



2020/21 BUDGET



| Contents | Page |
|---|-------------|
| President's Introduction | 1 |
| Chief Executive Officer's Summary | 2 - 4 |
| Budget Processes | 5 |
| Overview | |
| 1. Link to the Council Plan | 6 - 7 |
| 2. Activities and Initiatives | 8 |
| 3. Budget Influences | 9 - 10 |
| Budget Analysis | |
| 4. Analysis of the Operating Budget | 11 - 12 |
| 5. Analysis of the Budgeted Cash Position | 13 |
| 6. Analysis of the Capital Budget | 14 - 15 |
| Long Term Strategies | |
| 7. Rating Strategy | 16 |
| 8. Other Strategies | 17 |
| Statutory Annual Budget | 19 - 69 |

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President's Introduction

I am pleased to present the 2020/21 Annual Budget to our ratepayers and residents.

Planning of the 2020/21 Budget began during the COVID-19 pandemic to which Council moved swiftly to support our community through the development of a Hardship Policy; freezing of overall rates revenue and applying no increases to Council set Fees and Charges from the previous financial year.

Guided by our Strategic Community Plan 2017-27 and the Long Term Financial Plan, the 2020/21 Annual Budget includes the following activity:

- * Vincent Street Streetscape Project;
- * Youth Activity Area;
- * On-site Accommodation at the Caravan Park;
- * Replacement of the Grader and Truck;
- * Road and Footpath Programmes;
- * Railway Station Green Room Painting and Artificial Turf Replacement;
- * Town Hall Flooring and AV System Upgrade;
- * Lesser Hall Courtyard Area Development; and
- * Old Court House Roof Replacement.

The Shires 2020/21 activities will be funded through external grants and programs, use of reserves and low interest Treasury Loan funding.

I wish to acknowledge Staff and Council for the effort to produce a responsible 2020/21 budget amid the COVID-19 pandemic. I trust this budget will meet community expectation; attempt to stimulate our local economy and undertake activities to increase visitor numbers to benefit our Shire, all in a manner which is financially acceptable.

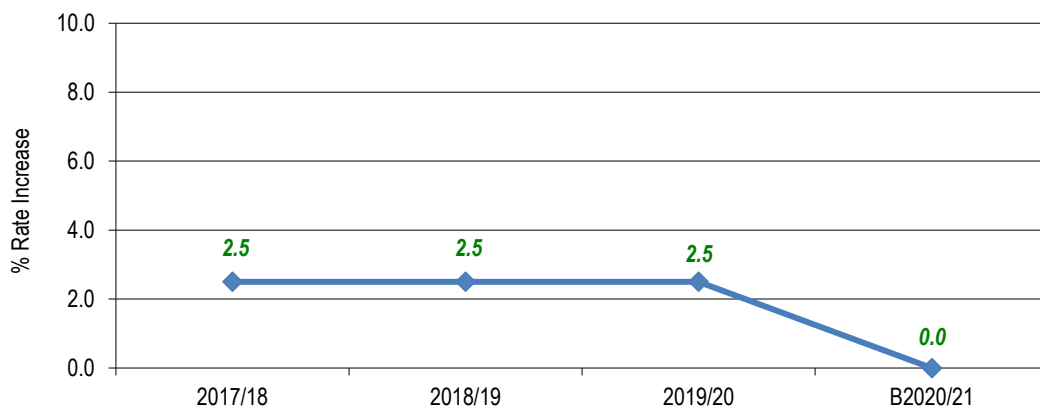
Even amongst uncertain times, Council continue to complete our vitally important road and infrastructure programs while responsibly planning for future projects that will continue our goal to be a vibrant and progressive community.

Cr Don Davis
Shire President

Chief Executive Officer's Summary

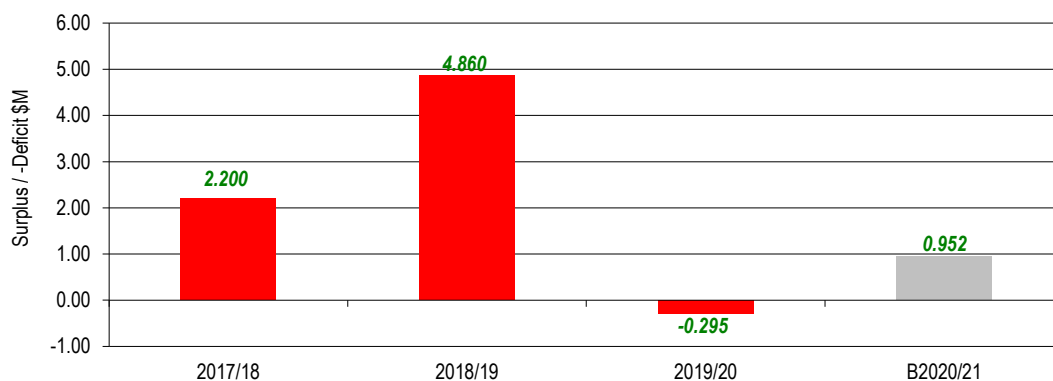
The Annual Budget for the 2020/21 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



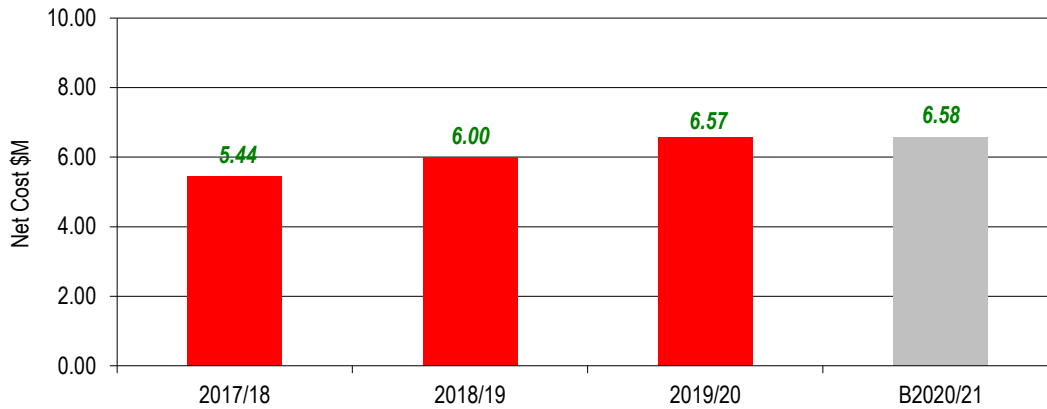
In response to the COVID-19 pandemic, Council have resolved to freeze Rates income for the 2020/21 financial year. Total Rates income has been maintained at \$3.04 million. In addition the 10% discount incentive has been maintained at an estimated cost of \$243,000.

2. Operating Result



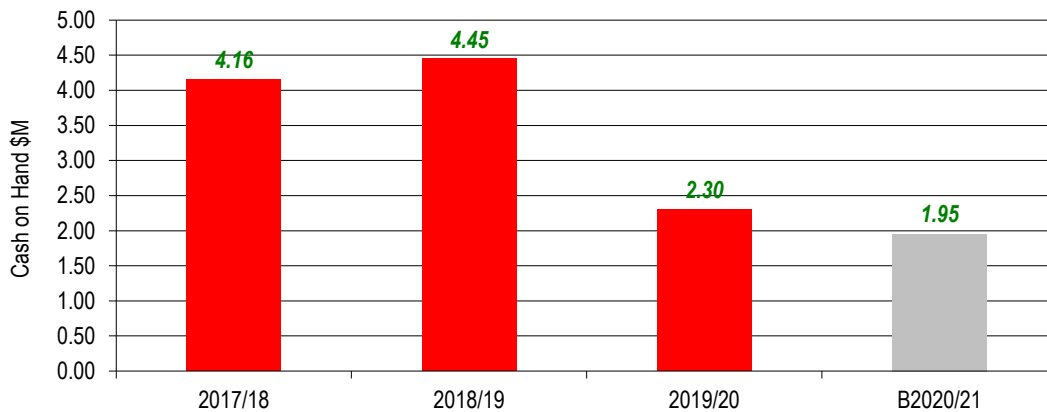
The expected operating result for the 2020/21 year is a surplus of \$952,000, which is an increase of \$1.247 million over 2019/20 Operating Budget attributable to an increase in budgeted non-operating funding for capital works.

3. Services



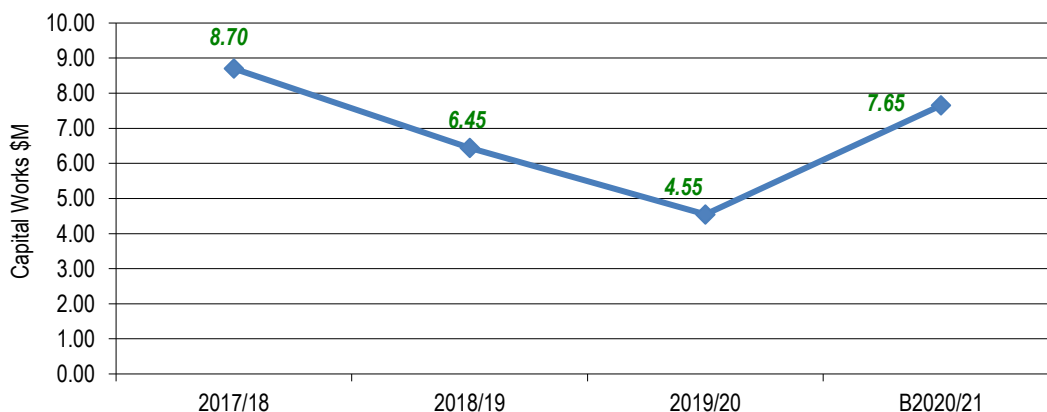
The cost of services (including depreciation) to be delivered to the community for the 2020/21 year is expected to be \$6.582 million which is \$12,000 more when compared to the 2019/20 Budget.

4. Cash and Investments



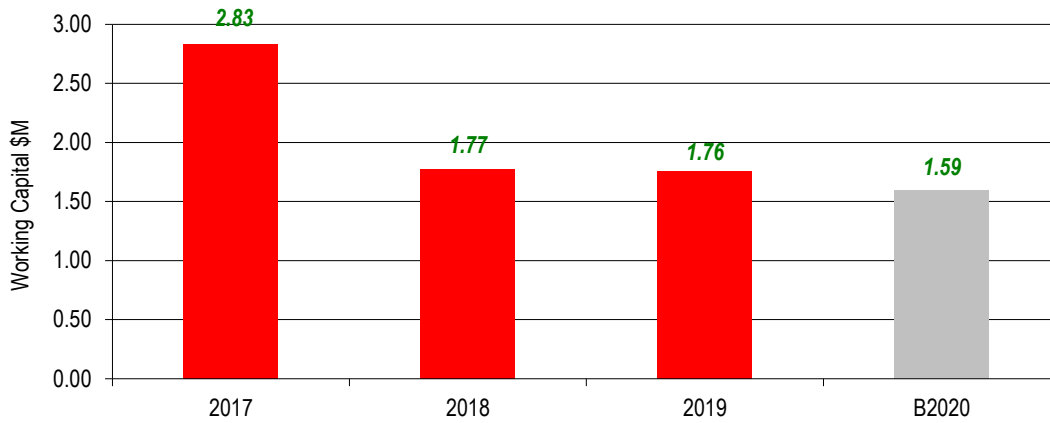
Cash and investments are expected to decrease by \$350,000 during the year to \$1.95 million as at 30 June 2021. This reflects increased use of Reserve Funds to fund projects.

5. Capital Works



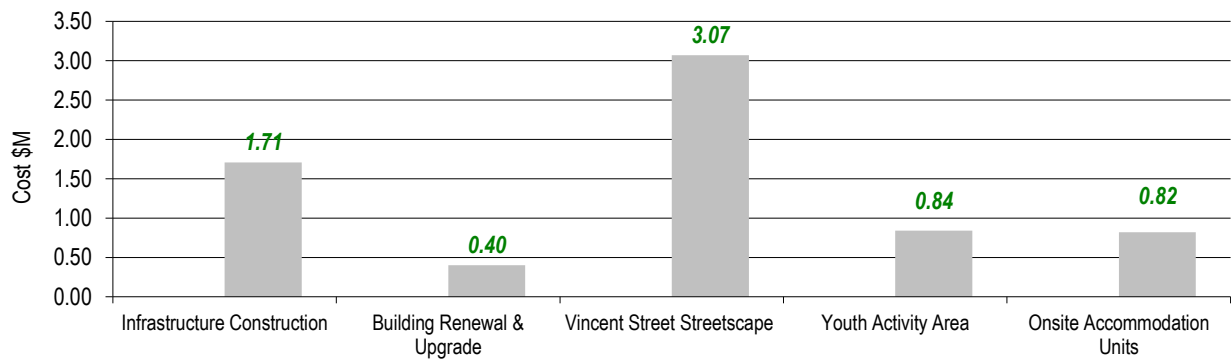
The capital works program for the 2020/21 year is expected to be \$7.654 million. Of the capital funding required, \$1.038 million will come from Council operations, \$3.330 million from external grants, \$1.019 million from Reserves, \$2.00 million from Loan Funds and the balance of \$267,000 from disposal of plant and vehicles. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

6. Financial Position



The net current assets are expected to decrease by \$170,000 to \$1.594 million.

7. Major Projects



The Annual Budget includes a range of activities and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Strategic Community Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Plan.

The Annual Budget has been developed so that it is financially responsible. More detailed budget information is available throughout this document.

S.P. Gollan
Chief Executive Officer

Budget Processes

This section lists the budget processes to be undertaken in order to adopt the Annual Budget in accordance with the *Local Government Act 1995* and its Regulations.

The preparation of the Budget begins with Officers preparing the operating and capital components. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings. A 'proposed' Budget is prepared in accordance with the Act and submitted to Council for approval.

The Budget is required to be adopted by 31 August in each year. However, Council strive to have the Budget adopted by 31 July annually to allow Staff to progress approved projects in a timely manner.

The key dates for the Budget process are summarised below:

Budget Process

1. Officers prepare operating and capital estimates for inclusion in the Budget.
2. Council considers draft Budget at Committee.
3. Proposed Budget is submitted to Council for adoption.
4. Copy of adopted Budget submitted to the Department.

Timing

Feb - May 2020
June & July 2020
July 2020
August 2020

1. Link to the Council Plan

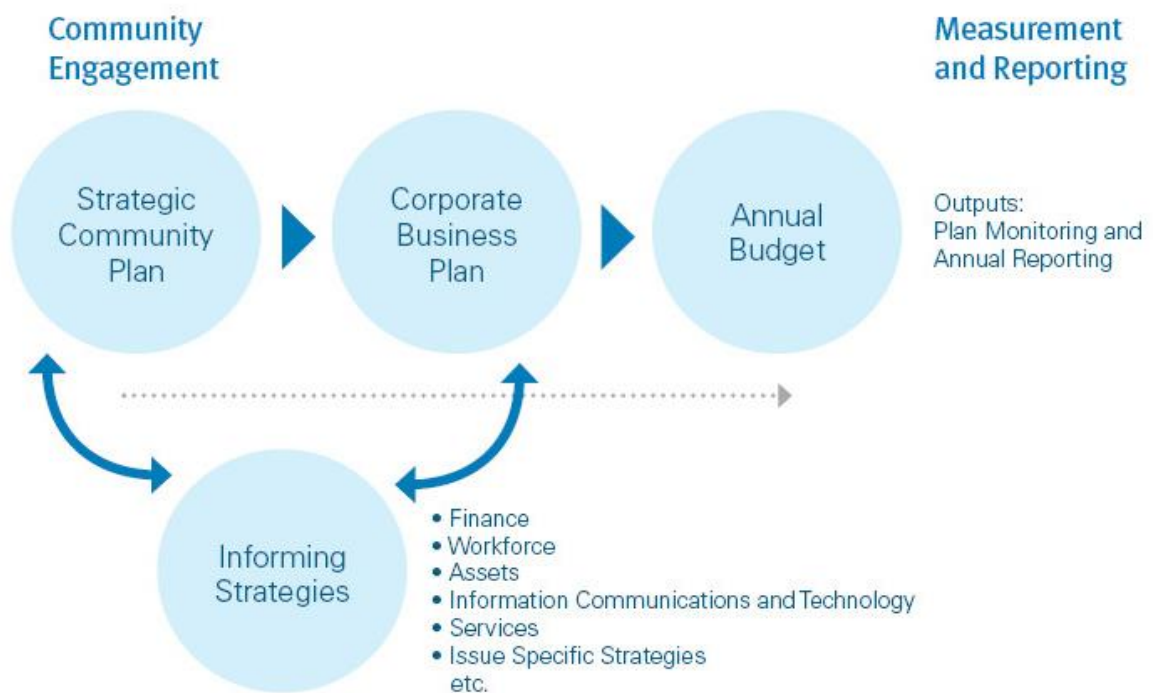
This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

1.1 Integrated Planning Framework

A Strategic Community Plan (SCP) was prepared and adopted by Council in 2018. The SCP outlines the overarching objectives and strategies that guide Council's decision making process.

