SHIRE OF
Kent
NYABING • PINGRUP
worth the journey

2026 - 2027
BUDGET

Adopted 22 July 2026

Welcome Message

On behalf of Council and the staff of the Shire of Kent, we are pleased to present the 2026/27 Annual Budget.

This year's budget reflects Council's ongoing commitment to responsible financial management, delivering essential services and investing in the infrastructure and facilities that support our communities today and into the future.

Council has adopted a 3.0% rate increase for 2026/27. While we recognise that any increase impacts our ratepayers, this rise remains notably lower than current inflation and below many other local governments. Council continues to work hard to keep rate increases as low as possible while maintaining service levels and investing strategically in the future of our district.

A strong financial position remains one of the Shire's greatest strengths. By 30 June 2027, reserves are forecast to total approximately $6.3 million, providing Council with the capacity to respond to unforeseen circumstances, leverage grant funding opportunities and invest in priority projects when they arise.

This year's budget also introduces funding under Council's new Community Grants Framework, enabling small grants to be made available throughout the year to support local groups, initiatives and community events that strengthen our district.

The 2026/27 Capital Works Program includes several significant investments across the Shire, including:

- *Completion of two new modular workforce housing units*
- *$1.5 million towards the redevelopment of the Nyabing Pavilion, subject to the success of external grant funding.*
- *More than $2 million in Regional Road Group projects across Dumbleyung Road, Kukerin Road, Nyabing South Road and Ongerup-Pingrup Road, with two-thirds funded by the State Government.*
- *$1.1 million through the Federal Government's Roads to Recovery Program to complete the sealing of Range Road, resulting in the entire road being sealed.*
- *An application for $1.7 million in grant funding to seal the remaining 13 kilometres of Fence Road, with the funding expected to cover approximately 80% of project costs if successful.*
- *Shire-funded gravel sheeting works on East Road and a section of Ryans Road.*
- *Continued investment in efficient and reliable plant fleet, including the replacement of a side tipper and the purchase of additional traffic counters to strengthen future planning and funding applications.*
- *$100,000 for improvements to both refuse sites in line with the Strategic Waste Management Plan.*
- *$150,000 for drainage improvements in Coates Close.*
- *$100,000 towards town enhancement projects to continue improving the appearance and liveability of our communities.*

Welcome Message

Over the past 12 months, Council and staff have dedicated considerable effort to strengthening the Shire's long-term strategic planning. This work has positioned the organisation well to respond to future challenges, pursue funding opportunities and continue building a resilient and thriving community.

We would like to sincerely thank our Councillors, staff, volunteers and community members for their ongoing commitment and support. Together, we continue to invest in the future of the Shire of Kent and the communities we proudly serve.

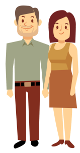
Cr Kate Johnston
Shire President

Christie Smith
Chief Executive Officer

About Us

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.

There are about 262 dwellings across the Shire accommodating an average of 2.6 people per household.



The Shire of Kent has a population of about 526 people (2024), with a median age of 39.

There was a total of 135 registered businesses in Kent as of 2024.

There were 268 jobs located in Kent in 2021, with 177 of these in the Agriculture, Forestry and Fishing industry, a 66% share.

The most recent ABS agricultural data from 2020/21, shows the total gross value of agricultural commodities in Kent was $180,417,491

Average annual rainfall ranges from about 340 to 390 millimetres.

Vision & Mission

Vision

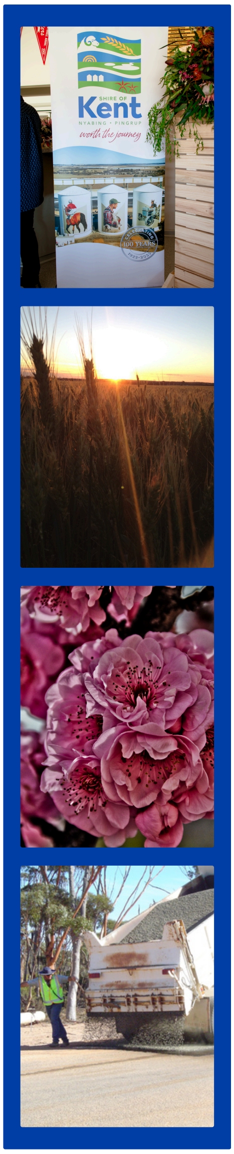
A proud, inclusive and growing community.

Mission Statement

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

Our Future

The following 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.

ENVIRONMENTAL

- 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

Expiry of term:
October 2027

Cr Scott Crosby

DEPUTY SHIRE PRESIDENT

Expiry of term:
October 2027

Cr Suma Reid

COUNCILLOR

Expiry of term:
October 2027

Cr Darren Gray

COUNCILLOR

Expiry of term:
October 2029

Cr Greg Hobley

COUNCILLOR

Expiry of term:
October 2029

Cr Tim Borgward

COUNCILLOR

Expiry of term:
October 2029

SHIRE OF KENT

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	2,785,937	2,696,467	2,680,568
Grants, subsidies and contributions		960,378	4,060,678	1,560,696
Fees and charges	14	653,348	667,547	628,610
Interest revenue	9(a)	390,120	350,912	373,264
Other revenue		75,900	94,013	83,400
		4,865,683	7,869,617	5,326,538
Expenses				
Employee costs		(2,852,408)	(2,437,553)	(2,850,438)
Materials and contracts		(2,166,977)	(1,286,999)	(1,750,238)
Utility charges		(185,518)	(168,875)	(202,200)
Depreciation	6	(2,540,950)	(1,050,606)	(2,843,200)
Finance costs	9(c)	(42,353)	(9,311)	(9,872)
Insurance		(195,037)	(193,902)	(217,636)
Other expenditure		(144,270)	(66,028)	(88,550)
		(8,127,513)	(5,213,274)	(7,962,134)
		(3,261,830)	2,656,343	(2,635,596)
Capital grants, subsidies and contributions		5,538,472	1,426,125	3,546,962
Profit on asset disposals	5	28,020	43,530	306,656
Loss on asset disposals	5	(10,440)	(165,777)	(49,626)
		5,556,052	1,303,878	3,803,992
Net result for the period		**2,294,222**	**3,960,221**	**1,168,396**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus		0	20,000	0
Total other comprehensive income for the period		**0**	**20,000**	**0**
Total comprehensive income for the period		**2,294,222**	**3,980,221**	**1,168,396**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		2,803,934	2,724,394	2,698,910
Grants, subsidies and contributions		978,378	4,842,113	2,364,669
Fees and charges		653,348	667,547	628,610
Interest revenue		390,120	350,912	373,264
Goods and services tax received		5,000	2,934	5,000
Other revenue		75,900	94,013	83,400
		4,906,681	8,681,913	6,153,853
Payments				
Employee costs		(2,868,408)	(2,412,915)	(2,867,085)
Materials and contracts		(2,276,976)	(1,426,180)	(1,860,238)
Utility charges		(185,518)	(168,875)	(202,200)
Finance costs		(44,853)	(73)	(12,372)
Insurance paid		(195,037)	(193,902)	(217,636)
Other expenditure		(144,270)	(66,028)	(88,550)
		(5,715,062)	(4,267,973)	(5,248,081)
Net cash provided by (used in) operating activities	4	(808,380)	4,413,940	905,772
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(650,000)	0	
Payments for purchase of property, plant & equipment	5(a)	(2,491,256)	(2,061,164)	(4,152,500)
Payments for construction of infrastructure	5(b)	(6,245,833)	(2,323,510)	(4,006,180)
Capital grants, subsidies and contributions		5,538,472	1,426,125	3,546,962
Proceeds from sale of property, plant and equipment	5(a)	233,000	565,296	753,300
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	50,718	0	0
Net cash (used in) investing activities		(3,564,899)	(2,393,253)	(3,858,418)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(125,592)	(73,733)	(73,733)
Payments for financial assets at amortised cost - term deposits		(746,120)	(146,992)	71,503
Proceeds from new borrowings	7(a)	650,000	0	0
Proceeds on disposal of financial assets at amortised cost - term deposits		0	0	222,266
Net cash provided by (used in) financing activities		(221,712)	(220,725)	220,036
Net increase (decrease) in cash held		(4,594,991)	1,799,962	(2,732,610)
Cash at beginning of year		4,881,271	3,081,308	3,082,271
Cash and cash equivalents at the end of the year	4	**286,280**	**4,881,270**	**349,661**

