



26 July 2022

ORDINARY MEETING

MINUTES

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1. OPENING

The Chairman declared the meeting open at 3:00pm in Council Chambers, 136 Vincent Street, Beverley.

The Shire of Beverley acknowledge the Traditional Owners of the land on which we meet, the Ballardong People. We pay our respects to Elders past and present.

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Members Present

Cr DC White Shire President
Cr CJ Lawlor Deputy President
Cr DW Davis
Cr PJ Gogol
Cr SW Martin
Cr JR Maxwell
Cr MH Norman
Cr TWT Seed

2.2 Staff Present

Mr SP Gollan Chief Executive Officer
Mr SK Marshall Deputy Chief Executive Officer
Mr SP Vincent Manager of Works
Mr BS de Beer Manager of Planning and Development Services
Mrs A Lewis Executive Assistant

2.3 Observers And Visitors

Mr Robert Harwood (from 3:00pm to 3:05pm – Observe Item 9.2)

2.4 Apologies and Approved Leave of Absence

Cr AFC Sattler Apologies

2.5 Applications for Leave of Absence

Nil

3. DECLARATIONS OF INTEREST

Nil

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Nil

6. CONDOLENCES

The Shire of Beverley flew the flag at half-mast, as a mark of respect to:

RIGBY	Noreen Patricia	10 July 2022
RATTUE	Leonie Mary	11 July 2022
BARRETT-LENNARD	Margaret Louise	21 July 2022

7. CONFIRMATION OF MINUTES

7.1 Minutes Of The Ordinary Council Meeting Held 28 June 2022

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M1/0722

Moved Cr Gogol

Seconded Cr Martin

**That the Minutes of the Ordinary Council Meeting held Tuesday 28 June 2022
be confirmed.**

CARRIED 8/0

7.2 Minutes Of The Corporate Strategy Committee Meeting Held 19 July 2022

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M2/0722

Moved Cr Maxwell

Seconded Cr Norman

**That the Minutes of the Corporate Strategy Committee Meeting held Tuesday
19 July 2022 be received.**

CARRIED 8/0

Please refer to Agenda Items:11.3, 11.4, 11.5 and 11.6

8. TECHNICAL SERVICES

Nil

3:02pm – At this point Council agreed to bring forward Item 9.2 for the benefit of Mr Harwood.

9. PLANNING SERVICES

9.2 Development Application – Outbuilding (Storage Shed)

Submission To:	Ordinary Council Meeting 26 July 2022
Report Date:	11 July 2021
Applicant:	Rob Harwood
File Reference:	LUK 51110
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	None
Attachments:	Locality Map, Site Plan, Shed Drawings, DWER Advice Letter.

SUMMARY

An application has been received to construct a Colorbond Outbuilding (Storage Shed) at 122 (Lot 91) Lukin Street. The application will be recommended for approval.

BACKGROUND

The subject site is located at 122 (Lot 91) Lukin Street, is 4,047 m² in extent and zoned Residential R5 in terms of the Shire of Beverley Local Planning Scheme No. 3 (LPS 3). Planning Approval has previously been granted for a Relocated Second-hand Building (Donga) to be placed and used as a residence. The building permit application for this is being finalized.

The proposal is to construct a Colorbond Outbuilding (Storage Shed) in extent 10 m x 20 m = 200 m².

The proposal for the storage shed requires departure from the Shire's Outbuilding Policy on the following matters:

- In terms of the Shire's Outbuilding Policy (Policy), the maximum wall height of any outbuilding on a property in this zone is to be 3.0 m, whereas the wall height of the new shed is proposed to be 4 m;
- The maximum roof height required by the Policy is 4 m. As a result of the proposed increased wall height the proposed roof height is 5.34 m at the apex;
- In terms of the Outbuilding Policy, the maximum individual area of an Outbuilding is 100 m², whereas the proposed Outbuilding is approx. 200 m² in size;

The applicant made the following submission with the application:

As we plan to make the property Robs future permanent residence, we need to be able to have the under cover area for vehicles and personal equipment. This is so we keep these things out of the weather and have the ability to secure our belongings and keep the site clear and clean. As for justification for the height, we have an Isuzu 450 that would be too high to park in a regular sized shed and require it under cover. We have also planted 18 Hibiscus, 1m apart on the left side of the block to create a hedge. We will be planting another 18 which will come up to close proximity to the garage. This will create 40m of hedge on left side. If you view the plan, the shed is set 60m back from the road. Once more vegetation is planted, the shed will not be as noticeable. We will be planting for

vegetation at the front of the block as well. We appreciate your consideration in this matter and look forward to hearing from you.

COMMENT

When considering the proposed departure beyond the parameters as set by the Outbuilding Policy, Shire planner is of the opinion that the following aspects of the development should be taken into consideration:

The specific siting of the Outbuilding on the property;
The general character of the immediate area;
The proposed use of the Outbuilding;
The size of the subject property.

It is the opinion that the proposed siting of the Outbuilding at the subject property is such that it will not have any negative visual impact on the surrounding area. The existing and proposed landscaping will effectively screen the development from the street so as to mitigate any perceived negative visual impact that the proposed development might have. It is considered that the proposed development will be in pace with the character of the area.

The Outbuilding will be used for amongst others the storage of a truck, hence the shed dimensions required.

It is also considered a better planning outcome to have sufficient under-roof storage available on a property as opposed to storage of items outside which could potentially negatively affect the visual amenity of an area.

No overshadowing from the Shed Building Bulk is anticipated onto neighbouring Residential Zoned properties.

Given the above site specific considerations and the size of the property it is not anticipated that the granting of Planning Approval for this application will create an undesirable precedent.

The proposal complies with other aspects of the Outbuilding Policy.

CONSULTATION

Consultation was had with the *Department of Water and Environmental Regulation* who supplied the attached letter. It will be recommended the contents of the response be presented in the approval as an Advice Note.

STATUTORY ENVIRONMENT

Shire of Beverley Local Planning Scheme No. 3.

FINANCIAL IMPLICATIONS

There are no Financial Implications relative to this issue.

STRATEGIC IMPLICATIONS

There are no Strategic Plan Implications relative to this issue.

POLICY IMPLICATIONS

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M3/0722

Moved Cr Lawlor

Seconded Cr Martin

That Council grant Planning Approval for an Outbuilding (Storage Shed) at 122 (Lot 91) Lukin Street, Beverley, subject to the following conditions and advice notes: -

Conditions:

- 1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by Council's Shire Planner.**
- 2. The outbuilding shall not be used for human habitation, commercial or industrial purposes.**

Advice Notes:

- Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.**
- Note 2: Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.**
- Note 3: The applicant is advised a building permit is required prior to commencement of any building works.**
- Note 4: The applicant is advised that the *Department of Water and Environmental Regulation* advises that the lot will become isolated during major events with floodwaters (around 1 meter deep) in the 1% AEP event**
- Note 5: If the Outbuilding is to be used for the collection of rainwater for human consumption, all cladding and other material associated with water collection shall comply with Australian Standard 4020 (Products for use in contact with drinking water).**
- Note 6: If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.**

