

# BUDGET

*Shire of Kent*



## 2022/2023

# FOREWORD

## Introduction

It is with great pleasure to be presenting the Shire of Kent Budget for the 2022 - 2023 financial year. Once again this years Budget has been prepared taking into consideration the economic impacts predominately caused by the ongoing Covid-19 pandemic. Reflecting Council's Community Strategic Plan this Budget continues to maintain balance with a solid commitment to governance and planning principles.

## Economic Background

At the time of budget preparation the Consumer Price Index (CPI) was measured at 5.1% (Reserve Bank of Australia). This is quite a significant increase from the same period last year when CPI was 1.1%, this shows that the current economic climate is rapidly changing. With the cost of living increasing this brings many long term challenges ahead for Council to consider.

## Major Features of this Budget

In the capital works budget just over 42% has been allocated to upgrades to the road network. This includes Roads to Recovery works on Range Road; Black Spot finalisation on Neves Road; Regional Road Group works on North Needilup, Rasmussen and North Kuringup Roads; Local Roads and Community Infrastructure Program on Nyabing South/Wallacup Roads intersection; and gravel sheeting across 12 roads within the Shire. Other Infrastructure projects include footpath upgrades in both Nyabing and Pingrup; upgrades to the Pingrup Pavilion ladies ablutions; upgrades to the Pingrup Caravan Park grounds and camp kitchen; jumping pillow and upgrades for Memorial Park; re-construction work on the Pingrup Silo Walk Trail; and further urban regeneration.

## Rates

This budget includes a conservative 2.5% yield increase from the previous year for rates. This increase applies to the General Rate and Minimum Rates. There is also an increase in services such as rubbish, recycling and sewerage to cover increased contract costs.

## Reserves

Council Reserve funds remain healthy at just under \$4mil to provide long term asset replacement/preservation funding for major assets such as sewer systems, waste landfill sites, plant and machinery, road infrastructure, land and buildings and fully cash backed leave liabilities for staff.

## Conclusion

In delivering this budget appreciation is extended to all Councillors, Executive Team, Works Crew, Gardeners, Cleaners and Administration staff for their valuable input. Whilst delivering this budget Council will continue to strive to meet community aspirations and expectations.



Cr Scott Crosby  
**SHIRE PRESIDENT**



Adam Majid  
**CHIEF EXECUTIVE OFFICER**



# OUR VISION

**“A community that places a high value on essential services; communications and technology infrastructure, improved social connectedness; community involvement and participation, a need to retain and grow the population, and to strengthen economic prosperity through the diversification of the local economy.”**

The Shire in the future is described as:

- \*A place with a sense of community, one that is thriving, vibrant, engaging and connected.
- \*A place that nurtures its youth and aging population;
- \*A place that has a range of services and facilities meeting our needs.
- \*A place that is growing and has employment opportunities, through local industry, which is based on the Shires local comparative advantages."

**KEY OBJECTIVES AND OUTCOMES** as outlined in Community Strategic Plan 2017 - 2027

	Objectives	Outcomes
ECONOMIC	<i>Support growth and progress, locally and regionally</i>	<ul style="list-style-type: none"><li>• Growth in business and/or employment opportunities</li><li>• Increased tourism activity</li><li>• An effective well maintained transport network</li><li>• Agriculture opportunities maintained and developed</li></ul>
SOCIAL	<i>To provide community facilities and promote social interaction</i>	<ul style="list-style-type: none"><li>• Expansion of youth services and facilities</li><li>• Maintaining a healthy and safe community</li><li>• Existing strong community spirit and pride to be fostered, promoted and encouraged</li><li>• Cultural and heritage diversity is recognised</li><li>• A broad range of quality education services and facilities servicing the region</li></ul>
ENVIRONMENT	<i>Conserve, protect and enhance our natural and built environment</i>	<ul style="list-style-type: none"><li>• A preserved natural environment</li><li>• Effective waste services</li><li>• Efficient use of resources</li><li>• A well maintained built environment</li></ul>
CIVIC LEADERSHIP	<i>Continually enhance the Shire's organisational capacity to service the needs of our community</i>	<ul style="list-style-type: none"><li>• An efficient and effective organisation</li><li>• An employer of choice</li></ul>



# ELECTED MEMBERS

The Ordinary Meetings of the full Council are held at the Council Chambers, Nyabing at 5.30pm on the third Wednesday of every month, with the exception of January.

Members of the public are always welcome, and have the opportunity through Public Question Time to ask questions of Council.

Persons and organisations that wish to have a matter considered by Council should have all requests for consideration with the Chief Executive Officer at least 1 week prior to the meeting.



Cr Justin Germain



Cr Scott Crosby  
PRESIDENT



Cr Kate Johnston  
DEPUTY PRESIDENT



Cr Darren Gray



Cr Tim Borgward



Cr Greg Hobley



Cr Renae Jury



Cr Wayne Tapscott

# 2022/23 RATES

The 2022/2023 Annual Budget provides for an increase of 2.5% in the general rate. It should be noted that this is a 2.5% yield over the previous year's rates and that some properties will experience higher and lower increases based upon the valuations of property. The Council is always mindful of keeping rates at a sustainable level for both the operation and the ratepayers.

## RATES

### GROSS RENTAL VALUE (GRV) TOWNS

9.660 cents in the dollar

### UNIMPROVED VALUES (UV) RURAL & MINING

0.739 cents in the dollar

### MINIMUM RATES FOR GRV & UV

\$531 per assessment

## REFUSE

### 240LT BIN - WEEKLY COLLECTION

\$250 per annum

\$125 per annum - PENSIONER

## RECYCLING

### 240LT BIN - FORTNIGHTLY COLLECTION

\$138 per annum

## SEWERAGE

### NYABING

\$5.9579 cents in the dollar

\$390 residential minimum

\$855 commercial minimum

### PINGRUP

\$7.0612 cents in the dollar

\$390 residential minimum

\$855 commercial minimum

### OTHER SEWERAGE FEES

\$270 per vacant property

\$270 minor fixture charge (1st)

\$855 major fixture (1st)

\$111 additional fixtures

# INSTALMENT OPTIONS

## OPTION 1

Payment in full by **ONE** instalment only, payment is to be received by **4.30pm Friday 16 September 2022**

A charge of 7% per annum, calculated daily at 0.019178% by simple interest will apply to rates and service charges that remain unpaid after the due date and will continue to accrue until paid in full. Eligible pensioners are exempt.

Council resolved that a discount will not be applied for prompt payment of rates.

## OPTION 2

Payment by **TWO** instalments only by 4.30pm on the following dates:

1st instalment by  
**Friday 16 September 2022**  
2nd instalment by  
**Friday 20 January 2023**

*An administration fee of \$10 is applicable.*

Late payment penalty interest will apply to **both instalment options** at the rate of 5.5% per annum, calculated daily at 0.01507%.

The right to pay by instalments is forfeited if your first payment is not received by the due date and does not match the total instalment option. *Note: Payment of the first instalment shall include all arrears outstanding from previous years.*

## OPTION 3

Payment by **FOUR** instalments only:

1st instalment by  
**Friday 16 September 2022**  
2nd instalment by  
**Friday 18 November 2022**  
3rd instalment by  
**Friday 20 January 2023**  
4th instalment by  
**Friday 24 March 2023**

*An administration fee of \$30 is applicable.*

## ALTERNATIVE ARRANGEMENTS

If you are experiencing difficulties with paying your rates or instalments, please contact the Shire Office immediately on (08) 9829 1051 or [admin@kent.wa.gov.au](mailto:admin@kent.wa.gov.au) to discuss alternative arrangements.



**SHIRE OF KENT**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

The Shire of Kent is dedicated to providing high quality services to the community through various service orientated programs which it has established.

**SHIRE OF KENT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	2,445,739	2,385,562	2,388,105
Operating grants, subsidies and contributions	10(a)	485,641	2,899,880	1,492,920
Fees and charges	9	707,379	727,327	641,241
Interest earnings	12(a)	102,376	18,593	32,760
Other revenue	12(b)	58,000	64,426	65,400
		3,799,135	6,095,788	4,620,426
<b>Expenses</b>				
Employee costs		(2,468,233)	(2,063,715)	(2,094,830)
Materials and contracts		(864,601)	(896,849)	(1,367,181)
Utility charges		(193,150)	(168,784)	(191,872)
Depreciation on non-current assets	5	(2,041,636)	(1,972,585)	(2,189,018)
Interest expenses	12(d)	(22,276)	(19,019)	(22,530)
Insurance expenses		(180,992)	(152,104)	(159,968)
Other expenditure		(326,664)	(391,136)	(331,598)
		(6,097,552)	(5,664,192)	(6,356,997)
<b>Subtotal</b>				
		(2,298,417)	431,596	(1,736,571)
Non-operating grants, subsidies and contributions	10(b)	1,785,845	2,660,645	3,073,105
Profit on asset disposals	4(b)	113,043	69,993	110,000
Loss on asset disposals	4(b)	0	(98,025)	(6,000)
		1,898,888	2,632,613	3,177,105
<b>Net result</b>				
		<b>(399,529)</b>	<b>3,064,209</b>	<b>1,440,534</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>				
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>(399,529)</b>	<b>3,064,209</b>	<b>1,440,534</b>

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

# SHIRE OF KENT

## FOR THE YEAR ENDED 30 JUNE 2022

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Kent controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

### 2021/22 ACTUAL BALANCES

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

The following amended accounting policies are to be adopted:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

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

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### RATES

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

#### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING 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.

#### FEES AND CHARGES

Revenue (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.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### 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.

