



PINGRUP HALL



# Budget

## 2025 - 2026



SHIRE OF  
**Kent**  
NYABING • PINGRUP  
*worth the journey*

# Welcome Message

We are pleased to present the Shire of Kent's 2025-26 Annual Budget – a financially responsible and community-focused plan that supports our shared vision for a vibrant, resilient, and sustainable region.

In this current economic climate, Council has worked hard to keep the rate increase to just 3.5%, which is notably low compared to many other local governments. We make this decision with our community front of mind, ensuring that essential services and key projects can continue without placing undue pressure on our residents.

The Shire remains in a strong financial position, with cash reserves of \$5.4 million, providing us with the ability to respond to unforeseen challenges and invest strategically for the future.

Key highlights of the 2025-26 Budget include:

- \$2.6 million for land and buildings, including:
  - \$1.1 million to construct two new modular staff dwellings, allowing us to gradually replace older, high-maintenance housing;
  - \$1.5 million towards the redevelopment of the Nyabing Pavilion, pending the successful receipt of additional funding to bring the project to life.
- Just under a nett \$1 million to upgrade plant and equipment, ensuring our fleet remains modern and fit-for-purpose.
- \$135,000 to rejuvenate townsite parks with new lawn, reticulation systems; a replacement solar pump, and the relining of the Rasmussen Tank.
- \$250,000 dedicated to main street improvements and enhancements in our townsites – working closely with the community and the Town Team Movement to create more inviting and engaging public spaces.
- A \$3.5 million capital investment in our road network to ensure safer, more efficient travel across the Shire.



**Cr Kate Johnston**  
Shire President

We extend our sincere thanks to our Councillors, staff, volunteers, and community members – your collective dedication and contributions are what keep our Shire thriving. Together, we continue to build a stronger future aligned with our community's vision and mission.



**Christie Smith**  
CEO



# Our History

The Shire of Kent was first established in 1923 as the Kent Road Board. In 1955 the name was changed to the Nyabing-Pingrup Road Board and retained this name until 1961 when it became a Shire. The name was further altered in 1973 to the Shire of Kent.

The town of Pingrup was officially gazetted on May 9, 1924. The Town of Nyabing was officially gazetted on December 24, 1912 after a name change from Nampup.

# Our Demographics



491 people call the Shire of Kent home, with 78% of people born in Australia and 0.6% being First Nations People.



Median age is 39 years; The percentage of residents aged 40 years - 54 years is well above the state average.



Our community: 119 families with children.



We have a high portion of children: the percentage of the resident population from 0-9 years is well over the State average (0-4 years is 9.1% compared to 6.1% and 5-9 years is 9.3% compared to 6.5%).



We have high volunteerism: 34.6% of residents undertake voluntary work, well above the state and national average of 19%.

# Vision & Mission

## Vision 🔍

"A proud, inclusive and growing community."

## Mission 🔍+

We demonstrate proactive leadership; work cooperatively with others; facilitate sustainable opportunities for our community and we are an employer of choice.



# Our Future

Shire Priorities - as  
*identified in the*  
**2023 - 2033 Strategic  
Community Plan**

## Community:

- Our communities are healthy, connected and safe.
- Inclusive community activities, events, services and initiatives.
- Well maintained community spaces and infrastructure.
- Support emergency services planning, risk mitigation, response and recovery.



## Economy:

- Coordinated delivery of economic services and projects.
- Access to local education pathways.
- Safe and efficient transport network enables economic growth.
- Visitors have a positive experience across our Shire.

## Environment:

- Maintain a high standard of environmental health and waste services.
- Conservation of our natural environment and resources.



## Civic Leadership:

- Forward planning and implementation of plans to achieve community priorities.
- Proactive and well governed Shire.





# Elected Members

The Ordinary Meetings of full Council are held at the Council, Chambers, Nyabing commencing at 6.00pm 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 in writing to the Chief Executive Officer at least one week prior to the meeting.



Cr Kate Johnston  
Shire President

Cr Darren Gray  
Deputy  
Shire President

Cr Scott Crosby

Cr Greg Hobley

Cr Suma Reid

Cr Dustin Harris



**SHIRE OF KENT**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**LOCAL GOVERNMENT ACT 1995**

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The Shire of Kent a Class 4 local government conducts the operations of a local government with the following community vision:

**Shire's Vision**

*A proud, inclusive and growing community.*

**SHIRE OF KENT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	2,680,568	2,602,348	2,612,637
Grants, subsidies and contributions		1,560,696	2,122,908	427,512
Fees and charges	14	628,610	559,750	890,693
Interest revenue	9(a)	373,264	398,192	248,298
Other revenue		83,400	76,532	81,000
		5,326,538	5,759,730	4,260,140
<b>Expenses</b>				
Employee costs		(2,850,438)	(2,474,016)	(2,680,825)
Materials and contracts		(1,750,238)	(805,830)	(1,581,651)
Utility charges		(202,200)	(172,178)	(190,700)
Depreciation	6	(2,843,200)	(1,089,217)	(2,742,500)
Finance costs	9(c)	(9,872)	(12,711)	(12,777)
Insurance		(217,636)	(189,706)	(210,379)
Other expenditure		(88,550)	(66,483)	(382,811)
		(7,962,134)	(4,810,141)	(7,801,643)
		(2,635,596)	949,589	(3,541,503)
Capital grants, subsidies and contributions		3,546,962	3,224,975	2,238,494
Profit on asset disposals	5	306,656	221,198	266,451
Loss on asset disposals	5	(49,626)	(64,402)	(3,815)
		3,803,992	3,381,771	2,501,130
<b>Net result for the period</b>		<b>1,168,396</b>	<b>4,331,360</b>	<b>(1,040,373)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>1,168,396</b>	<b>4,331,360</b>	<b>(1,040,373)</b>

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



**SHIRE OF KENT**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2026**

		<b>2025/26</b>	<b>2024/25</b>	<b>2024/25</b>
	<b>Note</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 2,698,910	\$ 2,601,683	\$ 2,632,637
Grants, subsidies and contributions		2,364,669	1,248,167	814,365
Fees and charges		628,610	559,750	890,693
Interest revenue		373,264	398,192	248,298
Goods and services tax received		5,000	(2,313)	5,000
Other revenue		83,400	76,532	81,000
		6,153,853	4,882,011	4,671,993
<b>Payments</b>				
Employee costs		(2,867,085)	(2,416,408)	(2,615,825)
Materials and contracts		(1,860,238)	(588,319)	(1,485,651)
Utility charges		(202,200)	(172,178)	(190,700)
Finance costs		(12,372)	(21,884)	(11,277)
Insurance paid		(217,636)	(189,706)	(210,379)
Other expenditure		(88,550)	(66,483)	(382,811)
		(5,248,081)	(3,454,978)	(4,896,643)
<b>Net cash provided by (used in) operating activities</b>	<b>4</b>	<b>905,772</b>	<b>1,427,033</b>	<b>(224,650)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(4,152,500)	(2,232,804)	(2,705,480)
Payments for construction of infrastructure	5(b)	(4,006,180)	(3,736,366)	(3,561,904)
Capital grants, subsidies and contributions		3,546,962	3,224,975	2,288,494
Proceeds from sale of property, plant and equipment	5(a)	753,300	665,002	673,000
<b>Net cash (used in) investing activities</b>		<b>(3,858,418)</b>	<b>(2,079,193)</b>	<b>(3,305,890)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(73,733)	(71,910)	(70,472)
Payments for financial assets at amortised cost - term deposits		71,503	0	
Proceeds on disposal of financial assets at amortised cost - term deposits		222,266	(785,612)	(210,286)
<b>Net cash provided by (used in) financing activities</b>		<b>220,036</b>	<b>(857,522)</b>	<b>(280,758)</b>
<b>Net (decrease) in cash held</b>		<b>(2,732,610)</b>	<b>(1,509,682)</b>	<b>(3,811,298)</b>
Cash at beginning of year		3,082,271	4,591,952	4,591,952
<b>Cash and cash equivalents at the end of the year</b>	<b>4</b>	<b>349,661</b>	<b>3,082,271</b>	<b>780,654</b>

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

**SHIRE OF KENT**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	2,611,464	2,528,643	2,527,946
Rates excluding general rates	2(a)	69,104	73,705	84,691
Grants, subsidies and contributions		1,560,696	2,122,908	427,512
Fees and charges	14	628,610	559,750	890,693
Interest revenue	9(a)	373,264	398,192	248,298
Other revenue		83,400	76,532	81,000
Profit on asset disposals	5	306,656	221,198	266,451
		5,633,194	5,980,928	4,526,591

**Expenditure from operating activities**

Employee costs		(2,850,438)	(2,474,016)	(2,680,825)
Materials and contracts		(1,750,238)	(805,830)	(1,581,651)
Utility charges		(202,200)	(172,178)	(190,700)
Depreciation	6	(2,843,200)	(1,089,217)	(2,742,500)
Finance costs	9(c)	(9,872)	(12,711)	(12,777)
Insurance		(217,636)	(189,706)	(210,379)
Other expenditure		(88,550)	(66,483)	(382,811)
Loss on asset disposals	5	(49,626)	(64,402)	(3,815)
		(8,011,760)	(4,874,543)	(7,805,458)