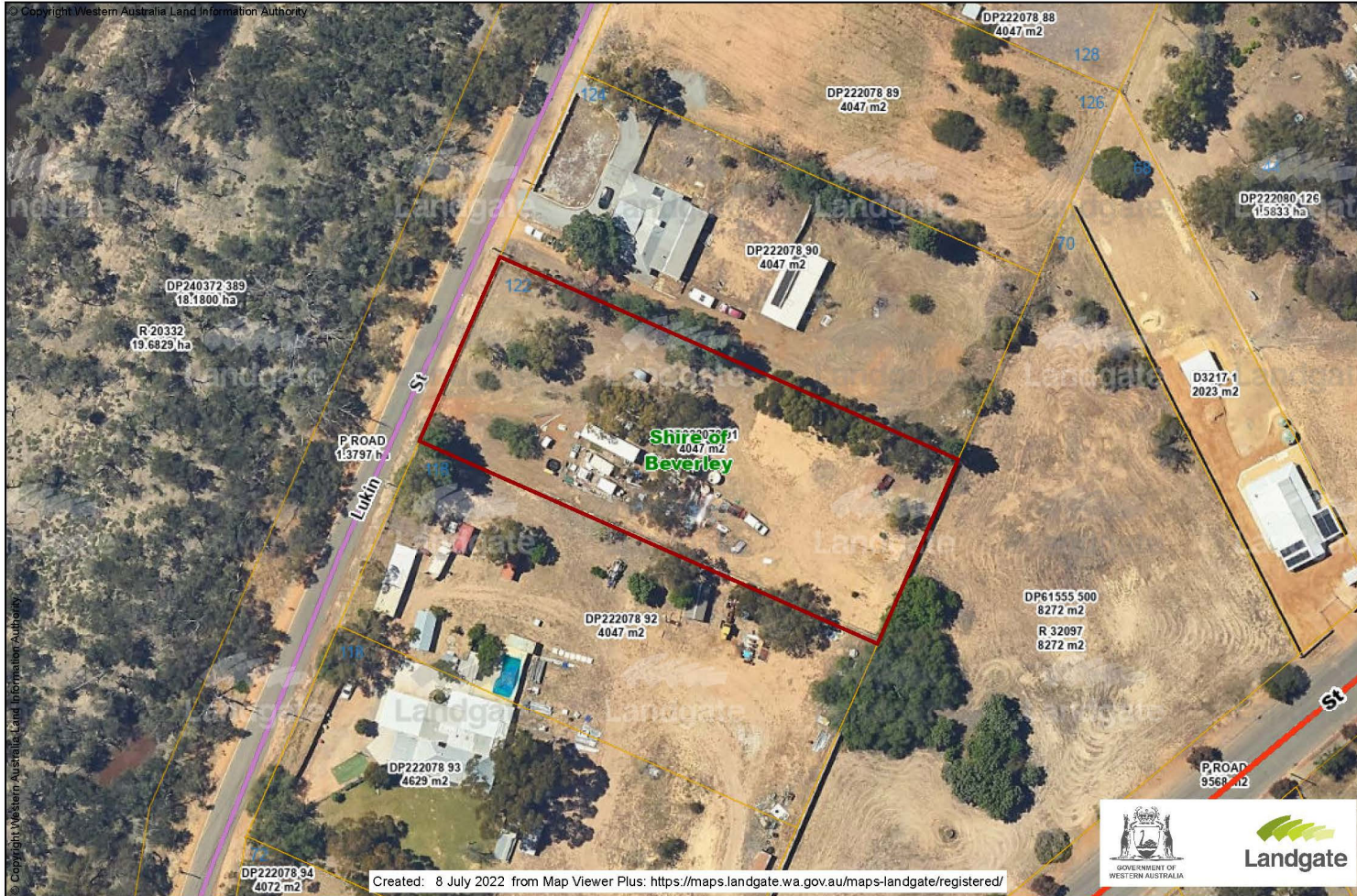
CARRIED 8/0

3:05pm – Mr Harwood left the meeting and did not return.

The agenda returned to sequential order from this point onwards.

Attachment 9.2

122 (Lot 91) Lukin Street



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Attachment 9.2



Government of Western Australia
Department of Water and Environmental Regulation

Your ref: 2022/026
Our ref: RF10107, PA -
Enquiries: Diana Nussey, Ph 6250 8014
Email: diana.nussey@dwer.wa.gov.au

Stefan de Beer
Shire of Beverley
PO Box 20
BEVERLEY WA 6304

Via email – planner@beverley.wa.gov.au

Dear Stefan,

Re: Development Application – Proposed Shed – 122 (Lot 91) Lukin Street, Beverley

Thank you for providing the above referral for the Department of Water and Environmental Regulation (Department) to consider. The Department has identified that the proposed development has the potential to impact on water values and management. Key issues and recommendations that should be addressed are provided below:

The Department, in carrying out its role in floodplain management, provides advice and recommends guidelines for development on floodplains with the object of minimising flood risk and damage.

The Avon River Flood Study through Beverley shows that the entire Lot is affected by flooding during major river flows with the following flood levels expected:

1 in 10 (10%) AEP*	192.4 m AHD
1 in 25 (4%) AEP	193.0 m AHD
1 in 100 (1%) AEP	194.0 m AHD (see attached plan)

*AEP = Annual Exceedance Probability

Based on our floodplain development strategy for the area, proposed development is considered acceptable with regard to major flooding. However, a minimum habitable floor level of 194.5 m AHD is recommended to ensure adequate flood protection.

Regarding the proposed shed:

- The available contour information shows that the general natural surface the Lot varies from around 193.2 to 194.2 m AHD which would suggest that the Lot will become isolated during major events with floodwaters (around 1 metre deep) in the 1% AEP event.

Swan Avon Region
7 Ellam Street Victoria Park WA 6100
Telephone: 08 6250 8000 Facsimile: 08 6250 8050
www.dwer.wa.gov.au

Attachment 9.2

- The development plan shows a proposed floor level of 194.5 m AHD for the shed.
- The proposed development is considered acceptable with regards to major flooding.

It should be noted that this advice is related to major flooding only and other planning issues, such as local stormwater drainage, environmental and ecological considerations, may also need to be addressed.

In the event there are modifications to the proposal that may have implications on aspects of environment and/or water management, the Department should be notified to enable the implications to be assessed.

If you would like more information regarding this matter, please contact Diana Nussey on 6250 8014 or diana.nussey@dwer.wa.gov.au.

Yours sincerely,



Diana Nussey
A/Senior Natural Resource Management Officer
Planning Advice
Swan Avon Region

4 July 2022

9.1 Proposed Road Name Change – Old Beverley Road, East Beverley

Submission To:	Ordinary Council Meeting 26 July 2022
Report Date:	7 July 2022
Applicant:	Shire of Beverley
File Reference:	ADM 0440
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	No
Disclosure(s) Of Interest:	None
Attachments:	Locality Map

SUMMARY

Council is requested to consider and endorse a proposal to change the name of a section of road from 'Old Beverley Road' to 'Morbinning Road' in East Beverley, on the boundary with the Shire of Quairading.

BACKGROUND

Shire Planner presented the proposal to Council's Briefing Forum at the 28 June 2022 meeting with a directive from Council to prepare a formal report.

COMMENT

The *Policies and Standards for Geographical Naming in Western Australia* Manual states the following:

'Any person, community group, organisation, government department or local authority can request a new name or an amendment to an existing name or boundary by contacting the Geographic Names Team within Landgate in the first instance.

'Consultation with the relevant local authority is required in each case. To expedite the process, it is helpful for such requests to have been put to the relevant local authority for their comment and/or endorsement prior to the submission being sent to Landgate for consideration.'

It is submitted that changing the name of the subject section of road will avoid confusion (especially for emergency services), when travelling along the continuation of Morbinning Road, within the Shire of Beverley. It will also simplify allocating street addresses to affected properties.

CONSULTATION

Consultation will be conducted with affected landowners once Council & Geographic Names Committee agree with the proposed changes.

STATUTORY ENVIRONMENT

Road naming is done in terms of the *Land Administration Act, 1997*, and regulations.

FINANCIAL IMPLICATIONS

Mail-out costs to affected landowners and changing of road name signage.

STRATEGIC IMPLICATIONS

There are no Strategic Plan Implications relative to this issue.

