees	0	3,863	0
Annual allowance for ICT expenses	0	921	0
Travel and accommodation expenses	0	70	0
	0	4,854	0
<b>Total Elected Member Remuneration</b>	159,852	153,938	145,700
President's allowance	30,400	22,800	0
Deputy President's allowance	7,600	9,376	7,600
Meeting attendance fees	100,152	100,192	107,000
Annual allowance for ICT expenses	21,000	20,813	0
Travel and accommodation expenses	700	757	700
	159,852	153,938	115,300

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**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 / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**

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

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

11. REVENUE AND EXPENDITURE

(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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	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	Adopted by council annually	When taxable event occurs	Not applicable	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	Adopted by council annually	When taxable event occurs	Not applicable	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	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	Cash received	On receipt of funds	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	Adopted by Council annually or Set by State legislation or limited by legislation to the cost of provision	Applied fully based on timing of provision/entry, or based on timing of issue of the associated rights	Not applicable	Output method based on provision of service or completion of works, or on payment and issue of the licence, registration or approval
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims and reimbursable expenses	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed or when expense is incurred

**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of council and the administrative support available to the council for the provision of governance for the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**Health**

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**Education and welfare**

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of pre-school facilities.

**Housing**

To provide and maintain staff and elderly residents housing.

Provision and maintenance of staff housing and Springhaven Lodge.

**Community amenities**

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**Recreation and culture**

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of public halls, civic centres, swimming pool, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**Transport**

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.

**Economic services**

To help promote the shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of The Kodja Place. Provision of rural services including weed control, vermin control and standpipes, building control.

**Other property and services**

To monitor and control council's overheads operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**13. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	20	60	20
General purpose funding	8,000	8,966	7,000
Law, order, public safety	24,400	33,935	30,450
Health	1,400	3,258	3,600
Education and welfare	2,496	2,502	2,750
Housing	525,824	982,699	943,920
Community amenities	302,134	309,796	293,945
Recreation and culture	36,640	31,545	34,200
Transport	0	0	0
Economic services	127,790	139,748	134,500
Other property and services	10,484	52,958	10,000
	<b>1,039,188</b>	<b>1,565,467</b>	<b>1,460,385</b>

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



Shire of Kojonup							
LIST OF FEES & CHARGES							
<b>CONTENTS</b>							
<a href="#">Introduction</a>				<a href="#">Hall - Memorial and Lesser</a>			1
<a href="#">Rates</a>				<a href="#">Hall - RSL</a>			2
<a href="#">Freedom of Information</a>				<a href="#">Hall - Equipment</a>			3
<a href="#">Motor Vehicle Licensing</a>				<a href="#">Community Bus</a>			3
<a href="#">Other Administration</a>				<a href="#">YMCA Bus</a>			3
<a href="#">Animal Control</a>				<a href="#">Old School Buildings</a>			4
<a href="#">Health Services</a>				<a href="#">Sporting Complex</a>			4
<a href="#">Springhaven Lodge</a>				<a href="#">Building Control</a>			7
<a href="#">Independent Living Units</a>				<a href="#">Water Standpipes</a>			9
<a href="#">Housing</a>				<a href="#">Waybill Books</a>			9
<a href="#">Cemeteries</a>				<a href="#">Tourist Railway</a>			9
<a href="#">Sanitation</a>				<a href="#">The Kodja Place Precinct</a>			9
<a href="#">Town Planning</a>				<a href="#">Saleyards &amp; Truck Wash Down Bay</a>			12
<a href="#">Kevin O'Halloran Memorial Swimming Pool</a>				<a href="#">Private Works / Plant Hire</a>			13
<b>Introduction</b>							
The Shire of Kojonup has seven (7) methods of setting its fees and charges, as follows:							
1. Set by Legislation (Internal) - e.g. Local Law							
2. Set by Legislation (External) - e.g. State Law							
3. Upper Limit Cost (s6.17(3)(a) of the Act) - Copies of Information (s.5.96 of the Act)							
4. Upper Limit Cost (s6.17(3)(b) of the Act) - Approvals (s.6.16(d) of the Act)							
5. General - Commercial Activity e.g. Leisure Centre							
6. General - Community Activity e.g. Hall Hire							
7. Other - Limited by Other Legislation - e.g. National Competition Policy							
The method of setting each particular fee or charge is shown in the "Policy" column in this list.							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Rates</b>							
Property Listing - Electronic	\$ 45.00	\$ 55.00	3	\$ 55.00	N	1283	GRO
Ownership Details	\$ 30.00	\$ 50.00	3	\$ 50.00	N		
Property Settlement/Account Enquiry							
- Standard	\$ 60.00	\$ 65.00	3	\$ 65.00	N		
- Detailed	\$ 100.00	\$ 110.00	3	\$ 110.00	N		
Special Payment Arrangement (Rates)							
Administration Fee per Instalment (2nd,3rd & 4th)	\$ 9.00	\$ 9.00	7	\$ 9.00	N	1073	
Interest Charge - Late Payment	7%	7%	7	7%	N	1043	
Interest Charge - Instalments	5.5%	5.5%	7	5.5%	N	1063	
<b>Freedom of Information Fees</b>							
Application Fee	\$ 30.00	\$ 30.00	2. External Legislation	\$ 30.00	N	2053	RO
Research Fee & Supervision of Document Viewing - per hr (25% concession on Financially Disadvantaged People)	\$ 30.00	\$ 30.00		\$ 30.00	N		
Photocopying	0.20	0.20		\$ 0.20	Y		
Postage - Standard Envelope	At cost	At Cost		At Cost	N		
<b>Motor Vehicle Licensing</b>							
Special Kojonup (KO) Number Plates	\$ -	\$ -	5. Commercial	\$ -	N		MFCs
- Plus Licence Plate Charges as set by the Dept of Transport - as at 1 July 2014	\$ 200.00	\$ 275.00	7	\$ 275.00			
<b>Other Administration</b>							
Single or Double Sided							MFCs
- A4	\$ 0.40	\$ 0.60	5. Commercial	\$ 0.60	Y	2143	
- A3	\$ 0.80	\$ 1.00		\$ 1.00	Y		
- A4 Coloured Paper	\$ 0.50	\$ 1.00		\$ 1.00	Y		
Electoral Rolls	\$ 35.00	\$ 50.00		\$ 50.00	Y	2053	