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 2027

OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Revenue from operating activities				
General rates	2(a)(i)	2,691,444	2,612,714	2,611,464
Rates excluding general rates	2(a)	94,493	83,753	69,104
Grants, subsidies and contributions		960,378	4,060,678	1,560,696
Fees and charges	14	653,348	667,547	628,610
Interest revenue	9(a)	390,120	350,912	373,264
Other revenue		75,900	94,013	83,400
Profit on asset disposals	5	28,020	43,530	306,656
		4,893,704	7,913,147	5,633,194
Expenditure from operating activities				
Employee costs		(2,852,408)	(2,437,553)	(2,850,438)
Materials and contracts		(2,166,977)	(1,286,999)	(1,750,238)
Utility charges		(185,518)	(168,875)	(202,200)
Depreciation	6	(2,540,950)	(1,050,606)	(2,843,200)
Finance costs	9(c)	(42,353)	(9,311)	(9,872)
Insurance		(195,037)	(193,902)	(217,636)
Other expenditure		(144,270)	(66,028)	(88,550)
Loss on asset disposals	5	(10,440)	(165,777)	(49,626)
		(8,137,953)	(5,379,051)	(8,011,760)
Non cash amounts excluded from operating activities	3(c)	2,526,370	1,191,244	2,588,869
Amount attributable to operating activities		**(717,879)**	**3,725,340**	**210,303**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		5,538,472	1,426,125	3,546,962
Proceeds from disposal of property, plant and equipment	5(a)	233,000	565,296	753,300
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	50,718	0	0
		5,822,190	1,991,421	4,300,262
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(2,491,256)	(2,061,164)	(4,152,500)
Payments for construction of infrastructure	5(b)	(6,245,833)	(2,323,510)	(4,006,180)
Payments for financial assets at amortised cost - self supporting loans	7(a)	(650,000)	0	
		(9,387,089)	(4,384,675)	(8,158,680)
Amount attributable to investing activities		**(3,564,899)**	**(2,393,253)**	**(3,858,418)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	650,000	0	0
Transfers from reserve accounts	8(a)	228,000	657,476	946,700
		878,000	657,476	946,700
Outflows from financing activities				
Repayment of borrowings	7(a)	(125,592)	(73,733)	(73,733)
Transfers to reserve accounts	8(a)	(974,120)	(804,468)	(652,930)
		(1,099,712)	(878,200)	(726,663)
Amount attributable to financing activities		**(221,712)**	**(220,724)**	**220,037**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus at the start of the financial year	3	4,504,490	3,393,128	3,428,079
Amount attributable to operating activities		(717,879)	3,725,340	210,303
Amount attributable to investing activities		(3,564,899)	(2,393,253)	(3,858,418)
Amount attributable to financing activities		(221,712)	(220,724)	220,037
Surplus/(deficit) remaining after the imposition of general rates	3	**0**	**4,504,490**	**0**

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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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.

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

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV - Residential/Commercial	Gross rental valuation	0.095588	77	749,269	68,709	0	68,709	66,434	64,952
UV - Rural	Unimproved valuation	0.003603	327	729,264,650	2,622,735	0	2,622,735	2,546,280	2,546,512
UV - Mining	Unimproved valuation	0.003603	0	0	0	0	0	0	0
Total general rates			404	730,013,919	2,691,444	0	2,691,444	2,612,714	2,611,464
		Minimum							
(ii) Minimum payment		$							
GRV - Residential/Commercial	Gross rental valuation	592.00	17		10,064	0	10,064	10,350	10,350
UV - Rural	Unimproved valuation	592.00	14		8,288	0	8,288	7,475	7,475
UV - Mining	Unimproved valuation	592.00	29	182,311	17,168	0	17,168	15,979	16,100
Total minimum payments			60	182,311	35,520	0	35,520	33,804	33,925
Total general rates and minimum payments			464	730,196,230	2,726,964	0	2,726,964	2,646,518	2,645,389
(iii) Ex-gratia rates									
CBH ex-gratia rates			0	0	58,973		58,973	49,949	35,179
Total rates					2,785,937	0	2,785,937	2,696,467	2,680,568
Instalment plan charges							2,500	2,990	2,000
Instalment plan interest							0	0	500
Late payment of rate or service charge interest							3,000	3,563	3,000
							5,500	6,553	5,500

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

*Rateable Value at time of adopting budget.

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	16/09/2026	0	0.0%	7.0%
Option two				
First instalment	16/09/2026	0	5.5%	7.0%
Second instalment	20/01/2027	10	5.5%	7.0%
Option three				
First instalment	16/09/2026	0	5.5%	7.0%
Second instalment	18/11/2026	10	5.5%	7.0%
Third instalment	20/01/2027	10	5.5%	7.0%
Fourth instalment	24/03/2027	10	5.5%	7.0%

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Current assets		$	$	$
Cash and cash equivalents	4	286,278	4,881,271	349,661
Financial assets		6,372,312	5,572,734	5,131,973
Receivables		57,065	100,065	89,058
Contract assets		10	10	0
Inventories		52,540	87,540	118,941
		6,768,204	10,641,620	5,689,633
Less: current liabilities				
Trade and other payables		(148,636)	(311,137)	(315,139)
Long term borrowings	7	(129,859)	(125,592)	(74,874)
Employee provisions		(247,257)	(253,257)	(242,521)
		(525,752)	(689,986)	(632,534)
Net current assets		6,242,453	9,951,634	5,057,099
Less: Total adjustments to net current assets	3(b)	(6,242,452)	(5,447,144)	(5,057,099)
Net current assets used in the Statement of Financial Activity		0	4,504,490	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Adjustments to net current assets				
Less: Cash - reserve accounts	8	(6,318,854)	(5,572,734)	(5,131,973)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(53,457)		
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		129,859	125,592	74,874
Total adjustments to net current assets		(6,242,452)	(5,447,144)	(5,057,099)

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.*

	Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Adjustments to operating activities		$	$	$
Less: Profit on asset disposals	5	(28,020)	(43,530)	(306,656)
Less: Movement in liabilities associated with restricted cash			1,302	(2,014)
Add: Loss on asset disposals	5	10,440	165,777	49,626
Add: Depreciation	6	2,540,950	1,050,606	2,843,200
Movement in current employee provisions associated with restricted cash				(1,302)
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates			0	1,658
- Employee provisions		3,000	17,089	4,357
Non cash amounts excluded from operating activities		2,526,370	1,191,244	2,588,869

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.

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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash at bank and on hand		286,278	4,881,271	349,661
Total cash and cash equivalents		286,278	4,881,271	349,661
Held as				
- Unrestricted cash and cash equivalents		286,278	4,881,271	349,661
	3(a)	286,278	4,881,271	349,661
Restrictions				
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:				
- Restricted financial assets at amortised cost - term deposits		6,318,854	5,572,734	5,131,973
		6,318,854	5,572,734	5,131,973
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	6,318,854	5,572,734	5,131,973
		6,318,854	5,572,734	5,131,973
Reconciliation of net cash provided by operating activities to net result				
Net result		2,294,222	3,960,221	1,168,396
Depreciation	6	2,540,950	1,050,606	2,843,200
(Profit)/loss on sale of asset	5	(17,580)	122,247	(257,030)
(Increase)/decrease in receivables		40,998	31,454	42,172
(Increase)/decrease in contract assets		0	780,841	785,143
(Increase)/decrease in inventories		35,000	18,033	35,000
Increase/(decrease) in payables		(162,500)	(145,163)	(162,500)
Increase/(decrease) in employee provisions		(1,000)	21,825	(1,647)
Capital grants, subsidies and contributions		(5,538,472)	(1,426,125)	(3,546,962)
Net cash from operating activities		(808,382)	4,413,939	905,772