POLICY IMPLICATIONS

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M4/0722

Moved Cr Gogol

Seconded Cr Seed

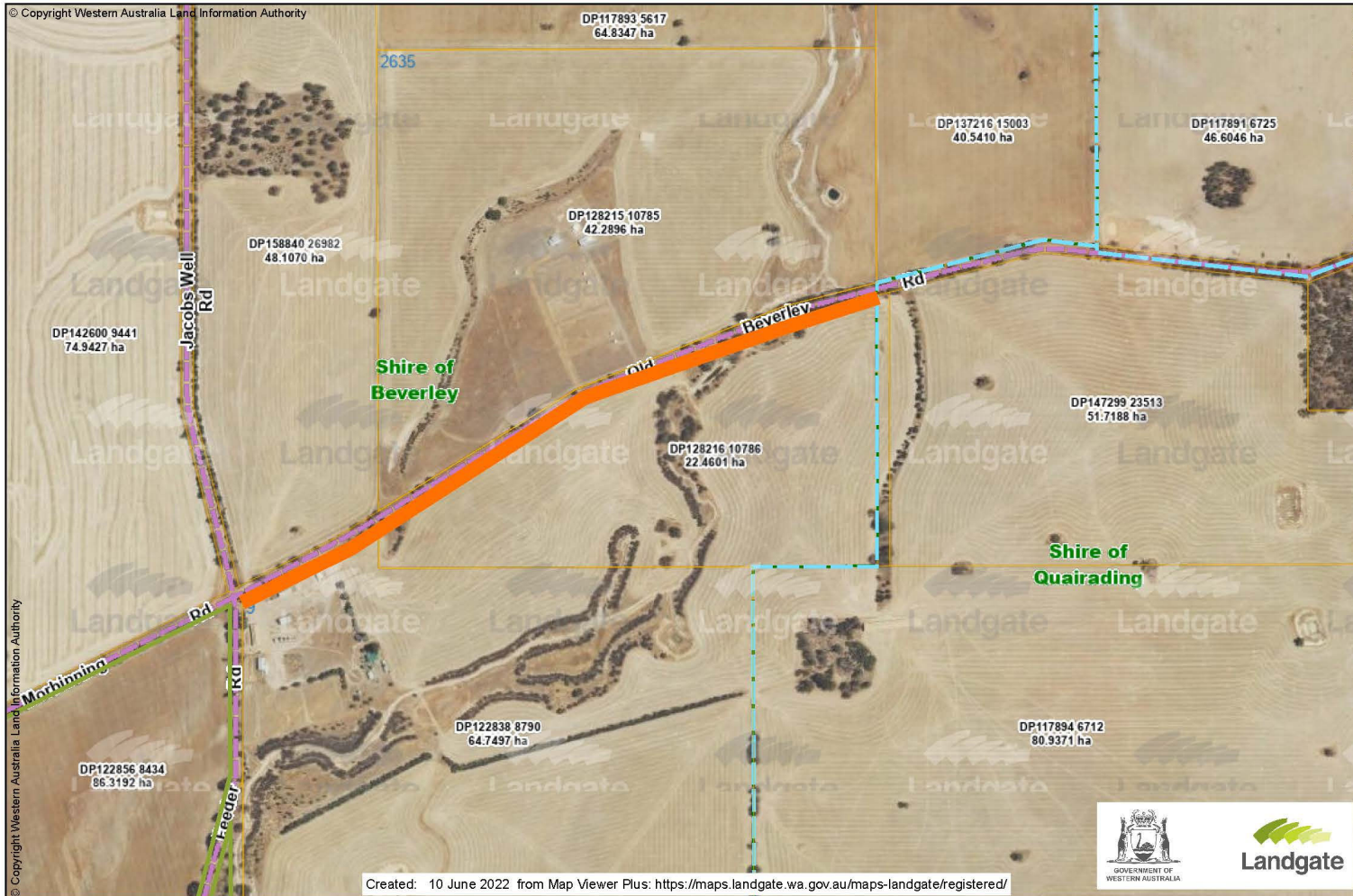
That Council;

- 1. Endorse the proposed name change of a section of road from 'Old Beverley Road' to 'Morbinning Road' as depicted on the attached drawing.**
- 2. Request the Geographic Names Committee to change the road name of the subject section from 'Old Beverley Road' to 'Morbinning Road'.**

CARRIED 8/0

Attachment 9.1

Old Beverley Road



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10. BUILDING SERVICES & ENVIRONMENTAL HEALTH SERVICES

Nil

11. FINANCE

11.1 Interim Monthly Financial Report

Submission To:	Ordinary Council Meeting 26 July 2022
Report Date:	19 July 2022
Applicant:	N/A
File Reference:	N/A
Author and Position:	S.K. Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	June 2022 Interim Financial Reports

SUMMARY

Council to consider accepting the interim financial report for the period ending 30 June 2022.

BACKGROUND

There is a statutory requirement that the Local Government is to prepare, each month, a statement of financial activity reporting on sources and applications of its funds and to present the statement to Council.

Council adopted a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater at the July 2021 Ordinary Meeting, item 11.3.

COMMENT

The June financial reports are interim in nature as the final balances are yet to be audited and may change. The interim monthly financial reports for the period ending 30 June 2022 have been provided and include:

- Financial Activity Statement;
- Statement of Net Current Assets;
- Statement of Financial Position; and
- Supplementary information, including;
 - Operating Statement by Nature and Type;
 - Road Maintenance Report; and
 - Investment of Surplus Funds Report.

STATUTORY ENVIRONMENT

Section 6.4(1) of the *Local Government Act* provides that a local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

Regulation 34 of the *Local Government (Financial Management) Regulations* requires a Statement of Financial Activity to be prepared each month which is to contain the following details:

- (a) annual budget estimates;
- (b) budget estimates to the end of the month;
- (c) actual amount of expenditure and revenue;
- (d) material variances between comparable amounts in (b) and (c) above; and

(e) the net current assets at the end of the month to which the statement relates (i.e. surplus / (deficit) position).

The Statement is to be accompanied by:

- (a) explanation of the composition of net current assets, less committed assets and restricted assets;
- (b) explanation of the material variances; and
- (c) such other information considered relevant by the local government.

FINANCIAL IMPLICATIONS

All revenue and expenditure, unless disclosed in the notes to material variances, are as per the 2021/22 Budget.

STRATEGIC IMPLICATIONS

Nil

POLICY IMPLICATIONS

AF004 – Investing Surplus Funds

RISK IMPLICATIONS

It is a requirement of the *Local Government (Financial Management) Regulations 1996* that a Statement of Financial Activity is prepared within two months of the end of the reporting period. This report mitigates the risk of non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M5/0722

Moved Cr Norman

Seconded Cr Gogol

That the interim financial report for the month of June 2022 be accepted and material variances be noted.

CARRIED 8/0

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING
30 June 2022**

Description	Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Notes To Material Variances
Operating Revenue					
General Purpose Funding	3,388,968.00	3,388,968.00	3,941,906.42	552,938.42	Financial Assistance Grant 22/23 Advanced Payment \$542,987 unbudgeted. Rates enquiries on property sales \$18,684, Interest received on Reserve Investments \$6,043 and Penalty Interest \$5,760 greater than anticipated. Rate refunds (\$1,891), Interim Rates raised (\$4,231), Legal Fees recovered (\$10,000) lower than anticipated. Rate discount expense (\$2,939) greater than anticipated.
Governance	2,100.00	2,100.00	29,376.81	27,276.81	CCZ Golf Day Sponsorship and Green Fees \$11,646, BBRF Consultant fee partial refund \$7,610, Local Government House investment valuation increase \$2,993, LSL contribution for T Jurmann \$2,540 and Good Driver Rebate \$2,384 unbudgeted.
Law, Order & Public Safety	242,100.00	242,100.00	294,682.80	52,582.80	Insurance reimbursement \$136,364 for BE034 Fire Truck write off. Bushfire Mitigation Works funding (\$67,954) and ESL Operating grant (\$12,974) lower than anticipated. Animal registrations \$3,006 greater than anticipated.
Health	300.00	300.00	1,418.19	1,118.19	
Education & Welfare	0.00	0.00	0.00	0.00	
Housing	129,692.00	129,692.00	123,863.83	(5,828.17)	
Community Amenities	211,385.00	211,385.00	226,842.05	15,457.05	Refuse and Recycling charges \$1,979, Town Planning Fees \$11,840 and Grave Digging charges \$3,071 greater than anticipated.
Recreation & Culture	218,434.00	218,434.00	272,039.18	53,605.18	Moort Wabiny Park Retention Fee \$33,963 transfer from Trust partially offset by final retention fee repayment to Contractor. Swimming Pool season fees \$2,044, Gym memberships \$2,250, Bi-Tone Caravan Club Oval Hire \$2,041 and Beverley Football Club Terrace contribution \$5,000 greater than anticipated.
Transport	3,950,230.00	3,950,230.00	3,865,783.75	(84,446.25)	Financial Assistance Grant 21/22 additional receipt \$27,617 greater than anticipated. Regional Airports Funding grant for runway seal \$149,340 and Financial Assistance Grant 22/23 Advanced payment \$434,382 unbudgeted. LGGC Special Bridge Funding contract liability (\$220,965) deferred to 22/23 as project works carried over. Vincent Street Project funding (\$476,984) carried over to 22/23.
Economic Activities	197,344.00	197,344.00	283,127.26	85,783.26	Caravan Park and Cabin charges \$87,249, Blarney Advertising sales \$4,107 and Building Fees \$3,995 greater than anticipated. Public Standpipe charges (\$8,852) lower than anticipated.
Other Property & Services	43,100.00	45,490.00	42,204.38	(3,285.62)	
Total Operating Revenue	8,383,653.00	8,386,043.00	9,081,244.67	695,201.67	