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
Council Agendas and Minutes (free on web or via email) - per meeting	\$ 10.00	\$ 20.00	3	\$ 20.00	Y	2053	GRO
Council Agendas and Minutes (free on web or via email) - Annual Subscription	\$130.00	\$150.00	3	\$ 150.00	Y		
Hire of Reception Lounge (in accordance with Policy 3.5)							
- Per Day	N/A	N/A	6. Community	N/A	Y		
- Half Day	N/A	N/A		N/A	Y		
<b><u>Animal Control</u></b>							
<b>Pound Fees - Weekdays</b>							
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			
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			
Sustenance Fee (per day or part thereof)	\$ 20.00	\$ 20.00		\$ 20.00	Y		
Dog Trap - Daily Hire	\$ 10.00	\$ 10.00		\$ 10.00	Y		
Dog Trap - Refundable Deposit	\$ 100.00	\$ 100.00		\$ 100.00	Y		
Disposal of large animal carcasses	\$ 150.00	\$ 150.00		\$ 150.00			
<b>Pound Fees - Weekends/After Hours</b>							
Seizure of a dog or cat without Impounding	\$ 130.00	\$ 130.00	6. Community	\$ 130.00	N		
Seizure of a compliant dog or cat without Impounding	\$ 65.00	\$ 65.00	\$ 65.00				
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				
<b>Dog Registrations - Statutory Fees - as set and amended by Dog Regulations 1976</b>							
All registrations expire 31st October						2673	
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		
<b>1 Year Registration - Sterilised</b>							
Dog or Bitch	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N		
Working Dog or Bitch	\$ 5.00	\$ 5.00		\$ 5.00	N		
Pensioner Concessional Rate	\$ 10.00	\$ 10.00		\$ 10.00	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>1 Year Registration - Unsterilised</b>							
Dog or Bitch	\$ 50.00	\$ 50.00	2. External Legislation	\$ 50.00	N	2673	Ranger
Working Dog or Bitch	\$ 12.50	\$ 12.50		\$ 12.50	N		
Pensioner Concessional Rate	\$ 25.00	\$ 25.00		\$ 25.00	N		
<b>3 Year Registration - Sterilised</b>							
Dog or Bitch	\$ 42.50	\$ 42.50	2. External Legislation	\$ 42.50	N		
Working Dog or Bitch	\$ 10.60	\$ 10.60		\$ 10.60	N		
Pensioner Concessional Rate	\$ 21.25	\$ 21.25		\$ 21.25	N		
<b>3 Year Registration - Unsterilised</b>							
Dog or Bitch	\$ 120.00	\$ 120.00	2. External Legislation	\$ 120.00	N		
Working Dog or Bitch	\$ 30.00	\$ 30.00		\$ 30.00	N		
Pensioner Concessional Rate	\$ 60.00	\$ 60.00		\$ 60.00	N		
<b>Lifetime Registration - Sterilised</b>							
Dog or Bitch	\$ 100.00	\$ 100.00	2. External Legislation	\$ 100.00	N		
Working Dog or Bitch	\$ 25.00	\$ 25.00		\$ 25.00	N		
Pensioner Concessional Rate	\$ 50.00	\$ 50.00		\$ 50.00	N		
<b>Lifetime Registration - Unsterilised</b>							
Dog or Bitch	\$ 250.00	\$ 250.00	2. External Legislation	\$ 250.00	N		
Working Dog or Bitch	\$ 62.50	\$ 62.50		\$ 62.50	N		
Pensioner Concessional Rate	\$ 125.00	\$ 125.00		\$ 125.00	N		
<b>Refunds if Sterilised:</b>							
Paid in accordance with the Dog Regulations 2009 depending on time of sterilisation (refer Circular 5/2017)							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Cat Registrations - Statutory Fees - as set and amended by the Cat Act</b>							
All registrations expire 31st October						2674	
Cats Registered after 31st May for one year - 50% of appropriate fee							
Registration - 1 Year	\$ 20.00	\$ 20.00		\$ 20.00	N		
Registration - 3 Years	\$ 42.50	\$ 42.50	2. External Legislation	\$ 42.50			
Registration - Lifetime	\$ 100.00	\$ 100.00		\$ 100.00			
Cat Trap - Daily Hire	\$ 5.00	\$ 5.00		\$ 5.00	Y		
Cat Trap - Refundable Deposit	\$ 50.00	\$ 50.00	6. Community	\$ 50.00	N		
							Ranger
<b>Ranger Services Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)</b>							
Ranger - Excluding Vehicle	\$ 80.00	\$ 125.00	5. Commercial	\$ 125.00	Y	2633	
Vehicle Usage per Kilometre	\$ 0.78	\$ 0.85		\$ 0.85		A/C	
Application to Keep More than Prescribed Amount of Dogs	\$ 100.00	\$ 120.00		\$ 120.00		2673	
Application to Keep More than Prescribed Amount of Cats	\$ 100.00	\$ 120.00		\$ 120.00		2674	
Microchipping of Impounded Dog		\$ 30.00		\$ 30.00		2673	
Microchipping of Impounded Cat		\$ 30.00		\$ 30.00		2674	
Rangering Labour Resource Sharing with Other Local Governments (per hour)	\$ 90.13	\$ 100.00		\$ 100.00		3283	
Vehicle Fuel Usage for Resource Sharing per kilometre		\$ 0.85		\$ 0.85			
<b>Fire Maps</b>	\$ 20.00	\$ 20.00	6. Community	\$ 20.00	Y	2383	CESM
<b>Health Services</b>							
<b>Environmental Health Officer</b>							
Food Premises application						3223	
Food Premises inspection and licence renewal - High Risk	\$ 300.00	\$ 300.00		\$ 300.00			
Food Premises inspection and licence renewal - Medium Risk	\$ 200.00	\$ 200.00	5. Commercial	\$ 200.00			PMRS/EHO
Food Premises inspection and licence renewal - Low Risk	\$ 100.00	\$ 100.00		\$ 100.00			
Resource Sharing with Other Local Governments (per hour)	\$ 90.13	\$ 100.00		\$ 100.00		3283	
Vehicle Usage per kilometre	\$ 0.78	\$ 0.85		\$ 0.85			
Public Septic Inspections		\$ 150.00		\$ 150.00			
<b>Trading in Public Places</b>							
Application and Licence	\$ 550.00	\$ 550.00		\$ 550.00	N	3223	
Annual Renewal Fee	\$ 550.00	\$ 550.00	1. Local Law	\$ 550.00	N		
Temporary Fee (1 month)	\$ 100.00	\$ 100.00		\$ 100.00	N		
<b>Concessions</b>							