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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



**SHIRE OF KENT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Revenue</b>	1,9,10(a), 12(a), 12(b)	\$	\$	\$
Governance		3,500	2,508	5,200
General purpose funding		2,706,715	5,005,966	3,579,365
Law, order, public safety		104,361	69,827	67,951
Health		0	0	7,000
Housing		167,890	91,737	100,170
Community amenities		149,079	145,940	177,535
Recreation and culture		9,300	6,375	9,200
Transport		447,500	572,507	452,075
Economic services		99,200	97,845	104,700
Other property and services		111,590	103,083	117,230
		3,799,135	6,095,788	4,620,426
<b>Expenses excluding finance costs</b>	4(a), 5, 12(c)(e)(f)(g)			
Governance		(598,087)	(645,047)	(638,477)
General purpose funding		(145,825)	(97,368)	(101,750)
Law, order, public safety		(481,797)	(205,289)	(235,165)
Health		(44,395)	(31,273)	(53,838)
Education and welfare		(40,956)	(26,964)	(34,991)
Housing		(339,627)	(305,964)	(490,278)
Community amenities		(439,876)	(422,175)	(509,497)
Recreation and culture		(844,603)	(825,725)	(893,378)
Transport		(2,706,055)	(2,635,946)	(2,853,639)
Economic services		(320,678)	(259,772)	(336,895)
Other property and services		(113,377)	(189,650)	(186,559)
		(6,075,276)	(5,645,173)	(6,334,467)
<b>Finance costs</b>	7, 6(a), 12(d)			
Governance		(600)	0	(600)
Housing		(21,065)	(18,098)	(21,009)
Community amenities		(611)	(921)	(921)
		(22,276)	(19,019)	(22,530)
<b>Subtotal</b>		(2,298,417)	431,596	(1,736,571)
Non-operating grants, subsidies and contributions	10(b)	1,785,845	2,660,645	3,073,105
Profit on disposal of assets	4(b)	113,043	69,993	110,000
(Loss) on disposal of assets	4(b)	0	(98,025)	(6,000)
		1,898,888	2,632,613	3,177,105
<b>Net result</b>		<b>(399,529)</b>	<b>3,064,209</b>	<b>1,440,534</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(399,529)</b>	<b>3,064,209</b>	<b>1,440,534</b>

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

**SHIRE OF KENT  
FOR THE YEAR ENDED 30 JUNE 2022**

**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 administration and operation of facilities and services to members of the Shire of Kent; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Shire of Kent 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 of various by-laws, fire prevention, emergency services and animal control.

**HEALTH**

To provide an operational framework for environmental and community health.

Food quality and pest control, immunisation services, operation of child health clinics etc.

**EDUCATION AND WELFARE**

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

Operation of pre-school facilities, assistance to playgroups and other voluntary services.

**HOUSING**

To provide and maintain staff and other community housing.

Provision and maintenance of staff housing and provision to other community housing if there is an overflow of housing that is surplus to Council's requirement for staff.

**COMMUNITY AMENITIES**

To provide services required by the community.

Rubbish collection services, operation of tips, administration of the town planning scheme, maintenance of cemeteries and townsite sewerage schemes.

**RECREATION AND CULTURE**

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

Maintenance of halls, recreation centres and various reserves; operation of libraries.

**TRANSPORT**

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

Constructions and maintenance of streets, roads, cleaning and lighting.

**ECONOMIC SERVICES**

To help promote the Shire of Kent and its economic wellbeing.

The regulation and provision of tourism, building control, noxious weeds, vermin control and standpipes.

**OTHER PROPERTY AND SERVICES**

To monitor and control operating accounts.

Private works operations, plant repairs and operation costs.

**SHIRE OF KENT**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		2,450,739	2,386,270	2,390,105
Operating grants, subsidies and contributions		247,900	2,770,939	881,170
Fees and charges		707,379	727,327	641,241
Service charges		0	732,967	0
Interest earnings		102,376	18,593	32,760
Goods and services tax		5,000	(980)	30,000
Other revenue		58,000	64,426	65,400
		3,571,394	6,699,542	4,040,676
<b>Payments</b>				
Employee costs		(2,436,733)	(2,156,037)	(1,987,830)
Materials and contracts		(787,975)	(959,972)	(1,002,181)
Utility charges		(193,150)	(168,784)	(191,872)
Interest expenses		(20,776)	(19,019)	(14,530)
Insurance expenses		(180,992)	(152,104)	(159,968)
Other expenditure		(326,663)	(391,136)	(331,598)
		(3,946,289)	(3,847,052)	(3,687,979)
<b>Net cash provided by (used in) operating activities</b>	3	(374,895)	2,852,490	352,697
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for accrued income		0	0	640,208
Payments for purchase of property, plant & equipment	4(a)	(2,575,809)	(1,994,154)	(2,647,200)
Payments for construction of infrastructure	4(a)	(2,584,068)	(3,359,200)	(3,957,198)
Non-operating grants, subsidies and contributions		1,785,845	2,660,645	3,073,105
Proceeds from sale of plant and equipment	4(b)	476,000	167,638	470,000
<b>Net cash provided by (used in) investing activities</b>		(2,898,032)	(2,525,071)	(2,421,085)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(132,801)	(93,775)	(130,025)
Principal elements of lease payments	7	(4,772)	(13,937)	(14,926)
Payments for financial assets at amortised cost - term deposits		105,125	(107,856)	0
Proceeds from new borrowings	6(b)	0	750,000	750,000
<b>Net cash provided by (used in) financing activities</b>		(32,448)	534,432	605,049
<b>Net increase (decrease) in cash held</b>		(3,305,375)	861,851	(1,463,339)
Cash at beginning of year		3,451,567	2,589,717	6,576,372
<b>Cash and cash equivalents at the end of the year</b>	3	<b>146,192</b>	<b>3,451,567</b>	<b>5,113,033</b>

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

**SHIRE OF KENT**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>		3,187,259	2,722,284	2,858,091
		3,187,259	2,722,284	2,858,091
<b>Revenue from operating activities (excluding rates)</b>				
Governance		3,500	2,508	5,200
General purpose funding		260,976	2,620,404	1,191,260
Law, order, public safety		104,361	69,827	67,951
Health		0	0	7,000
Housing		167,890	91,737	100,170
Community amenities		149,079	145,940	177,535
Recreation and culture		9,300	6,375	9,200
Transport		560,543	642,500	562,075
Economic services		99,200	97,845	104,700
Other property and services		111,590	103,083	117,230
		1,466,439	3,780,219	2,342,321
<b>Expenditure from operating activities</b>				
Governance		(598,687)	(645,047)	(639,077)
General purpose funding		(145,825)	(97,368)	(101,750)
Law, order, public safety		(481,797)	(205,289)	(235,165)
Health		(44,395)	(31,273)	(53,838)
Education and welfare		(40,956)	(26,964)	(34,991)
Housing		(360,692)	(422,087)	(511,287)
Community amenities		(440,487)	(423,096)	(510,418)
Recreation and culture		(844,603)	(825,725)	(893,378)
Transport		(2,706,055)	(2,635,946)	(2,859,639)
Economic services		(320,678)	(259,772)	(336,895)
Other property and services		(113,377)	(189,650)	(186,559)
		(6,097,552)	(5,762,217)	(6,362,997)
Non-cash amounts excluded from operating activities	2 (a)(i)	1,928,593	2,052,049	2,087,799
<b>Amount attributable to operating activities</b>		484,739	2,792,335	925,214
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	1,785,845	2,660,645	3,073,105
Purchase property, plant and equipment	4(a)	(2,575,809)	(1,994,154)	(2,647,200)
Purchase and construction of infrastructure	4(a)	(2,584,068)	(3,359,200)	(3,957,198)
Proceeds from disposal of assets	4(b)	476,000	167,638	470,000
<b>Amount attributable to investing activities</b>		(2,898,032)	(2,525,071)	(3,061,293)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(132,801)	(93,775)	(130,025)
Principal elements of finance lease payments	7	(4,772)	(13,937)	(14,926)
Proceeds from new borrowings	6(b)	0	750,000	750,000
Transfers to cash backed reserves (restricted assets)	8(a)	(264,875)	(849,520)	(857,075)
Transfers from cash backed reserves (restricted assets)	8(a)	370,000	741,665	0
<b>Amount attributable to financing activities</b>		(32,448)	534,433	(252,026)
<b>Budgeted deficiency before general rates</b>		(2,445,741)	801,697	(2,388,105)
<b>Estimated amount to be raised from general rates</b>	1	2,445,739	2,385,562	2,388,105
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	0	3,187,259	0

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

**SHIRE OF KENT**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
Net current assets at start of financial year - surplus/(deficit)	3,187,259	2,722,284	2,858,091
	3,187,259	2,722,284	2,858,091
<b>Revenue from operating activities (excluding rates)</b>			
Operating grants, subsidies and contributions	10(a)	485,641	2,899,880
			1,492,920
Fees and charges	9	707,379	727,327
			641,241
Interest earnings	12(a)	102,376	18,593
			32,760
Other revenue	12(b)	58,000	64,426
			65,400
Profit on asset disposals	4(b)	113,043	69,993
			110,000
		1,466,439	3,780,219
			2,342,321
<b>Expenditure from operating activities</b>			
Employee costs		(2,468,233)	(2,063,715)
			(2,094,830)
Materials and contracts		(864,601)	(896,849)
			(1,367,181)
Utility charges		(193,150)	(168,784)
			(191,872)
Depreciation on non-current assets	5	(2,041,636)	(1,972,585)
			(2,189,018)
Interest expenses	12(d)	(22,276)	(19,019)
			(22,530)
Insurance expenses		(180,992)	(152,104)
			(159,968)
Other expenditure		(326,664)	(391,136)
			(331,598)
Loss on asset disposals	4(b)	0	(98,025)
			(6,000)
		(6,097,552)	(5,762,217)
			(6,362,997)
<b>Operating activities excluded from budgeted deficiency</b>			
Non-cash amounts excluded from operating activities	2 (a)(i)	1,928,593	2,052,049
			2,087,799
<b>Amount attributable to operating activities</b>		484,739	2,792,335
			925,214
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	10(b)	1,785,845	2,660,645
			3,073,105
Purchase property, plant and equipment	4(a)	(2,575,809)	(1,994,154)
			(2,647,200)
Purchase and construction of infrastructure	4(a)	(2,584,068)	(3,359,200)
			(3,957,198)
Proceeds from disposal of assets	4(b)	476,000	167,638
			470,000
<b>Amount attributable to investing activities</b>		(2,898,032)	(2,525,071)
			(3,061,293)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a)	(132,801)	(93,775)
			(130,025)
Principal elements of finance lease payments	6	(4,772)	(13,937)
			(14,926)
Proceeds from new borrowings	6(b)	0	750,000
			750,000
Transfers to cash backed reserves (restricted assets)	8(a)	(264,875)	(849,520)
			(857,075)
Transfers from cash backed reserves (restricted assets)	8(a)	370,000	741,665
			0
<b>Amount attributable to financing activities</b>		(32,448)	534,433
			(252,026)
<b>Budgeted deficiency before general rates</b>		(2,445,741)	801,697
			(2,388,105)
<b>Estimated amount to be raised from general rates</b>	1(a)	2,445,739	2,385,562
			2,388,105
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	0	3,187,259
			0