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 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual						2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind 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	0	0	0	0	81,322		(22,000)	22,000	0	0	0	(10,000)	10,000		0
Buildings - non-specialised	517,256	0	0	0	0	700,036		(312,434)	208,000	0	(104,434)	1,157,500	(17,135)	220,000	202,865	0
Buildings - specialised	1,540,000	0	0	0	0	72,151	0	0	0		0	1,530,000	0	0		0
Furniture and equipment	50,000	0	0	0	0	0	0	0	0		0	0	0	0	0	0
Plant and equipment	384,000	(215,420)	233,000	28,020	(10,440)	1,207,655	0	(353,108)	335,295	43,530	(61,343)	1,465,000	(469,135)	523,300	103,791	(49,626)
Total	2,491,256	(215,420)	233,000	28,020	(10,440)	2,061,164	0	(687,542)	565,296	43,530	(165,777)	4,152,500	(496,270)	753,300	306,656	(49,626)
(b) Infrastructure																
Infrastructure - roads	5,795,833	0	0	0	0	2,204,183	0	0	0	0	0	3,506,180	0	0	0	0
Other infrastructure - other	450,000	0	0	0	0	119,327	0	0	0	0	0	500,000	0	0	0	0
Total	6,245,833	0	0	0	0	2,323,510	0	0	0	0	0	4,006,180	0	0	0	0
Total	8,737,089	(215,420)	233,000	28,020	(10,440)	4,384,675	0	(687,542)	565,296	43,530	(165,777)	8,158,680	(496,270)	753,300	306,656	(49,626)

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.

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	229,700	247,133	454,350
Buildings - specialised	196,070	195,352	195,900
Furniture and equipment	14,080	13,899	18,850
Plant and equipment	423,000	416,194	383,600
Infrastructure - roads	1,500,000		1,600,000
Other infrastructure - other	178,100	178,028	190,500
	2,540,950	1,050,606	2,843,200
By Program			
Governance	43,100	42,489	52,050
Law, order, public safety	41,550	41,341	51,000
Housing	204,100	200,802	350,000
Community amenities	54,720	54,559	62,500
Recreation and culture	275,000	274,969	319,800
Transport	1,504,980	25,493	1,625,850
Economic services	34,500	34,549	49,000
Other property and services	383,000	376,404	333,000
	2,540,950	1,050,606	2,843,200

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.

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$
Teacher housing	94	WATC	2.0%	431,168	0	(74,874)	356,294	(8,375)	504,901	(73,733)	431,168	(9,311)	504,545	0	(73,733)	430,812	(9,872)
				431,168	0	(74,874)	356,294	(8,375)	504,901	(73,733)	431,168	(9,311)	504,545	0	(73,733)	430,812	(9,872)
Self Supporting Loans																	
Nyabing Progress Assoc.	TBA	WATC	5.3%	0	650,000	(50,718)	599,282	(33,978)	0	0	0	0	0	0	0	0	0
				0	650,000	(50,718)	599,282	(33,978)	0	0	0	0	0	0	0	0	0
				431,168	650,000	(125,592)	955,576	(42,353)	504,901	(73,733)	431,168	(9,311)	504,545	0	(73,733)	430,812	(9,872)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

7. BORROWINGS

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
Nyabing Progress Assoc	WATC	SSL	10	5.3%	650,000	33,978	650,000	0
					650,000	33,978	650,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	16,000	17,731	16,000
Credit card balance at balance date	(2,000)	(269)	(2,000)
Total amount of credit unused	114,000	117,462	114,000
Loan facilities			
Loan facilities in use at balance date	955,576	431,168	430,812

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 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

		2026/27 Budget				2025/26 Actual				2025/26 Budget			
		Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
	Restricted by council												
(a)	Leave reserve	219,037	41,089		260,126	181,132	37,905		219,037	181,131	37,337		218,468
(b)	Plant reserve	939,467	197,561		1,137,028	1,221,170	103,297	(385,000)	939,467	1,221,170	99,462	(368,700)	951,932
(c)	Land & Building reserve	1,624,637	132,247	(200,000)	1,556,884	1,605,084	279,553	(260,000)	1,624,637	1,605,084	210,012	(550,000)	1,265,096
(d)	Sewerage reserve	681,169	134,485		815,654	623,938	57,231		681,169	623,937	55,272		679,209
(e)	Nyabing Recreation reserve	160,229	14,112	(20,000)	154,341	147,779	12,450		160,229	147,780	11,986		159,766
(f)	Pingrup Recreation reserve	59,186	8,996		68,182	50,962	8,224		59,186	50,962	8,064		59,026
(g)	Water Provision reserve	152,726	57,732		210,458	109,490	43,236		152,726	109,491	42,892		152,383
(h)	Town Enhancement reserve	54,448	102,756		157,204	52,171	2,277		54,448	52,171	2,113		54,284
(i)	Refuse Disposal Facility reserve	268,887	13,612		282,499	248,061	20,827		268,887	248,061	20,047		268,108
(j)	Admin Vehicle reserve	124,386	6,297	(8,000)	122,683	44,904	91,958	(12,476)	124,386	44,904	21,819	(28,000)	38,723
(k)	Road reserve	1,156,630	158,554		1,315,184	1,038,592	118,038		1,156,630	1,038,592	114,776		1,153,368
(l)	IT Software, Hardware & Development reser	131,932	106,679		238,611	102,460	29,472		131,932	102,460	29,150		131,610
		5,572,734	974,120	(228,000)	6,318,854	5,425,742	804,468	(657,476)	5,572,734	5,425,743	652,930	(946,700)	5,131,973

(b) Reserve Accounts - Purposes

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

	Reserve name	Anticipated date of use	Purpose of the reserve
	Restricted by council		
(a)	Leave reserve		Funds to be used to fund employee leave requirements.
(b)	Plant reserve	*All reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised*	Funds to be used for the purchase of major plant and equipment.
(c)	Land & Building reserve		Funds to be set aside for the construction and/or capital maintenance of building infrastructure, land acquisitions and development.
(d)	Sewerage reserve		Funds to be used for upgrading and/or major maintenance of townsite sewerage schemes.
(e)	Nyabing Recreation reserve		Funds to be used to promote participation in sport and provide sporting facilities in Nyabing
(f)	Pingrup Recreation reserve		Funds to be used for the upgrade of sporting facilities in Pingrup.
(g)	Water Provision reserve		Funds to be used for the provision of water services to rural areas of the Shire.
(h)	Town Enhancement reserve		Funds to be used to fund beautification, landscaping, public art and other projects that improve the appearance, amenity, liveability and character of the Shire of Kent's townsites, public spaces and cemeteries. .
(i)	Refuse Disposal Facility reserve		Funds to be used for the rehabilitation of the Nyabing and Pingrup rubbish sites.
(j)	Admin Vehicle reserve		Funds to be used for the provision of vehicle changeovers for the CEO, DCEO and Works Manager.
(k)	Road reserve		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		Funds to be used for major purchases of IT software, hardware and/or development.

9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	387,120	347,349	369,764
Late payment of fees and charges *	0		
Other interest revenue	3,000	3,563	3,500
	390,120	350,912	373,264
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	43,500	42,273	47,300
Other services	5,000	2,950	
	48,500	45,223	47,300
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	42,353	9,311	9,872
	42,353	9,311	9,872
(d) Write offs			
General rate	500	688	500
Fees and charges	0	5,511	
	500	6,199	500