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

2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
- Half Year Licences	50% of Annual Fees	50% of Annual Fees	1. Local Law	50% of Annual Fees			PMRS/EHO
- Kojonup Community Organisations	Exempt from Fees	Exempt from Fees		Exempt from Fees			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Public Buildings - Health (Public Buildings) Regulations 1992</b>							
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		PMRS/EHO
<b>Preventative Services - Inspections / Administration - in accordance with Health (Offensive Trades Fees) Regulations 1976</b>							
Slaughterhouses	\$ 298.00	\$ 298.00	2. External Legislation	\$ 298.00	N		
Piggeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Artificial Manure Depots	\$ 211.00	\$ 211.00		\$ 211.00	N		
Bone Mills	\$ 171.00	\$ 171.00		\$ 171.00	N		
Places for Storing, Drying or Preserving Bones	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fat Melting, fat extracting or tallow melting establishments:							
- Butcher Shops and similar	\$ 171.00	\$ 171.00	2. External Legislation	\$ 171.00	N		
- Larger Establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Blood Drying	\$ 171.00	\$ 171.00		\$ 171.00	N		
Gut Scraping, preparation of sausage skins	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fellmongeries	\$ 171.00	\$ 171.00		\$ 171.00	N		
Manure Works	\$ 211.00	\$ 211.00		\$ 211.00	N		
Fish curing establishments	\$ 211.00	\$ 211.00		\$ 211.00	N		
Laundries & Dry-cleaning Establishments	\$ 147.00	\$ 147.00		\$ 147.00	N		
Bone Merchant Premises	\$ 171.00	\$ 171.00		\$ 171.00	N		
Flock factories	\$ 171.00	\$ 171.00		\$ 171.00	N		
Knackeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Processing establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Farming	\$ 298.00	\$ 298.00		\$ 298.00	N		
Rabbit Farms	\$ 298.00	\$ 298.00		\$ 298.00	N		
Fish Processing establishments in which whole fish are cleaned and prepared	\$ 298.00	\$ 298.00		\$ 298.00	N		
Shellfish and crustacean processing establishments	\$ 298.00	\$ 298.00	\$ 298.00	N			
Any other offensive trade not specified	\$ 298.00	\$ 298.00	\$ 298.00	N			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Caravan Park or Camping Grounds (schedule 3 of Regulations)</b>							
1. Grant or renew licence (pa) minimum or \$6/Bay & \$3/campsite whichever is greater	\$ 200.00	\$ 200.00	2. External Legislation	\$ 200.00	N	3223	PMRS/EHO
2. Additional Fee for renewal after expiry	\$ 20.00	\$ 20.00		\$ 20.00	N		
3. Temporary Licence (Charge as 1 above with a minimum of...)	\$ 100.00	\$ 100.00		\$ 100.00	N		
4. Transfer of Licence	\$ 100.00	\$ 100.00		\$ 100.00	N		
<b>Care of Families and Children</b>							
Kojonup Child Care Centre - Lot 38 Elverd Street (Annual Rent)	lease	Lease	6	Lease		3463	MPS
<b>Low Income Housing (Jean Sullivan Units)</b>	As per Homeswest Rates	As per Homeswest Rates	6	As per Homeswest Rates		4203	
<b>Springhaven Lodge</b>							
In accordance with Commonwealth Government Legislation as reviewed biannually March & September - aligned with rental & subsidy adjustments							
<b>Visitors Meals - Lodge</b>							
Breakfast	Free	Free	6	Free	Y	4143	CEO
Lunch	\$ 10.00	\$ 15.00		\$ 15.00	Y		
Dinner	\$ 10.00	\$ 15.00		\$ 15.00	Y		
Staff Meals	\$ 10.00	\$ 15.00		\$ 15.00	Y		
Personal Care Subsidy	set by Legislation	Set by Legislation		Set by Legislation		4013	CEO
Weekly Rental	set by Legislation	Set by Legislation		Set by Legislation		4003	
Accommodation Bond	\$ 300,000	\$ 300,000	6	\$ 300,000			CEO
Hire of Treatment Room (per day or part thereof)	n/a	N/A		N/A	Y		
Transport to Medical Appointments - Albany	\$ 500.00	\$ 500.00		\$ 500.00			
Transport to Medical Appointments - Katanning	\$ 200.00	\$ 200.00		\$ 200.00			
Individual Transport to shops -local	\$ 50.00	\$ 50.00		\$ 50.00			
Low care residents - cost of incontinence items -	Cost recovery	Cost Recovery		Cost Recovery			



Shire of Kojonup								
LIST OF FEES & CHARGES								
2024/2025								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2022/2023	2023/2024						
<b><u>Independent Living Units (Loton Close)</u></b>								
4 Weekly Maintenance - Units	n/a	n/a			Y			
North Units - Rent per week (existing tenants as at 1 July 2015)	\$ 140.00	\$ 140.00	5. Commercial	\$ 140.00	N	4083	CEO	
North Units - Rent per week (new tenants after 1 July 2015)	\$ 180.00	\$ 180.00		\$ 180.00	N			
South Units - Rent per week	\$ 250.00	\$ 250.00		\$ 250.00	N			
Soldier Rd Units - Rent per week	\$ 250.00	\$ 250.00		\$ 250.00				
Bond	(4 weeks rental)	(4 weeks rental)		(4 weeks rental)	N	011F		
<b><u>Housing Rental - Per Week</u></b>								
Excludes negotiated employment packages (Bond of 4 weeks rent)			5.80%					
8a Newton Street	\$ 220.00	\$ 235.00	5. Commercial	\$ 235.00	N	3703		CEO
8b Newton Street	\$ 220.00	\$ 235.00		\$ 235.00	N			
8c Newton Street	\$ 250.00	\$ 265.00		\$ 265.00				
12a Elverd Street	\$ 250.00	\$ 265.00		\$ 265.00				
12b Elverd Street	\$ 310.00	\$ 325.00		\$ 325.00				
Lot 8 Soldier Road	\$ 310.00	\$ 325.00		\$ 325.00	N			
26 Katanning Road	\$ 360.00	\$ 375.00		\$ 375.00				
30 Katanning Road	\$ 300.00	\$ 315.00		\$ 315.00	N			
34 Katanning Road	Lease/Hire	\$ 315.00		\$ 315.00	Y			
39 Vanzuilecom Street	\$ 315.00	Leased		Leased	N			
1a Bagg Street (per week) 1 Bedroom unit	\$ 125.00	\$ 350.00		\$ 350.00	N			
1b Bagg Street (per week) 2 Bedroom unit		\$ 450.00		\$ 450.00				
1a Bagg Street (per night) 1 Bedroom unit		\$ 100.00		\$ 100.00	N			
1b Bagg Street (per night) 2 Bedroom unit	\$ 40.00	\$ 125.00		\$ 125.00	Y			
15 Loton Close	\$ 375.00	\$ 385.00		\$ 385.00				