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING
30 June 2022**

Description	Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Notes To Material Variances
Operating Expenditure					
General Purpose Funding	(162,227.00)	(162,227.00)	(141,460.38)	20,766.62	Legal Fees \$10,000 and Admin costs reallocated \$10,605 lower than anticipated YTD.
Governance	(306,541.00)	(306,541.00)	(269,520.44)	37,020.56	Council members expenses \$21,779, Audit Fees \$3,100, Admin costs reallocated to Members \$5,329 lower than anticipated. Vincent Street Contract Works insurance cover \$20,000 not required. General Admin expenses \$75,087 lower than anticipated. General Admin expenses reallocated (\$89,817) lower than anticipated.
Law, Order & Public Safety	(432,526.00)	(432,526.00)	(349,151.02)	83,374.98	Bushfire Mitigation works \$57,477, CESM expenses \$5,675, Depreciation charged \$4,368 and Admin costs reallocated \$4,786 lower than anticipated. Animal Control expenses \$6,239 and Admin costs reallocated \$6,366 lower than anticipated.
Health	(154,777.00)	(154,777.00)	(127,166.23)	27,610.77	Doctor's Surgery and House \$13,713 and Admin costs reallocated \$6,913 lower than anticipated. Doc Vehicle changeover carried over/no loss on sale \$10,000 lower than anticipated. Doc Vehicle running expenses (\$3,067) greater than anticipated.
Education & Welfare	(111,017.00)	(111,017.00)	(69,633.13)	41,383.87	150 Year Beverley Road Board celebration funding \$20,000 to be carried over to 22/23. No community initiatives undertaken in 21/22 \$9,000 lower than anticipated. Donations (Secondary Freight Network & Triathlon) \$8,625 lower than anticipated. Admin costs reallocated \$2,993 lower than anticipated.
Housing	(205,724.00)	(205,724.00)	(172,215.18)	33,508.82	Staff and Other Housing Maintenance expenses \$44,458 and Admin costs reallocated \$3,456 lower than anticipated. Staff Housing costs reallocated (\$16,499) less than anticipated.
Community Amenities	(666,749.00)	(666,749.00)	(626,875.71)	39,873.29	Stormwater drainage maintenance \$29,224, E-waste \$8,000, Public Toilet mtce \$16,224, Cemetery mtce \$6,888, Drum Muster \$2,852 and Admin costs reallocated \$9,383 lower than anticipated. Refuse Site mtce expenses (\$21,017) and Street Bin collection costs (\$13,699) greater than anticipated.
Recreation & Culture	(1,592,700.00)	(1,592,700.00)	(1,471,397.23)	121,302.77	Parks & Gardens \$19,695, Rec Ground mtce \$35,064, Function & Rec Centre mtce \$16,327, Various building mtce \$34,693, Depreciation expensed \$4,953 and Admin costs reallocated \$14,718 lower than anticipated. Swimming Pool mtce (\$5,680) and Pool Manager Housing (\$2,192) greater than anticipated.
Transport	(2,519,187.00)	(2,519,187.00)	(2,541,356.31)	(22,169.31)	Airfield (\$6,071), Road (\$42,490) and Bridge mtce expense (\$20,951) greater than anticipated, to be partially offset by MRWA Emergency Mtce Funding. Interest on Vincent St Loan (\$20,308) unbudgeted. Footpath mtce \$30,802 Depot mtce \$13,278 and Admin costs reallocated \$23,111 lower than anticipated.

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING
30 June 2022**

Description	Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Notes To Material Variances
Economic Activities	(593,888.00)	(593,888.00)	(517,100.59)	76,787.41	Loss on disposal of Kinetic Sculpture (\$5,418) unbudgeted. Depreciation charged (\$17,507) greater than anticipated. Noxious weed mtce \$19,840, Tourism initiatives \$35,942, Caravan Park mtce \$2,312, Tourism Officer expenses \$5,340, Standpipe maintenance expenses \$11,228 and Admin costs reallocated \$24,580 lower than anticipated.
Other Property & Services	(15,050.00)	(17,440.00)	(15,014.30)	2,425.70	
Total Operating Expenditure	(6,760,386.00)	(6,762,776.00)	(6,300,890.52)	461,885.48	
Net Operating	1,623,267.00	1,623,267.00	2,780,354.15	1,157,087.15	
Capital Income					
Self Supporting Loan - Principal Repayment	14,285.00	14,285.00	14,284.95	(0.05)	
Proceeds from Sale of Assets	359,000.00	359,000.00	564,827.26	205,827.26	Proceeds from Vehicle Trade Ins (\$24,173) lower than anticipated. Sale of 50 Dawson Street \$230,000 unbudgeted.
New Loan Raised	1,000,000.00	1,000,000.00	1,000,000.00	0.00	
Total Capital Income	1,373,285.00	1,373,285.00	1,579,112.21	205,827.21	
Capital Expenditure					
Land and Buildings	(329,893.00)	(329,893.00)	(313,877.06)	16,015.94	Moort Wabiny Park final retention fee payment (\$15,438) offset by transfer from Trust. Onsite Cabin Carports (\$3,789) greater than anticipated due to internal labour and plant allocations. 20/21 Hunt Road Village U7 works carried over (\$22,239). Rec Ground Terrace development (\$40,861) unbudgeted. Onsite Cabin Solar works \$76,166 not to proceed. Recreation Ground Play Area Extension \$10,049 and Town Hall Floor Replacement \$2,671 lower than budgeted. Hunt Road Village U2 works to be carried over \$9,535.
Plant and Equipment	(946,980.00)	(946,980.00)	(810,111.05)	136,868.95	Grader purchase \$41,500, Rubber tyred roller \$42,320, Mechanics Ute \$4,350 and DCEO Vehicle \$2,998, Maintenance Truck \$24,710 less than anticipated. Doc vehicle \$32,000 carried over to 22/23. Open Front Slasher \$10,131 required for mitigation works.
Office Furniture and Equipment	0.00	0.00	0.00	0.00	
Road Construction	(4,784,186.00)	(4,784,186.00)	(2,925,542.88)	1,858,643.12	Bremner Rd \$102,134, Morbinning Rd shoulders \$109,813 and Dale Bin Nth Rd \$65,710 works not completed. Yenyening Lakes Rd \$46,615, Taylor St \$22,892, Morbinning Rd \$38,407 and Council Rd Asphalt \$15,429 lower than anticipated. Bally Bally Rd seal (\$36,836) and Rifle Range Rd (\$8,600) greater than anticipated. Airstrip Sealing works (\$164,752) unbudgeted offset by Grant income. Vincent Street Project - Road, Lighting and Project Management expense \$1,657,612 reallocated to other Asset classes and remainder carried over to 22/23.

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING
30 June 2022**

Description	Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Notes To Material Variances
Other Infrastructure	(2,017,912.00)	(2,017,912.00)	(2,312,976.35)	(295,064.35)	Vincent St Project Footpath works (\$301,304) and Drainage works (\$351,994) reallocated from Road portion expenditure. Vincent St undergrounding of power works saving \$113,428. Bridge 3202 works \$220,965, Heritage Trail \$14,041 and Forrest St Drainage works \$10,505 to be carried over to 22/23.
Land Under Control	0.00	0.00	0.00	0.00	
Leases	0.00	0.00	(6,836.70)	(6,836.70)	
Loans - Principal Repayments	(102,053.00)	(102,053.00)	(122,528.87)	(20,475.87)	Vincent St loan repayments (\$20,476) unbudgeted.
Total Capital Expenditure	(8,181,024.00)	(8,181,024.00)	(6,491,872.91)	1,689,151.09	
Net Capital	(6,807,739.00)	(6,807,739.00)	(4,912,760.70)	1,894,978.30	
Adjustments					
Depreciation Written Back	2,405,056.00	2,405,056.00	2,379,429.95	(25,626.05)	
Movement in Leave Reserve Cash Balance	0.00	0.00	499.06	499.06	
Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current Lease Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00	
Movement in Non-Current Investments	0.00	0.00	(2,997.62)	(2,997.62)	
Movement in Non-Current LSL Provision	0.00	0.00	(22,105.12)	(22,105.12)	
Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	(13,207.47)	(13,207.47)	
(Profit)/Loss on Disposal of Assets Written Back	(35,100.00)	(35,100.00)	(46,249.77)	(11,149.77)	Profit on asset disposals higher than anticipated.
Loss on Revaluation of Non-Current Assets Written Back	0.00	0.00	0.00	0.00	
Rounding	0.00	0.00	0.00	0.00	
Add Funding From					
Transfer (To)/From Reserves	1,160,706.00	1,160,706.00	601,343.22	(559,362.78)	50 Dawson St (\$230,000) sale proceeds transferred to Reserves. Caravan Park operating surplus (\$90,000) transferred to Reserves. Onsite Cabin contribution (\$100,000) less form Building Reserve. Grader contribution (\$22,500) less from Plant Reserve. Other transfers not required (\$79,000). Additional HRV U2 refurbishment transfer \$20,000 from Senior's Housing Reserve.
Opening Surplus/(Deficit)	1,653,810.00	1,653,810.00	1,653,809.54	(0.46)	
Total Adjustments	5,184,472.00	5,184,472.00	4,550,521.79	(633,950.21)	
CLOSING SURPLUS/(DEFICIT)	0.00	0.00	2,418,115.24	2,418,115.24	