Non cash amounts excluded from operating activities

	3(c)	2,588,869	941,888	2,484,864
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		3,546,962	3,224,975	2,238,494
Proceeds from disposal of property, plant and equipment	5(a)	753,300	665,002	673,000
		4,300,262	3,889,977	2,911,494

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(4,152,500)	(2,232,804)	(2,705,480)
Payments for construction of infrastructure	5(b)	(4,006,180)	(3,736,366)	(3,561,904)
		(8,158,680)	(5,969,170)	(6,267,384)

Non-cash amounts excluded from investing activities

	3(d)	0	0	0
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**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	8(a)	946,700	551,481	883,000
		946,700	551,481	883,000

**Outflows from financing activities**

Repayment of borrowings	7(a)	(73,733)	(71,910)	(70,472)
Transfers to reserve accounts	8(a)	(652,930)	(1,337,091)	(1,093,288)
		(726,663)	(1,409,001)	(1,163,760)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	3,428,079	4,316,518	4,430,653
Amount attributable to investing activities		210,303	2,048,273	(794,003)
Amount attributable to financing activities		(3,858,418)	(2,079,193)	(3,355,890)
		220,037	(857,520)	(280,760)
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>0</b>	<b>3,428,079</b>	<b>0</b>

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

**SHIRE OF KENT**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
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**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Kent which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

**2024/25 actual balances**

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-1 Amendments to Australian Accounting Standards*
  - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
  - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
  - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
  - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
  - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
  - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
  - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards*
  - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
  - *Effective Date of Amendments to AASB 10 and AASB 128* [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
  - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
  - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
  - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
  - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
  - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
  - *Standards – Annual Improvements Volume 11*

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

**Critical accounting estimates and judgements**

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV - Residential/Commercial	Gross rental valuation	0.09280	75	730,616	64,952		64,952	62,273	63,050
UV - Rural	Unimproved valuation	0.00417	327	611,130,500	2,546,512		2,546,512	2,466,370	2,464,896
Mining	Unimproved valuation	0.00417	0	0	0		0	0	0
<b>Total general rates</b>			402	611,861,116	2,611,464	0	2,611,464	2,528,643	2,527,946
		<b>Minimum</b>							
		<b>\$</b>							
<b>(ii) Minimum payment</b>									
GRV - Residential/Commercial	Gross rental valuation	575.00	18		10,350		10,350	9,605	9,605
UV - Rural	Unimproved valuation	575.00	13		7,475		7,475	6,780	6,780
Mining	Unimproved valuation	575.00	28	191,583	16,100		16,100	23,165	23,165
<b>Total minimum payments</b>			59	191,583	33,925	0	33,925	39,550	39,550
<b>Total general rates and minimum payments</b>			461	612,052,699	2,645,389	0	2,645,389	2,568,193	2,567,496
<b>(iii) Ex-gratia rates</b>									
CBH ex-gratia rates			0	0	35,179		35,179	34,155	45,141
<b>Total ex-gratia rates</b>			0	0	35,179	0	35,179	34,155	45,141
					2,680,568	0	2,680,568	2,602,348	2,612,637
<b>Total rates</b>					2,680,568	0	2,680,568	2,602,348	2,612,637
Instalment plan charges							2,000	2,620	2,000
Instalment plan interest							500	0	3,500
Late payment of rate or service charge interest							3,000	4,432	2,500
							5,500	7,052	8,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

\*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	24/09/2025	0	0.0%	7.0%
<b>Option two</b>				
First instalment	24/09/2025	0	5.50%	7.0%
Second instalment	26/11/2025	10	5.50%	7.0%
<b>Option three</b>				
First instalment	24/09/2025	0	5.50%	7.0%
Second instalment	26/11/2025	10	5.50%	7.0%
Third instalment	28/01/2026	10	5.50%	7.0%
Fourth instalment	1/04/2026	10	5.50%	7.0%

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2026

**(d) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.



**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents  
Financial assets  
Receivables  
Contract assets  
Inventories

**Less: current liabilities**

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

**Net current assets**

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

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

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
Less: Current assets not expected to be received at end of year  
- Current financial assets at amortised cost - self supporting loans  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	349,661	3,082,271	780,654
	5,131,973	5,425,742	4,850,416
	89,058	132,888	123,769
	0	785,143	0
	118,941	153,941	89,542
	5,689,633	9,579,985	5,844,381
	(315,139)	(477,639)	(227,721)
	0	0	(524,517)
7	(74,874)	(73,733)	(73,377)
	(242,521)	(248,521)	(241,725)
	(632,534)	(799,893)	(1,067,340)
	5,057,099	8,780,092	4,777,041
3(b)	(5,057,099)	(5,352,014)	(4,777,041)
	0	3,428,079	0
8	(5,131,973)	(5,425,742)	(4,850,418)
	0	(1,307)	
	74,874	73,733	73,377
	0	1,302	0
	(5,057,099)	(5,352,014)	(4,777,041)

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

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

**(c) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Less: Movement in liabilities associated with restricted cash  
Add: Loss on asset disposals  
Add: Depreciation  
Movement in current employee provisions associated with restricted cash  
Non-cash movements in non-current assets and liabilities:  
- Pensioner deferred rates  
- Employee provisions

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(306,656)	(221,198)	(266,451)
	(2,014)		
5	49,626	64,402	3,815
6	2,843,200	1,089,217	2,742,500
	(1,302)	1,305	
	1,658	(3)	
	4,357	8,165	5,000
	2,588,869	941,888	2,484,864

### 3. NET CURRENT ASSETS

#### (d) MATERIAL ACCOUNTING POLICIES

##### CURRENT AND NON-CURRENT CLASSIFICATION

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

##### TRADE AND OTHER PAYABLES

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

##### PREPAID RATES

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

##### INVENTORIES

###### General

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

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

##### SUPERANNUATION

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

##### GOODS AND SERVICES TAX (GST)

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

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

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

##### CONTRACT LIABILITIES

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

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

##### TRADE AND OTHER RECEIVABLES

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

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

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

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

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

##### PROVISIONS

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

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

##### EMPLOYEE BENEFITS

###### Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

###### Other long-term employee benefits

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

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

##### CONTRACT ASSETS

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

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**4. RECONCILIATION OF CASH**

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		349,661	3,082,271	780,654
<b>Total cash and cash equivalents</b>		349,661	3,082,271	780,654
Held as				
- Unrestricted cash and cash equivalents		349,661	3,082,271	256,135
- Restricted cash and cash equivalents		0	0	524,519
	3(a)	349,661	3,082,271	780,654
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		0	0	524,519
- Restricted financial assets at amortised cost - term deposits		5,131,973	5,425,742	4,850,416
		5,131,973	5,425,742	5,374,935
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	5,131,973	5,425,742	4,850,418
Unspent capital grants, subsidies and contribution liabilities		0	0	524,517
		5,131,973	5,425,742	5,374,935
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		1,168,396	4,331,360	(1,040,373)
Depreciation	6	2,843,200	1,089,217	2,742,500
(Profit)/loss on sale of asset	5	(257,030)	(156,796)	(262,636)
(Increase)/decrease in receivables		42,172	(9,710)	20,202
(Increase)/decrease in contract assets		785,143	(393,492)	391,651
(Increase)/decrease in inventories		35,000	(55,294)	50,000
Increase/(decrease) in payables		(162,500)	282,924	77,500
Increase/(decrease) in contract liabilities		0	(474,517)	0
Increase/(decrease) in unspent capital grants		0	0	50,000
Increase/(decrease) in employee provisions		(1,647)	38,316	35,000
Capital grants, subsidies and contributions		(3,546,962)	(3,224,975)	(2,288,494)
<b>Net cash from operating activities</b>		905,772	1,427,033	(224,650)

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.



SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	(10,000)	10,000	0	0	0	(27,000)	32,000	20,000	(15,000)	0	0	20,000	10,500	0
Buildings - non-specialised	1,157,500	(17,135)	220,000	202,865	0	1,138,216	(162,845)	288,000	125,155	0	1,191,000	(144,820)	260,000	124,680	0
Buildings - specialised	1,530,000	0	0	0	0	82,710	0	0	0	0	190,000	0	0	0	0
Furniture and equipment	0	0	0	0	0	30,312	0	0	0	0	50,000	0	0	0	0
Plant and equipment	1,465,000	(469,135)	523,300	103,791	(49,626)	981,566	(318,361)	345,002	76,043	(49,402)	1,274,480	(265,544)	393,000	131,271	(3,815)
Total	4,152,500	(496,270)	753,300	306,656	(49,626)	2,232,804	(508,206)	665,002	221,198	(64,402)	2,705,480	(410,364)	673,000	266,451	(3,815)
(b) Infrastructure															
Infrastructure - roads	3,506,180	0	0	0	0	3,727,075	0	0	0	0	3,298,904	0	0	0	0
Other infrastructure - other	500,000	0	0	0	0	9,291	0	0	0	0	263,000	0	0	0	0
Total	4,006,180	0	0	0	0	3,736,366	0	0	0	0	3,561,904	0	0	0	0
Total	8,158,680	(496,270)	753,300	306,656	(49,626)	5,969,170	(508,206)	665,002	221,198	(64,402)	6,267,384	(410,364)	673,000	266,451	(3,815)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**6. DEPRECIATION**

**By Class**

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

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
454,350	397,673	443,000
195,900	177,464	179,000
18,850	14,723	17,500
383,600	334,623	381,500
1,600,000	0	1,500,000
190,500	164,734	221,500
2,843,200	1,089,217	2,742,500
52,050	44,595	46,000
51,000	45,009	56,500
350,000	305,804	330,000
62,500	51,011	73,000
319,800	287,316	328,500
1,625,850	22,188	1,528,500
49,000	43,199	52,000
333,000	290,095	328,000
2,843,200	1,089,217	2,742,500

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	50 year
Buildings - specialised	50 years
Furniture and equipment	10 years
Plant and equipment	12 years (heavy) 7 years (light)
Sealed Roads and Streets	
-formation	not depreciated
-pavement	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
Watersupply piping and drainage system	75 years
Other infrastructure - other	

**AMORTISATION**

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

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

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

SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
Teacher housing	94	WATC	2.0%	\$ 504,545	\$	\$ (73,733)	\$ 430,812	\$ (9,872)	\$ 576,454	\$	\$ (71,910)	\$ 504,545	\$ (12,711)	\$ 576,809	\$	\$ (70,472)	\$ 506,337	\$ (12,777)
				504,545	0	(73,733)	430,812	(9,872)	576,454	0	(71,910)	504,545	(12,711)	576,809	0	(70,472)	506,337	(12,777)

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

SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<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	17,817	16,000
Credit card balance at balance date	(2,000)	(183)	(2,000)
<b>Total amount of credit unused</b>	<b>114,000</b>	<b>117,634</b>	<b>114,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	430,812	504,545	506,337

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	181,131	37,337		218,468	144,043	37,088		181,131	144,043	36,351		180,394
(b) Plant reserve	1,221,170	99,462	(368,700)	951,932	1,116,243	104,927		1,221,170	1,116,243	98,567	(350,000)	864,810
(c) Land & Building reserve	1,605,084	210,012	(550,000)	1,265,096	1,344,219	760,865	(500,000)	1,605,084	1,344,218	602,014	(500,000)	1,446,232
(d) Sewerage reserve	623,937	55,272		679,209	566,082	57,855		623,937	566,082	54,826		620,908
(e) Nyabing Recreation reserve	147,780	11,986		159,766	71,230	76,550		147,780	71,229	9,131		80,360
(f) Pingrup Recreation reserve	50,962	8,064		59,026	46,768	8,301	(4,107)	50,962	46,768	8,058		54,826
(g) Water Provision reserve	109,491	42,892		152,383	56,701	52,790		109,491	56,701	52,487		109,188
(h) Cemetery reserve	52,171	2,113		54,284	49,724	2,447		52,171	49,724	2,181		51,905
(i) Refuse Disposal Facility reserve	248,061	20,047		268,108	207,834	40,227		248,061	207,834	39,115		246,949
(j) Admin Vehicle reserve	44,904	21,819	(28,000)	38,723	45,061	47,217	(47,374)	44,904	45,061	46,926	(33,000)	58,987
(k) Road reserve	1,038,592	114,776		1,153,368	942,228	96,364		1,038,592	942,227	91,323		1,033,550
(l) IT Software, Hardware & Development reser	102,460	29,150		131,610	50,000	52,460		102,460	50,000	52,309		102,309
	5,425,743	652,930	(946,700)	5,131,973	4,640,133	1,337,091	(551,481)	5,425,742	4,640,130	1,093,288	(883,000)	4,850,418

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
<b>Restricted by legislation</b>		
<b>Restricted by council</b>		
(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 & 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</i>	Funds to be used for upgrading and/or major maintenance of townsite sewerage schemes.
(e) Nyabing Recreation reserve	<i>a set period</i>	Funds to be used to promote participation in sport and provide sporting facilities in Nyabing
(f) Pingrup Recreation reserve	<i>as 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 and maintenance works on roads within the Shire of Kent for future years.
(l) IT Software, Hardware & Development reser	<i>utilised</i>	Funds to be used for major purchases of IT software, hardware and/or development.



**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**9. OTHER INFORMATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>The net result includes as revenues</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Interest earnings</b>			
Investments	369,764	393,760	242,298
Other interest revenue	3,500	4,432	6,000
	<b>373,264</b>	<b>398,192</b>	<b>248,298</b>
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	47,300	47,800	50,000
	<b>47,300</b>	<b>47,800</b>	<b>50,000</b>
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	9,872	12,711	12,777
	<b>9,872</b>	<b>12,711</b>	<b>12,777</b>
<b>(d) Write offs</b>			
General rate	500	309	1,000
	<b>500</b>	<b>309</b>	<b>1,000</b>

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**10. COUNCIL MEMBERS REMUNERATION**

**Councillor KV Johnston, President**

President's allowance  
Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses  
Superannuation contribution payments

**Councillor DP Gray, Deputy President**

Deputy President's allowance  
Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses  
Superannuation contribution payments

**Councillor SR Crosby**

Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses  
Superannuation contribution payments

**Councillor GW Hobley**

Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses  
Superannuation contribution payments

**Councillor SM Reid**

Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses  
Superannuation contribution payments

**Councillor D Harris**

Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses  
Superannuation contribution payments

**Total Council Member Remuneration**

President's allowance  
Deputy President's allowance  
Meeting attendance fees  
Annual allowance for ICT expenses  
Travel and accommodation expenses  
Superannuation contribution payments

<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
\$	\$	\$
22,470	21,000	21,000
21,880	10,000	10,000
1,000	1,000	1,000
834	275	800
5,322	0	0
51,506	32,275	32,800
5,618	5,250	5,250
10,650	10,000	10,000
1,000	1,000	1,000
834	497	800
1,952	0	0
20,054	16,747	17,050
10,650	10,000	10,000
1,000	1,000	1,000
833	373	800
1,278	0	0
13,761	11,373	11,800
10,650	10,000	10,000
1,000	750	1,000
833	243	800
1,278	0	0
13,761	10,993	11,800
10,650	10,000	10,000
1,000	1,000	1,000
833	1,544	800
1,278	0	0
13,761	12,544	11,800
10,650	10,000	10,000
1,000	1,000	1,000
833	726	800
1,278	0	0
13,761	11,726	11,800
126,604	95,658	97,050
22,470	21,000	21,000
5,618	5,250	5,250
75,130	60,000	60,000
6,000	5,750	6,000
5,000	3,658	4,800
12,386	0	0
126,604	95,658	97,050

SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

11. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Beasts in the Bush	3,416			3,416
	3,416	0	0	3,416

## 12. REVENUE AND EXPENDITURE

### (a) Revenue and Expenditure Classification

#### REVENUES

##### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

##### GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

##### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

##### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

##### SERVICE CHARGES

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

##### INTEREST REVENUE

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

##### OTHER REVENUE / INCOME

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

##### PROFIT ON ASSET DISPOSAL

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

#### EXPENSES

##### EMPLOYEE COSTS

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

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

##### MATERIALS AND CONTRACTS

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

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

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

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

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

##### FINANCE COSTS

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

##### OTHER EXPENDITURE

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

**SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**12. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
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
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
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
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



**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

Includes the 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**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**14. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	500	88	500
General purpose funding	7,000	8,390	7,500
Law, order, public safety	49,656	45,643	48,011
Health	300	472	300
Education and welfare	0	0	0
Housing	334,100	250,550	249,714
Community amenities	99,854	89,005	99,748
Recreation and culture	2,700	3,664	2,700
Transport	500	315	300,500
Economic services	117,000	123,712	125,000
Other property and services	17,000	37,911	56,720
	<b>628,610</b>	<b>559,750</b>	<b>890,693</b>