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Cemeteries</b>							
<b>Right of Burial</b>							
Form of Grant of Right of Burial/Internment			5. Commercial			6013	SLO
Land 2.4m x 1.2m where directed by Trustees	\$ 550.00	\$ 570.00		\$ 570.00	Y		
Reservation of Plot	\$ 100.00	\$ 120.00		\$ 120.00	Y		
<b>Internment Fees</b>							
Adult Grave	\$ 1,100.00	\$ 1,250.00	5. Commercial	\$ 1,250.00	Y	6013	SLO
Child Grave (under 12 years)	\$ 900.00	\$ 900.00		\$ 900.00	Y		
Grave to be Sunk Deeper than 1.8m (max 2.4m)							
- Machine Dug per Additional 300mm or part Thereof (Min \$50)	\$ 500.00	\$ 500.00		\$ 500.00	Y		
Stillborn Child Grave	\$ 800.00	\$ 800.00		\$ 800.00	Y		
Reopening Fees for Internment in Existing Grave	\$ 1,800.00	\$ 2,000.00		\$ 2,000.00	Y		
<b>Re-opening Fees for Exhumation</b>							
- Service Not Offered - Contact Metropolitan Cemeteries Board for Details	n/a	N/A		N/A	Y		
<b>Additional Cemetery Charges</b>							
Internment Without Due Notice (2 days)	\$ 600.00	\$ 800.00	5. Commercial	\$ 800.00	Y	6013	SLO
Internment Not in Usual Working Hours							
- Tuesday to Friday	\$ 400.00	\$ 500.00		\$ 500.00	Y		
- Saturdays, Sundays , Public Holidays and Mondays	\$ 800.00	\$ 1,000.00		\$ 1,000.00	Y		
- After 3pm All Other Days	\$ 220.00	\$ 250.00		\$ 250.00	Y		
Concrete Plinths (Lawn Cemetery)	\$ 300.00	\$ 350.00		\$ 350.00			
<b>Miscellaneous Cemetery Charges</b>							
Registration of Transfer of Form of Grant of Right of Burial	\$ 55.00	\$ 70.00	3	\$ 70.00	Y		
Copy of Local Laws	\$ 20.00	\$ 20.00		\$ 20.00	Y		
Niche Wall - Single and Double Opening	\$ 405.00	\$ 500.00	5	\$ 500.00	Y		
- 2nd Opening for Double	\$ 330.00	\$ 350.00		\$ 350.00	Y		
Urn & Decanting of Ashes (if required)		\$ 80.00		\$ 80.00			

Shire of Kojonup								
LIST OF FEES & CHARGES								
2024/2025								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2022/2023	2023/2024						
<b>Memorial Plaques</b>								
Administration Fees to arrange:								
- Single Memorial Plaque with Standard Inscription	\$ 90.00	\$ 100.00	5. Commercial	\$ 100.00	Y	6013	SLO	
- Double Memorial Plaque with Standard Inscription	\$ 90.00	\$ 100.00		\$ 100.00	Y			
- Second Inscription on Double Memorial Plaque	\$ 90.00	\$ 100.00		\$ 100.00	Y			
Note: Cost of Freight and the Plaque shall be paid by the purchaser								
<b>Cemetery Licences</b>								
Licence to Erect a Headstone and / or Kerbing	\$ 60.00	\$ 70.00	5. Commercial	\$ 70.00	N	6023	SLO	
Licence to Erect a Monument	\$ 60.00	\$ 70.00		\$ 70.00	N			
Licence to Erect a Nameplate	\$ 60.00	\$ 70.00		\$ 70.00	N			
Funeral Directors Single Licence for one Interment	\$ 125.00	\$ 150.00		\$ 150.00	N			
Funeral Directors Annual Licence Fee	\$ 300.00	\$ 350.00		\$ 350.00	N			
<b>Sanitation - Refuse</b>								
Rubbish & Recycling Collection - per 240L service (Annual Charge)	\$ 395.00	\$ 420.00	5. Commercial Activity	\$ 420.00	N	5023	PMRS	
* Note: Rubbish weekly, Recycling fortnightly								
Additional Recycling Service	\$ 190.00	\$ 210.00		\$ 210.00	N			
Additional Rubbish Service	\$ 225.00	\$ 250.00	\$ 250.00	N				
<b>Sanitation - Other</b>								
Tip Fees						5103		
Builders Rubble at Landfill Site (per cubic metre)	\$ 18.00	\$ 25.00	6. Community Activity	\$ 25.00	Y		PMRS	
Animal Carcasses (each) Landfill Site	\$ 18.00	\$ 25.00		\$ 25.00	Y			
Asbestos (per cubic metre)	\$ 60.00	\$ 100.00		\$ 100.00	Y			
Portable Chemloo Toilet								
- Hire Fee - between 1 and 7 days	N/A	N/A		N/A	Y			
- Bond	N/A	N/A	N/A	Y				
Note: Hire costs are based on pickup and drop off on working days, any non working day delivery will incur an additional Fee of \$220.00								
<b>Sewerage</b>								
<b>Septic Tank/Apparatus Installation Fees</b>								
Local Government Application Fee	\$ 118.00	\$ 118.00	2. Set by External Legislation	\$ 118.00	N		PMRS	
Issuing a 'Permit to Use an Apparatus' (Septic Commissioning Included)	\$ 118.00	\$ 118.00	\$ 118.00	Y				
Liquid Waste Disposal Fee (per Kilolitre)	\$ 80.00	\$ 90.00	5. Commercial	\$ 90.00	Y			

Shire of Kojonup										
LIST OF FEES & CHARGES										
		2024/2025								
Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer				
2022/2023	2023/2024									
<b>Town Planning Applications</b>										
<b>Part 1 - as provided in Planning &amp; Development Regulations 2009</b>										
<b>Development Applications:</b>										
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:		2. Set by External Legislation			5973	Town Planner/PMRS				
a) not more than \$50,000	\$ 147.00						\$ 147.00	\$	147.00	N
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	
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out										
Determine an application to amend or cancel development approval				\$295	\$295	N				

Shire of Kojonup								
LIST OF FEES & CHARGES								
2024/2025								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2022/2023	2023/2024						
<b>Extractive Industry:</b>								
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739.00	\$739.00	2. Set by External Legislation	\$739.00 The fee in item 3 plus, by way of penalty, twice that fee.	N	5973	Town Planner/PMRS	
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.						
<b>Subdivisions:</b>								
5. Providing a subdivision clearance for:								
a) not more than 5 lots	\$73.00 per lot	\$73.00 per lot	2. Set by External Legislation	\$73.00 per lot \$73.00 per lot for first 5 lots and then \$35.00 per lot \$ 7,393.00	N			
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						
c) more than 195 lots	\$ 7,393.00	\$ 7,393.00						
<b>Home Occupations:</b>								
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ 222.00	2. Set by External Legislation	\$ 222.00				
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. Set by External Legislation	The fee in item 6 plus, by way of penalty, twice that fee.	N			
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. Set by External Legislation	\$73.00	N			

Shire of Kojonup								
LIST OF FEES & CHARGES								
2024/2025								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2022/2023	2023/2024						
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. Set by External Legislation	The fee in item 8 plus, by way of penalty, twice that fee.	N		Town Planner/PMRS	
<b>Other:</b>								
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. Set by External Legislation	\$295.00	N			
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. Set by External Legislation	The fee in item 10 plus, by way of penalty, twice that fee.	N			
12. Zoning Certificate	\$ 73.00	\$ 73.00	2. Set by External Legislation	\$ 73.00	N			
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			
<b>Part 1 - as provided in Planning &amp; Development Regulations 2009</b>								
Director/Shire Planner (per hour)	\$ 95.00	\$ 95.00	2. Set by External Legislation	\$ 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)	\$ 65.00	\$ 90.13		\$ 90.13	N	3283		
Maintenance (BMO)		\$ 65.00		\$ 65.00				
Secretary/Administrative Staff (per hour)	\$ 35.00	\$ 35.00		\$ 35.00	N			
Direct Costs e.g.. Advertising	At Cost	At Cost		At Cost	N			
<b>Scheme Amendment / Structure Plan</b>								

