



AGENDA

FOR THE

SPECIAL MEETING OF COUNCIL

11 JULY 2023

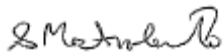
NOTICE OF MEETING

Dear Council Member,

The next Special Meeting of Council will be held on Tuesday, 11 July 2023 in the Council Chambers, Corner Weld and Haas Streets, Broome, commencing at 4:00PM for the purpose of considering:

- ADOPTION OF THE 2023/24 ANNUAL BUDGET

Regards,



S MASTROLEMO
Chief Executive Officer

11/07/2023

Our Mission

"To deliver affordable and quality Local Government services."

DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions in section 5.25 of the *Local Government Act 1995* establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

Should you require this document in an alternative format please contact us.

SHIRE OF BROOME
SPECIAL MEETING OF COUNCIL
TUESDAY 11 JULY 2023
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1. OFFICIAL OPENING

2. ATTENDANCE AND APOLOGIES

Attendance:

Leave of Absence:

Apologies:

Officers:

Public Gallery:

3. DECLARATIONS OF FINANCIAL INTEREST / IMPARTIALITY

4. PUBLIC QUESTION TIME

5. REPORTS FROM OFFICERS

5.1 PEOPLE

There are no reports in this section.

5.2 PLACE

There are no reports in this section.

5.3	PROSPERITY
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There are no reports in this section.

5.4 PERFORMANCE

5.4.1 ADOPTION OF THE 2023/24 ANNUAL BUDGET

LOCATION/ADDRESS:	Nil
APPLICANT:	Nil
FILE:	ACC01
AUTHOR:	Manager Financial Services
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Corporate Services
DISCLOSURE OF INTEREST:	Nil

SUMMARY:

Council is requested to consider and adopt the Shire of Broome Annual Budget for the 2023/24 financial year, together with supporting schedules, including the 2023/24:

1. Differential Rates, Minimum Payments and Instalment Payment Arrangements;
2. Fees and Charges;
3. Elected Member Sitting Fees and Allowances;
4. Establishment of new Reserve Funds; and
5. Materiality Threshold for variance reporting.

BACKGROUND

Previous Considerations

OMC 15 December 2022	Item 9.4.2
OMC 27 April 2023	Item 9.4.1
OMC 25 May 2023	Item 13.4

Corporate Business Plan

All local governments in Western Australia must develop a Plan for the Future as prescribed under section 5.56(1) of the *Local Government Act 1995* (the Act). In 2011, amendments were made to the *Local Government (Administration) Regulations 1996* (Admin Regs), specifically the inclusion of Regulation 19BA, which in summary, states that a Plan for the Future is to incorporate a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP).

The SCP is a long term, overarching strategy and planning document that outlines the future aspirations and priorities for the Broome community and sets out the key strategies to achieve these. The SCP is a living document which has a partial review every two years and a full review every four years, in order to reflect the community's changing aspirations and priorities.

The CBP translates the aspirations and strategies of the SCP into operational priorities and indicates how they will be resourced over a four-year period and articulates how the SCP will be delivered through services, capital works, projects and activities. The CBP is reviewed annually as part of the budget process to ensure priorities are achievable and effectively

timed. As part of this review consideration is given to the Long Term Financial Plan and Councils Informing Strategies.

The LTFP is the monetary translation of the CBP encapsulating operating, capital, investing and financing activities. The annual Budget is then guided by the high-level projections embodied in the LTFP.

At the Ordinary Meeting of Council held 15 December 2022, Council endorsed the 2 Year desktop review of the SCP 2023 – 2033, and adopted the 2023 - 2027 CBP, noting the adjustments to the first four years of the LTFP.

Municipal Fund Budget

Under section 6.2(1) of the Act and *Local Government (Financial Management) Regulations 1996* (FM Regs), Council is required to prepare and adopt an annual budget for each financial year. The legislation prescribes the form and content of the Annual Budget, which must include statements of income, cash flow and rates setting.

Differential Rates, Minimum Payments and Instalment Payment Arrangements

The purpose of levying rates is to meet Council's budget requirements to deliver services and community infrastructure in each financial year. The rates levied are determined by applying the rate in the dollar to the applicable valuation amount of the properties. The Minister for Local Government (the Minister) determines land valuation methods. The actual value is provided by the Valuer General's Office (VGO).

The application of differential rates considers section 6.33 of the Act, enabling local government to differentially rate properties based on zoning or land use as determined by the local government. Section 6.35 of the Act also provides the ability to impose a minimum payment that is higher than the general rate, which would otherwise be payable on that land. The application of differential rating based on land use or zoning results in a rate in the dollar and minimum payment amounts for each rating category.

The Act determines that properties of a non-rural purpose be rated using the Gross Rental Value (GRV) as the basis for the calculation of annual rates. The VGO determines the GRV for all properties within the Shire. As per section 22 of the Valuation of Land Act 1978, the VGO also determines the frequency of general valuations although historically, the VGO has undertaken a GRV revaluation every three to five years. The last general GRV revaluation took effect 1 July 2022.

Rural properties are valued using the Unimproved Value (UV) of land. The VGO revalues all UV properties annually, with an effective date of 1 July.

Fees and Charges

Per sections 6.16 to 6.19 of the Act, a local government may impose a fee or charge for any goods or services it provides. Fees and charges must be imposed when adopting the annual Budget, however may also be imposed or amended during the year if necessary.

Elected Members Sitting Fees

The Admin Regs prescribe minimum and maximum amounts for Councillor Sitting Fees and Allowances. Councillor Sitting Fees and Allowances are reviewed annually by the Salaries and Allowances Tribunal (SAT) and by Council during the budget development process.

Establishment of new Reserve Accounts

Under section 6.11 of the Act and FM Regs, where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose. Where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year, a local government is not required to give one month's local public notice. The legislation prescribes the specific detail required for each reserve fund, including the purpose of the fund, the opening and closing balances, and proposed movements in and out during the financial year.

Materiality Threshold

Each financial year, a local government is to adopt a percentage or value, calculated under the Australian Accounting Standards (AASB), to be used for reporting material variances in the monthly statement of financial activity under AASB 1031 *Materiality* and FMR 34(5).

The Materiality Threshold is an internal control measure that prevents financial loss caused by an omission, misstatement or non-disclosure of financial information. The Materiality Threshold also minimises administrative inefficiency, ensuring only those variances representing a medium or high-level risk are reported to management and Council.

COMMENT

Corporate Business Plan 2023 - 2027

The following workshops were held with the Council leading into the finalisation of the 2023 – 2027 CBP, which informed the preparation of the 2023/24 Annual Budget (the Draft Budget):

- 15 November 2022 Council CBP Review Workshop held to finalise the CBP review process, including 4-year balanced LTFP confirming the capital projects to be budgeted in 2023/24. The workshop was attended by Councillors Tracey, Male, Foy, Matsumoto, Mitchell, Rudeforth, Taylor and Wevers.
- 15 December 2022 Council adoption of the CBP and balanced four-year LTFP.

The following key assumptions were applied in developing the 2023 - 2038 LTFP:

- The 2022/23 adopted budget was adjusted by removing the effects of one-off activities not expected to recur in future years to determine the baseline operating figures used in the LTFP model.
- Capital projects workshopped with Council were included in the first four years of the 2023 – 2038 LTFP.
- 5% rates increase across all years.
- 4% reserve interest rate.
- 5% CPI indexation over the first 5 years of the plan, on all other recurring operating income and expenses.
- 4.5% borrowing interest rates.

- Any surplus-deficit funds relating to the Waste Management Facility redirected to the Regional Resource Recovery Park reserve account.

The CBP endorsed in December 2022 included the first four years of the LTFP.

Differential Rates, Minimum Payments and Instalment Payment Arrangements 2023/24

As part of the annual budget process, Council must determine the general rate in the dollar and minimum payments for the 2023/24 financial year.

The 2023/24 Annual Budget process proved difficult due to inflationary pressures across the organisation coupled with increases in annualised asset renewal funding endorsed through Council's 2022 Asset Management Plan. Significant work was required to achieve a balanced budget outcome while limiting rate increases, maintaining service levels and delivering critical community projects.

The current economic climate is challenging with low unemployment rates driving high CPI inflation. Locally, housing shortages and a subsequent escalation in housing costs is driving high staff turnover at the Shire and throughout the community. This is having flow on impacts on the Shire and the wider community and ratepayers. Conversely, property owners have experienced increases in property value and rental yield is at record heights.

In regard to Council operations, materials and contractor costs have continued to escalate, compounded by global supply chain shortages and the increased rollout of infrastructure works post Covid. Staffing costs, which have seen low wage rate increases over several years, have escalated in line with inflation resulting in increased operating expenses in 2023/24.

Economic forecasts point to continued housing and staff pressures, and while inflation is expected to decrease slightly it will remain high. Global supply chain shortages are expected to continue, placing demand on materials and service providers and keeping costs high.

Council has been cognisant of these impacts in developing the 2023/24 Annual Budget, recognising the need for a general rate increase which will keep pace with increased cost pressures. Following deliberations and feedback provided at the Council Budget Workshops held 21 March 2023 (attended by Councillors Tracey, Male, Matsumoto, Rudeforth and Taylor), 4 April 2023 (attended by Councillors Male, Foy, Mitchell and Taylor) and 11 April (attended by Councillors Male, Foy, Mitchell and Taylor) it was identified that \$26.5M of rate revenue was required to achieve a balanced budget in 2023/24 while maintaining a 5% Rate in the Dollar (RID) change.

Consideration has been made within this to include Council's support of the Inter Regional Flight Network. A recommendation from the March Ordinary Council Meeting (Minute C/0323/034) requested an increase to the GRV Commercial category as part of the budget process, which equates to a 1.88% increase to the GRV Commercial category above the general rate increase, for the 2023/24 financial year.

The objectives and reasons for all rating categories have remained consistent to prior years, with the exception of the GRV - Tourism category, which has been altered for the 2023/24 financial year to include unhosted holiday houses that have been approved through Shire planning approval. After extensive review and consultation, Council resolved to adopt the Local Planning Strategy and Local Planning Scheme No. 7 (LPS7) at the May 2022 OCM. Under the previous Local Planning Scheme (LPS6), holiday homes were a prohibited land use; LPS7 designates holiday homes as a discretionary use, which will allow the Shire to grant

planning approval for applicants that demonstrate compliance with the Shire's Local Planning Policy on holiday houses. As part of the process to regulate holiday houses, the Shire will seek to apply differential rates according to land uses (i.e. approved holiday house land uses). This will mean that these land uses will be subject to a higher rate in the dollar moving from rating category GRV Residential to GRV Tourism. Applying higher rates to approved holiday houses is considered to be appropriate as the level of service provided by the Shire to holiday houses will be higher than the services provided to standard residential properties.

Shire Planning and Finance officers workshopped the changes in September 2022, discussing comparative data from other local governments, possible rating considerations (whether to create a separate rating category, or realign the existing rating categories), administrative impacts, state compliance and public consultation.

The proposed RID for each rating category is summarised in the table below.

Differential Rate Category	Rate in the \$ (Cents) Proposed	Minimum Payment Proposed
GRV – Residential	8.7268	\$1,268
GRV – Vacant	18.4795	\$1,268
GRV – Commercial	11.8501	\$1,268
GRV – Tourism	14.1405	\$1,268
UV – Commercial Rural	3.5580	\$1,268
UV – Mining	14.3945	\$520
UV – Rural	0.8510	\$1,268

Proposed Minimum Payments

As part of the annual budget process, the Council must determine the minimum payment for differential rating categories in the 2023/24 financial year.

The setting of minimum rates within rating categories recognises that every property receives some minimum level of benefit from the Shire's works and services, which is shared by all properties regardless of size, value, and use. A proposed minimum rate of \$1,268 has been applied to all rating categories except for the UV Mining category, set at \$520. The valuations of the 59 mining tenements range from \$240 to \$543,600 with an average UV of \$24,368. The minimum rate for the UV Mining category is set at a lower level than the other rating categories to ensure that the rate burden is distributed equitably between all other property owners paying the minimum amount. A lower minimum payment will also ensure that less than 50% of the properties in this category are on the minimum rate and comply with section 6.35 of the Act.

The proposed minimum payments remain the same as those adopted in the 2022/23 annual budget. The previous budget applied increases of \$20 (UV Mining) and \$48 (all other rating categories), the first changes to the minimum payments since 2016/17, after being reduced from \$1,224.

Required Notice for Differential Rates and Minimum Payments and Ministerial Approval

Section 6.36 of the Act requires local governments seeking to impose differential rates or minimum payments to give local public notice, seek submissions for a minimum of 21 days, and then consider these submissions before imposing rates.

The objects of, and the reasons for, each proposed rate must also be prepared and published on the local government's website. Section 6.33 and 6.35 of the Act require the Minister's approval to impose:

- Differential rates more than twice the lowest differential rate (applicable for the GRV – Vacant, UV – Mining and UV – Commercial rating categories); and
- A minimum payment on vacant land where more than half of the total properties are on the minimum payment (not applicable in this financial year).

At the 27 April 2023 OMC, Council resolved to invite submissions on the proposed differential rates and minimum payments. Public notice inviting submissions on proposed differential rates was advertised in the 1 May 2023 edition of The West Australian Newspaper, with the 21-day submission period ending 4pm 22 May 2023. Public notices were also placed on noticeboards located at the Shire of Broome Administration Centre and Library. Digital public notices were published on the Shire of Broome Facebook page and Shire's website with a link to the Objectives and Reasons for the Differential Rates and Minimum Payments for the 2023/24 Financial Year. The Shire also wrote to the 23 properties in the UV Commercial Rural rating category, inviting public comments on the proposed differential rates according to the Department of Local Government, Sport and Cultural Industries (DLGSC) requirement for rating categories with less than 30 ratepayers. One submission was received and presented to Council without any resulting modifications.

Instalment Interest, Penalty Interest and Other Administration Fees

Under section 6.45 and 6.51 (1) of the Act, Council can charge interest on unpaid rates and rates paid on an approved instalment plan. The maximum interest rate for outstanding rates and other monies owed to Council is prescribed by Regulation 70 of the FMR and is currently 11%. Instalment interest is set at 5.5% as prescribed under FMR 68. Council should note that the Covid-19 Hardship related rate concessions previously implemented through the *Local Government (COVID-19 Response) Order 2020* and subsequent amendments (2021, 2022) ceased on 2 February 2023.

Under FMR 67, instalment charges are set to provide full or partial reimbursement of administration costs. The individual instalment transaction fee of \$11.00 is set to reflect the administration cost in handling the instalment options provided to ratepayers.

A nominal \$54.50 fee is proposed for administration costs incurred when actioning requests to enter into alternative payment arrangements which demand significant time for officers to process. The charge has been formulated to offset administration costs partially.

Due Dates for the Payment of Rates and Treatment of Non-Payment of Debts

To maintain consistency with previous years, the due dates for the payment of rates are proposed as per below:

Instalment Option	Payment Due Date
Proposed rate notice issue date: Tuesday 18 July 2023	
<u>Full Payment</u>	24 August 2023

<u>Two Instalment Option</u>	
First instalment	24 August 2023
Second and final instalment	4 January 2024
<u>Four Payment Option</u>	
First instalment	24 August 2023
Second instalment	26 October 2023
Third instalment	4 January 2024
Fourth and final instalment	7 March 2024

In addition to the above, alternative payment arrangements are available to ratepayers to meet their obligations by year-end.

UV Revaluations

The “Notice of intention to impose 2023/2024 differential rates” report presented to Council at the 27 April 2023 OMC modelled differential rates based on all property valuations current at the time. UV properties are revalued annually by the Valuer General. All UV valuations were received within the public submission period, and the outcome presented to Council within the May OMC report, “Council consideration of public submissions on intention to impose differential rates and minimum payments for the 2023/24 annual budget”. Total UV valuations increased by \$428,404, equating to a \$34,186 increase in rates revenue at the proposed RID's. Of the 59 mining assessments, 48 had minor valuation increases, and 5 of the assessments had valuations resulting in rates levy increases greater than \$330. One property classified as UV Commercial Rural had a valuation increase resulting in a rate increase of \$7,628. All other UV properties remained at their previous valuations.

Council's approach to meet the required rating income for 2023/24 was to levy all differential rating categories (GRV and UV) with a consistent RID percentage increase. An overall revenue decrease of \$34,186 through UV revaluations would reduce the RID increase from 5% to 4.86%, so an average residential property would save \$3.78. Council previously made the decision to reduce transfers to reserves as per the adopted Asset Management Plan (AMP) to ensure rate increases could be contained at 5%. Future savings were earmarked to top up these reserves as an essential requirement for sustainable future asset management. Council endorsed the officers recommendation that the RID across all rating categories remain unchanged from those advertised, and the \$34,186 of increased rate revenue be used to decrease proportional reductions that were previously proposed to AMP reserve transfers. The affected reserve funds included plant replacement, buildings, miscellaneous infrastructure, footpaths, carpark and drainage.

GRV Revaluation

The Act prescribes that properties with a non-rural purpose be rated using GRV as the basis for the calculation of annual rates. The Valuer General's Office (VGO) determines the GRV for all properties within the Shire. As per section 22 of the Valuation of Land Act 1978, the VGO determines the frequency of general valuations, although historically, a GRV revaluation has occurred every three to five years. In October 2021, the VGO reviewed all GRV properties within the Shire, with revised valuations becoming effective from 1 July 2022. The next GRV valuation is expected to happen in 2024/25, with the revised valuations taking effect from 1 July 2025.

The objectives and reasons for the GRV – Tourism rating category now include unhosted holiday homes as a land use. Compliant applicants who apply for planning approval under

the Shire's Local Planning Policy on holiday houses will have future rates levied under the GRV – Tourism category. The objectives and reasons for 2023/24 differential rates have not changed since endorsed by Council in the April and May OCM's.

The overall objective for the 2023/24 differential rating approach is to ensure that the rates revenue required to balance the budget is collected on an equitable basis, enabling the Shire to provide facilities, infrastructure and services to the entire community. This has resulted in a 5% RID increase across all differential rating categories. In addition, Council's endorsement of the Inter Regional Flight Network supported a recommendation to fund through a 1.88% increase to the GRV Commercial category, above the general rate increase, for the 2023/24 financial year.

Current GRV valuations will apply from the financial year 2022/23 onwards.

Ministerial Approval

Ministerial approval of the Shire's request to impose a differential general rate that is more than twice the lowest rate in the (UV) category and (GRV) category was received on Wednesday 28 June 2023 (Attachment 4).

Council is requested to adopt the 2023/24 proposed differential rates, minimum payments and instalment payment arrangements as part of the Annual Budget adoption.

Annual Budget 2023/24

The 2023/24 Budget has been developed with regard for Council's adopted SCP and CBP, as documented above and has aimed to achieve a balanced budget.

Budget Workshops were held with Councillors:

- 21 March 2023 (attended by Councillors Tracey, Male, Matsumoto, Rudeforth and Taylor),
- 4 April 2023 (attended by Councillors Male, Foy, Mitchell and Taylor),
- 11 April (attended by Councillors Male, Matsumoto and Taylor),
- 26 April (attended by Councillors Male, Mitchell, Matsumoto and Rudeforth).

Following the Budget Workshop's deliberations and feedback on 4 April 2023, the proposed budget, including capital and one-off operating projects required total rates revenue greater than the LTFP. Council requested executive officers review projects, funding sources and operational budgets to reduce the burden on rates. The amendments to the draft budget were presented to Council in April, and proposed changes such as shifting the timing of some project expenditures, and utilising reserves and borrowings to supplement municipal funded projects. A final option was employed to balance the budget, by reducing transfers to reserves for future renewal from asset management plan allocations; this was not a decision taken lightly or favourably by Councillors or officers, and discussions at this time supported future reinstatement of those allocations to asset renewal reserves if untied surplus funds transpired.

As part of the budget workshops, which considered both the operating and capital requirements, it was identified that \$26.5M of rate revenue was required to achieve a balanced budget in 2023/24. Consideration has been made within this to include Council's support of the Inter Regional Flight Network.

A recommendation from the March Ordinary Council Meeting (Minute C/0323/034) requested an increase to the GRV Commercial category as part of the budget process,

which equates to a 1.88% increase to the GRV Commercial category above the general rate increase, for the 2023/24 financial year. Capital and other special projects were discussed and considered the CBP, LTFP, Asset Management Plans (AMP's), Workforce Plan and other informing strategies when developing the capital budget. Several project briefs submitted by staff and Councillors were also tabled with Council for consideration through the above workshops.

Preparation of the 2023/24 budget was particularly challenging due to the following:

- Employee costs which account for \$18M, are due to increase under relevant Enterprise Bargaining Agreements and Employee Contracts;
- Superannuation Guarantee Act mandatory super contribution increases to rise by a further 0.5%, after increasing by 0.5% each year since 2021-22;
- Increased costs of materials and contractors due to inflation and other global influences (and the flow down effect this has had on contractor availability and subsequently costs);
- Conservative growth in population and service usage, therefore, minimal growth in rate base and most user-paid services;

Key achievements in this year's budget include:

- Zero-based budgeting – all operational account budgets start at \$0 not based on historical figures;
- Operational revenues, expenses and net results budgeted in line with the 2023/24 LTFP;
- A continued focus by officers to leverage Council funds to attract grant funding;
- \$2M of revenue generated through commercial leases; and
- Anticipating \$6.3M of revenue from the waste management facility.

These factors have resulted in rates being contained within the general 5% increase across differential rating categories. This 5% increase is consistent with the 5% indicated within the Shire's LTFP, despite three years of significant CPI increases, increasing insurance premiums and interest rates affecting new loans.

A minimum rate of \$1,268 is recommended for all rating categories except for the UV-Mining category, which has been maintained at \$520 to ensure compliance with section 6.35 of the Act (where no more than half of the properties in a rating category pay the minimum rates).

In relation to employee costs, it is noted that while the employee costs in the Annual Budget reflect the current Organisation Structure, that structure has not been attached for endorsement. Instead, it is recommended that the CEO is provided flexibility through Council authorisation to adjust the organisational structure to best address the needs of Council conditional on not exceeding the total employee costs allocation. This will enable the organisation to address the current staffing issues in a more flexible manner while continuing to provide surety to Council that the total employee costs incurred through the year do not exceed what has been approved through budget. Officers will keep Council informed of any changes to structure through the quarterly Finance and Costing Review process.

Through this draft budget, the Shire is aiming to deliver the following critical capital and special projects in 2023/24:

Projects	Amount	External Grants and Contributions
Cable Beach Stage 1 Redevelopment	\$13.54M	\$9.43M
Asset Renewal Expenditure as per various Asset Management Plans including allocation across the following asset classes: <ul style="list-style-type: none"> \$1.02M Plant Replacement \$733K Parks and Gardens Assets \$574K Buildings \$548K Roads \$187K Footpaths \$57K Street Lighting \$17K Carparks 	\$3.13M	\$283K
Town Beach Café Redevelopment	\$590K	-
BRAC Dry Side Upgrade Business Case	\$467K	-
Sanctuary Road Detailed Design	\$400K	\$400K
De Marchi Road Upgrades (Black Spot)	\$340K	\$226K
Cable Beach Waterpark Detailed Design	\$300K	\$300K
Tennis Court Surface Renewal	\$298K	\$100K
Buckleys Road Waste Facility Rehabilitation and Capping	\$212K	-
Subdivisional Footpaths	\$210K	\$210K
McMahon Estate Structure Planning	\$200K	\$200K
Bin Replacement	\$197K	-
Catalina's Boat Ramp Retaining Wall	\$182K	-
Contaminated Site Investigation & Rehabilitation	\$165K	-
Waste Management Facility - Tip Face Excavator	\$97K	-
Place Activation	\$80K	\$10K
Road Visual Condition Survey	\$80K	-
Provision of Security Services to the Shire of Broome Precinct, including Broome Public Library	\$58K	-
Kimberley Regional Offices 1 & 2 - Corporate Sign	\$40K	-
Broome Civic Centre - Asset Renewal	\$35K	-
Waste Management Facility - Sea Container & Dome Work Area Shade	\$34K	-
Review of CHRMAP	\$30K	\$15K
Quarterly marketing campaigns	\$20K	-
Intramaps SaaS Migration	\$18K	-
Portable Traffic Lights	\$16K	-

Following Council workshops in April, the detailed design and updated cost estimates for the Cable Beach Foreshore Redevelopment Upgrade were received. As originally envisaged, additional works required to tie in between Stage 1 and Stage 2 are estimated at \$1.5M, proposed to be fully funded by grants (\$750K) and Borrowings (\$750K). There is no proposed municipal impact on the 2023/24 draft budget, and ties in with the Shire's Works and Parks involvement in the project. Councillors were updated on the progress of the project in June 2023, and the Projects table above incorporates these changes.

In macro dollar terms, Council will invest (excluding carryovers) in capital asset acquisition, construction, upgrades and renewal activities including;

- \$2.19M for buildings works
- \$3.77M for roads, drainage, footpaths, parks, coastal and miscellaneous infrastructure
- \$2.32M of fixed, mobile plant, furniture and equipment
- \$14.07M for recreation and other infrastructure
- \$1.21M of other additional operating activities.

Funding for the above capital activities is derived from \$10.63M in grants, \$333K in external contributions, \$2.35M of borrowings, \$6.16M of municipal funds and \$3.94M of reserve funds.

In terms of overall expenditure, the key statutory programs and activities of the Shire include:

Program	Total Expenditure	Activities
Recreation and Culture	\$16.15M	Community facilities, Public Library, swimming areas and beaches, cultural events, Civic Centre and BRAC.
Transport	\$11.45M	Roads, kerbing, footpaths, car parks, verges, parking control, street lighting, bus shelters and facilities and flood damage.
Community Amenities	\$10.20M	Rubbish and recycling collection, waste management, stormwater drainage, town planning, environmental protection and litter control.
Other Properties and Services	\$5.47M	KRO, community facilities, Records and ICT management, corporate services, private works and other infrastructure operations.
Economic Services	\$3.39M	Economic initiatives, provision of tourism and visitor services, building control and swimming pool inspections and caravan parks facilities.
Governance	\$2.74M	Civic and citizenship activities, community sponsorship programs, promotion and engagement, Sister City relations, and youth development.
Law, Order and Public Safety	\$1.65M	Legislative compliance and local laws enforcement, ranger operations, fire prevention, emergency planning and services and animal control.

Education and Welfare	\$861K	Community development programs, community safety, crime prevention, not for profit organisation support and community engagement and events.
Housing	\$840K	Staff housing.
Health	\$673K	Public health regulation and inspections, food premise licensing, mosquito and pest control and commercial pool inspections.
General Purpose Funding	\$530K	Management of the Shire's grants, rates review initiatives and debt-revenue management and control.

In total, the Shire is investing \$53.98M in Broome and the broader community in 2023/24.

The Draft Budget itself is in statutory form. It includes statutory statements and notes, supporting program schedules and appendices, and is presented for Council consideration and adoption.