SHIRE OF KENT
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10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Councillor KV Johnston, President			
President's allowance	23,257	22,470	22,470
Meeting attendance fees	22,646	21,880	21,880
Other expenses	0	98	0
Annual allowance for ICT expenses	1,000	500	1,000
Travel and accommodation expenses	833	0	834
Superannuation contribution payments	5,508	5,322	5,322
	53,245	50,270	51,506
Councillor SR Crosby, Deputy President			
Deputy President's allowance	5,814	3,878	5,618
Meeting attendance fees	11,023	10,900	10,650
Annual allowance for ICT expenses	1,000	500	1,000
Travel and accommodation expenses	833	1,267	834
Superannuation contribution payments	2,020	1,743	1,952
	20,691	18,288	20,054
Councillor TD Borgward			
Meeting attendance fees	11,023	7,988	10,650
Annual allowance for ICT expenses	1,000	750	1,000
Travel and accommodation expenses	833	153	833
Superannuation contribution payments	1,323	959	1,278
	14,179	9,849	13,761
Councillor DP Gray			
Deputy President's allowance		1,740	
Meeting attendance fees	11,023	10,650	10,650
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	833	531	833
Superannuation contribution payments	1,323	1,487	1,278
	14,179	15,408	13,761
Councillor GW Hobley			
Meeting attendance fees	11,023	10,650	10,650
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	833	0	833
Superannuation contribution payments	1,323	1,278	1,278
	14,179	12,928	13,761
Councillor SM Reid			
Meeting attendance fees	11,023	10,650	10,650
Child care expenses	0	683	0
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	833	1,341	833
Superannuation contribution payments	1,323	1,278	1,278
	14,179	14,952	13,761
Councillor D Harris			
Meeting attendance fees	0	2,663	0
Annual allowance for ICT expenses	0	250	0
Travel and accommodation expenses	0	382	0
Superannuation contribution payments	0	0	0
	0	3,295	0
Total Council Member Remuneration	130,652	124,990	126,604
President's allowance	23,257	22,470	22,470
Deputy President's allowance	5,814	5,618	5,618
Meeting attendance fees	77,761	75,380	75,130
Child care expenses	0	683	0
Other expenses	0	98	0
Annual allowance for ICT expenses	6,000	5,000	6,000
Travel and accommodation expenses	5,000	3,675	5,000
Superannuation contribution payments	12,820	12,067	12,386
	130,652	124,990	126,604

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 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
CBA Trust Account	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.

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

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 an 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 2027

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	500	235	500
General purpose funding	7,500	9,435	7,000
Law, order, public safety	52,720	50,997	49,656
Health	300	959	300
Education and welfare	0	0	0
Housing	329,160	308,419	334,100
Community amenities	101,968	99,726	99,854
Recreation and culture	1,700	725	2,700
Transport	500	350	500
Economic services	147,000	187,732	117,000
Other property and services	12,000	8,969	17,000
	653,348	667,547	628,610

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

Shire of Kent 2026/27 Fees & Charges

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

	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	*Related Act or Regulation*
GENERAL PURPOSE FUNDING					
Rates					
Property Enquiries					
Statement of Rates & Charges (EAS) Rates only	statement	GST	$ 88.00	$ -	*LG Act 1995 | S 6.16*
Statement of Rates & Charges (EAS) Rates, Orders & Requisitions	statement	GST	$ 132.00	$ -	*LG Act 1995 | S 6.16*
Reprint rate notice	notice	GST	$ 10.00	$ -	*LG Act 1995 | S 6.16*
Rate Fees and Debt Recovery					
Rate Administration fee - Instalments	Instalment	-	$ 10.00	$ -	*LG Act 1995 | S 6.45*
Debt recovery fee - administration fee	debt		Actual Cost		*LG Act 1995 | S 6.16*
Issue of notice of discontinuance	notice	GST	Actual Cost		*LG Act 1995 | S 6.16*
Other					
Replacement of lost key (housing, public buildings, caravan parks)	each	GST	Actual cost		*LG Act 1995 | S 6.16*
GOVERNANCE					
Administration					
Photocopying & Printing					
A4 black & white - ONE sided	page	GST	$ 0.50	$ -	*LG Act 1995 | S 6.16*
A4 black & white - TWO sided	page	GST	$ 0.70	$ 0.20	*LG Act 1995 | S 6.16*
A4 colour - ONE sided	page	GST	$ 1.00	-$ 1.50	*LG Act 1995 | S 6.16*
A4 colour - TWO sided	page	GST	$ 1.50	-$ 1.00	*LG Act 1995 | S 6.16*
A3 black & white - ONE sided	page	GST	$ 0.75	$ -	*LG Act 1995 | S 6.16*
A3 black & white - TWO sided	page	GST	$ 1.00	$ 0.25	*LG Act 1995 | S 6.16*
A3 colour - ONE sided	page	GST	$ 2.00	-$ 2.50	*LG Act 1995 | S 6.16*
A3 colour - TWO sided	page	GST	$ 2.50	-$ 2.00	*LG Act 1995 | S 6.16*
Other Admin Services					
Laminating A3	page	GST	$ 6.60	$ -	*LG Act 1995 | S 6.16*
Laminating A4	page	GST	$ 3.85	$ -	*LG Act 1995 | S 6.16*
Laminating A5	page	GST	$ 3.85	$ -	*LG Act 1995 | S 6.16*
Administration Support (minimum fee $22.50) *(scanning, emailing, document prep)*	hour	GST	$ 45.00	$ -	*LG Act 1995 | S 6.16*
Governance - other					
Publications					
Note: all public documents can be downloaded free of charge from www.kent.wa.gov.au					
Council & Committee Minutes or Agendas	month	GST	$ 22.00	$ -	*LG Act 1995 | S 6.16*
Sale of Electoral Roll	roll	GST	$ 27.50	$ -	
Sale of Shire District Fire Map	map	GST	$ 18.70	$ -	
Sale of Shire District Fire Map - laminated	map	GST	$ 39.00	$ -	
Sale of History Books	copy	GST	$ 16.50	$ -	
Freedom of Information (FOI) Requests					
Application fee	application	-	$ 30.00	$ -	*WA FOI Act 1992*
Administration/clerical	hour	-	$ 30.00	$ -	*WA FOI Act 1992*
Photocopying (A4, black/white)	page	-	$ 0.20	$ -	*WA FOI Act 1992*
Postage & handling	package	GST	Actual Cost		*WA FOI Act 1992*
LAW, ORDER & PUBLIC SAFETY					
Fire Prevention					
Firebreaks					
Infringements	n/a		As per Act		*Bush Fires (Infringement) Regulations 1978*
Animal Control					
Dog Control					
Dog impound fee	dog	-	$ 50.00	$ -	*LG Act 1995 | S 6.16*
Daily pound sustenance	dog	GST	$ 15.00	$ -	*LG Act 1995 | S 6.16*
Unregistered dog - not dangerous	dog	-	$ 200.00	$ -	*Dog Act 1976 | S 7(1)*
Unregistered dog - dangerous (declared)	dog	-	$ 400.00	$ -	*Dog Act 1976 | S 7(1)*
Failure to ensure dog microchipped	dog	-	$ 200.00	$ -	*Dog Act 1976 | S 21(1), (2)*
Failure to ensure dog microchipped - dangerous (declared)	dog	-	$ 400.00	$ -	*Dog Act 1976 | S 22(2)*
Dog wandering at large	dog	-	$ 200.00	$ -	*Dog Act 1976 | S 31(3)*
Kennel Licences					
Annual Kennel Licence renewal or new	licence	-	$ 200.00	$ -	*Dog Regs 2013 | R17*
Kennel Licence Application Fee	licence	-	$ 100.00	$ -	*LG Act 1995 | S 6.16*
Transfer Fee for current Kennel Licence	licence	-	$ 100.00	$ -	*LG Act 1995 | S 6.16*
Dog Registration Fees					
Lifetime - Sterilised	dog	-	$ 100.00	$ -	*Dog Regs 2013 | S 17*
Lifetime - Unsterilised	dog	-	$ 250.00	$ -	*Dog Regs 2013 | S 17*
3 years - Sterilised	dog	-	$ 42.50	$ -	*Dog Regs 2013 | S 17*
3 years - Unsterilised	dog	-	$ 120.00	$ -	*Dog Regs 2013 | S 17*
1 year - Sterilised	dog	-	$ 20.00	$ -	*Dog Regs 2013 | S 17*
1 year - Unsterilised	dog	-	$ 50.00	$ -	*Dog Regs 2013 | S 17*
Pensioner concession as defined for dog	dog	-	50% of fee		
Droving/farm dog concession as defined	dog	-	25% of fee		
Guide dog registration fee	dog	-	No charge		
Registration after 31 May in any year, for that registration year	dog	-	50% of fee		
Cat Control					
Cat impound fee	cat	-	$ 50.00	$ -	*LG Act 1995 | S 6.16*
Daily pound sustenance	cat	GST	$ 15.00	$ -	*LG Act 1995 | S 6.16*
Unregistered cat	cat	-	$ 200.00	$ -	*Cat Act 2011 | S 5(1)*
Failure to ensure cat microchipped	cat	-	$ 200.00	$ -	*Cat Act 2011 | S 14(1)*
Failure to ensure cat sterilised	cat	-	$ 200.00	$ -	*Cat Act 2011 | S 18(1)*
Cattery Licences					
Annual Cattery Licence renewal or new	licence	-	$ 200.00	$ -	*LG Act 1995 | S 6.16*
Cattery Licence Application Fee	licence	-	$ 100.00	$ -	*LG Act 1995 | S 6.16*
Transfer Fee for current Cattery Licence	licence	-	$ 100.00	$ -	*LG Act 1995 | S 6.16*
Cat Breeders Fees (Annual)	cat	-	As per Act		*Cat Regs 2012 | Schedule 3*
Cat Registration Fees					
Lifetime - Sterilised	cat	-	$ 100.00	$ -	*Cat Regs 2012 | Schedule 1*
3 years - Sterilised	cat	-	$ 42.50	$ -	*Cat Regs 2012 | Schedule 1*
1 year - Sterilised	cat	-	$ 50.00	$ -	*Cat Regs 2012 | Schedule 1*
Pensioner concession as defined for dog	cat	-	$ 10.00	$ -	*Cat Regs 2012 | Schedule 1*
Registration after 31 May in any year, for that registration year	cat	-	50% of fee		*Cat Regs 2012 | Schedule 1*