The Corporate Business Plan (CBP) was prepared and adopted by Council in 2013 and summarises the financial and non-financial impacts of the objectives and strategies presented in the SCP and determines the sustainability of these objectives and strategies. The Annual Budget is then framed, taking into account the activities and initiatives included in the plans which contribute to achieving the strategic objectives specified.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The planning will guide the preparation of the CBP and Annual Budget.



Elements of Integrated Planning and Reporting Framework

Reproduced from the Department of Local Government, Sport and Cultural Industries website.

1.2 Our purpose

Our Vision

A vibrant and progressive community which values its history in a welcoming and friendly place to live, work and visit. Beverley is the place to BE!

We Value

- The contributions made by our community towards an inclusive, active, diverse and friendly community.
- Our natural resources and our place in the natural environment.
- Economic diversity and opportunistic growth.
- Forward thinking leadership and good governance.

Council Priorities:

1. Our investments support or facilitate employment and local business growth.
2. Our people, the community and quality of life are important to our success.
3. Our relationships bring financial, social, health and environmental benefits to the organisation and residents.

2. Activities and Initiatives

This section provides a description of the activities to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives specified in the Strategic Community Plan.

Activities

| Activity | Description | Revenue (Expenditure) Net Cost \$ |
|--|---|---|
| General Purpose Funding | Details rates levied, interest on late payment of rates, general purpose grants and interest received on investments. | 3,260,334 <u>(173,512)</u> 3,086,822 |
| Governance | This service provides assistance to elected members and ratepayers on matters which do not concern specific council services. | 10,100 <u>(263,954)</u> (253,854) |
| Law Order, Public Safety | This service provides for the supervision of local laws, fire prevention and animal control. | 299,857 <u>(417,800)</u> (117,943) |
| Health | This service provides for food quality and pest control, medical service and environmental health. | 300 <u>(171,727)</u> (171,427) |
| Education and Welfare | This service provides for maintenance of the old school building (CRC) and funding for community activities and initiatives. | 0 <u>(98,098)</u> (98,098) |
| Housing | This service provides for the maintenance of staff housing and the Hunt Road Village. | 137,492 <u>(213,750)</u> (76,258) |
| Community Amenities | This service provides the collection of rubbish, operations of the waste disposal sites, town planning, maintenance of cemeteries, maintenance of the water harvesting dams and protection of the environment. | 206,278 <u>(669,796)</u> (463,518) |
| Recreation and Culture | This service provides for the maintenance of halls, swimming pool, recreation grounds and various reserves, the operations of the library and art gallery and maintenance of courthouse and Dead Finish museum. | 895,083 <u>(1,512,753)</u> (617,670) |
| Transport | This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance. | 2,559,656 <u>(2,563,701)</u> (4,045) |
| Economic Services | This service provides for weed control, tourism and area promotion, implementation of building controls, swimming pool inspections and promotion of economic development initiatives. | 119,676 <u>(479,909)</u> (360,233) |
| Other Property and Services | This service provides for the undertaking of private works, allocations of on costs and plant operation costs, recording of material and stock, salaries and wages paid and allocated to works. | 45,462 <u>(17,443)</u> 28,019 |
| Net Operating Surplus/(Deficit) | | 951,795 |

3. Budget Influences

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

3.1 Snapshot of Beverley Shire Council

Beverley is a vibrant and diverse rural community with a population of approximately 1,700. Located in the western central Wheatbelt region of Western Australia, Beverley is less than 130km east of Perth. The Shire is home of a highly productive broad acre farming industry with a smaller diversified agricultural base, such as perennial horticulture.

First permanently settled by Europeans in the second half of the 19th Century, Beverley has a long and proud history. This pride prevails today as one of only a few rural communities in the state that is growing.

Located on the banks of the famous Avon River, the town of Beverley is an attractive place to visit and live in. All services and facilities expected of a progressive community are available, including high quality educational and medical establishments.

3.2 External Influences

In preparing the 2020/21 Annual Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- the global COVID-19 pandemic;
- Consumer Price Index (CPI) to remain flat;
- Reduced funding from State and Federal governments;
- Increased Labour costs;
- Increased Utility costs; and
- Prevailing economic conditions impacting on investment interest rates and debt collection.

3.3 Internal Influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2020/21 Annual Budget. These matters have arisen from events occurring in the 2019/20 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2020/21 year. These matters and their financial impact are set out below:

- Budget surplus for the 2019/20 financial year ended 30 June 2020; and
- Minimal staff turnover.

3.4 Budget Principles

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be frozen in response to COVID-19;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained at 2019/20 levels;
- Salaries and wages to be increased in line with the Local Government Industry Award 2020;
- New initiatives which are not cost neutral to be justified through a business case;
- Real savings in expenditure and increases in revenue identified in 2019/20 to be preserved; and
- Operating revenues and expenses arising from completed 2019/20 capital projects to be included.

3.5 Legislative Requirements

Under the Local Government Act 1995 (“the Act”), Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Financial Management) Regulations 1996 (“the Regulations”) which support the Act.

The 2020/21 Annual Budget, which is included in this report, is for the year 1 July 2020 to 30 June 2021 and is prepared in accordance with the Act and Regulations. The Budget includes statutory statements being a budget statement of comprehensive income (Net operations), budget statement of cash flows, budget rate setting statement and notes forming part of the annual budget. These statements have been prepared for the year ended 30 June 2021 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the Budget.

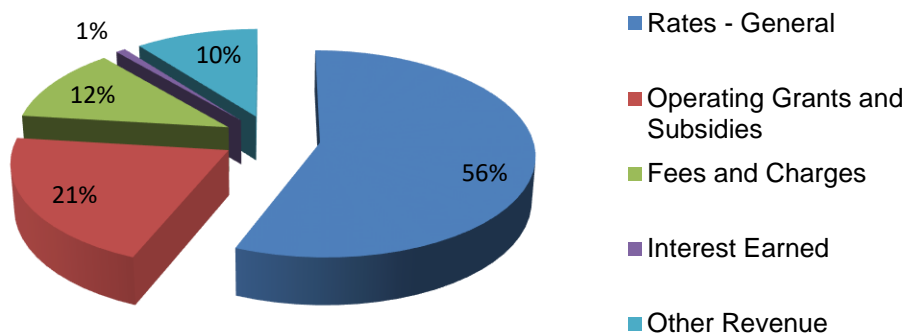
The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including borrowings, Asset Management Plans and the Workforce Plan.

4. Analysis of the Operating Budget

This section analyses the expected revenues and expenses of the Council for the 2020/21 year.

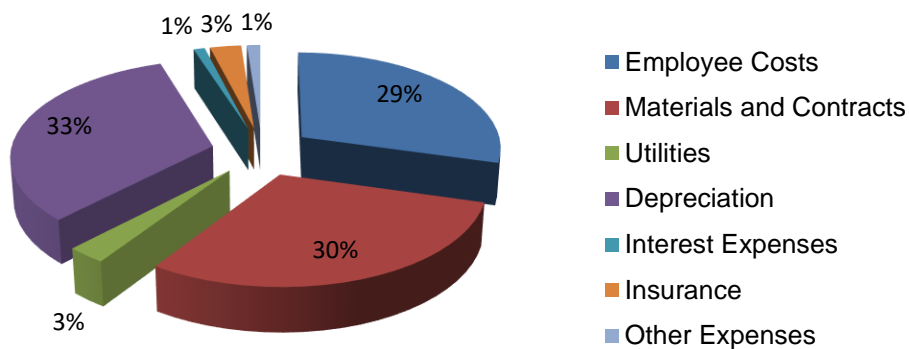
4.1 Operating Revenue

| Revenue Types | Budget 2019/20 \$'000 | Budget 2020/21 \$'000 | Variance \$'000 |
|--------------------------------|-----------------------------|-----------------------------|--------------------|
| Rates - General | 2,801 | 2,801 | 0 |
| Operating Grants and Subsidies | 1,192 | 1,034 | (158) |
| Fees and Charges | 583 | 587 | 4 |
| Interest Earned | 88 | 42 | (46) |
| Other Revenue | 471 | 523 | 52 |
| Total Operating Revenue | 5,136 | 4,988 | (148) |
| Net gain on sale of assets | 30 | 65 | 35 |
| Non-Operating Grants | 6,220 | 3,012 | (3,207) |



4.2 Operating Expenditure

| Expenditure Types | Budget 2019/20 \$'000 | Budget 2020/21 \$'000 | Variance \$'000 |
|------------------------------------|-----------------------------|-----------------------------|--------------------|
| Employee Costs | 2,133 | 2,069 | (64) |
| Materials and Contracts | 2,051 | 2,118 | 67 |
| Utilities | 221 | 197 | (24) |
| Depreciation | 2,307 | 2,313 | 6 |
| Interest Expenses | 96 | 71 | (25) |
| Insurance | 193 | 197 | 5 |
| Other Expenses | 84 | 84 | 0 |
| Total Operating Expenditure | 7,085 | 7,050 | (34) |
| Net loss on sale of assets | 55 | 63 | 8 |



5. Analysis of the Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2020/21 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations.

These activities also include repayment of the principal component of loan repayments for the year.

5.1 Budgeted Cash Flow Statement - Summarised

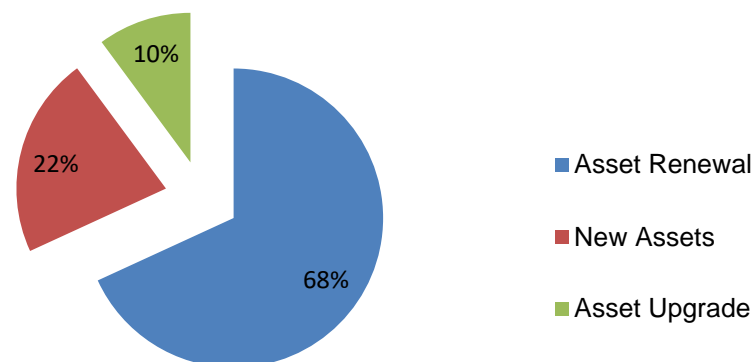
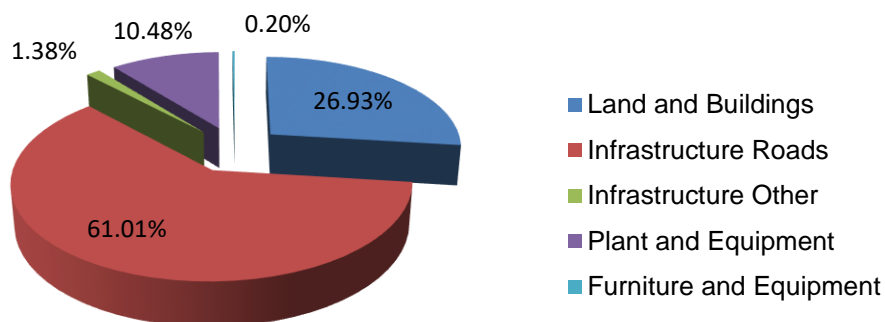
| Cash Flow Types | Budget | Budget | Variance |
|---|----------------|----------------|--------------|
| | 2019/20 | 2020/21 | |
| | \$'000 | \$'000 | \$'000 |
| Net cash provided by/(used) in Operating activities | 357 | 250 | (107) |
| Net cash provided by/(used) in Investing activities | (2,522) | (4,374) | (1,852) |
| Net cash provided by/(used) in Financing activities | 13 | 1,879 | 1,867 |
| Net increase/(decrease) in cash and cash equivalents | (2,152) | (2,244) | (93) |
| Cash and cash equivalents at the start of the year | 4,453 | 4,198 | (256) |
| Cash and cash equivalents at the end of the year | 2,301 | 1,953 | (348) |

6. Analysis of the Capital Budget

This section analyses the planned capital expenditure budget for the 2020/21 year and the sources of funding for the capital budget.

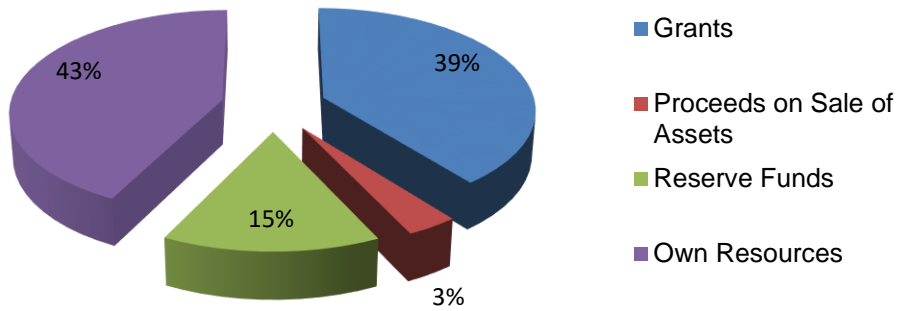
6.1 Capital Works

| Capital Works Areas | Budget 2019/20 \$'000 | Budget 2020/21 \$'000 | Variance \$'000 |
|--------------------------------------|-----------------------------|-----------------------------|--------------------|
| Land and Buildings | 979 | 2,061 | 1,082 |
| Infrastructure Roads | 2,442 | 4,669 | 2,228 |
| Infrastructure Recreation Facilities | 0 | 0 | 0 |
| Infrastructure Other | 259 | 106 | (153) |
| Plant and Equipment | 867 | 802 | (65) |
| Furniture and Equipment | 0 | 15 | 15 |
| Total capital works | 4,547 | 7,654 | 3,107 |
| Represented by: | | | |
| Asset Renewal | 3,404 | 5,216 | 1,811 |
| New Assets | 735 | 1,663 | 928 |
| Asset Upgrade | 408 | 775 | 367 |
| Total capital works | 4,547 | 7,654 | 3,107 |



6.2 Funding Sources

| Sources of Funding | Budget 2019/20 \$'000 | Budget 2020/21 \$'000 | Variance \$'000 |
|------------------------------|-----------------------------|-----------------------------|--------------------|
| External | | | |
| Grants - Capital | 6,557 | 3,012 | (3,545) |
| Proceeds on sale of assets | 162 | 267 | 105 |
| | 6,719 | 3,280 | (3,439) |
| Internal | | | |
| Reserve Funds | 445 | 1,114 | 669 |
| Own Resources (Incl. Loans) | 743 | 3,260 | 2,517 |
| | 1,188 | 4,374 | 3,186 |
| Total funding sources | 7,907 | 7,654 | (253) |



7. Rating Strategy

This section considers the Council's rating strategy including strategy development and assumptions underlying the current year rate increase and rating structure.