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
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		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			
tipulated in Schedule 1 - Planning and Development (Development Assesment Panels) Regulations 2011.							
** Note: State fee is additional to any fees payable to the Local Government							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Kevin O'Halloran Memorial Swimming Pool</b>							
<b>Daily Admission Charges</b> (Including Vacation Swimming)							
Adults	\$ 2.00	\$ 3.00	6. Community Activity	\$ 3.00	Y	6296	MPS
Seniors	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Children (3 years old and above)	\$ 2.00	\$ 2.00		\$ 2.00	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		
<b>Seasonal Passes</b>							
Child Single Season Pass	\$ 50.00	\$ 65.00	6. Community Activity	\$ 65.00	Y	6294	
Seniors Single Season Pass	\$ 50.00	\$ 65.00		\$ 65.00	Y		
Adult Single Season Pass	\$ 75.00	\$ 85.00		\$ 85.00	Y		
Family (2 Adults & 2 Children under 16 years)	\$ 150.00	\$ 175.00		\$ 175.00	Y		
If family has more than 4 members, then additional children shall be \$10 per child							
<b>Other</b>							
Aquatic Education Class fee	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y	6296	
Aqua Aerobics - Season Member	\$ 8.00	\$ 8.00		\$ 8.00	Y	6294	
Aqua Aerobics - Non Member	\$ 10.00	\$ 10.00		\$ 10.00	Y	6296	
BBQ Hire	\$ -	\$ -		\$ -	Y	6293	
PA System (per hour)	N/A	N/A		N/A	Y		



Shire of Kojonup							
LIST OF FEES & CHARGES							
				2024/2025			
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Memorial and Lesser Hall</b>							
<b>DAY AND EVENING:</b>							
<b>Private and/or Commercial</b>							
Main Hall	\$ 230.00	\$ 250.00	5. Commercial Activity	\$ 250.00	Y	6203	CEO
Lesser Hall	\$ 160.00	\$ 170.00		\$ 170.00	Y		
Kitchen	\$ 110.00	\$ 150.00		\$ 150.00	Y		
Entire Facility	\$ 420.00	\$ 550.00		\$ 550.00			
Backstage area for meeting (no charge for Theatrical Society)	\$ 40.00	\$ 40.00		\$ 40.00	Y		
Pre-function Preparation (refer additional charges)							
<b>Community Group</b>							
Main Hall	\$ 115.00	\$ 125.00	6. Community Activity	\$ 125.00	Y		
Lesser Hall	\$ 80.00	\$ 85.00		\$ 85.00	Y		
Kitchen	\$ 55.00	\$ 75.00		\$ 75.00	Y		
Entire Facility	\$ 220.00	\$ 250.00		\$ 250.00			
Backstage area for meeting (no charge for Theatrical Society)	\$ 20.00	\$ 20.00		\$ 20.00	Y		
Pre-function Preparation (refer additional charges)							
<b>DAY OR EVENING (or part thereof):</b>							
<b>Private and/or Commercial</b>							
Main Hall	\$ 180.00	\$ 180.00	5. Commercial Activity	\$ 180.00	Y		
Lesser Hall	\$ 130.00	\$ 130.00		\$ 130.00	Y		
Kitchen	\$ 65.00	\$ 150.00		\$ 150.00	Y		
Entire Facility	\$ 320.00	\$ 320.00		\$ 320.00			
Backstage area for meeting	\$ 30.00	\$ 30.00		\$ 30.00	Y		
Pre-function Preparation (refer additional charges)							
<b>Community Group</b>							
Main Hall	\$ 90.00	\$ 90.00	6. Community Activity	\$ 90.00	Y		
Lesser Hall	\$ 65.00	\$ 65.00		\$ 65.00	Y		
Kitchen	\$ 30.00	\$ 75.00		\$ 75.00	Y		
Entire Facility	\$ 160.00	\$ 180.00		\$ 180.00			
Backstage area for meeting	N/A	N/A		N/A	Y		
Pre-function Preparation (refer additional charges)							
<b>School Productions &amp; Rehearsals for Community Production 50% of appropriate fee hire</b>							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Memorial Hall and Lesser Hall</b>							
Hourly Rate - Community Groups only	\$ 25.00	\$ 35.00	6. Community Activity	\$ 35.00	Y	6203	
<b>Memorial Hall and Lesser Hall - Additional Charges</b>							
<b>Memorial Hall and Lesser Hall - Bonds (Refundable)</b>							
- Standard Hire Bond	\$ 200.00	\$ 450.00	5 & 6	\$ 450.00	N		
- Non Alcoholic bev &/or food served (per booking)	\$ 265.00	\$ 280.00	5 & 6	\$ 280.00	N		
- With liquor per booking	\$ 350.00	\$ 400.00	5 & 6	\$ 400.00	N		
Casual Hirers Insurance per booking	free	Free	5 & 6	Free	Y		
Additional Cleaning Charge - per hour	\$ 75.00	\$ 125.00	5 & 6	\$ 125.00	Y		
<b>RSL Hall Hire</b>							
Day or Evening (or part thereof)						6213	
- Private / Commercial	\$ 110.00	\$ 250.00	5	\$ 250.00	Y		
- Community Groups / Organisations	\$ 55.00	\$ 100.00	6	\$ 100.00	Y		CEO
Day & Evening							
- Private / Commercial	\$ 160.00	\$ 180.00	5	\$ 180.00	Y		
- Community Groups / Organisations	\$ 80.00	\$ 90.00	6	\$ 90.00	Y		
RSL Hall - Specified Use per hour - Community Groups only	\$ 20.00	\$ 35.00	6	\$ 35.00	Y		
<b>RSL Hall - Additional Charges</b>							
<b>RSL Hall - Bonds (Refundable)</b>							
- Standard Hire Bond	\$ 170.00	\$ 300.00	5 & 6	\$ 300.00	N		
- Non Alcoholic Beverages &/or Food Served (per booking)	\$ 200.00	\$ 300.00	5 & 6	\$ 300.00	N		
- With Liquor per Booking	\$ 280.00	\$ 450.00	5 & 6	\$ 450.00	N		
Casual Hirers Insurance per Booking	free	Free	5 & 6	Free	Y		
Additional Cleaning Charge - per hour	\$ 75.00	\$ 125.00	5 & 6	\$ 125.00	Y		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2024/2025								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2022/2023	2023/2024						
<b>CWA Building</b>								
CWA Lease	lease	Lease	6. Community Activity	Lease	Y		CEO	
Kojonup CWA exempt from hire of CWA, or other Council venue, up to 11 times per year.								
<b>Hall Equipment (External to Hall)</b>								
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	\$ 185.00	\$ 250.00	5 & 6	\$ 250.00	Y	6213		
Table Hire per Day	\$ 5.00	\$ 5.50	5 & 6	\$ 5.50	Y			
Chair Hire per Day	\$ 2.00	\$ 2.50	5 & 6	\$ 2.50	Y			
Crockery - excludes cups and saucers (per set per day)	\$ 1.00	\$ 1.20	5 & 6	\$ 1.20	Y			
Crockery - cups /saucers (per set incl teaspoon per day)	\$ 0.75	\$ 0.90	5 & 6	\$ 0.90	Y			
Cutlery (per setting per day)	\$ 0.50	\$ 0.75	5 & 6	\$ 0.75	Y			
Breakages - charged at replacement cost	cost	cost	5 & 6	cost	Y			
<b>Community Bus</b>								
Springhaven Lodge Use & Council Related Activities	No Charge	No Charge		No Charge		6133		
Community Group Hire (per km rate)	\$ 0.75	\$ 0.85	6	\$ 0.85	Y			
Private / Business Users Hire (per km rate)	\$ 1.60	\$ 1.60	5	\$ 1.60	Y			
<b>Note: Bus to be returned full of fuel</b>								
Community Bus - Bond	\$ 260.00	\$ 500.00	5 & 6	\$ 500.00	N	6135		
Note: The CEO is given the authority to vary the Bond payable, dependant on circumstances, but not more than 50%								
Insurance excess payable.	\$ 1,000.00	\$ 1,000.00	5	\$ 1,000.00	Y			
Intentional Damage to Vehicle Including Graffiti	Full Cost of Repairs	Full Cost of Repairs	5	Full Cost of Repairs	Y			
<b>Old School Buildings</b>								
Annual Contribution per user Group	\$ 200.00	\$ 220.00	6	\$ 220.00	N			
Playgroup and Toy Library								