Note: Statutory fees are subject to change without notice if regulations are amended.	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	Related Act or Regulation
Other Law, Order & Public Safety					
Abandoned Vehicles					
Towing costs	vehicle	GST	At cost		LG Act 1995 | S 6.16
Storage fee (daily)	vehicle	GST	$ 20.00	$ -	LG Act 1995 | S 6.16
Impound fee	vehicle	GST	$ 100.00	$ -	LG Act 1995 | S 6.16
Other Abandoned or Seized Goods					
Towing costs	vehicle	GST	At cost		LG Act 1995 | S 6.16
Storage fee (daily)	vehicle	GST	$ 20.00	$ -	LG Act 1995 | S 6.16
Impound fee	vehicle	GST	$ 100.00	$ -	LG Act 1995 | S 6.16
HEALTH					
Septic Tank Approvals					
Application fee	application	-	$ 118.00	$ -	Health Act 1911 | S 344C
Grant of a Permit to Use	application	-	$ 118.00	$ -	Health Act 1911 | S 344C
Secondary Inspection fee	inspection	-	$ 118.00	new	Health Act 1911 | S 344C
Additional application fee - non standard units	application	-	$ -	Remove	Health Act 1911 | S 344C
Offensive Trade (Fees) Regulations 1976					
Annual Fees					
Slaughterhouses	annum	-	$ 298.00	$ -	Health Act 1911 | S 344C
Piggeries	annum	-	$ 298.00	$ -	Health Act 1911 | S 344C
Artificial Manure Depots	annum	-	$ 211.00	$ -	Health Act 1911 | S 344C
Bone Mills	annum	-	$ 171.00	$ -	Health Act 1911 | S 344C
Places for Storing, drying or preserving bones	annum	-	$ 171.00	$ -	Health Act 1911 | S 344C
Fat Melting, Fat Extracting or tallow melting establishments	annum	-	$ 171.00	$ -	Health Act 1911 | S 344C
Butcher shop or similar	annum	-	$ 171.00	$ -	Health Act 1911 | S 344C
Larger Establishments	annum	-	$ 285.00	$ -	Health Act 1911 | S 344C
Blood Drying	annum	-	$ 171.00	$ -	Health Act 1911 | S 344C
Gut Scraping, preparation of sausage skins	annum	-	$ 171.00	$ -	Health Act 1911 | S 344C
Fellmongeries	annum	-	$ 171.00	$ -	Health Act 1911 | S 344C
Manure Works	annum	-	$ 211.00	$ -	Health Act 1911 | S 344C
Fish Curing Establishments	annum	-	$ 211.00	$ -	Health Act 1911 | S 344C
Laundries, Dry-cleaning establishments	annum	-	$ 147.00	$ -	Health Act 1911 | S 344C
Bone Merchant Premises	annum	-	$ 171.00	$ -	Health Act 1911 | S 344C
Flock Factories	annum	-	$ 171.00	$ -	Health Act 1911 | S 344C
Knackeries	annum	-	$ 298.00	$ -	Health Act 1911 | S 344C
Poultry Processing Establishments	annum	-	$ 298.00	$ -	Health Act 1911 | S 344C
Poultry Farming	annum	-	$ 298.00	$ -	Health Act 1911 | S 344C
Rabbit Farming	annum	-	$ 298.00	$ -	Health Act 1911 | S 344C
Fish Processing Est. in which whole fish are cleaned & prepared	annum	-	$ 298.00	$ -	Health Act 1911 | S 344C
Shellfish & Crustacean processing establishment	annum	-	$ 298.00	$ -	Health Act 1911 | S 344C
Any other offensive trade not specified	annum	-	$ 298.00	$ -	Health Act 1911 | S 344C
Food Act 2008					
Food Vendors Licence					
Food Act Registration	licence	-	$ 265.00	$ 190.00	Food Regs 2009 | Schedule 2
Notification Fee (exempt food businesses only)	licence	-	$ 85.00	new	Food Regs 2009 | Schedule 2
Mobile Food Vendor	annum	-	$ 270.00	$ -	LG Act 1995 | S 6.16
Community Mobile Food Van	licence	-	$ 50.00	$ -	LG Act 1995 | S 6.16
Food premises inspection fee	annum	-	$ 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	-	$ 130.00	$ 10.00	LG Act 1995 | S 6.16
Private	week	-	$ 260.00	$ 5.00	LG Act 1995 | S 6.16
28 Aspendale Street - 3 x 1					
Staff	week	-	$ 130.00	$ 10.00	LG Act 1995 | S 6.16
Private	week	-	$ 260.00	$ 5.00	LG Act 1995 | S 6.16
13 Aspendale Street - 3 x 2					
Staff	week	-	$ 130.00	$ 10.00	LG Act 1995 | S 6.16
Private	week	-	$ 265.00	$ 5.00	LG Act 1995 | S 6.16
2A Coates Close - 2 x 1					
Staff	week	-	$ 95.00	$ 5.00	LG Act 1995 | S 6.16
Private	week	-	$ 205.00	$ 10.00	LG Act 1995 | S 6.16
2B Coates Close - 2 x 1					
Staff	week	-	$ 95.00	$ 5.00	LG Act 1995 | S 6.16
Private	week	-	$ 205.00	$ 10.00	LG Act 1995 | S 6.16
1/15 Hobley Street - 3 x 1.5					
Staff	week	-	$ 120.00	$ 5.00	LG Act 1995 | S 6.16
Private	week	-	$ 240.00	$ 15.00	LG Act 1995 | S 6.16
2/15 Hobley Street - 3 x 1.5					
Staff	week	-	$ 120.00	$ 5.00	LG Act 1995 | S 6.16
Private	week	-	$ 240.00	$ 15.00	LG Act 1995 | S 6.16
1/1 Coates Close - 3 x 1.5					
Staff	week	-	$ 120.00	$ 5.00	LG Act 1995 | S 6.16
Private	week	-	$ 240.00	$ 15.00	LG Act 1995 | S 6.16
2/1 Coates Close - 3 x 1.5					
Staff	week	-	$ 120.00	$ 5.00	LG Act 1995 | S 6.16
Private	week	-	$ 235.00	$ 10.00	LG Act 1995 | S 6.16
5A Coates Close - 3 x 2					
Staff	week	-	$ 120.00	$ 5.00	LG Act 1995 | S 6.16
Private	week	-	$ 240.00	$ 15.00	LG Act 1995 | S 6.16
5B Coates Close - 4 x 2					
Staff	week	-	$ 140.00	$ 10.00	LG Act 1995 | S 6.16
Private	week	-	$ 265.00	-	LG Act 1995 | S 6.16
3 Coates Close - 3 x 2					
Staff	week	-	$ 185.00	$ 30.00	LG Act 1995 | S 6.16
Private	week	-	$ 340.00	$ -	LG Act 1995 | S 6.16
4 Coates Close - 3 x 2					
Staff	week	-	$ 185.00	$ 30.00	LG Act 1995 | S 6.16
Private	week	-	$ 340.00	$ -	LG Act 1995 | S 6.16