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




# Shire of Kent 2025/26 Fees & Charges

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



# Shire of Kent 2025/26 Fees & Charges

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

						Year 25/26	Variance	
<i>Note: Statutory fees are subject to change without notice if regulations are amended.</i>								
	Per	GST Code	For internal use GL Code	Fee (excl. GST)	GST	Fee (Incl. GST)	from 24/25	Act or Regulation
Unregistered dog - not dangerous	dog	F	05202.1306	\$ 200.00	\$ -	\$ 200.00	\$ -	Dog Act 1976   S 7(1)
Unregistered dog - dangerous (declared)	dog	F	05202.1306	\$ 400.00	\$ -	\$ 400.00	\$ -	Dog Act 1976   S 7(1)
Failure to ensure dog microchipped	dog	F	05202.1306	\$ 200.00	\$ -	\$ 200.00	\$ -	Dog Act 1976   S 21(1), (2)
Failure to ensure dog microchipped - dangerous (declared)	dog	F	05202.1306	\$ 400.00	\$ -	\$ 400.00	\$ -	Dog Act 1976   S 22(2)
Dog wandering at large	dog	F	05202.1306	\$ 200.00	\$ -	\$ 200.00	\$ -	Dog Act 1976   S 31(3)
<b>Kennel Licences</b>								
Annual Kennel Licence renewal or new	licence	F	05201.1307	\$ 200.00	\$ -	\$ 200.00	\$ -	Dog Regs 2013   R17
Kennel Licence Application Fee	licence	F	05201.1307	\$ 100.00	\$ -	\$ 100.00	\$ -	LG Act 1995   S 6.16
Transfer Fee for current Kennel Licence	licence	F	05201.1307	\$ 100.00	\$ -	\$ 100.00	\$ -	LG Act 1995   S 6.16
<b>Dog Registration Fees</b>								
Lifetime - Sterilised	dog	F	05201.1307	\$ 100.00	\$ -	\$ 100.00	\$ -	Dog Regs 2013   S 17
Lifetime - Unsterilised	dog	F	05201.1307	\$ 250.00	\$ -	\$ 250.00	\$ -	Dog Regs 2013   S 17
3 years - Sterilised	dog	F	05201.1307	\$ 42.50	\$ -	\$ 42.50	\$ -	Dog Regs 2013   S 17
3 years - Unsterilised	dog	F	05201.1307	\$ 120.00	\$ -	\$ 120.00	\$ -	Dog Regs 2013   S 17
1 year - Sterilised	dog	F	05201.1307	\$ 20.00	\$ -	\$ 20.00	\$ -	Dog Regs 2013   S 17
1 year - Unsterilised	dog	F	05201.1307	\$ 50.00	\$ -	\$ 50.00	\$ -	Dog Regs 2013   S 17
Pensioner concession as defined for dog	dog	F	05201.1307	50% of fee				
Droving/farm dog concession as defined	dog	F	05201.1307	25% of fee				
Guide dog registration fee	dog	F	05201.1307	No charge				
Registration after 31 May in any year, that that registration year	dog	F	05201.1307	50% of fee				
<b>Cat Control</b>								
Cat impound fee	cat	F	05202.1306	\$ 50.00	\$ -	\$ 50.00	\$ -	LG Act 1995   S 6.16
Daily pound sustenance	cat	C	05201.1307	\$ 13.64	\$ 1.36	\$ 15.00	\$ -	LG Act 1995   S 6.16
Unregistered cat	cat	F	05202.1306	\$ 200.00	\$ -	\$ 200.00	\$ -	Cat Act 2011   S 5(1)
Failure to ensure cat microchipped	cat	F	05202.1306	\$ 200.00	\$ -	\$ 200.00	\$ -	Cat Act 2011   S 14(1)
Failure to ensure cat sterilised	cat	F	05202.1306	\$ 200.00	\$ -	\$ 200.00	\$ -	Cat Act 2011   S 18(1)
<b>Cattery Licences</b>								
Annual Cattery Licence renewal or new	licence	F	05201.1307	\$ 200.00	\$ -	\$ 200.00	\$ -	LG Act 1995   S 6.16
Cattery Licence Application Fee	licence	F	05201.1307	\$ 100.00	\$ -	\$ 100.00	\$ -	LG Act 1995   S 6.16
Transfer Fee for current Cattery Licence	licence	F	05201.1307	\$ 100.00	\$ -	\$ 100.00	\$ -	LG Act 1995   S 6.16
Cat Breeders Fees (Annual)	cat	F	05201.1307	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	\$ -	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



# Shire of Kent 2025/26 Fees & Charges

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

## Other Law, Order & Public Safety

### Abandoned Vehicles

	Per	GST Code	For internal use GL Code	Fee (excl.GST)	GST	Year 25/26 Fee (Incl. GST)	Variance from 24/25	Act or Regulation
Towing costs	vehicle	C	05401.1307			<b>At cost</b>		LG Act 1995   S 6.16
Storage fee (daily)	vehicle	C	05401.1307	\$ 20.00	\$ -	<b>\$ 20.00</b>	\$ -	LG Act 1995   S 6.16
Impound fee	vehicle	C	05401.1306	\$ 100.00	\$ -	<b>\$ 100.00</b>	\$ -	LG Act 1995   S 6.16

### Other Abandoned or Seized Goods

Towing costs	vehicle	F	05401.1307			<b>At cost</b>		LG Act 1995   S 6.16
Storage fee (daily)	vehicle	F	05401.1307	\$ 20.00	\$ -	<b>\$ 20.00</b>	\$ -	LG Act 1995   S 6.16
Impound fee	vehicle	F	05401.1306	\$ 100.00	\$ -	<b>\$ 100.00</b>	\$ -	LG Act 1995   S 6.16

## HEALTH

### Septic Tank Approvals

Application fee	application	F	07202.1307	\$ 118.00	\$ -	<b>\$ 118.00</b>	\$ -	Health Act 1911   S 344C
Inspection fee	inspection	F	07202.1307	\$ 118.00	\$ -	<b>\$ 118.00</b>	\$ -	Health Act 1911   S 344C
Additional application fee - non standard units	application	F	07202.1307	\$ 82.50	\$ -	<b>\$ 82.50</b>	\$ -	Health Act 1911   S 344C

### Offensive Trade (Fees) Regulations 1976

#### Annual Fees

Slaughterhouses	annum	F	07202.1307	\$ 298.00	\$ -	<b>\$ 298.00</b>	\$ -	Health Act 1911   S 344C
Piggeries	annum	F	07202.1307	\$ 298.00	\$ -	<b>\$ 298.00</b>	\$ -	Health Act 1911   S 344C
Artificial Manure Depots	annum	F	07202.1307	\$ 211.00	\$ -	<b>\$ 211.00</b>	\$ -	Health Act 1911   S 344C
Bone Mills	annum	F	07202.1307	\$ 171.00	\$ -	<b>\$ 171.00</b>	\$ -	Health Act 1911   S 344C
Places for Storing, drying or preserving bones	annum	F	07202.1307	\$ 171.00	\$ -	<b>\$ 171.00</b>	\$ -	Health Act 1911   S 344C
Fat Melting, Fat Extracting or tallow melting establishments	annum	F	07202.1307	\$ 171.00	\$ -	<b>\$ 171.00</b>	\$ -	Health Act 1911   S 344C
Butcher shop or similar	annum	F	07202.1307	\$ 171.00	\$ -	<b>\$ 171.00</b>	\$ -	Health Act 1911   S 344C
Larger Establishments	annum	F	07202.1307	\$ 285.00	\$ -	<b>\$ 285.00</b>	\$ -	Health Act 1911   S 344C
Blood Drying	annum	F	07202.1307	\$ 171.00	\$ -	<b>\$ 171.00</b>	\$ -	Health Act 1911   S 344C
Gut Scraping, preparation of sausage skins	annum	F	07202.1307	\$ 171.00	\$ -	<b>\$ 171.00</b>	\$ -	Health Act 1911   S 344C
Fellmongeries	annum	F	07202.1307	\$ 171.00	\$ -	<b>\$ 171.00</b>	\$ -	Health Act 1911   S 344C
Manure Works	annum	F	07202.1307	\$ 211.00	\$ -	<b>\$ 211.00</b>	\$ -	Health Act 1911   S 344C
Fish Curing Establishments	annum	F	07202.1307	\$ 211.00	\$ -	<b>\$ 211.00</b>	\$ -	Health Act 1911   S 344C
Laundries, Dry-cleaning establishments	annum	F	07202.1307	\$ 147.00	\$ -	<b>\$ 147.00</b>	\$ -	Health Act 1911   S 344C
Bone Merchant Premises	annum	F	07202.1307	\$ 171.00	\$ -	<b>\$ 171.00</b>	\$ -	Health Act 1911   S 344C
Flock Factories	annum	F	07202.1307	\$ 171.00	\$ -	<b>\$ 171.00</b>	\$ -	Health Act 1911   S 344C
Knackeries	annum	F	07202.1307	\$ 298.00	\$ -	<b>\$ 298.00</b>	\$ -	Health Act 1911   S 344C
Poultry Processing Establishments	annum	F	07202.1307	\$ 298.00	\$ -	<b>\$ 298.00</b>	\$ -	Health Act 1911   S 344C
Poultry Farming	annum	F	07202.1307	\$ 298.00	\$ -	<b>\$ 298.00</b>	\$ -	Health Act 1911   S 344C
Rabbit Farming	annum	F	07202.1307	\$ 298.00	\$ -	<b>\$ 298.00</b>	\$ -	Health Act 1911   S 344C
Fish Processing Est. in which whole fish are cleaned & prepared	annum	F	07202.1307	\$ 298.00	\$ -	<b>\$ 298.00</b>	\$ -	Health Act 1911   S 344C
Shellfish & Crustacean processing establishment	annum	F	07202.1307	\$ 298.00	\$ -	<b>\$ 298.00</b>	\$ -	Health Act 1911   S 344C
Any other offensive trade not specified	annum	F	07202.1307	\$ 298.00	\$ -	<b>\$ 298.00</b>	\$ -	Health Act 1911   S 344C