2022/23 Budgets Carried Over to 2023/24

The Draft Budget has a predicted net carried forward balance of \$5,646,738 as detailed in the 2023/24 Carryover Summary Schedule of Attachment 3. These carried over projects total \$8.38M and are funded by \$2.73M from various funding sources such as the respective reserve funds for each asset class, grants and developer contributions. These Works in Progress (WIP) projects have been included in the Draft Budget as 'recounted projects' requiring \$4.03M of municipal funds, net of grants, borrowings or reserve funding.

Carryovers included mainly capital works projects that have started but are not expected to be complete by 30 June 2023. Some of the significant carryover projects are identified below:

- \$1.28M Frederick St BSHS Off Street Car Park (\$396K grant funding);
- \$919K Port/Guy Roundabout (\$313k grant funding);
- \$2.28M Plant Replacement due to delays to delivery of fleet (\$436K Proceeds from Sale of Asset, \$173K Reserves);
- \$533K Contaminated Site Rehabilitation (reserve funded);
- \$451K BRAC Redevelopment Design;
- \$350K Administration Building Aircon upgrade;
- \$279K Cable Beach Design;
- \$276K Cable Beach Stage 1 (grant funded);
- \$256K Surf Club Building Upgrade project (\$170K Reserves).
- \$156K A Sporting Chance (grant funded);
- \$138K Community Recycling Centre – Regional Resource Recovery Park Design (reserve funded);

Commonwealth Financial Assistance Grants Scheme (FAGS)

The FAGS program consists of two components:

- A general-purpose component which is distributed between the States and Territories according to population (i.e. on a per capita basis) and the Consumer Price Index (CPI); and
- A local road component is distributed between the States and Territories according to fixed historical shares.

Both components of the grant are untied in the hands of local government, allowing councils to spend the grants according to local priorities.

FAGS are a vital part of the revenue base of all local governments, with total base funding of \$3.1 billion provided by the Federal Government under this essential program in the 2023/24 federal budget, \$376.9M of which is allocated to WA local governments.

In previous financial years, an advance payment of the next year's FAGS allocation has been received, which is aimed at providing relief to those local governments experiencing cashflow constraints between the end of financial year and receipt of the next year's levied rates. This typically represented 50% of the estimated allocation. Advance payments also provided some cashflow relief in 2022 after the cumulative effects of the COVID-19 pandemic, and the damage suffered in some local governments from major weather events; the advance payment increased to approximately 75% of the expected allocation for 2022/23. Advance payments do not reflect the FAGS allocations of each local government, it is allocated based on the funding pool available at the time, with the final allocations for the financial year released annually in August. This requires a budget amendment each year to reflect the finalised FAGS allocation.

Advice received during the development of the 2023/24 annual budget was that no FAGS advance payments would be made for the 2023/24 allocation, for the first time in many years. The Australian Local Government Association, representing the interests of 537 local governments across the country, and supported by the WA Local Government Association (WALGA) and other state equivalents, advocated to the Commonwealth for local governments nationally to receive some advance payment, or at least earlier in the new financial year. After the finalisation of the 2023/24 draft annual budget, the Federal Government announced all local governments would receive an advance payment of 100% of the 2023/24 FAGS allocation on 30 June 2023. This does not change the outcome of the draft budget, as the estimated FAGS grant has been budgeted for in full and utilised. However, the timing of the payment, and subsequent adjustment when the final FAGS allocation is announced, will require budget amendments.

While FAGS are paid through each State's Local Government Grants Commission, the funding originates from the Commonwealth, and it must be recognised as such. Council has been requested to pass a resolution acknowledging the importance of the Commonwealth's FAGS in assisting Council to provide essential community infrastructure.

Council is also requested to acknowledge the receipt of FAGS from the Commonwealth in media releases and Council publications, including the annual report. Council is also asked to highlight to the media a significant Council project of similar cost to the FAGS funding received to reiterate the importance and impact of the grants.

The significant contribution made by the Commonwealth through its FAGS funding, amounting to over \$2.5M annually, is acknowledged. These funds are utilised to achieve the Shire's annual and long term strategic objectives and deliver goods and services supplied, benefiting the Broome community and visitors alike. Without this vital funding, either services levels would be significantly lower or rates significantly higher to maintain the

same standards and expectations. Accordingly, it is recommended that Council acknowledge the support provided by FAGS funding.

Council is requested to adopt the 2023/24 Annual Budget and acknowledge the importance of the FAGS grants.

Fees and Charges 2023/24

2022/23 fees and charges were reviewed to maximise full cost-recovery without hindering patronage for services. In reviewing the fees and charges, officers focused on verifying the following:

- the legislative head of power for all fees and charges;
- whether the fee and charge is regulated or otherwise;
- for non-regulated fees and charges:
 - the full cost recovery;
 - the rationale for the price;
 - how vital the fees and charges are to the community;
 - market competitiveness and regard to the current economic climate; and
- GST applicability.

A workshop was held with Council on 21 March 2023 to review the draft Schedule of Fees and Charges. The workshop was attended by Councillors Tracey, Male, Matsumoto, Rudeforth and Taylor. The following topics of discussion were covered, among others:

- Continue to waive venue hire fees for structured sporting programs for junior sporting activities to make junior sport more financially accessible for participants and community sporting clubs facilitating junior sports.
- Justification for newly introduced, discontinued and reduced fees was presented.
- Given the freeze to charges in 2020-21 and the need to address the effects of inflation, many fees had a 3.5% increase applied.
- Overall, 33% of fees did not change compared to the previous financial year.
- Any proposed additional increases are related to direct cost recovery, rounding for ease of use, consistency across the full fee schedule, and alignment with other shires. The main increases occurred at the Waste Management Facility with 5% increases to general fees, notable increases to tyre disposal in line with cost recovery, and a 6.4% increase to the Standard Refuse Kerbside Collection Service to offset contractual increases to the Kerbside Collection Contract.
- Focus on clarifying and simplifying the overall fees schedule through combining fees where relevant and separating fees where necessary (9% of fees were removed).

Fees and charges imposed for Council services are either statutory charges or for the provision of goods and/or services. There are many regulatory fees determined under legislation other than the Act, which dictates the level of fees that the Council may impose.

Fees prescribed in Schedule 2 of the *Building Regulations 2012* (the Building Regs) were updated based on the fees published by the Department of Mines, Industry Regulation and Safety in April 2023. Should any subsequent updates and changes to these statutory fees be received after adopting the 2023/24 Fees and Charges Schedule, the new amount will apply and take effect from 1 July 2023.

The 2023/24 Fees and Charges Schedule is proposed to take effect from 1 July 2023 except for fees set under section 53 of the *Cemeteries Act 1986* (Cemeteries Act). As per the

Cemeteries Act, fees will come into effect after 14 days notice is given in the Government Gazette.

Forecast 2023/24 budget revenue generated from Council charges, licences and statutory fees (excluding rent income and fines) is \$8.1M. Council is requested to adopt the 2023/24 fees and charges schedule as part of the Annual Budget adoption.

Elected Members Sitting Fees 2023/24

On 6 April 2023, the Salaries and Allowances Tribunal (the Tribunal) issued a determination about Local Government Elected Members and Chief Executive Officers (CEOs). The Tribunal determined Elected Member attendance fees, and annual allowance ranges be increased by 1.5%, rounded to the nearest \$5. The Tribunal considered this appropriate given the expectation of a degree of voluntary service as an elected member, and as fees and allowances are not intended to be full time salaries. The annual allowance for travel and accommodation expenses increased from \$50 to \$100. All other allowances remain unchanged.

The Shire of Broome is classified as a Band 2 local government. The Tribunal sets the Band for each local government and annually reviews the remunerations and allowances. Council is to determine the level of remuneration within the appropriate band, but must be no less than the minimum, and no more than the maximum, within the band. The remuneration ranges provide flexibility to local governments to set remuneration within the allocated Band. It is recommended that the proposed Councillor sitting fees, President and Deputy President allowances increase to 100% of the maximum allowable limit for 2023/24. Allowances for ICT and Travel are proposed to stay at 100% of the maximum allowable limit. The recommendation was workshopped early in budget preparation with Councillors and has been tabled for review for a number of years. The proposed fees recognise the time commitment required of elected members outside of Council meetings.

Historically, Council resolved to set the Councillor sitting fees, the President and Deputy President allowances at 75% of the maximum allowable limit while the allowances for ICT and travel were set at 100% of the maximum allowable limit. The 75% limit was first set by Council in 2014/15 and the option remains for Council to set the allowances at any level within the band set by the Tribunal.

The resignation of Cr West following the 2021 Ordinary Election, and of Cr Wevers in April 2023, and the subsequent decision of Council not to fill the vacant roles results in some minor savings in sitting fees and allowances which are reflected in budget allocations.

The following table provides a comparative summary of the proposed Councillor sitting fees and allowances for 2022/23 and 2023/24, noting the short-term reduction of total Councillors until the October 2023 Election. GST does not apply to Councillor sitting fees and allowances:

Fee-Allowance	2022/23	2023/24 Proposed	Maximum Limit	% of Maximum
Sitting Fee – President	\$23,946	\$32,410	\$32,410	100%
Sitting Fee – (x 8 Councillors)	\$17,858	\$24,170	\$24,170	100%
Allowance – President	\$48,703	\$65,915	\$65,915	100%
Allowance – Deputy President	\$12,176	\$16,479	\$16,479	100%

ICT Allowance – (x 9 Councillors)	\$3,500	\$3,500	\$3,500	100%
Travel Allowance – (x 9 Councillors)	\$50	\$100	\$100	100%

The total of proposed Councillor Sitting Fees and Allowances paid for 2023/24 is \$326,679.

Council is requested to adopt the 2023/24 proposed Councillor Sitting Fees and Allowances as part of the Annual Budget adoption.

Establishment of new Reserve Accounts

The *Local Government Regulations Amendment Regulations (No. 2) 2023* came into effect on 1 July 2023, which updates the *Local Government (Financial Management) Regulations 1996*. Gazetted changes include updated terminology, and to specify the purpose of each reserve account as being either related to a government policy or direction, a written law or an agreement; or any other purpose. Previous regulations did not specify a distinction. The 2023/24 draft budget (note 9 Reserve accounts) proposes five new reserve accounts to meet this requirement (*FM Regs r 27 (ga)*), and Shire reserve accounts are classified as being either "Restricted by Legislation", or "Restricted by Council". The proposed new reserve accounts restricted by Legislation are as follows:

Developer Contributions – Roads – to hold developer contributions for roads as required by State Planning Policy 3.6 Infrastructure Contributions (SPP 3.6);

Developer Contributions – Footpaths – to hold developer contributions for footpaths as required by State Planning Policy 3.6 Infrastructure Contributions (SPP 3.6);

Developer Contributions – Drainage – to hold developer contributions for drainage as required by State Planning Policy 3.6 Infrastructure Contributions (SPP 3.6);

Cash-in-lieu of Carparking – to hold cash-in-lieu of carparking;

Cash-in-lieu of Public Open Space – maintained for the purpose of retaining and using funds in accordance with section 154 (2) of the Planning and Development Act 2005.

Movements into these new reserves will generally arise ad-hoc during the year from private developments, and Council approval will be sought for those budget amendments at the next appropriate opportunity. Transfers out of these reserves commonly align with the annual budget process and would offset capital expenditures that fit the purpose of the contribution. Current developer contributions held in reserves include those for subdivisional footpaths and drainage, which have historically been held in footpath and drainage reserves respectively, together with funds set aside for the future renewal of Shire assets as identified within the appropriate asset management plans. These developer contributions are identified as a change in the use of funds within the 2023/24 draft annual budget, clearly separating the existing funds held by their purpose. Movements into the proposed Developer Contributions - Roads and Cash-in-lieu of Carparking have not been proposed in the 2023/24 draft budget, however it is prudent to establish these simultaneously as the other infrastructure reserves restricted by legislation, and alleviates the additional requirement of one month's local public notice for any new reserve accounts outside of the annual budget process. As identified in the draft budget, new funds are awaiting the Cash-in-lieu of Public Open Space reserve to be established.

Two new reserve accounts Restricted by Council are proposed within the 2023/24 draft budget. Both of the reserves proposed below were workshopped with Councillors prior to, and during the 2023/24 budget development, each presenting their own future merits:

Resilience Reserve – to provide a level of self insurance for claims falling outside of Council's insurance coverage, particularly miscellaneous infrastructure.

Staff Housing Reserve – to hold funds set aside for new housing for key workers.

The Resilience reserve is intended to act as a contingency for those Shire assets Council has chosen to self insure, building annually on the funds set aside until an appropriate level is achieved. Each draw on the reserve would need to be considered on its merits and whether the resilience reserve was the most appropriate funding source for repairs or replacement. An allocation was initially included in the first council budget workshop, representing the offset of the previous years insurance premiums by "self-insuring" certain assets. However increased insurance premiums overall, and the influence of external rising costs placing pressure on the draft budget, saw the allocation removed by the second council workshop. The significance of this reserve resonated with officers and Councillors, and at the April 2023 OCM, Council endorsed a \$96,465 reduction of the 2023/24 Community Development Fund, to allocate to a newly created Resilience Reserve in the 2023/24 draft Annual Budget.

Housing has been identified as a significant issue in the region, and a major barrier in attracting and retaining key employees. The Staff Housing reserve was identified in the current LTFP, which offered an annual \$250K transfer to the new reserve. In order to achieve a uniform rate increase not exceeding 5%, this funding was consequently cut from the draft budget. This does not lessen the importance of this reserve for future housing project opportunities, and has been identified for consideration of future untied surpluses or organisational savings.

Materiality in Financial Reporting

The Shire has several thresholds on financial reporting as follows:

- a) Asset capitalisation threshold of \$5,000;
- b) Reporting variances in the monthly statement of activity on a nature and type-level or core service, that are \pm \$10,000 for operating items and \pm \$20,000 for capital items or 10%, whichever is higher;
- c) Identifying and addressing over and underachievement of the Budget on a general ledger account or job code level for the quarterly FACRs that are \pm \$5,000 for operating items and \pm \$10,000 for capital items; and
- d) The tolerable organisational deficit of 1% of operating revenues.

As per FMR 34(5), materiality thresholds can be set as a percentage, or dollar value, against an appropriate base amount. The Shire's materiality threshold provides both; the advantage being is that a minimum value threshold can be set as well as a proportional value threshold, relevant to major items or subtotals. Threshold levels should not be so high as to allow material variances to go unnoticed, and by the same token, should not be so low as to cause an administrative burden.

For monthly financial activity statement reporting, 10% of the summarised revenue and expenditure by Nature and Type or Asset Class Reporting would be considered a reasonable guide for highlighting variances. Council may also wish to adopt a value rather than a percentage or incorporate a minimum value threshold into the materiality consideration. The threshold provides \$10,000 for operating and \$20,000 for capital as a minimum value for reporting in the monthly statement of financial activity. These thresholds sit within the medium range on the risk matrix.

For purposes of quarterly FACRs, budgets are reviewed on an account or job number level. The existing materiality threshold detects variations of a minimum value of \$5,000 for operating revenue and operating expenditure accounts/jobs and \$10,000 for capital revenue and capital expenditure accounts/jobs.

The Shire of Broome's total operating revenue budget for 2023/24 is \$44,159,563. An overall materiality level based on 1% total revenue, or a deficit of \$441,595, is also employed. Variances may be immaterial individually both on an account, job or nature and type level, but still, the Shire considers the aggregate impact of the variances. \$441,595 is more than twice the risk matrix financial impact threshold of \$150K, which places it beyond the extreme level. As per the risk matrix, the remedial outcome requires immediate intervention when the overall deficit is expected to exceed the \$150K risk matrix threshold.

Variances can consist of either timing or permanent variances. For example, a timing variance occurs when grant funding is received a month later than initially budgeted. A permanent variation occurs when the grant funding will not be received as planned. However, the amount alone does not always dictate whether an item is material, and disclosures should be adjusted where necessary. It is noted that when establishing materiality values and percentages, they are a trade-off between the volume of information compared to the significance of that information.

Council is requested to adopt the recommended materiality threshold for 2023/24.

CONSULTATION

Community consultation and engagement have previously occurred during the development of the SCP and CBP which informed the Draft Budget. Also, the proposed differential rates were advertised in the West Australian on 1 May 2023 and direct correspondences were made.

Extensive internal consultation has occurred with all the departmental managers and coordinators and through briefings and workshops with the Executive and Elected Members.

Council Briefings and Workshops	Purpose
6 September 2022	Holiday House Compliance and Differential Rates
15 November 2022	Finalised Corporate Business Plan and Long Term Financial Plan; 4 Year Balanced Long Term Financial Plan
21 March 2023	Draft Fees and Charges and Operating Budget (including Infrastructure Resource Budgets)
4 April 2023	Capital Budget and Project Briefs, Plant Replacement
11 April 2023	Council Rates Workshop
26 April 2023	Presentation of Adjustments to balance the budget

The Department of Local Government, Sport and Cultural Industries and Western Australia Local Government Grants Commission have also been consulted at various stages throughout the budget process.

STATUTORY ENVIRONMENT

Local Government Act 1995, s 6.2	<i>Local government to prepare annual Budget</i>
Local Government Act 1995, s 1.7	<i>Local public notice</i>
Local Government Act 1995, s 6.13	<i>Interest on money owing to local governments</i>
Local Government Act 1995, s 6.16	<i>Imposition of fees and charges</i>
Local Government Act 1995, s 6.17	<i>Setting level of fees and charges</i>
Local Government Act 1995, s 6.19	<i>Local government to give notice of fees and charges</i>
Local Government Act 1995, s 6.28	<i>Basis of Rates</i>
Local Government Act 1995, s 6.32	<i>Rates and service charges</i>
Local Government Act 1995, s 6.34	<i>Limit on revenue or income from general rates</i>
Local Government Act 1995, s 6.35	<i>Minimum payment</i>
Local Government Act 1995, s 6.36	<i>Local government to give notice of certain rates</i>
Local Government Act 1995, s 6.47	<i>Concessions</i>

Local Government (Financial Management) Regulations 1996 s6.12 – Annual Budget
Local Government Regulations Amendment Regulations 2023 – gazetted 30 June 2023, effective 1 July 2023. The statutory annual budget complies with the amendments.

Local Government (Financial Management) Regulations 2006, Regulation 5A. *Local governments to comply with AAS. Subject to Regulation 4, the annual Budget, annual financial report and other financial reports of a local government must comply with the AAS.*

Waste Avoidance and Resource Recovery Act 2007, s 67 *Local government may impose receptacle charge*

Waste Avoidance and Resource Recovery Act 2007, s 68 *Fees and charges fixed by local government*

Building Regulations 2012 s 53 *Inspection of barrier to private swimming pool*

POLICY IMPLICATIONS

Rating Policy

Financial Hardship Policy

FINANCIAL IMPLICATIONS

The Budget is the primary financial plan for the 2023/24 financial year. The intention is to balance the Budget such that revenues match all expenditures. The specific financial implications are as outlined in the comment section of this report, and detailed in the 2023/24 draft budget attached for adoption.

RISK

Moderate risk of negative public perception is likely if the Council does not adopt the annual Budget.

Potential major reduction in the quality of assets provided and services delivered likely if the rates and the annual Budget are not adopted.

STRATEGIC ASPIRATIONS

Performance - We will deliver excellent governance, service & value for everyone.

Outcome 13 - Value for money from rates and long term financial sustainability

Objective 13.1 Plan effectively for short- and long-term financial sustainability

VOTING REQUIREMENTS

Absolute Majority

REPORT RECOMMENDATION 1:

That Council:

- Under sections 6.32, 6.33 and 6.35 of the Local Government Act 1995 imposes the following differential rates and minimum payments for the 2023/24 financial year:

DIFFERENTIAL RATE CATEGORY	RATE IN THE DOLLAR (cents)	MINIMUM PAYMENT
GRV – Residential	8.7268	\$1,268
GRV – Vacant	18.4795	\$1,268
GRV – Commercial	11.8501	\$1,268
GRV – Tourism	14.1405	\$1,268
UV – Commercial Rural	3.5580	\$1,268
UV – Mining	14.3945	\$520
UV – Rural	0.8510	\$1,268

and;

- Notes under section 6.34 of the Local Government Act 1995 the revenue estimated to be yielded by the general rates imposed for the 2023/24 financial year will be 100% of the 2023/24 budget deficiency.

REPORT RECOMMENDATION 2:

(SIMPLE MAJORITY)

That Council,

- Under section 6.45 of the Local Government Act 1995 and Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, nominates the following due dates for the payment of rates in full and by instalments:

Rates notice issue date:	18 July 2023
Full payment due date:	24 August 2023
Two Payment Option:	
1 st instalment due date	24 August 2023

2 nd instalment due date	4 January 2024
4 Instalments Option:	
1 st instalment due date	24 August 2023
2 nd instalment due date	26 October 2023
3 rd instalment due date	4 January 2024
4 th instalment due date	7 March 2024

2. Under section 6.45 of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, adopts an instalment administration charge where the ratepayer has elected to pay rates and charges through an instalment option of \$11 for each instalment after the initial instalment is paid;
3. Under section 6.45 of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996, adopts an interest rate of 5.5% where the ratepayer has elected to pay rates and charges through an instalment option;
4. Under section 6.51(1) and section 6.51(4) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996, adopts an interest rate of 11% for rates and charges and cost of proceedings to recover such charges that remains unpaid after becoming due and payable.

REPORT RECOMMENDATION 3:

(ABSOLUTE MAJORITY)

That Council under section 6.13 of the Local Government Act 1995 adopts a rate of interest of 11% applicable to any amount of money owing to the local government (other than rates or service charges).

RECOMMENDATION 4:

(ABSOLUTE MAJORITY)

That Council:

1. Under section 6.16 of the Local Government Act 1995, adopts the Schedule of Fees and Charges for 2023/24 included as Attachment 2 effective from 12 July 2023, excluding statutory fees;
2. Under section 53 of the Cemeteries Act 1986, adopts the Fees and Charges for the Broome Cemetery as included in the Schedule of Fees and Charges under the section 'Other Community Amenities';
3. Under Regulation 53(2) of the Building Regulations 2012, adopts a non-GST Swimming Pool Inspection Fee of \$58.45;
4. Adopts the Fees and Charges prescribed in Schedule 2 of the Building Regulations 2012 and any subsequent changes that may take effect from 1 July 2023;
5. Under section 67 of the Waste Avoidance and Resources Recovery Act 2007, adopts the following charges for the removal and deposit of domestic and commercial waste:

Description	GST	Amount
a) Standard Refuse Kerbside Collection Service		

Waste-Recycle Service (240L Waste bin weekly and 240L recycle bin fortnightly)	Nil	\$521.36
Waste-Recycle Service (240L Waste bin weekly and 360L recycle bin fortnightly)	Nil	\$521.36
b) Refuse Additional Kerbside Collection Services		
Additional 240L Waste Service (one additional service per week) - Includes additional bin	Nil	\$284.89
Additional 240L Recycle Service (one additional service per fortnight) - Includes additional bin	Nil	\$189.92
Additional 360L Recycle Service (one additional service per fortnight) - Includes additional bin	Nil	\$206.68

RECOMMENDATION 5:

(ABSOLUTE MAJORITY)

That Council:

- Under section 5.98 and 5.99 of the Local Government Act 1995 adopts the following annual amounts for elected member sitting fees and allowances for 2023/24 effective from 1 July 2023;

Fee Allowance	GST	Amount
Sitting Fee – President	Nil	\$32,410
Sitting Fee – (x 7 Councillors)	Nil	\$24,170
Allowance – President	Nil	\$65,915
Allowance – Deputy President	Nil	\$16,479
ICT Allowance – (x 8 Councillors)	Nil	\$3,500
Travel Allowance – (x 8 Councillors)	Nil	\$100

- Endorses that all member sitting fees be paid monthly.

RECOMMENDATION 6:

(ABSOLUTE MAJORITY)

That Council, under section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, adopts the 2023/24 Annual Budget for the Shire of Broome as presented in Attachment 1, which includes the following:

- Statement of Comprehensive Income by Nature and Type showing a net result of \$830,111;
- Statement of Financial Activity showing an amount required to be raised from rates of \$26,561,200;
- Notes to, and forming part of, the Annual Budget;

- (d) Budget capital schedules including special operating projects, plant replacement and carried forward projects (Attachment 3);
- (e) Notes that total employee costs as contained in the Annual Budget are derived from the current organisational structure;
- (f) Authorises the Chief Executive Officer to adjust staffing structure where required throughout the financial year provided that adjustments remain within the total employee cost allocation as contained in the Annual Budget; and
- (g) Transfers to and from Reserve Accounts as detailed within the notes, including the establishment of seven new reserve accounts.

RECOMMENDATION 7:

(SIMPLE MAJORITY)

That Council, under Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and Australian Accountings Standard AASB 1031 Materiality, adopt a threshold of (+) or (-)\$10,000 for operating items and (+) or (-) \$20,000 for capital items, or 10%, whichever is higher, when reporting material variances in each nature and type line item of the Statements of Financial Activity in 2023/24.

RECOMMENDATION 8:

(SIMPLE MAJORITY)

That Council:

1. Acknowledges the importance of Federal funding received through the Financial Assistance Grant Scheme and used for the continued delivery of Council's services and infrastructure;
2. Requests the Chief Executive Officer to ensure that this Federal funding, and other funding provided by the Federal Government under relevant grant programs, is appropriately identified as Commonwealth grant funding in Council publications, including annual reports.