Shire of Kent 2026/27 Fees & Charges

Note: Statutory fees are subject to change without notice if regulations are amended.	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	Related Act or Regulation
21A George Street - 1 x 1					
Staff	week	-	$ 70.00	$ -	LG Act 1995 | S 6.16
Private	week	-	$ 180.00	$ 15.00	LG Act 1995 | S 6.16
21B George Street - 1 x 1					
Staff	week	-	$ 70.00	$ -	LG Act 1995 | S 6.16
Private	week	-	$ 180.00	$ 15.00	LG Act 1995 | S 6.16
21C George Street - 1 x 1					
Staff	week	-	$ 70.00	$ -	LG Act 1995 | S 6.16
Private	week	-	$ 180.00	$ 15.00	LG Act 1995 | S 6.16
23A Aspendale Street - 3 x 2					
Staff	week	-	$ 185.00	$ 30.00	LG Act 1995 | S 6.16
Private	week	-	$ 340.00	-	LG Act 1995 | S 6.16
23B Aspendale Street 3 x 2					
Staff	week	-	$ 185.00	$ 30.00	LG Act 1995 | S 6.16
Private	week	-	$ 340.00	-	LG Act 1995 | S 6.16
15A Aspendale Street - 2 x 2					
Staff	week	-	$ 165.00	$ 50.00	LG Act 1995 | S 6.16
Private	week	-	$ 290.00	$ 50.00	LG Act 1995 | S 6.16
15B Aspendale Street - 2 x 2					
Staff	week	-	$ 165.00	$ 50.00	LG Act 1995 | S 6.16
Private	week	-	$ 290.00	$ 50.00	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	-	$ 140.00	$ 10.00	LG Act 1995 | S 6.16
Private	week	-	$ 275.00	$ -	LG Act 1995 | S 6.16
9 Gaby Street - 4 x 2					
Staff	week	-	$ 185.00	$ 30.00	LG Act 1995 | S 6.16
Private	week	-	$ 340.00	$ -	LG Act 1995 | S 6.16
8 Reid Street - 2 x 1					
Staff	week	-	$ 80.00	$ -	LG Act 1995 | S 6.16
Private	week	-	$ 180.00	$ -	LG Act 1995 | S 6.16
10 Reid Street - 2 x 1					
Staff	week	-	$ 80.00	$ -	LG Act 1995 | S 6.16
Private	week	-	$ 180.00	$ -	LG Act 1995 | S 6.16
1/7 Gaby Street - 3 x 1.5					
Staff	week	-	$ 120.00	$ 5.00	LG Act 1995 | S 6.16
Private	week	-	$ 240.00	$ 10.00	LG Act 1995 | S 6.16
2/7 Gaby Street - 3 x 1.5					
Staff	week	-	$ 120.00	$ 5.00	LG Act 1995 | S 6.16
Private	week	-	$ 240.00	$ 10.00	LG Act 1995 | S 6.16
1/3 Gaby Street - 1 x 1					
Staff	week	-	$ 70.00	$ -	LG Act 1995 | S 6.16
Private	week	-	$ 180.00	$ 15.00	LG Act 1995 | S 6.16
2/3 Gaby Street - 1 x 1					
Staff	week	-	$ 70.00	$ -	LG Act 1995 | S 6.16
Private	week	-	$ 180.00	$ 15.00	LG Act 1995 | S 6.16
3/3 Gaby Street - 1 x 1					
Staff	week	-	$ 70.00	$ -	LG Act 1995 | S 6.16
Private	week	-	$ 180.00	$ 15.00	LG Act 1995 | S 6.16
COMMUNITY AMENITIES					
Sanitation					
Refuse Collection (via rates)					
Domestic verge collection 240L - weekly collection	annum	-	$ 287.00	$ 11.00	LG Act 1995 | S 6.16
Additional domestic verge collection 240L - weekly collection	annum	-	$ 287.00	$ 11.00	LG Act 1995 | S 6.16
Commercial verge collection 240L - weekly collection	annum	-	$ 287.00	$ 11.00	LG Act 1995 | S 6.16
Additional commercial verge collection 240L - weekly collection	annum	-	$ 287.00	$ 11.00	LG Act 1995 | S 6.16
Pensioner domestic verge collection 240L - weekly collection	annum	-	$ 144.00	$ 6.00	LG Act 1995 | S 6.16
New 240L Sulo bin	each	GST	At cost		LG Act 1995 | S 6.16
Recycling Collection (via rates)					
Domestic verge collection 240L - fortnightly collection	annum	-	$ 161.00	$ 6.00	LG Act 1995 | S 6.16
Additional domestic verge collection 240L - fortnightly collection	annum	-	$ 161.00	$ 6.00	LG Act 1995 | S 6.16
New 240L Sulo bin	each	GST	At cost		LG Act 1995 | S 6.16
Nyabing & Pingrup Refuse Sites					
Separated Waste (Household)					
Inert (bricks, broken concrete & clean fill only)	n/a	-	No charge		LG Act 1995 | S 6.16
Green waste (garden & tree loppings)	n/a	-	No charge		LG Act 1995 | S 6.16
Recyclable waste	n/a	-	No charge		LG Act 1995 | S 6.16
Car Bodies (Nyabing Refuse Site Only)					
Assorted car parts & body	car	GST	$ 1,100.00	$ -	LG Act 1995 | S 6.16
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	-	No charge		LG Act 1995 | S 6.16
Putrescible Waste (Nyabing Refuse Site Only)					
(i.e. stock, offal) ****BY APPOINTMENT ONLY****	n/a	GST	$ 77.00	$ -	LG Act 1995 | S 6.16
Other					
Replacement or additional access tag for refuse sites	tag	GST	$ 25.00	$ -	LG Act 1995 | S 6.16
Sewerage					
Annual Fees (via rates)					
Residential sewerage minimum	annum	-	$ 450.00	$ 18.00	LG Act 1995 | S 6.16
Commercial sewerage minimum	annum	-	$ 988.00	$ 38.00	LG Act 1995 | S 6.16
Vacant land (Nyabing & Pingrup)	annum	-	$ 311.00	$ 12.00	LG Act 1995 | S 6.16
1st fixture	annum	-	$ 311.00	$ 12.00	LG Act 1995 | S 6.16
Major fixture	annum	-	$ 988.00	$ 38.00	LG Act 1995 | S 6.16
Additional fixtures	annum	-	$ 128.00	$ 5.00	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	-	$ 73.00	$ -	PD Regs 2009
Clearance (more than 5 lots but not more than 195 lots)	lot		$73.00 per lot for the first lot then $35.00 per lot	$ -	PD Regs 2009