# Shire of Kent 2025/26 Fees & Charges

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

## Food Act 2011

### Food Vendors Licence

	Per	GST Code	For internal use GL Code	Fee (excl. GST)	GST	Year 25/26 Fee (Incl. GST)	Variance from 24/25	Act or Regulation
Food Act Registration	licence	F	07202.1307	\$ 75.00	\$ -	\$ 75.00	\$ -	Food Regs 2009   Schedule 2
Mobile Food Vendor	annum	F	07202.1307	\$ 270.00	\$ -	\$ 270.00	\$ -	LG Act 1995   S 6.16
Community Mobile Food Van	licence	F	07202.1307	\$ 50.00	\$ -	\$ 50.00	\$ -	LG Act 1995   S 6.16
Food premises inspection fee	annum	F	07202.1307	\$ 140.00	\$ -	\$ 140.00	\$ -	LG Act 1995   S 6.16

## HOUSING

### Rental - Nyabing

Note: Commercial rates are price on ask and negotiable

#### 26 Aspendale Street - 3 x 1

Staff	week	F	09002.1304	\$ 120.00	\$ -	\$ 120.00	\$ 10.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 255.00	\$ -	\$ 255.00	\$ 5.00	LG Act 1995   S 6.16

#### 28 Aspendale Street - 3 x 1

Staff	week	F	09002.1304	\$ 120.00	\$ -	\$ 120.00	\$ 10.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 255.00	\$ -	\$ 255.00	\$ 5.00	LG Act 1995   S 6.16

#### 13 Aspendale Street - 3 x 2

Staff	week	F	09002.1304	\$ 120.00	\$ -	\$ 120.00	\$ 10.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 260.00	\$ -	\$ 260.00	\$ 5.00	LG Act 1995   S 6.16

#### 2A Coates Close - 2 x 1

Staff	week	F	09002.1304	\$ 90.00	\$ -	\$ 90.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 195.00	\$ -	\$ 195.00	\$ 15.00	LG Act 1995   S 6.16

#### 2B Coates Close - 2 x 1

Staff	week	F	09002.1304	\$ 90.00	\$ -	\$ 90.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 195.00	\$ -	\$ 195.00	\$ 15.00	LG Act 1995   S 6.16

#### 1/15 Hobley Street - 3 x 1.5

Staff	week	F	09002.1304	\$ 115.00	\$ -	\$ 115.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 225.00	\$ -	\$ 225.00	\$ 10.00	LG Act 1995   S 6.16

#### 2/15 Hobley Street - 3 x 1.5

Staff	week	F	09002.1304	\$ 115.00	\$ -	\$ 115.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 225.00	\$ -	\$ 225.00	\$ 10.00	LG Act 1995   S 6.16

#### 1/1 Coates Close - 3 x 1.5

Staff	week	F	09002.1304	\$ 115.00	\$ -	\$ 115.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 225.00	\$ -	\$ 225.00	\$ 10.00	LG Act 1995   S 6.16

#### 2/1 Coates Close - 3 x 1.5

Staff	week	F	09002.1304	\$ 115.00	\$ -	\$ 115.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 225.00	\$ -	\$ 225.00	\$ 10.00	LG Act 1995   S 6.16

#### 5A Coates Close - 3 x 2

Staff	week	F	09002.1304	\$ 115.00	\$ -	\$ 115.00	\$ 5.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 225.00	\$ -	\$ 225.00	\$ 10.00	LG Act 1995   S 6.16

#### 5B Coates Close - 4 x 2

Staff	week	F	09002.1304	\$ 130.00	\$ -	\$ 130.00	\$ 10.00	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 265.00	\$ -	\$ 265.00	\$ 5.00	LG Act 1995   S 6.16



# Shire of Kent 2025/26 Fees & Charges

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

							Year 25/26	Variance	
Note: Statutory fees are subject to change without notice if regulations are amended.									
	Per	GST Code	For internal use GL Code	Fee (excl.GST)	GST	Fee (Incl. GST)	from 24/25	Act or Regulation	
3 Coates Close - 3 x 2									
Staff	week	F	09002.1304	\$ 155.00	\$ -	\$ 155.00	\$ 30.00	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 340.00	\$ -	\$ 340.00	\$ -	LG Act 1995   S 6.16	
4 Coates Close - 3 x 2									
Staff	week	F	09002.1304	\$ 155.00	\$ -	\$ 155.00	\$ 30.00	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 340.00	\$ -	\$ 340.00	\$ -	LG Act 1995   S 6.16	
21A George Street - 1 x 1									
Staff	week	F	09002.1304	\$ 70.00	\$ -	\$ 70.00	\$ -	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 165.00	\$ -	\$ 165.00	\$ 15.00	LG Act 1995   S 6.16	
21B George Street - 1 x 1									
Staff	week	F	09002.1304	\$ 70.00	\$ -	\$ 70.00	\$ -	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 165.00	\$ -	\$ 165.00	\$ 15.00	LG Act 1995   S 6.16	
21C George Street - 1 x 1									
Staff	week	F	09002.1304	\$ 70.00	\$ -	\$ 70.00	\$ -	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 165.00	\$ -	\$ 165.00	\$ 15.00	LG Act 1995   S 6.16	
23A Aspendale Street - 3 x 2									
Staff	week	F	09002.1304	\$ 230.00	\$ -	\$ 155.00	\$ 40.00	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 470.00	\$ -	\$ 340.00	\$ 105.00	LG Act 1995   S 6.16	
23B Aspendale Street 3 x 2									
Staff	week	F	09002.1304	\$ 230.00	\$ -	\$ 155.00	\$ 40.00	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 470.00	\$ -	\$ 340.00	\$ 105.00	LG Act 1995   S 6.16	
9A George Street - 2 x									
Staff	week	F	09002.1304	\$ 230.00	\$ -	\$ 115.00	new	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 470.00	\$ -	\$ 240.00	new	LG Act 1995   S 6.16	
9B George Street - 2 x									
Staff	week	F	09002.1304	\$ 230.00	\$ -	\$ 115.00	new	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 470.00	\$ -	\$ 240.00	new	LG Act 1995   S 6.16	
Rental - Pingrup									
Note: Commercial rates are price on ask and negotiable									
12 Reid Street - 4 x 2									
Staff	week	F	09002.1304	\$ 130.00	\$ -	\$ 130.00	\$ 10.00	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 275.00	\$ -	\$ 275.00	\$ -	LG Act 1995   S 6.16	
9 Gaby Street - 4 x 2									
Staff	week	F	09002.1304	\$ 155.00	\$ -	\$ 155.00	\$ 30.00	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 340.00	\$ -	\$ 340.00	\$ -	LG Act 1995   S 6.16	
8 Reid Street - 2 x 1									
Staff	week	F	09002.1304	\$ 80.00	\$ -	\$ 80.00	\$ -	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 180.00	\$ -	\$ 180.00	\$ -	LG Act 1995   S 6.16	
10 Reid Street - 2 x 1									
Staff	week	F	09002.1304	\$ 80.00	\$ -	\$ 80.00	\$ -	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 180.00	\$ -	\$ 180.00	\$ -	LG Act 1995   S 6.16	
1/7 Gaby Street - 3 x 1.5									
Staff	week	F	09002.1304	\$ 115.00	\$ -	\$ 115.00	\$ 5.00	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 230.00	\$ -	\$ 230.00	\$ 15.00	LG Act 1995   S 6.16	
2/7 Gaby Street - 3 x 1.5									
Staff	week	F	09002.1304	\$ 115.00	\$ -	\$ 115.00	\$ 5.00	LG Act 1995   S 6.16	
Private	week	F	09201.1304	\$ 230.00	\$ -	\$ 230.00	\$ 15.00	LG Act 1995   S 6.16	
1/3 Gaby Street - 1 x 1									
Staff	week	F	09002.1304	\$ 70.00	\$ -	\$ 70.00	\$ -	LG Act 1995   S 6.16	



# Shire of Kent 2025/26 Fees & Charges

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

						Year 25/26	Variance	
	Per	GST Code	For internal use GL Code	Fee (excl. GST)	GST	Fee (Incl. GST)	from 24/25	Act or Regulation
Private	week	F	09201.1304	\$ 165.00	\$ -	\$ 165.00	\$ 15.00	LG Act 1995   S 6.16
<b>2/3 Gaby Street - 1 x 1</b>								
Staff	week	F	09002.1304	\$ 70.00	\$ -	\$ 70.00	\$ -	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 165.00	\$ -	\$ 165.00	\$ 15.00	LG Act 1995   S 6.16
<b>3/3 Gaby Street - 1 x 1</b>								
Staff	week	F	09002.1304	\$ 70.00	\$ -	\$ 70.00	\$ -	LG Act 1995   S 6.16
Private	week	F	09201.1304	\$ 165.00	\$ -	\$ 165.00	\$ 15.00	LG Act 1995   S 6.16