Attachments

1. 2023-24 Shire of Broome Annual Budget
2. 2023-24 Fees and Charges
3. 2023-24 Capital Schedules
4. 2023-24 Ministerial Approval of Differential Rates
5. 2023-24 Objectives and Reasons for the Differential Rates and Minimum Payments



ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION
Broome - a future, for everyone

SHIRE OF BROOME
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	26,561,200	24,990,045	25,001,626
Grants, subsidies and contributions	11	3,997,267	2,204,470	1,688,116
Fees and charges	15	10,948,496	10,002,910	11,607,813
Interest revenue	12(a)	1,273,202	1,366,467	436,559
Other revenue	12(b)	1,275,664	1,532,852	1,337,814
		44,055,829	40,096,744	40,071,928
Expenses				
Employee costs		(18,520,106)	(16,830,662)	(16,348,732)
Materials and contracts		(14,726,176)	(10,223,946)	(11,276,640)
Utility charges		(2,243,536)	(2,092,599)	(2,151,708)
Depreciation	6	(15,510,953)	(14,323,248)	(18,142,152)
Finance costs	12(d)	(279,008)	(183,905)	(202,898)
Insurance		(879,464)	(1,011,767)	(785,277)
Other expenditure		(1,763,771)	(1,558,119)	(2,208,463)
		(53,923,014)	(46,224,246)	(51,115,870)
		(9,867,185)	(6,127,502)	(11,043,942)
Capital grants, subsidies and contributions	11	10,650,596	6,379,661	12,633,743
Profit on asset disposals	5	103,734	92,050	202,995
Loss on asset disposals	5	(57,034)	(26,200)	(254,543)
		10,697,296	6,445,511	12,582,195
Total comprehensive income for the period		830,111	318,009	1,538,253

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

SHIRE OF BROOME
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		26,561,200	25,104,442	25,037,513
Grants, subsidies and contributions		3,997,267	3,035,863	2,906,510
Fees and charges		10,948,496	10,002,910	11,607,813
Interest revenue		1,273,202	1,366,467	436,559
Goods and services tax received		0	152,615	0
Other revenue		1,275,664	1,532,852	1,337,814
		44,055,829	41,195,149	41,326,209
Payments				
Employee costs		(18,520,106)	(16,890,331)	(16,323,913)
Materials and contracts		(14,726,176)	(13,657,279)	(11,301,459)
Utility charges		(2,243,536)	(2,092,599)	(2,151,708)
Finance costs		(279,008)	(183,905)	(202,898)
Insurance		(879,464)	(1,011,767)	(785,277)
Other expenditure		(1,763,771)	(1,558,119)	(2,208,463)
		(38,412,061)	(35,394,000)	(32,973,718)
Net cash provided by (used in) operating activities	4	5,643,768	5,801,149	8,352,491
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	7	0	0	(690,746)
Payments for purchase of property, plant & equipment	5(a)	(5,768,713)	(5,702,007)	(15,722,175)
Payments for construction of infrastructure	5(b)	(20,506,044)	(5,016,952)	(16,307,738)
Capital grants, subsidies and contributions		10,650,596	7,803,369	7,153,718
Proceeds from sale of property, plant and equipment	5(a)	718,644	381,253	445,073
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	96,154	0	0
Net cash provided by (used in) investing activities		(14,809,363)	(2,534,337)	(25,121,868)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(551,027)	(444,162)	(444,162)
Payments for principal portion of lease liabilities	7	0	0	0
Proceeds from new borrowings	7(a)	2,350,507	1,000,000	690,746
Net cash provided by (used in) financing activities		1,799,480	555,838	246,584
Net increase (decrease) in cash held		(7,366,115)	3,822,650	(16,522,793)
Cash at beginning of year		47,236,454	43,413,804	39,537,812
Cash and cash equivalents at the end of the year	4	39,870,339	47,236,454	23,015,019

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

SHIRE OF BROOME
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities		\$	\$	\$
Rates	2(a)	26,561,200	24,990,045	25,001,626
Grants, subsidies and contributions	11	3,997,267	2,204,470	1,688,116
Fees and charges	15	10,948,496	10,002,910	11,607,813
Interest revenue	12(a)	1,273,202	1,366,467	436,559
Other revenue	12(b)	1,275,664	1,532,852	1,337,814
Profit on asset disposals	5	103,734	92,050	202,995
		44,159,563	40,188,794	40,274,923
Expenditure from operating activities				
Employee costs		(18,520,106)	(16,830,662)	(16,348,732)
Materials and contracts		(14,726,176)	(10,223,946)	(11,276,640)
Utility charges		(2,243,536)	(2,092,599)	(2,151,708)
Depreciation	6	(15,510,953)	(14,323,248)	(18,142,152)
Finance costs	12(d)	(279,008)	(183,905)	(202,898)
Insurance		(879,464)	(1,011,767)	(785,277)
Other expenditure		(1,763,771)	(1,558,119)	(2,208,463)
Loss on asset disposals	5	(57,034)	(26,200)	(254,543)
		(53,980,048)	(46,250,446)	(51,370,413)
Non-cash amounts excluded from operating activities	3(b)	15,497,961	14,125,443	18,193,700
Amount attributable to operating activities		5,677,476	8,063,791	7,098,210
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	10,650,596	6,379,661	12,633,743
Proceeds from disposal of assets	5	718,644	381,253	445,073
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	96,154	0	0
		11,465,394	6,760,914	13,078,816
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(5,768,713)	(5,702,007)	(15,722,175)
Payments for construction of infrastructure	5(b)	(20,506,044)	(5,016,952)	(16,307,738)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0	0	(690,746)
		(26,274,757)	(10,718,959)	(32,720,659)
Amount attributable to investing activities		(14,809,363)	(3,958,045)	(19,641,843)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	2,350,507	1,000,000	690,746
Transfers from reserve accounts	9(a)	6,130,711	2,068,882	9,970,352
		8,481,218	3,068,882	10,661,098
Outflows from financing activities				
Repayment of borrowings	7(a)	(551,027)	(444,162)	(444,162)
Payments for principal portion of lease liabilities	8	0	0	0
Transfers to reserve accounts	9(a)	(4,445,042)	(3,975,311)	(1,818,355)
		(4,996,069)	(4,419,473)	(2,262,517)
Amount attributable to financing activities		3,485,149	(1,350,591)	8,398,581
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	5,646,738	2,891,583	4,145,052
Amount attributable to operating activities		5,677,476	8,063,791	7,098,210
Amount attributable to investing activities		(14,809,363)	(3,958,045)	(19,641,843)
Amount attributable to financing activities		3,485,149	(1,350,591)	8,398,581
Surplus or deficit at the end of the financial year	3	(0)	5,646,738	(0)

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

**SHIRE OF BROOME
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

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SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(a) BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 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.

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 2021-2 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual 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 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 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 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

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 EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which 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 BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.087268	5,095	165,274,307	14,423,585	150,000	14,573,585	13,563,654	13,576,771
Vacant	Gross rental valuation	0.184795	161	2,895,550	535,082	0	535,082	637,012	637,012
Commercial	Gross rental valuation	0.118501	558	59,709,080	7,075,589	0	7,075,589	6,597,803	6,605,003
Tourism	Gross rental valuation	0.141405	577	21,759,799	3,076,935	0	3,076,935	2,909,177	2,909,177
Commercial Rural	Unimproved valuation	0.035580	22	10,810,860	384,653	0	384,653	144,343	357,865
Mining	Unimproved valuation	0.143945	39	1,400,067	201,532	0	201,532	151,985	153,029
Rural	Unimproved valuation	0.008510	54	17,809,000	151,563	0	151,563	357,865	144,343
Total general rates			6,506	279,658,663	25,848,939	150,000	25,998,939	24,361,840	24,383,200
(ii) Minimum payment		Minimum							
		\$							
Residential	Gross rental valuation	1,268	45	588,460	57,060	0	57,060	67,204	67,204
Vacant	Gross rental valuation	1,268	154	701,738	195,272	0	195,272	229,508	229,508
Commercial	Gross rental valuation	1,268	22	153,862	27,896	0	27,896	27,896	27,896
Tourism	Gross rental valuation	1,268	247	782,931	313,196	0	313,196	329,680	329,680
Commercial Rural	Unimproved valuation	1,268	1	3,300	1,268	0	1,268	5,072	2,536
Mining	Unimproved valuation	520	20	37,669	10,400	0	10,400	11,440	11,440
Rural	Unimproved valuation	1,268	4	191,300	5,072	0	5,072	2,536	5,072
Total minimum payments			493	2,459,260	610,164	0	610,164	673,336	673,336
Total general rates and minimum payments			6,999	282,117,923	26,459,103	150,000	26,609,103	25,035,176	25,056,536
					26,459,103	150,000	26,609,103	25,035,176	25,056,536
Waivers or Concessions (Refer note 2(f))							(47,903)	(45,131)	(54,910)
Total rates					26,459,103	150,000	26,561,200	24,990,045	25,001,626

The Shire did not raise specified area rates for the year ended 30th June 2024.

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 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES (CONTINUED)

(b) Interest Charges and Instalments - Rates

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 24 August 2023 or 35 days after the date of issue appearing on the rate notice, whichever is later.

Option 2 (Two Instalments)

First instalment to be made on or before 24 August 2023 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears and half the current rates and charges; and

Second instalment to be made on or before 4 January 2024, or 2 months after the due date of the first instalment, whichever is later.

Option 3 (Four Instalments)

First instalment to be made on or before 24 August 2023 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears and a quarter of the current rates and charges; and

Second instalment to be made on or before 26 October 2023, or 2 months after the due date of the first instalment, whichever is later;

Third instalment to be made on or before 4 January 2024, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 7 March 2024, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	24 August 2023	0	0.00%	11.00%
Option two				
First instalment	24 August 2023	0	0.00%	11.00%
Second instalment	4 January 2024	11	5.50%	11.00%
Option three				
First instalment	24 August 2023	0	0.00%	11.00%
Second instalment	26 October 2023	11	5.50%	11.00%
Third instalment	4 January 2024	11	5.50%	11.00%
Fourth instalment	7 March 2024	11	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	56,100	52,042	51,200
Instalment plan interest earned	120,000	113,278	135,000
Unpaid rates and service charge interest earned	150,000	111,953	130,000
	326,100	277,273	316,200

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV – Residential	This rating category consists of properties located within the townsite boundaries which have a predominantly residential use.	This is the base rate by which all other GRV rated properties are assessed.	To reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential and urban areas. Other GRV rating categories have a higher demand on Shire resources and vacant land is encouraged to be developed.
GRV – Vacant	This rating category consists of vacant properties located within the townsite boundaries, including land zoned as Residential, Tourist, Commercial or Industrial under the Shire's Local Planning Scheme.	The object of the rate for this category is to signify the Council's preference for land to be developed rather than leaving it vacant. Development is encouraged due to its importance and positive effect on local employment and economic diversity. Further community returns are also expected from population-linked investment in the region by both State and Federal funding bodies.	The rate is higher than the base rate to distribute the rates burden equitably considering the different method used for the valuation of vacant land as compared to other GRV properties. The rate is also intended to discourage land investors from land banking and discourage excessive vacant land leaving subdivisions barren and aesthetically unappealing which may provide prospects for potential antisocial behaviour. The rate in the dollar for this category is 112% higher than the GRV – Residential base rate.
GRV – Commercial	This rating category consists of properties used for Commercial, Town Centre or Industrial purposes and non residential vacant land, excluding properties with a tourism use.	To raise additional revenue to fund the costs associated with the higher level of service provided to properties in this category. This rating category recognises the impact of commercial properties on infrastructure and the environment within the Shire.	This category recognises the more significant share of costs associated with providing additional services like economic development, maintaining car park infrastructure, landscaping, environmental health, light industrial area infrastructure and other amenities. The total rate in the dollar has increase 6.88% in this category. The rate in the dollar for this category is 36% higher than the GRV – Residential base rate.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (Continued)

Description	Characteristics	Objects	Reasons
GRV – Tourism	This rating category consists of properties with operations related to tourism inclusive of un-hosted Holiday Homes, within the townsite.	To raise additional revenue to fund the costs associated with the higher reliance on Shire resources and the higher level of service provided to properties in this category. This rating category recognises the more significant share of costs associated with the provision of services in addition to the services provided in the GRV Commercial category.	This category is rated higher than the base rate for GRV to fund costs associated with the heavier use of infrastructure and other Council assets and services in addition to contribution toward tourism promotion activities. Some additional costs contribute to economic development, tourism promotion, marketing activities, environmental health, public safety and law enforcement during the tourist season. The rate in the dollar for this category is 62% higher than the GRV – Residential base rate.
UV - Rural	This rating category consists of properties that are exclusively for rural use.	This is the base rate by which all other UV rated properties are assessed.	Other UV rating categories have a higher demand on Shire resources.
UV - Commercial Rural	This rating category consists of properties that are outside of the townsite that have a commercial use inclusive of: – Pearling Leases; – Pastoral leases or Pastoral use.	This category recognises the increased rates required to operate efficiently and provide for rural infrastructure and services.	The Shire incurs higher costs of infrastructure maintenance and renewal of the rural road network due to its vulnerability to extreme weather conditions, further increasing due to extra vehicle movements and activities associated with these properties. The rate in the dollar for this category is 318% higher than the UV – Rural base rate.
UV – Mining	This rating category consists of properties that are used for mining, exploration or prospecting purposes.	To reflect the impact on utilisation of rural infrastructure (compared to pastoral) by heavy transport and associated higher traffic volumes. Also, these properties have access to all other services and facilities provided by the Shire.	This category is rated higher than UV - Commercial due to the higher road infrastructure maintenance costs to the Shire from frequent heavy vehicle use over extensive lengths of Shire roads throughout the year. The rate in the dollar for this category is 1591% higher than the UV – Rural base rate.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES (CONTINUED)

(d) Differential Minimum Payment

Description	Objects and Reasons
A minimum payment of \$1,268 has been applied to all rating categories except UV - Mining.	The object and reason for this minimum payment is to ensure that all property owners in the Shire of Broome are levied a unified and equitable minimum amount. It is also recognition that every property receives some minimum level of benefit of the works and services provided by the Shire.
A minimum payment of \$520 has been applied to the rating category UV - Mining.	UV of mining tenements ranges from \$220 to \$498,300 and an average UV of \$21,175. The \$520 minimum rate for the UV-Mining category is set at a lower level than the other rating categories to ensure that less than 50% of the properties in this category are on the minimum rate and comply with section 6.35 of the Local Government Act 1995. Given the lower valuation figure assigned to small mining tenements, a lower minimum payment will also ensure that the rate burden is distributed equitably between all other property owners paying the minimum amount.
Adopted differential rates did not vary from the differential rates as per the local public notice.	

**SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted
GRV – Residential	Rate	Concession	50-90%	\$ 0	\$ 47,903	\$ 45,131	\$ 54,910	As per the Deed of Settlement between Nyamba Buru Yawuru Ltd and the Shire of Broome for agreed concessions on the assessments specified, based on the purpose of each property. These are reviewed annually.
					47,903	45,131	54,910	

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		\$	\$	\$
Current assets				
Cash and cash equivalents	4	39,870,339	47,236,454	23,015,019
Financial assets		96,154	96,154	92,259
Receivables		901,245	901,245	1,483,693
Inventories		39,712	39,712	53,648
Other assets		10,349	10,349	8,660
		40,917,799	48,283,914	24,653,279
Less: current liabilities				
Trade and other payables		(2,182,038)	(2,182,038)	(2,203,490)
Contract liabilities		(1,881,760)	(1,662,105)	0
Capital grant/contribution liability		(4,135,725)	(4,135,725)	(276,120)
Lease liabilities	8	0	0	0
Long term borrowings	7	(608,961)	(551,027)	(551,033)
Employee provisions		(2,783,876)	(2,783,876)	(1,908,591)
Other provisions		(91,147)	(91,147)	0
		(11,683,507)	(11,405,918)	(4,939,234)
Net current assets		29,234,292	36,877,996	19,714,045
Less: Total adjustments to net current assets	3(c)	(29,234,292)	(31,231,258)	(19,714,045)
Net current assets used in the Rate Setting Statement		(0)	5,646,738	0

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.

(b) 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 Rate Setting Statement in accordance with *Financial Management Regulation 32*.

	Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(103,734)	(92,050)	(202,995)
Less: Movement in liabilities associated with restricted cash		0	(13,392)	0
Add: Loss on asset disposals	5	57,034	26,200	254,543
Add: Depreciation	6	15,510,953	14,323,248	18,142,152
Movement in current employee provisions associated with restricted cash	9	33,708	0	0
Non-cash movements in non-current assets and liabilities:				
- Other provisions		0	(118,563)	0
Non cash amounts excluded from operating activities		15,497,961	14,125,443	18,193,700

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement 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	9	(33,012,780)	(34,698,449)	(22,706,890)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans	7	(96,154)	(96,154)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	7	608,961	551,027	551,033
- Current portion of lease liabilities		0	0	0
- Current portion of developer contributions held in reserve	9	1,881,760	1,662,105	0
- Current portion of unspent capital grants held in reserve		0	0	197,345
- Current portion of employee benefit provisions held in reserve	9	1,383,921	1,350,213	2,244,467
Total adjustments to net current assets		(29,234,292)	(31,231,258)	(19,714,045)

**SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3(d) NET CURRENT ASSETS (CONTINUED)

**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.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 39,870,339	\$ 47,236,454	\$ 308,129
Term deposits		0	0	22,706,890
Total cash and cash equivalents		39,870,339	47,236,454	23,015,019
Held as				
- Unrestricted cash and cash equivalents	3(a)	2,721,834	8,402,280	32,009
- Restricted cash and cash equivalents	3(a)	37,148,505	38,834,174	22,983,010
		39,870,339	47,236,454	23,015,019
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:				
- Cash and cash equivalents		37,051,250	38,736,919	22,983,010
- Restricted financial assets at amortised cost - term deposits	3(a)	97,255	97,255	0
		37,148,505	38,834,174	22,983,010
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	33,012,780	34,698,449	22,706,890
Unspent capital grants, subsidies and contribution liabilities		4,135,725	4,135,725	276,120
		37,148,505	38,834,174	22,983,010
Reconciliation of net cash provided by operating activities to net result				
Net result		830,111	318,009	1,538,253
Depreciation	6	15,510,953	14,323,248	18,142,152
(Profit)/loss on sale of asset	5	(46,700)	(65,850)	51,548
(Increase)/decrease in receivables		0	1,114,476	1,346,887
(Increase)/decrease in inventories		0	(8,192)	0
(Increase)/decrease in other assets		0	220,120	0
Increase/(decrease) in payables		0	(2,099,818)	0
Increase/(decrease) in contract liabilities		33,708	0	(92,606)
Increase/(decrease) in unspent capital grants		0	760,022	(5,480,025)
Increase/(decrease) in other provision		0	(118,563)	0
Capital grants, subsidies and contributions		(10,650,596)	(6,379,661)	(7,153,718)
Net cash from operating activities		5,677,476	8,063,791	8,352,491

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 BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss		2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss		2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$
(a) Property, Plant and Equipment														
Buildings - non-specialised	2,294,292	0	0	0		3,716,135	0	0	0		11,220,879	0	0	0
Furniture and equipment	155,500	0	0	0		427,855	0	0	0		478,860	0	0	0
Plant and equipment	3,318,921	671,944	718,644	46,700		1,558,017	315,403	381,253	65,850		4,022,436	496,621	445,073	(51,548)
Total	5,768,713	671,944	718,644	46,700		5,702,007	315,403	381,253	65,850		15,722,175	496,621	445,073	(51,548)
(b) Infrastructure														
Roads	4,057,625	0	0	0		2,385,914	0	0	0		4,085,677	0	0	0
Drainage	25,000	0	0	0		72,315	0	0	0		26,320	0	0	0
Recreation Areas	15,341,069	0	0	0		2,151,090	0	0	0		11,413,967	0	0	0
Infrastructure Others	1,082,350	0	0	0		407,633	0	0	0		781,774	0	0	0
Total	20,506,044	0	0	0		5,016,952	0	0	0		16,307,738	0	0	0
Total	26,274,757	671,944	718,644	46,700		10,718,959	315,403	381,253	65,850		32,029,913	496,621	445,073	(51,548)

A detailed breakdown of acquisitions on an individual asset basis, including acquisitions carried forward from the 2022/23 annual budget, can be found in the supplementary information attached to this budget document as follows:

- Schedule 1 (New Capital Works and Carried Forward Programme 2023/24)
- Schedule 2 (Plant and Equipment Summary 2023/24)
- Schedule 3 (Capital and Operating Carried Forward Projects 2022/23)

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 BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Buildings - non-specialised	2,779,565	2,547,426	3,033,528
Furniture and equipment	247,530	583,250	642,481
Plant and equipment	1,209,535	940,744	2,040,864
Roads	4,689,813	4,304,349	5,383,293
Footpaths, Carpark & Bridges	804,390	734,056	776,713
Drainage	669,294	614,284	669,719
Recreation Areas	3,768,821	3,417,194	4,136,989
Infrastructure Others	1,342,005	1,181,945	1,458,565
	15,510,953	14,323,248	18,142,152

By Program

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Law, order, public safety	147,330	135,219	110,248
Health	1,218	1,118	1,218
Housing	62,536	57,396	62,536
Community amenities	1,506,060	1,332,516	1,681,435
Recreation and culture	5,142,300	4,677,543	6,470,457
Transport	5,859,633	5,373,800	6,507,366
Economic services	316,791	290,753	173,098
Other property and services	2,475,085	2,454,903	3,135,794
	15,510,953	14,323,248	18,142,152

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	40 years	Formation & Earthworks (roads, reserves, landfill)	100 years
Buildings - Long Life Structures Infrastructure Fixed	50 years	Pavement (roads, car parks, reserves, landfill)	40 years
Building Plant & Air Conditioning	15 years	Seals Asphalt	25 Years
Furniture & Equipment	10 years	Seals Bitumen	15 Years
Computer Equipment (hardware/software)	4 years	Footpaths, Dual Use Paths	50 years
Vehicles (High Use 1 year replacement program)	4 years	Bridges, jetties & long-life coastal infrastructure	80 years
Ride on Mowers	5 years	Drainage facilities	60 years
Cars & Light Vehicles (2 to 3 replacement program)	6.67 years	Other Recreation Infrastructure	33 Years
Trucks Small 2-5 tonne	6.67 years	Other Infrastructure	33 Years
Trucks Medium 6-12 tonne	8 years	Road Plant & Bus Shelters	20 years
Trucks Heavy >12 tonne & Medium Plant	10 years		
Plant Heavy, Graders, Scrapers, Dozers, etc	12 years		
Plant Portable (regular use)	5 years		
Plant Other (low use and/or long life)	16 years		

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Beach Redevelopment	1,187,316	0	(90,419)	1,096,897	(18,829)	1,276,291	0	(88,975)	1,187,316	(20,273)	1,276,291	0	(88,975)	1,187,317	(20,272)
Chinatown Revitalisation Project Stage 1	1,058,108	0	(168,163)	889,945	(19,207)	1,223,137	0	(165,029)	1,058,108	(22,341)	1,223,136	0	(165,029)	1,058,107	(22,340)
Chinatown Revitalisation Project Stage 2	1,575,930	0	(107,617)	1,468,313	(30,209)	1,681,479	0	(105,549)	1,575,930	(32,277)	1,681,479	0	(105,549)	1,575,930	(32,276)
Chinatown Contingency	1,715,391	0	(88,674)	1,626,717	(80,524)	1,800,000	0	(84,609)	1,715,391	(84,709)	1,800,000	0	(84,609)	1,715,391	(84,588)
Cable Beach Stage 1	0	2,350,507	0	2,350,507	0	0	0	0	0	0	0	0	0	0	0
	5,536,745	2,350,507	(454,873)	7,432,379	(148,769)	5,980,907	0	(444,162)	5,536,745	(159,600)	5,980,907	0	(444,162)	5,536,745	(159,476)
Self Supporting Loans															
Broome Surf Life Saving Club (BSLSC)	1,000,000	0	0	1,000,000	(47,843)	0	1,000,000	0	1,000,000	0	0	690,746	0	690,746	(18,996)
Broome Golf Club	1,250,000	0	(96,154)	1,153,846	(23,955)	1,250,000	0	0	1,250,000	(24,425)	1,250,000	0	0	1,250,000	(24,426)
	2,250,000	0	(96,154)	2,153,846	(71,798)	1,250,000	1,000,000	0	2,250,000	(24,425)	1,250,000	690,746	0	1,940,746	(43,422)
	7,786,745	2,350,507	(551,027)	9,586,225	(220,567)	7,230,907	1,000,000	(444,162)	7,786,745	(184,025)	7,230,907	690,746	(444,162)	7,477,491	(202,898)

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.

Borrowing details

Purpose	Loan Number	Institution	Interest Rate
Town Beach Redevelopment	197	WA Treasury Corporation (WATC)	1.62%
Chinatown Revitalisation Project Stage 1	196	WA Treasury Corporation (WATC)	1.89%
Chinatown Revitalisation Project Stage 2	198	WA Treasury Corporation (WATC)	1.95%
Chinatown Contingency	201	WA Treasury Corporation (WATC)	4.75%
Cable Beach Stage 1	202	WA Treasury Corporation (WATC)	TBC
Self Supporting Loans			
Broome Surf Life Saving Club (BSLSC)	200	WA Treasury Corporation (WATC)	4.78%
Broome Golf Club	199	WA Treasury Corporation (WATC)	1.95%

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Cable Beach Stage 1	WATC	Semi-annual	15	5.00%	2,350,507	0	2,350,507	0
					2,350,507	0	2,350,507	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	700,000	700,000	700,000
Bank overdraft at balance date	0	0	0
Credit card limit	200,000	200,000	100,000
Estimated credit card balance at balance date	0	(15,000)	0
Total amount of credit unused	900,000	885,000	800,000
Loan facilities			
Loan facilities in use at balance date	9,586,225	7,786,745	7,477,491

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. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2023	2023/24 Budget Lease Principal New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Leases	2022/23 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2023	2022/23 Actual Lease Interest repayments	Budget Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest repayments
ICT Desktop&Laptop Replacement	Vestone Capital	TBC	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ICT Networking & Switching	Vestone Capital	TBC	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

At the December 2022 Ordinary Council Meeting, Council approved borrowings of \$500,000, and for the Shire of Broome to enter into a Master Rental Agreement with Vestone Capital for the supply of ICT Hardware. Confirmation of the breakdown of principal, principal repayments and interest repayments are dependant on the delivery of goods, which is anticipated to occur following the adoption of the 2023/24 annual budget.