**SHIRE OF BEVERLEY
STATEMENT OF NET CURRENT ASSETS
FOR THE PERIOD ENDING
30 June 2022**

Description	Actual 2020/21	YTD Actual 2021/22
Current Assets		
Cash at Bank	2,311,028.21	3,209,654.53
Cash - Unrestricted Investments	0.00	0.00
Cash - Restricted Reserves	2,830,708.90	2,229,365.68
Cash on Hand	300.00	700.00
Accounts Receivable	460,327.66	919,384.48
Prepaid Expenses	0.00	0.00
Self Supporting Loan - Current	14,284.95	10,968.23
Inventory - Fuel	10,281.78	19,124.29
Total Current Assets	5,626,931.50	6,389,197.21
Current Liabilities		
Accounts Payable	(901,462.53)	(1,466,207.41)
Loan Liability - Current	(102,053.23)	(138,423.45)
Lease Liability - Current	(6,836.70)	(6,836.70)
Annual Leave Liability - Current	(252,079.13)	(254,683.62)
Long Service Leave Liability - Current	(107,438.93)	(143,208.57)
Doubtful Debts	0.00	0.00
Total Current Liabilities	(1,369,870.52)	(2,009,359.75)
Adjustments		
Less Restricted Reserves	(2,830,708.90)	(2,229,365.68)
Less Self Supporting Loan Income	(14,284.95)	(10,968.23)
Add Leave Reserves - Cash Backed	139,689.18	140,188.24
Add Loan Principal Expense	102,053.23	138,423.45
Total Adjustments	(2,603,251.44)	(1,961,722.22)
NET CURRENT ASSETS	1,653,809.54	2,418,115.24

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
30 June 2022

Description	Actual 2020/21	YTD Actual 2021/22	Movement
Current Assets			
Cash and Cash Equivalents	5,142,037.11	5,439,720.21	297,683.10
Accounts Receivable	360,327.66	379,002.48	18,674.82
Contract Asset - Current	100,000.00	540,382.00	440,382.00
Prepaid Expenses	0.00	0.00	0.00
Self Supporting Loan - Current	14,284.95	10,968.23	(3,316.72)
Inventory	10,281.78	19,124.29	8,842.51
Total Current Assets	5,626,931.50	6,389,197.21	762,265.71
Current Liabilities			
Accounts Payable	(438,600.91)	(1,132,647.41)	(694,046.50)
Contract Liability - Current	(462,861.62)	(333,560.00)	129,301.62
Loan Liability - Current	(102,053.23)	(138,423.45)	(36,370.22)
Lease Liability - Current	(6,836.70)	(6,836.70)	0.00
Annual Leave Liability - Current	(252,079.13)	(254,683.62)	(2,604.49)
Long Service Leave Liability - Current	(107,438.93)	(143,208.57)	(35,769.64)
Doubtful Debts	0.00	0.00	0.00
Total Current Liabilities	(1,369,870.52)	(2,009,359.75)	(639,489.23)
Non-Current Assets			
Non-Current Debtors	134,837.98	148,045.45	13,207.47
Non-Current Investments	55,355.13	58,352.75	2,997.62
Land and Buildings	30,374,265.91	29,725,078.17	(649,187.74)
Plant and Equipment	1,902,265.11	2,178,632.13	276,367.02
Furniture and Equipment	124,354.85	92,874.24	(31,480.61)
Infrastructure	60,266,728.95	64,135,530.18	3,868,801.23
Self Supporting Loan - Non Current	10,968.23	0.00	(10,968.23)
Total Non-Current Assets	92,868,776.16	96,338,512.92	3,469,736.76
Non-Current Liabilities			
Loan Liability - Non Current	(1,277,171.79)	(2,118,272.70)	(841,100.91)
Lease Liability - Non Current	(13,673.30)	(6,836.60)	6,836.70
Annual Leave - Non Current	0.00	0.00	0.00
Long Service Leave Liability - Non Current	(98,416.32)	(76,311.20)	22,105.12
Total Non Current Liabilities	(1,389,261.41)	(2,201,420.50)	(812,159.09)
Net Assets	95,736,575.73	98,516,929.88	2,780,354.15

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
30 June 2022**

Description	Actual 2020/21	YTD Actual 2021/22	Movement
Equity			
Accumulated Surplus	(44,609,994.71)	(47,991,692.08)	(3,381,697.37)
Reserves - Cash Backed	(2,830,708.90)	(2,229,365.68)	601,343.22
Reserve - Revaluations	(48,295,872.12)	(48,295,872.12)	0.00
Total Equity	(95,736,575.73)	(98,516,929.88)	(2,780,354.15)

SHIRE OF BEVERLEY OPERATING STATEMENT BY NATURE & TYPE FOR THE PERIOD ENDING 30 June 2022		
Description	Budget 2021/22	YTD Actual 2021/22
Income		
Rates	2,940,151.00	2,932,607.86
Operating Grants, Subsidies and Contributions	1,063,533.00	2,074,782.54
Profit On Asset Disposal	72,600.00	64,208.85
Service Charges	0.00	0.00
Fees & Charges	648,180.00	812,984.72
Interest Earnings	25,831.00	35,081.56
Other Revenue	60,500.00	134,693.43
Non-Operating Grants, Subsidies and Contributions	3,659,796.00	3,096,185.62
Total Income by Nature & Type	8,470,591.00	9,150,544.58
Expenditure		
Employee Costs	(2,245,286.00)	(2,188,325.61)
Materials & Contracts	(2,000,424.00)	(1,475,330.50)
Utilities	(199,182.00)	(233,624.28)
Depreciation On Non-Current Assets	(2,405,056.00)	(2,379,429.95)
Interest Expenses	(65,273.00)	(85,247.64)
Insurance Expenses	(227,251.00)	(229,583.75)
Other Expenditure	(107,725.00)	(113,760.02)
Loss On Asset Disposal	(37,500.00)	(17,959.08)
Loss on Revaluation of Non-Current Assets	0.00	0.00
Total Expenditure by Nature & Type	(7,287,697.00)	(6,723,260.83)
Allocations		
Reallocation Codes Expenditure	440,373.00	353,070.40
Reallocation Codes Income	0.00	0.00
Total Allocations	440,373.00	353,070.40
Net Operating by Nature & Type	1,623,267.00	2,780,354.15