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



**SHIRE OF KENT**  
**INDEX OF NOTES TO THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	0.09660	74	648,700	62,664	0	0	62,664	71,660	71,660
<b>Unimproved valuations</b>									
UV - Rural	0.00739	338	313,112,500	2,314,215	500	0	2,314,715	2,248,221	2,250,919
Mining	0.00739	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		26	313,761,200	2,376,879	500	0	2,377,379	2,319,881	2,322,579
<b>Minimum</b>									
	\$								
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	531	17	29,748	9,027	0	0	9,027	8,288	8,288
<b>Unimproved valuations</b>									
UV - Rural	531	11	516,000	5,841	0	0	5,841	5,180	5,180
Mining	531	32	278,820	16,992	0	0	16,992	16,058	16,058
<b>Sub-Totals</b>		60	824,568	31,860	0	0	31,860	29,526	29,526
		86	314,585,768	2,408,739	500	0	2,409,239	2,349,407	2,352,105
<b>Total amount raised from general rates</b>							2,409,239	2,349,407	2,352,105
Ex-gratia rates							36,500	36,155	36,000
<b>Total rates</b>							2,445,739	2,385,562	2,388,105

All land (other than exempt land) in the Shire of Kent is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Kent.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than 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.

## 1. 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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	16/09/2022	0	0.0%	7.0%
<b>Option two</b>				
First instalment	16/09/2022	0	5.5%	7.0%
Second instalment	20/01/2023	10	5.5%	7.0%
<b>Option three</b>				
First instalment	16/09/2022	0	5.5%	7.0%
Second instalment	18/11/2022	10	5.5%	7.0%
Third instalment	20/01/2023	10	5.5%	7.0%
Fourth instalment	24/03/2023	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	1,760	2,000
Instalment plan interest earned	2,500	6,324	5,000
Unpaid rates and service charge interest earned	5,000	2,561	5,000
	9,500	10,645	12,000

### (c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2023.

### (d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2023.

### (e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2023.

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**2 (a). NET CURRENT ASSETS**

**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.

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**(i) Operating activities excluded from budgeted deficiency**

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

**Adjustments to operating activities**

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
Less: Profit on asset disposals	4(b)	(113,043)	(69,993)	(110,000)
Less: Movement in contract liabilities associated with restricted cash		0	51,432	2,781
Add: Loss on disposal of assets	4(b)	0	98,025	6,000
Add: Depreciation on assets	5	2,041,636	1,972,585	2,189,018
<b>Non cash amounts excluded from operating activities</b>		<b>1,928,593</b>	<b>2,052,049</b>	<b>2,087,799</b>

**(ii) 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 Rate Setting Statement.

**Adjustments to net current assets**

Less: Financial assets - restricted	3	(3,969,018)	(4,074,143)	(4,823,362)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		138,452	132,800	135,012
- Current portion of lease liabilities		0	4,772	3,783
- Employee benefit provisions		0	122,932	305,710
Add: Movement in provisions between current and non-current provisions		40,125	(77,809)	(39,772)
<b>Total adjustments to net current assets</b>		<b>(3,790,441)</b>	<b>(3,891,448)</b>	<b>(4,418,629)</b>

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

**Current assets**

Cash and cash equivalents- unrestricted	3	146,192	2,902,885	(211,883)
Cash and cash equivalents - restricted				
Unspent grants, subsidies and contributions	10	0	548,682	501,554
Financial assets - restricted	3	3,969,018	4,074,143	4,823,362
Receivables		125,821	285,821	757,196
Contract assets		0	160,941	0
Inventories		83,477	183,477	74,012
		<b>4,324,508</b>	<b>8,155,949</b>	<b>5,944,241</b>

**Less: current liabilities**

Trade and other payables		(199,862)	(225,236)	(527,107)
Contract liabilities		0	(548,682)	(501,554)
Lease liabilities		0	(4,772)	(3,783)
Long term borrowings		(138,452)	(132,800)	(135,012)
Provisions		(195,752)	(165,752)	(358,156)
		<b>(534,066)</b>	<b>(1,077,242)</b>	<b>(1,525,612)</b>

**Net current assets**

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

<b>Closing funding surplus / (deficit)</b>	2 (a)(ii)	<b>(3,790,441)</b>	<b>(3,891,448)</b>	<b>(4,418,629)</b>
		<b>0</b>	<b>3,187,259</b>	<b>0</b>

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**2 (b). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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 of Kent 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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

Provisions are recognised when the Shire has a 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.

**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 of Kent contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Kent contributes are defined contribution plans.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the Shire of Kent'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 of Kent'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 statement of financial position. The Shire of Kent's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**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 sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.



**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

### 3. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Cash at bank and on hand		146,192	3,451,567	5,113,033
		146,192	3,451,567	5,113,033
- Unrestricted cash and cash equivalents		146,192	2,902,885	(211,883)
- Restricted cash and cash equivalents		0	548,682	5,324,916
		146,192	3,451,567	5,113,033
- Restricted financial assets at amortised cost - term deposits		3,969,018	4,074,143	4,823,362
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents and financial assets at amortised cost:				
Leave reserve		155,600	122,932	305,710
Plant Reserve		653,037	864,393	866,316
land and Building Reserve		1,196,743	1,171,521	1,429,914
Sewerage Reserve		529,409	518,226	519,421
Nyabing Recreation Reserve		60,946	53,783	54,010
Pingrup Recreation Reserve		38,067	31,390	31,434
Water Provision Reserve		53,030	51,907	52,174
Cemetery Reserve		46,507	45,521	45,804
Refuse Disposal Facility Reserve		194,371	190,264	190,776
Admin Vehicle Reserve		61,279	89,349	89,684
Road Reserve		980,029	934,857	1,238,119
Unspent grants, subsidies and contributions	10	0	548,682	501,554
		3,969,018	4,622,825	5,324,916
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(399,529)	3,064,209	1,440,534
Depreciation	5	2,041,636	1,972,585	2,189,018
(Profit)/loss on sale of asset	4(b)	(113,043)	28,032	(104,000)
(Increase)/decrease in receivables		160,000	(180,645)	688,757
(Increase)/decrease in contract assets		160,941	732,967	0
(Increase)/decrease in inventories		100,000	(119,184)	35,000
Increase/(decrease) in payables		(25,374)	59,831	350,000
Increase/(decrease) in contract liabilities		(548,682)	51,432	(1,268,507)
Increase/(decrease) in employee provisions		35,000	(96,092)	95,000
Non-operating grants, subsidies and contributions		(1,785,845)	(2,660,645)	(3,073,105)
<b>Net cash from operating activities</b>		<b>(374,895)</b>	<b>2,852,490</b>	<b>352,697</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

##### RESTRICTED ASSETS

Restricted asset balances are not available for general the local government due to externally imposed restrict Externally imposed restrictions are specified in an agre contract or legislation. This applies to reserves, unspent subsidies and contributions and unspent loans that have been fully expended in the manner specified by the cor legislation or loan agreement.

SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program											2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>														
Land - freehold land	0	0	0	0	0	0	0	0	0	0	0	0	45,455	50,000
Buildings - non-specialised	0	0	0	0	0	928,809	0	0	0	0	0	928,809	1,066,302	1,394,200
Buildings - specialised	0	0	0	0	0	0	0	218,000	0	0	0	218,000	40,711	170,000
Furniture and equipment	25,000	0	0	0	0	0	0	0	0	10,000	0	35,000	120,387	0
Plant and equipment	0	0	0	0	0	0	15,000	0	1,379,000	0	0	1,394,000	721,299	1,033,000
	25,000	0	0	0	0	928,809	15,000	218,000	1,379,000	10,000	0	2,575,809	1,994,154	2,647,200
<u>Infrastructure</u>														
Infrastructure - roads	0	0	0	0	0	0	0	0	2,189,068	0	0	2,189,068	3,071,265	3,017,743
Infrastructure - Other	0	0	0	0	0	0	0	60,000	0	335,000	0	395,000	287,935	939,455
	0	0	0	0	0	0	0	60,000	2,189,068	335,000	0	2,584,068	3,359,200	3,957,198
<b>Total acquisitions</b>	25,000	0	0	0	0	928,809	15,000	278,000	3,568,068	345,000	0	5,159,877	5,353,354	6,604,398

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT 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.

SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

#### 4. FIXED ASSETS

##### (b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Housing	0	0	0	0	98,025	0	0	(98,025)		0	0	0
Transport	362,957	476,000	113,043	0	97,645	167,638	69,993	0	366,000	470,000	110,000	(6,000)
	362,957	476,000	113,043	0	195,670	167,638	69,993	(98,025)	366,000	470,000	110,000	(6,000)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Buildings - non-specialised		0			98,025	0	0	(98,025)		0		
Plant and equipment	362,957	476,000	113,043	0	97,645	167,638	69,993	0	366,000	470,000	110,000	(6,000)
	362,957	476,000	113,043	0	195,670	167,638	69,993	(98,025)	366,000	470,000	110,000	(6,000)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

#### SIGNIFICANT ACCOUNTING POLICIES

##### 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 KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - Other

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
42,456	105,200	58,004
38,968	46,936	43,106
190,514	189,359	174,057
55,891	60,289	58,365
239,524	284,998	273,987
1,247,370	936,043	1,001,478
25,242	27,236	28,296
201,671	322,524	551,725
2,041,636	1,972,585	2,189,018
276,236	278,800	266,092
146,166	157,775	161,483
5,854	10,344	8,364
250,570	351,740	615,684
1,212,556	1,000,000	980,000
150,254	173,926	157,395
2,041,636	1,972,585	2,189,018

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested 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.