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Developer Contributions - Roads (New)	0	0	0	0	0	0	0	0	0	0	0	0
(b) Developer Contributions - Footpaths (New)	0	551,696	(210,000)	341,696	0	0	0	0	0	0	0	0
(c) Developer Contributions - Drainage (New)	0	34,423	0	34,423	0	0	0	0	0	0	0	0
(d) Cash-in-lieu of Carparking (New)	0	0	0	0	0	0	0	0	0	0	0	0
(e) Cash-in-lieu of Public Open Space (New)	0	180,587	0	180,587	0	0	0	0	0	0	0	0
	0	766,706	(210,000)	556,706	0	0	0	0	0	0	0	0
Restricted by council												
(f) Leave Reserve	1,350,213	33,708	0	1,383,921	1,324,537	25,676	0	1,350,213	1,197,509	62,470	0	1,259,979
(g) Restricted Cash	65,000	0	0	65,000	65,000	0	0	65,000	65,000	0	0	65,000
(h) Community Sponsorship	83,235	2,080	0	85,315	81,722	1,513	0	83,235	81,488	327	0	81,815
(i) EDL Sponsorship	27,781	1,584	0	29,365	62,229	1,152	(35,600)	27,781	62,051	248	0	62,299
(j) Road Reserve	2,421,195	680,537	(231,981)	2,869,751	1,892,145	547,939	(18,889)	2,421,195	1,517,912	5,024	0	1,522,936
(k) Public Art Reserve	6,347	159	0	6,506	6,232	115	0	6,347	6,214	24	0	6,238
(l) Carpark Reserve	419,406	66,147	(105,188)	380,365	391,357	28,049	0	419,406	348,367	16,050	0	364,417
(m) Footpath Reserve	2,007,180	182,478	(760,528)	1,429,130	1,854,111	418,485	(265,416)	2,007,180	2,284,249	9,145	(316,173)	1,977,221
(n) BRAC (Leisure Centre) Reserve	59,784	1,494	(41,114)	20,164	58,697	1,087	0	59,784	58,528	234	(58,000)	762
(o) Public Open Space	5,062,846	96,451	(1,629,053)	3,530,244	3,789,991	1,769,066	(496,211)	5,062,846	1,807,390	773,779	(769,501)	1,811,668
(p) Drainage reserve	1,638,627	64,103	(34,423)	1,668,307	1,636,814	68,863	(67,050)	1,638,627	1,538,930	10,336	0	1,549,266
(q) Plant	1,428,001	1,160,068	(353,284)	2,234,785	1,616,587	29,934	(218,520)	1,428,001	1,896,171	7,592	(391,804)	1,511,959
(r) Buildings	3,512,209	655,730	(1,024,819)	3,143,120	3,289,750	415,996	(193,537)	3,512,209	2,922,156	918,008	(512,934)	3,327,230
(s) Refuse Site Reserve	2,337,893	65,521	(1,321,141)	1,082,273	2,574,623	47,674	(284,404)	2,337,893	2,666,096	10,675	(1,101,855)	1,574,916
(t) Regional Resource Recovery Park Reserve	13,147,103	398,903	(419,180)	13,126,826	12,815,817	487,088	(155,802)	13,147,103	13,297,144	0	(6,785,085)	6,512,059
(u) IT & Equipment	1,026,879	162,834	0	1,189,713	936,537	125,342	(35,000)	1,026,879	714,944	2,863	(35,000)	682,807
(v) Kimberley Zone	104,750	10,075	0	114,825	395,873	7,330	(298,453)	104,750	394,738	1,580	0	396,318
(w) Resilience Reserve (New)	0	96,465	0	96,465	0	0	0	0	0	0	0	0
(x) Staff Housing Reserve (New)	0	0	0	0	0	0	0	0	0	0	0	0
	34,698,449	3,678,336	(5,920,711)	32,456,074	32,792,020	3,975,311	(2,068,882)	34,698,449	30,858,887	1,818,355	(9,970,352)	22,706,890
	34,698,449	4,445,042	(6,130,711)	33,012,780	32,792,020	3,975,311	(2,068,882)	34,698,449	30,858,887	1,818,355	(9,970,352)	22,706,890

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Developer Contributions - Roads (New)	Ongoing	New Reserve - to hold developer contributions for roads as required by State Planning Policy 3.6 Infrastructure Contributions (SPP 3.6).
(b) Developer Contributions - Footpaths (New)	Ongoing	New Reserve - to hold developer contributions for footpaths as required by State Planning Policy 3.6 Infrastructure Contributions (SPP 3.6).
(c) Developer Contributions - Drainage (New)	Ongoing	New Reserve - to hold developer contributions for drainage as required by State Planning Policy 3.6 Infrastructure Contributions (SPP 3.6).
(d) Cash-in-lieu of Carparking (New)	Ongoing	New Reserve - to hold cash-in-lieu of carparking.
(e) Cash-in-lieu of Public Open Space (New)	Ongoing	New Reserve - maintained for the purpose of retaining and using funds in accordance with section 154 (2) of the Planning and Development Act 2005.
(f) Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(g) Restricted Cash	Ongoing	To be used for unspent grant and loan funds.
(h) Community Sponsorship	Ongoing	To hold funds remaining as at 30 June after allocation of both Annual and Ad-hoc sponsorships and external donations to be spent on both annual and ad-hoc sponsorships in accordance with the Community Sponsorship Program Policy.
(i) EDL Sponsorship	Ongoing	To hold funds to be spent on community projects as approved by Energy Development Limited.
(j) Road Reserve	Ongoing	To be used for renewal, upgrade or new streets and roads.
(k) Public Art Reserve	Ongoing	To hold funds set aside annually to fund future public art projects and initiatives within the Shire.
(l) Carpark Reserve	Ongoing	To be used for renewal, upgrade or new carparks.
(m) Footpath Reserve	Ongoing	To be used for renewal, upgrade or new footpaths.
(n) BRAC (Leisure Centre) Reserve	Ongoing	To be used for the construction of recreation infrastructure and facilities.
(o) Public Open Space	Ongoing	To be used for renewal, upgrade, replacement or new public open space facilities and garden areas associated with buildings and other freely accessible public recreational facilities.
(p) Drainage reserve	Ongoing	To be used for the renewal, upgrade or construction of drainage services.
(q) Plant	Ongoing	To be used for the renewal, upgrade or purchase of new mobile plant and engineering equipment.
(r) Buildings	Ongoing	To be used for renewal, upgrade, replacement or new building construction and associated infrastructure.
(s) Refuse Site Reserve	Ongoing	To be used for the current and future costs of maintaining and closing the refuse site in accordance with operational needs and environmental
(t) Regional Resource Recovery Park Reserve	Ongoing	To hold funds set aside annually and any year end operational profit generated from refuse site business unit to fund: i) the future construction of a new facility; ii) the future subsequent and ongoing costs of maintaining the site in accordance with operational requirements and environmental guidelines; or iii) the costs of future rehabilitation of the site.
(u) IT & Equipment	Ongoing	To be used for renewal, upgrade or new office equipment, IT hardware and software.
(v) Kimberley Zone	Ongoing	To hold funds set aside annually to fund future projects and initiatives for the Kimberley Zone of WALGA and/or Regional Collaborative Groups.
(w) Resilience Reserve (New)	Ongoing	New Reserve - to provide a level of self insurance for claims falling outside of Council's insurance coverage, particularly miscellaneous infrastructure
(x) Staff Housing Reserve (New)	Ongoing	New Reserve - to hold funds set aside for new housing for key workers.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2023/24 Budget amount to be used	2023/24 Budget amount change of purpose
Road Reserve	Developer Contributions - Roads (New)	To provide transparency and meet statutory requirements for funds received from developers.	Clearly identifying developer funds separate to Shire funded asset renewal.	\$ 0	\$ 0
Carpark Reserve	Cash-in-lieu of Carparking (New)	To provide transparency and meet statutory requirements for funds received from developers.	Clearly identifying developer funds separate to Shire funded asset renewal.	0	0
Footpath Reserve	Developer Contributions - Footpaths (New)	To provide transparency and meet statutory requirements for funds received from developers.	Clearly identifying developer funds separate to Shire funded asset renewal.	(210,000)	551,696
Public Open Space	Cash-in-lieu of Public Open Space (New)	To provide transparency and meet statutory requirements for funds received from developers.	Clearly identifying developer funds separate to Shire funded asset renewal.	0	0
Drainage reserve	Developer Contributions - Drainage (New)	To provide transparency and meet statutory requirements for funds received from developers.	Clearly identifying developer funds separate to Shire funded asset renewal.	0	34,423
				(210,000)	586,119

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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
Sale of stock	Civic Centre and BRAC bar and kiosk stock	Single point in time	Payment in full in advance	None	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF BROOME

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

11. PROGRAM INFORMATION

(a) 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 resources.

Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on the matters which do not concern specific council services.

General purpose funding

To collect revenue to allow 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, eating house inspection, pest control and child health clinics.

Education and welfare

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

Facilities for senior citizens aged care, infant day care centres, preschool; assistance to play group and other community services and development activities.

Housing

To provide and maintain staff housing.

Provision of staff housing.

Community amenities

To provide services required by the community.

Rubbish collection services, tip operation, administration of town planning scheme, maintenance of cemeteries, storm water drainage maintenance, sanitation maintenance and environment protection.

Recreation and culture

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

Operation/maintenance of halls, Broome Recreation and Aquatic Centre (BRAC), various parks and reserves, beaches, library museum and other cultural activities.

Transport

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

Construction and maintenance of streets, roads, bridges, footpaths and streetlighting.

Economic services

To help promote the Council's economic well being.

The regulation and provision of tourism facilities, area promotion and building control.

Other property and services

To monitor and control Council's overheads operating accounts.

Private works and provision of unclassified civic building facilities. General administration support for the Council's operations, allocated to other functions. Engineering, works and parks and gardens maintenance, allocated to construction and maintenance jobs. Plant and construction and maintenance jobs. Plant and depot operation and maintenance, allocated to construction and maintenance jobs.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	28,739	9,996	14,714
General purpose funding	26,999,750	25,360,103	25,425,376
Law, order, public safety	154,693	70,056	132,928
Health	183,650	190,062	192,140
Housing	706,013	621,273	1,102,751
Community amenities	6,695,467	6,278,014	6,978,502
Recreation and culture	1,537,791	1,228,979	1,478,996
Transport	130,297	90,605	40,564
Economic services	1,119,840	753,136	962,637
Other property and services	2,606,056	3,382,100	2,258,199
	40,162,296	37,984,324	38,586,807
Grants, subsidies and contributions			
Governance	200,000	205,000	14,000
General purpose funding	1,859,543	585,639	547,096
Health	7,000	6,977	5,000
Education and welfare	83,000	82,372	93,000
Community amenities	15,000	100	25,000
Recreation and culture	87,654	244,775	110,057
Transport	865,070	917,290	828,043
Economic services	880,000	160,953	0
Other property and services	0	1,364	65,920
	3,997,267	2,204,470	1,688,116
Capital grants, subsidies and contributions			
Community amenities	0	34,424	0
Recreation and culture	9,714,946	4,068,407	9,844,127
Transport	935,650	2,276,830	2,789,616
	10,650,596	6,379,661	12,633,743
Total Income	54,810,159	46,568,455	52,908,666
Expenses			
Governance	(2,744,553)	(2,152,569)	(2,244,183)
General purpose funding	(530,092)	(342,136)	(624,840)
Law, order, public safety	(1,658,589)	(1,438,849)	(1,496,764)
Health	(672,714)	(754,945)	(813,994)
Education and welfare	(860,522)	(835,595)	(799,743)
Housing	(839,681)	(906,183)	(1,281,616)
Community amenities	(10,201,931)	(8,965,393)	(10,994,485)
Recreation and culture	(16,153,217)	(14,087,466)	(17,517,053)
Transport	(11,455,622)	(8,878,165)	(10,610,233)
Economic services	(3,395,730)	(2,498,231)	(2,495,059)
Other property and services	(5,467,397)	(5,390,914)	(2,492,443)
Total expenses	(53,980,048)	(46,250,446)	(51,370,413)
Net result for the period	830,111	318,009	1,538,253

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	700,967	607,993	120,216
- Other funds	302,235	533,243	51,343
Other interest revenue	270,000	225,231	265,000
	1,273,202	1,366,467	436,559
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11% per annum.			
(b) Other revenue			
Reimbursements and recoveries	1,103,342	1,261,778	1,200,647
Other	172,322	271,074	137,167
	1,275,664	1,532,852	1,337,814
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	140,000	0	120,000
Other services	8,000	26,979	29,200
	148,000	26,979	149,200
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	220,567	184,025	202,898
expense on lease liabilities (refer Note 8)	0	0	0
Other finance costs	58,441	0	0
	279,008	184,025	202,898

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cr Desiree Male			
President's allowance	65,915	12,176	0
Deputy President's allowance	0	9,132	12,176
Meeting attendance fees	32,410	19,379	17,858
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	101,925	44,237	33,584
Cr Chris Mitchell JP			
Deputy President's allowance	16,479	3,044	0
Meeting attendance fees	24,170	17,858	17,858
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	44,249	24,452	21,408
Cr Harold Tracey			
President's allowance	0	36,527	48,703
Meeting attendance fees	24,170	22,424	23,946
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	62,501	76,199
Cr Bruce Rudeforth Jnr			
Meeting attendance fees	24,170	17,858	17,858
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	21,408	21,408
Cr Elsta Foy			
Meeting attendance fees	24,170	17,858	17,858
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	21,408	21,408
Cr Philip Matsumoto			
Meeting attendance fees	24,170	17,858	17,858
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	21,408	21,408
Cr Peter Taylor			
Meeting attendance fees	24,170	17,858	17,858
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	21,408	21,408
Cr Nik Wevers			
Meeting attendance fees	0	13,393	17,858
Annual allowance for ICT expenses	0	2,625	3,500
Annual allowance for travel and accommodation expenses	0	38	50
	0	16,056	21,408

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 8			
Meeting attendance fees	18,128	0	0
Annual allowance for ICT expenses	2,625	0	0
Annual allowance for travel and accommodation expenses	75	0	0
	20,828	0	0
Elected member 9			
Meeting attendance fees	18,128	0	0
Annual allowance for ICT expenses	2,625	0	0
Annual allowance for travel and accommodation expenses	75	0	0
	20,828	0	0
Total Elected Member Remuneration	326,679	232,878	238,231
President's allowance	65,915	48,703	48,703
Deputy President's allowance	16,479	12,176	12,176
Meeting attendance fees	213,685	144,486	148,952
Annual allowance for ICT expenses	29,750	27,125	28,000
Annual allowance for travel and accommodation expenses	850	388	400
	326,679	232,878	238,231

Elected Member Remuneration is budgeted for 2023/24 based on the required positions, noting existing vacancies. The annual budget has been aligned to the actual remunerations of elected members in 2022/23. At 30 June 2023, two positions were vacant. The next Local Government election will be held 21 October 2023.

At the February 2023 Ordinary Council Meeting, Cr H Tracey announced his resignation as Shire President, while continuing as Councillor for the remainder of his elected term. At the March 2023 Special Council Meeting, Cr D Male was sworn in as Shire President (previously Deputy Shire President) and Cr C Mitchell was sworn in as Deputy Shire President. Cr N Wevers resigned from Council on 1 April 2023. The position remains vacant until the next election.

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. 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 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Town Planning Related Bond Deposits	106,562	0	(106,562)	0
Cash In Lieu Of Public Open Space	100,209	0	(100,209)	0
	206,771	0	(206,771)	0

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

15. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	133,550	121,436	123,350
Law, order, public safety	77,350	44,874	92,519
Health	183,650	190,062	192,140
Housing	706,013	620,687	1,102,750
Community amenities	6,226,907	5,682,763	6,691,534
Recreation and culture	1,240,220	1,097,829	1,272,802
Transport	25,000	13,988	25,000
Economic services	920,840	738,368	763,637
Other property and services	1,434,966	1,492,903	1,344,081
	10,948,496	10,002,910	11,607,813

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



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
GENERAL PURPOSE FUNDING					
Rates Enquiries					
Property enquiry via settlement agents (Rating information)	per property	Council	N	\$57.00	\$60.00
Property enquiry via settlement agents (Rating, orders and requisitions)	per property	Council	N	\$114.00	\$120.00
Other Rates Fees					
Payment Arrangement Administration Fee	per property	Council	N	\$52.00	\$54.50
Administration Fees on instalment plan	per instalment	Council	N	\$10.40	\$11.00
Interest on instalment and payment arrangement plan	per annum, calculated daily	Statutory	N	5.50%	5.50%
Interest on unpaid rates	per annum, calculated daily	Statutory	N	7% (COVID Order)	11%
Reissue Rate Notice - Previous years (by Post Hard Copy)	per property	Council	N	\$30.50	\$32.00
Reissue Rate Notice - Previous years (by Email Electronic Copy)	per property	Council	N	\$0.00	\$11.00
Rate Payer Transaction Summary - (by Email Electronic)	per property	Council	N	\$10.40	\$11.00
Property Listings via email or CD - Not available for commercial purposes.	Remove	Council	NA	\$86.50	\$0.00
Notice of Discontinuance	Remove	Council	N	Actual Cost	Actual cost
Debt Clearance Letter	per property	Council	N	\$31.00	\$32.50
Additional information requests will be charged (minimum 1 hour)	per hour	Council	N	\$62.00	\$65.00
GOVERNANCE					
Information on Record Sales					
Agendas or Minutes - Hard Copy - Rate per double sided page	Remove	Council	NA	\$0.25	\$0.00
Copy of Annual Report, Annual Budget, Strategic Community Plan, Corporate Business Plan.	Remove	Council	NA	\$0.25	\$0.00
Electoral Rolls - (Hard Copy) Rate Per Roll (WAEC or Owners/Occupiers Rolls). (Subject to compliance with Reg 29B of Local Government (Administration) Regulations 1996 (Statutory Declaration to be submitted confirming that the information will not be used for commercial purposes. Requires approval from the CEO.)	Remove	Council	NA	\$55.00	\$0.00
Electoral Rolls - (memory stick) Rate Per Roll (WAEC or Owner/Occupiers Rolls). (Subject to compliance with Reg 29B of Local Government (Administration) Regulations 1996. (Statutory Declaration to be submitted confirming that the information will not be used for commercial purposes. Requires approval from the CEO.)	Remove	Council	NA	\$33.00	\$0.00
LAW, ORDER & PUBLIC SAFETY					
Ranger Operations					
Ranger charge out	Per hour	Council	Y	\$115.50	\$120.00
Fines & Penalties					
Fire Charges Fines & Penalties	As per the infringement schedule	Council	N	See Infringement	See Infringement
Block Slashing					
Charges for Block Slashing: Cost plus admin fee listed	Per item	Council	Y	Cost + \$60.50 Admin Fee	Cost + \$63.00 Admin Fee
Fines & Penalties					
Animal Related Offences Fines and Penalties	As per the infringement schedule	Council	N	See Infringement	See Infringement



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Dog Handling					
For Seizure and Impounding of Dog - Registered	Per dog	Council	N	\$108.00	\$112.00
For Seizure and Impounding of Dog - Unregistered	Per dog	Council	N	\$108.00	\$112.00
For Seizure and Return of Dog Without Impounding (\$0)	Per dog First impound only	Council	N	\$0.00	\$112.00
For Sustenance and Maintenance of a Dog at Pound - Per Day or Part of Day	Per dog	Council	N	\$26.00	\$27.00
For Surrender of Dog	Per dog	Council	N	\$0.00	\$0.00
Parasite Control Fee (Dogs and Cats)	Per dog	Council	Y	\$12.10	\$12.50
1 year registration - SAFE relocating an animal out of Broome (\$0)	Per dog	Council	N	\$0.00	\$0.00
Cat Handling					
For Seizure and Impounding of Cat	Per cat	Council	N	\$108.00	\$112.00
For Seizure and Return of Cat Without Impounding (\$0)	Per cat	Council	N	\$0.00	\$0.00
For Sustenance and Maintenance of a Cat at Pound - Per Day or Part of Day	Per cat	Council	N	\$26.00	\$27.00
1 year registration - SAFE relocating an animal out of Broome (\$0)	Per cat	Council	N	\$0.00	\$0.00
Dog Handling Accessories					
Dangerous Dog / Restricted Breed Collar - Small	Per dog	Council	Y	\$80.30	\$84.00
Dangerous Dog / Restricted Breed Collar - Medium	Per dog	Council	Y	\$86.90	\$91.00
Dangerous Dog / Restricted Breed Collar - Large	Per dog	Council	Y	\$90.19	\$94.00
Dangerous Dog / Restricted Breed Collar - Extra Large	Per dog	Council	Y	\$92.40	\$97.00
Dangerous Dog / Restricted Breed Sign	Per dog	Council	Y	\$63.80	\$66.00
Animal Trap Security Bond	Per dog	Council	N	\$50.00	\$52.00
Dog Licensing					
Annual registration - Unsterilized dog or bitch.	Per dog	Council	N	\$50.00	\$52.00
Annual registration - Sterilized dog or bitch.	Per dog	Council	N	\$20.00	\$21.00
Annual registration - Dangerous dog or bitch.	Per dog	Council	N	\$50.00	\$52.00
3 year registration - Unsterilized dog or bitch.	Per dog	Council	N	\$120.00	\$126.00
3 year registration - Sterilized dog or bitch.	Per dog	Council	N	\$42.50	\$44.00
Lifetime registration - Unsterilized dog or bitch.	Per dog	Council	N	\$250.00	\$262.00
Lifetime registration - Sterilized dog or bitch.	Per dog	Council	N	\$100.00	\$105.00
Registration - Dogs for droving or tending stock - % of fee payable	Per dog	Council	N	25% of fee payable	25% of fee payable
Registration - Dogs owned by pensioners (except dangerous dogs) - % of fee payable	Per dog	Council	N	50% of fee payable	50% of fee payable
Registration after 31 May in any year, for that registration year - % of fee payable	Per dog	Council	N	50% of fee payable	50% of fee payable
Registration - Dogs used by the State Emergency Service for tracking (\$0)	Per dog	Council	N	\$0.00	\$0.00
Free registration prior to 6 months of age until the next registration period	Per dog	Council	N	\$0.00	\$0.00
Licence to keep an Approved Kennel Establishment					
Licence to keep an approved kennel establishment	Per kennel	Council	N	\$205.20	\$215.00
Renewal of Licence to keep an approved kennel establishment	Per kennel	Council	N	\$55.40	\$58.00
Application to keep 3-6 Dogs	Per application	Council	N	\$277.02	\$290.00
Annual - Inspection Dangerous Dog	Per dog	Council	N	\$256.50	\$269.00
Annual - Inspection Kennel Establishment	Per kennel	Council	N	\$271.89	\$0.00
Registration Tag Replacement Admin Fee (\$0)	Per dog	Council	N	\$0.00	\$7.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Cat Registration					
Annual Registration Fee	Per cat	Council	N	\$20.00	\$20.00
Annual Registration Fee (application between 31 May and 31 October)	Per cat	Council	N	\$10.00	\$10.00
3 Year Registration	Per cat	Council	N	\$42.50	\$44.00
Lifetime Registration	Per cat	Council	N	\$100.00	\$105.00
Application to breed cats - per breeding cat	Per cat	Council	N	\$100.00	\$105.00
Registration Tag Replacement Admin Fee (\$0)	Per cat	Council	N	\$0.00	\$7.00
Cat Sterilisation					
Cat Sterilisation Male % subsidy of actual costs	Per cat	Council	N	50% Subsidy of Actual Cost	50% Subsidy of Actual Cost
Cat Sterilisation Female % subsidy of actual costs	Per cat	Council	N	50% Subsidy of Actual Cost	50% Subsidy of Actual Cost
Dog Sterilisation					
Dog Sterilisation Male % subsidy of actual costs max \$210	Per dog	Council	N	50% Subsidy - Maximum Value \$210	50% Subsidy - Maximum Value \$210
Dog Sterilisation Female % subsidy of actual costs max \$210	Per dog	Council	N	50% Subsidy - Maximum Value \$210	50% Subsidy - Maximum Value \$210
Large Animal Control					
Application for Permit to walk, lead, ride, herd or drive a large animal on local government property	Per animal	Council	N	\$55.00	\$57.00
Disposal of Dead Animals					
Disposal of dead animals	Per animal	Council	Y	\$36.30	\$38.00
Fines & Penalties					
Illegal Camping Fines and Penalties	As per the infringement schedule	Council	N	See Infringement	See Infringement
Impounded Advertising Signs	Per advertising sign	Council	N	\$93.50	\$98.00
Impounded Trolleys	Per trolley	Council	N	\$121.00	\$127.00
Impounded Goods (Other)	Per the impounded goods	Council	N	\$93.50	\$98.00
Impounded Goods Storage Fee	Per the impounded goods	Council	N	\$13.20	\$13.80
Littering Fines & Penalties	As per the infringement schedule	Council	N	See Infringement	See Infringement
Litter Clean-up Fee - cost plus admin fee listed	Per clean-up	Council	Y	Cost + \$55 Admin Fee + GST	\$60.00
Review & Download CCTV Footage	Per request	Council	Y	\$61.60	\$64.00
Other Fines and Penalties					
Sundry Ranger Fines & Penalties except those above. Off Road Vehicles, Noise Etc	As per the infringement schedule	Council	N	See Infringement	See Infringement
Impounded Vehicles					
Impounding Vehicles - Cost plus Admin fee Listed	Per vehicle	Council	N	Cost + \$55 Admin Fee	\$57.00
Impounding Vehicles by means of clamping	Per vehicle	Council	N	\$152.00	\$0.00
Daily cost for impounded vehicle (including by means of clamping)	Per vehicle	Council	N	\$13.00	\$13.50
Sales of Impounded Vehicles					
Sale of Impounded Vehicles & Goods - Cost plus admin fee listed	Per vehicle	Council	Y	Cost + \$60.50 Admin Fee	\$61.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Other Applications / Permits					
Application to advertise anything on local government property or a thoroughfare	Per advertising sign	Council	N	\$108.00	\$113.00
Application For Temporary Signage Permit	per signage permit	Council	N	\$65.34	\$68.00
Application For Temporary Parking Permit	Per permit	Council	N	\$65.34	\$68.00
Application to erect a structure for public amusement	Per structure	Council	N	\$108.00	\$113.00
Application to plant or sow seeds on local government property	Per application	Council	N	\$54.00	\$56.00
Application to drive, ride or take a vehicle on local government property	Per vehicle	Council	N	\$54.00	\$56.00
Application to light a fire on local government property	N/A	Council	N	\$0.00	\$0.00
Application to parachute, hang glide, abseil from or onto local government property	Per parachute/hang glide/abseil event	Council	N	\$270.00	\$283.00
Application to departure any horse, sheep, cattle, goat, camel, ass or mule	Per animal	Council	N	\$108.00	\$113.00
Application to land an aircraft or helicopter on local government property	Per helicopter	Council	N	\$270.00	\$283.00
Miscellaneous					
Microchipping Fees	N/A	Council	N	At Cost	At Cost
HEALTH					
Health Hire Out					
Environmental Health Officer Charge Out	Per attendance	Council	Y	\$81.00	\$85.00
Health Work Order/Settlement Enquiry Fee	Per settlement inquiry	Council	N	\$180.00	\$180.00
Application for Section 39 Certificate of Local Government (Liquor Licensing)	Per application	Council	N	\$110.00	\$115.00
Section 39 Certificate of Local Government (Liquor Licensing) - 2nd or subsequent inspection	Per application	Council	N	\$155.00	\$162.00
Fines and Penalties					
Health (Miscellaneous Provisions) Act 1911, Public Health Act 2016, Food Act 2008, Local Government Act 1995, Environmental Protection Act 1986	As per the infringement schedule	Council	N	See Infringement	See Infringement
Health Local Laws Lodging House					
Registration Per Annum	Per registration	Statutory	N	\$225.00	\$225.00
Transfer ownership licence	Per licence	Statutory	N	\$160.00	\$160.00
Health Local Laws Morgue					
Registration Per Annum	Per registration	Council	N	\$105.00	\$110.00
Licence to operate a Temporary Morgue Health (Miscellaneous Provisions) Act 1911	Per application	Council	Y	\$79.20	\$83.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Health Local Laws Health (Offensive Trades - Fees) Regulations 1976					
Slaughterhouse	Per slaughterhouse	Statutory	N	\$298.00	\$298.00
Piggeries	Per application	Statutory	N	\$298.00	\$298.00
Artificial manure depots	Per application	Statutory	N	\$211.00	\$211.00
Bone mills	Per application	Statutory	N	\$171.00	\$171.00
Places for storing, drying or preserving bones	Per application	Statutory	N	\$171.00	\$171.00
Fat melting, fat extracting or tallow melting establishments (a) Butcher shop and similar (a) Butcher shop and similar	Per application	Statutory	N	\$171.00	\$171.00
Fat melting, fat extracting or tallow melting establishments (b) Larger establishments (b) Larger establishments	Per application	Statutory	N	\$298.00	\$298.00
Blood drying	Per application	Statutory	N	\$171.00	\$171.00
Gut scraping, preparation of sausage skins	Per application	Statutory	N	\$171.00	\$171.00
Fellmongeries	Per application	Statutory	N	\$171.00	\$171.00
Manure works	Per application	Statutory	N	\$211.00	\$211.00
Fish curing establishments	Per application	Statutory	N	\$211.00	\$211.00
Laundries, dry-cleaning establishments	Per application	Statutory	N	\$147.00	\$147.00
Bone merchant premises	Per application	Statutory	N	\$171.00	\$171.00
Flock factories	Per application	Statutory	N	\$171.00	\$171.00
Knackeries	Per application	Statutory	N	\$298.00	\$298.00
Poultry processing establishments	Per application	Statutory	N	\$298.00	\$298.00
Poultry farming	Per application	Statutory	N	\$298.00	\$298.00
Rabbit farming	Per application	Statutory	N	\$298.00	\$298.00
Fish processing establishments in which whole fish are cleaned and prepared	Per application	Statutory	N	\$298.00	\$298.00
Shellfish and crustacean processing establishments	Per application	Statutory	N	\$298.00	\$298.00
Any other offensive trade not specified	Per application	Statutory	N	\$298.00	\$298.00
Health Local Laws Health (Public Building) Regulations 1992					
Fee equal to the cost of considering the application up to \$871 (Application to Construct, Extend or Alter a Public Building)	Per application	Council	N	220.00	\$231.00
Inspection fee	Per inspection	Council	N	\$180.00	\$180.00
Event inspection fee	Per event	Council	N	\$180.00	\$180.00
Form 1 - Fee application to construct	Per application	Council	N	\$55.00	\$57.00
Form 2 - Application for Certificate of Approval - Low Risk	Per application	Council	N	\$245.00	\$245.00
Form 2 - Application for Certificate of Approval - Medium Risk	Per application	Council	N	\$525.00	\$525.00
Form 2 - Application for Certificate of Approval - High Risk	Per application	Council	N	\$880.00	\$880.00
Form 3 - Application to vary certificate of approval	Per application	Council	N	\$95.00	\$99.00
Form 1 & 2 - Fee application for Events	Per application	Council	N	\$95.00	\$99.00
Reissue of Certificate of Approval	Per application	Council	N	\$40.00	\$42.00
Health Local Laws Water Sampling					
Aquatic Facilities Water Sampling	Per sample	Council	N	\$82.00	\$82.00
Aquatic Facilities Water Sampling - Resample	Per sample	Council	N	\$145.00	\$150.00
Water Sample Fee (Potable Water)	Per sample	Council	N	\$102.00	\$107.00
Annual audit of public pool	Per audit	Council	N	\$125.00	\$125.00
Water Sample Fee (Potable Water) Resample	Per sample	Council	N	\$135.00	\$141.00
Aquatic Facility Water Sampling - per pool 3+ pools on one property	Per sample	Council	N	\$60.00	\$63.00
Trading in Public Place Licence (Trading: Outdoor Dining & Street Entertainment LL 2003)					
Application Fee to be paid at time of application (not refundable)	Per application	Council	N	\$335.00	\$351.00
Licence (Annual) High Intensity	Per application	Council	N	\$1,600.00	\$1,680.00
Licence (Annual) Medium Intensity	Per application	Council	N	\$1,050.00	\$1,102.00
Licence (Annual) Low Intensity	Per application	Council	N	\$740.00	\$777.00
Licence (Monthly)	Per application	Council	N	\$205.00	\$215.00
Licence (Weekly)	Per application	Council	N	\$105.00	\$110.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Trading in Public Places - Use of Shire Utilities (power and water) where applicable					
High Intensity- (trading most weeks and most days of the week)	Per application	Council	Y	\$0.00	\$1,650.00
Medium Intensity- (trading most weekends)	Per application	Council	Y	\$0.00	\$1,100.00
Low intensity - (itinerant trading - greater than 10, less than 40 occasions per annum)	Per application	Council	Y	\$0.00	\$550.00
Very low intensity - (10 or less occasions per year)	Per application	Council	Y	\$0.00	\$275.00
Health Local Law (2006) - Large Animals					
Health Local Law approval (including approval to keep large animals within townsites)	Per animal	Council	N	115	\$120.00
Market License (Trading: Outdoor Dining & Street Entertainment LL 2003)					
Application Fee to be paid at time of application (not refundable)	Per application	Council	N	\$335.00	\$351.00
Annual	Per application	Council	N	\$1,600.00	\$1,680.00
Monthly	Per application	Council	N	\$205.00	\$215.00
Single market event	Per application	Council	N	\$105.00	\$110.00
Busking (Trading: Outdoor Dining & Street Entertainment LL 2003)					
Application Fee to be paid at time of application (not refundable)	Per application	Council	N	\$30.00	\$45.00
Licence (Annual)	Per application	Council	N	\$295.00	\$100.00
Licence (Monthly)	Per application	Council	N	\$105.00	\$0.00
Licence (Weekly)	Per application	Council	N	\$30.00	\$0.00
Market License - Use of utilities on Shire reserve annual fee	Per application	Council	Y	\$0.00	\$550.00
Environmental Protection (Noise) Regulations 1997					
Application Fee for Approval Under Reg 18(6)(b) (over 60 days)	Per application	Statutory	N	\$1,000.00	\$1,000.00
Application Fee for Approval Under Reg 18(6)(b) (under 60 days) (as per 18(7))	Per application	Statutory	N	\$1,250.00	\$1,250.00
Application Fee for Approval Under Reg 16AA (Motor Sports Venue) or amendment to approval	Per application	Statutory	N	\$500.00	\$500.00
Minor Noise Approval Application	Per application	Council	Y	\$85.00	\$89.00
Noise monitoring fee (business hours)	Per hour	Council	Y	\$135.00	\$141.00
Noise Monitoring Fee (non standard business hours)	Per hour	Council	Y	\$135.00	\$141.00
Food Act 2008 - (Exempted Food Premises: not for profit and community groups)					
Fee, Notification of New Food Business or Transfer of Ownership	Per premises	Council	N	\$74.00	\$77.00
Registered High Risk Food Premises Annual Fee (or pro rata) non-refundable	Per premises	Council	N	\$650.00	\$680.00
Registered Medium Risk Food Premises Annual Fee (or pro rata) non-refundable	Per premises	Council	N	\$330.00	\$346.00
Registered Low Risk Food Premises Annual Fee (or pro rata) non-refundable	Per premises	Council	N	\$165.00	\$173.00
Registered Food Premises Annual Fee - Very Low Risk	Per premises	Council	N	No Fee	No Fee
'Second and Subsequent Reassessment or Reinspection	Per premise inspection	Council	N	\$155.00	\$162.00
Application to Fit Out, Construct or Vary a Food Premises					
High Risk	Per premises	Council	N	\$305.00	\$320.00
Medium Risk	Per premises	Council	N	\$245.00	\$257.00
Low Risk	Per premises	Council	N	\$185.00	\$194.00
Food Act 2008 - Notification of Temporary Food Premises (Not for profit and community groups exempted)					
Application Fee	Per premises	Council	N	\$72.00	\$75.00
Late Fee - <5 Days Notice	Per application	Council	N	\$50.00	\$52.00
Supplemental Fees - Hairdressers / Beauty Therapy / Skin Penetration					
Initial Notification Fee/Application	Per application	Council	N	\$120.00	\$126.00
Septic Plan and approval Search Fee	Per application	Statutory	N	\$84.00	\$84.00
Annual inspection fee	Per inspection	Council	N	\$120.00	\$126.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
COMMUNITY AMENITIES					
Sanitation - Standard Refuse Kerbside Collection Service					
Waste/Recycle Service (240L Waste bin weekly and 240L recycle bin fortnightly)	per item	Council	N	\$490.00	\$521.36
Waste/Recycle Service (240L Waste bin weekly and 360L recycle bin fortnightly)	per item	Council	N	\$490.00	\$521.36
Replacement Refuse & Recycle Bins 240L	per item	Council	N	\$120.47	\$128.18
Replacement Recycle Bins 360L	per item	Council	N	\$163.48	\$173.94
Repair bin lid, wheel set or RFID Tag	per item	Council	N	\$0.00	\$0.00
Skip bins for pensioners- please contact Council for eligibility. One annually. No charge	per item	Council	N	\$0.00	\$0.00
Sanitation - Refuse Additional Kerbside Collection Services					
Additional 240L Waste Service (one additional service per week) Includes additional bin	per item	Council	N	\$267.75	\$284.89
Additional 240L Recycle Service (one additional service per fortnight) Includes additional bin	per item	Council	N	\$178.50	\$189.92
Additional 360L Recycle Service (one additional service per fortnight) Includes additional bin	per item	Council	N	\$194.25	\$206.68
Per Lift Collection Charge for additional lift for Waste Service	per lift	Council	N	\$4.72	\$5.02
Per Lift Collection Charge for additional lift for Recycling Service	per lift	Council	N	\$8.45	\$8.99
Annual Domestic Waste Disposal Pass (properties not offered Kerbside Collection)	per item	Council	N	\$200.00	\$210.00
Sanitation - Landfill Domestic Refuse Site Charges					
Recycling	per item	Council	N	No Fee	No Fee
6 free waste passes for each domestic rates assessment annually.	per item	Council	N	No Fee	No Fee
E-Waste	per item	Council	N	No Fee	No Fee
Per Car, Utility, or Household Trailer (7'x5' max) containing clean green waste only arising from domestic and residential premises	per car, utility or household trailer	Council	N	No Fee	No Fee
Per Car, Utility, or Household Trailer (7'x5' max) containing domestic refuse only	per car, utility or household trailer	Council	Y	\$11.50	\$12.00
Per Car, Utility, or Household Trailer (7'x5' max) containing a mixture of green waste and other refuse	per car, utility or household trailer	Council	Y	\$16.50	\$17.50