7.1 Strategy Development

In developing the Annual Budget, rates and charges were identified as an important source of revenue, accounting for 56% of the total operating revenue. Planning for future rate increases has therefore been an important component of the planning process.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases. The following table shows rate increases over the last five years.

| Year | Rate Increases |
|-------------------------|----------------|
| 2016/17 | 3.00% |
| 2017/18 | 2.50% |
| 2018/19 | 2.50% |
| 2019/20 | 2.50% |
| 2020/21 | 0.00% |
| Average increase | 2.10% |

7.2 Current Year Rate Freeze

In response to the COVID-19 pandemic, Council has resolved to freeze rates income for the 2020/21 financial year.

| Year | Rate Increase % | Total Rates Raised \$'000 |
|---------|-----------------|---------------------------|
| 2016/17 | 3.00% | 2,596 |
| 2017/18 | 2.50% | 2,661 |
| 2018/19 | 2.50% | 2,728 |
| 2019/20 | 2.50% | 2,796 |
| 2020/21 | 0.00% | 2,796 |

A payment incentive discount of 10% for rates paid within 21 days of the issue date has been allowed for. This is the most generous discount offered in the State and reflects Councils ongoing support of its loyal rate payer base.

7.3 Rating Structure

Council has established a rating structure which is comprised of the following elements. These are:

- ▶ Gross Rental Values
- ▶ Unimproved Values
- ▶ Minimum Rate

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

8. Other Strategies

This section sets out the strategies that have been taken into account when the Council formulates its plan for the future and Annual Budget.

8.1 Borrowings

For the 2020/21 year, Council will look to borrow \$2,000,000 to partially fund capital expenditure. The table below details loan borrowings outstanding over a five year period.

| Year | New Borrowings \$'000 | Principal Paid \$'000 | Interest Paid \$'000 | Balance 30 June \$'000 |
|---------|--------------------------|--------------------------|-------------------------|------------------------------|
| 2016/17 | 0 | 85 | 59 | 1,069 |
| 2017/18 | 800 | 69 | 27 | 1,800 |
| 2018/19 | 0 | 130 | 84 | 1,670 |
| 2019/20 | 150 | 153 | 96 | 1,667 |
| 2020/21 | 2,000 | 138 | 71 | 3,529 |

8.2 Asset Management

Council has prepared Asset Management Plans, which sets out the capital expenditure requirements for the future by class of asset and will be a key input to the long term financial plan. It predicts infrastructure consumption, renewal needs and considers infrastructure needs to meet future community service expectations.

8.3 Long Term Financial Plans

The Long Term Financial Plan was reviewed in October 2019 and forms an important part of Council's integrated planning process. The LTFP has been aligned with Council's Strategic Community Plan and Corporate Business Plan and forms the basis for the preparation of the Annual Budget.

The LTFP covers a 10 year planning period from 2019-20 to 2029-30 and will cost the community's aspirations against the financial realities.

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SHIRE OF BEVERLEY
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

TABLE OF CONTENTS

| | |
|---|----------|
| Statement of Comprehensive Income by Nature or Type | 20 |
| Statement of Comprehensive Income by Program | 21 |
| Statement of Cash Flows | 22 |
| Rate Setting Statement | 23 |
| Notes to and Forming Part of the Budget | 24 to 51 |
| 2019/20 Schedule of Fees and Charges | 52 to 66 |

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SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2020

| | NOTE | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| REVENUE | | | | |
| Rates | 8 | 2,800,847 | 2,813,252 | 2,800,672 |
| Operating Grants, Subsidies and Contributions | | 1,034,159 | 1,899,398 | 1,192,083 |
| Fees and Charges | 13 | 587,348 | 630,882 | 583,040 |
| Service Charges | 10 | - | - | - |
| Interest Earnings | 2(a) | 41,992 | 117,456 | 88,455 |
| Other Revenue | | <u>523,360</u> | <u>483,781</u> | <u>471,451</u> |
| | | <u>4,987,706</u> | <u>5,944,769</u> | <u>5,135,701</u> |
| EXPENSES | | | | |
| Employee Costs | | (2,068,715) | (2,056,018) | (2,132,703) |
| Materials and Contracts | | (2,118,414) | (1,571,389) | (2,051,198) |
| Utility Charges | | (197,423) | (229,870) | (221,479) |
| Depreciation | 2(a) | (2,313,194) | (2,330,128) | (2,306,734) |
| Interest Expenses | 2(a) | (70,964) | (82,571) | (96,015) |
| Insurance Expenses | | (197,440) | (195,150) | (192,504) |
| Other Expenditure | | <u>(84,325)</u> | <u>(110,361)</u> | <u>(84,325)</u> |
| | | <u>(7,050,475)</u> | <u>(6,575,487)</u> | <u>(7,084,958)</u> |
| | | <u>(2,062,769)</u> | <u>(630,718)</u> | <u>(1,949,257)</u> |
| Non-Operating Grants, Subsidies and Contributions | | 3,012,200 | 663,197 | 1,679,656 |
| Profit on Asset Disposals | 4 | 65,000 | - | 30,000 |
| Loss on Asset Disposals | 4 | <u>(62,636)</u> | <u>(40,050)</u> | <u>(55,000)</u> |
| NET RESULT | | 951,795 | (7,571) | (294,601) |
| Other Comprehensive Income | | | | |
| Changes on Revaluation of non-current assets | | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Other Comprehensive Income | | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL COMPREHENSIVE INCOME | | <u>951,795</u> | <u>(7,571)</u> | <u>(294,601)</u> |

Notes:

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

The represented 2019/20 Actual figures are unaudited.

SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2020

| | NOTE | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|---|------|-------------------------|-------------------------|-------------------------|
| REVENUE (Refer Notes 1,2,8 to 13) | | | | |
| General Purpose Funding | | 3,260,334 | 3,741,567 | 3,296,127 |
| Governance | | 10,100 | 53,682 | 35,100 |
| Law, Order, Public Safety | | 229,857 | 212,127 | 210,156 |
| Health | | 300 | 582 | 100 |
| Education and Welfare | | - | - | - |
| Housing | | 137,492 | 130,888 | 117,192 |
| Community Amenities | | 206,278 | 223,806 | 207,073 |
| Recreation and Culture | | 135,027 | 260,516 | 242,701 |
| Transport | | 377,512 | 727,772 | 399,056 |
| Economic Services | | 119,676 | 176,097 | 208,929 |
| Other Property and Services | | 34,098 | 95,806 | 15,469 |
| | | <u>4,510,674</u> | <u>5,622,843</u> | <u>4,731,903</u> |
| EXPENSES EXCLUDING | | | | |
| FINANCE COSTS (Refer Notes 1,2 & 14) | | | | |
| General Purpose Funding | | (173,512) | (145,995) | (182,995) |
| Governance | | (254,954) | (209,514) | (274,300) |
| Law, Order, Public Safety | | (417,800) | (415,298) | (357,971) |
| Health | | (171,727) | (144,873) | (170,695) |
| Education and Welfare | | (98,098) | (72,603) | (92,513) |
| Housing | | (213,750) | (181,650) | (212,325) |
| Community Amenities | | (669,229) | (648,051) | (674,741) |
| Recreation & Culture | | (1,442,356) | (1,414,829) | (1,480,668) |
| Transport | | (2,563,701) | (2,518,082) | (2,558,918) |
| Economic Services | | (479,909) | (409,781) | (558,586) |
| Other Property and Services | | (17,443) | (10,316) | (6,433) |
| | | <u>(6,502,479)</u> | <u>(6,170,991)</u> | <u>(6,570,145)</u> |
| FINANCE COSTS (Refer Notes 2 & 5) | | | | |
| Community Amenities | | (567) | (1,705) | (1,467) |
| Recreation & Culture | | (70,397) | (80,866) | (94,548) |
| | | <u>(70,964)</u> | <u>(82,571)</u> | <u>(96,015)</u> |
| NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS | | | | |
| Law, Order, Public Safety | | 70,000 | - | - |
| Recreation & Culture | | 760,056 | 38,847 | 400,000 |
| Transport | | 2,182,144 | 624,350 | 1,264,656 |
| Economic Services | | 0 | 0 | 0 |
| | | <u>3,012,200</u> | <u>663,197</u> | <u>1,664,656</u> |
| PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4) | | | | |
| Governance | | (9,000) | (15,529) | (9,000) |
| Law, Order, Public Safety | | - | - | (35,000) |
| Health | | - | - | - |
| Other Property and Services | | 11,364 | (24,520) | 19,000 |
| | | <u>2,364</u> | <u>(40,049)</u> | <u>(25,000)</u> |
| NET RESULT | | 951,795 | (7,571) | (294,601) |
| Other Comprehensive Income | | | | |
| Changes on Revaluation of non-current assets | | - | - | - |
| Total Other Comprehensive Income | | - | - | - |
| TOTAL COMPREHENSIVE INCOME | | 951,795 | (7,571) | (294,601) |

Note:

Information relating to Fair Values is as per the Statement of Comprehensive Income by Nature or Type.

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

The represented 2019/20 Actual figures are unaudited.

**SHIRE OF BEVERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

| | NOTE | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|--|-------|-------------------------|-------------------------|-------------------------|
| Cash Flows From Operating Activities | | | | |
| Receipts | | | | |
| Rates | | 2,800,847 | 2,813,252 | 2,800,672 |
| Operating Grants, Subsidies and Contributions | | 1,034,159 | 1,899,398 | 1,192,083 |
| Fees and Charges | | 587,348 | 630,882 | 583,040 |
| Interest Earnings | | 41,992 | 117,456 | 88,455 |
| Other | | 523,360 | 439,848 | 471,454 |
| | | <u>4,987,706</u> | <u>5,900,836</u> | <u>5,135,704</u> |
| Payments | | | | |
| Employee Costs | | (2,068,715) | (2,004,893) | (2,132,703) |
| Materials and Contracts | | (2,118,414) | (1,571,389) | (2,051,198) |
| Utility Charges | | (197,423) | (229,870) | (221,479) |
| Insurance Expenses | | (197,440) | (195,150) | (192,504) |
| Interest Expenses | | (70,964) | (82,571) | (96,015) |
| Other | | (84,325) | (273,158) | (84,325) |
| | | <u>(4,737,281)</u> | <u>(4,357,031)</u> | <u>(4,778,224)</u> |
| Net Cash Provided By Operating Activities | 15(b) | <u>250,425</u> | <u>1,543,805</u> | <u>357,480</u> |
| Cash Flows from Investing Activities | | | | |
| Payments for Purchase of Property, Plant & Equipment | 3 | (2,878,475) | (978,364) | (1,846,000) |
| Payments for Construction of Infrastructure | 3 | (4,775,270) | (1,517,041) | (2,700,790) |
| Non-Operating Grants, Subsidies and Contributions used for the Development of Assets | | 3,012,200 | 663,197 | 1,679,656 |
| Proceeds from Sale of Plant & Equipment | 4 | 267,364 | 169,982 | 345,000 |
| Net Cash Used in Investing Activities | | <u>(4,374,181)</u> | <u>(1,662,226)</u> | <u>(2,522,134)</u> |
| Cash Flows from Financing Activities | | | | |
| Repayment of Debentures | 5 | (137,937) | (153,429) | (153,429) |
| Proceeds from Self Supporting Loans | | 17,288 | 16,271 | 16,270 |
| Repayment of Finance Leases | | - | - | - |
| Proceeds from New Debentures | 5 | 2,000,000 | - | 150,000 |
| Net Cash Provided By (Used In) Financing Activities | | 1,879,351 | (137,158) | 12,841 |
| Net Increase (Decrease) in Cash Held | | (2,244,405) | (255,579) | (2,151,813) |
| Cash at Beginning of Year | | 4,197,541 | 4,453,120 | 4,453,118 |
| Cash and Cash Equivalents at the End of the Year | 15(a) | <u>1,953,136</u> | <u>4,197,541</u> | <u>2,301,305</u> |

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

The represented 2019/20 Actual figures are unaudited.

**SHIRE OF BEVERLEY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

| | NOTE | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| REVENUES | | | | |
| | 1,2 | | | |
| General Purpose Funding | | 458,986 | 928,315 | 494,955 |
| Governance | | 1,100 | 53,682 | 26,100 |
| Law, Order, Public Safety | | 299,857 | 212,127 | 210,156 |
| Health | | 300 | 582 | 100 |
| Education and Welfare | | - | - | - |
| Housing | | 137,492 | 130,888 | 117,192 |
| Community Amenities | | 206,278 | 223,806 | 207,073 |
| Recreation and Culture | | 895,083 | 299,363 | 642,701 |
| Transport | | 2,559,656 | 1,352,123 | 1,663,712 |
| Economic Services | | 119,676 | 176,097 | 208,929 |
| Other Property and Services | | 45,462 | 71,286 | 45,469 |
| | | <u>4,723,890</u> | <u>3,448,269</u> | <u>3,616,387</u> |
| EXPENSES | | | | |
| | 1,2 | | | |
| General Purpose Funding | | (173,012) | (145,995) | (182,495) |
| Governance | | (254,954) | (225,043) | (274,300) |
| Law, Order, Public Safety | | (417,800) | (415,298) | (392,971) |
| Health | | (171,727) | (144,873) | (170,695) |
| Education and Welfare | | (98,098) | (72,603) | (92,513) |
| Housing | | (213,750) | (181,650) | (212,325) |
| Community Amenities | | (669,796) | (649,756) | (676,208) |
| Recreation & Culture | | (1,512,753) | (1,495,695) | (1,575,216) |
| Transport | | (2,563,701) | (2,518,082) | (2,558,918) |
| Economic Services | | (479,909) | (409,781) | (558,586) |
| Other Property and Services | | (17,443) | (10,316) | (17,433) |
| | | <u>(6,572,943)</u> | <u>(6,269,092)</u> | <u>(6,711,660)</u> |
| Net Operating Result Excluding Rates | | (1,849,053) | (2,820,823) | (3,095,273) |
| Adjustments for Cash Budget Requirements: | | | | |
| Non-Cash Expenditure and Revenue | | | | |
| Movements in Non-Current to Current Items | | - | 10,918 | - |
| (Profit)/Loss on Asset Disposals | 4 | (2,364) | 40,050 | 25,000 |
| Depreciation on Assets | 2(a) | 2,313,195 | 2,330,128 | 2,306,734 |
| Capital Expenditure and Revenue | | | | |
| Purchase Land Held for Resale | 3 | - | - | - |
| Purchase Land and Buildings | 3 | (2,061,000) | (423,598) | (979,000) |
| Purchase Plant and Equipment | 3 | (802,475) | (554,766) | (867,000) |
| Purchase Furniture and Equipment | 3 | (15,000) | - | - |
| Purchase Infrastructure Assets - Roads | 3 | (4,669,434) | (1,276,982) | (2,441,722) |
| Purchase Infrastructure Assets - Bridges | 3 | - | (143,160) | (134,067) |
| Purchase Infrastructure Assets - Drainage | 3 | - | - | - |
| Purchase Infrastructure Assets - Footpaths | 3 | (105,835) | (96,899) | (125,000) |
| Purchase Infrastructure Assets - Parks | 3 | - | - | - |
| Proceeds from Disposal of Assets | 4 | 267,364 | 169,983 | 345,000 |
| Repayment of Debentures | 5 | (137,937) | (153,429) | (153,429) |
| Proceeds from New Debentures | 5 | 2,000,000 | - | 150,000 |
| Self-Supporting Loan Principal Income | | 17,288 | 16,271 | 16,270 |
| Transfers to Reserves (Restricted Assets) | 6 | (295,903) | (537,900) | (547,696) |
| Transfers from Reserves (Restricted Assets) | 6 | 1,113,874 | 328,744 | 974,867 |
| ADD Estimated Surplus/(Deficit) July 1 B/Fwd | 7 | 1,426,433 | 1,724,644 | 1,724,644 |
| LESS Estimated Surplus/(Deficit) June 30 C/Fwd | 7 | - | 1,426,433 | - |
| Total Amount Raised from General Rates | 8 | <u>(2,800,847)</u> | <u>(2,813,252)</u> | <u>(2,800,672)</u> |

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

The represented 2019/20 Actual figures are unaudited.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the budget has also 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.