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

	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	Related Act or Regulation
Maximum clearance (more than 195 lots)	application	-	$ 7,393.00	$ -	*PD Regs 2009*
Town Planning Scheme					
Scheme amendments	application	-	$ 3,000.00	$ -	*PD Regs 2009*
Development Applications					
Estimated Development cost no more than $50,000	application	-	$ 147.00	$ -	*PD Regs 2009*
Estimated Development cost from $50,001 to $500,000	application		0.32% of estimated cost	$ -	*PD Regs 2009*
Estimated Development cost from $500,001 to $2.5 million	application		$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		$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		$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	-	$ 34,196.00	$ -	*PD Regs 2009*
Amendment or cancellation of a development approval	application	-	$ 295.00	$ -	*PD Regs 2009*
Issuing of zoning certificate	certificate	-	$ 73.00	$ -	*PD Regs 2009*
Reply to a property settlement questionnaire	reply	-	$ 73.00	$ -	*PD Regs 2009*
Issue of written planning advice	advice		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	-	$ 5,612.00	$ 137.00	*PD (DAP) Regs 2011 | Schedule 1*
Not less than $2 million and less than $7 million	application	-	$ 6,480.00	$ 158.00	*PD (DAP) Regs 2011 | Schedule 1*
Not less than $7 million and less than $10 million	application	-	$ 10,004.00	$ 244.00	*PD (DAP) Regs 2011 | Schedule 1*
Not less than $10 million and less than $12.5 million	application	-	$ 10,886.00	$ 266.00	*PD (DAP) Regs 2011 | Schedule 1*
Not less than $12.5 million and less than $15 million	application	-	$ 11,195.00	$ 203.00	*PD (DAP) Regs 2011 | Schedule 1*
Not less than $15 million and less than $17.5 million	application	-	$ 11,507.00	$ 281.00	*PD (DAP) Regs 2011 | Schedule 1*
Not less than $17.5 million and less than $20 million	application	-	$ 11,818.00	$ 288.00	*PD (DAP) Regs 2011 | Schedule 1*
Not less than $20 million and less than $50 million	application	-	$ 12,129.00	$ 296.00	*PD (DAP) Regs 2011 | Schedule 1*
Not less than $50 million	application	-	$ 17,524.00	$ 427.00	*PD (DAP) Regs 2011 | Schedule 1*
An application under regulation 17 (Form 2: Amendment)	application	-	$ 278.00	$ 7.00	*PD (DAP) Regs 2011 | Schedule 1*
Home Occupation					
Initial application	application	-	$ 222.00	$ -	*PD Regs 2009 | Part 7*
Renewal	licence	-	$ 73.00	$ -	*PD Regs 2009 | Part 7*
Extractive Industry					
Licence - application fee	licence	-	$ 739.00	$ -	*PD Regs 2009 | Part 7*
Licence - annual renewal fee (must be renewed prior to expiry)	licence	-	$ 200.00	$ -	*PD Regs 2009 | Part 7*

Cemetery Fees

	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	Related Act or Regulation
Grant of Right of Burial					
Grant of right of burial & grave reservation (2.4m x 1.2m)	plot	GST	$ 100.00	$ -	*LG Act 1995 | S 6.16*
Grant of right of burial & grave reservation (2.4m x 2.4m)	plot	GST	$ 125.00	$ -	*LG Act 1995 | S 6.16*
Internment Fee (including grave diggings)					
Standard burial, digging of grave (2.1 depth - standard)	plot	GST	$ 660.00	$ -	*Cemeteries Act 1986 | S 53*
Standard burial, digging of grave (2.4 depth - standard) - 1st internment	plot	GST	$ 770.00	$ -	*Cemeteries Act 1986 | S 53*
Standard burial, digging of grave (2.4 depth - standard) - 2nd internment	plot	GST	$ 770.00	$ -	*Cemeteries Act 1986 | S 53*
Digging of an infant grave	plot	GST	$ 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					
Exhumation					
Exhumation fee & Reinternment	plot	GST	$ 1,100.00	$ -	*Cemeteries Act 1986 | S 53*
Monumental Work					
Monument permit	plot	GST	$ 180.00	$ -	*LG Act 1995 | S 6.16*
Niche Wall					
Grant of right & reservation fee	plot	GST	$ 22.00	$ -	*LG Act 1995 | S 6.16*
Niche Wall Plaque & Freight Cost (price on application)	plot	GST	Actual cost		*LG Act 1995 | S 6.16*

RECREATION & CULTURE

Public Halls & Civic Centres

	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	Related Act or Regulation
Hire of Halls & Pavilions					
Standard hire charge with liquor	full day	GST	$ 175.00	$ -	*LG Act 1995 | S 6.16*
Standard hire charge with liquor	half day	GST	$ 100.00	$ -	*LG Act 1995 | S 6.16*
Standard hire charge without liquor	full day	GST	$ 110.00	$ -	*LG Act 1995 | S 6.16*
Standard hire charge without liquor	half day	GST	$ 66.00	$ -	*LG Act 1995 | S 6.16*
Low impact usage	hour	GST	$ 12.00	$ -	*LG Act 1995 | S 6.16*
Chairs	each	GST	$ 3.00	$ -	*LG Act 1995 | S 6.16*
Trestles	each	GST	$ 6.00	$ -	*LG Act 1995 | S 6.16*
Metal table and chair settings (outdoor)	each	GST	$ 15.00	$ -	*LG Act 1995 | S 6.16*
Replacement of lost key	each	GST	Actual cost	$ -	*LG Act 1995 | S 6.16*

Other Recreation & Culture

	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	Related Act or Regulation
Affiliation Fees					
Pingrup Ground Improvement Committee	annum	-	$ 1,000.00	$ -	*LG Act 1995 | S 6.16*
Nyabing Sports Club	annum	-	$ 1,000.00	$ -	*LG Act 1995 | S 6.16*

ECONOMIC SERVICES

Rural Services

	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	Related Act or Regulation
Standpipe/Water Fees					
Water from standpipes: 20-25mm meter - scheme fed (ratepayer)	per kL	-	$ 7.00	$ 2.00	*LG Act 1995 | S 6.16*
* Water from standpipes: 50mm meter - scheme fed (ratepayer)	per kL	-	$ 20.00	$ 8.00	*LG Act 1995 | S 6.16*
Water from standpipes: non-scheme fed (ratepayer)	per kL	-	$ 2.00	$ -	*LG Act 1995 | S 6.16*
Water from standpipes: 20-25mm meter- scheme fed (non-ratepayer)	per kL	-	$ 20.00	$ -	*LG Act 1995 | S 6.16*
* Water from standpipes: 50mm meter- scheme fed (non-ratepayer)	per kL	-	$ 20.00	$ -	*LG Act 1995 | S 6.16*
Water from standpipes: non-scheme fed (non-ratepayer)	per kL	-	$ 10.00	$ -	*LG Act 1995 | S 6.16*
Nyabing Primary School	per kL	-	$ 1.00	$ -	*LG Act 1995 | S 6.16*
Access cards for controlled standpipes (new and replacement)	each	GST	$ 25.00	$ -	*LG Act 1995 | S 6.16*

** 50mm meters: Nyabing Railway, Pingrup Shire Depot, Maroni's Hill*

Tourism & Area Promotion

	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	Related Act or Regulation
Number Plates					
Shire of Kent Special Series Number Plates (plus DoT costs)	set	GST	$ 35.00	$ -	*LG Act 1995 | S 6.16*
Caravan Park - Nyabing					
Per day for two (2) persons	site	GST	$ 20.00	$ -	*Caravan Parks & Camping Grounds Regs 1997 | R.45*
Per week for two (2) persons	site	GST	$ 120.00	$ -	*Caravan Parks & Camping Grounds Regs 1997 | R.45*
Cancellation of site booking less than 48 hours	site		*forfeit original charge*	new	*Caravan Parks & Camping Grounds Regs 1997 | R.45*
Per extra person per day	site	GST	$ 5.00	$ -	*Caravan Parks & Camping Grounds Regs 1997 | R.45*
Washing machine & dryer	use	GST	$ 5.00	$ -	*LG Act 1995 | S 6.16*
Shower only	use	GST	$ 5.00	$ -	*LG Act 1995 | S 6.16*
Caravan storage fee *conditions apply, only by approval of Council (per day)	site	GST	$ 5.00	new	*LG Act 1995 | S 6.16*