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Sanitation - Commercial Charges					
Minimum charge - Green waste, mixed waste, scrap metal, concrete, bricks or tiles, sorted timber, fill containing >10% of organic material, wood or pallets	per tonne	Council	Y	\$11.00	\$11.50
Clean green waste	per tonne	Council	Y	\$86.00	\$90.30
Mixed waste	per tonne	Council	Y	\$129.80	\$136.30
Not for profit and charitable organisations (please contact Council prior to entry)	per tonne	Council	Y	\$64.00	\$67.20
Compacted mixed waste - (if weighbridge is inoperable)	per cubic metre	Council	Y	\$82.90	\$87.05
Sorted Waste Glass	per tonne	Council	Y	\$53.90	\$56.60
Sorted Waste Steel	per tonne	Council	Y	\$12.40	\$13.00
Sorted Concrete, Bricks or Tiles	per tonne	Council	Y	\$28.20	\$29.60
Sorted Timber, Wood or Pallets	per tonne	Council	Y	\$53.35	\$56.00
Sorted Recycle	per tonne	Council	Y	\$25.30	\$26.60
Sorted Waste Timber, Wood and/or Pallets - (if weighbridge is inoperable)	per cubic metre	Council	Y	\$26.10	\$27.40
Minyirr Buru (in-town) Conservation Park - illegal dumping	per transaction	Council	N	\$0.00	\$0.00
Sanitation - Vehicle Bodies Refuse Site Charges					
Per Vehicle	per item	Council	Y	\$80.00	\$84.00
Per Vehicle bodies - with gas tank	per item	Council	Y	\$200.00	\$210.00
Sanitation - Engine Batteries Refuse Site Charges					
Batteries all types - each separated to recycling area	per item	Council	N	No Fee	No Fee
Sanitation - Dead Animals Refuse Site Charges					
Large Animals - horses, cattle, camels, pigs, etc.	per item	Council	Y	\$81.40	\$85.50
Small Domestic Pets - dogs, cats, etc.	per item	Council	Y	\$20.90	\$22.00
Euthanised native animals	per item	Council	N	\$0.00	No fee
Sanitation - Tyres (Unshredded) Refuse Site Charges					
Car Tyres - Each/Equivalent Passenger Unit (EPU 1)	per item	Council	Y	\$10.30	\$14.00
Light Truck Tyres - Each/Equivalent Passenger Unit (EPU 2)	per item	Council	Y	\$17.00	\$28.00
Truck Tyres - Each/Equivalent Passenger Unit (EPU 5)	per item	Council	Y	\$49.30	\$70.40
Tractor and Large machinery Tyres - Each/Equivalent Passenger Unit (EPU 9)	per item	Council	Y	\$94.40	\$126.70
Conveyor Belt	per tonne	Council	Y	\$534.00	\$560.70
Sanitation - Liquid Waste Refuse Site Charges					
Grease Trap Waste	per tonne	Council	Y	\$246.94	\$259.30
Engine Oil, Cooking Oil or Fat in a 20 Litre Drum (or part thereof)	per Litre	Council	N	\$1.00	\$1.00
Sanitation - Goods For Sale					
Mulched Green Waste	per cubic metre	Council	N	No Fee	No Fee
Sanitation - Special Disposal Requirement Waste					
Asbestos / Medical / Quarantine Waste	per tonne	Council	Y	282.15	\$296.25
Asbestos / Medical / Quarantine Waste - Minimum Charge	per tonne	Council	Y	\$62.00	\$65.10
Drilling Waste - Per tonne - spadeable non compacted	per tonne	Council	Y	\$26.30	\$27.60
Other materials acceptable under a Class 2 Landfill Licence which require special disposal procedures	per tonne	Council	Y	At full recovery (plus GST)	At full recovery (plus GST)
Large/bulky or non-compactable waste	per tonne	Council	Y	\$282.15	\$296.25
Sanitation - Other Waste Charges					
Mattresses - Each	per item	Council	Y	\$11.00	\$11.50
Gas bottles >45kg - Each	per item	Council	Y	\$11.00	\$11.50
200L drum - Each	per item	Council	Y	\$5.50	\$5.80
Bouys - Each	per item	Council	Y	\$5.50	\$5.80
Metal cable	per tonne	Council	Y	\$121.00	\$127.00
Sanitation - Recycled C&D Waste - Per tonne					
Recycled C&D Waste	per tonne	Council	Y	\$27.50	\$28.90



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Fines & Penalties					
Littering - Fines & Penalties	As per infringement schedule	Council	N	See Infringement	See Infringement
Services Provided					
Bin supply and collection for organised events and functions - 240Ltr - 1-6 bins	Total	Council	Y	\$932.46	\$965.10
Bin supply and collection for organised events and functions - 240Ltr - 7-15 bins	Total	Council	Y	\$1,297.89	\$1,343.32
Septic Tank Fees - Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974					
Septic Tank Installation Application Fees (See also Use and Inspection Fees under "Sewerage")	Per application	Statutory	N	\$118.00	\$118.00
Issuing of a 'Permit to Use an Apparatus'	Per application	Statutory	N	\$118.00	\$118.00
Drainage Headworks Charges					
Subdivisions (based on number of lots). Any new lot created by any subdivision, built strata or survey strata in any Planning Zone in the Township of Broome, except in the Cable Beach Tourist Zone and Broome North	Per Lot	Council	N	\$956.23	\$1,000.00
Developments (based on lot area). Any new development on an existing lot in any Planning Zone in the Township of Broome, except for the Cable Beach Tourist Zone, Settlement, General Rural, Rural Agriculture and Rural Living zones, for which the Shire cannot determine if a payment has been made previously. On a \$ per hectare basis	Cost per hectare	Council	N	\$9,538.72	\$10,015.66
Subdivisions or development of any lots in the Cable Beach Tourist Development Zone connecting into the existing drainage system in Millington Road and Murray Road. All other lots in this zone connecting into the future Sanctuary Road drainage system will be required to contribute on a proportional discharge basis to the full cost of drainage installation.	Per Lot	Council	N	\$17,916.01	\$18,811.81
Checking of Engineering Plans on Subdivisions (on per allotment basis)		Council	Y	\$248.29	\$265.00
Checking of Engineering Plans on Developments (on per tenement basis)	Per Tenement	Council	Y	\$248.29	\$265.00
Checking of Landscaping Plans on Subdivisions.	Per Subdivision	Council	Y	\$248.29	\$265.00
Site Inspections for Public OS and Roadside Landscaping on Subdivision (on per allotment basis) - % of the value of Landscaping and Reticulation.	Per Subdivision	Council	N	1.5% of the value of landscaping and reticulation (Plus GST)	1.5% of the value of landscaping and reticulation (Plus GST)
Site Inspections for Civil Infrastructure, Roads and Drainage on Subdivision - % of the value of Roadworks and Drainage	Per Subdivision	Council	N	1.5% of the value of Road Works and Drainage (Plus GST)	1.5% of the value of landscaping and reticulation (Plus GST)



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Development Application					
Fees for planning services in the Planning and Development Regulations 2009		Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is not more than \$50,000	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2010	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$50,000 but not more than \$500,000 - % of estimated cost of development	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2011	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$500,000 but not more than \$2.5 million - \$1,700 plus % for every \$1 in excess of \$500K	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2012	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$2.5 million but not more than \$5 million - \$7,161 plus % for every \$1 in excess of \$2.5M	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2013	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$5 million but not more than \$21.5 million - \$12,633 plus % for every \$1 in excess of \$5M	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2014	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$21.5 million	Per Development Application	Statutory	N	\$34,196.00	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
When determining an application for development approval where the development has commenced or been carried out	Per Development Application	Statutory	N	The fee as required above plus, by way of penalty, twice that fee	The fee as required above plus, by way of penalty, twice that fee



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Development Assessment Panel (DAP) applications					
Fees for DAP applications listed in the Planning and Development (Development Assessment Panels) Regulations 2011	Per DAP application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$2 million but not more than \$7 million	Per DAP application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$7 million but not more than \$10 million	Per DAP application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$10 million but not more than \$12.5 million	Per DAP application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$12.5 million but not more than \$15 million	Per DAP application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$15 million but not more than \$17.5 million	Per DAP application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Where the estimated cost of development is more than \$17.5 million but not more than \$20 million	Per DAP application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Where the estimated cost of development is more than \$20 million	Per DAP application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Amendment or cancellation (Reg. 17)	Per DAP application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Amending or Cancelling development approval					
Application to amend development approval; extend the period within which the development approval must be substantially commenced (extension to term of approval); amend or delete any condition; or cancel development approval, pursuant to section 77 of the deemed provisions.	Per Development Application	Statutory	N	\$295.00	\$295.00
Extractive Industry					
Determination of development application for an extractive industry	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Determine a development application for an extractive industry where the development has commenced or been carried out - usual fee above plus, by way of penalty, twice that fee.	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Home Occupation Approval Application Fee					
Determine an initial application for approval of a home occupation where the home occupation has not commenced	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Determine an initial application for approval of a home occupation where the home occupation has commenced - usual fee above plus, by way of penalty, twice that fee.	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired - usual fee above plus, by way of penalty, twice that fee.	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Application for a Change of Use - Includes Home Business					
Determining an application for a change of use or for an alteration or extension or change of a conforming use to which a development application does not apply, where the change or alteration, extension or change has not commenced or been carried out	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009
Determining an application for a change of use or for an alteration or extension or change of a conforming use to which a development application does not apply, where the change or alteration, extension or change has commenced or been carried out- usual fee above plus, by way of penalty, twice that fee.	Per Development Application	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Miscellaneous Planning Consent Applications					
Level C or D Consultation in accordance with LPP 5.14- Public Consultation Planning Matters	Per Development Application	Statutory	Y	\$585.20	\$585.20
Scheme Amendments - At cost based on Schedule 3 of the Planning and Development Regulations 2009, minimum fee listed	Per Scheme Amendment	Statutory	N	As per the maximum fee listed in Schedule 2, Planning and Development Regulations 2009	As per the maximum fee permissible under Schedule 3, Planning and Development Regulations 2009
Local Development Plan's	Per LDP	Statutory	N	At cost based on Schedule 4 of the Planning and Development Regulations 2009	As per the maximum fee permissible under Schedule 4, Planning and Development Regulations 2009
Structure Plans	Per Structure Plan	Statutory	N	At cost based on Schedule 4 of the Planning and Development Regulations 2009	As per the maximum fee permissible under Schedule 4, Planning and Development Regulations 2009
Issue of Zoning Certificate	Per zoning certificate request	Statutory	N	\$73.00	\$73.00
Reply to a property settlement questionnaire	Per reply	Statutory	N	\$73.00	\$73.00
Issue of written planning advice	Per application for written advice	Statutory	N	\$73.00	\$73.00
Certificate - Section 40 (Liquor Licence)	Per application	Statutory	N	\$154.00	\$154.00
Clearance - Motor Industry Board	Per clearance request	Statutory	N	\$154.00	\$154.00
Other Local Government Certificates (Compliance with TSP4 LPS6)	Per request	Statutory	N	\$154.00	\$154.00
Inspection for Compliance Issues or Audit - Cost plus %	Per request	Statutory	N	At cost plus 20% plus GST	At cost plus 20% plus GST
Subdivision Clearance					
a) not more than 5 lots - per lot	Per subdivision clearance request	Statutory	N	At cost based on Schedule 4 of the Planning and Development Regulations 2009	At cost based on Schedule 2 of the Planning and Development Regulations 2009
b) more than 5 lots and up to 195 lots - \$981 plus per lot fee	Per subdivision clearance request	Statutory	N	At cost based on Schedule 4 of the Planning and Development Regulations 2009	At cost based on Schedule 2 of the Planning and Development Regulations 2009
c) more than 195 lots	Per subdivision clearance request	Statutory	N	At cost based on Schedule 4 of the Planning and Development Regulations 2009	At cost based on Schedule 2 of the Planning and Development Regulations 2009



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Strata Titles Act 1985					
Local government Approval under s.23 of the Act	Per request	Statutory	N	As per the maximum fee listed in regulation 170 of the Strata Title (General) Regulations 2019.	As per the maximum fee listed in regulation 170 of the Strata Title (General) Regulations 2019.
Preliminary determination by Local government under s.24 of the Act		Statutory	N	As per the maximum fee listed in regulation 170 of the Strata Title (General) Regulations 2019.	As per the maximum fee listed in regulation 170 of the Strata Title (General) Regulations 2019.
a) Up to and including 5 lots - \$656 plus per lot fee		Statutory	N	\$0.00	\$0.00
b) More than 5 and up to 100 lots - \$981 plus per lot fee		Statutory	N	\$0.00	\$0.00
c) more than 100 lots		Statutory	N	\$0.00	\$0.00
Planning and building - Professional Services - Per hour		Statutory	Y	\$169.40	\$169.40
Cemetery Fees					
Sinking Fee - Ordinary Grave (1.83m)	per application	Council	Y	\$715.00	\$750.00
Sinking Fee - To an extra depth per metre or part thereof	per application	Council	Y	\$137.50	\$150.00
Sinking Fee - Child 13 years & under	per application	Council	Y	\$550.00	\$600.00
Sinking Fee - Child Stillborn	per application	Council	Y	\$550.00	\$600.00
Grant of Right of Burial (25 Years)	per application	Council	Y	\$175.00	\$185.00
Purchase of Land	per application	Council	Y	\$550.00	\$750.00
Grant of Right of Burial for existing grave prior to the requirement for Grant of Right of Burials being obtained (25 years)	per application	Council	Y	\$175.00	\$200.00
Renewal of Grant of Right of Burial	per application	Council	Y	\$175.00	\$200.00
Transfer of Grant of Right of Burial	per application	Council	Y	\$50.00	\$100.00
Exhumation	per application	Council	Y	At Cost plus GST	At Cost plus GST
Reinterment in same grave (additional charges (e.g. Purchase of Land) will apply if new grave)	per application	Council	Y	At Cost plus GST	At Cost plus GST
Placement of Ashes (includes attendance)	per application	Council	Y	\$121.00	\$150.00
Survey Setout of Plots for Burial or Monument - Per hour	per hour	Council	Y	\$0.00	\$265.00
Other Fees					
Funeral Directors Licence - Annual Licence	per application	Council	Y	\$250.00	\$285.00
Permit - Single Funeral	per application	Council	Y	\$100.00	\$110.00
Monumental Masons Licence - Annual Licence	per application	Council	Y	\$250.00	\$285.00
Single permit to erect a monument or headstone	per application	Council	Y	\$100.00	\$110.00
Self-supporting loan application fee	per application	Council	N	\$312.00	\$325.00
RECREATION AND CULTURE					
Book Fees					
Lost Books	per item	Council	Y	Replacement cost + GST	Replacement cost + GST
Goods For Sale					
Library Bags	per unit	Council	Y	\$5.01	\$5.00
Earphones	per unit	Council	Y	\$5.01	\$5.00
Replacement library card	per unit	Council	Y	\$5.01	\$5.00
Old books - Max fee	per unit	Council	N	Range from \$1-\$5	Range from \$1-\$5
USB Sticks	per unit	Council	Y	\$8.01	\$8.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Photocopying					
Photocopying - Mono - A4 1 Sided	per unit	Council	Y	\$0.25	\$0.25
Photocopying - Mono - A4 2 Sided	per unit	Council	Y	\$0.50	\$0.50
Photocopying - Mono - A3 1 Sided	per unit	Council	Y	\$0.50	\$0.50
Photocopying - Mono - A3 2 Sided	per unit	Council	Y	\$1.00	\$1.00
Photocopying - Colour - A4 1 Sided	per unit	Council	Y	\$1.00	\$1.00
Photocopying - Colour - A4 2 Sided	per unit	Council	Y	\$2.00	\$2.00
Photocopying - Colour - A3 1 Sided	per unit	Council	Y	\$2.00	\$2.00
Photocopying - Colour - A3 2 Sided	per unit	Council	Y	\$4.00	\$4.00
Telephone charges					
Mobile Device Charging - per session	per session	Council	Y	\$2.00	\$2.00
Miscellaneous					
Miscellaneous promotional items		Council	NA	\$2.51	\$0.00
Exam supervision - Per hour		Council	NA	\$27.50	\$27.50
SLWA charges for external loan	per unit	Council	N	\$16.50	\$16.50
3-D printing charge - first hour	per hour	Council	Y	\$10.00	\$10.00
3-D printing charge - subsequent hour	per hour	Council	Y	\$3.00	\$3.00
Laminating charge - A4	per unit	Council	Y	\$2.50	\$2.50
Laminating charge - A3	per unit	Council	Y	\$4.50	\$4.50
Venue Hire Discount					
***Venue Hire - Not for profit and eligible community groups receive a 50% discount on venue hire only	Per booking	Council	N	\$0.00	50 % fee discount
***Venue Hire - Regular Hirer with minimum of 10 bookings can receive 10% discount off standard rate	Per booking	Council	N	\$0.00	10 % fee discount
***Venue Hire for Shire of Broome Community programming	Per booking	Council	N	0-100%	0-100%
Staffing and Associated Costs					
Staffing costs for venue hires - Per hour	Per hour	Council	Y	\$58.60	\$58.60
Staffing costs for venue hires - Per Hour - Monday to Friday 8am -5pm	Per hour	Council	Y	\$51.00	\$51.00
Staffing costs for venue hires - Per Hour - Sunday	Per hour	Council	Y	\$74.25	\$74.25
Staff call out fee - Per hour	Per hour	Council	Y	\$112.20	\$112.20
Security	Per hour	Council	Y	At Cost + 10% Admin Charge plus GST	At Cost + 10% Admin Charge plus GST
AV Technician	Per hour	Council	Y	At Cost + 10% Admin Charge plus GST	At Cost + 10% Admin Charge plus GST
Cleaning	Per hour	Council	Y	\$66.55 - \$96.80	At Cost + 10% Admin Charge plus GST
Whole Venue Hire					
Per Day	Per day	Council	Y	\$4,160.00	\$4,305.60
Per Week	Per week	Council	Y	\$16,320.00	\$16,890.00
Hourly rate charge if hires go over specified time	Per hour	Council	Y	\$210.00	\$217.00
Jimmy Chi Hall and Stage					
Per Hour (minimum 4 hours)	Per hour	Council	Y	\$115.01	\$120.00
Per day (8am-midnight)	Per day	Council	Y	\$1,145.00	\$1,185.00
Weekly (5 day hire)	Per week	Council	Y	\$3,435.00	\$3,555.00
Rehearsal Space Per Hour (Min 4 hours-Mon- Wed Only)	Per hour	Council	Y	\$62.00	\$65.00
Rehearsal Space Per Day (Mon-Wed Only)	Per day	Council	Y	\$460.00	\$475.00
Sammy Room					
Per Hour (Minimum 3 Hours)	Per hour	Council	Y	\$35.00	\$37.00
Per Day (Maximum 8 Hours)	Per day	Council	Y	\$250.00	\$263.00
Pigram Garden Theatre					
Per Day (8am - midnight)	Per day	Council	Y	\$460.00	\$475.00
Per Week (5 Days; 8am - midnight)	Per week	Council	Y	\$2,080.00	\$2,184.00
Per Hour (Minimum 4 Hours)	Per hour	Council	Y	\$65.00	\$68.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Kitchen					
Commercial - All day charge (Maximum 8 hours)	Per day	Council	Y	\$416.00	\$430.00
Per Hour (Minimum 4 Hours)	Per hour	Council	Y	\$210.00	\$55.00
Cool Room /Catering Bump In (per day)	Per day	Council	Y	\$50.00	\$52.50
Servery and Bar Room					
Per Hour (No longer available to be removed in future years)	Per hour	Council	N	\$104.01	\$0.00
Per Day (8am - midnight, Includes Bump In)	Per day	Council	Y	\$1,000.00	\$1,050.00
Office Space					
Office Space- per day	Per day	Council	Y	\$0.00	\$55.00
Office Space- per 5 day week	Per week	Council	Y	\$0.00	\$250.00
Audio Visual Equipment					
Projector	Per day	Council	Y	0	\$30.00
Tripod screen	Per day	Council	Y	\$20.90	\$22.00
Damage to AV Equipment - At cost to repair/replace as per quotation(s) plus admin fee %	Per item	Council	N	At cost to repair/replace as per quotation(s) plus 20% admin charge + GST	At cost to repair/replace as per quotation(s) plus 20% admin charge + GST
Additional Equipment (All per day)					
Conference lecturn	Per day	Council	Y	\$30.00	\$31.00
Wired Microphones - each	Per item/per day	Council	Y	\$29.95	\$31.00
DI boxes	Per day	Council	Y	\$40.00	\$41.40
External Fx unit	Per day	Council	Y	\$80.00	\$82.80
External Compressor	Per day	Council	Y	\$50.00	\$51.75
Hazer including fluid - per day	Per day	Council	Y	\$70.00	\$72.45
Mobile Hanging Panels	Per item/per day	Council	Y	\$3.00	\$4.50
Additional Recoupable Event Equipment	Per item	Council	Y	Cost plus 10% admin fee + GST	Cost plus 20% admin fee + GST
Autopoles	Per day	Council	Y	\$67.50	\$70.00
Tarkett	Per day	Council	Y	\$45.00	\$47.25
Sammy Room Only					
Video Conferencing Equipment	Per day	Council	Y	\$27.50	\$30.00
Projection & dropdown screen, speakers & microphone	Per day	Council	Y	\$50.00	\$50.00
Jimmy Chi Hall - Audio					
Basic Audio Package	Per day	Council	Y	\$99.99	\$104.00
Advanced Audio Package -	Per day	Council	Y	\$270.00	\$280.00
Jimmy Chi Hall - Lighting					
Basic white wash (Front of House lighting bar only)	Per day	Council	Y	\$99.99	\$105.00
LED package	Per day	Council	Y	\$279.99	\$290.00
Full Theatre Package	Per day	Council	N	\$419.99	\$0.00
Wireless internet breach of use	Per day	Council	Y	Cost plus 20% admin fee + GST	Cost plus 20% admin fee + GST
Pigram Garden Theatre AV					
Audio Package	Per day	Council	Y	\$150.00	\$100.00
Lighting Package	Per day	Council	N	\$150.00	\$0.00
Event Equipment					
Crockery package	Per person	Council	Y	\$5.01	\$5.25
Conference Crockery Package	Per person	Council	Y	\$2.00	\$2.10
Round Tablecloths	Per item/per day	Council	Y	\$0.00	\$22.00
Rectangle Tablecloths	Per item/per day	Council	Y	\$0.00	\$20.00
Cloth Napkin	Per item/per day	Council	Y	\$0.00	\$2.50
Glass Water Dispenser	Per item/per day	Council	Y	\$0.00	\$20.00
Vinyl Dance floor	Per item/per day	Council	Y	\$0.00	\$50.00
Tea, coffee and water	Per item	Council	Y	\$0.00	Cost plus 20% admin fee + GST