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this budget document.

(c) 2019/20 Actual Balances

Balances shown in this budget as 2019/20 Actual, at the time of budget preparation, remain subject to final audit and adjustments.

(d) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

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.

(g) Superannuation

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) 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 with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

(i) Trade and Other Receivables

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

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

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

(j) 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.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in the statement of comprehensive income at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

Each class of fixed assets is carried at fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Council has adopted Fair Value in accordance with the Local Government (Financial Management) Regulations 1996.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16 (a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

| | |
|--|-----------------|
| Buildings | 30 to 50 years |
| Furniture and Equipment | 4 to 10 years |
| Plant and Equipment | 5 to 15 years |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 40 years |
| seal | |
| - bituminous seals | 15 years |
| Gravel roads | |
| formation | not depreciated |
| pavement | 40 years |
| gravel sheet | 20 years |
| Formed roads (unsealed) | |
| formation | not depreciated |
| pavement | 40 years |
| Footpaths - slab | 20 years |
| Water supply piping & drainage systems | 75 years |

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.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Fair Value of Assets and Liabilities

When performing a revaluation, Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by Council are consistent with one or more of the following valuation approaches:

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Fair Value of Assets and Liabilities (Continued)

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

(m) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (d) less any reduction for impairment.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

The Shire of Beverley does not hold any available-for-sale financial assets.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(n) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116).

Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(p) Employee Benefits

Short-Term Employee Benefits

Provision is made for Council'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.

Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits 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.

Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where Council 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.

(q) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) 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.

(s) Leases

At inception of a contract, an entity shall assess 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 lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

(t) Interests in Joint Arrangements

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

(u) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(v) Comparative Figures

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Budget Comparative Figures

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

(x) Change In Accounting Policies

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

AASB 15 Revenue From Contracts With Customers

The Shire of Beverley adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Beverley has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019.

No adjustment has been made to the retained surplus as at 1 July 2019 when applying AASB 15. Any applicable transactions have been appropriately accounted for in the preceding financial year.

Currently the Shire of Beverley does not expect to have any Contract Assets or Contract Liabilities at the balance date.

AASB 16 Leases

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Beverley is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

AASB 1058 Income For Not-For-Profit Entities

The Shire of Beverley has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Beverley has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

No adjustment has been made to the retained surplus as at 1 July 2019 when applying AASB 1058. Any applicable transactions have been appropriately accounted for in the preceding financial year.

Currently the Shire of Beverley does not expect to have any transactions applicable to the adoption of AASB 1058 at the balance date.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Beverley. When the taxable event occurs the financial liability is extinguished and the Shire of Beverley recognises income for the prepaid rates that have not been refunded.

The Shire of Beverley was not provided with any Volunteer Services during the year.

Any applicable transactions have been appropriately accounted for in the preceding financial year.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

| | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|--|-------------------------|-------------------------|-------------------------|
| 2. REVENUES AND EXPENSES | | | |
| (a) Net Result from Ordinary Activities was arrived at after: | | | |
| (i) Charging as Expenses: | | | |
| Auditors Remuneration | | | |
| Audit Services | 25,000 | 11,132 | 25,300 |
| Other Services | 4,000 | 7,392 | 4,000 |
| Depreciation | | | |
| <u>By Program</u> | | | |
| General Purpose Funding | - | - | - |
| Governance | 46,851 | 40,236 | 46,476 |
| Law, Order, Public Safety | 2,246 | 6,312 | 2,246 |
| Health | 17,515 | 20,777 | 17,515 |
| Education and Welfare | - | - | - |
| Housing | 88,238 | 88,022 | 88,123 |
| Community Amenities | 54,238 | 52,998 | 54,238 |
| Recreation and Culture | 601,747 | 604,664 | 596,452 |
| Transport | 1,258,784 | 1,258,783 | 1,258,784 |
| Economic Services | 10,536 | 12,189 | 10,536 |
| Other Property and Services | 233,040 | 246,147 | 232,364 |
| | <u>2,313,195</u> | <u>2,330,128</u> | <u>2,306,734</u> |
| <u>By Class</u> | | | |
| Land and Buildings | 671,184 | 666,324 | 665,774 |
| Furniture and Equipment | 18,637 | 15,527 | 18,262 |
| Plant and Equipment | 253,653 | 278,559 | 252,979 |
| Roads | 822,389 | 822,389 | 822,388 |
| Bridges | 385,142 | 385,142 | 385,142 |
| Footpaths | 37,944 | 37,944 | 37,944 |
| Drainage | 49,659 | 49,658 | 49,659 |
| Parks and Ovals | 74,586 | 74,585 | 74,586 |
| | <u>2,313,194</u> | <u>2,330,128</u> | <u>2,306,734</u> |
| Interest Expenses (Finance Costs) | | | |
| - Debentures (refer note 5(a)) | 70,964 | 82,571 | 96,015 |
| | <u>70,964</u> | <u>82,571</u> | <u>96,015</u> |
| Rental Charges | | | |
| - Operating Leases | | | |
| <i>Photocopier Lease (expiring June 2020)</i> | - | 6,364 | 6,400 |
| | <u>-</u> | <u>6,364</u> | <u>6,400</u> |
| (ii) Crediting as Revenues: | | | |
| Interest Earnings | | | |
| Investments | | | |
| - Reserve Funds | 15,492 | 42,458 | 47,455 |
| - Other Funds | 6,000 | 34,208 | 20,000 |
| Other Interest Revenue (refer note 12) | 20,500 | 40,789 | 21,000 |
| | <u>41,992</u> | <u>117,455</u> | <u>88,455</u> |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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 and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Member of Council Allowances and Reimbursements, Civic Functions, Election Expenses and Administration Expenses.

GENERAL PURPOSE FUNDING

Rates Levied, Interest on Late Payment of Rates, General Purpose Grants and Interest Received on Investments.

LAW, ORDER, PUBLIC SAFETY

Supervision of various Local Laws, Fire Prevention and Animal Control.

HEALTH

Subsidisation of the Beverley Medical Practice, Environmental Health, Food Control and Pest Control.

EDUCATION AND WELFARE

Pre-Schools and other Education. Care of Families and Children.

HOUSING

Aged Persons Residence and Staff Housing.

COMMUNITY AMENITIES

Refuse Collection Services, Landfill Site Operations, Protection of the Environment, Administration of the Town Planning Scheme and Urban Stormwater and Drainage Works.

RECREATION AND CULTURE

Maintenance of Halls, Swimming Pool, Recreation Ground, Reserves, Libraries and Other Culture.

TRANSPORT

Maintenance of Roads, Drainage Works, Footpaths, Street Lighting, Crossovers, Verge Maintenance and Street Sweeping.

ECONOMIC SERVICES

Weed Control, Area Promotion, Implementation of Building Controls and Swimming Pool Inspections.

OTHER PROPERTY & SERVICES

Private Works, Public Works Overheads, Plant Operations, Materials, Salaries and Wages Controls and Other Unclassified Activities.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

| 3. ACQUISITION OF ASSETS | 2020/21 Budget \$ |
|---|----------------------------------|
| The following assets are budgeted to be acquired during the year: | |
| <u>By Program</u> | |
| Governance | |
| CEO Vehicle | (61,000) |
| Law, Order, Public Safety | |
| Westdale Fire Shed | (3,000) |
| Housing | |
| Hunt Road Village - Unit Refurbishment | (20,000) |
| 59 Smith Street - Solar Power & Battery | (16,500) |
| 6 Barnsley Street - Solar Power & Battery | (16,500) |
| 6 Barnsley Street - Bathroom Refurbishment | (10,000) |
| Recreation and Culture | |
| Vincent Street - Youth Activity Area | (840,000) |
| Old Court House - Roof Replacement | (70,000) |
| Recreation Ground - Play Area Extension | (40,000) |
| Lesser Hall - Court Yard Area Development | (25,000) |
| Platform Theatre - Green Room External & Internal Paint | (20,000) |
| Old Court House - Swipe Card Entry System | (10,000) |
| Town Hall - Floor Replacement | (150,000) |
| Platform Theatre - Artificial Lawn Replacement | (20,000) |
| Town Hall - AV System Upgrade | (15,000) |
| Transport | |
| Road Construction | (4,669,434) |
| Footpath Construction | (105,835) |
| Maintenance Truck | (95,475) |
| Mechanics Ute | (45,000) |
| Building Maintenance Ute | (36,000) |
| Semi Truck & Low Load Trailer | (200,000) |
| Grader | (345,000) |
| Skid Steer Trailer | (20,000) |
| Economic Services | |
| Onsite Accommodation Units | (820,000) |
| | <u>(7,653,744)</u> |
| <u>By Class</u> | |
| Land Held for Resale | - |
| Land and Buildings | (2,061,000) |
| Plant and Equipment | (802,475) |
| Furniture and Equipment | (15,000) |
| Total Property, Plant & Equipment Acquisitions | <u>(2,878,475)</u> |
| Infrastructure Assets - Roads | (4,669,434) |
| Infrastructure Assets - Bridges | - |
| Infrastructure Assets - Drainage | - |
| Infrastructure Assets - Footpaths | (105,835) |
| Infrastructure Assets - Parks and Ovals | - |
| Total Infrastructure Acquisitions | <u>(4,775,269)</u> |
| Total Acquisition of Assets | <u>(7,653,744)</u> |

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

4. DISPOSALS OF ASSETS

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

| <u>By Program</u> | Net Book Value | Sale Proceeds | Profit(Loss) |
|-----------------------------|-------------------------|-------------------------|-------------------------|
| | 2020/21 BUDGET \$ | 2020/21 BUDGET \$ | 2020/21 BUDGET \$ |
| Governance | (50,000) | 41,000 | (9,000) |
| Other Property and Services | (215,000) | 226,364 | 11,364 |
| | (265,000) | 267,364 | 2,364 |

| <u>By Class</u> | Net Book Value | Sale Proceeds | Profit(Loss) |
|------------------------|-------------------------|-------------------------|-------------------------|
| | 2020/21 BUDGET \$ | 2020/21 BUDGET \$ | 2020/21 BUDGET \$ |
| Plant and Equipment | (265,000) | 267,364 | 2,364 |
| | (265,000) | 267,364 | 2,364 |

Summary

| | |
|---------------------------|----------------------------------|
| | 2020/21 BUDGET \$ |
| Profit on Asset Disposals | 65,000 |
| Loss on Asset Disposals | (62,636) |
| | <u>2,364</u> |

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

| Particulars | Principal 1-Jul-20 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-------------------------------------|-----------------------|--------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| | | | 2020/21 Budget \$ | 2019/20 Actual \$ | 2020/21 Budget \$ | 2019/20 Actual \$ | 2020/21 Budget \$ | 2019/20 Actual \$ |
| Recreation | | | | | | | | |
| Loan 117 - Bowling Greens (SSL) | 26,334 | | 17,288 | 16,271 | 9,046 | 26,334 | 1,597 | 2,892 |
| Recreation | | | | | | | | |
| Loan 118 - Recreation Centre | 743,686 | | 44,974 | 63,678 | 698,712 | 743,686 | 39,265 | 44,261 |
| Community Amenities | | | | | | | | |
| Loan 119 - Storm Water Dams | 31,336 | | 31,336 | 30,654 | - | 31,337 | 567 | 1,705 |
| Recreation | | | | | | | | |
| Loan 120 - Community Centre | 715,807 | | 44,339 | 42,826 | 671,468 | 715,806 | 29,535 | 33,713 |
| Governance | | | | | | | | |
| New Loan - Mainstreet Redevelopment | - | 1,000,000 | - | - | 1,000,000 | - | - | - |
| Governance | | | | | | | | |
| New Loan - Youth Activity Area | - | 420,000 | - | - | 420,000 | - | - | - |
| Governance | | | | | | | | |
| New Loan - Onsite Accommodation | - | 580,000 | - | - | 580,000 | - | - | - |
| | 1,517,163 | 2,000,000 | 137,937 | 153,429 | 3,379,226 | 1,517,163 | 70,964 | 82,571 |

All debenture repayments are to be financed by general purpose revenue.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

Council intends to raise loans of \$2,000,000 from the WA Treasury Corporation during the 2020/21 financial year:
\$1,000,000 towards the Vincent Street Streetscape Redevelopment project;
\$420,000 towards the Youth Activity Area project; and
\$580,000 towards the Onsite Accommodation project.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2020 nor is it expected to have unspent debenture funds as at 30th June 2021.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year 2019/20 or intends to utilise a facility during 2020/21.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

| | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| 6. RESERVES | | | |
| (a) Annual Leave Reserve | | | |
| <i>Purpose - to be used to fund annual leave requirements.</i> | | | |
| Opening Balance | 139,052 | 136,589 | 136,590 |
| Amount Set Aside / Transfer to Reserve | 834 | 2,463 | 2,732 |
| Amount Used / Transfer from Reserve | - | - | - |
| | <u>139,886</u> | <u>139,052</u> | <u>139,322</u> |
| (b) Avon River Development Reserve | | | |
| <i>Purpose - to be used to develop the Avon River pool and surrounding environment.</i> | | | |
| Opening Balance | 25,841 | 25,383 | 25,383 |
| Amount Set Aside / Transfer to Reserve | 155 | 458 | 508 |
| Amount Used / Transfer from Reserve | - | - | - |
| | <u>25,996</u> | <u>25,841</u> | <u>25,891</u> |
| (c) Building Reserve | | | |
| <i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i> | | | |
| Opening Balance | 288,997 | 352,638 | 352,638 |
| Amount Set Aside / Transfer to Reserve | 1,734 | 6,359 | 7,053 |
| Amount Used / Transfer from Reserve | (144,000) | (70,000) | (100,000) |
| | <u>146,731</u> | <u>288,997</u> | <u>259,691</u> |
| (d) Community Bus Reserve | | | |
| <i>Purpose - to be used for the replacement of the Community Bus.</i> | | | |
| Opening Balance | 37,843 | 36,075 | 36,075 |
| Amount Set Aside / Transfer to Reserve | 1,384 | 1,768 | 1,889 |
| Amount Used / Transfer from Reserve | - | - | - |
| | <u>39,227</u> | <u>37,843</u> | <u>37,964</u> |
| (e) Cropping Committee Reserve | | | |
| <i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i> | | | |
| Opening Balance | 159,096 | 134,139 | 134,139 |
| Amount Set Aside / Transfer to Reserve | 38,683 | 40,397 | 40,411 |
| Amount Used / Transfer from Reserve | (20,000) | (15,440) | (120,000) |
| | <u>177,779</u> | <u>159,096</u> | <u>54,550</u> |
| (f) Emergency Services Reserve | | | |
| <i>Purpose - to be used to acquire Emergency Service support equipment.</i> | | | |
| Opening Balance | 28,570 | 126,293 | 126,293 |
| Amount Set Aside / Transfer to Reserve | 171 | 2,277 | 2,526 |
| Amount Used / Transfer from Reserve | - | (100,000) | (120,000) |
| | <u>28,741</u> | <u>28,570</u> | <u>8,819</u> |
| (g) LSL and Gratuity Reserve | | | |
| <i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i> | | | |
| Opening Balance | 30,569 | 43,301 | 43,301 |
| Amount Set Aside / Transfer to Reserve | 183 | 781 | 866 |
| Amount Used / Transfer from Reserve | (30,752) | (13,513) | (44,167) |
| | <u>-</u> | <u>30,569</u> | <u>-</u> |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

| | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|--|-------------------------|-------------------------|-------------------------|
| 6. RESERVES (Continued) | | | |
| (h) ITC Renewal Reserve | | | |
| <i>Purpose - to be used for the replacement of the Data Server, Phone System and Major Software upgrades.</i> | | | |
| Opening Balance | - | 94 | 95 |
| Amount Set Aside / Transfer to Reserve | - | - | - |
| Amount Used / Transfer from Reserve | - | (94) | - |
| | <u>-</u> | <u>-</u> | <u>95</u> |
| (i) Plant Replacement Reserve | | | |
| <i>Purpose - to be used for the purchase of major plant.</i> | | | |
| Opening Balance | 367,263 | 488,156 | 488,156 |
| Amount Set Aside / Transfer to Reserve | 52,204 | 8,803 | 59,763 |
| Amount Used / Transfer from Reserve | (245,000) | (129,696) | (300,000) |
| | <u>174,467</u> | <u>367,263</u> | <u>247,919</u> |
| (j) Recreation Development Reserve | | | |
| <i>Purpose - to be used to fund capital projects to enhance recreational pursuits.</i> | | | |
| Opening Balance | 432,414 | 419,843 | 419,842 |
| Amount Set Aside / Transfer to Reserve | 145,594 | 12,571 | 13,397 |
| Amount Used / Transfer from Reserve | - | - | - |
| | <u>578,008</u> | <u>432,414</u> | <u>433,239</u> |
| (k) Infrastructure Reserve | | | |
| <i>Purpose - to be used to fund infrastructure construction and maintenance projects including Roads, Bridges, Footpaths & Drainage.</i> | | | |
| Opening Balance | 513,661 | 495,740 | 495,740 |
| Amount Set Aside / Transfer to Reserve | 3,082 | 17,921 | 9,915 |
| Amount Used / Transfer from Reserve | (326,286) | - | (150,700) |
| | <u>190,457</u> | <u>513,661</u> | <u>354,955</u> |
| (l) Airfield Emergency Lighting Reserve | | | |
| <i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i> | | | |
| Opening Balance | 39,948 | 39,240 | 39,240 |
| Amount Set Aside / Transfer to Reserve | 240 | 708 | 785 |
| Amount Used / Transfer from Reserve | - | - | - |
| | <u>40,188</u> | <u>39,948</u> | <u>40,025</u> |
| (m) Senior's Housing Reserve | | | |
| <i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i> | | | |
| Opening Balance | 152,773 | 75,379 | 75,379 |
| Amount Set Aside / Transfer to Reserve | 49,443 | 77,394 | 41,851 |
| Amount Used / Transfer from Reserve | (20,000) | - | (20,000) |
| | <u>182,216</u> | <u>152,773</u> | <u>97,230</u> |
| (n) Mainstreet Redevelopment Reserve | | | |
| <i>Purpose - to be used to fund the redevelopment of Vincent Street including undergrounding of power supply.</i> | | | |
| Opening Balance | 306,000 | - | - |
| Amount Set Aside / Transfer to Reserve | 1,836 | 306,000 | 306,000 |
| Amount Used / Transfer from Reserve | (307,836) | - | (100,000) |
| | <u>-</u> | <u>306,000</u> | <u>206,000</u> |
| (o) Avondale Machinery Museum Reserve | | | |
| <i>Purpose - to be used to fund Avondale Machinery Museum upgrades and special projects.</i> | | | |
| Opening Balance | 60,000 | - | - |
| Amount Set Aside / Transfer to Reserve | 360 | 60,000 | 60,000 |
| Amount Used / Transfer from Reserve | (20,000) | - | (20,000) |
| | <u>40,360</u> | <u>60,000</u> | <u>40,000</u> |

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

| | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|--|----------------------------------|----------------------------------|----------------------------------|
| 6. RESERVES (Continued) | | | |
| (p) Summary | | | |
| Opening Balance | 2,582,027 | 2,372,870 | 2,372,871 |
| Amount Set Aside / Transfer to Reserve | 295,903 | 537,900 | 547,696 |
| Amount Used / Transfer from Reserve | <u>(1,113,874)</u> | <u>(328,743)</u> | <u>(974,867)</u> |
| Total Reserves | <u><u>1,764,056</u></u> | <u><u>2,582,027</u></u> | <u><u>1,945,700</u></u> |

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

| 6. RESERVES (Continued) | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|--|----------------------------------|----------------------------------|----------------------------------|
| Summary of Transfers | | | |
| To Cash Backed Reserves | | | |
| Transfers to Reserves | | | |
| Annual Leave Reserve | 834 | 2,463 | 2,732 |
| Avon River Development Reserve | 155 | 458 | 508 |
| Building Reserve | 1,734 | 6,359 | 7,053 |
| Community Bus Reserve | 1,384 | 1,768 | 1,889 |
| Cropping Committee Reserve | 38,683 | 40,397 | 40,411 |
| Emergency Services Reserve | 171 | 2,277 | 2,526 |
| LSL and Gratuity Reserve | 183 | 781 | 866 |
| ITC Renewal Reserve | - | - | - |
| Plant Replacement Reserve | 52,204 | 8,803 | 59,763 |
| Recreation Development Reserve | 145,594 | 12,571 | 13,397 |
| Infrastructure Reserve | 3,082 | 17,921 | 9,915 |
| Airfield Emergency Lighting Reserve | 240 | 708 | 785 |
| Senior's Housing Reserve | 49,443 | 77,394 | 41,851 |
| Mainstreet Redevelopment Reserve | 1,836 | 306,000 | 306,000 |
| Avondale Machinery Museum Reserve | 360 | 60,000 | 60,000 |
| | <u>295,903</u> | <u>537,900</u> | <u>547,696</u> |
| Transfers from Reserves | | | |
| Annual Leave Reserve | - | - | - |
| Avon River Development Reserve | - | - | - |
| Building Reserve | (144,000) | (70,000) | (100,000) |
| Community Bus Reserve | - | - | - |
| Cropping Committee Reserve | (20,000) | (15,440) | (120,000) |
| Emergency Services Reserve | - | (100,000) | (120,000) |
| LSL and Gratuity Reserve | (30,752) | (13,513) | (44,167) |
| ITC Renewal Reserve | - | (94) | - |
| Plant Replacement Reserve | (245,000) | (129,696) | (300,000) |
| Recreation Development Reserve | - | - | - |
| Infrastructure Reserve | (326,286) | - | (150,700) |
| Airfield Emergency Lighting Reserve | - | - | - |
| Senior's Housing Reserve | (20,000) | - | (20,000) |
| Mainstreet Redevelopment Reserve | (307,836) | - | (100,000) |
| Avondale Machinery Museum Reserve | (20,000) | - | (20,000) |
| | <u>(1,113,874)</u> | <u>(328,743)</u> | <u>(974,867)</u> |
| Total Transfer to/(from) Reserves | <u>(817,971)</u> | <u>209,157</u> | <u>(427,171)</u> |

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

| | Note | 2020/21 Budget \$ | 2019/20 Actual \$ |
|--|-------|-------------------------|-------------------------|
| 7. NET CURRENT ASSETS | | | |
| Composition of Estimated Net Current Asset Position | | | |
| CURRENT ASSETS | | | |
| Cash - Unrestricted | 15(a) | 189,083 | 1,615,515 |
| Cash - Restricted Reserves | 15(a) | 1,764,056 | 2,582,024 |
| Receivables | | 416,886 | 434,175 |
| Prepaid Expenses | | - | - |
| Inventories | | 9,345 | 9,345 |
| | | <u>2,379,370</u> | <u>4,641,059</u> |
| LESS: CURRENT LIABILITIES | | | |
| Payables and Provisions | | <u>(784,933)</u> | <u>(922,872)</u> |
| NET CURRENT ASSET POSITION | | 1,594,437 | 3,718,187 |
| Less Cash - Restricted Reserves | 15(a) | (1,764,056) | (2,582,024) |
| Less Self Supporting Loan Income | | - | (17,288) |
| Add Leave Reserves - Cash Backed | | 169,619 | 169,621 |
| Add Loan Principal Payable | | <u>-</u> | <u>137,938</u> |
| ESTIMATED SURPLUS/(DEFICIENCY) C/FWD | | <u>-</u> | <u>1,426,433</u> |

The estimated surplus/(deficiency) c/fwd in the 2019/20 actual column represents the surplus (deficit) brought forward as at 1 July 2020.

The estimated surplus/(deficiency) c/fwd in the 2020/21 budget column represents the surplus (deficit) carried forward as at 30 June 2021.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

8. RATING INFORMATION

| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | 2020/21 Budgeted Rate Revenue \$ | 2020/21 Budgeted Total Revenue \$ | 2019/20 Actual \$ |
|--------------------------------------|-------------------|-----------------------------|--------------------------|---|--|--------------------------|
| GRV | 0.110717 | 500 | 5,827,770 | 645,233 | 645,233 | 645,233 |
| UV | 0.008644 | 598 | 247,876,000 | 2,142,640 | 2,142,640 | 2,167,186 |
| UV - Mining | 0.008644 | - | - | - | - | - |
| Sub-Totals | | 1,098 | 253,703,770 | 2,787,873 | 2,787,873 | 2,812,419 |
| Minimum Rates | Minimum \$ | | | | | |
| GRV | 853 | 162 | 591,387 | 138,186 | 138,186 | 138,186 |
| UV | 853 | 129 | 9,616,700 | 110,037 | 110,037 | 84,447 |
| UV - Mining | 853 | 4 | 67,382 | 3,412 | 3,412 | 3,412 |
| Sub-Totals | | 295 | 10,275,469 | 251,635 | 251,635 | 226,045 |
| Discounts (Note 11) | | | | | (243,161) | (226,269) |
| Total Amount of General Rates | | | | | 2,796,347 | 2,812,195 |
| Interim Rates - GRV | | | | | 1,000 | (386) |
| Interim Rates - UV | | | | | 1,000 | (800) |
| Ex-Gratia Rates | | | | | 3,000 | 3,219 |
| Rates Written Off | | | | | (500) | (976) |
| Specified Area Rates (Note 9) | | | | | - | - |
| Total Rates | | | | | 2,800,847 | 2,813,252 |

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

The general rates detailed above for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

9. SPECIFIED AREA RATE

No specified area rates will be levied during the 2020/21 year.

10. SERVICE CHARGES

No service charge will be levied during the 2020/21 year.

11. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS

The following discount on rates is offered to those who pay their rates in full within 35 days of the date of service appearing on the rate notice.

| | |
|---|-------------------------|
| GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10% | VALUE: \$243,161 |
|---|-------------------------|

12. INTEREST CHARGES AND INSTALMENTS

Pursuant to Section 6.51 of the *Local Government Act 1995* and Financial Management Regulation 27(a) the Shire of Beverley has imposed the following rate of interest applicable for the late payment of rates and rubbish charges as follows:

(a) Where no election has been made to pay the rate and rubbish charge by instalments due;

(i) after it becomes due and payable; or

(ii) 35 days after the date of issue of the rate notice.

whichever is the later.

(b) Where an election has been made to pay the rate & rubbish charge by instalments and an instalment remains unpaid after its due and payable.

The rate of interest to apply is 8% and the estimated revenue from the imposition of the charge amounts to \$14,500 for the 2020/21 financial year.

Pursuant to Section 6.45 of the *Local Government Act 1995* and Financial Management Regulation 27(c) the due date of each instalment is as follows:

| | |
|----------------|---------------------------|
| 1st Instalment | Monday 7th September 2020 |
| 2nd Instalment | Monday 9th November 2020 |
| 3rd Instalment | Monday 11th January 2021 |
| 4th Instalment | Thursday 11th March 2021 |

Charges on instalment Plan is \$10.00 Administration Charge and rate of interest of 5.5%, the estimated revenue from the imposition amounts to \$8,000 for the 2020/21 financial year.

No interest is charged under Section 6.13 of the *Local Government Act 1995* for the late payment of money other than rates.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

| 13. FEES & CHARGES REVENUE | 2020/21 Budget \$ | 2019/20 Actual \$ |
|---------------------------------------|----------------------------------|----------------------------------|
| General Purpose Funding | 22,000 | 14,992 |
| Governance | 1,000 | 11 |
| Law, Order, Public Safety | 8,200 | 10,828 |
| Health | 300 | 382 |
| Education and Welfare | - | - |
| Housing | 132,492 | 120,907 |
| Community Amenities | 202,631 | 219,476 |
| Recreation & Culture | 73,179 | 142,892 |
| Transport | 7,000 | 7,195 |
| Economic Services | 119,376 | 105,479 |
| Other Property & Services | 21,170 | 8,719 |
| | <u>587,348</u> | <u>630,882</u> |

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

| | | |
|------------------------------|---------------|---------------|
| Meeting Fees | 40,900 | 40,900 |
| President's Allowance | 5,500 | 5,500 |
| Deputy President's Allowance | 1,375 | 1,375 |
| Travelling Expenses | 5,000 | 2,490 |
| Telecommunications Allowance | 11,510 | 15,283 |
| | <u>64,285</u> | <u>65,548</u> |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

| | 2020/21 Budget \$ | 2019/20 Actual \$ | 2019/20 Budget \$ |
|---------------------|----------------------------------|----------------------------------|----------------------------------|
| Cash - Unrestricted | 189,080 | 1,615,517 | 355,605 |
| Cash - Restricted | <u>1,764,056</u> | <u>2,582,024</u> | <u>1,945,700</u> |
| | <u><u>1,953,136</u></u> | <u><u>4,197,541</u></u> | <u><u>2,301,305</u></u> |

The following restrictions have been imposed by regulation or other externally imposed requirements:

| | | | |
|------------------------|-------------------------|-------------------------|-------------------------|
| Reserve Funds | 1,764,056 | 2,582,024 | 1,945,700 |
| Restricted Grant Funds | - | - | - |
| | <u><u>1,764,056</u></u> | <u><u>2,582,024</u></u> | <u><u>1,945,700</u></u> |

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

| | | | |
|---|-----------------------|-------------------------|-----------------------|
| Net Result | 951,795 | (7,571) | (294,601) |
| Depreciation | 2,313,194 | 2,330,128 | 2,306,734 |
| (Profit)/Loss on Sale of Asset | (2,364) | 40,049 | 25,000 |
| Loss on Revaluation of Non Current Assets | - | - | - |
| (Increase)/Decrease in Receivables | - | (47,090) | - |
| (Increase)/Decrease in Inventories | - | 3,157 | - |
| Increase/(Decrease) in Payables | - | (162,797) | - |
| Increase/(Decrease) in Employee Provisions | - | 51,125 | - |
| Grants/Contributions for the Development of Assets | (3,012,200) | (663,197) | (1,679,656) |
| Non-Current Assets recognised due to change in Legislative Requirements | - | - | - |
| Net Cash from Operating Activities | <u><u>250,425</u></u> | <u><u>1,543,804</u></u> | <u><u>357,477</u></u> |

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

| | | | |
|--------------------------------------|----------------------|---------------------|----------------------|
| Credit Card limit | 10,000 | 10,000 | 10,000 |
| Credit Card Balance at Balance Date | - | (3,571) | - |
| Total Amount of Credit Unused | <u><u>10,000</u></u> | <u><u>6,429</u></u> | <u><u>10,000</u></u> |

Loan Facilities

| | | | |
|--|-------------------------|-------------------------|-------------------------|
| Loan Facilities in use at Balance Date | <u><u>3,379,226</u></u> | <u><u>1,517,163</u></u> | <u><u>1,667,163</u></u> |
| Unused Loan Facilities at Balance Date | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

16. TRUST FUNDS

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

| Detail | Balance 1-Jul-19 \$ | Amounts Received \$ | Amounts Paid (\$) | Balance 30-Jun-20 \$ |
|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| Unclaimed Monies | 134 | - | (134) | - |
| Nomination Deposits | - | - | - | - |
| Second Hand Housing Deposits | 5,000 | - | (5,000) | - |
| Hunt Road Village Bonds | 5,052 | - | - | 5,052 |
| Subdivision Bonds | 10,000 | - | - | 10,000 |
| Key Bonds | 2,230 | 400 | (925) | 1,705 |
| Cleaning Bonds | 1,500 | 1,500 | (3,000) | - |
| Housing Rental Bonds | 500 | - | - | 500 |
| Cat Trap Bonds | - | 100 | (100) | - |
| ILU Retention Fee | 316,042 | - | (11,988) | 304,054 |
| Funds held on behalf of Community | 11,382 | - | (11,382) | - |
| Cornerstone Retention Fee | - | - | - | - |
| Cornerstone Commercial Tenancy Bonds | 7,308 | - | - | 7,308 |
| | <u>359,148</u> | <u>2,000</u> | <u>(32,529)</u> | <u>328,619</u> |

17. MAJOR LAND TRANSACTIONS

Council is not anticipated to participate in any major land transactions in 2020/21.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2020/21.