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Recreation Sporting Complex</b>							
<b>Recreation Sporting Complex - Day OR Evening (or part thereof)</b>							
<b>Private and/or Commercial:</b>							
Meetings - per / hour (minimum charge - 2 hours)	\$60.00	\$65.00		\$65.00	Y		
Main Upstairs Function Room Only	N/A	N/A		N/A	Y	3473	CSAO
Main Upstairs Function Room & Kitchen	\$185.00	\$350.00		\$350.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	N/A	N/A		N/A	Y		
Change rooms (per hour / per room)	\$35.00	\$35.00		\$35.00	Y		
<b>Community Organisation:</b>							
Kitchen Hire Only	N/A	N/A		N/A	Y		
Meetings - per / hour (minimum charge - 2 hours)	\$30.00	\$40.00		\$40.00	Y		
Main Upstairs Function Room Only	N/A	N/A	6. Community Activity	N/A	Y		
Main Upstairs Function Room & Kitchen	\$125.00	\$175.00		\$175.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	N/A	N/A		N/A	Y		
Change rooms (per hour / per room)	\$20.00	\$20.00		\$20.00	Y		
<b>Recreation Sporting Complex - Day AND Evening</b>							
<b>Private and/or Commercial:</b>							
Kitchen Hire Only	N/A	N/A		N/A	Y		
Main Upstairs Function Room Only	N/A	N/A	5. Commercial Activity	N/A	Y		
Main Upstairs Function Room & Kitchen	\$240.00	\$350.00		\$350.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	N/A	N/A		N/A	Y		
<b>Community Organisation:</b>							
Kitchen Hire Only	N/A	N/A		N/A	Y		
Main Upstairs Function Room Only	N/A	N/A	6. Community Activity	N/A	Y		
Main Upstairs Function Room & Kitchen	\$175.00	\$200.00		\$200.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	N/A	N/A		N/A	Y	6523	CSAO

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Recreation Sporting Complex - Specified Use (Schools 50%)</b>							
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	\$20.00	\$20.00	6	\$20.00			
<b>Recreation Sporting Complex - Additional Charges</b>						6523	
Recreation Sporting Complex - Bonds (Refundable)							
- Standard Hire Bond	\$200.00	\$400.00		\$400.00	N		
- Hire Bond (Food & Bev - without alcohol)	\$300.00	\$400.00		\$400.00	N		
- Hire Bond (with alcohol)	\$450.00	\$550.00		\$550.00	N		
Casual Hirers Insurance per booking	free	Free		Free	Y		
Additional Cleaning Charge - per hour (allows for weekend cleaning)	\$75.00	\$125.00	5. Commercial Activity	\$125.00	Y		
Pre-function preparation fee - per hour *							
- * Maximum of 4 hours prior to booking	\$30.00	\$30.00		\$30.00	Y		CSAO
- * In excess of 4 hours to be charged at normal hire rates	As per fees	As per Fees		As per Fees	Y		
<i>Note: No Set-up Assistance can be provided at the Sporting Complex</i>							
<b>Oval Hire</b>							
Daily (6am- 5pm)	\$ 80.00	\$ 80.00		\$ 80.00	Y		
Night (5pm - 12pm) (including lights)	\$ 125.00	\$ 150.00		\$ 150.00	Y		
Per hour	\$ 15.00	\$ 20.00		\$ 20.00	Y		
<b>Squash Court Hire</b>							
Daily (6am- 5pm)	N/A	N/A	6. Community Activity	N/A	Y		
Night (5pm - 12pm)	N/A	N/A		N/A	Y		
Per hour	\$ 20.00	\$ 25.00		\$ 25.00	Y		
<b>Sporting Club Members - Oval &amp; Squash Court Hire Fee</b>	Nil	Nil		Nil			
<b>Netball Court Hire</b>							
Half Day	\$ 30.00	\$ 50.00		\$ 50.00	Y		
Full Day	\$ 60.00	\$ 100.00		\$ 100.00	Y		
Per hour	\$ 10.00	\$ 20.00		\$ 20.00	Y		
Evening (includes lights)	\$ 45.00	\$ 100.00		\$ 100.00			
Season Pass (PiN code for lights for 12 months)	\$ 150.00	\$ 250.00		\$ 250.00			
Netball Club Included in Annual Charge.						6523	CSAO

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Key Bonds at \$25 per key (Refundable when returned at the end of fixtured season)</b>							
Senior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 160.00	6. Community Activity	\$ 160.00	N	6523	CSAO
Junior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 160.00		\$ 160.00	N		
Squash Club - (up to 6 sets G & S)	\$ 300.00	\$ 320.00		\$ 320.00	N		
Hockey Club - (4 keys G only)	\$ 100.00	\$ 120.00		\$ 120.00	N		
Netball Club - (2 keys G only)	\$ 50.00	\$ 80.00		\$ 80.00	N		
Cricket Club - (2 keys G only)	\$ 50.00	\$ 80.00		\$ 80.00	N		
<b>No Additional Keys are supplied</b>							
						029B	
<b>Recreational Facilities - Annual Fees</b>							
Cricket - November each year	\$ 800.00	Free	6. Community Activity	Free	N		CSAO
Junior Cricket	\$ 100.00	Free		Free	N		
Football (Complex, Oval & Change rooms) - March each year	\$ 4,800.00	Free		Free	N		
Hockey (Complex & Oval) - March each year	\$ 1,150.00	Free		Free	N		
Squash (Complex, Courts & Change rooms) March each year	\$ 1,700.00	Free		Free	N		
Netball - March each year	\$ 420.00	Free		Free	N		
Croquet Club (Hockey Oval)	\$ 100.00	Free		Free	N		
						6533	