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Damages					
Damage to property, fixtures, fittings and equipment	Per item	Council	N	At cost to repair/replace as per quotation(s) plus 20% admin charge.	At cost to repair/replace as per quotation(s) plus 20% admin charge.
Box Office Charges					
Ticket Prices for Small Shows (Maximum Charge)	Per show	Council	Y	\$0.00 - \$250.00	\$0.00 - \$250
Ticket Prices for Large Shows (Maximum Charge)	Per show	Council	Y	\$0.00 to \$180.00	\$0.00 to \$180.00
Staffing charge - Per transaction (box office and phone sales)	Per transaction	Council	Y	\$1.90	\$2.00
Booking Fee	Per transaction	Council	Y	\$3.00	\$3.00
Commission	Per ticket	Council	Y	\$3.00	\$3.50
Bonds					
Event with Alcohol	Per event	Council	Y	\$1,000.00	\$1,050.00
Event without Alcohol	Per event	Council	Y	\$500.00	\$525.00
Bond for Sammy Room and bare stage	Per event	Council	Y	\$200.00	\$210.00
Cancellation Refunds					
21 days prior to the booking	Per event	Council	N	Full Refund	Full Refund
7 day prior to the booking	Per event	Council	N	50% refund	50% refund
48 hours prior to the booking	Per event	Council	N	No Refund	No refund
Senior Sporting Organisations Training Fees					
Football (AFL)	per session	Council	Y	\$25.50	\$26.50
Touch Football	per session	Council	Y	\$13.00	\$13.50
Soccer	per session	Council	Y	\$13.00	\$13.50
Cricket	per session	Council	Y	\$13.00	\$13.50
Rugby	per session	Council	Y	\$13.00	\$13.50
Softball	per session	Council	Y	\$13.00	\$13.50
Senior Sporting Organisations Competition Fees					
Sports consisting of more than 15 participants per team	per team per game	Council	Y	\$94.00	\$97.75
Sports consisting of up to 10 participants per team	per team per game	Council	Y	\$17.50	\$18.20
Sports consisting of 10-15 participants per team (up to three hours)	per team per game	Council	Y	\$29.00	\$30.16
Sports consisting of 10 - 15 participants per team (more than three hours playing time)	per team per game	Council	Y	\$56.50	\$58.78
Haynes Oval Hire					
Day Fee (6am - 6pm)	per day	Council	Y	\$513.00	\$534.60
Full Day Fee (6am - midnight)	per day	Council	Y	\$770.00	\$800.00
Hourly fee - then pro rata as per booking requirements	per hour	Council	Y	\$65.00	\$67.60
Hourly fee - half field - then pro Rata as per booking requirements	per hour	Council	Y	\$32.49	\$33.80
Lighting Fee	per unit	Council	Y	\$0.50	\$0.55
Haynes Oval Kiosk					
Not for profit/community per hour then pro rata as per booking requirements	per hour	Council	Y	\$21.00	\$22.00
Not for profit / community - Full day hire	per day	Council	Y	\$103.00	\$110.00
Commercial/government - per hour then pro rata as per booking requirement	per hour	Council	Y	\$52.00	\$55.00
Commercial / government - Full day hire	per day	Council	Y	\$205.00	\$275.00
Bond - Not for profit / community / commercial / government	per occasion	Council	N	\$103.00	\$114.00
Replacement of Lost Key	per key	Council	Y	\$150.00	Cost plus 20% admin fee + GST



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Cleaning					
Additional cleaning required due to breach in hiring conditions - Cleaning contractor and BRAC staff	per hour	Council	Y	\$62.00	Cost plus 20% admin fee + GST
Unscheduled cleaning charge at hirers request (Weekdays) - Cleaning contractor and BRAC staff	per hour	Council	Y	\$62.00	Cost plus 20% admin fee + GST
Damage					
Damage to property, fixtures, fittings and equipment - At cost to repair/replace as per quotation(s) plus % admin fee	per occasion	Council	Y	At cost to repair / replace as per quotation(s) + 22% admin fees + GST	At cost to repair / replace as per quotation(s) + 22% admin fees + GST
Inappropriate use of fire safety equipment	per item	Council	Y	\$150.00	'At cost to repair / replace as per quotation(s) + 20% admin fees + GST
Bonds & Deposits					
Venue Bond - Bond requested at the discretion of management	per occasion	Council	N	\$525.00	From \$0 - \$5,000 (at discretion of management)
Key Deposit	per key	Council	N	\$150.00	\$150.00
Swipe Card Deposit - Lighting System	per card	Council	N	\$20.00	\$20.00
Bonds and Deposits	per occasion	Council	N	\$0.00	\$0.00
Father McMahon Sports Field					
Day Fee (6am - 6pm)	per day	Council	Y	\$513.00	\$533.50
Full Day Rate (6am - midnight)	per day	Council	Y	\$770.00	\$800.80
Hourly Fee - (without lights) then pro rata as per booking requirement.	per hour	Council	Y	\$65.00	\$67.60
Half Field - hourly fee (without lights) then pro rata as per booking requirement	per hour	Council	Y	\$32.51	\$33.80
Lighting fee - Per unit (based on level of lighting, number of poles lit and associated electricity consumption)	per unit	Council	Y	\$0.50	\$0.55
Joseph Nipper Roe Sports Field					
Day Fee (6am - 6pm)	per day	Council	Y	\$513.00	\$533.50
Full Day Rate (6am - midnight)	per day	Council	Y	\$770.00	\$800.80
Hourly Fee - then pro rata as per booking requirement	per hour	Council	Y	\$65.00	\$67.60
Half Field - hourly fee then pro rata as per booking requirement	per hour	Council	Y	\$32.51	\$33.81
Lighting fee - Per unit (based on level of lighting, number of poles lit and associated electricity consumption)	per unit	Council	Y	\$0.50	\$0.55
Glenn & Pat Medlend Pavilion, BRAC Sports Fields - Bonds & Deposits					
Bond for access to public toilets - Range depending on type of function/activity - Min \$100	per occasion	Council	N	Ranges from \$100 to \$5,000 depending on type of function/activity	From \$0 - \$5,000 (at discretion of management)
Bond for access to change room - all groups (per change room) - Ranges depending on type of function/activity - Min \$100	per occasion	Council	N	Ranges from \$100 to \$5,000 depending on type of function/activity	From \$0 - \$5,000 (at discretion of management)



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Glenn & Pat Medlend Pavilion, BRAC Sports Fields - Bond for functions and events in undercover area					
Not for profit / community / commercial / government - Ranges depending on type of function/activity - Min \$100	per occasion	Council	N	Ranges from \$100 to \$5,000 depending on type of function/activity	From \$0 - \$5,000 (at discretion of management)
Commercial / private user groups - Ranges depending on type of function/activity - Min \$100	per occasion	Council	N	Ranges from \$100 to \$5,000 depending on type of function/activity	From \$0 - \$5,000 (at discretion of management)
Glenn & Pat Medlend Pavilion, BRAC Sports Fields - Key Bond					
Not for profit / community / commercial / government	per key	Council	N	\$200.00	\$200.00
Replacement of Lost Key	per key	Council	Y	\$150.00	Cost plus 20% admin fee + GST
Glenn & Pat Medlend Pavilion, BRAC Sports Fields - Cleaning					
Additional cleaning required due to breach in hiring conditions - Contractor or BRAC staff	per hour	Council	Y	\$62.00	Cost plus 20% admin fee + GST
Unscheduled cleaning charge at hirers request - Contractor or BRAC staff	per hour	Council	Y	\$62.00	Cost plus 20% admin fee + GST
Glenn & Pat Medlend Pavilion, BRAC Sports Fields - Damage					
Damage to property, fixtures, fittings and equipment	per occasion	Council	N	At cost to replace as per quotation(s) plus 20% Admin fee	At cost to replace as per quotation(s) plus 20% Admin fee
Inappropriate use of fire safety equipment	per item	Council	Y	\$150.00	At cost to replace as per quotation(s) plus 20% Admin fee
PAVILION FEES Meeting room only, with use of public toilets					
Not for profit / community - per hour then pro rata as per booking requirement	per hour	Council	Y	\$25.00	\$26.00
Not for profit / community - Full day hire	per day	Council	Y	\$125.00	\$130.02
Commercial / government - per hour then pro rata as per booking requirement	per hour	Council	Y	\$50.00	\$52.00
Commercial / government - Full day hire	per day	Council	Y	\$250.00	\$260.00
PAVILION FEES Kiosk only, with use of public toilets					
Not for profit / community - per hour then pro rata as per booking requirement	per hour	Council	Y	\$25.00	\$26.00
Not for profit / community - Full day hire	per day	Council	Y	\$125.00	\$130.02
Commercial / government - per hour then pro rata as per booking requirement	per hour	Council	Y	\$50.00	\$52.00
Commercial / government - Full day hire	per day	Council	Y	\$250.00	\$260.00
PAVILION FEES Undercover Area only, with use of public toilets					
Not for profit / community - per hour then pro rata as per booking requirement	per hour	Council	N	\$0.00	\$0.00
Not for profit / community - Full day hire	per day	Council	N	\$0.00	\$0.00
Commercial / government - per hour then pro rata as per booking requirement	per hour	Council	N	\$0.00	\$0.00
Commercial / government - Full day hire	per day	Council	N	\$0.00	\$0.00
PAVILION FEES Undercover Area only (peak time - after 6pm, including lighting), with use of public toilets					
Not for profit / community - per hour then pro rata as per booking requirement	per hour	Council	Y	\$15.50	\$16.12
Not for profit / government - Full day hire	per day	Council	Y	\$77.50	\$80.60
Commercial / government / private - per hour then pro rata as per booking requirement	per hour	Council	Y	\$31.00	\$32.24
Commercial / government / private user groups - Full day hire	per day	Council	Y	\$164.90	\$161.21



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
PAVILION FEES Change Room (per change room)					
Not for profit/community - per hour then pro rata as per booking requirement	per hour	Council	Y	\$11.50	\$12.07
Not for profit / community - Full day hire	per day	Council	Y	\$57.50	\$60.35
Commercial / government - per hour then pro rata as per booking requirement	per hour	Council	Y	\$23.00	\$24.15
Commercial / government - Full day hire	per day	Council	Y	\$114.99	\$120.75
PAVILION FEES Use of full facility					
Not for profit / community - per hour then pro rata as per booking requirement	per hour	Council	Y	\$72.00	\$74.80
Not for profit / community - Full day hire	per day	Council	Y	\$360.00	\$374.00
Commercial / government - per hour then pro rata as per booking requirement	per hour	Council	Y	\$142.00	\$148.50
Commercial / government - Full day hire	per day	Council	Y	\$710.00	\$742.50
Bonds and Deposits					
Up to 100 people - Up to \$1,000 Between 100 and 200 people - Up to \$2,000 More than 200 people - Up to \$5,000 If the event includes consumption of alcohol, an additional bond will be requested - Additional \$1,000	per occasion	Council	N	up to \$5,000	up to \$5,000
Venue Hire Bond	per occasion	Council	N	up to \$5,000	up to \$5,000
Facility Hire and Other Fees					
BRAC Staff Member Hire	per hour	Council	Y	\$33.68	\$35.37
BRAC Duty Manager Hire	per hour	Council	Y	\$36.44	\$38.27
BRAC Duty Manager Hire - Public Holiday	per hour	Council	Y	\$92.46	\$97.10
BRAC Staff Member Hire - Public Holiday	per hour	Council	Y	\$84.21	\$88.42
Program Fees					
New Program Fee		Council	N	\$0 - \$50	\$0 - \$50
Marketing and Promotions					
Promotional Discount Fees		Council	N	0-100%	0-100%
Swimming Lesson Charges					
Adult 1:1 - per 1/2 hr	per lesson	Council	N	\$45.00	\$45.00
Child 1:1 - per 1/2 hr	per lesson	Council	N	\$45.00	\$45.00
Additional child 1:2 - per half hour lesson	per lesson	Council	N	\$22.50	\$22.50
Parent & Baby	per lesson	Council	N	\$15.50	\$16.30
Pre-school/school age	per lesson	Council	N	\$15.50	\$16.30
Aquatic Education					
Bronze Medallion	per course	Council	Y	\$210.00	\$210.00
Bronze Regualification	per course	Council	Y	\$105.00	\$105.00
CPR Course	per course	Council	Y	90.002	\$90.00
Equipment Hire Inflatables					
Inflatable (in addition to normal pool entry)	per child	Council	Y	\$3.00	\$3.00
Inflatable Hire - Private - Per hour (includes lifeguard and 10 x child entry)	per hour	Council	Y	\$180.00	\$189.00
Inflatable Hire Public holiday	per hour	Council	Y	\$285.00	\$299.20
Inflatable Hire Schools	per hour	Council	Y	\$145.00	\$152.30



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Admission Fees and Memberships - General Entry					
Single Entry - Pool - Child	per entry	Council	Y	\$3.50	\$4.00
Single Entry - Pool - Concession	per entry	Council	Y	\$3.50	\$4.00
Single Entry - Pool - Family	per entry	Council	Y	\$15.00	\$16.50
Single Entry - Pool - Adult/Child/Concession - Promotional passes programmed event, at discretion of the CEO	per entry	Council	N	100% discount	100% discount
Single Entry - Pool	per adult	Council	Y	\$5.50	\$6.00
Child 10 visit pass - Pool only	per pass	Council	Y	\$31.50	\$36.00
Child 20 visit pass - Pool only	per pass	Council	Y	\$63.00	\$72.00
Child 30 visit pass - Pool only	per pass	Council	Y	\$94.50	\$108.00
Concession 20 visit pass - Pool only	per pass	Council	Y	\$63.00	\$72.00
Concession 30 visit pass - Pool only	per pass	Council	Y	\$94.50	\$108.00
Adult 10 Visit Pass - Pool only	per pass	Council	Y	\$50.00	\$54.00
Adult 20 visit pass - Pool only	per pass	Council	Y	\$99.00	\$108.00
Adult 30 visit pass - Pool only	per pass	Council	Y	\$148.50	\$162.00
Family 10 visit pass - Pool only	per pass	Council	Y	\$135.00	\$148.50
Family 20 visit pass - Pool only	per pass	Council	Y	\$270.00	\$297.00
Family 30 visit pass - Pool only	per pass	Council	Y	\$405.00	\$445.50
Vacation swim entry	per entry	Council	Y	\$3.50	\$4.00
School entry	per entry	Council	Y	\$3.00	\$3.50
Spectator Adult	per entry	Council	Y	\$2.00	\$2.00
Spectator Child School Aged Child (under 5 free)	per entry	Council	Y	\$1.00	\$1.00
Adult - 1 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$51.30	\$56.45
Adult - 3 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$140.00	\$154.00
Adult - 6 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$260.00	\$286.00
Adult - 12 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$495.00	\$544.50
Child - 1 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$31.00	\$34.10
Child - 3 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$80.00	\$88.00
Child - 6 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$156.50	\$171.60
Child - 12 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$298.00	\$327.80
Concession - 1 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$31.00	\$34.10
Concession - 3 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$80.00	\$88.00
Concession - 6 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$156.50	\$171.60
Concession - 12 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$298.00	\$327.80
Family - 1 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$93.01	\$102.30
Family - 3 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$275.00	\$302.50
Family - 6 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$538.00	\$591.80
Family - 12 month - Pool access - SWIMMING ONLY - Programs not included	per membership	Council	Y	\$1,048.00	\$1,152.80



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Admission Fees and Memberships - Multi-Card					
Adult 10 visit pass - Group fitness (aqua/circuit/Adult swim squad)	per pass	Council	Y	\$103.50	\$108.00
Adult 20 visit pass - Group fitness (aqua/circuit/Adult swim squad)	per pass	Council	Y	\$207.00	\$216.00
Adult 30 visit pass - Group fitness (aqua/circuit/Adult swim squad)	per pass	Council	Y	\$310.50	\$324.00
Child 10 visit pass - Group fitness (aqua/circuit/Adult swim squad)	per pass	Council	N	\$67.50	\$0.00
Child 20 visit pass - Group fitness (aqua/circuit/Adult swim squad)	per pass	Council	N	\$135.00	\$0.00
Child 30 visit pass - Group fitness (aqua/circuit/Adult swim squad)	per pass	Council	N	\$202.50	\$0.00
Concession 10 visit pass - Group fitness (aqua/circuit/Adult swim squad)	per pass	Council	Y	\$67.50	\$72.05
Concession 20 visit pass - Group fitness (aqua/circuit/Adult swim squad)	per pass	Council	Y	\$135.00	\$144.10
Concession 30 visit pass - Group fitness (aqua/circuit/Adult swim squad)	per pass	Council	Y	\$202.50	\$216.15
Admission Fees and Memberships - 12 Month Access Card					
Adult - 1 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$92.50	\$101.75
Adult - 3 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$251.00	\$276.10
Adult - 6 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$472.00	\$519.20
Adult - 12 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$893.00	\$982.30
Child - 1 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$46.00	\$50.60
Child - 3 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$120.00	\$132.00
Child - 6 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$235.00	\$258.50
Child - 12 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$446.00	\$490.60
Concession - 1 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$46.00	\$50.60
Concession - 3 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$120.00	\$132.00
Concession - 6 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$235.00	\$258.50
Concession - 12 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$446.00	\$490.60
Family - 1 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$140.00	\$154.00
Family - 3 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$416.49	\$458.15
Family - 6 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$815.00	\$896.50
Family - 12 month - Full facility access (pool, aqua, tennis/ squash, shootaround, creche)	per membership	Council	Y	\$1,590.00	\$1,749.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Admission Fees and Memberships - Aqua Fit Class Fees					
Aqua Class	per class	Council	Y	\$11.50	\$12.00
Aqua Multi-Card (3 month expiry) Limit of 10 visits	per pass	Council	Y	\$103.50	\$108.00
Aqua Class - Concession	per class	Council	Y	\$7.50	\$8.00
Concession Aqua Multi-Card (3 month expiry) Limit of 10 visits	per pass	Council	Y	\$67.50	\$72.05
Private Aqua Class - Schools and Private Bookings	per session	Council	Y	\$116.01	\$127.60
Facility Hire & Other Fees					
Lane hire - restricted times - Hourly fee then pro rata as per booking requirement	per hour	Council	Y	\$25.00	\$25.00
Venue - aquatic only plus additional cost for each staff required - Per hour - Exclusive use requires CEO approval	per hour	Council	Y	\$550.00	\$605.00
BRAC staff member hire	per hour	Council	Y	\$33.68	\$35.37
Duty Manager Hire	per hour	Council	Y	\$36.44	\$38.27
Cleaning post event BRAC - Cleaning contractor and BRAC staff	per hour	Council	Y	\$62.00	\$68.20
Large Grandstand hire	per day	Council	Y	\$420.00	\$420.00
Grandstand hire (small)	per day	Council	Y	\$70.00	\$70.00
BRAC RFID Membership tag replacement	per tag	Council	Y	\$0.00	\$2.00
Birthday Parties					
Birthday Parties with decorations (0 - 4 years)	Per session	Council	Y	\$22.00	\$24.20
Birthday Parties with 10 x child pool entry (5 - 16 years)	per session	Council	Y	\$56.99	\$62.70
Indoor Stadium					
Indoor court hire Casual - Per hour then pro rata as per booking requirement	per hour	Council	Y	\$28.00	\$29.39
Indoor court hire Club - Per hour then pro rata as per booking requirement	per hour	Council	Y	\$13.00	\$13.64
Indoor court hire School - Per hour then pro rata as per booking requirement	per hour	Council	Y	\$15.00	\$15.73
Club Storage in season charge - annual charge (Large Area)	per annum	Council	Y	\$154.00	\$161.70
Club Storage in season charge - annual charge (Small Area)	per annum	Council	Y	\$105.00	\$110.24
Outdoor Basketball / Netball Courts					
Outdoor court hire Casual - Per hour then pro rata as per booking requirement	per hour	Council	Y	\$28.00	\$29.39
Outdoor court hire Club - Per hour then pro rata as per booking requirement	per hour	Council	Y	\$13.00	\$13.64
Outdoor court hire School - Per hour then pro rata as per booking requirement	per hour	Council	Y	\$15.00	\$15.75
Lighting fee - Per unit (based on level of lighting and associated electricity consumption)	per unit	Council	Y	\$0.50	\$0.55
Club Storage in Season (Large Area)	per annum	Council	Y	\$154.00	\$161.70
Club Storage in Season (Small Area)	per annum	Council	Y	\$105.00	\$110.24
Badminton/Table Tennis Fees					
Per court - Per Hour then pro rata as per booking requirement	per hour	Council	Y	\$16.50	\$17.32
Mixed Floorball					
Floorball Nominations Fee	per team per week	Council	Y	\$3.80	\$3.80
Floorball Weekly Games Fee	per team per week	Council	Y	\$10.00	\$10.00
Mixed Netball Fees					
Mixed Netball Nominations Fee	per team per week	Council	Y	\$3.80	\$3.80
Mixed Netball Weekly Games Fee	per team per week	Council	Y	\$10.00	\$10.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Volleyball					
Volleyball Nomination Fee	per team per week	Council	Y	\$3.80	\$3.80
Volleyball Weekly Game Fee	per team per week	Council	Y	\$10.00	\$10.00
Group Fitness					
Group Fitness Casual	per session	Council	Y	\$11.50	\$12.00
Group Fitness Multi-Card 10 entries (3 month expiry)	per pass	Council	Y	\$103.50	\$108.00
Group Fitness Class - Concession/child	per session	Council	Y	\$7.50	\$8.00
Adult Squad	per session	Council	Y	\$22.00	\$12.00
Adult Squad - Concession/child	per session	Council	Y	\$7.50	\$8.00
General New Programmes	per session	Council	Y	\$11.50	\$12.00
Private Group Fitness Class - Schools and Private Bookings	per session	Council	Y	\$116.00	\$127.60
Squash Fees					
Court hire casual per hour then pro rata as per booking requirement	per hour	Council	Y	\$18.49	\$19.25
Court hire club night per hour then pro rata as per booking requirement	per hour	Council	Y	\$15.50	\$16.12
Court hire school per hour then pro rata as per booking requirement	per hour	Council	Y	\$12.00	\$12.48
Court hire club member casual use per hour then pro rata as per booking requirements	per hour	Council	Y	\$16.50	\$17.16
Tennis Fees					
Court hire casual per hour then pro rata as per booking requirement	per hour	Council	Y	\$19.50	\$20.30
Court hire club member casual use per hour then pro rata as per booking requirements	per hour	Council	Y	\$14.50	\$15.00
Court hire club day/night per hour then pro rata as per booking requirement	per hour	Council	Y	\$14.50	\$15.00
Court hire school per hour then pro rata as per booking requirement	per hour	Council	Y	\$12.50	\$13.00
Lighting fee - Per unit (based on level of lighting and associated electricity consumption)	per unit	Council	N	\$0.00	\$0.55
Sports Equipment					
Equipment Hire - Floorball rink. School and Private use	per session	Council	Y	\$22.00	\$22.88
Equipment Hire - Floorball sticks per team. School and Private use	per session	Council	Y	\$15.00	\$15.60
Equipment hire - Floorball balls. Five balls. School and Private use	per session	Council	Y	\$10.00	\$10.40
Crèche Fees					
1 child for 1.5 hours	per session	Council	Y	\$6.00	\$6.00
1 child for 1.5 hours - additional child	per session	Council	Y	\$3.00	\$3.00
Crèche Multi pass - 10 visits (1 child)	per pass	Council	Y	\$54.00	\$54.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Stadium Fees					
Hire of Broome Recreation & Aquatic Centre	per day	Council	Y	\$2,700.01	\$2,808.00
Individual entry to stadium - adult 18 yrs. +	per hour	Council	Y	\$6.00	\$6.00
Individual entry to stadium - child 5 - 18 yrs.	per hour	Council	Y	\$4.50	\$4.50
Half Stadium Hire for Non Sport Activities - Per hour then pro rata as per booking requirement - Not For Profit / Community	per hour	Council	Y	\$36.00	\$37.40
Half Stadium Hire for Non Sport Activities - Per hour then pro rata as per booking requirements- Commercial / Government	per hour	Council	Y	\$72.00	\$74.80
Full Stadium Hire for Non Sport Activities - Per hour then pro rata as per booking requirements - Not For Profit / Community	per hour	Council	Y	\$72.00	\$70.40
Full Stadium Hire for Non Sport Activities - Per hour then pro rata as per booking requirements - Commercial / Government	per hour	Council	Y	\$142.00	\$149.60
Stadium - Non-Sporting Events - Hire, laying and removal of the protective floor coverings by BRAC staff. Recommended for non sporting events.	per event	Council	Y	\$740.00	\$770.00
Half Stadium Hire for Non Sport Activities - Not For Profit / Community	per day	Council	Y	\$180.00	\$187.00
Full Stadium Hire for Non Sport Activities - Not For Profit / Community	per day	Council	Y	\$360.00	\$374.00
Indoor half court hire - per hour then pro rata as per booking requirements	per hour	Council	Y	\$14.00	\$14.60
Stadium Fees Outside Courtyard Area - restricted for use for private functions and must be cleared with Centre Manager (limited access to area due to club facilities) This applies to the paved area adjacent to rear sports courts.					
Not for Profit / Community	per hour	Council	Y	\$23.00	\$23.92
Not for Profit / Community	per day	Council	Y	\$115.01	\$119.62
Commercial / Government	per hour	Council	Y	\$46.00	\$47.80
Commercial / Government	per day	Council	Y	\$230.00	\$239.00
Stadium Fees Grounds - Lawn Area adjacent to the stadium and tennis courts. Does not include BRAC staff, equipment or bar facilities					
Not for Profit / Community - Per hour then pro rata as per booking requirements	per hour	Council	Y	\$22.50	\$22.50
Not for Profit / Community	per hour	Council	Y	\$112.50	\$112.50
Commercial / Government - Per hour then pro rata as per booking requirements	per hour	Council	Y	\$45.00	\$45.00
Commercial / Government	per hour	Council	Y	\$224.99	\$224.99
Multipurpose Room Hire Fees					
Not for Profit / Community - Per hour then pro rata as per booking requirements	per hour	Council	Y	\$32.00	\$33.27
Not for Profit / Community	per hour	Council	Y	\$160.00	\$166.37
Commercial / Government - Per hour then pro rata as per booking requirements	per hour	Council	Y	\$47.00	\$48.88
Commercial / Government	per day	Council	Y	\$235.00	\$244.42
School Holiday Program					
School Holiday Program - Per morning/afternoon session (4 hours each)	per session	Council	Y	\$25.00	\$27.50
Events Dash & Splash					
Adult Entry	per event	Council	Y	\$15.00	\$15.50
Adult Entry	per series	Council	Y	\$37.50	\$40.00
Child Entry	per event	Council	Y	\$10.00	\$10.50
Child Entry	per series	Council	Y	\$24.99	\$26.50
Events BRAC to Beach					
Adult Entry	per event	Council	Y	\$25.00	\$25.00
Child Entry	per event	Council	Y	\$15.00	\$15.00
Family Entry	per event	Council	Y	\$65.00	\$65.00