**DEPRECIATION RATES**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful Life
Buildings - specialised & non-specialised	50 years
Furniture and equipment	10 years
Plant and equipment	12 years (heavy) 7 years (light)
Right of use - furniture and fittings	Based on remaining lease
Sealed Roads and Streets	
-formation	not depreciated
-payment	50 years
-bituminous seals	20 years
-asphalt surfaces	25 years
Gravel Roads	
-formation	not depreciated
-pavement	50 years
Footpaths (slab)	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

**DEPRECIATION ON REVALUATION**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding	2022/23 Budget Interest Repayments	Actual Principal	2021/22 Actual New Loans	2021/22 Actual Principal Repayments	Actual Principal outstanding	2021/22 Actual Interest Repayments	Budget Principal	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding	2021/22 Budget Interest Repayments
				1 July 2022			30 June 2023		1 July 2021			30 June 2022		1 July 2021			30 June 2022	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
Loan 91, various duplexes		WATC		123,945	0	60,021	63,924	6,878	180,301	0	56,356	123,945	10,485	180,301	0	56,356	123,945	10,485
Loan 94, Teacher Housing		WATC		715,988	0	69,063	646,925	14,187	0	750,000	34,012	715,988	7,613	0	750,000	70,261	679,739	10,524
<b>Community amenities</b>																		
Loan 54, Nyabing Effluent		WATC		7,773	0	3,717	4,056	611	11,180	0	3,407	7,773	921	11,180	0	3,408	7,772	921
				847,706	0	132,801	714,905	21,676	191,481	750,000	93,775	847,706	19,019	191,481	750,000	130,025	811,456	21,930

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 KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2022/23**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2023.

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2022 nor is it expected to have unspent borrowing funds as at 30 June 2023.

**(d) Credit Facilities**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	16,000	16,000	16,000
Credit card balance at balance date	0	0	(5,000)
<b>Total amount of credit unused</b>	<b>116,000</b>	<b>116,000</b>	<b>111,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	714,905	847,706	811,456

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**7. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2022/23 Budget New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual New Leases	2021/22 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2022	2021/22 Actual Lease Interest repayments	Budget Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2022	2021/22 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																			
Photocopier					4,772	0	4,772	0	600	18,709	0	13,937	4,772	0	18,709	0	14,926	3,783	600
					4,772	0	4,772	0	600	18,709	0	13,937	4,772	0	18,709	0	14,926	3,783	600

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease.

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 8. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	122,932	32,668	0	155,600	304,209	783	(182,060)	122,932	304,210	1,500	0	305,710
(b) Plant Reserve	864,393	78,644	(290,000)	653,037	612,816	251,577	0	864,393	612,816	253,500	0	866,316
(c) land and Building Reserve	1,171,521	75,222	(50,000)	1,196,743	1,176,914	253,028	(258,421)	1,171,521	1,176,914	253,000	0	1,429,914
(d) Sewerage Reserve	518,226	11,183	0	529,409	506,922	11,304	0	518,226	506,921	12,500	0	519,421
(e) Nyabing Recreation Reserve	53,783	7,163	0	60,946	47,660	6,123	0	53,783	47,660	6,350	0	54,010
(f) Pingrup Recreation Reserve	31,390	6,677	0	38,067	25,325	6,065	0	31,390	25,324	6,110	0	31,434
(g) Water Provision Reserve	51,907	1,123	0	53,030	51,774	133	0	51,907	51,774	400	0	52,174
(h) Cemetery Reserve	45,521	986	0	46,507	45,404	117	0	45,521	45,404	400	0	45,804
(i) Refuse Disposal Facility Reserve	190,264	4,107	0	194,371	189,776	488	0	190,264	189,776	1,000	0	190,776
(j) Admin Vehicle Reserve	89,349	1,930	(30,000)	61,279	64,184	25,165	0	89,349	64,184	25,500	0	89,684
(k) Road Reserve	934,857	45,172	0	980,029	941,304	294,737	(301,184)	934,857	941,304	296,815	0	1,238,119
	4,074,143	264,875	(370,000)	3,969,018	3,966,288	849,520	(741,665)	4,074,143	3,966,287	857,075	0	4,823,362

### (b) Cash Backed Reserves - 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	<i>All reserves</i>	Funds to be used to fund employee leave requirements.
(b) Plant Reserve	<i>are not</i>	Funds to be used for the purchase of major plant and equipment.
(c) land and Building Reserve	<i>expected to be</i>	Funds to be set aside for the construction and/or capital maintenance of building infrastructure, land acquisitions and development.
(d) Sewerage Reserve	<i>used within a</i>	Funds to be used for upgrading and/or major maintenance of towns site sewerage schemes.
(e) Nyabing Recreation Reserve	<i>set period as</i>	Funds to be used to promote participation in sport and provide sporting facilities in Nyabing
(f) Pingrup Recreation Reserve	<i>further</i>	Funds to be used for the upgrade of sporting facilities in Pingrup.
(g) Water Provision Reserve	<i>transfers to</i>	Funds to be used for the provision of water services to rural areas of the Shire.
(h) Cemetery Reserve	<i>the reserve</i>	Funds to be used for the upgrading of the Nyabing and Pingrup cemeteries.
(i) Refuse Disposal Facility Reserve	<i>accounts are</i>	Funds to be used for the rehabilitation of the Nyabing and Pingrup rubbish sites.
(j) Admin Vehicle Reserve	<i>expected as</i>	Funds to be used for the provision of vehicle changeovers for the CEO, DCEO and Works Manager.
(k) Road Reserve	<i>funds are</i>	Funds to be used for capital works on roads within the Shire of Kent for future years.
	<i>utilised</i>	

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**9. FEES & CHARGES REVENUE**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	500	306	500
General purpose funding	7,600	7,420	6,500
Law, order, public safety	45,861	39,986	40,748
Housing	161,390	105,373	98,170
Community amenities	81,438	78,314	82,393
Recreation and culture	3,300	3,475	3,200
Transport	250,500	315,152	250,500
Economic services	95,000	94,886	97,500
Other property and services	61,790	82,415	61,730
	707,379	727,327	641,241

**10. GRANT REVENUE**

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2023	Current Liability 30 June 2023	2022/23 Budget	2021/22 Actual	2021/22 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0			0	0	2,500	1,498	4,000
General purpose funding	0			0	0	151,000	2,594,390	1,152,000
Law, order, public safety	0			0	0	58,500	29,841	27,203
Health	0			0	0	0	0	7,000
Housing	0			0	0	5,000	5,584	2,000
Community amenities	600		(600)	0	0	67,641	67,626	95,142
Recreation and culture	0			0	0	6,000	4,932	6,000
Transport	0			0	0	190,000	190,143	192,575
Economic services	0			0	0	0	0	7,000
Other property and services	0			0	0	5,000	5,866	0
	600	0	(600)	0	0	485,641	2,899,880	1,492,920
(b) Non-operating grants, subsidies and contributions								
General purpose funding	548,082	0	(548,082)	0	0	1,003,108	226,271	947,299
Community amenities	0	0	0	0	0	0	118,893	105,515
Transport	0	0	0	0	0	782,737	2,315,481	2,020,291
	548,082	0	(548,082)	0	0	1,785,845	2,660,645	3,073,105
Total	548,682	0	(548,682)	0	0	2,271,486	5,560,525	4,566,025

**(c) Unspent grants, subsidies and contributions were restricted as follows:**

	Budget Closing Balance 30 June 2023	Actual Balance 30 June 2022
Unspent grants, subsidies and contributions	0	548,682
	0	548,682

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue 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	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	Refund in event monies are unspent	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
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
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	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



## 12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	87,876	3,777	17,760
- Other funds	5,000	4,171	5,000
Other interest revenue (refer note 1b)	9,500	10,645	10,000
	102,376	18,593	32,760
<b>(b) Other revenue</b>			
Reimbursements and recoveries	57,977	64,426	65,400
	58,000	64,426	65,400
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	33,200	34,337	29,000
Other services	1,800	0	0
	35,000	34,337	29,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	(21,676)	(19,019)	(21,930)
Interest expense on lease liabilities	(600)	0	(600)
	(22,276)	(19,019)	(22,530)
<b>(e) Elected members remuneration</b>			
Meeting fees	72,000	64,000	64,000
Mayor/President's allowance	20,000	8,000	8,000
Deputy Mayor/President's allowance	5,000	0	0
Travelling expenses	5,000	8,000	8,000
Telecommunications allowance	8,000	8,000	8,000
	110,000	88,000	88,000

### 13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2022/23.

#### SIGNIFICANT ACCOUNTING POLICIES

##### INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Kent's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

### 14 TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Housing Bonds	160	0	(160)	0
Other	178	0	(178)	0
	338	0	(338)	0

## 15 SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### 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.

### CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### 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.

## 16 BUDGET RATIOS

	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
Operating Surplus	(0.2714)	0.1455	0.3251	0.1229
Funds After Operations	1.0000	0.9820	1.0890	1.3470
PPE	0.1360	0.1300	0.1310	0.0630
Infrastructure	0.0150	0.0226	0.0076	0.0125
Cash Reserves	1.0908	0.7688	1.1180	0.7204
Borrowings	0.1965	0.1410	0.0410	0.0589
Debt Servicing	0.0442	0.0252	0.0176	0.0197
Average Rates (UV)	6,848	6,640	6,458	6,696
Average Rates (GRV)	847	943	922	914

The ratios are calculated as follows:

### OPERATIONS

Operating Surplus 
$$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$$

Funds After Operations 
$$\frac{\text{Funds remaining after operations}}{\text{General funds}}$$

### ASSET RATIOS

PPE 
$$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$$

Infrastructure 
$$\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$$

### FINANCING RATIOS

Cash Reserves 
$$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$$

Borrowings 
$$\frac{\text{Principal outstanding}}{\text{General funds}}$$

Debt Servicing 
$$\frac{\text{Principal and interest due}}{\text{General funds}}$$

### RATES RATIOS

Average Rates 
$$\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$$

## Shire of Kent

Note: Statutory fees are subject to change without notice if regulations are amended.