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
30 June 2022**

Job #	Job Description	YTD Actual 2021/22
	Rural Road Maintenance	
RR001	Aikens Rd (RoadID: 51) (Maintenance)	4,373.79
RR002	Athol Rd (RoadID: 26) (Maintenance)	10,277.41
RR003	Avoca Rd (RoadID: 98) (Maintenance)	0.00
RR004	Balkuling Rd (RoadID: 32) (Maintenance)	4,198.63
RR005	Balkuling North Rd (RoadID: 177) (Maintenance)	0.00
RR006	Bally-Bally Countypeak Rd (RoadID: 25) (Maintenance)	8,519.38
RR007	Bally-Bally Rd (RoadID: 9) (Maintenance)	17,296.15
RR008	Barrington Rd (RoadID: 13) (Maintenance)	13,822.39
RR009	Batemans Rd (RoadID: 78) (Maintenance)	3,473.60
RR010	Batys Rd (RoadID: 60) (Maintenance)	1,933.38
RR011	Bellrock Rd (RoadID: 158) (Maintenance)	1,063.26
RR012	Bennetts Rd (RoadID: 91) (Maintenance)	2,241.86
RR013	Beringer Rd (RoadID: 29) (Maintenance)	11,035.75
RR014	Bethany Rd (RoadID: 148) (Maintenance)	3,788.01
RR015	Billabong Rd (RoadID: 179) (Maintenance)	0.00
RR016	Blackburn Rd (RoadID: 46) (Maintenance)	1,993.30
RR017	Bremner Rd (RoadID: 6) (Maintenance)	8,650.85
RR018	Buckinghams Rd (RoadID: 94) (Maintenance)	3,043.18
RR019	Bushhill Road (RoadID: 183) (Maintenance)	195.75
RR020	Butchers Rd (RoadID: 20) (Maintenance)	15,778.22
RR021	Cannon Hill Rd (RoadID: 176) (Maintenance)	243.64
RR022	Carrs Rd (RoadID: 47) (Maintenance)	1,744.08
RR023	Cattle Station Road (RoadID: 181) (Maintenance)	559.34
RR024	Caudle Rd (RoadID: 140) (Maintenance)	868.41
RR025	Chocolate Hills Rd (RoadID: 138) (Maintenance)	0.00
RR026	Clulows Rd (RoadID: 16) (Maintenance)	6,197.07
RR027	Collins Rd (RoadID: 66) (Maintenance)	3,190.48
RR028	Cookes Rd (RoadID: 61) (Maintenance)	2,347.79
RR029	Corberding Rd (RoadID: 43) (Maintenance)	7,144.69
RR030	County Peak Rd (RoadID: 96) (Maintenance)	0.00
RR031	Dale Kokeby Rd (RoadID: 10) (Maintenance)	15,994.58
RR032	Dalebin North Rd (RoadID: 24) (Maintenance)	19,101.90
RR033	Deep Pool Rd (RoadID: 82) (Maintenance)	6,540.07
RR034	Dobaderry Rd (RoadID: 102) (Maintenance)	25,388.18
RR035	Dongadilling Rd (RoadID: 18) (Maintenance)	6,564.46
RR036	Drapers Rd (RoadID: 79) (Maintenance)	813.04
RR037	East Lynne Rd (RoadID: 52) (Maintenance)	0.00

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
30 June 2022**

Job #	Job Description	YTD Actual 2021/22
RR038	Edison Mill Rd (RoadID: 5) (Maintenance)	67,471.06
RR039	Ewert Rd (RoadID: 27) (Maintenance)	4,751.64
RR040	Fergusons Rd (RoadID: 64) (Maintenance)	1,066.06
RR041	Fishers Rd (RoadID: 75) (Maintenance)	4,307.42
RR042	Glencoe Rd (RoadID: 33) (Maintenance)	6,121.66
RR043	Gors Rd (RoadID: 30) (Maintenance)	5,269.13
RR044	Greenhills South Rd (RoadID: 36) (Maintenance)	849.45
RR045	Heals Rd (RoadID: 95) (Maintenance)	2,586.23
RR046	Hills Rd (RoadID: 76) (Maintenance)	11,430.88
RR047	Hobbs Rd (RoadID: 40) (Maintenance)	6,693.52
RR048	Jacksons Rd (RoadID: 57) (Maintenance)	0.00
RR049	Jacobs Well Rd (RoadID: 15) (Maintenance)	8,852.84
RR050	Jas Rd (Maintenance)	1,075.03
RR051	Johnsons Rd (RoadID: 73) (Maintenance)	7,546.37
RR052	Jones Rd (RoadID: 48) (Maintenance)	3,200.24
RR053	K1 Rd (RoadID: 85) (Maintenance)	2,041.79
RR054	Kennedys Rd (RoadID: 92) (Maintenance)	1,305.87
RR055	Kevills Rd (RoadID: 69) (Maintenance)	0.00
RR056	Kieara Rd (RoadID: 55) (Maintenance)	1,097.26
RR057	Kilpatricks Rd (RoadID: 74) (Maintenance)	3,827.69
RR058	Kokeby East Rd (RoadID: 4) (Maintenance)	590.27
RR059	Kokendin Rd (RoadID: 11) (Maintenance)	17,781.83
RR060	Lennard Rd (RoadID: 58) (Maintenance)	8,850.97
RR061	Little Hill Rd (RoadID: 180) (Maintenance)	587.26
RR062	Luptons Rd (RoadID: 22) (Maintenance)	11,041.77
RR063	Maitland Rd (RoadID: 39) (Maintenance)	14,653.95
RR064	Mandiakon Rd (RoadID: 87) (Maintenance)	4,773.73
RR065	Manns Rd (RoadID: 59) (Maintenance)	5,068.64
RR066	Manuels Rd (RoadID: 37) (Maintenance)	0.00
RR067	Mawson Rd (RoadID: 100) (Maintenance)	6,991.16
RR068	Mawson North Rd (RoadID: 167) (Maintenance)	0.00
RR069	Mcdonalds Rd (RoadID: 54) (Maintenance)	912.96
RR070	Mckellars Rd (RoadID: 93) (Maintenance)	450.39
RR071	Mclean Rd (RoadID: 84) (Maintenance)	0.00
RR072	Millers Rd (RoadID: 49) (Maintenance)	4,956.63
RR073	Mills Rd (RoadID: 80) (Maintenance)	2,012.32
RR074	Morbinning Rd (RoadID: 1) (Maintenance)	17,234.25
RR075	Murrays Rd (RoadID: 71) (Maintenance)	3,935.56
RR076	Negus Rd (RoadID: 50) (Maintenance)	1,750.58

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
30 June 2022**

Job #	Job Description	YTD Actual 2021/22
RR077	Northbourne Rd (RoadID: 28) (Maintenance)	7,016.40
RR078	Oakdale Rd (RoadID: 17) (Maintenance)	8,396.06
RR079	Patten Rd (RoadID: 53) (Maintenance)	0.00
RR080	Petchells Rd (RoadID: 38) (Maintenance)	2,153.61
RR081	Piccadilly Rd (RoadID: 70) (Maintenance)	2,255.69
RR082	Pike Rd (RoadID: 45) (Maintenance)	4,626.47
RR083	Potts Rd (RoadID: 14) (Maintenance)	6,864.22
RR084	Qualandary Rd (RoadID: 19) (Maintenance)	7,764.57
RR085	Rickeys Rd (RoadID: 35) (Maintenance)	6,757.91
RR086	Rickeys Siding Rd (RoadID: 137) (Maintenance)	6,170.45
RR087	Rifle Range Rd (RoadID: 56) (Maintenance)	4,159.34
RR088	Rigoll Rd (RoadID: 157) (Maintenance)	2,286.73
RR089	Rogers Rd (RoadID: 62) (Maintenance)	689.97
RR090	Rossi Rd (RoadID: 156) (Maintenance)	381.07
RR091	Rumble Rd (Maintenance)	456.51
RR092	Schillings Rd (RoadID: 65) (Maintenance)	640.55
RR093	Shaw Rd (RoadID: 184) (Maintenance)	699.26
RR094	Sheahans Rd (RoadID: 90) (Maintenance)	2,361.28
RR095	Simmons Rd (RoadID: 101) (Maintenance)	1,104.73
RR096	Sims Rd (RoadID: 155) (Maintenance)	1,683.73
RR097	Ski Rd (RoadID: 83) (Maintenance)	1,630.36
RR098	Smith Rd (RoadID: 72) (Maintenance)	2,943.84
RR099	Southern Branch Rd (RoadID: 41) (Maintenance)	2,329.17
RR100	Spavens Rd (RoadID: 44) (Maintenance)	537.73
RR101	Springhill Rd (RoadID: 23) (Maintenance)	14,526.62
RR102	Steve Edwards Drv (RoadID: 173) (Maintenance)	475.43
RR103	St Jacks Rd (RoadID: 34) (Maintenance)	1,738.10
RR104	Talbot West Rd (RoadID: 12) (Maintenance)	4,048.67
RR105	Thomas Rd (RoadID: 31) (Maintenance)	3,328.50
RR106	Top Beverley York Rd (RoadID: 8) (Maintenance)	17,183.42
RR107	Turner Gully Rd (RoadID: 169) (Maintenance)	2,594.61
RR108	Vallentine Rd (RoadID: 21) (Maintenance)	6,150.02
RR109	Walgy Rd (RoadID: 42) (Maintenance)	5,516.01
RR110	Walkers Rd (RoadID: 86) (Maintenance)	0.00
RR111	Wansbrough Rd (RoadID: 77) (Maintenance)	0.00
RR112	Warradale Rd (RoadID: 67) (Maintenance)	5,561.88
RR113	Waterhatch Rd (RoadID: 2) (Maintenance)	49,790.69
RR114	Westdale Rd (RoadID: 166) (Maintenance)	29,215.06
RR115	Williamsons Rd (RoadID: 63) (Maintenance)	331.54