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Recreation Centre - Adult					
Adult - 1 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$74.00	\$0.00
Adult - 3 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$201.00	\$0.00
Adult - 6 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$377.50	\$0.00
Adult - 12 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$714.00	\$0.00
Adult - 1 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$46.00	\$46.00
Adult - 3 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$126.01	\$126.00
Adult - 6 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$236.01	\$236.00
Adult - 12 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$446.00	\$446.00
Adult 10 visit pass - Racquet sports - Tennis, squash - Single user only	per pass	Council	N	\$83.00	\$0.00
Adult 20 visit pass - Racquet sports - Tennis, squash - Single user only	per pass	Council	N	\$166.00	\$0.00
Adult 30 visit pass - Racquet sports - Tennis, squash - Single user only	per pass	Council	N	\$250.00	\$0.00
Adult 10 visit pass - Shootarounds - Basketball, netball, circus - Single user only	per pass	Council	Y	\$55.50	\$55.50
Adult 20 visit pass - Shootarounds - Basketball, netball, circus - Single user only	per pass	Council	Y	\$111.00	\$111.00
Adult 30 visit pass - Shootarounds - Basketball, netball, circus - Single user only	per pass	Council	Y	\$166.00	\$166.00
Guest of a Member	per hour	Council	NA	50% of court hire cost	\$0.00
Guest of a Member - Adult	per hour	Council	N	\$0.00	\$6.00
Guest of a Member - Child	per hour	Council	Y	\$0.00	\$4.50
Recreation Centre - Child					
Child - 1 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$37.00	\$0.00
Child - 3 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$96.00	\$0.00
Child - 6 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$188.00	\$0.00
Child - 12 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$358.00	\$0.00
Child - 1 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$23.50	\$23.50
Child - 3 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$60.01	\$60.01
Child - 6 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$118.00	\$118.00
Child - 12 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$223.00	\$223.00
Child 10 visit pass - Racquet sports - Tennis, squash - Single user only	per pass	Council	N	\$42.00	\$0.00
Child 20 visit pass - Racquet sports - Tennis, squash - Single user only	per pass	Council	N	\$83.00	\$0.00
Child 30 visit pass - Racquet sports - Tennis, squash - Single user only	per pass	Council	N	\$125.00	\$0.00
Child 10 visit pass - Shootarounds - Basketball, netball, circus - Single user only	per pass	Council	Y	\$40.50	\$40.50
Child 20 visit pass - Shootarounds - Basketball, netball, circus - Single user only	per pass	Council	Y	\$81.00	\$81.00
Child 30 visit pass - Shootarounds - Basketball, netball, circus - Single user only	per pass	Council	Y	\$121.50	\$121.50



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Recreation Centre - Concession					
Concession - 1 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$37.00	\$0.00
Concession - 3 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$96.00	\$0.00
Concession - 6 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$188.00	\$0.00
Concession - 12 month - Racquet Sports - Tennis, Squash - Single user only	per membership	Council	N	\$358.00	\$0.00
Concession - 1 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$23.50	\$23.50
Concession - 3 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$60.01	\$60.01
Concession - 6 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$118.00	\$118.00
Concession - 12 month - Shoot arounds - Basketball, Netball, Circus - Single user only	per membership	Council	Y	\$223.00	\$223.00
Concession 10 visit pass - Racquet sports - Tennis, squash - Single user only	per pass	Council	N	\$42.00	\$0.00
Concession 20 visit pass - Racquet sports - Tennis, squash - Single user only	per pass	Council	N	\$83.00	\$0.00
Concession 30 visit pass - Racquet sports - Tennis, squash - Single user only	per pass	Council	N	\$125.00	\$0.00
Concession 10 visit pass - Shootarounds - Basketball, netball, circus - Single user only	per pass	Council	Y	\$40.50	\$40.50
Concession 20 visit pass - Shootarounds - Basketball, netball, circus - Single user only	per pass	Council	Y	\$81.00	\$81.00
Concession 30 visit pass - Shootarounds - Basketball, netball, circus - Single user only	per pass	Council	Y	\$121.50	\$121.50
Guest of a Member	per hour	Council	N	50% of court hire cost	\$0.00
Guest of a Member - Adult	per hour	Council	N	\$0.00	\$6.00
Guest of a Member - Child	per hour	Council	Y	\$0.00	\$4.50
Admission Fees and Memberships					
Guest of a Member - Adult	per hour	Council	N	50% of court hire cost	50% of court hire cost
Guest of a Member - Child	per hour	Council	Y	\$0.00	\$4.50
Guest of a Member - Adult	per hour	Council	N	\$0.00	\$6.00
TRANSPORT					
Carparking Contributions					
Where Council accepts cash-in-lieu of parking on-site, the developer shall pay per bay for the construction costs of a car bay. Per bay cost plus land costs where appropriate.	Per Bay	Council	N	\$6,750.56	\$7,500.00
Footpath Contributions					
Footpath (2 metres wide on one side)	Per Metre	Council	Y	\$221.62	\$264.00
Reimbursements					
Crossovers Rebate Paid	Per Crossover	Council	N	\$1,026.00	\$1,077.30
Deposits					
A refundable deposit is also required from the Contractor or owner for transportation of any dwelling, other building or oversize loads on Shire roads. Only designated routes will be approved with conditions applied for damage to Shire property. The bond will cover any damage to road signs, trees or other Shire property which may be caused during transportation	Each	Council	N	\$10,000.00	\$10,500.00
ECONOMIC SERVICES					
Parking Fines					
Parking Fines	As per infringement schedule	Council	N	See Infringement	See Infringement



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
CARAVAN PARK & ACCOMMODATION FEES Caravan Parks					
Application for grant or renewal of licence	Per application	Statutory	N	\$6 per long stay; \$6 per short stay; \$3 per campsite (Minimum \$200)	\$6 per long stay; \$6 per short stay; \$3 per campsite (Minimum \$200)
Caravan Park Inspection Fee	Per application	Council	N	\$125.00	\$131.00
Additional fee for renewal after expiry	Per application	Statutory	N	\$20.00	\$20.00
Transfer of licence	Per licence	Statutory	N	\$100.00	\$100.00
Overflow Caravan Park Temporary Licence - Per site	Per application	Statutory	N	\$1.50	\$1.50
Overflow Caravan Park Temporary Licence - Minimum Fee	Per application	Council	N	\$100.00	\$100.00
Overflow Caravan Park Transfer of Licence - Per site	Per application	Council	N	\$0.00	\$0.00
Overflow Caravan Park Transfer of Licence - Minimum Fee	Per application	Council	N	\$0.00	\$0.00
Fee to construct a structure in a Caravan Park	Per application	Council	N	\$165.00	\$165.00
Fee for approval to camp other than in a caravan park	Per application	Council	N	\$100.00	\$100.00
Daily fee all shire over RV overflow areas, 3 night minimum	Per application	Council	N	\$20.00	\$20.00
Other Fees and Charges					
Overhead Banner for government & other organisations	per application	Council	Y	\$660.00	\$695.00
Overhead Banner Non-Profit and Broome Community Rate	per application	Council	Y	\$330.00	\$350.00
Overhead Banner Non-Profit and Broome Community Rate - Conditional Exemption	per application	Council	N	\$0.00	\$0.00
Pole Banners for government & other organisations	per application	Council	Y	\$88.00	\$95.00
Pole Banners Non-Profit and Broome Community Rate	per application	Council	Y	\$38.50	\$45.00
Pole Banners Non-Profit and Broome Community Rate - Conditional Exception	per application	Council	N	\$0.00	\$0.00
Supplemental Fees					
Skin Penetration Premises Notification Fee	Per application	Council	N	\$120.00	\$120.00
Building Fees					
Fees for Building Services listed in Schedule 2, Building Regulations 2012		Statutory	N	Fees for Building Services listed in Schedule 2, Building Regulations 2012	Fees for Building Services listed in Schedule 2, Building Regulations 2012
Fees for Building Services Levy listed in Part 3 Building Services (Complaint Resolution and Administration) Regulations 2011		Statutory	N	Fees for Building Services listed in Schedule 2, Building Regulations 2012	Fees for Building Services Levy listed in Part 3 Building Services (Complaint Resolution and Administration) Regulations 2011
Building and Construction Industry Training Levy Act 1990.		Statutory	N	Fees for Building Services listed in Schedule 2, Building Regulations 2012	Building and Construction Industry Training Levy Act 1990.



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Swimming Pool Inspection Fees					
Swimming Pool Inspection Fees and Follow Up Inspection Fees. Includes the following: Final Inspection of newly completed pools and pool fencing. Mandatory compliance inspection every four years (to be charged over 4 years); and any subsequent follow up inspections		Council	N	58.45	\$58.45
Miscellaneous Building Fees					
Copy of Building Plans - Class 1 and 10: fee plus copy costs		Council	Y	\$103.40	\$103.40
Copy of Building Plans - Class 2-9 - plus Copy costs. If time exceeds 2 hours additional \$66/hr will apply		Council	Y	\$180.70	\$180.70
Request for Building Certificates - CDC(Cert. of Design Compliance), CCC(Cert. of Construction Compliance), CBC(Cert. of Building Compliance).		Council	Y	minimum fee \$495	0.1% of the value of work with a minimum fee of \$495
Pool Barrier Certificate for new pool barriers		Council	Y	\$64.30	\$64.30
OTHER PROPERTY & SERVICES					
Private Works					
Private Works - including materials, sub-contractors, plant hire (including operation and fuel) and labour	Each	Council	N	At full cost recovery incl. on cost & overheads (plus 20% Admin + GST)	At full cost recovery incl. on cost & overheads (plus 20% Admin + GST)
Private Works - including materials, sub-contractors, plant hire (including operation and fuel) and labour - Works	Each	Council	N	At full cost recovery incl. on cost & overheads (plus 20% Admin + GST)	At full cost recovery incl. on cost & overheads (plus 20% Admin + GST)
Plant - Wet Hire Only					
Blue and White Directional Signs Initial Establishment Fee	Each	Council	Y	\$356.64	\$374.47
Blue and White Directional Signs - Annual Fee	Each	Council	Y	\$90.29	\$94.80
Permits to access closed or restricted roads for commercial vehicles	Each	Council	Y	\$121.00	\$127.05
Engineering Office Hire Out					
Engineering Survey, Design and Drafting	Per Hour	Council	Y	\$248.29	\$265.00
Engineering Inspections for Third Party Service Authorities	Per Hour	Council	Y	\$248.29	\$265.00
Preparation of Traffic Management Plans in accordance with MRWA Requirements	Per Hour	Council	Y	\$242.00	\$265.00
Assessment and Approval of Works in SOB Reserves including Review of Traffic Management <\$50,000 -	Per Hour	Council	Y	\$248.29	\$265.00
Assessment and Approval of Works in SOB Reserves including Review of Traffic Management >\$50,000	Per Hour	Council	Y	\$248.29	\$265.00
Review and Approval of Traffic Management Plans for Events	Per Hour	Council	Y	\$248.29	\$265.00
Banking and Financial Fees					
Sundry Debtor Penalty Interest	per annum, calculated daily	Council	N	7% (COVID Order)	11%
Dishonoured Payment (Cheques, Direct Debits, etc) Bank Fee	per issue	Council	N	Actual Cost	Actual cost



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Freedom of Information Requests					
FOI Search requests - Application fee	per application	Statutory	N	\$30.00	\$30.00
FOI Staff	per hour	Statutory	N	\$30.00	\$30.00
FOI Actual Costs to Prepare Copies of Tape, Film, Computerised Records / Information, Delivery, Packaging and Posting	per actual costs	Statutory	N	Actual Costs	Actual Costs
Photocopying Fees					
Photocopy A4 - Rate per copy - black & white	per page	Council	Y	\$0.25	\$0.40
Photocopy A3 - Rate per copy - black & white	per page	Council	Y	\$0.50	\$0.60
Number Plate Sales					
Special Series Number Plates	per application	Council	Y	\$320.00	\$340.00
Key Deposit					
Key Deposit Fee	per key	Council	Y	\$0.00	\$50.00
EVENTS					
Venue Accounts					
Father McMahon Sports Field	per account	Council	Y	\$63.00	\$67.60
Joseph Nipper Roe Sports Field	per account	Council	Y	\$63.00	\$67.60
Event Application Fees by category:					
Category 1 (1-120 patrons, where no elements in Events Policy Procedure 3 are required)	per application	Council	N	\$78.55	\$85.00
Category 1 (1-120 patrons, where no elements in Events Policy Procedure 3 are required); Multiple occasions or venues	per application	Council	N	\$142.80	\$150.00
Category 2 (1-120 patrons, where any elements in Events Policy Procedure 3 are required)	per application	Council	N	\$84.15	\$85.00
Public notification road closure for event (Advertising)	per application	Council	N	\$336.60	\$350.00
Category 3 (121 - 500 patrons)	per application	Council	N	\$114.00	\$150.00
Category 4 (501 - 1,000 patrons)	per application	Council	N	\$278.00	\$300.00
Category 5 (1,001 - 2,500 patrons)	per application	Council	N	\$555.00	\$600.00
Category 6 (2,501 - 5,000 patrons)	per application	Council	N	\$1,120.00	\$1,200.00
Category 7 (5,001 and above patrons)	per application	Council	N	\$2,240.00	\$2,300.00
Late application and event documentation fee. Should an event permit application and documentation be submitted when more than 50% of the timeframe for approval in Schedule 1 has elapsed (i.e. the application and all documentation required to approve the permit is submitted 14 days before an event with a 30 days timeframe for approval) a penalty fee of 100% of the application fee shall be applied	per application	Council	N	100% Loading	100% Loading
Fireworks Application Fee	per application	Council	N	\$112.00	\$150.00
Venue Hire Fees Exclusive Use - Cable Beach Amphitheatre, Town Beach, Concourse (Male Oval), Parks & Reserves					
Half Day Fee hire rate maximum 6 hours (power included)	per application	Council	Y	\$396.00	\$420.00
Full Day Fee hire rate over 6 hours (power included)	per application	Council	Y	\$715.00	\$750.00
Half Day Fee (06:00-12:00) Min hire rate - (power NOT included)	per application	Council	Y	\$220.00	\$250.00
Full Day Fee (06:00-24:00) - (power NOT included)	per application	Council	Y	\$440.00	\$470.00
Venue Hire Fees Exclusive Use - Cable Beach Amphitheatre, Town Beach, Concourse (Male Oval), Parks & Reserves - Venue Hire Bond Exclusive Use					
Minor Event (Up to 500 patrons)	per application	Council	N	\$200.00	\$200.00
Mid Size Event (501-2000 patrons)	per application	Council	N	\$500.00	\$500.00
Major Events (2001 and above patrons)	per application	Council	N	\$1,000.00	\$1,000.00
Venue Hire Fees Exclusive Use - Cable Beach Amphitheatre, Town Beach, Concourse (Male Oval), Parks & Reserves - Venue Hire Cancellation Fees					
14 days prior to the booking	per application	Council	N	Full Refund	Full Refund
7 days prior to the booking	per application	Council	N	50%	50%
48 hours prior to the booking	per event	Council	N	No Refund	No refund



Shire of Broome Fees & Charges 2023/24

Fee	Basis of Fees	Fee Type (Council / Statutory)	GST Y / N	2022/23 Fee	2023/24 Fee
Venue Hire Fees Exclusive Use - Cable Beach Amphitheatre, Town Beach, Concourse (Male Oval), Parks & Reserves - Discount					
Charitable, Non-profit and Community organisations which are based in Shire of Broome and event held has Free entry	per application	Council	N	100%	100% fee discount
Charitable, Non-profit and Community organisations based in Shire of Broome event held has Entry Fees charged	per application	Council	N	100%	50% fee discount
Events exempted through Council decision	per application	Council	N	\$0.00	\$0.00
Venue Hire Fees Exclusive Use - Cable Beach Amphitheatre, Town Beach, Concourse (Male Oval), Parks & Reserves - Others					
Marking of reticulation and electricity	Per Hour	Council	Y	\$135.43	\$148.50

SHIRE OF BROOME
SCHEDULE 1 FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME 2023/24

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME 2023/24						Funding Source					
Description	Carried Forward Budget	Renewal	Upgrade	New	Funds Required 2023/24	Municipal	Reserves	Borrowings	Grants	Contributions	Sale or Trade In
LAND AND BUILDINGS											
BRAC Redevelopment- Detailed Design			467,500		467,500	467,500					
Town Beach Café Redevelopment			590,163		590,163		590,163				
Building Renewal as per AMP		574,400			574,400	574,400					
Community Recycling Centre - RRRP	138,554			138,554	138,554		419,180				
Admin Building - Air Con replacement	349,727	349,727			349,727	349,727					
Surf Club Building Upgrade	255,769		255,769		255,769	85,413	170,356				
Sub Total	744,050	924,127	1,313,432	138,554	2,376,113	1,477,040	1,179,699	-	-	-	-
CARPARKS											
Carpark Reseal as per AMP		17,520			17,520	17,520					
Sub Total	-	17,520	-	-	17,520	17,520	-	-	-	-	-
ROADS & FOOTPATHS INFRASTRUCTURE											
Subdivisional Footpaths				210,000	210,000		210,000				
Footpath Renewal as per AMP		186,727			186,727	28,895	157,832				
Road Renewals as per AMP		547,729			547,729	547,729					
Capital Upgrade - De Marchi Road - Black Spot				339,765	339,765	113,315			226,450		
Capital Upgrade - Cable Beach Road West				1,276,000	1,276,000				1,276,000		
Road Visual Condition Survey				80,000	80,000		80,000				
Port Drive – Guy Street Intersection Upgrade	918,730		918,730		918,730	605,530			313,200		
Frederick Street off-street carpark - State Blackspot	1,284,915			1,284,915	1,284,915	888,915			396,000		
Urban Maint Reseals Renewal Works	189,165	189,165			189,165	189,165					
Broome North Subdivision - New Footpaths	41,874			41,874	41,874	41,874					
Footpaths - Various	58,700			58,700	58,700	58,700					
Sub Total	2,493,384	923,621	918,730	3,291,254	5,133,605	2,474,123	447,832	-	2,211,650	-	-

SHIRE OF BROOME
SCHEDULE 1 FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME 2023/24

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME 2023/24						Funding Source					
Description	Carried Forward Budget	Renewal	Upgrade	New	Funds Required 2023/24	Municipal	Reserves	Borrowings	Grants	Contributions	Sale or Trade In
RECREATION AREAS INFRASTRUCTURE											
Tennis Court Surface Renewal		298,221			298,221	157,423	41,114		49,684	50,000	
Public Open Space renewals per AMP		732,931			732,931	732,931					
Cable Beach Foreshore Upgrade - Design	278,809		278,809		278,809	278,809					
Tennis Court Lighting Renewal	44,659	44,659			44,659	44,659					
Cable Beach Redevelopment (Construction)	275,610			275,610	275,610	275,610					
New Skatepark	15,894			15,894	15,894	15,894					
Sub Total	614,972	1,075,811	278,809	291,504	1,646,124	1,505,326	41,114	-	49,684	50,000	-
OTHER INFRASTRUCTURE PROJECTS											
Cable Beach Stage 1				12,263,904	12,263,904		1,754,722	2,350,507	8,158,675		
Street Lighting as per AMP		57,140			57,140	57,140					
Broome Civic Centre - Asset Renewal		35,000			35,000	35,000					
KRO 1 & 2 Corporate Sign				40,000	40,000		40,000				
Pearl Lugger Restoration	25,200	25,200			25,200		25,200				
Sub Total	25,200	117,340	-	12,303,904	12,421,244	92,140	1,819,922	2,350,507	8,158,675	-	-
FURNITURE AND EQUIPMENT											
BRAC Outdoor Court Scoreboard	41,114			41,114	41,114	41,114					
BRAC Grid Solar Connection	25,226			25,226	25,226		224,300				
KRO 1 & 2 Security Screens	35,565			35,565	35,565	12,565				23,000	
Sub Total	101,905	-	-	101,905	101,905	53,679	224,300	-	-	23,000	-
DRAINAGE INFRASTRUCTURE											
Drainage Grate Improvements	25,000		25,000		25,000	25,000					
Sub Total	25,000	-	25,000	-	25,000	25,000	-	-	-	-	-
COASTAL INFRASTRUCTURE											
Catalina's Boat Ramp Retaining Wall			182,500		182,500		182,500				
Sub Total	-	-	182,500	-	182,500	-	182,500	-	-	-	-

SHIRE OF BROOME
SCHEDULE 1 FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME 2023/24

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAM 2023/24						Funding Source					
Description	Carried Forward Budget	Renewal	Upgrade	New	Funds Required 2023/24	Municipal	Reserves	Borrowings	Grants	Contributions	Sale or Trade In
WASTE MANAGEMENT FACILITY											
Bin Replacement				197,171	197,171		197,171				
Buckleys Road Waste Facility Capping, & Other Rehabilitation Works				212,500	212,500		212,500				
WMF - Sea Container & Dome Work Area Shade				33,968	33,968		33,968				
WMF - Tip Face Excavator				97,500	97,500		97,500				
Contaminated Site Investigation & Rehabilitation				165,000	165,000		165,000				
					-						
Sub Total	-	-	-	706,139	706,139	-	706,139	-	-	-	-
PLANT AND EQUIPMENT											
Plant Replacement Program		1,018,250		16,500	1,034,750	571,750	180,000				283,000
Vehicle & Mobile Plant New - Corp Gov	57,642			57,642	57,642						63,000
Vehicle & Mobile Plant New - Depot Ops	180,000			180,000	180,000	154,000					26,000
Vehicle & Mobile Plant Renewal - Other Gov	60,000	60,000			60,000	15,000					45,000
Vehicle & Mobile Plant Renewal - Dev Services	159,698	159,698			159,698	71,698					88,000
Vehicle & Plant Renewal - P&G Operations	606,735	606,735			606,735	433,451	173,284				
Vehicle & Mobile Plant Renewal - Eng Office	165,000	165,000			165,000	99,000					66,000
Vehicle & Mob Plant Renewal - Works Ops	847,096	847,096			847,096	847,096					
Mobile Plant & Equipment Renewal - Sanitation	208,000	208,000			208,000	60,356					147,644
Sub Total	2,284,171	3,064,779	-	254,142	3,318,921	2,252,351	353,284	-	-	-	718,644
OTHER SPECIAL PROJECTS											
Intramaps SaaS Migration				18,000	18,000	18,000					
Cable Beach Waterpark Detailed Design			300,000		300,000	-			300,000		
Review of CHRMAP		30,000			30,000	15,000			15,000		
McMahon Estate Structure Planning				200,000	200,000	-			200,000		
Place Activation			80,000		80,000	70,000			10,000		
Quarterly marketing campaigns				20,000	20,000	20,000					
Sanctuary Road Detailed Design				400,000	400,000	-			400,000		
Provision of Security Services to the Shire of Broome Precinct, including Broome Public Library		57,968			57,968	57,968					
Sub Total	-	87,968	380,000	638,000	1,105,968	180,968	-	-	925,000	-	-
TOTAL CAPITAL WORKS PROGRAM	6,288,682	6,211,166	3,098,471	17,725,402	27,035,039	8,078,147	4,954,790	2,350,507	11,345,009	73,000	718,644