	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
<b>GENERAL PURPOSE FUNDING</b>							
<b>Rates</b>							
<b>Property Enquiries</b>							
Statement of rates (financial)	statement	C	\$ 45.45	\$ 4.55	\$ 50.00	\$ -	LG Act 1995   S 6.16
Reprint rate notice - current year	notice	C	\$ 9.09	\$ 0.91	\$ 10.00		LG Act 1995   S 6.16
<b>Rate Fees and Debt Recovery</b>							
Rate Administration fee - Instalments	Instalment	F	\$ 10.00	\$ -	\$ 10.00	\$ -	LG Act 1995   S 6.45
Debt recovery fee - administration fee	debt	C			<b>Actual Cost</b>		LG Act 1995   S 6.16
Issue of notice of discontinuance	notice	C			<b>Actual Cost</b>		LG Act 1995   S 6.16
<b>GOVERNANCE</b>							
<b>Administration</b>							
<b>Photocopying &amp; Printing</b>							
A4 black & white	page	C	\$ 0.45	\$ 0.05	\$ 0.50	\$ -	LG Act 1995   S 6.16
A4 colour	page	C	\$ 2.27	\$ 0.23	\$ 2.50	\$ -	LG Act 1995   S 6.16
A3 black & white	page	C	\$ 0.68	\$ 0.07	\$ 0.75	\$ -	LG Act 1995   S 6.16
A3 colour	page	C	\$ 4.09	\$ 0.41	\$ 4.50	\$ -	LG Act 1995   S 6.16
<b>Other Admin Services</b>							
Laminating A3	page	C	\$ 6.00	\$ 0.60	\$ 6.60	\$ -	LG Act 1995   S 6.16
Laminating A4	page	C	\$ 3.50	\$ 0.35	\$ 3.85	\$ -	LG Act 1995   S 6.16
Laminating A5	page	C	\$ 3.50	\$ 0.35	\$ 3.85	\$ -	LG Act 1995   S 6.16
Administration Support (minimum fee \$22.50) (scanning, emailing, document prep)	hour	C	\$ 40.91	\$ 4.09	\$ 45.00	\$ -	LG Act 1995   S 6.16
<b>Governance - other</b>							
<b>Publications</b>							
Note: all public documents can be downloaded free of charge from <a href="http://www.kent.wa.gov.au">www.kent.wa.gov.au</a>							
Council & Committee Minutes or Agendas	month	C	\$ 20.00	\$ 2.00	\$ 22.00	\$ -	LG Act 1995   S 6.16
Sale of Electoral Roll	roll	C	\$ 25.00	\$ 2.50	\$ 27.50	\$ -	
Sale of Shire District Fire Map	map	C	\$ 17.00	\$ 1.70	\$ 18.70	\$ -	
Sale of Shire District Fire Map - laminated	map	C	\$ 35.45	\$ 3.55	\$ 39.00	\$ -	
Sale of History Books	copy	C	\$ 15.00	\$ 1.50	\$ 16.50	\$ -	
<b>Freedom of Information Requests</b>							
Application fee	application	F	\$ 30.00	\$ -	\$ 30.00	\$ 30.00	WA FOI Act 1992
Administration/clerical	hour	F	\$ 30.00	\$ -	\$ 30.00	\$ 30.00	WA FOI Act 1992
Photocopying (A4)	page	F	\$ 0.20	\$ -	\$ 0.20	\$ 0.20	WA FOI Act 1992
Postage & handling	package				<b>Actual Cost</b>		WA FOI Act 1992

## Shire of Kent

Note: Statutory fees are subject to change without notice if regulations are amended.

	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>							
<b>Fire Prevention</b>							
<b>Firebreaks</b>							
Infringements	n/a				<b>As per Act</b>		<i>Bush Fires Infringement (Regulations) 1978</i>
<b>Animal Control</b>							
<b>Dog Control</b>							
Dog impound fee	dog	F	\$ 50.00	\$ -	\$ 50.00	\$ -	<i>LG Act 1995   S 6.16</i>
Daily pound sustenance	dog	C	\$ 13.64	\$ 1.36	\$ 15.00	\$ -	<i>LG Act 1995   S 6.16</i>
Unregistered dog - not dangerous	dog	F	\$ 200.00	\$ -	\$ 200.00	\$ -	<i>Dog Act 1976   S 7(1)</i>
Unregistered dog - dangerous (declared)	dog	F	\$ 400.00	\$ -	\$ 400.00	\$ -	<i>Dog Act 1976   S 7(1)</i>
Failure to ensure dog microchipped	dog	F	\$ 200.00	\$ -	\$ 200.00	\$ -	<i>Dog Act 1976   S 21(1), (2)</i>
Failure to ensure dog microchipped - dangerous (declared)	dog	F	\$ 400.00	\$ -	\$ 400.00	\$ -	<i>Dog Act 1976   S 22(2)</i>
Dog wandering at large	dog	F	\$ 200.00	\$ -	\$ 200.00	\$ -	<i>Dog Act 1976   S 31(3)</i>
<b>Kennel Licences</b>							
Annual Kennel Licence renewal or new	licence	F	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	<i>Dog Regs 2013   R17</i>
Kennel Licence Application Fee	licence	F	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	<i>LG Act 1995   S 6.16</i>
Transfer Fee for current Kennel Licence	licence	F	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	<i>LG Act 1995   S 6.16</i>
<b>Dog Registration Fees</b>							
Lifetime - Sterilised	dog	F	\$ 100.00	\$ -	\$ 100.00	\$ -	<i>Dog Regs 2013   S 17</i>
Lifetime - Unsterilised	dog	F	\$ 250.00	\$ -	\$ 250.00	\$ -	<i>Dog Regs 2013   S 17</i>
3 years - Sterilised	dog	F	\$ 42.50		\$ 42.50	\$ -	<i>Dog Regs 2013   S 17</i>
3 years - Unsterilised	dog	F	\$ 120.00		\$ 120.00	\$ -	<i>Dog Regs 2013   S 17</i>
1 year - Sterilised	dog	F	\$ 50.00		\$ 50.00	\$ -	<i>Dog Regs 2013   S 17</i>
1 year - Unsterilised	dog	F	\$ 20.00		\$ 20.00	\$ -	<i>Dog Regs 2013   S 17</i>
Pensioner concession as defined for dog	dog	F			<b>50% of fee</b>		
Droving/farm dog concession as defined	dog	F			<b>25% of fee</b>		
Guide dog registration fee	dog	F			<b>No charge</b>		
Registration after 31 May in any year, that that registration year	dog	F			<b>50% of fee</b>		
<b>Cat Control</b>							
Cat impound fee	cat	F	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	<i>LG Act 1995   S 6.16</i>
Daily pound sustenance	cat	C	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	<i>LG Act 1995   S 6.16</i>
Unregistered cat	cat	F	\$ 200.00	\$ -	\$ 200.00	\$ -	<i>Cat Act 2011   S 5(1)</i>
Failure to ensure cat microchipped	cat	F	\$ 200.00	\$ -	\$ 200.00	\$ -	<i>Cat Act 2011   S 14(1)</i>
Failure to ensure cat sterilised	cat	F	\$ 200.00	\$ -	\$ 200.00	\$ -	<i>Cat Act 2011   S 18(1)</i>

## Shire of Kent

Note: Statutory fees are subject to change without notice if regulations are amended.

<i>Note: Statutory fees are subject to change without notice if regulations are amended.</i>			Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
<b>Cattery Licences</b>									
Annual Cattery Licence renewal or new	licence	F	\$	200.00	\$	-	\$ 200.00	\$ 200.00	LG Act 1995   S 6.16
Cattery Licence Application Fee	licence	F	\$	100.00	\$	-	\$ 100.00	\$ 100.00	LG Act 1995   S 6.16
Transfer Fee for current Cattery Licence	licence	F	\$	100.00	\$	-	\$ 100.00	\$ 100.00	LG Act 1995   S 6.16
Cat Breeders Fees (Annual)	cat	F					As per Act		Cat Regs 2012   Schedule 3
<b>Cat Registration Fees</b>									
Lifetime - Sterilised	cat	F	\$	100.00	\$	-	\$ 100.00	\$ -	Cat Regs 2012   Schedule 1
3 years - Sterilised	cat	F	\$	42.50	\$	-	\$ 42.50	\$ -	Cat Regs 2012   Schedule 1
1 year - Sterilised	cat	F	\$	20.00	\$	-	\$ 50.00	\$ -	Cat Regs 2012   Schedule 1
Pensioner concession as defined for dog	cat	F	\$	10.00	\$	-	\$ 10.00	\$ 10.00	Cat Regs 2012   Schedule 1
Registration after 31 May in any year, that that registration year	cat	F					50% of fee		Cat Regs 2012   Schedule 1

### Other Law, Order & Public Safety

#### Abandoned Vehicles

Towing costs	vehicle	F	At cost			LG Act 1995   S 6.16	
Storage fee (daily)	vehicle	F	\$ 20.00	\$ -	\$ 20.00	\$ 20.00	LG Act 1995   S 6.16
Impound fee	vehicle	F	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	LG Act 1995   S 6.16

#### Other Abandoned or Seized Goods

Towing costs	vehicle	F	At cost			LG Act 1995   S 6.16	
Storage fee (daily)	vehicle	F	\$ 20.00	\$ -	\$ 20.00	\$ 20.00	LG Act 1995   S 6.16
Impound fee	vehicle	F	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	LG Act 1995   S 6.16

### HEALTH

#### Septic Tank Approvals

Application fee	application	F	\$ 118.00	\$ -	\$ 118.00	\$ -	Health Act 1911   S 344C
Inspection fee	inspection	F	\$ 118.00	\$ -	\$ 118.00	\$ -	Health Act 1911   S 344C
Additional application fee - non standard units	application	F	\$ 82.50	\$ -	\$ 82.50	\$ -	Health Act 1911   S 344C