## COMMUNITY AMENITIES

### Sanitation

#### Refuse Collection (via rates)

Domestic verge collection 240L - weekly collection	annum	F	via rates	\$ 276.00	\$ -	\$ 276.00	\$ 6.00	LG Act 1995   S 6.16
Additional domestic verge collection 240L - weekly collection	annum	F	via rates	\$ 276.00	\$ -	\$ 276.00	\$ 6.00	LG Act 1995   S 6.16
Commercial verge collection 240L - weekly collection	annum	F	via rates	\$ 276.00	\$ -	\$ 276.00	\$ 6.00	LG Act 1995   S 6.16
Additional commercial verge collection 240L - weekly collection	annum	F	via rates	\$ 276.00	\$ -	\$ 276.00	\$ 6.00	LG Act 1995   S 6.16
Pensioner domestic verge collection 240L - weekly collection	annum	F	via rates	\$ 138.00	\$ -	\$ 138.00	\$ 3.00	LG Act 1995   S 6.16
New 240L Sulo bin	each	C	10004.1307	At cost			LG Act 1995   S 6.16	

#### Recycling Collection (via rates)

Domestic verge collection 240L - fortnightly collection	annum	F	via rates	\$ 155.00	\$ -	\$ 155.00	\$ 5.00	LG Act 1995   S 6.16
Additional domestic verge collection 240L - fortnightly collection	annum	F	via rates	\$ 155.00	\$ -	\$ 155.00	\$ 5.00	LG Act 1995   S 6.16
New 240L Sulo bin	each	C	10004.1307	At cost			LG Act 1995   S 6.16	

### Nyabing & Pingrup Refuse Sites

#### Separated Waste (Household)

Inert (bricks, broken concrete & clean fill only)	n/a	F	n/a	No charge			LG Act 1995   S 6.16	
Green waste (garden & tree loppings)	n/a	F	n/a	No charge			LG Act 1995   S 6.16	
Recyclable waste	n/a	F	n/a	No charge			LG Act 1995   S 6.16	

#### Car Bodies (Nyabing Refuse Site Only)

Assorted car parts & body	car	C	10003.1307	\$ 1,000.00	\$ 100.00	\$ 1,100.00	\$ -	LG Act 1995   S 6.16
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**Tyres & Wire** Neither Nyabing or Pingrup Refuse Sites will be accepting tyres - illegal dumping penalties will apply

#### Oil

Waste oil disposal - drums/containers not to be left on site	n/a	F	n/a	No charge			LG Act 1995   S 6.16	
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#### Putrescible Waste (Nyabing Refuse Site Only)

(i.e. stock, offal) <b>**BY APPOINTMENT ONLY**</b>	n/a	C	10003.1307	\$ 70.00	\$ 7.00	\$ 77.00	\$ -	LG Act 1995   S 6.16
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#### Other

Replacement or additional access tag for refuse sites	tag	C	10003.1307	\$ 22.73	\$ 2.27	\$ 25.00	\$ -	LG Act 1995   S 6.16
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# Shire of Kent 2025/26 Fees & Charges

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

## Sewerage

### Annual Fees (via rates)

	Per	GST Code	For internal use GL Code	Fee (excl. GST)	GST	Year 25/26 Fee (Incl. GST)	Variance from 24/25	Act or Regulation
Residential sewerage minimum	annum	F	via rates	\$ 432.00	\$ -	\$ 432.00	\$ 12.00	LG Act 1995   S 6.16
Commercial sewerage minimum	annum	F	via rates	\$ 950.00	\$ -	\$ 950.00	\$ 27.00	LG Act 1995   S 6.16
Vacant land (Nyabing & Pingrup)	annum	F	via rates	\$ 299.00	\$ -	\$ 299.00	\$ 9.00	LG Act 1995   S 6.16
1st fixture	annum	F	via rates	\$ 299.00	\$ -	\$ 299.00	\$ 9.00	LG Act 1995   S 6.16
Major fixture	annum	F	via rates	\$ 950.00	\$ -	\$ 950.00	\$ 27.00	LG Act 1995   S 6.16
Additional fixtures	annum	F	via rates	\$ 123.00	\$ -	\$ 123.00	\$ 4.00	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	10301.1307	\$ 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 per lot				\$ -	PD Regs 2009
Maximum clearance (more than 195 lots)	application	F	10301.1307	\$ 7,393.00	\$ -	\$ 7,393.00	\$ -	PD Regs 2009

### Town Planning Scheme

Scheme amendments	application	F	10301.1307	\$ 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	10301.1307	\$ 147.00	\$ -	\$ 147.00	\$ -	PD Regs 2009
Estimated Development cost from \$50,001 to \$500,000	application	F	10301.1307	0.32% of estimated cost			\$ -	PD Regs 2009
Estimated Development cost from \$500,001 to \$2.5 million	application	F	\$1,700 + 0.257% for every \$1 in excess of \$500,000			\$ -	PD Regs 2009	
Estimated Development cost from \$2.5 million to \$5 million	application	F	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			\$ -	PD Regs 2009	
Estimated Development cost from \$5 million to \$21.5 million	application	F	\$12,633 + 0.123% for every \$1 in excess of \$5 million			\$ -	PD Regs 2009	
Estimated Development cost of more than \$21.5 million	application	F	10301.1307	\$ 34,196.00	\$ -	\$ 34,196.00	\$ -	PD Regs 2009
Amendment or cancellation of a development approval	application	F	10301.1307	\$ 295.00	\$ -	\$ 295.00	\$ -	PD Regs 2009
Issuing of zoning certificate	certificate	F	10301.1307	\$ 73.00	\$ -	\$ 73.00	\$ -	PD Regs 2009
Reply to a property settlement questionnaire	reply	F	10301.1307	\$ 73.00	\$ -	\$ 73.00	\$ -	PD Regs 2009
Issue of written planning advice	advice	F	10301.1307	Actual cost + 15%			\$ -	PD Regs 2009

### Development Assessment Panels

A DAP application if the estimated cost of the development is -

Less than \$2 million	application	F	10301.1307	\$ 5,475.00	\$ -	\$ 5,475.00	\$ 134.00	PD (DAP) Regs 2011   Schedule 1
Not less than \$2 million and less than \$7 million	application	F	10301.1307	\$ 6,322.00	\$ -	\$ 6,322.00	\$ 154.00	PD (DAP) Regs 2011   Schedule 1
Not less than \$7 million and less than \$10 million	application	F	10301.1307	\$ 9,760.00	\$ -	\$ 9,760.00	\$ 238.00	PD (DAP) Regs 2011   Schedule 1
Not less than \$10 million and less than \$12.5 million	application	F	10301.1307	\$ 10,620.00	\$ -	\$ 10,620.00	\$ 259.00	PD (DAP) Regs 2011   Schedule 1
Not less than \$12.5 million and less than \$15 million	application	F	10301.1307	\$ 10,992.00	\$ -	\$ 10,992.00	\$ 266.00	PD (DAP) Regs 2011   Schedule 1
Not less than \$15 million and less than \$17.5 million	application	F	10301.1307	\$ 11,226.00	\$ -	\$ 11,226.00	\$ 274.00	PD (DAP) Regs 2011   Schedule 1
Not less than \$17.5 million and less than \$20 million	application	F	10301.1307	\$ 11,530.00	\$ -	\$ 11,530.00	\$ 281.00	PD (DAP) Regs 2011   Schedule 1
Not less than \$20 million and less than \$50 million	application	F	10301.1307	\$ 11,833.00	\$ -	\$ 11,833.00	\$ 289.00	PD (DAP) Regs 2011   Schedule 1
Not less than \$50 million	application	F	10301.1307	\$ 17,097.00	\$ -	\$ 17,097.00	\$ 417.00	PD (DAP) Regs 2011   Schedule 1
An application under regulation 17 (Form 2: Amendment)	application	F	10301.1307	\$ 271.00	\$ -	\$ 271.00	\$ 7.00	PD (DAP) Regs 2011   Schedule 1

### Home Occupation

Initial application	application	F	10301.1307	\$ 222.00	\$ -	\$ 222.00	\$ -	PD Regs 2009   Part 7
Renewal	licence	F	10301.1307	\$ 73.00	\$ -	\$ 73.00	\$ -	PD Regs 2009   Part 7

### Extractive Industry

Licence - application fee	licence	F	10301.1307	\$ 739.00	\$ -	\$ 739.00	\$ -	PD Regs 2009   Part 7
Licence - annual renewal fee (must be renewed prior to expiry)	licence	F	10301.1307	\$ 200.00	\$ -	\$ 200.00	\$ -	PD Regs 2009   Part 7

## Cemetery Fees

### Grant of Right of Burial

Grant of right if burial & grave reservation (2.4m x 1.2m)	plot	C	10451.1307	\$ 90.91	\$ 9.09	\$ 100.00	\$ -	LG Act 1995   S 6.16
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# Shire of Kent 2025/26 Fees & Charges