Shire of Kojonup								
LIST OF FEES & CHARGES								
2024/2025								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2022/2023	2023/2024						
<b>Building (as per Building Regulations 2012)</b>								
<b>Building Permits</b>								
<b>Minimum Fee</b> (in all cases)	\$ 110.00	\$ 110.00	2. Set by External Legislation	\$ 110.00	N	8653	Building Surveyor/PMRS	
<b>Class 1 and 10 Buildings</b>								
Uncertified Application	0.32%	0.32%			Value of works x 0.32%	N		
Certified Application	Value of works x	Value of works x			Value of Works x 0.19%			
Demolition	\$ 110.00	\$ 110.00		\$ 110.00				
<b>Class 2 to 9 Buildings</b>								
Certified Application	Value of works x 0.09%	Value of works x 0.09%	2. Set by External Legislation	Value of Works x 0.19%		8653	Building Surveyor/PMRS	
Demolition (per storey)	\$ 110.00	\$ 110.00			\$ 110.00			
Application for Occupancy Permit	\$ 110.00	\$ 110.00			\$ 110.00			
Application for Occupancy Permit (unauthorised work)	0.18% of estimated value	0.18% of estimated value			0.18% of Estimated Value			
<b>Minor Amendment to Permits (including extensions)</b>	\$ 110.00	\$ 110.00			\$ 110.00	N		
<b>Preliminary Plans</b> - For the examination of, and report on	25% of the fee	25% of the fee		25% of the Fee for Issue of a Licence	Y			
<b>Application For Building Approval Certificate For Unauthorised Building Work</b> (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		Building Surveyor/PMRS	
Approval of battery operated smoke alarms	\$ 179.40	\$ 179.40		\$ 179.40				
<b>Construction Training Levy</b>								
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%	Based on 0.20%			N			
e.g. of the value of construction - \$100,000 = fees \$200.00	of the value	of the value		Based on 0.20% of the Value	N			
<b>Note: \$8.25 . GST fee is retained by the Council</b>					N			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)</b>							
<b>Value \$45,000 or Below:</b>							
Building Permit	\$ 61.65	\$ 61.65	2. Set by External Legislation	\$ 61.65	N		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	011C	
Occupancy Permit or Building Approval Cert. Unauthorised Work	\$ 123.30	\$ 123.30		\$ 123.30	N		
<b>Note: \$5.00 Inc. GST of this fee is retained by the Council</b>							
<b>Value Over \$45,000:</b>							
Building Permit	0.137% of the value of the work	0.137% of the value of the work	2. Set by External Legislation	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		\$ 61.65	N		
Occupancy Permit or Building Approval Cert. Unauthorised Work	value of the	value of the		0.274% of the Value of the Work	N	8663	
<b>Note: \$5.00 Inc. GST of this fee is retained by the Council</b>							
Building Plan Search Fee	\$ 25.00	\$ 25.00	3	\$ 25.00			
Private Swimming Pool Inspection Fee (every three years)	\$ 58.45	\$ 58.45		\$ 58.45	N	2873	
<b>Water Standpipe Charges</b>							
- Per kilolitre (Potable)	\$ 10.00	\$ 11.00	5. Commercial Activity	\$ 11.00	N		MPS
- Per kilolitre (Non-Potable)	\$ 4.00	\$ 4.50		\$ 4.50		8663	
- Minimum charge	\$ 10.00	\$ 20.00		\$ 20.00	N		
- Per kilolitre (Potable) Muradup	\$ 5.00	\$ 5.50		\$ 5.50		8663	
- Fob key	\$ 30.00	\$ 40.00		\$ 40.00			
<b>Waybill books</b>	\$ 20.00	\$ 20.00	7	\$ 20.00	Y		
						8003	



Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Tourist Railway</b>							
Old Railway Goods Shed Museum - annual rent							N/A
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6	Peppercorn Rent	Y		
<b>The Kodja Place Precinct</b>							
<b>Kodja Place Entry Fees (Local Residents Free of Charge)</b>							
Adult	donation	donation	5. Commercial Activity	Donation	Y		CEO
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	6. Community Activity	\$ 5.00	Y		
School Groups over 10 (per person) with activity kits (additional charge)	\$ 5.00	\$ 5.00		\$ 5.00	Y	8205	
Friends of KP Annual Adult Pass	N/A	N/A		N/A	Y		
Friends of KP Annual Child Pass	N/A	N/A	5. Commercial Activity	N/A	Y		
Friends of KP Annual Family Pass	N/A	N/A		N/A	Y		
Billy's Tour - per person	\$ 10.00	\$ 15.00		\$ 15.00			
Billy's Tour - per family (4)	\$ 25.00	\$ 30.00		\$ 30.00			
<b>Additional Services</b>							
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 5.00	\$ 5.00	5	\$ 5.00	Y		CEO
<b>After Hours and Public Holiday Fee - per hour</b>							
Noongar Guide	\$ 75.00	\$ 75.00		\$ 75.00			
Kodja Place staff	\$ 60.00	\$ 60.00	5. Commercial Activity	\$ 60.00			
Kodja Place staff (public holiday)	\$ 150.00	\$ 150.00		\$ 150.00			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Room &amp; Equipment Hire</b>						8207	
<b>Community Groups:</b>							
Community Room hire							
- Half Day	\$ 60.00	\$ 65.00	6. Community Activity	\$ 65.00	Y		CEO
- Full Day	\$ 115.00	\$ 120.00		\$ 120.00	Y		
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 5.00	\$ 5.00		\$ 5.00	Y		
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)							
- Half Day	N/A	N/A		N/A	Y		
- Full Day	N/A	N/A		N/A	Y		
<b>Private &amp;/or Commercial:</b>						8203	
Community Room hire							
- Half Day	\$ 60.00	\$ 65.00	5. Commercial Activity	\$ 65.00	Y		CEO
- Full Day	\$ 115.00	\$ 120.00		\$ 120.00	Y		
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 5.00	\$ 5.00		\$ 5.00	Y		
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)							
- Half Day	\$ 50.00	\$ 60.00		\$ 60.00	Y		
- Full Day	\$ 100.00	\$ 120.00		\$ 120.00	Y		
<b>Additional Hire Services (Private &amp;/or Commercial):</b>							
- CMR Projector and Screen	N/A	N/A		N/A	Y		CEO
- Projector - External Hire	\$ 50.00	\$ 50.00	5. Commercial Activity	\$ 50.00	Y		
- Screen - External	\$ 20.00	\$ 20.00		\$ 20.00	Y		
- Whiteboard - (in-house only and markers not provided)	N/A	N/A		N/A	Y		
Mipro Amplifier only (includes radio microphone, microphone stand)	\$ 75.00	\$ 75.00	\$ 75.00	Y			
Mipro Amplifier and Speaker ( includes radio microphone and stand, 2 speaker)	\$ 100.00	\$ 100.00	\$ 100.00	Y			
Hire of Rose Maze or stage area per hour (upto 4 hrs then all day hire)	\$ 30.00	\$ 30.00		\$ 30.00		8203	
Hire of Rose Maze or stage area (full day during business hours)	\$ 200.00	\$ 220.00	5 & 6	\$ 220.00	Y		
Hire of Rose Maze or stage area - Bond (Full day hire and Events)	\$ 200.00	\$ 220.00	5 & 6	\$ 220.00	N		
Table Hire per day	\$ 15.00	\$ 15.00		\$ 15.00	Y		
Chair Hire per day	\$ 7.50	\$ 7.50		\$ 7.50	Y		
Crockery - excludes cups and saucers (per set per day)	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Crockery - cups and saucers (per set incl teaspoon per day)	\$ 3.00	\$ 3.00		\$ 3.00	Y		
Cutlery (per setting per day)	\$ 3.00	\$ 3.00		\$ 3.00	Y		
Breakages - charged at replacement cost.							