### Offensive Trade (Fees) Regulations 1976

#### Annual Fees

Slaughterhouses	annum	F	\$ 298.00	\$ -	\$ 298.00	\$ 298.00	Health Act 1911   S 344C
Piggeries	annum	F	\$ 298.00	\$ -	\$ 298.00	\$ 298.00	Health Act 1911   S 344C
Artificial Manure Depots	annum	F	\$ 211.00	\$ -	\$ 211.00	\$ 211.00	Health Act 1911   S 344C
Bone Mills	annum	F	\$ 171.00	\$ -	\$ 171.00	\$ 171.00	Health Act 1911   S 344C
Places for Storing, drying or preserving bones	annum	F	\$ 171.00	\$ -	\$ 171.00	\$ 171.00	Health Act 1911   S 344C
Fat Melting, Fat Extracting or tallow melting establishments	annum	F	\$ 171.00	\$ -	\$ 171.00	\$ 171.00	Health Act 1911   S 344C
Butcher shop or similar	annum	F	\$ 171.00	\$ -	\$ 171.00	\$ 171.00	Health Act 1911   S 344C
Larger Establishments	annum	F	\$ 285.00	\$ -	\$ 285.00	\$ 285.00	Health Act 1911   S 344C
Blood Drying	annum	F	\$ 171.00	\$ -	\$ 171.00	\$ 171.00	Health Act 1911   S 344C
Gut Scraping, preparation of sausage skins	annum	F	\$ 171.00	\$ -	\$ 171.00	\$ 171.00	Health Act 1911   S 344C
Fellmongeries	annum	F	\$ 171.00	\$ -	\$ 171.00	\$ 171.00	Health Act 1911   S 344C
Manure Works	annum	F	\$ 211.00	\$ -	\$ 211.00	\$ 211.00	Health Act 1911   S 344C
Fish Curing Establishments	annum	F	\$ 211.00	\$ -	\$ 211.00	\$ 211.00	Health Act 1911   S 344C
Laundries, Dry-cleaning establishments	annum	F	\$ 147.00	\$ -	\$ 147.00	\$ 147.00	Health Act 1911   S 344C
Bone Merchant Premises	annum	F	\$ 171.00	\$ -	\$ 171.00	\$ 171.00	Health Act 1911   S 344C
Flock Factories	annum	F	\$ 171.00	\$ -	\$ 171.00	\$ 171.00	Health Act 1911   S 344C
Knackeries	annum	F	\$ 298.00	\$ -	\$ 298.00	\$ 298.00	Health Act 1911   S 344C



## Shire of Kent

*Note: Statutory fees are subject to change without notice if regulations are amended.*

	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
Poultry Processing Establishments	annum	F	\$ 298.00	\$ -	\$ 298.00	\$ 298.00	Health Act 1911   S 344C
Poultry Farming	annum	F	\$ 298.00	\$ -	\$ 298.00	\$ 298.00	Health Act 1911   S 344C
Rabbit Farming	annum	F	\$ 298.00	\$ -	\$ 298.00	\$ 298.00	Health Act 1911   S 344C
Fish Processing Est. in which whole fish are cleaned & prepared	annum	F	\$ 298.00	\$ -	\$ 298.00	\$ 298.00	Health Act 1911   S 344C
Shellfish & Crustacean processing establishment	annum	F	\$ 298.00	\$ -	\$ 298.00	\$ 298.00	Health Act 1911   S 344C
Any other offensive trade not specified	annum	F	\$ 298.00	\$ -	\$ 298.00	\$ 298.00	Health Act 1911   S 344C

### Food Act 2011

#### Food Vendors Licence

Food Act Registration	licence	F	\$ 75.00	\$ -	\$ 75.00	\$ 75.00	Food Regs 2009   Schedule 2
Mobile Food Vendor	annum	F	\$ 270.00	\$ -	\$ 270.00	\$ -	LG Act 1995   S 6.16
Community Mobile Food Van	licence	F	\$ 50.00	\$ -	\$ 50.00	\$ -	LG Act 1995   S 6.16
Food premises inspection fee	annum	F	\$ 140.00	\$ -	\$ 140.00	\$ -	LG Act 1995   S 6.16

## Shire of Kent

Note: Statutory fees are subject to change without notice if regulations are amended.

	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
<b>HOUSING</b>							
<b>Rental - Nyabing</b>							
<i>Note: Commercial rates are price on ask and negotiable</i>							
<b>29 Aspendale Street - 4 x 2</b>							
Staff	week	F	\$ 110.00	\$ -	\$ 110.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 260.00	\$ -	\$ 260.00	\$ 10.00	LG Act 1995   S 6.16
<b>26 Aspendale Street - 3 x 1</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>28 Aspendale Street - 3 x 1</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>13 Aspendale Street - 3 x 2</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>2A Coates Close - 2 x 1</b>							
Staff	week	F	\$ 80.00	\$ -	\$ 80.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 150.00	\$ -	\$ 150.00	\$ 10.00	LG Act 1995   S 6.16
<b>2B Coates Close - 2 x 1</b>							
Staff	week	F	\$ 80.00	\$ -	\$ 80.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 150.00	\$ -	\$ 150.00	\$ 10.00	LG Act 1995   S 6.16
<b>1/15 Hobley Street - 3 x 1.5</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>2/15 Hobley Street - 3 x 1.5</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>1/1 Coates Close - 3 x 1.5</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>2/1 Coates Close - 3 x 1.5</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>5A Coates Close - 3 x 2</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>5B Coates Close - 4 x 2</b>							
Staff	week	F	\$ 110.00	\$ -	\$ 110.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 220.00	\$ -	\$ 220.00	\$ 10.00	LG Act 1995   S 6.16
<b>3 Coates Close - 3 x 2</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 240.00	\$ -	\$ 300.00	\$ 10.00	LG Act 1995   S 6.16
<b>4 Coates Close - 3 x 2</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 240.00	\$ -	\$ 300.00	\$ 10.00	LG Act 1995   S 6.16

## Shire of Kent

Note: Statutory fees are subject to change without notice if regulations are amended.

	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
<b>5 George Street - 3 x 1</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>21A George Street - 1 x 1</b>							
Staff	week	F	\$ 70.00	\$ -	\$ 70.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 120.00	\$ -	\$ 120.00	\$ 10.00	LG Act 1995   S 6.16
<b>21B George Street - 1 x 1</b>							
Staff	week	F	\$ 70.00	\$ -	\$ 70.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 120.00	\$ -	\$ 120.00	\$ 10.00	LG Act 1995   S 6.16
<b>21C George Street - 1 x 1</b>							
Staff	week	F	\$ 70.00	\$ -	\$ 70.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 120.00	\$ -	\$ 120.00	\$ 10.00	LG Act 1995   S 6.16
<b>Rental - Pingrup</b>							
Note: Commercial rates are price on ask and negotiable							
<b>12 Reid Street - 4 x 2</b>							
Staff	week	F	\$ 110.00	\$ -	\$ 110.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 220.00	\$ -	\$ 220.00	\$ 10.00	LG Act 1995   S 6.16
<b>9 Gaby Street - 4 x 2</b>							
Staff	week	F	\$ 110.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 260.00	\$ -	\$ 300.00	\$ 10.00	LG Act 1995   S 6.16
<b>8 Reid Street - 2 x 1</b>							
Staff	week	F	\$ 80.00	\$ -	\$ 80.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 150.00	\$ -	\$ 150.00	\$ 10.00	LG Act 1995   S 6.16
<b>10 Reid Street - 2 x 1</b>							
Staff	week	F	\$ 80.00	\$ -	\$ 80.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 150.00	\$ -	\$ 150.00	\$ 10.00	LG Act 1995   S 6.16
<b>1/7 Gaby Street - 3 x 1.5</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>2/7 Gaby Street - 3 x 1.5</b>							
Staff	week	F	\$ 100.00	\$ -	\$ 100.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 175.00	\$ -	\$ 175.00	\$ 10.00	LG Act 1995   S 6.16
<b>1/3 Gaby Street - 1 x 1</b>							
Staff	week	F	\$ 70.00	\$ -	\$ 70.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 120.00	\$ -	\$ 120.00	\$ 10.00	LG Act 1995   S 6.16
<b>2/3 Gaby Street - 1 x 1</b>							
Staff	week	F	\$ 70.00	\$ -	\$ 70.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 120.00	\$ -	\$ 120.00	\$ 10.00	LG Act 1995   S 6.16
<b>3/3 Gaby Street - 1 x 1</b>							
Staff	week	F	\$ 70.00	\$ -	\$ 70.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	\$ 120.00	\$ -	\$ 120.00	\$ 10.00	LG Act 1995   S 6.16

## Shire of Kent

Note: Statutory fees are subject to change without notice if regulations are amended.

	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
<b>COMMUNITY AMENITIES</b>							
<b>Sanitation</b>							
<b>Refuse Collection (via rates)</b>							
Domestic verge collection 240L - weekly collection	annum	F	\$ 250.00	\$ -	\$ 250.00	\$ 10.00	LG Act 1995   S 6.16
Additional domestic verge collection 240L - weekly collection	annum	F	\$ 250.00	\$ -	\$ 250.00	\$ 10.00	LG Act 1995   S 6.16
Commercial verge collection 240L - weekly collection	annum	F	\$ 250.00	\$ -	\$ 250.00	\$ 10.00	LG Act 1995   S 6.16
Additional commercial verge collection 240L - weekly collection	annum	F	\$ 250.00	\$ -	\$ 250.00	\$ 10.00	LG Act 1995   S 6.16
Pensioner domestic verge collection 240L - weekly collection	annum	F	\$ 125.00	\$ -	\$ 125.00	\$ 3.00	LG Act 1995   S 6.16
New 240L Sulo bin	each	C			<b>At cost</b>		LG Act 1995   S 6.16
<b>Recycling Collection (via rates)</b>							
Domestic verge collection 240L - fortnightly collection	annum	F	\$ 138.00	\$ -	\$ 138.00	\$ 7.00	LG Act 1995   S 6.16
Additional domestic verge collection 240L - fortnightly collection	annum	F	\$ 138.00	\$ -	\$ 138.00	\$ 7.00	LG Act 1995   S 6.16
New 240L Sulo bin	each				<b>At cost</b>		LG Act 1995   S 6.16
<b>Nyabing &amp; Pingrup Refuse Sites</b>							
<b>Separated Waste (Household)</b>							
Inert (bricks, broken concrete & clean fill only)	n/a	F			<b>No charge</b>		LG Act 1995   S 6.16
Green waste (garden & tree loppings)	n/a	F			<b>No charge</b>		LG Act 1995   S 6.16
Recyclable waste	n/a	F			<b>No charge</b>		LG Act 1995   S 6.16
<b>Car Bodies (Nyabing Refuse Site Only)</b>							
Assorted car parts & body	car	C	\$ 1,000.00	\$ 100.00	\$ 1,100.00	\$ 7.00	LG Act 1995   S 6.16
<b>Tyres &amp; Wire</b>							
<b>Neither Nyabing or Pingrup Refuse Sites will be accepting tyres - illegal dumping penalties will apply</b>							
<b>Oil</b>							
Waste oil disposal - drums/containers not to be left on site	n/a	F			<b>No charge</b>		LG Act 1995   S 6.16
<b>Putrescible Waste (Nyabing Refuse Site Only)</b>							
<b>**BY APPOINTMENT ONLY**</b>	n/a	C	\$ 70.00	\$ 7.00	\$ 77.00	\$ 77.00	LG Act 1995   S 6.16
<b>Other</b>							
Replacement or additional access tag for refuse sites	tag	C	\$ 22.73	\$ 2.27	\$ 25.00	\$ -	LG Act 1995   S 6.16
<b>Sewerage</b>							
<b>Annual Fees (via rates)</b>							
Residential sewerage minimum	annum	F	\$ 390.00	\$ -	\$ 390.00	\$ 20.00	LG Act 1995   S 6.16
Commercial sewerage minimum	annum	F	\$ 855.00	\$ -	\$ 855.00	\$ 40.00	LG Act 1995   S 6.16
Vacant land (Nyabing & Pingrup)	annum	F	\$ 270.00	\$ -	\$ 270.00	\$ 14.00	LG Act 1995   S 6.16
1st fixture	annum	F	\$ 270.00	\$ -	\$ 270.00	\$ 14.00	LG Act 1995   S 6.16
Major fixture	annum	F	\$ 855.00	\$ -	\$ 855.00	\$ 40.00	LG Act 1995   S 6.16
Additional fixtures	annum	F	\$ 111.00	\$ -	\$ 111.00	\$ 5.00	LG Act 1995   S 6.16

## Shire of Kent

Note: Statutory fees are subject to change without notice if regulations are amended.