19. INTEREST IN JOINT ARRANGEMENTS

Council has no interest in any Joint Ventures or similar arrangements.

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|-------------------|-------------------|-------------------------|---------------|----------------|--|
| SPORTING CLUBS/COMMUNITY ORGANISATIONS | | | | | | |
| Football Club | 3,600.00 | 3,600.00 | per year | | ↑ 0.00 | Oval, Function Centre and Changerooms |
| Netball Clubs (Beverley Netball Club & Redbacks Netball Club) | 550.00 | 550.00 | per year | | ↑ 0.00 | Courts, Function Centre and Changerooms |
| Cricket Club | 550.00 | 550.00 | per year | | ↑ 0.00 | Oval, Function Centre and Changerooms |
| Hockey Club | 550.00 | 550.00 | per year | | ↑ 0.00 | Oval, Function Centre and Changerooms |
| Horse and Pony Club (Annual Fee) | 120.00 | 120.00 | per year | | ↑ 0.00 | Annual CPI Review as per Licence Agreement. Oval <u>NOT</u> included. Club provide own cleaner. |
| Horse and Pony Club (Extra Events) | 185.00 | 185.00 | per event | | ↑ 0.00 | Includes Main Oval - Function Centre hire extra. |
| Tennis Club | 605.00 | 605.00 | per year | | ↑ 0.00 | Club provide own cleaner/ Ablutions Only |
| Ladies Badminton Club | 41.00 | 41.00 | per booking (AM/PM/Eve) | | ↑ 0.00 | Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night) |
| Boot Scooting | 41.00 | 41.00 | per booking (AM/PM/Eve) | | ↑ 0.00 | Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night) |
| Ballet Group | 41.00 | 41.00 | per booking (AM/PM/Eve) | | ↑ 0.00 | Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night) |
| CRC Bingo | 41.00 | 41.00 | per booking (AM/PM/Eve) | | ↑ 0.00 | Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night) |
| Soaring Society | 4,271.00 | 4,271.00 | per year | | ↑ 0.00 | Annual CPI Review and Billed July as per Lease Agreement. |
| Soaring Society - Hangar Fees | 100.00 | 100.00 | per glider/year | | ↑ 0.00 | Fixed Fee - billed July as per Lease Agreement. |
| Tractor Pull | 294.00 | 294.00 | per event | | ↑ 0.00 | Annual CPI Review as per Licence Agreement. |
| Beverley Districts Motor Cycle Club (Ulinga Park) | 1,144.00 | 1,144.00 | per year | | ↑ 0.00 | Annual CPI Review as per Lease Agreement. |
| Ladies Hospital Auxiliary - Op Shop (Lesser Hall) | 10.00 | 10.00 | per week | | ↑ 0.00 | Lesser Hall use. |
| Beverley Station Arts (Licence Fee) | 107.00 | 107.00 | per year | | ↑ 0.00 | Annual CPI Review as per Licence Agreement. |
| Beverley Off Road Motor Sports Association (BORMSA) | 2,000.00 | 2,000.00 | per year | | ↑ 0.00 | Fixed Lease. |
| Telstra (Mobile Tower Lease) | 1,000.00 | 1,000.00 | per year | | ↑ 0.00 | Fixed Lease. |
| CORNERSTONE COMMUNITY CENTRE CHARGES | | | | | | |
| Beverley Community Resource Centre Lease | 12,156.00 | 12,156.00 | per year | | ↑ 0.00 | As per Mangement Agreement reviewed annually by CPI. |
| Commercial Office 1 Lease | 100.00 | 100.00 | per week | | ↑ 0.00 | |
| Commercial Office 2 Lease | 150.00 | 150.00 | per week | | ↑ 0.00 | |
| Commercial Office 3 Lease | 90.00 | 90.00 | per week | | ↑ 0.00 | |
| Commercial Office 4 Lease | 220.00 | 220.00 | per week | | ↑ 0.00 | |
| Creche Lease | 350.00 | 350.00 | per week | | ↑ 0.00 | |
| Conference/Training Facility - Hourly | 20.00 | 20.00 | per hour | | ↑ 0.00 | Per Room |
| Conference/Training Facility - Daily | 140.00 | 140.00 | per day | | ↑ 0.00 | Per Room - max. 8 hours inc. use of Kitchen facilities. |
| Conference/Training Facility - Hourly - Community Group | 10.00 | 10.00 | per hour | | ↑ 0.00 | Per Room. Incorporated bodies only. Includes use of tea and coffee making facilities. |
| Conference/Training Facility - Daily - Community Group | 70.00 | 70.00 | per day | | ↑ 0.00 | Per Room - max. 8 hours inc. use of Kitchen facilities. Incorporated bodies only. Includes use of tea and coffee making facilities. |
| ROAD MAINTENANCE CHARGES | | | | | | |
| Austral Brick | 5,000.00 | 5,000.00 | per year | | ↑ 0.00 | Road Maintenance Contribution as per Tonnage transported @ 48c per ton - \$5,000 agreed floor price. |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|-------------------|-------------------|-----------|---------------|----------------|--|
| HALL | | | | | | Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Hall |
| Main Hall - Community Group Functions | 141.00 | 141.00 | per day | | ↑ 0.00 | Incorporated bodies only. Includes use of tea and coffee making facilities. |
| Lesser Hall - Community Group Functions | 102.00 | 102.00 | per day | | ↑ 0.00 | Incorporated bodies only. Includes use of tea and coffee making facilities. |
| Full Complex - Community Group Functions | 240.00 | 240.00 | per day | | ↑ 0.00 | Incorporated bodies only. Includes Use of Kitchen and Bar Facilities |
| Main Hall - Private Functions | 282.00 | 282.00 | per day | | ↑ 0.00 | Includes use of tea and coffee making facilities. |
| Lesser Hall - Private Functions | 205.00 | 205.00 | per day | | ↑ 0.00 | Includes use of tea and coffee making facilities. |
| Full Complex - Private Functions | 480.00 | 480.00 | per day | | ↑ 0.00 | Includes Use of Kitchen and Bar Facilities |
| Full Complex - Special Functions | 1,000.00 | 1,000.00 | per Event | | ↑ 0.00 | Includes Use of Kitchen and Bar Facilities. Access day before and after to set up/pack up. Use of Hall Chairs and Tables and Scaffold. |
| Community Meeting Room | FREE | FREE | | | ↑ 0.00 | Front room adjacent to Hall Foyer. |
| Bally Bally Hall | 57.00 | 57.00 | per day | | ↑ 0.00 | Cleaning responsibility of Hirer. |
| Morbinning Hall | 57.00 | 57.00 | per day | | ↑ 0.00 | Cleaning responsibility of Hirer. |
| Key Bond | 50.00 | 50.00 | per key | ✓ | ↑ 0.00 | Clubs pay one Bond per Season. |
| Function/Cleaning Bond | 150.00 | 150.00 | per event | ✓ | ↑ 0.00 | Function Application required. Clubs pay one Bond per Season. |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|-------------------|-------------------|-----------|---------------|----------------|---|
| EQUIPMENT RENTALS | | | | | | |
| Chairs | 1.00 | 1.00 | per chair | | ↑ 0.00 | Old Green Amenities Chairs (stored in Exhibition Shed) only. |
| Marquee/Tent (Old) | 60.00 | 60.00 | per day | | ↑ 0.00 | |
| Marquee/Tent (New) | 110.00 | 110.00 | per day | | ↑ 0.00 | |
| RECREATION GROUND | | | | | | |
| Oval Hire (Day) | 190.00 | 190.00 | per day | | ↑ 0.00 | APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL |
| Oval Hire (Night) | 267.00 | 267.00 | per night | | ↑ 0.00 | APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL |
| Exhibition Shed | 77.00 | 77.00 | per day | | ↑ 0.00 | Beverley Agricultural Society Exempt. |
| Ram Shed | 77.00 | 77.00 | per day | | ↑ 0.00 | Beverley Agricultural Society Exempt. |
| Poultry Shed | 77.00 | 77.00 | per day | | ↑ 0.00 | Beverley Agricultural Society Exempt. |
| Caravan Overflow (Per Van) | 28.00 | 28.00 | per day | | ↑ 0.00 | Including Power. |
| FUNCTION & RECREATION CENTRE | | | | | | |
| | | | | | | Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Centre |
| Community Group Functions | 152.00 | 152.00 | per day | | ↑ 0.00 | Local Incorporated Bodies only. Kitchen, Bar and Outside Bbq use included in Function Centre hire fee. |
| Community Group Meetings | 46.00 | 46.00 | per event | | ↑ 0.00 | Local Incorporated Bodies only. Use of meeting room only includes tea and coffee making facilities. |
| Private Functions | 304.00 | 304.00 | per day | | ↑ 0.00 | Kitchen, Bar and Outside Bbq use included in Function Centre hire fee. |
| Private Meetings | 91.00 | 91.00 | per event | | ↑ 0.00 | Use of meeting room only includes tea and coffee making facilities. |
| Key Bond | 50.00 | 50.00 | per key | ✓ | ↑ 0.00 | Clubs pay one Bond per Season. |
| Function/Cleaning Bond | 150.00 | 150.00 | per event | ✓ | ↑ 0.00 | Function Application required. Clubs pay one Bond per Season. |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|-------------------|-------------------|---------------------|---------------|----------------|--|
| COMMUNITY BUS | | | | | | 24 seats inc driver, 50% subsidy for transport of school aged children (Local Children Only) |
| Fee Includes Fuel Charges etc. (Minimum \$50) | 1.57 | 1.57 | per km | | ↑ 0.00 | Minimum Hire charge of \$50 applies. |
| CARAVAN PARK - Power Charges INCLUDED | | | | | | |
| Powered - Van/RV Site | 28.00 | 28.00 | per day | | ↑ 0.00 | Charge includes use of ablutions for maximum of 2 Persons (Age 5+) |
| Unpowered - Van/RV Site | 16.00 | 16.00 | per day | | ↑ 0.00 | Charge includes use of ablutions for maximum of 2 Persons (Age 5+) |
| Powered - Campsite | 16.00 | 16.00 | per day | | ↑ 0.00 | Charge includes use of ablutions for maximum of 2 Persons (Age 5+) |
| Unpowered - Campsite | 11.00 | 11.00 | per day | | ↑ 0.00 | Charge includes use of ablutions for maximum of 2 Persons (Age 5+) |
| Additional Person/s (Age 5+ Years) | 5.00 | 5.00 | each per day | | ↑ 0.00 | |
| Children 5 Years Or Under | FREE | FREE | | | ↑ 0.00 | |
| Showers | 5.00 | 5.00 | each per shower use | | ↑ 0.00 | |
| Extended Stay Site (First 28 Days) | 170.00 | 170.00 | per week | | ↑ 0.00 | Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST] |
| Extended Stay Site (29+ Days) | 170.00 | 170.00 | per week | 5% GST | ↑ 0.00 | Maximum of 2 Persons (Age 5+) 12 Weeks Max - Permission Required [146.92+8.08 GST] |
| GYM MEMBERSHIP | | | | | | |
| Junior Membership - 13-18 Years | 75.00 | 75.00 | 6 months | | ↑ 0.00 | Written permission required from Parent/Guardian. |
| Junior Membership - 13-18 Years | 125.00 | 125.00 | 12 months | | ↑ 0.00 | Written permission required from Parent/Guardian. |
| Adult Membership - Over 18 Years | 120.00 | 120.00 | 6 months | | ↑ 0.00 | |
| Adult Membership - Over 18 Years | 200.00 | 200.00 | 12 months | | ↑ 0.00 | |
| Senior/Pensioner Membership | 75.00 | 75.00 | 6 months | | ↑ 0.00 | |
| Senior/Pensioner Membership | 125.00 | 125.00 | 12 months | | ↑ 0.00 | |
| Occasional Use | 50.00 | 50.00 | | | ↑ 0.00 | Must be 18 years old or over. Valid for up to 30 consecutive days from date of payment. |
| Key Bond | 50.00 | 50.00 | per key | ✓ | ↑ 0.00 | Bond returned via Cheque/EFT payment only. |
| SWIMMING POOL | | | | | | |
| Adult | 5.00 | 5.00 | per entry | | ↑ 0.00 | |
| Pensioner/Senior | 3.00 | 3.00 | per entry | | ↑ 0.00 | |
| Child (17 Years and Under) | 1.00 | 1.00 | per entry | | ↑ 0.00 | |
| Spectator | 1.00 | 1.00 | per entry | | ↑ 0.00 | |
| Season Ticket - Adult | 172.00 | 172.00 | per season | | ↑ 0.00 | |
| Season Ticket - Pensioner/Senior | 103.00 | 103.00 | per season | | ↑ 0.00 | |
| Season Ticket - Child (17 years and under) | 34.00 | 34.00 | per season | | ↑ 0.00 | |
| Season Ticket - Family - Two Adults + 1 Child | 303.00 | 303.00 | per season | | ↑ 0.00 | 20% Discount to Individual Season Rates. |
| Season Ticket - Family - Two Adults + 2 Children | 330.00 | 330.00 | per season | | ↑ 0.00 | 20% Discount to Individual Season Rates. |
| Season Ticket - Family - Two Adults + 3 Children | 359.00 | 359.00 | per season | | ↑ 0.00 | 20% Discount to Individual Season Rates. |
| Season Ticket - Family - Two Adults + 4 Children (Maximum) | 386.00 | 386.00 | per season | | ↑ 0.00 | 20% Discount to Individual Season Rates. |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|-------------------|-------------------|-------------------|---------------|----------------|--|
| COMMUNITY HEALTHY LIFESTYLE PACKAGE | | | | | | |
| Combined 12 Month Gym Membership and Pool Season Pass (Adult) | 299.00 | 299.00 | per year | | ↑ 0.00 | 20% Saving |
| Combined 12 Month Gym Membership and Pool Season Pass (Senior) | 183.00 | 183.00 | per year | | ↑ 0.00 | 20% Saving |
| HUNT ROAD VILLAGE | | | | | | |
| Rental Charge | 150.00 | 150.00 | per week | ✓ | ↑ 0.00 | |
| 30B DAWSON STREET | | | | | | |
| Rental Charge | 250.00 | 250.00 | per week | ✓ | ↑ 0.00 | |
| INDEPENDENT LIVING UNITS | | | | | | |
| ILU Management Fee | 71.00 | 71.00 | per week per Unit | ✓ | ↑ 0.00 | As per ILU Contract. |
| ILU Deposit Drawdown | 5,990.00 | 5,990.00 | per Unit | | | As per ILU Contract. |
| BLARNEY ADVERTISING | | | | | | |
| Size A ~ 122 X 180mm | 96.00 | 96.00 | per advert | | ↑ 0.00 | |
| Size B ~ 122 X 89mm | 47.00 | 47.00 | per advert | | ↑ 0.00 | |
| Size C ~ 60 X 89mm | 29.00 | 29.00 | per advert | | ↑ 0.00 | |
| Size D ~ 5 Lines* | 8.00 | 8.00 | per advert | | ↑ 0.00 | *MUST BE PAID IN ADVANCE |
| Size E ~ 3 Lines* | 5.00 | 5.00 | per advert | | ↑ 0.00 | *MUST BE PAID IN ADVANCE |
| Size F ~ 122 X 135mm | 72.00 | 72.00 | per advert | | ↑ 0.00 | |
| Size G ~ Full Page | 182.00 | 182.00 | per advert | | ↑ 0.00 | |
| Trading Post | 3.00 | 3.00 | per advert | | ↑ 0.00 | Trading Post Format - 120 Characters Maximum |
| 12 Months Size A | 960.00 | 960.00 | per year | | ↑ 0.00 | 12 Editions |
| 12 Months Size B | 470.00 | 470.00 | per year | | ↑ 0.00 | 12 Editions |
| 12 Months Size C | 290.00 | 290.00 | per year | | ↑ 0.00 | 12 Editions |
| 12 Months Size F | 720.00 | 720.00 | per year | | ↑ 0.00 | 12 Editions |
| 12 Months Size G | 1,820.00 | 1,820.00 | per year | | ↑ 0.00 | 12 Editions |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|-------------------|-------------------|-----------------------|---------------|----------------|--|
| LIBRARY | | | | | | |
| Library - Replacement Card | 10.00 | 10.00 | per card | | ↑ 0.00 | |
| Library - Lost Books - Admin Fee | 25.00 | 25.00 | per investigation | | ↑ 0.00 | Replacement Books to be charged at Cost. |
| | | | | | | |
| FREEDOM OF INFORMATION (FOI) | | | | | | Freedom of Information Regulations 1993 |
| Personal Information About Applicant | No charge | No charge | | | | Copies as per copying fees. |
| | | | | | | |
| FOI - NON PERSONAL INFORMATION | | | | | | |
| Application Fee | 30.00 | 30.00 | per application | ✓ | | Disadvantaged applicants/pension card - 25% discount. |
| Time Dealing With Applicant | 30.00 | 30.00 | per hour | ✓ | | |
| Access Time | 30.00 | 30.00 | per hour | ✓ | | Supervised by staff. |
| Duplication Of Information | | | Actual cost + GST | | | |
| Delivery, Packing Or Postage | | | Actual cost + GST | | | |
| Deposits - Advance Deposit | | | 75% of estimated cost | | | |
| | | | | | | |
| ACCOUNT ENQUIRIES | | | | | | |
| Rate Account Enquiry | 203.00 | 203.00 | per enquiry | ✓ | ↑ 0.00 | |
| Rates Credit Balance Refund - Admin Charge | 50.00 | 50.00 | per request | | ↑ 0.00 | First credit balance refund free of charge per financial year. |
| Title Search | 68.00 | 68.00 | per enquiry | | ↑ 0.00 | |
| Rate Book (Printed Or Electronic) | 203.00 | 203.00 | per copy | | ↑ 0.00 | |
| | | | | | | |
| RUBBISH/RECYCLING | | | | | | |
| Refuse Collection | 199.00 | 199.00 | per refuse bin/year | ✓ | ↑ 0.00 | Annual March Quarter Perth CPI increase as per agreement. |
| Recycling Collection | 89.00 | 89.00 | per recycle bin/year | ✓ | ↑ 0.00 | Annual March Quarter Perth CPI increase as per agreement. |
| | | | | | | |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|-------------------------------|-------------------|-----------|---------------|----------------|---|
| CAT LICENSE | | | | | | Cat Act 2011 |
| 1. Annual registration of a cat, unless concessional fees are applicable. | 20.00 | 20.00 | per year | ✓ | | |
| 2. Concessional registration fee- | | | | | | |
| a) Three Year Registration Period | 42.50 | 42.50 | | ✓ | | |
| b) Three Year Registration Period - Pensioner | 21.25 | 21.25 | | ✓ | | Full Concession Card required |
| c) Lifetime registration period | 100.00 | 100.00 | | ✓ | | |
| c) Lifetime registration period - Pensioner | 50.00 | 50.00 | | ✓ | | Full Concession Card required |
| d) Registration after 31 May in any year, for that registration year. | 50% of fee payable otherwise. | | | ✓ | | |
| 3. Annual application for approval or renewal to breed cats (per cat). | 100.00 | 100.00 | | ✓ | | |
| CAT TRAP | | | | | | |
| Cat Trap Hire | 15.00 | 15.00 | per day | | ↑ 0.00 | Hire fees to be paid in advance |
| Cat Trap Bond | 50.00 | 50.00 | per hire | ✓ | ↑ 0.00 | Bond returned via Cheque payment |
| DOG LICENSE | | | | | | Dog Act 1976 |
| Dog - Male Or Female | 50.00 | 50.00 | 1 year | ✓ | ↑ 0.00 | |
| Dog - Male Or Female | 120.00 | 120.00 | 3 years | ✓ | ↑ 0.00 | |
| Dog - Male Or Female | 250.00 | 250.00 | Lifetime | ✓ | ↑ 0.00 | |
| Pension Rate: Dog - Male Or Female | 25.00 | 25.00 | 1 year | ✓ | ↑ 0.00 | Full Concession Card required |
| Pension Rate: Dog - Male Or Female | 60.00 | 60.00 | 3 years | ✓ | ↑ 0.00 | Full Concession Card required |
| Pension Rate: Dog - Male Or Female | 125.00 | 125.00 | Lifetime | ✓ | ↑ 0.00 | Full Concession & Certificate Of Sterilisation required |
| Pension Rate: Sterilised Dog Or Bitch | 10.00 | 10.00 | 1 year | ✓ | ↑ 0.00 | Full Concession & Certificate Of Sterilisation required |
| Pension Rate: Sterilised Dog Or Bitch | 21.25 | 21.25 | 3 years | ✓ | ↑ 0.00 | Full Concession & Certificate Of Sterilisation required |
| Pension Rate: Sterilised Dog Or Bitch | 50.00 | 50.00 | Lifetime | ✓ | | |
| Sheep Dog | 25% of fee otherwise payable | | 1 year | ✓ | | |
| Sheep Dog | 25% of fee otherwise payable | | 3 years | ✓ | | |
| Sheep Dog | 25% of fee otherwise payable | | Lifetime | ✓ | | |
| Sterilised Dog Or Bitch | 20.00 | 20.00 | 1 year | ✓ | ↑ 0.00 | Certificate of Sterilisation required |
| Sterilised Dog Or Bitch | 42.50 | 42.50 | 3 years | ✓ | ↑ 0.00 | Certificate of Sterilisation required |
| Sterilised Dog Or Bitch | 100.00 | 100.00 | Lifetime | ✓ | ↑ 0.00 | Certificate of Sterilisation required |
| Bulk Dog Registration | 200.00 | 200.00 | | ✓ | ↑ 0.00 | For approved kennel establishments only. Fee payable per establishment. |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|-------------------|-------------------|----------------|---------------|----------------|----------------------------------|
| DOG IMPOUNDING FEES | | | | | | |
| Impound Fee | 69.00 | 69.00 | per impounding | | ↑ 0.00 | |
| Sustenance | 12.00 | 12.00 | per day | | ↑ 0.00 | |
| DOG PENALTIES/INFRINGEMENTS | | | | | | |
| | | | | | | <i>Dog Act 1976</i> |
| 1. Unregistered Dog | 100.00 | 100.00 | | ✓ | ↑ 0.00 | Double penalty for Dangerous Dog |
| 2. Failure to give notice of new owner | 40.00 | 40.00 | | ✓ | ↑ 0.00 | |
| 3. Keeping more than the prescribed number of dogs | 100.00 | 100.00 | | ✓ | ↑ 0.00 | |
| 4. Breach of kennel establishment licence | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 5. Dog in public place without collar or registration tag | 50.00 | 50.00 | | ✓ | ↑ 0.00 | Double penalty for Dangerous Dog |
| 6. Owners name and address not on collar | 50.00 | 50.00 | | ✓ | ↑ 0.00 | Double penalty for Dangerous Dog |