Shire of Kojonup								
LIST OF FEES & CHARGES								
2024/2025								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2022/2023	2023/2024						
<b>Coach Tours/Packages (minimum 15 people)</b>								
Adult (normal entry)	\$ 7.50	N/A	5. Commercial Activity	N/A	Y	8203	CEO	
Senior (normal entry)	\$ 4.00	N/A		N/A	Y			
Child (normal entry)	\$ 3.50	N/A		N/A	Y			
Guided tour (outside normal tour times but in business hours) Adult	\$ 8.50	N/A		N/A	Y			
Guided tour (outside normal tour times but in business hours) Child	\$ 4.00	N/A		N/A	Y			
Billy Tea and Damper (per person) additional to entry.	\$ 4.00	N/A		N/A	Y			
<b>Visitor Centre</b>								
Membership (local business) (includes website & brochure raking fees)	N/A	N/A	5. Commercial Activity	N/A	Y	8203		
Membership (non-local businesses only includes website)	N/A	N/A		N/A	Y			
Membership (individual - consignees)	N/A	N/A		N/A	Y			
Operator (DL Brochure raking fee)	\$ 85.00	\$ 85.00		\$ 85.00	Y			
Operator (A4 Brochure raking fee)	\$ 100.00	\$ 100.00		\$ 100.00	Y			
Operator (DL Brochure raking fee - within Australia's South West & Wheatbelt Shires)	N/A	N/A		N/A	Y			
Operator (A4 Brochure raking fee - within Australia's South West)	N/A	N/A		N/A	Y			
Operator (DL Brochure raking fee - Outside Australia's South West & Wheatbelt Shires)	N/A	N/A		N/A	Y		8223	
Commissions:								
- KAC Retail	15%	15%		15%				
- Retail	35%	35%	35%					
- Accommodation Providers	15%	15%	15%	Y				
<b>Information Bay Advertising</b>								
Advertisement - per year	\$ 250.00	N/A	5. Commercial Activity	N/A	Y	8223		
Artwork	at cost	At Cost		At Cost	Y			

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

2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Saleyard and Washdown Bay</b>							
Washdown Bay - per minute	\$ 1.50	\$ 2.00		\$ 2.00	Y		MPS
Washdown Bay - minimum charge	\$ 10.00	\$ 20.00	5. Commercial Activity	\$ 20.00	Y	8013	
<b>Vehicle Impound Fees</b>							
Vehicle Impound Fees	\$ 250.00	\$ 500.00		\$ 500.00			Ranger/PMRS
- Plus Oncharge of Cost to Remove Vehicle eg. Towing Fees							
- Storage of Abandoned Vehicles (per day)	\$ 10.00	\$ 10.00		\$ 10.00			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Private Works / Plant Hire</b>							
<b>Plant Hire (per hour with operator - Normal Hours)</b>							
Grader	\$ 280.00	\$ 300.00	5. Commercial Activity	\$ 300.00	Y	9003	MWI
Skid Steer	\$ 210.00	\$ 250.00		\$ 250.00	Y		
Loader	\$ 250.00	\$ 300.00		\$ 300.00	Y		
Loader plus Pruning Attachment	\$ 315.00	\$ 350.00		\$ 350.00	Y		
Excavator	\$ 315.00	\$ 350.00		\$ 350.00	Y		
Excavator Plus Pruning Attachment	\$ 365.00	\$ 380.00		\$ 380.00	Y		
Mini Digger	\$ 230.00	\$ 250.00		\$ 250.00	Y		
Prime Mover	\$ 230.00	\$ 250.00		\$ 250.00	Y		
Prime Mover and Tanker (33,000ltrs)	\$ 280.00	\$ 300.00		\$ 300.00	Y		
Prime Mover and Low Loader	\$ 280.00	\$ 300.00		\$ 300.00	Y		
Prime Mover and Side tipping Trailer	\$ 290.00	\$ 300.00		\$ 300.00	Y		
Light Truck up to 2T	\$ 170.00	\$ 200.00		\$ 200.00	Y		
3T Tipper	\$ 180.00	\$ 200.00		\$ 200.00	Y		
13T Tipper	\$ 210.00	\$ 250.00		\$ 250.00	Y		
13T Tipper - including Plant Trailer	\$ 250.00	\$ 300.00		\$ 300.00	Y		
13T Tipper - including Side Tipping Trailer	\$ 260.00	\$ 300.00		\$ 300.00	Y		
Tractor	\$ 180.00	\$ 220.00		\$ 220.00	Y		
Tractor Plus Attachments	\$ 210.00	\$ 220.00		\$ 220.00	Y		
Self Propelled Vibrating Roller	\$ 220.00	\$ 250.00		\$ 250.00	Y		
Multi Tyred Roller	\$ 210.00	\$ 250.00		\$ 250.00	Y		
Ride on Mower	\$ 170.00	\$ 250.00	\$ 250.00	Y			
Small Tanker 10,000ltr - includes 13T Tipper	\$ 230.00	\$ 250.00	\$ 250.00	Y			
Forklift	\$ 130.00	\$ 200.00	\$ 200.00	Y			
Light Vehicles	\$ 140.00	\$ 200.00	\$ 200.00	Y			
Water Jetter	\$ 220.00	\$ 300.00	\$ 300.00				
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							
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**

2024/2025							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2022/2023	2023/2024					
<b>Small Equipment Hire 1 Day</b>							
Turf Cutter	\$ 40.00	\$ 50.00	5	\$ 50.00	Y	9003	MWI
High Volume Pump	\$ 40.00	\$ 50.00	5	\$ 50.00	Y		
Mobile Compressor	\$ 45.00	\$ 55.00	5	\$ 55.00	Y		
Chainsaw	\$ 35.00	\$ 45.00	5	\$ 45.00	Y		
Whipper Snipper	\$ 35.00	\$ 45.00	5	\$ 45.00	Y		
Wacker Packer	\$ 35.00	\$ 45.00	5	\$ 45.00	Y		
Trailer	\$ 35.00	\$ 35.00	5	\$ 35.00	Y		
<b>Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)</b>							
Labour Hire - Private Works	\$ 125.00	\$ 140.00	5	\$ 140.00	Y	9003	MWI