Shire of Kent 2026/27 Fees & Charges

Note: Statutory fees are subject to change without notice if regulations are amended.	Per	GST	Year 26/27 Fee (Incl. GST)	Variance from 25/26	Related Act or Regulation
Caravan Park - Pingrup					
Site per day for two (2) persons	site	GST	$ 20.00	$ -	Caravan Parks & Camping Grounds Regs 1997 | R.45
Site per week for two (2) persons	site	GST	$ 120.00	$ -	Caravan Parks & Camping Grounds Regs 1997 | R.45
Cancellation of site booking less than 48 hours		*forfeit original charge*		new	Caravan Parks & Camping Grounds Regs 1997 | R.45
Single bed accommodation per night for 1 person (1-2 nights)	night	GST	$ 110.00	$ 10.00	Caravan Parks & Camping Grounds Regs 1997 | R.45
Single bed accommodation per night for 1 person (3+ nights)	night	GST	$ 100.00	$ 10.00	Caravan Parks & Camping Grounds Regs 1997 | R.45
Cancellation of single accommodation less than 48 hours (per nigth)	night	*forfeit original charge*		new	Caravan Parks & Camping Grounds Regs 1997 | R.45
Mulit-access Two bedroom accommodation per night for 2 persons (1-2 nights)	night	GST	$ 160.00	$ 10.00	Caravan Parks & Camping Grounds Regs 1997 | R.45
Multi-access Two bedroom accommodation per night for 2 persons (3+ nights)	night	GST	$ 150.00	$ 10.00	Caravan Parks & Camping Grounds Regs 1997 | R.45
Cancellation of multi-access accommodation less than 48 hours (per night)	night	*forfeit original charge*		new	Caravan Parks & Camping Grounds Regs 1997 | R.45
Per extra person per day (sites and accommodation)	site/night	GST	$ 5.00	$ -	Caravan Parks & Camping Grounds Regs 1997 | R.45
Washing machine & dryer	use	GST	$ 4.00	-$ 1.00	LG Act 1995 | S 6.16
Shower only	use	GST	$ 5.00	$ -	LG Act 1995 | S 6.16
Other Camping					
Camping other than at a caravan park or camping ground	each	GST	$ 200.00	new	LG Act 1995 | S 6.16
Electric Vehicle Charging - Nyabing and Pingrup					
EV Charger Connection Fee	each	GST	$ 0.50	$ -	LG Act 1995 | S 6.16
EV Charger Energy Fee	per kWh	GST	$ 0.40	$ -	LG Act 1995 | S 6.16
EV Charger Idle Fee (30 minute grace period)	per minute	GST	$ 0.25	$ -	LG Act 1995 | S 6.16

Building Control

Building Licence					
Certified application for building permit for Class 1 or 10 Buildings	permit	-	0.19%	$ -	Building Regs 2012 | Schedule 2
Certified application for building permit for Class 2 to 9 Buildings	permit	-	0.09%	$ -	Building Regs 2012 | Schedule 2
Uncertified application for all building type permits	permit	-	0.32%	$ -	Building Regs 2012 | Schedule 2
Minimum fee for all classes	permit	-	$ 121.00	$ 11.00	Building Regs 2012 | Schedule 2
Amendment to Building Permit	permit	-	$ 121.00	$ 11.00	Building Regs 2012 | Schedule 2
Application for Demolition Permit (per storey)	permit	-	$ 121.00	$ 11.00	Building Regs 2012 | Schedule 2
Application for Demolition Permit - extension	permit	-	$ 121.00	$ 11.00	Building Regs 2012 | Schedule 2
Occupancy permit - which unauthorised work has been done	permit	-	0.18%	0.00%	Building Regs 2012 | Schedule 2
Building approval certificate - which unauthorised works has been done	certificate	-	0.38%	0.00%	Building Regs 2012 | Schedule 2
Existing Occupancy Permit or Building Approval Cert - unauthorised work	permit	-	$ 121.00	$ 11.00	Building Regs 2012 | Schedule 2
Other applications as defined regulation 31	building	-	$ 2,160.15	$ -	Building Regs 2012 | Schedule 2
Inspection Fee - unauthorised structures	structure	GST	$ 1,830.11	$ -	LG Act 1995 | S 6.16
Building Service Levy (BSL)					
Building permit - over $45,000	permit	-	0.137%	0.00%	Building Services Act 2011
Building permit - $45,000 or less	permit	-	$ 61.65	$ -	Building Services Act 2011
Demolition permit - over $45,000	permit	-	0.137%	0.00%	Building Services Act 2011
Demolition permit - $45,000 or less	permit	-	$ 61.65	$ -	Building Services Act 2011
BSL Admin Fee (to be withheld by the permit authority)	application	-	$ 5.00	$ -	Building Services Act 2011
Swimming Pool Inspection Fees					
Mandatory Swimming Pool Inspection Fee - every 4 years	pool	GST	$ 78.00	$ -	Building Regs 2012 | S 53

OTHER PROPERTY & SERVICES

Materials for Sale

Note: Delivery costs are additional to material costs

Gravel	cu metre	GST	$ 9.90	$ 0.40	LG Act 1995 | S 6.16
Sand	cu metre	GST	$ 9.90	$ 0.40	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	GST	$ 192.20	$ 7.40	LG Act 1995 | S 6.16
Loader	hour	GST	$ 183.00	$ 7.00	LG Act 1995 | S 6.16
Skid Steer (including transport trailer)	hour	GST	$ 125.90	$ 4.90	LG Act 1995 | S 6.16
Backhoe	hour	GST	$ 120.20	$ 4.70	LG Act 1995 | S 6.16
Tractor	hour	GST	$ 114.20	$ 4.47	LG Act 1995 | S 6.16
Excavator 20T	hour	GST	$ 194.50	$ 7.50	LG Act 1995 | S 6.16
Mini Excavator (including transport trailer)	hour	GST	$ 108.20	$ 4.25	LG Act 1995 | S 6.16
Kanga Mini Loader (including transport trailer)	hour	GST	$ 96.10	$ 3.70	LG Act 1995 | S 6.16
Trucks					
Truck (six wheel tipper)	hour	GST	$ 180.20	$ 6.95	LG Act 1995 | S 6.16
Crew Cab	hour	GST	$ 120.20	$ 4.70	LG Act 1995 | S 6.16
Truck Prime Mover	hour	GST	$ 180.20	$ 6.95	LG Act 1995 | S 6.16
Jetpatcher	hour	GST	$ 192.20	$ 7.40	LG Act 1995 | S 6.16
Heavy Trailers					
Low Loader (semi)	hour	GST	$ 30.10	$ 1.22	LG Act 1995 | S 6.16
32,000L water tanker (semi) ***water cost additional***	hour	GST	$ 30.10	$ 1.22	LG Act 1995 | S 6.16
Side Tipper (dog)	hour	GST	$ 30.10	$ 1.22	LG Act 1995 | S 6.16
Side Tipper (b-double)	hour	GST	$ 48.10	$ 1.90	LG Act 1995 | S 6.16
Tandem Dolly	hour	GST	$ 18.00	$ 0.67	LG Act 1995 | S 6.16
Rollers					
Multi-tyre	hour	GST	$ 120.20	$ 4.70	LG Act 1995 | S 6.16
Vibrating	hour	GST	$ 120.20	$ 4.70	LG Act 1995 | S 6.16
Miscellaneous Plant					
Utility	hour	GST	$ 120.20	$ 4.70	LG Act 1995 | S 6.16
2T Forklift	hour	GST	$ 110.50	$ 4.45	
Front deck mower	hour	GST	$ 156.20	$ 6.05	LG Act 1995 | S 6.16
Slasher	hour	GST	$ 156.20	$ 6.05	LG Act 1995 | S 6.16
Labour Rates - Private Works - per additional staff (excl. plant)					
Ordinary Hours	hour	GST	$ 72.20	$ 2.90	LG Act 1995 | S 6.16
Overtime - 1.5	hour	GST	$ 108.20	$ 4.25	LG Act 1995 | S 6.16
Overtime - 2 (i.e. Saturday & Sunday - 3 hours minimum)	hour	GST	$ 144.20	$ 5.60	LG Act 1995 | S 6.16
Overtime - 3.5 (i.e. Public Holiday - 3 hours minimum)	hour	GST	$ 252.25	$ 9.70	LG Act 1995 | S 6.16
Other Plant Dry Hire (no operator)					
Wacker Packer	day	GST	$ 96.10	$ 3.70	LG Act 1995 | S 6.16
Concrete Mixer	day	GST	$ 96.10	$ 3.70	LG Act 1995 | S 6.16
Towable Tree Planter	day	GST	$ 91.50	$ 3.50	LG Act 1995 | S 6.16
Steel Post Rammer	day	GST	$ 96.10	$ 3.70	LG Act 1995 | S 6.16
Small trailers other	day	GST	$ 120.20	$ 4.70	LG Act 1995 | S 6.16
All other miscellaneous equipment	day	GST	$ 60.10	$ 2.35	LG Act 1995 | S 6.16