| 7. Dog not held by a leash in certain public places | 100.00 | 100.00 | | ✓ | ↑ 0.00 | Double penalty for Dangerous Dog |
| 8. Failure to control a dog in exercise areas and rural areas | 100.00 | 100.00 | | ✓ | ↑ 0.00 | Double penalty for Dangerous Dog |
| 9. Greyhound not muzzled | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 10. Dog in place without consent | 100.00 | 100.00 | | ✓ | ↑ 0.00 | Double penalty for Dangerous Dog |
| 11. Dangerous dog not muzzled | 250.00 | 250.00 | | ✓ | ↑ 0.00 | |
| 12. Dangerous dog not on leash in exercise area | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 13. Dangerous dog not under continuous supervision | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 14. Dangerous dog in specifically prohibited area | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 15. Dangerous dog enclosure requirement not complied with | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 16. Dangerous dog not wearing specified collar | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 17. Dangerous dog signs not displayed | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 18. Local Government not advised of dangerous dog attack | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 19. Local Government not advised of missing dangerous dog | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 20. Local Government not advised of dangerous dog ownership change | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 21. Local Government not advised of dangerous dog location change | 200.00 | 200.00 | | ✓ | ↑ 0.00 | |
| 22. Failure to take steps against parasites | 50.00 | 50.00 | | ✓ | ↑ 0.00 | |
| 23. Dog causing nuisance | 100.00 | 100.00 | | ✓ | ↑ 0.00 | Double penalty for Dangerous Dog |
| 24. Failure to produce document issued under Dog Act 1976 | 100.00 | 100.00 | | ✓ | ↑ 0.00 | |
| 25. Failure of alleged offender to give name and address. | 100.00 | 100.00 | | ✓ | ↑ 0.00 | |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|------------------------------------|-------------------|-------------------|--------------------|---------------|----------------|---|
| PRIVATE WORKS | | | | | | |
| Back Hoe With Post Hole Digger | 184.00 | 184.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Backhoe | 184.00 | 184.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Bobcat | 137.00 | 137.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Cherry Picker With Chainsaw | 319.00 | 319.00 | per hour | | ↑ 0.00 | With 2 Shire Operators & Truck |
| Grader (BE001, BE003) | 209.00 | 209.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Loader (BE004, BE036) | 196.00 | 196.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Roller - Rubber Tyre (BE033) | 184.00 | 184.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Roller - Vibrator (BE033) | 184.00 | 184.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Slasher (BE008) | 171.00 | 171.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Tractor (BE023) | 147.00 | 147.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Tractor Ford (BE014) | 147.00 | 147.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Truck Light (BE015, BE028) | 110.00 | 110.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| Truck Tandem (BE010, BE012, BE013) | 142.00 | 142.00 | per hour | | ↑ 0.00 | With Shire Operator Only |
| LABOUR | | | | | | |
| Engineering Consultation | 180.00 | 180.00 | per hour | | ↑ 0.00 | Minimum Charge = One Hour |
| Works Staff | 83.00 | 83.00 | per hour | | ↑ 0.00 | Minimum Charge = One Hour |
| BUILDING MATERIALS | | | | | | |
| | | | | | | SUPPLY RESTRICTIONS OF MATERIALS: |
| Gravel | 44.00 | 44.00 | per m ³ | | ↑ 0.00 | PICK UP - MIN. of 1m³ (During Tip Opening Hours Only) |
| Gravel - Truck Load | 227.00 | 227.00 | per truck load | | ↑ 0.00 | DELIVERED - MIN. of 2m³ |
| Metal - All Sizes | 83.00 | 83.00 | per m ³ | | ↑ 0.00 | CARTAGE extra |
| Metal - Truck Load | 658.00 | 658.00 | per truck load | | ↑ 0.00 | Tandem truck carries ~ 8m ³ or 12 tonne |
| Metal Dust | 44.00 | 44.00 | per m ³ | | ↑ 0.00 | Loader Bucket = ~ 2 m ³ |
| Metal Dust - Truck Load | 227.00 | 227.00 | per truck load | | ↑ 0.00 | |
| Sand Filling | 44.00 | 44.00 | per m ³ | | ↑ 0.00 | |
| Sand Filling - Truck Load | 202.00 | 202.00 | per truck load | | ↑ 0.00 | |
| Sweepings - When Available | 42.00 | 42.00 | per m ³ | | ↑ 0.00 | |
| Sweepings - Truck Load | 329.00 | 329.00 | per m ³ | | ↑ 0.00 | |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|----------------------|-------------------|---------------------------|---------------|----------------|--|
| CARTAGE | | | | | | |
| Per Load - Cartage Both Ways | 3.00 | 3.00 | per km | | ↑ 0.00 | Eg: Client is 20kms out, 40kms cartage is charged |
| RURAL ROAD NUMBERS | | | | | | |
| Replacement Rural Road Numbers | 100.00 | 100.00 | per Sign | | ↑ 0.00 | First Sign - No Charge. Replacement includes Sign, Post and Erection Labour. |
| TELSTRA/WATER CORP REINSTATEMENTS | | | | | | |
| Bitumen & Concrete | 443.00 | 443.00 | per m ² | | ↑ 0.00 | |
| Gravel | 443.00 | 443.00 | per m ² | | ↑ 0.00 | |
| CROSS OVERS (RURAL) - Gravel Only | | | | | | Payment to be made in Advance |
| 300mm pipe | 1,977.00 | 1,977.00 | per Crossover (2x Pipes) | | ↑ 0.00 | 50% subsidy for 1st crossover on the property |
| 375mm pipe | PRICE ON APPLICATION | | | | | |
| 450mm pipe | PRICE ON APPLICATION | | | | | |
| CROSS OVERS (TOWN SITE) - Concrete | | | | | | Payment to be made in Advance |
| Per square metre | 67.00 | 67.00 | per m ² | | ↑ 0.00 | 50% Subsidy for 1st Crossover of the property |
| STANDPIPES | | | | | | |
| Per 1,000L (1kL) | 8.35 | 9.35 | per kL | ✓ | ↑ 1.00 | Charges billed monthly |
| Administration Charge | 5.00 | 5.00 | per Invoice | | ↑ 0.00 | |
| Standpipe Access Card | 0.00 | 20.00 | per Card | | ↑ 20.00 | |
| Non-potable water per 1,000L (1kL) | 0.00 | 3.35 | per kL | ✓ | ↑ 3.35 | Water from Town Dam. Charges billed monthly. |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|-------------------|-------------------|---------------------------|---------------|----------------|--|
| RESERVATIONS OF GRAVE PLOTS / NICHE WALLS | | | | | | |
| Grave Reservation - Initial | 101.00 | 101.00 | per site | | ↑ 0.00 | 25 Years validity. |
| Niche Wall Single Reservation - Initial | 101.00 | 101.00 | per site | | ↑ 0.00 | |
| Niche Wall Double Reservation - Initial | 182.00 | 182.00 | per two sites | | ↑ 0.00 | 25 Years validity. |
| Transfer of Reservation - Grave & Niche Wall | 51.00 | 51.00 | per reservation | | ↑ 0.00 | 25 Years validity from date of transfer. |
| Reservation - Renewal Every 5 Years | 25.00 | 25.00 | per site | | ↑ 0.00 | APPLICABLE TO BOTH GRAVE PLOT & NICHE WALL RESERVATIONS |
| CEMETERIES - GRAVE PLOTS, DIGGING & ASSOCIATED CHARGES | | | | | | |
| Grant of Right of Burial Charge | 1,013.00 | 1,013.00 | | | ↑ 0.00 | 25 Year Period. |
| Standard Grave - Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D) | 101.00 | 101.00 | per Grave | | ↑ 0.00 | On application of Grant of Right of Burial |
| Standard Grave - Grave digging to 1.80m | 1,013.00 | 1,013.00 | per Grave | | ↑ 0.00 | On application of Grant of Right of Burial |
| Standard Grave - Grave Number Plate - Per Standard Plot | 51.00 | 51.00 | per Grave | | ↑ 0.00 | On application of Grant of Right of Burial |
| Standard Grave - Overtime Fee - Weekends/Public Holidays/RDOs | 760.00 | 760.00 | per Grave (if applicable) | | ↑ 0.00 | On application of Grant of Right of Burial (if applicable) |
| Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D) | 101.00 | 101.00 | | | ↑ 0.00 | |
| Double Plot - Land 2.44m (L) X 3.05m (W) X 1.80m (D) | 152.00 | 152.00 | | | ↑ 0.00 | |
| Triple Plot - Land 2.44m (L) X 4.57m (W) X 1.80m (D) | 203.00 | 203.00 | | | ↑ 0.00 | |
| Grave - Child (7 & Under) - Grave digging to 1.80m | 507.00 | 507.00 | per Grave | | ↑ 0.00 | |
| Excess Depth Of 1.80m - Per Every 300mm | 200.00 | 200.00 | per each 300mm | | ↑ 0.00 | |
| Reopening Of Grave - Ordinary | 1,013.00 | 1,013.00 | per Grave | | ↑ 0.00 | |
| Reopening Of Grave - Child (7 & Under) | 507.00 | 507.00 | per Grave | | ↑ 0.00 | |
| Exhumation Fee | 2,026.00 | 2,026.00 | per exhumation | | ↑ 0.00 | In addition to grave digging charge. |
| Permission to Erect Headstone | 152.00 | 152.00 | per Headstone | | ↑ 0.00 | PERMISSION and/or KERBING |
| Attendance When Required By Grantee | 152.00 | 152.00 | per attendance | | ↑ 0.00 | |
| Internment Of Ashes In Grave Plot | 152.00 | 152.00 | | | ↑ 0.00 | |
| Extra Charge Of Ashes Internment - Overtime Fee - Weekends/Public Holidays/RDOs | 253.00 | 253.00 | | | ↑ 0.00 | |
| NICHE WALLS - PLOTS, INTERNMENT & ASSOCIATED CHARGES | | | | | | |
| Internment Fee - Niche Wall - Single Compartment | 203.00 | 203.00 | | | ↑ 0.00 | Not including cost of PLAQUE / TABLET or FITTING |
| Internment Fee - Niche Wall - Double Compartment - 1st Internment | 203.00 | 203.00 | | | ↑ 0.00 | Not including cost of PLAQUE / TABLET or FITTING |
| Internment Fee - Niche Wall - Double Compartment - 2nd Internment | 101.00 | 101.00 | | | ↑ 0.00 | Not including cost of PLAQUE / TABLET or FITTING |
| Plaque Fee | AT COST | AT COST | per plaque | | | Plaque Cost to be recovered in full. |
| Plaque Installation Fee | 152.00 | 152.00 | per plaque | | ↑ 0.00 | |
| Urn Container | 25.00 | 25.00 | per container | | ↑ 0.00 | |
| Vases | 75.00 | 75.00 | per vase | | ↑ 0.00 | Cost on application |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|-------------------|-------------------|--------------------|---------------|----------------|---|
| REFUSE SITE FEES | | | | | | |
| Asbestos Burial | 119.00 | 119.00 | per m ³ | | ↑ 0.00 | Minimum \$50 charge. |
| Asbestos Burial | | | Large quantities | | | Price based on per m ³ rate plus machine hire. |
| Building Rubble | 29.00 | 29.00 | per tonne | | ↑ 0.00 | |
| Car Bodies | 29.00 | 29.00 | per car | | ↑ 0.00 | |
| Concrete, Rock, Gravel, Sand Or Like | 29.00 | 29.00 | per tonne | | ↑ 0.00 | |
| Fencing Wire | 7.00 | 7.00 | per m ³ | | ↑ 0.00 | |
| Putrescible Waste Organic Commercial | 7.00 | 7.00 | per m ³ | | ↑ 0.00 | |
| Rubbish Bag (Wool Bale) | 7.00 | 7.00 | per bag | | ↑ 0.00 | |
| Bin 240L Domestic Waste Or 200L Drum Equivalent | 3.00 | 3.00 | per bin | | ↑ 0.00 | |
| Trailer 6X4, Car, Ute Mixed Load | 14.00 | 14.00 | per load | | ↑ 0.00 | |
| Trailer Tandem Axle Up To 2.5m In Length | 29.00 | 29.00 | per load | | ↑ 0.00 | |
| Septic Tank Waste (Local) | 253.00 | 253.00 | per 2,000L | | ↑ 0.00 | per 2,000L or part thereof. |
| Septic Tank Waste (Outside of Beverley District) | 507.00 | 507.00 | per 2,000L | | ↑ 0.00 | per 2,000L or part thereof - Double Rate. |
| HEALTH FEES | | | | | | |
| Public Building Event Approval Registration Fee | 200.00 | 200.00 | per Registration | ✓ | ↑ 0.00 | Health Act 1911 |
| Food Premises Registration Fee | 180.00 | 180.00 | per Registration | ✓ | ↑ 0.00 | |
| Food Business Notification Fee | 60.00 | 60.00 | per Notification | ✓ | ↑ 0.00 | |
| Food Business (Food Stalls) Notification Fee | 60.00 | 60.00 | per Notification | ✓ | ↑ 0.00 | |
| Septic Tank/Onsite Waste Water Disposal Application | 226.00 | 226.00 | per Application | ✓ | ↑ 0.00 | |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|--|-------------------|-------------------|---------------|----------------|--------------------------|
| BUILDING FEES | | | | | | Building Act 2011 |
| Building Inspection | 150.00 | 150.00 | per Inspection | ✓ | | |
| Building Certification | 0.00 | | per Certification | ✓ | | Price On Application |
| BCITF Levy | 0.2% of total construction value for all works valued over \$20,000.00 | | | ✓ | | |
| Building Services Levy (BSL) | | | | | | |
| Building Permit | | | | | | |
| - \$45,000 or Less | 61.65 | 61.65 | per Application | ✓ | | |
| - Over \$45,000 | 0.137% of the value of work | | per Application | ✓ | | |
| Demolition Permit | | | | | | |
| - \$45,000 or Less | 61.65 | 61.65 | per Application | ✓ | | |
| - Over \$45,000 | 0.137% of the value of work | | per Application | ✓ | | |
| Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the <i>Building Act</i> . | | | | | | |
| - \$45,000 or Less | 61.65 | 61.65 | per Application | ✓ | | |
| - Over \$45,000 | 61.65 | 61.65 | per Application | ✓ | | |
| Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> . | | | | | | |
| - \$45,000 or Less | 91.00 | 91.00 | per Application | ✓ | | |
| - Over \$45,000 | 0.18% of the value of work | | per Application | ✓ | | |
| Occupancy Permit or Building Approval Certificate for <u>unauthorised</u> building work under s51 of the <i>Building Act</i> . | | | | | | |
| - \$45,000 or Less | 123.30 | 123.30 | per Application | ✓ | | |
| - Over \$45,000 | 0.274% of the value of work | | per Application | ✓ | | |
| Occupancy Permit under s46 of the <i>Building Act</i> . | | | | | | |
| - \$45,000 or Less | No Levy | No Levy | | | | |
| - Over \$45,000 | No Levy | No Levy | | | | |
| Modification of Occupancy Permit for additional use of building on temporary basis under s48 of the <i>Building Act</i> . | | | | | | |
| - \$45,000 or Less | No Levy | No Levy | | | | |
| - Over \$45,000 | No Levy | No Levy | | | | |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|---|-------------------|-----------|---------------|----------------|-------------------------|
| Building/Demolition Permits | | | | | | |
| 1. Certified application for building permit- | | | | | | |
| a) for building work for a Class 1 or Class 10 building or incidental structure. | 0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$105. | | | ✓ | | |
| b) for building work for a Class 2 to Class 9 building or incidental structure. | 0.09% of the estimated value of building as determined by the relevant permit authority, but not less than \$105. | | | ✓ | | |
| 2. Uncertified application for a building permit | 0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$105. | | | ✓ | | |
| 3. Application for a demolition permit - | | | | | | |
| a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. | 97.70 | 105.00 | | ✓ | | |
| b) for demolition work in respect of a Class 2 to Class 9 building. | \$105 for each storey of the building. | | | ✓ | | |
| 4. Application to extend the time which a building or demolition permit has effect. | 97.70 | 105.00 | | ✓ | | |
| 5. Application for an occupancy permit for a completed building. | 97.70 | 105.00 | | ✓ | | |
| 6. Application for a temporary occupancy permit for an incomplete building. | 97.70 | 105.00 | | ✓ | | |
| 7. Application for modification of an occupancy permit for additional use of a building on a temporary basis. | 97.70 | 105.00 | | ✓ | | |
| 8. Application for a replacement occupancy permit for permanent change of the building's use/classification. | 97.70 | 105.00 | | ✓ | | |
| 9. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision. | 10.80 107.70 | 11.60 115.00 | | ✓ | | per Strata Unit minimum |
| 10. Application for an occupancy permit for a building in respect of which unauthorised work has been done. | 97.70 | 105.00 | | ✓ | | |
| 11. Application for a building approval certificate for a building in respect of which unauthorised work has been done. | 97.70 | 105.00 | | ✓ | | |
| 12. Application to replace an occupancy permit for an existing building. | 97.70 | 105.00 | | ✓ | | |
| 13. Application for a building approval certificate for an existing building where unauthorised work has not been done. | 97.70 | 105.00 | | ✓ | | |
| 14. Application to extend the time during which an occupancy permit or building approval certificate has effect. | 97.70 | 105.00 | | ✓ | | |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|---|-------------------|-----------|---------------|----------------|------------------------|
| Building/Demolition Permits (Continued) | | | | | | |
| 15. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought). | 2,160.15 | 2,160.15 | | ✓ | | |
| 16. Inspection of pool enclosures. | 58.45 | 58.45 | | ✓ | | Regulation 53. |
| 17. Local government approval of battery powered smoke alarms | 179.40 | 179.40 | | ✓ | | Regulation 61. |
| 18. Certificate of Design Compliance | 0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$105. | | | ✓ | | |
| 19. Certificate of Building Compliance | 0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$105. | | | ✓ | | |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|--|-------------------|-----------|---------------|----------------|---|
| TOWN PLANNING FEES | | | | | | <i>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</i> |
| 1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is- | | | | | | |
| (a) not more than \$50,000 | 147.00 | 147.00 | | ✓ | ↑ 0.00 | |
| (b) more than \$50,000 but not more than \$500,000 | 0.32% of the estimated cost of development | | | ✓ | | |
| (c) more than \$500,000 but not more than \$2.5 million | \$1,700 + 0.257% for every \$1 in excess of \$500,000 | | | ✓ | | |
| (d) more than \$2.5 million but not more than \$5 million | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million | | | ✓ | | |
| (e) more than \$5 million but not more than \$21.5 million | \$12,633 + 0.123% for every \$1 in excess of \$5 million | | | ✓ | | |
| (f) more than \$21.5 million | 34,196.00 | 34,196.00 | | ✓ | ↑ 0.00 | |
| 2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out | The fee in item 1 plus, by way of penalty, twice that fee. | | | ✓ | | |
| 3. Determining a development application for an extractive industry where the development has not commenced or been carried out | 739.00 | 739.00 | | ✓ | ↑ 0.00 | |
| 4. Determining a development application for an extractive industry where the development has commenced or been carried out | The fee in item 3 plus, by way of penalty, twice that fee | | | ✓ | | |
| 5. Providing a subdivision clearance for | | | | | | |
| (a) not more than 5 lots | 73.00 | 73.00 | per Lot | ✓ | ↑ 0.00 | |
| (b) more than 5 lots but not more than 195 lots | \$73 per lot for the first 5 lots and then \$35 per lot | | | ✓ | | |
| (c) more than 195 lots | 7,393.00 | 7,393.00 | | ✓ | ↑ 0.00 | |
| 6. Determining an initial application for approval of a home occupation where the home occupation has not commenced. | 222.00 | 222.00 | | ✓ | ↑ 0.00 | |
| 7. Determining an initial application for approval of a home occupation where the home occupation has commenced. | The fee in item 6 plus, by way of penalty, twice that fee | | | ✓ | | |
| 8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires. | 73.00 | 73.00 | | ✓ | ↑ 0.00 | |
| 9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired. | The fee in item 8 plus, by way of penalty, twice that fee | | | ✓ | | |