### Cemetery Fees

#### Grant of Right of Burial

Grant of right if burial & grave reservation (2.4m x 1.2m)	plot	C	\$ 90.91	\$ 9.09	\$ 100.00	\$ -	LG Act 1995   S 6.16
Grant of right if burial & grave reservation (2.4m x 2.4m)	plot	C	\$ 113.64	\$ 11.36	\$ 125.00	\$ -	LG Act 1995   S 6.16

#### Internment Fee (including grave diggings)

Standard burial, digging of grave (2.1 depth - standard)	plot	C	\$ 600.00	\$ 60.00	\$ 660.00	\$ 350.00	Cemeteries Act 1986   S 53
Standard burial, digging of grave (2.4 depth - standard) - 1st internment	plot	C	\$ 700.00	\$ 70.00	\$ 770.00	\$ 460.00	Cemeteries Act 1986   S 53
Standard burial, digging of grave (2.4 depth - standard) - 2nd internment	plot	C	\$ 700.00	\$ 70.00	\$ 770.00	\$ 460.00	Cemeteries Act 1986   S 53
Digging of an infant grave	plot	C	\$ 350.00	\$ 35.00	\$ 385.00	\$ 193.00	Cemeteries Act 1986   S 53

Note: standard grave = to accommodate standard casket (2040 x 600 x 350 - oblong or oversize caskets may occur additional fees)

#### Exhumation

Exhumation fee & Reinternment	plot	C	\$ 1,000.00	\$ 100.00	\$ 1,100.00	\$ 700.00	Cemeteries Act 1986   S 53
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#### Monumental Work

Monument permit	plot	C	\$ 163.64	\$ 16.36	\$ 180.00	\$ -	LG Act 1995   S 6.16
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#### Niche Wall

Grant of right & reservation fee	plot	C	\$ 20.00	\$ 2.00	\$ 22.00	\$ -	LG Act 1995   S 6.16
Niche Wall Plaque & Freight Cost (price on application)	plot	C			<b>Actual cost</b>		LG Act 1995   S 6.16

### Town Planning / Regional Development

#### Provision of Subdivision Clearance (including Strata's)

Clearance per lot (not more than 5 lots)	lot	F	\$ 73.00	\$ -	\$ 73.00	\$ -	PD Regs 2009
Clearance (more than 5 lots but not more than 195 lots)	lot	F	\$73.00 per lot for the first lot then \$35.00				\$ - PD Regs 2009
Maximum clearance (more than 195 lots)	application	F	\$ 7,393.00	\$ -	\$ 7,393.00	\$ -	PD Regs 2009

#### Town Planning Scheme

Scheme amendments	application	F	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	PD Regs 2009
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#### Development Applications

Estimated Development cost no more than \$50,000	application	F	\$ 147.00	\$ -	\$ 147.00	\$ -	PD Regs 2009
Estimated Development cost from \$50,001 to \$500,000	application	F	<b>0.32% of estimated cost</b>				\$ - PD Regs 2009
Estimated Development cost from \$500,001 to \$2.5 million	application	F	<b>\$1,700 + 0.257% for every \$1 in excess of \$500,000</b>				\$ - PD Regs 2009
Estimated Development cost from \$2.5 million to \$5 million	application	F	<b>\$7,161 + 0.206% for every \$1 in excess of \$2.5 million</b>				\$ - PD Regs 2009
Estimated Development cost from \$5 million to \$21.5 million	application	F	<b>\$12,633 + 0.123% for every \$1 in excess of \$5 million</b>				\$ - PD Regs 2009
Estimated Development cost of more than \$21.5 million	application	F	\$ 34,196.00	\$ -	\$ 34,196.00	\$ -	PD Regs 2009
Amendment or cancellation of a development approval	application	F	\$ 295.00	\$ -	\$ 295.00	\$ -	PD Regs 2009
Issuing of zoning certificate	certificate	F	\$ 73.00	\$ -	\$ 73.00	\$ -	PD Regs 2009
Reply to a property settlement questionnaire	reply	F	\$ 73.00	\$ -	\$ 73.00	\$ -	PD Regs 2009
Issue of written planning advice	advice	F	<b>Actual cost + 15%</b>				\$ - PD Regs 2009

## Shire of Kent

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	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
<b>Development Assessment Panels</b>							
A DAP application if the estimated cost of the development is -							
not less than \$2 million and less than \$7 million	application	F	\$ 5,815.00	\$ -	\$ 5,815.00	\$ 212.00	PD (DAP) Regs 2011   Schedule 1
not less than \$7 million and less than \$10 million	application	F	\$ 8,977.00	\$ -	\$ 8,977.00	\$ 327.00	PD (DAP) Regs 2011   Schedule 2
not less than \$10 million and less than \$12.5 million	application	F	\$ 9,767.00	\$ -	\$ 9,767.00	\$ 356.00	PD (DAP) Regs 2011   Schedule 3
not less than \$12.5 million and less than \$15 million	application	F	\$ 10,045.00	\$ -	\$ 10,045.00	\$ 365.00	PD (DAP) Regs 2011   Schedule 4
Estimated cost of development	application	F	\$ 10,324.00	\$ -	\$ 10,324.00	\$ 376.00	PD (DAP) Regs 2011   Schedule 5
not less than \$17.5 million and less than \$20 million	application	F	\$ 10,604.00	\$ -	\$ 10,604.00	\$ 386.00	PD (DAP) Regs 2011   Schedule 6
\$20 million or more	application	F	\$ 10,883.00	\$ -	\$ 10,883.00	\$ 397.00	PD (DAP) Regs 2011   Schedule 7
An application under r. 17	application		\$ 249.00	\$ -	\$ 249.00	\$ 8.00	PD (DAP) Regs 2011   Schedule 8
<b>Home Occupation</b>							
Initial application	application	F	\$ 222.00	\$ -	\$ 222.00	\$ -	PD Regs 2009   Part 7
Renewal	licence	F	\$ 73.00	\$ -	\$ 73.00	\$ -	PD Regs 2009   Part 7
<b>Extractive Industry</b>							
Licence - application fee	licence	F	\$ 739.00	\$ -	\$ 739.00	\$ -	PD Regs 2009   Part 7
Licence - annual renewal fee (must be renewed prior to expiry)	licence	F	\$ 200.00	\$ -	\$ 200.00	\$ -	PD Regs 2009   Part 7
<b>RECREATION &amp; CULTURE</b>							
<b>Public Halls &amp; Civic Centres</b>							
<b>Hire of Halls &amp; Pavilions</b>							
Standard hire charge with liquor	full day	C	\$ 159.09	\$ 15.91	\$ 175.00	\$ -	LG Act 1995   S 6.16
Standard hire charge with liquor	half day	C	\$ 90.91	\$ 9.09	\$ 100.00	\$ -	LG Act 1995   S 6.16
Standard hire charge without liquor	full day	C	\$ 100.00	\$ 10.00	\$ 110.00	\$ -	LG Act 1995   S 6.16
Standard hire charge without liquor	half day	C	\$ 60.00	\$ 6.00	\$ 66.00	\$ -	LG Act 1995   S 6.16
Low impact usage	hour	C	\$ 10.91	\$ 1.09	\$ 12.00	\$ -	LG Act 1995   S 6.16
Chairs	each	C	\$ 2.73	\$ 0.27	\$ 3.00	\$ -	LG Act 1995   S 6.16
Trestles	each	C	\$ 5.45	\$ 0.55	\$ 6.00	\$ -	LG Act 1995   S 6.16
Metal table and chair settings (outdoor)	each	C	\$ 13.64	\$ 1.36	\$ 15.00	\$ -	LG Act 1995   S 6.16
<b>Other Recreation &amp; Culture</b>							
<b>Affiliation Fees</b>							
Pingrup Ground Improvement Committee	annum	F	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	LG Act 1995   S 6.16
Nyabing Sports Club	annum	F	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	LG Act 1995   S 6.16