SHIRE OF BROOME
SCHEDULE 2 FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

PLANT AND EQUIPMENT SUMMARY 2023/24

Exist. Plant No.	Existing Licence Number	Plant Description	Exist Vehicle Purch Date	2023/24 BUDGET					
				Purchase	Sale	Nett	Written Down Value	Profit	Loss

Corporate Governance & Support (BRAC)

P16108	N/A	Generator (standby) mega - gen DVAS 165E	23.Jun.07	\$65,000	\$15,000	\$50,000	\$0	\$15,000	\$0
Corporate Governance & Support Total				\$65,000	\$15,000	\$50,000	\$0	\$15,000	\$0

Development Services Support

P11419	BM31792	RANGER 2 - Isuzu D-Max 4x4 SX	26.Mar.19	\$83,000	\$20,000	\$63,000	\$13,434	\$6,566	\$0
Development Services Support Total				\$83,000	\$20,000	\$63,000	\$13,434	\$6,566	\$0

Engineering

P7620	1HCR326	Toyota Prado (DIS)	26.Oct.20	\$70,000	\$50,000	\$20,000	\$0	\$50,000	\$0
New	New	Portable Traffic Lights	New	\$16,500	\$0	\$0	\$0	\$0	\$0
Engineering Total				\$86,500	\$50,000	\$20,000	\$0	\$50,000	\$0

Works Operations

P8202	BM9112	Scraper CAT 613C 8.4m3	14.Aug.02	\$0	\$30,000	-\$30,000	\$22,939	\$7,061	\$0
P83085	6RN827	Trailer Howard Porter Supalift (refer 8822 for P-mover)	01.Jul.85	\$55,000	\$0	\$55,000	\$0	\$0	\$0
P81579	6TP829	Trailer Bosich Low Loader (refer 8822 for P-mover)	01.Jul.79	\$55,000	\$0	\$55,000	\$0	\$0	\$0
P1719	BM31573	Isuzu D-Max SX Ute Dual Cab 4WD (Works Coordinator)	18.Mar.19	\$55,000	\$20,000	\$35,000	\$13,362	\$6,638	\$0
Works Total				\$165,000	\$50,000	\$115,000	\$36,300	\$13,700	\$0

Depot Operations

P11418	1GLT638	Holden Colorado Dual Cab Alloy tray Top - Stores	22.Mar.18	\$40,000	\$15,000	\$25,000	\$14,875	\$125	\$0
Depot Total				\$40,000	\$15,000	\$25,000	\$14,875	\$125	\$0

SHIRE OF BROOME
SCHEDULE 2 FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

PLANT AND EQUIPMENT SUMMARY 2023/24

Exist. Plant No.	Existing Licence Number	Plant Description	Exist Vehicle Purch Date	2023/24 BUDGET					
				Purchase	Sale	Nett	Written Down Value	Profit	Loss

Parks & Gardens Operations

P1917	1GJA585	UD Nissan Single Cab-8 tonne tipper	27.Oct.17	\$180,000	\$30,000	\$150,000	\$43,989	\$0	\$13,989
P16713	N/A	Jacobsen MH5 - 5 Gang Reel Mower (Tractor Mounted)	18.Mar.20	\$50,000	\$10,000	\$40,000	\$0	\$10,000	\$0
P88518	N/A	Howard Stealth S2 Dual Winged Mower Tractor Mounted	11.May.18	\$35,000	\$5,000	\$30,000	\$9,475	\$0	\$4,475
P7901	N/A	Aerator Tractor Mounted	29.Sep.01	\$16,000	\$3,000	\$13,000	\$0	\$3,000	\$0
P1016	N/A	Hardi NK600 Spray Unit (goes behind JD Tractor)	30.Jun.16	\$21,250	\$5,000	\$16,250	\$5,157	\$0	\$157
P218	1GLT640	Izuzu D-Max Extra Cab Mowing - Team 3	20.Apr.18	\$53,000	\$20,000	\$33,000	\$14,657	\$5,343	\$0
Parks & Gardens Total				\$355,250	\$73,000	\$282,250	\$73,278	\$18,343	\$18,621

Refuse

P12616	1GCY173	Hino 2630 500 series Truck with OHR IT20 Hooklift	30.Oct.16	\$240,000	\$60,000	\$180,000	\$98,413	\$0	\$38,413
Sanitation Total				\$240,000	\$60,000	\$180,000	\$98,413	\$0	\$38,413
Total Plant Replacement Program				\$1,034,750	\$283,000	\$735,250	\$236,301	\$103,733	\$57,035

SHIRE OF BROOME
SCHEDULE 3 FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

CARRIED FORWARD SCHEDULE
Capital and Operating Carried Forward Projects 2023/24

Description	Carry Over Expenditure	Funding Source				Net MUNI carryover	Funding Type
		Reserve	Grants	Contributions	Sale or Trade In		
Executive							
Consultants - Op Exp - Other Governance	52,195					52,195	OPERATING
A Sporting Chance - Op Exp - Economic Services Special Projects	156,499					156,499	OPERATING
Club Development Officer Programs Exp - Rec Services	22,500					22,500	OPERATING
BRAC Gym and Fitness Facility - Detailed Design / Tender Package- Cap Ex	451,207					451,207	CAPITAL
Turf Club Masterplan Review - Op Ex- Other Culture	9,010					9,010	OPERATING
Town Beach Café preliminary site investigation - Op Exp	29,577					29,577	OPERATING
Town Beach Kiosk Cap Build New Const-Cap Exp-Other Build Lea	100,000					100,000	CAPITAL
Sanctuary Caravan Park Op Exp - Tourism & Area Promotion	75,000					75,000	OPERATING
Museum Building Renewal- Cap Exp - Other Cult	75,000					75,000	CAPITAL
Community Recycling Centre - RRP - Cap Exp	138,554	419,180				- 280,626	CAPITAL
Cable Beach Foreshore Upgrade	278,809					278,809	CAPITAL
MOLA Mapping	50,000					50,000	CAPITAL
Place Activation Plan	12,726					12,726	OPERATING
Corporate Services							
Software Cap Exp - IT (dont use)	56,194					56,194	CAPITAL
License Maint and Support - IT Exp	16,600					16,600	OPERATING
BRAC Outdoor Court Scoreboard - Cap Ex	41,114					41,114	CAPITAL
Tennis Court Lighting Renewal- Cap Ex	44,659					44,659	CAPITAL
Minor Assets - Op Exp - Bme Civic Centre	47,200					47,200	OPERATING
Audit Fees Op Exp - Other Governance	120,000					120,000	OPERATING
Development and Community							
Cape Leveque Tourist Bay and Signage	35,000					35,000	CAPITAL
Event Development Fund (EDF) (Stream 2 and 3 Community Development Fund) Op Exp - Other Governance	68,071					68,071	OPERATING

SHIRE OF BROOME
SCHEDULE 3 FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

CARRIED FORWARD SCHEDULE**Capital and Operating Carried Forward Projects 2023/24**

Description	Carry Over Expenditure	Funding Source				Net MUNI carryover	Funding Type
		Reserve	Grants	Contributions	Sale or Trade In		
Infrastructure							
Vehicle & Mobile Plant New -Cap Exp- Corp Gov	57,642				63,000	(5,358)	CAPITAL
Vehicle & Mobile Plant New - Cap Exp - Depot Ops	180,000				26,000	154,000	CAPITAL
Vehicle & Mobile Plant Renewal (Replacement) Cap Exp - Other Gov	60,000				45,000	15,000	CAPITAL
Vehicle & Mobile Plant Renewal (Replacement) Cap Exp - Dev Services	159,698				88,000	71,698	CAPITAL
Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	606,735	173,284				433,451	CAPITAL
Vehicle & Mobile Plant Renewal(Replacement)- Cap Exp - Eng Office	165,000				66,000	99,000	CAPITAL
Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	847,096					847,096	CAPITAL
Mobile Plant & Equipment Renewal (Replacement) - Cap Exp - Sanitation Other	208,000				147,644	60,356	CAPITAL
Port Drive – Guy Street Intersection Upgrade	918,730		313,200			605,530	CAPITAL
State Blackspot - Frederick Street off-street carpark Cap (Broome SHS) Exp	1,284,915		396,000			888,915	CAPITAL
Admin Building - Packaged Plant- Cap Ex	349,727					349,727	CAPITAL
Drainage Grate Improvements	25,000					25,000	CAPITAL
Cable Beach Redevelopment (Construction) - Cap Exp	275,610					275,610	CAPITAL
Urban Maint Reseals Renewal Works Cap Exp	189,165					189,165	CAPITAL
Broome North Subdivision - New Footpath construction	41,874					41,874	CAPITAL
Footpaths - Various	58,700					58,700	CAPITAL
Japanese Cemetery New Infra by P & G - Cap Exp	49,768					49,768	CAPITAL
Skatepark New Infrs Const - Cap Exp - Other Rec & Sport	15,894					15,894	CAPITAL
Surf Club Building Upgrade (Inc Plant & Furniture) Cap Exp-Law Ord & PS	255,769	170,356				85,413	CAPITAL
Home composting / Waste Education - Op Exp	16,724	21,000				(4,276)	OPERATING
Contaminated Site Remediation- OP Ex	532,725	554,496				(21,771)	OPERATING
BRAC Grid Solar Connection	25,226	224,300				- 199,074	CAPITAL
KRO 1 & 2 Security Screens- Cap Exp	35,565			23,000		12,565	CAPITAL
Pearl Lugger Const Restoratrion Renew- Cap Exp	25,200					25,200	CAPITAL
Staff housing 8 & 11/ 6 Ibis Way - fit out- Cap Ex	22,919					22,919	CAPITAL
KRO 2 - air-conditioning units- Cap Ex	3,025					3,025	CAPITAL
Broome Public Library - Kitchen Fit Out- Cap Ex	20,000					20,000	CAPITAL
Broome Visitor Centre - Packaged Plant Cap Ex	66,576					66,576	CAPITAL
TOTAL PROPOSED CARRYOVER EXP/(INC)	8,377,198	1,562,616	709,200	23,000	435,644	5,646,738	



Department of
**Local Government, Sport
and Cultural Industries**

Our ref BM5-1#01: E23074088
Enquiries Amy Lin
Phone (08) 6552 1762
Email Legislation@dlgsc.wa.gov.au

Sam Mastrolembro
Chief Executive Officer
Shire of Broome
27 Weld Street,
BROOME WA 6725

Via email: c/o Jayme.Johnson@broome.wa.gov.au

Dear Mr Mastrolembro

SHIRE OF BROOME – DIFFERENTIAL RATES 2023/24

I refer to the Shire of Broome's (the Shire's) application dated 7 June 2023 requesting approval to impose a differential general rate that is more than twice the lowest rate in the gross rental value (GRV) and the unimproved value (UV) category.

I advise that, under delegated authority from the Minister for Local Government and in accordance with section 6.33(3) of the *Local Government Act 1995*, I have approved the Shire's application to impose differential general rates as follows:

Category of Rating (UV/GRV)	Rate in the dollar 2023/24 (cents)
GRV Vacant	0.184795
UV Commercial Rural	0.035580
UV Mining	0.143945

This approval is valid for the 2023/24 financial year.

If you have any questions, please do not hesitate to contact Amy Lin, A/Legislation Officer at the Department of Local Government, Sport and Cultural Industries, on 6552 1762 or by email to legislation@dlgsc.wa.gov.au.

Yours sincerely

Tim Fraser
EXECUTIVE DIRECTOR LOCAL GOVERNMENT

28 June 2023

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Objectives and Reasons for the Differential Rates and Minimum Payments for the 2023/24 Financial Year

Under section 6.36 of the Local Government Act 1995, the Objects and Reasons for implementing Differential Rates must be published by the Shire of Broome.

Overall Objective

The purpose of the levying of rates is to meet the Shire's budget requirements each financial year to deliver services and community infrastructure. The Valuer-General provides the property valuations as the basis for the calculation of rates each year. Section 6.33 of the *Local Government Act 1995* provides the ability to differentially rate properties based on zoning or land use as determined by the Shire of Broome. Properties are grouped according to town planning zonings or predominant land use. Each rating category has a separately calculated rate in the dollar to achieve equity across all sectors.

Council has considered the Key Values contained within the Rating Policy Differential Rates (s.6.33) released by the Department of Local Government, Sport and Cultural Industries, being:

- Objectivity
- Fairness and Equity
- Consistency
- Transparency and Administrative Efficiency

A copy of this policy can be obtained from this link:

<https://www.dlgsc.wa.gov.au/departments/publications/publication/rating-policy-differential-rates>.

Council determines the required rates yield by reviewing all revenue sources, expenditure and efficiency measures as part of its budget deliberations, and for the 2023/24 financial year a budget deficiency of \$26.5M has been identified. To achieve a balanced budget the rate-in-dollar is proposed to be increased by 5% across all rating categories. A recommendation from the March Ordinary Council Meeting (Minute C/0323/034) recognised Council's support of the Inter Regional Flight Network, and requested an increase to the GRV Commercial category as part of the budget process, which equates to a 1.88% increase to the GRV Commercial category above the general rate increase, for the 2023/24 financial year.

A change from the 2022/23 objectives and reasons is to specify un-hosted holiday houses within the GRV Tourism category, where owners have been granted Shire planning approval to operate as tourism accommodation.

The general rate-in-dollar increase is consistent with the Shire's Long-Term Financial Plan (LTFP) which targeted a 5% increase in the 2023/24 financial year rates.

The 2023/24 rates raised will fund the Capital Works Program as per the Shire's latest Corporate Business Plan.

Projects	Amount	External Grants & Contributions
Cable Beach Stage 1 Redevelopment	\$13.54M	\$9.43M
Asset Renewal Expenditure as per various Asset Management Plans	\$2.12M	-
Plant Replacement Program	\$1.02M	\$283K
Town Beach Café Redevelopment	\$590K	-
BRAC Dry Side Upgrade Business Case	\$467K	-
Sanctuary Road Detailed Design	\$400K	\$400K
De Marchi Road Upgrades (Black Spot)	\$340K	\$226K
Cable Beach Waterpark Detailed Design	\$300K	\$300K
Tennis Court Surface Renewal	\$298K	\$100K
Buckleys Road Waste Facility Rehabilitation and Capping	\$212K	-
Subdivisional Footpaths	\$210K	\$210K
McMahon Estate Structure Planning	\$200K	\$200K
Bin Replacement	\$197K	-
Catalina's Boat Ramp Retaining Wall	\$182K	-
Contaminated Site Investigation & Rehabilitation	\$165K	-
Waste Management Facility - Tip Face Excavator	\$97K	-
Place Activation	\$80K	\$10K
Road Visual Condition Survey	\$80K	-
Provision of Security Services to the Shire of Broome Precinct, including Broome Public Library	\$58K	-
Kimberley Regional Offices 1 & 2 - Corporate Sign	\$40K	-
Broome Civic Centre - Asset Renewal	\$35K	-
Waste Management Facility - Sea Container & Dome Work Area Shade	\$34K	-
Review of CHRMAP	\$30K	\$15K
Quarterly marketing campaigns	\$20K	-
Intramaps SaaS Migration	\$18K	-
Portable Traffic Lights	\$16K	-

Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. In particular, the following actions have been undertaken:

Efficiency Measures:

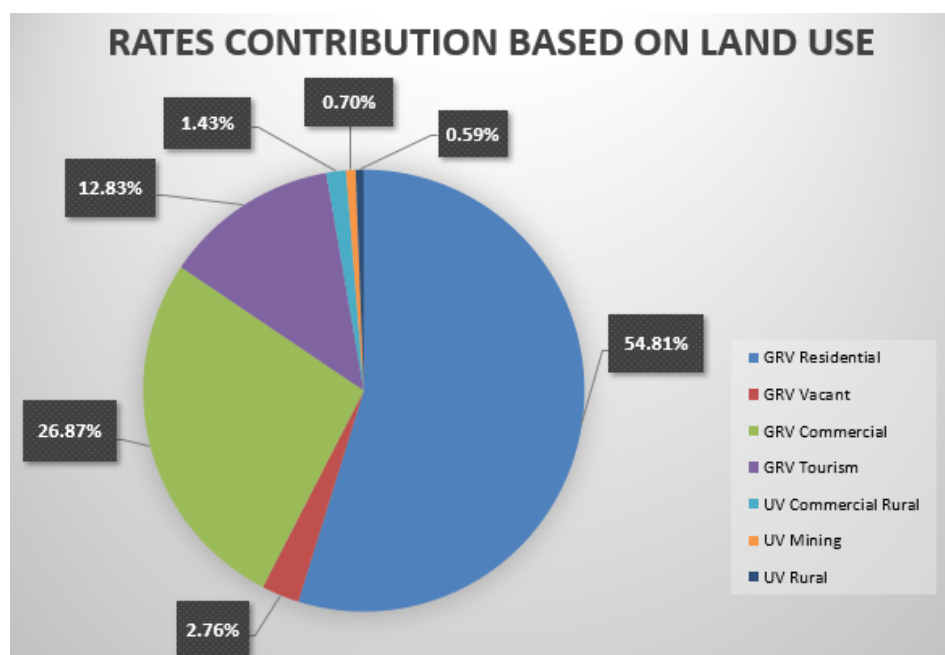
- reviewed position descriptions and remuneration as vacancies arise;
- introduction of a cloud-based expense management system for Credit Cards;
- introduction of a Travel Management System to increase time and cost efficiencies;
- installation of a lighting management system for field lights;
- installation of solar grid connection at BRAC;
- renewal of Shire assets based on adopted Asset Management Plan;
- encouraged certain staff to take advantage of remote area housing through the Shire leases, therefore, minimising the need for staff housing stock;
- continued use of local suppliers whenever possible and appropriate;
- conduct of three budget reviews each financial year;
- continued to outsource waste collection and recycling education cost-effectively;
- bush fire mitigation strategies and compliance measures were put in place to reduce the scope of recurring work;
- disposal of the under-utilised and maintenance-demanding light fleet and plant;
- installation of LED street lighting and energy-efficient fixtures throughout Shire facilities;
- review of property and building valuations to improve accuracy of depreciation and insurance costs;
- contractor inductions to reduce exposure to occupational health and safety risks;
- conducted several internal audits of governance and legislative compliance;
- a robust review of insurance services and identify opportunities to self-insure;
- changed the provision of pre-cyclone clean-up activities to become less resource-intensive but still responsive to safety objectives of pre-cyclone preparations;
- revisiting the resourcing of GIS services;
- contracting life saving services on Cable Beach to reduce costs and overheads;
- reduced some facility opening hours in line with service review findings regarding usage patterns; and
- after hours shut-off switch at Administration Building to limit unnecessary air-conditioning when the building is not occupied.

Below is a summary of the proposed Minimum Payments and Rates in the Dollar for 2023/24

Differential Rate Category	Minimum Payment	Rate in the \$ (Cents)
GRV – Residential	\$1,268	8.7268
GRV – Vacant	\$1,268	18.4795
GRV – Commercial	\$1,268	11.8501
GRV – Tourism	\$1,268	14.1405
UV – Commercial Rural	\$1,268	3.5580
UV – Mining	\$520	14.3945
UV – Rural	\$1,268	0.8510

Rates Contribution Based on Land Use:

In September 2021, the Valuer General's Office commenced reviewing all GRV properties within the Shire, with revised valuations becoming effective from 1 July 2022.



Gross Rental Value (GRV)

The *Local Government Act 1995* determines that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer-General determines the GRV for all properties within the Shire of Broome. Under section 22 of the Valuation of Land Act 1978, the Valuer-General also determines the frequency of general valuations. The Valuer-General undertakes a GRV revaluation every three to five years, with the most recent valuation occurring in October 2021 and effective from 1 July 2022. Factors such as age, construction, size, car shelters, pools and location influence the rental value for a house or other GRV property. Interim valuations are provided fortnightly to the Shire by the Valuer-General for properties where changes have occurred (i.e. subdivisions or strata title of a property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances, the Shire recalculates the rates for the affected properties and issues interim rates notices.

GRV properties contribute about 97.27% of the total rates as the properties in this category generally have a much higher demand for Shire resources.

GRV – Residential (The Base Rate for Gross Rental Value)

This rating category consists of properties that have a predominant residential use. This rating category is the base rate by which all other GRV rated properties are assessed. The reason for the rate in the dollar for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential and urban areas.

Council is focused on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing of roads, replacement and development of footpath networks, refurbishing public ablutions and other building maintenance programs. The rates from this category are expected to meet the community needs and service levels for properties under this category within the Shire of Broome. This category contains 73% of all properties within the Shire,

accounting for 59% of total property value, and generating 54.81% of the rates revenue raised in 2023/24.

GRV – Commercial

This rating category covers the town centre, commercial business, shopping centres, telecom tower sites and the airport. All properties rated under this category are zoned Commercial under the Town Planning Scheme, excluding properties with tourism use. This rating category recognises the impact of commercial properties on infrastructure and the environment within the Shire. This category recognises the more significant share of costs associated with providing additional services like economic development, maintaining car park infrastructure, landscaping, environmental health, light industrial area infrastructure and other amenities. The total rate in the dollar has increase 6.88% in this category. The rate in the dollar for this category is 36% higher than the GRV – Residential base rate. This category contains 8% of all properties within the Shire, accounting for 21% of total property value and is expected to contribute 26.87% of the total rates to be raised for 2023/24.

GRV – Tourism

This rating category consists of properties with operations related to tourism inclusive of un-hosted Holiday Homes. This category recognises the impact of such properties on infrastructure and the environment within the Shire. This rating category recognises the more significant share of costs associated with the provision of services in addition to the services provided in the GRV Commercial category. Some additional costs contribute to economic development, tourism promotion, marketing activities, environmental health, public safety and law enforcement during the tourist season. The rate in the dollar for this category is 62% higher than the GRV – Residential base rate. This category contains 11.8% of all properties within the Shire, accounting for 8% of total property value, and is expected to contribute 12.83% of the total rates to be raised for 2023/24.

GRV – Vacant

This rating category consists of vacant properties zoned Residential, Tourist, Commercial or Industrial under the Shire's Local Planning Scheme. The object of the rate for this category is to signify the Council's preference for land to be developed rather than leaving it vacant. Development is encouraged due to its importance and positive effect on local employment and economic diversity. Further community returns are also expected from population-linked investment in the region by both State and Federal funding bodies. The rate is also higher than the base rate to distribute the rates burden equitably considering the different method used for the valuation of vacant land as compared to other GRV properties. The rate is also intended to discourage land investors from land banking and discourage excessive vacant land leaving subdivisions barren and aesthetically unappealing which may provide prospects for potential antisocial behaviour. The rate in the dollar for this category is 112% higher than the GRV – Residential base rate. This category contains 4.5% of all properties within the Shire, accounting for 1.3% of total property value, and is expected to contribute 2.76% of the total rates to be raised for 2023/24.

Unimproved Value (UV)

Properties that are predominantly used for rural purposes are assigned an Unimproved Value supplied and updated by the Valuer-General on an annual basis. The rate in the dollar set for the UV-Rural category forms the basis for calculating all other UV differential rates.

UV properties contribute about 2.73% of the total rates as the properties in this category generally have a much lower demand on Shire resources.

**6. MEETING CLOSED TO PUBLIC
UV - Rural (The Base Rate for Unimproved Value)**

This rating category consists of properties that are exclusively for rural use. This category is the base rate by which all other UV rated properties are assessed. Other UV rating categories have a higher demand for Shire resources than properties in the UV - Rural rating category. This

7. MEETING CLOSURE

category contains 0.8% of all properties within the Shire, accounting for 6.4% of total property value, and is expected to contribute 0.59% of the total rates to be raised for 2023/24.

UV - Commercial Rural

This rating category consists of properties with a commercial use outside of the townsite and inclusive of pearling leases, pastoral leases or other properties with pastoral use.

This category recognises the increased rates required to operate efficiently and provide for rural infrastructure and services. The above services are in addition to the urban services, programs, and infrastructure available to the properties in this category. The Shire incurs higher costs of infrastructure maintenance and renewal of the rural road network due to its vulnerability to extreme weather conditions, further increasing due to extra vehicle movements and activities associated with these properties. The rate in the dollar for this category is 318% higher than the UV-Rural base rate. This category contains 0.3% of all properties within the Shire, accounting for 3.8% of total property value, and is expected to contribute 1.43% of the total rates to be raised for 2023/24.

UV – Mining

This rating category consists of properties for mining, exploration or prospecting purposes. The object of the rate for this category is to reflect the impact on utilisation of rural infrastructure (compared to pastoral) by heavy transport and associated higher traffic volumes. Also, these properties have access to all other services and facilities provided by the Shire. This category is rated higher than UV-Commercial due to the higher road infrastructure maintenance costs to the Shire from frequent heavy vehicle use over extensive lengths of Shire roads throughout the year. The rate in the dollar for this category is 1591% higher than the UV-Rural base rate. This category contains 0.8% of all properties within the Shire, accounting for 0.4% of total property value, and is expected to contribute 0.71% of the total rates to be raised for 2023/24.

Minimum Payments

Every property, regardless of size, value, and use, receives some minimum level of benefit from the Shire's works and services. Minimum rates ensure that all ratepayers make a reasonable contribution to essential services and infrastructure. A proposed minimum rate of \$1,268 has been applied to all rating categories except for the UV Mining.

UV of mining tenements ranges from \$240 to \$543,600 and an average UV of \$24,368. The \$520 minimum rate for the UV-Mining category is set at a lower level than the other rating categories to ensure that less than 50% of the properties in this category are on the minimum rate and comply with section 6.35 of the *Local Government Act 1995*. Given the lower valuation figure assigned to small mining tenements, a lower minimum payment will also ensure that the rate burden is distributed equitably between all other property owners paying the minimum amount.

Yours Faithfully,

Sam Mastrolembo
Chief Executive Officer