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

						Year 25/26	Variance	
	Per	GST Code	For internal use GL Code	Fee (excl. GST)	GST	Fee (Incl. GST)	from 24/25	Act or Regulation
Grant of right if burial & grave reservation (2.4m x 2.4m)	plot	C	10451.1307	\$ 113.64	\$ 11.36	\$ 125.00	\$ -	LG Act 1995   S 6.16
<b>Internment Fee (including grave diggings)</b>								
Standard burial, digging of grave (2.1 depth - standard)	plot	C	10451.1307	\$ 600.00	\$ 60.00	\$ 660.00	\$ -	Cemeteries Act 1986   S 53
Standard burial, digging of grave (2.4 depth - standard) - 1st internment	plot	C	10451.1307	\$ 700.00	\$ 70.00	\$ 770.00	\$ -	Cemeteries Act 1986   S 53
Standard burial, digging of grave (2.4 depth - standard) - 2nd internment	plot	C	10451.1307	\$ 700.00	\$ 70.00	\$ 770.00	\$ -	Cemeteries Act 1986   S 53
Digging of an infant grave	plot	C	10451.1307	\$ 350.00	\$ 35.00	\$ 385.00	\$ -	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)								
<b>Exhumation</b>								
Exhumation fee & Reinternment	plot	C	10451.1307	\$ 1,000.00	\$ 100.00	\$ 1,100.00	\$ -	Cemeteries Act 1986   S 53
<b>Monumental Work</b>								
Monument permit	plot	C	10451.1307	\$ 163.64	\$ 16.36	\$ 180.00	\$ -	LG Act 1995   S 6.16
<b>Niche Wall</b>								
Grant of right & reservation fee	plot	C	10451.1307	\$ 20.00	\$ 2.00	\$ 22.00	\$ -	LG Act 1995   S 6.16
Niche Wall Plaque & Freight Cost (price on application)	plot	C	10451.1307			Actual cost		LG Act 1995   S 6.16

## RECREATION & CULTURE

### Public Halls & Civic Centres

#### Hire of Halls & Pavilions

Standard hire charge with liquor	full day	C	1100*.1307 venue specific	\$ 159.09	\$ 15.91	\$ 175.00	\$ -	LG Act 1995   S 6.16
Standard hire charge with liquor	half day	C	1100*.1307 venue specific	\$ 90.91	\$ 9.09	\$ 100.00	\$ -	LG Act 1995   S 6.16
Standard hire charge without liquor	full day	C	1100*.1307 venue specific	\$ 100.00	\$ 10.00	\$ 110.00	\$ -	LG Act 1995   S 6.16
Standard hire charge without liquor	half day	C	1100*.1307 venue specific	\$ 60.00	\$ 6.00	\$ 66.00	\$ -	LG Act 1995   S 6.16
Low impact usage	hour	C	1100*.1307 venue specific	\$ 10.91	\$ 1.09	\$ 12.00	\$ -	LG Act 1995   S 6.16
Chairs	each	C	11006.1307	\$ 2.73	\$ 0.27	\$ 3.00	\$ -	LG Act 1995   S 6.16
Trestles	each	C	11006.1307	\$ 5.45	\$ 0.55	\$ 6.00	\$ -	LG Act 1995   S 6.16
Metal table and chair settings (outdoor)	each	C	11006.1307	\$ 13.64	\$ 1.36	\$ 15.00	\$ -	LG Act 1995   S 6.16
Replacement of lost key	each	C	11006.1307			Actual cost	\$ -	LG Act 1995   S 6.16

### Other Recreation & Culture

#### Affiliation Fees

Pingrup Ground Improvement Committee	annum	F	11151.1307	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	LG Act 1995   S 6.16
Nyabing Sports Club	annum	F	11151.1307	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	LG Act 1995   S 6.16





# Shire of Kent 2025/26 Fees & Charges

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

				Year 25/26	Variance				
	Per	GST Code	For internal use GL Code	Fee (excl.GST)	GST	Fee (Incl. GST)	from 24/25	Act or Regulation	
ECONOMIC SERVICES									
Rural Services									
Standpipe/Water Fees									
Water from standpipes: 20-25mm meter - scheme fed (ratepayer)	per kL	F	006,007,009,010,011,014,018,019	\$ 5.00	\$ -	\$ 5.00	\$ -	LG Act 1995   S 6.16	
* Water from standpipes: 50mm meter - scheme fed (ratepayer)	per kL	F	SPR002, 013, 017	\$ 12.00	\$ -	\$ 12.00	\$ -	LG Act 1995   S 6.16	
Water from standpipes: non-scheme fed (ratepayer)	per kL	F	SPR004, 005	\$ 2.00	\$ -	\$ 2.00	\$ -	LG Act 1995   S 6.16	
Water from standpipes: 20-25mm meter- scheme fed (non-ratepayer)	per kL	F	006,007,009,010,011,014,018,019	\$ 10.00	\$ -	\$ 20.00	\$ -	LG Act 1995   S 6.16	
* Water from standpipes: 50mm meter- scheme fed (non-ratepayer)	per kL	F	SPR002, 013, 017	\$ 20.00	\$ -	\$ 20.00	\$ -	LG Act 1995   S 6.16	
Water from standpipes: non-scheme fed (non-ratepayer)	per kL	F	SPR004, 005	\$ 10.00	\$ -	\$ 10.00	\$ -	LG Act 1995   S 6.16	
Nyabing Primary School	per kL	F	SPR005	\$ 1.00	\$ -	\$ 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	
* 50mm meters: Nyabing Railway, Pingrup Shire Depot, Maroni's Hill									
Tourism & Area Promotion									
Number Plates									
Shire of Kent Special Series Number Plates (plus DoT costs)	set	C	12452.1307	\$ 31.82	\$ 3.18	\$ 35.00	\$ -	LG Act 1995   S 6.16	
Caravan Park - Nyabing									
Per day for two (2) persons	site	C	13151.1307	\$ 18.18	\$ 1.82	\$ 20.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45	
Per week for two (2) persons	site	C	13151.1307	\$ 109.09	\$ 10.91	\$ 120.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45	
Per extra person per day	site	C	13151.1307	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45	
Washing machine & dryer	use	C	13151.1307	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	LG Act 1995   S 6.16	
Shower only	use	C	13151.1307	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	LG Act 1995   S 6.16	
Caravan Park - Pingrup									
Per day for two (2) persons	site	C	13157.1307	\$ 18.18	\$ 1.82	\$ 20.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45	
Per week for two (2) persons	site	C	13157.1307	\$ 109.09	\$ 10.91	\$ 120.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45	
Per extra person per day	site	C	13157.1307	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	Caravan Parks & Camping Grounds Regs 1997   R.45	
Single room accommodation (1-2 nights)	night	C	13158.1307	\$ 72.73	\$ 7.27	\$ 100.00	\$ 20.00	Caravan Parks & Camping Grounds Regs 1997   R.45	
Single room accommodation (3+ nights)	night	C	13158.1307	\$ 81.82	\$ 8.18	\$ 90.00	\$ 20.00	Caravan Parks & Camping Grounds Regs 1997   R.45	
Two bedroom accommodation (1-2 nights)	night	C	13158.1307	\$ 136.36	\$ 13.64	\$ 150.00	\$ 10.00	Caravan Parks & Camping Grounds Regs 1997   R.45	
Two bedroom accommodation (3+ nights)	night	C	13158.1307	\$ 127.27	\$ 12.73	\$ 140.00	\$ 20.00	Caravan Parks & Camping Grounds Regs 1997   R.45	
Washing machine & dryer	use	C	13157.1307	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	LG Act 1995   S 6.16	
Shower only	use	C	13157.1307	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	LG Act 1995   S 6.16	
Electric Vehicle Charging - Nyabing and Pingrup									
EV Charger Connection Fee	each	C	13306/7.1307	\$ 0.45	\$ 0.05	\$ 0.50	new	LG Act 1995   S 6.16	
EV Charger Energy Fee	per kWh	C	13306/7.1307	\$ 0.36	\$ 0.04	\$ 0.40	new	LG Act 1995   S 6.16	
EV Charger Idle Fee (30 minute grace period)	per minute	C	13306/7.1307	\$ 0.23	\$ 0.02	\$ 0.25	new	LG Act 1995   S 6.16	
Building Control									
Building Licence									
Certified application for building permit for Class 1 or 10 Buildings	permit	F	13301.1307			0.19%	\$ -	Building Regs 2012   Schedule 2	
Certified application for building permit for Class 2 to 9 Buildings	permit	F	13301.1307			0.09%	\$ -	Building Regs 2012   Schedule 2	
Uncertified application for all building type permits	permit	F	13301.1307			0.32%	\$ -	Building Regs 2012   Schedule 2	
Minimum fee for all classes	permit	F	13301.1307	\$ 110.00	\$ -	\$ 110.00	\$ -	Building Regs 2012   Schedule 2	
Amendment to Building Permit	permit	F	13301.1307	\$ 110.00	\$ -	\$ 110.00	\$ -	Building Regs 2012   Schedule 2	
Application for Demolition Permit	permit	F	13301.1307	\$ 110.00	\$ -	\$ 110.00	\$ -	Building Regs 2012   Schedule 2	
Application for Demolition Permit - extension	permit	F	13301.1307	\$ 110.00	\$ -	\$ 110.00	\$ -	Building Regs 2012   Schedule 2	
Occupancy permit - which unauthorised work has been done	permit	F	13301.1307			0.18%	0.00%	Building Regs 2012   Schedule 2	
Building approval certificate - which unauthorised works has been done	certificate	F	13301.1307			0.38%	0.00%	Building Regs 2012   Schedule 2	