Shire of Kent

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	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
ECONOMIC SERVICES							
Rural Services							
Standpipe/Water Fees							
Water from standpipes - 20 - 25mm - scheme fed	per kL	C	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	LG Act 1995   S 6.16
Water from standpipes - 50mm - scheme fed	per kL	C	\$ 5.45	\$ 0.55	\$ 6.00	\$ -	LG Act 1995   S 6.16
Water from standpipes - non-scheme fed	per kL	C	\$ 1.82	\$ 0.18	\$ 2.00	\$ -	LG Act 1995   S 6.16
Nyabing Primary School	per kL	C	\$ 0.91	\$ 0.09	\$ 1.00		LG Act 1995   S 6.16
Replacement access cards for controlled standpipes	each	C	\$ 22.73	\$ 2.27	\$ 25.00	\$ -	LG Act 1995   S 6.16
Tourism & Area Promotion							
Number Plates							
Shire of Kent Special Series Number Plates (plus DoT costs)	set	C	\$ 31.82	\$ 3.18	\$ 35.00	\$ -	LG Act 1995   S 6.16
Caravan Park - Nyabing							
Per day for two (2) persons	site	C	\$ 18.18	\$ 1.82	\$ 20.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45
Per week for two (2) persons	site	C	\$ 109.09	\$ 10.91	\$ 120.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45
Per extra person per day	site	C	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45
Washing machine & dryer	use	C	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	LG Act 1995   S 6.16
Shower only	use	C	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	LG Act 1995   S 6.16
Caravan Park - Pingrup							
Per day for two (2) persons			\$ 18.18	\$ 1.82	\$ 20.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45
Per week for two (2) persons	site	C	\$ 109.09	\$ 10.91	\$ 120.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45
Per extra person per day	site	C	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45
Single room accommodation (nightly)	night	C	\$ 63.64	\$ 6.36	\$ 70.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45
2 bedroom accommodation (nightly)	night	C	\$ 109.09	\$ 10.91	\$ 120.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45
Washing machine & dryer	use	C	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	LG Act 1995   S 6.16
Shower only	use	C	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	LG Act 1995   S 6.16



## Shire of Kent

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### Building Control

#### Building Licence

	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
Certified application for building permit for Class 1 or 10 Buildings	permit	F			0.19%	\$ -	Building Regs 2012   Schedule 2
Certified application for building permit for Class 2 to 9 Buildings	permit	F			0.09%	\$ -	Building Regs 2012   Schedule 2
Uncertified application for all building type permits	permit	F			0.32%	\$ -	Building Regs 2012   Schedule 2
Minimum fee for all classes	permit	F	\$ 110.00	\$ -	\$ 110.00	\$ 5.00	Building Regs 2012   Schedule 2
Amendment to Building Permit	permit	F	\$ 110.00	\$ -	\$ 110.00	\$ 5.00	Building Regs 2012   Schedule 2
Application for Demolition Permit	permit	F	\$ 110.00	\$ -	\$ 110.00	\$ 5.00	Building Regs 2012   Schedule 2
Application for Demolition Permit - extension	permit	F	\$ 110.00	\$ -	\$ 110.00	\$ 5.00	Building Regs 2012   Schedule 2
Occupancy permit - which unauthorised work has been done	permit	F			0.18%	0.18%	Building Regs 2012   Schedule 2
Building approval certificate - which unauthorised works has been done	certificate	F			0.38%	0.38%	Building Regs 2012   Schedule 2
Existing Occupancy Permit or Building Approval Cert - unauthorised work	permit	F	\$ 110.00	\$ -	\$ 110.00	\$ 5.00	Building Regs 2012   Schedule 2
Other applications as defined regulation 31	building	F	\$ 2,160.15	\$ -	\$ 2,160.15	\$ -	Building Regs 2012   Schedule 2
Inspection Fee - unauthorised structures	structure	C	\$ 454.55	\$ 45.45	\$ 500.00	\$ -	LG Act 1995   S 6.16

#### BSL Levy

Building permit - over \$45,000	permit				0.137%		Building Services Act 2011
Building permit - \$45,000 or less	permit	F	\$ 61.65	\$ -	\$ 61.65		Building Services Act 2011
Demolition permit - over \$45,000	permit				0.137%		Building Services Act 2011
Demolition permit - \$45,000 or less	permit	F	\$ 61.65	\$ -	\$ 61.65		Building Services Act 2011
BSL Admin Fee (to be withheld by the permit authority)	application	C	\$ 4.55	\$ 0.45	\$ 5.00		Building Services Act 2011

#### CTF Levy

CTF Levy (of the total value of construction)	application	C			0.20%	\$ -	BCITF and Levy Collection Act 1990
CTF Admin Fee (to be withheld by the permit authority)	application	C	\$ 7.50	\$ 0.75	\$ 8.25		BCITF and Levy Collection Act 1990

#### Swimming Pool Inspection Fees

Mandatory Swimming Pool Inspection Fee - every 4 years	pool	C	\$ 52.23	\$ 5.22	\$ 57.45	\$ -	Building Regs 2012   S 53
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## Shire of Kent

Note: Statutory fees are subject to change without notice if regulations are amended.

	Per	GST Code	Fee (excl.GST)	GST	Year 22/23 Fee (Incl. GST)	Variance from 21/22	Act or Regulation
<b>OTHER PROPERTY &amp; SERVICES</b>							
<b>Materials for Sale</b>							
Note: Delivery costs are additional to material costs							
Gravel	cu metre	C	\$ 8.64	\$ 0.86	\$ 9.50	\$ 1.50	LG Act 1995   S 6.16
Sand	cu metre	C	\$ 8.64	\$ 0.86	\$ 9.50	\$ 1.50	LG Act 1995   S 6.16
<b>Plant Hire Charges</b>							
Note: All equipment is hired as wet hire - plant and operator - if works are carried out outside of ordinary working hours an increase of 30% will apply per hour.							
<b>Heavy Plant &amp; Equipment</b>							
Graders	hour	C	\$ 160.00	\$ 16.00	\$ 176.00	\$ 8.00	LG Act 1995   S 6.16
Loader	hour	C	\$ 150.00	\$ 15.00	\$ 165.00	-\$ 24.00	LG Act 1995   S 6.16
Skid Steer (including transport trailer)	hour	C	\$ 90.00	\$ 9.00	\$ 99.00	-\$ 11.00	LG Act 1995   S 6.16
Backhoe	hour	C	\$ 100.00	\$ 10.00	\$ 110.00	-\$ 16.00	LG Act 1995   S 6.16
Tractor	hour	C	\$ 95.00	\$ 9.50	\$ 104.50	\$ 104.50	LG Act 1995   S 6.16
Excavator 20T	hour	C	\$ 160.00	\$ 16.00	\$ 176.00	\$ 8.00	LG Act 1995   S 6.16
Mini Excavator (including transport trailer)	hour	C	\$ 90.00	\$ 9.00	\$ 99.00	\$ 99.00	LG Act 1995   S 6.16
Kanga Mini Loader (including transport trailer)	hour	C	\$ 80.00	\$ 8.00	\$ 88.00	\$ 88.00	LG Act 1995   S 6.16
<b>Trucks</b>							
Truck (six wheel tipper)	hour	C	\$ 150.00	\$ 15.00	\$ 165.00	\$ 39.00	LG Act 1995   S 6.16
Crew Cab	hour	C	\$ 100.00	\$ 10.00	\$ 110.00	\$ 110.00	LG Act 1995   S 6.16
Truck Prime Mover	hour	C	\$ 150.00	\$ 15.00	\$ 165.00	\$ 39.00	LG Act 1995   S 6.16
Jetpatcher	hour	C	\$ 160.00	\$ 16.00	\$ 176.00	\$ 176.00	LG Act 1995   S 6.16
<b>Heavy Trailers</b>							
Low Loader (semi)	hour	C	\$ 25.00	\$ 2.50	\$ 27.50	\$ 27.50	LG Act 1995   S 6.16
32,000L water tanker (semi) **water cost additional**	hour	C	\$ 25.00	\$ 2.50	\$ 27.50	\$ 27.50	LG Act 1995   S 6.16
Side Tipper (dog)	hour	C	\$ 25.00	\$ 2.50	\$ 27.50	\$ 27.50	LG Act 1995   S 6.16
Side Tipper (b-double)	hour	C	\$ 40.00	\$ 4.00	\$ 44.00	\$ 44.00	LG Act 1995   S 6.16
Tandem Dolly	hour	C	\$ 15.00	\$ 1.50	\$ 16.50	\$ 16.50	LG Act 1995   S 6.16
<b>Rollers</b>							
Multi-tyre	hour	C	\$ 100.00	\$ 10.00	\$ 110.00	-\$ 6.00	LG Act 1995   S 6.16
Vibrating	hour	C	\$ 100.00	\$ 10.00	\$ 110.00	-\$ 6.00	LG Act 1995   S 6.16
<b>Miscellaneous Plant</b>							
Utility	hour	C	\$ 100.00	\$ 10.00	\$ 110.00	\$ 110.00	LG Act 1995   S 6.16
2T Forklift	hour	C	\$ 90.00	\$ 11.00	\$ 101.00	\$ 101.00	
Front deck mower	hour	C	\$ 130.00	\$ 13.00	\$ 143.00	\$ 143.00	LG Act 1995   S 6.16
Slasher	hour	C	\$ 130.00	\$ 13.00	\$ 143.00	\$ 143.00	LG Act 1995   S 6.16
<b>Labour Rates - Private Works - per additional staff (excl. plant)</b>							
Ordinary Hours	hour	C	\$ 60.00	\$ 6.00	\$ 66.00	\$ 66.00	LG Act 1995   S 6.16
Overtime - 1.5	hour	C	\$ 90.00	\$ 9.00	\$ 99.00	\$ 99.00	LG Act 1995   S 6.16
Overtime - 2 (i.e. Saturday & Sunday - 3 hours minimum)	hour	C	\$ 120.00	\$ 12.00	\$ 132.00	\$ 132.00	LG Act 1995   S 6.16
Overtime - 3.5 (i.e. Public Holiday - 3 hours minimum)	hour	C	\$ 210.00	\$ 21.00	\$ 231.00	\$ 231.00	LG Act 1995   S 6.16
<b>Other Plant Dry Hire (no operator)</b>							
Wacker Packer	day	C	\$ 80.00	\$ 8.00	\$ 88.00	-\$ 7.00	LG Act 1995   S 6.16
Concrete Mixer	day	C	\$ 80.00	\$ 8.00	\$ 88.00	-\$ 7.00	LG Act 1995   S 6.16
Towable Tree Planter	day	C	\$ 80.00	\$ 8.00	\$ 88.00	-\$ 42.00	LG Act 1995   S 6.16
Steel Post Rammer	day	C	\$ 80.00	\$ 8.00	\$ 88.00	\$ 14.00	LG Act 1995   S 6.16
Small trailers other	day	C	\$ 100.00	\$ 10.00	\$ 110.00	\$ 110.00	
All other miscellaneous equipment	day	C	\$ 50.00	\$ 5.00	\$ 55.00	\$ 55.00	LG Act 1995   S 6.16