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
30 June 2022**

Job #	Job Description	YTD Actual 2021/22
RR116	Woods Rd (RoadID: 68) (Maintenance)	1,589.51
RR117	Woonderlin Rd (RoadID: 175) (Maintenance)	2,180.58
RR118	Wyalgima Rd (RoadID: 154) (Maintenance)	624.81
RR119	Yenyening Lakes Rd (RoadID: 7) (Maintenance)	18,988.04
RR120	York-Williams Rd (RoadID: 3) (Maintenance)	19,447.07
RR121	Young Rd (RoadID: 81) (Maintenance)	0.00
RR122	Rosewood Rd (RoadID:) (Maintenance)	274.64
RR777	Contract Road Side Spraying	24,395.00
RR888	Tree Lopping - Rural Roads (Maintenance)	72,403.58
RR999	Rural Roads Various (Maintenance)	68,217.55
WANDRRA	Disaster Recovery Works	0.00
Sub Total	Rural Road Maintenance	750,510.88
	Town Street Maintenance	
TS001	Barnsley St (RoadID: 162) (Maintenance)	992.41
TS002	Bartram St (RoadID: 114) (Maintenance)	1,241.36
TS003	Brockman St (RoadID: 129) (Maintenance)	1,579.29
TS004	Brooking St (RoadID: 122) (Maintenance)	1,633.85
TS005	Broun St (RoadID: 144) (Maintenance)	329.40
TS006	Chestillion Ct (RoadID: 139) (Maintenance)	0.00
TS007	Chipper St (RoadID: 126) (Maintenance)	907.33
TS008	Council Rd (RoadID: 149) (Maintenance)	9,366.66
TS009	Courtney St (RoadID: 153) (Maintenance)	0.00
TS010	Dawson St (RoadID: 106) (Maintenance)	559.10
TS011	Delisle St (RoadID: 120) (Maintenance)	153.06
TS012	Dempster St (RoadID: 111) (Maintenance)	1,049.68
TS013	Duffield St (RoadID: 160) (Maintenance)	139.90
TS014	Edward St (RoadID: 107) (Maintenance)	115.40
TS015	Elizabeth St (RoadID: 131) (Maintenance)	176.45
TS016	Ernest Drv (RoadID: 135) (Maintenance)	201.79
TS017	Forrest St (RoadID: 103) (Maintenance)	12,998.30
TS018	George St North (RoadID: 161) (Maintenance)	0.00
TS019	George St South (RoadID: 145) (Maintenance)	160.91
TS020	Grigson St (RoadID: 172) (Maintenance)	318.19
TS021	Hamersley St (RoadID: 130) (Maintenance)	80.71
TS022	Harper St (RoadID: 109) (Maintenance)	1,822.29
TS023	Hope St (RoadID: 115) (Maintenance)	0.00

SHIRE OF BEVERLEY ROAD MAINTENANCE REPORT FOR THE PERIOD ENDING 30 June 2022		
Job #	Job Description	YTD Actual 2021/22
TS024	Hopkin St (RoadID: 128) (Maintenance)	0.00
TS025	Horley St (RoadID: 127) (Maintenance)	781.00
TS026	Hunt Rd (Maintenance)	3,721.83
TS027	Husking St (RoadID: 117) (Maintenance)	0.00
TS028	Hutchinson St (RoadID: 168) (Maintenance)	50.71
TS029	John St (RoadID: 105) (Maintenance)	2,182.59
TS030	Langsford St (RoadID: 152) (Maintenance)	3,954.46
TS031	Lennard St (RoadID: 113) (Maintenance)	1,361.19
TS032	Ludgate St (RoadID: 143) (Maintenance)	296.84
TS033	Lukin St (RoadID: 104) (Maintenance)	5,435.74
TS034	Mcneil St (RoadID: 141) (Maintenance)	0.00
TS035	Monger St (RoadID: 116) (Maintenance)	291.13
TS036	Morrison St (RoadID: 112) (Maintenance)	0.00
TS037	Nicholas St (RoadID: 123) (Maintenance)	231.46
TS038	Prior Pl (RoadID: 174) (Maintenance)	0.00
TS039	Queen St (RoadID: 110) (Maintenance)	166.14
TS040	Railway Pde (RoadID: 147) (Maintenance)	327.08
TS041	Railway St (RoadID: 146) (Maintenance)	290.86
TS042	Richardson St (RoadID: 124) (Maintenance)	3,547.46
TS043	Seabrook St (RoadID: 118) (Maintenance)	0.00
TS044	Sewell St (RoadID: 119) (Maintenance)	458.47
TS045	Shed St (RoadID: 136) (Maintenance)	50.47
TS046	Short St (RoadID: 121) (Maintenance)	969.31
TS047	Smith St (RoadID: 108) (Maintenance)	1,159.95
TS048	Taylor St (RoadID: 165) (Maintenance)	0.00
TS049	Vincent St (RoadID: 125) (Maintenance)	4,060.06
TS050	Wright St (RoadID: 150) (Maintenance)	0.00
TS051	Great Southern Hwy (Maintenance)	2,094.30
TS555	Road Sign Updates	0.00
TS888	Tree Lopping - Town Streets (Maintenance)	3,450.00
TS999	Town Streets Various (Maintenance)	8,797.61
Sub Total	Town Streets Maintenance	77,504.74
Total	Road Maintenance	828,015.62

SHIRE OF BEVERLEY						
INVESTMENT OF SURPLUS FUNDS						
AS AT 30 JUNE 2022						
Account #	Account Name	Amount Invested (\$)		Term	Interest Rate	Maturation
4054597	Reserve Funds Bendigo					
	Long Service Leave	0.00				
	Airfield Emergency	40,273.79				
	Plant	244,868.17				
	Emergency Services	28,803.51				
	Building	511,429.75				
	Recreation Ground	584,535.06				
	Cropping Committee	212,371.69				
	Avon River Development	0.00				
	Annual Leave	140,188.24				
	Community Bus	39,652.96				
	Infrastructure	167,137.59				
	Senior Housing	179,596.24				
	Mainstreet Development	0.00				
	Avondale Mach Museum	60,490.23				
	ITC Renewal Reserve	20,018.45	2,229,365.68	3 mnths	2.20%	29/09/2022
	Total		2,229,365.68			

11.2 Accounts Paid by Authority

Submission To:	Ordinary Council Meeting 26 July 2022
Report Date:	2021
Applicant:	N/A
File Reference:	N/A
Author and Position:	S.K. Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	June 2022 List of Reports (Contact Shire)

SUMMARY

Council to consider authorising the payment of accounts.

BACKGROUND

The following list represents accounts paid by authority for the month of June 2022.

COMMENT

Unless otherwise identified, all payments have been made in accordance with Council's 2021/22 Budget.

STATUTORY ENVIRONMENT

Regulation 12 of the *Local Government (Financial Management) Regulations* provides that:

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

Regulation 13 of the *Local Government (Financial Management) Regulations* provides that:

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name;
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction;

and

- (b) the date of the meeting of the Council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
 - (a) presented to the Council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

FINANCIAL IMPLICATIONS

Unless otherwise identified, all payments have been made in accordance with Council's 2021/22 Budget.

STRATEGIC IMPLICATIONS

Nil

POLICY IMPLICATIONS

Authority to Purchase – All acquisitions should be in accordance with budget provisions or to a maximum specified cost.

RISK IMPLICATIONS

Failure to present a detailed listing in the prescribed form would result in non-compliance *Local Government (Financial Management) Regulations 1996*, this report mitigates the risk of non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M6/0722

Moved Cr Martin

Seconded Cr Seed

That the List of Accounts as presented, be received:

June 2022:

(1) Municipal Fund – Account 016-540 259 838 056

Cheque vouchers

14 June 2022	1863-1863	(1)	\$	1,124.15	(authorised by CEO S Gollan and Pres D White)
29 June 2022	1864-1865	(1)	\$	14,604.74	(authorised by DCEO S Marshall and Cr D Davis)
				Total of cheque vouchers for June 2022 incl	\$ 15,728.89

previously paid.