# Shire of Kent 2025/26 Fees & Charges

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

						Year 25/26	Variance	
	Per	GST Code	For internal use GL Code	Fee (excl. GST)	GST	Fee (Incl. GST)	from 24/25	Act or Regulation
Existing Occupancy Permit or Building Approval Cert - unauthorised work	permit	F	13301.1307	\$ 110.00	\$ -	\$ 110.00	\$ -	Building Regs 2012   Schedule 2
Other applications as defined regulation 31	building	F	13301.1307	\$ 2,160.15	\$ -	\$ 2,160.15	\$ -	Building Regs 2012   Schedule 2
Inspection Fee - unauthorised structures	structure	C	13301.1307	\$ 454.55	\$ 45.45	\$ 500.00	\$ -	LG Act 1995   S 6.16
<b>Building Service Levy (BSL)</b>								
Building permit - over \$45,000	permit	F	13305.1307			0.137%	0.00%	Building Services Act 2011
Building permit - \$45,000 or less	permit	F	13305.1307	\$ 61.65	\$ -	\$ 61.65	\$ -	Building Services Act 2011
Demolition permit - over \$45,000	permit	F	13305.1307			0.137%	0.00%	Building Services Act 2011
Demolition permit - \$45,000 or less	permit	F	13305.1307	\$ 61.65	\$ -	\$ 61.65	\$ -	Building Services Act 2011
BSL Admin Fee (to be withheld by the permit authority)	application	C	13304.1307	\$ 4.55	\$ 0.45	\$ 5.00	\$ -	Building Services Act 2011
<b>Construction Training Fund (CTF) Levy</b>								
CTF Levy (of the total value of construction)	application	C	13305.1307			0.20%	0.00%	BCITF and Levy Collection Act 1990
CTF Admin Fee (to be withheld by the permit authority)	application	C	13305.1307	\$ 7.50	\$ 0.75	\$ 8.25		BCITF and Levy Collection Act 1990
<b>Swimming Pool Inspection Fees</b>								
Mandatory Swimming Pool Inspection Fee - every 4 years	pool	C	13301.1307	\$ 70.91	\$ 7.09	\$ 78.00	\$ -	Building Regs 2012   S 53

## OTHER PROPERTY & SERVICES

### Materials for Sale

Note: Delivery costs are additional to material costs

Gravel	cu metre	C	14002.1307	\$ 8.64	\$ 0.86	\$ 9.50	\$ -	LG Act 1995   S 6.16
Sand	cu metre	C	14002.1307	\$ 8.64	\$ 0.86	\$ 9.50	\$ -	LG Act 1995   S 6.16

### Plant Hire Charges

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.

#### Heavy Plant & Equipment

Graders	hour	C	14001.1307	\$ 168.00	\$ 16.80	\$ 184.80	\$ -	LG Act 1995   S 6.16
Loader	hour	C	14001.1307	\$ 160.00	\$ 16.00	\$ 176.00	\$ -	LG Act 1995   S 6.16
Skid Steer (including transport trailer)	hour	C	14001.1307	\$ 110.00	\$ 11.00	\$ 121.00	\$ -	LG Act 1995   S 6.16
Backhoe	hour	C	14001.1307	\$ 105.00	\$ 10.50	\$ 115.50	\$ -	LG Act 1995   S 6.16
Tractor	hour	C	14001.1307	\$ 99.75	\$ 9.98	\$ 109.73	\$ -	LG Act 1995   S 6.16
Excavator 20T	hour	C	14001.1307	\$ 170.00	\$ 17.00	\$ 187.00	\$ -	LG Act 1995   S 6.16
Mini Excavator (including transport trailer)	hour	C	14001.1307	\$ 94.50	\$ 9.45	\$ 103.95	\$ -	LG Act 1995   S 6.16
Kanga Mini Loader (including transport trailer)	hour	C	14001.1307	\$ 84.00	\$ 8.40	\$ 92.40	\$ -	LG Act 1995   S 6.16

#### Trucks

Truck (six wheel tipper)	hour	C	14001.1307	\$ 157.50	\$ 15.75	\$ 173.25	\$ -	LG Act 1995   S 6.16
Crew Cab	hour	C	14001.1307	\$ 105.00	\$ 10.50	\$ 115.50	\$ -	LG Act 1995   S 6.16
Truck Prime Mover	hour	C	14001.1307	\$ 157.50	\$ 15.75	\$ 173.25	\$ -	LG Act 1995   S 6.16
Jetpatcher	hour	C	14001.1307	\$ 168.00	\$ 16.80	\$ 184.80	\$ -	LG Act 1995   S 6.16

#### Heavy Trailers

Low Loader (semi)	hour	C	14001.1307	\$ 26.25	\$ 2.63	\$ 28.88	\$ -	LG Act 1995   S 6.16
32,000L water tanker (semi) **water cost additional**	hour	C	14001.1307	\$ 26.25	\$ 2.63	\$ 28.88	\$ -	LG Act 1995   S 6.16
Side Tipper (dog)	hour	C	14001.1307	\$ 26.25	\$ 2.63	\$ 28.88	\$ -	LG Act 1995   S 6.16
Side Tipper (b-double)	hour	C	14001.1307	\$ 42.00	\$ 4.20	\$ 46.20	\$ -	LG Act 1995   S 6.16
Tandem Dolly	hour	C	14001.1307	\$ 15.75	\$ 1.58	\$ 17.33	\$ -	LG Act 1995   S 6.16



# Shire of Kent 2025/26 Fees & Charges

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

							Year 25/26	Variance	
<i>Note: Statutory fees are subject to change without notice if regulations are amended.</i>									
	Per	GST Code	For internal use GL Code	Fee (excl.GST)	GST	Fee (Incl. GST)	from 24/25	Act or Regulation	
<b>Rollers</b>									
Multi-tyre	hour	C	14001.1307	\$ 105.00	\$ 10.50	\$ 115.50	\$ -	LG Act 1995   S 6.16	
Vibrating	hour	C	14001.1307	\$ 105.00	\$ 10.50	\$ 115.50	\$ -	LG Act 1995   S 6.16	
<b>Miscellaneous Plant</b>									
Utility	hour	C	14001.1307	\$ 105.00	\$ 10.50	\$ 115.50	\$ -	LG Act 1995   S 6.16	
2T Forklift	hour	C	14001.1307	\$ 96.41	\$ 11.00	\$ 106.05	\$ -		
Front deck mower	hour	C	14001.1307	\$ 136.50	\$ 13.65	\$ 150.15	\$ -	LG Act 1995   S 6.16	
Slasher	hour	C	14001.1307	\$ 136.50	\$ 13.65	\$ 150.15	\$ -	LG Act 1995   S 6.16	
<b>Labour Rates - Private Works - per additional staff (excl. plant)</b>									
Ordinary Hours	hour	C	14001.1307	\$ 63.00	\$ 6.30	\$ 69.30	\$ -	LG Act 1995   S 6.16	
Overtime - 1.5	hour	C	14001.1307	\$ 94.50	\$ 9.45	\$ 103.95	\$ -	LG Act 1995   S 6.16	
Overtime - 2 (i.e. Saturday & Sunday - 3 hours minimum)	hour	C	14001.1307	\$ 126.00	\$ 12.60	\$ 138.60	\$ -	LG Act 1995   S 6.16	
Overtime - 3.5 (i.e. Public Holiday - 3 hours minimum)	hour	C	14001.1307	\$ 220.50	\$ 22.05	\$ 242.55	\$ -	LG Act 1995   S 6.16	
<b>Other Plant Dry Hire (no operator)</b>									
Wacker Packer	day	C	14001.1307	\$ 84.00	\$ 8.40	\$ 92.40	\$ -	LG Act 1995   S 6.16	
Concrete Mixer	day	C	14001.1307	\$ 84.00	\$ 8.40	\$ 92.40	\$ -	LG Act 1995   S 6.16	
Towable Tree Planter	day	C	14001.1307	\$ 80.00	\$ 8.00	\$ 88.00	\$ -	LG Act 1995   S 6.16	
Steel Post Rammer	day	C	14001.1307	\$ 84.00	\$ 8.40	\$ 92.40	\$ -	LG Act 1995   S 6.16	
Small trailers other	day	C	14001.1307	\$ 105.00	\$ 10.50	\$ 115.50	\$ -	LG Act 1995   S 6.16	
All other miscellaneous equipment	day	C	14001.1307	\$ 52.50	\$ 5.25	\$ 57.75	\$ -	LG Act 1995   S 6.16	