SHIRE OF BEVERLEY
2020/21 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2020

| Description | Charge 2019/20 | Charge 2020/21 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|---|-------------------|-----------------|---------------|----------------|---|
| TOWN PLANNING FEES (Continued) | | | | | | <i>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</i> |
| 10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out. | 295.00 | 295.00 | | ✓ | ↑ 0.00 | |
| 11. Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out. | The fee in item 10 plus, by way of penalty, twice that fee. | | | ✓ | | |
| 12. Providing a zoning certificate. | 73.00 | 73.00 | | ✓ | ↑ 0.00 | |
| 13. Replying to a property settlement questionnaire. | 73.00 | 73.00 | | ✓ | ↑ 0.00 | |
| 14. Providing written planning advice. | 73.00 | 73.00 | | ✓ | ↑ 0.00 | |
| 15. Scheme Amendments - initiated outside of Council | | | | | | |
| Shire Planner | 88.00 | 88.00 | per hour | | ↑ 0.00 | |
| Administration Officer | 30.20 | 30.20 | per hour | | ↑ 0.00 | |
| 16. Structure Plans - initiated outside of Council | | | | | | |
| Shire Planner | 88.00 | 88.00 | per hour | | ↑ 0.00 | |
| Administration Officer | 30.20 | 30.20 | per hour | | ↑ 0.00 | |
| | | | | | | |
| PLANNING ADVERTISING AND NOTIFICATION COSTS | | | | | | |
| Applicant to pay | Borne by applicant | | | | | |
| | | | | | | |
| DEVELOPMENT APPLICATIONS | | | | | | <i>Planning and Development (DAP) Amendment Regulations 2013</i> |
| 1. A DAP application where the estimated cost of development is- | | | | | | |
| a) not less than \$3 million and less than \$7 million | 3,503.00 | 3,503.00 | | ✓ | ↑ 0.00 | |
| b) not less than \$7 million and less than \$10 million | 5,409.00 | 5,409.00 | | ✓ | ↑ 0.00 | |
| c) not less than \$10 million and less than \$12.5 million | 5,885.00 | 5,885.00 | | ✓ | ↑ 0.00 | |
| d) not less than \$12.5 million and less than \$15 million | 6,053.00 | 6,053.00 | | ✓ | ↑ 0.00 | |
| e) not less than \$15 million and less than \$17.5 million | 6,221.00 | 6,221.00 | | ✓ | ↑ 0.00 | |
| f) not less than \$17.5 million and less than \$20 million | 6,390.00 | 6,390.00 | | ✓ | ↑ 0.00 | |
| g) not less than \$20 million or more | 6,557.00 | 6,557.00 | | ✓ | ↑ 0.00 | |
| 2. An application under Reg.17 | 150.00 | 150.00 | | ✓ | ↑ 0.00 | |
| | | | | | | |
| ROAD CLOSURE PROCESSING FEE | | | | | | |
| Charge | 253.00 | 253.00 | per application | | ↑ 0.00 | |