EFT vouchers

02 June 2022	EFT 8186-8190	(5)	\$	24,286.29	(authorised by CEO S Gollan and DCEO S Marshall)
07 June 2022	EFT 8191-8199	(9)	\$	48,064.97	(authorised by CEO S Gollan and DCEO S Marshall)
08 June 2022	EFT 1-38	(38)	\$	57,707.09	(authorised by CEO S Gollan and DCEO S Marshall)
15 June 2022	EFT 8200-8228	(6)	\$	174,391.27	(authorised by CEO S Gollan and Pres D White)
22 June 2022	EFT 8229-8230	(2)	\$	12,988.98	(authorised by DCEO S Marshall and Cr D Davis)
22 June 2022	EFT 1-38	(38)	\$	57,857.90	(authorised by CEO S Gollan and Cr D Davis)
24 June 2022	EFT 8245-8251	(7)	\$	25,719.13	(authorised by DCEO S Marshall and Cr D Davis)
27 June 2022	EFT 8252-8255	(4)	\$	469,297.85	(authorised by DCEO S Marshall and Cr D Davis)
				Total of EFT vouchers for June 2022 incl	\$ 870,313.48 previously paid.

(2) Trust Fund – Account 016-259 838 128

Cheque vouchers

Nil vouchers

Total of cheque vouchers for June 2022 incl \$ 0.00 previously paid.

EFT vouchers

24 June 2022	EFT 8232-8244(13)	\$	720.00	(authorised by DCEO S Marshall and Cr D Davis)
				Total of EFT vouchers for June 2022 incl \$ 720.00 previously paid.

(3) Direct Debit Payments totalling \$ 102,963.40 previously paid.

(4) Credit Card Payments totalling \$ 3,369.13 previously paid.

CARRIED 8/0

11.3 2022/23 Budget – Fair Work Commission Salary Increase Consideration

Submission To:	Ordinary Council Meeting 26 July 2022
Report Date:	19 July 2022
Applicant:	N/A
File Reference:	ADM 0092
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Executive Contract Staff Member paid by Shire of Beverley
Attachments:	Nil

SUMMARY

The Corporate Strategy Committee recommends to Council that an across the board 4.6% salary increase be approved for all Shire Staff, excluding Executive Contract Staff.

BACKGROUND

Council is required under the Local Government Industry Award 2020 to pass on minimum wage increases to base salaries as outlined in the Award.

Historically, the minimum wage increase has been applied to all Award employees current wage, including wages over Award.

Executive Staff under contract, including the CEO, DCEO , Manager of Works, Manager of Development Services and CESM are treated in line with their negotiated contracts.

COMMENT

The decision of the Fair Work Commission (FWC) Expert Panel for annual wage reviews has increased the national minimum wage by 5.2% and the minimum rates of pay in modern awards by 4.6% subject to a minimum increase for adult award classifications of \$40 per week.

For modern awards, this means wage rates above \$869.60 per week will receive a 4.6% adjustment whereas wage rates below \$869.60 per week will receive a \$40 adjustment.

The increase to the minimum rates of pay in the Federal Local Government Industry Award 2020 (Award) will come into effect from the first full pay period on or after 1 July 2022.

This increase will need to be passed on by Local Governments operating in the Federal industrial relations system that:

- pay the minimum wage rates in the Award, and
- have federal enterprise agreements that incorporate increases to modern award wage rates.

The Fair Work Commission Expert Panel advises “*If you apply the Award but pay wage rates higher than the minimum Award rates, you will need to review your internal policies and procedures and contracts of employment to determine when and how your Local Government usually provides wage increases.*

Employers that have federal enterprise agreements containing set increases to pay rates (and exclude Award increases) will not need to apply this increase. However, as per section 206 of the Fair Work Act 2009 (Cth), Local Governments that have a federal enterprise agreement must ensure their enterprise agreement base wage rates are not less than the relevant Award minimum wage rates”.

Council in general pays above the LGIA 2020 Award levels, however it is intended to pass on the 4.6% wage increase in full to all current Award based wage amounts.

Contract rates will be treated in line with the individual Contract agreements.

At the 28 June 2022 Council Briefing Session, Council instructed management to prepare the draft 22/23 Budget with the increase applied and a formal decision to come through the July meetings. The increase was agreed to by the Corporate Strategy Committee at its 19 July 2022 meeting.

STATUTORY ENVIRONMENT

Fair Work Act 2009 s.285 Annual wage review

CONSULTATION

Council

FINANCIAL IMPLICATIONS

2022/23 Budget

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with community in an accountable and professional manner.

POLICY IMPLICATIONS

Nil

RISK IMPLICATIONS

Medium - If not applied Staff satisfaction may decrease and the ability to attract suitable new employees may become difficult.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RECOMMENDATION & COUNCIL RESOLUTION

M7/0722

Moved Cr Gogol

Seconded Cr Maxwell

That a 4.6% salary increase be applied to all Shire Staff wages, excluding Executive Contract Staff, and be included in the 2022/23 Budget.

CARRIED 8/0

11.4 2022/23 Material Variances

Submission To:	Ordinary Council Meeting 26 July 2022
Report Date:	19 July 2022
Applicant:	N/A
File Reference:	ADM 0092
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

The Corporate Strategy Committee recommends to Council the material variance reporting parameters for 2022/23 remain at 10%.

BACKGROUND

Council is required under the *Local Government (Financial Management) Regulations 1996* to set material variance (Budget versus Actual) reporting parameters for the forthcoming financial year.

Council adopted a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater for the 2021/22 financial year at the July 2021 Ordinary Meeting.

COMMENT

At the 19 July 2022 Corporate Strategy Committee Meeting it was agreed that the current level of reporting is sufficient and found no reason to recommend that Council change the reporting parameters for the 2022/23 financial year.

STATUTORY ENVIRONMENT

Regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996* provides that each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

CONSULTATION

N/A

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with community in an accountable and professional manner.

POLICY IMPLICATIONS

Nil

RISK IMPLICATIONS

It is a requirement under the *Local Government (Financial Management) Regulations 1996* to set material variance (Budget versus Actual) reporting parameters for the

forthcoming financial year. This report and adoption mitigates the risk of non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RECOMMENDATION & COUNCIL RESOLUTION

M8/0722

Moved Cr Martin

Seconded Cr Gogol

That a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater for the 2022/23 financial year be adopted.

CARRIED 8/0

11.5 2022/23 Budget – Rates

Submission To:	Ordinary Council Meeting 26 July 2022
Report Date:	19 July 2022
Applicant:	N/A
File Reference:	ADM 0092
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	2022/23 Statutory Budget

SUMMARY

The Corporate Strategy Committee recommends to Council that rate revenue be raised by 5% for the 2022/23 financial year.

BACKGROUND

When adopting the 2021/22 Budget, Council increased the rates by 5% after the 20/21 COVID year where rate levels were maintained at 0%.

Rate revenue has increased on average by 2.5% per year for the 2019/20, 2020/21 and 2021/22 financial years.

An increase of 5% in 2022/23 will increase this average to 3.1%.

The rate modelling was reviewed by the Corporate Strategy Committee at its 19 July 2022 meeting and it was recommended to set the following rates:

Gross Rental Value	\$0.120700
Gross Rental Value Minimum	\$941.00
Unimproved Value	\$0.007443
Unimproved Value Minimum	\$941.00

COMMENT

The proposed 5% increase in Rate Revenue translates to an increase in Rate funding of \$146,806 (net of expected discount expense) in the 2022/23 financial year.

With Local Government sustainability being a continued focus, a strong Rate revenue base will enhance Council's ability to continue providing quality services to the Beverley community into the future.

2022/23 Operational considerations taken into account in recommending this rate increase include the March Quarter CPI (Perth) increase of 7.6%, an increase in staff costs of 5.1% (4.6% wage increase and 0.5% in Super Guarantee) in line with the national minimum wage increase, overall insurance premium expense increase of 10.7% due mainly to unfavourable local and global risk conditions and fuel expense allowance increasing by 23.5%.

When setting the Rate increase for 2022/23, consideration has been given to Rate payers' general ability to pay. Broadacre farming enterprises make up the largest pool of Rate payers' in the Shire of Beverley; this industry remains volatile with many

external factors affecting commodity yields and prices, although recent years have been fruitful. A 5% Rate increase takes these factors into account.

Inflationary pressures, rising interest rates and Other Federal and State budgetary measures may also put some added pressure on general household budgets and their ability to pay Rates. These factors have also been considered when setting the increase.

Additionally, the 10% discount period is reduced from 35 to 21 days as advertised.

UV land valuations as set by the Valuer General (State Government) has increased by an average overall of 15.28% across the district reflecting the increased cost of land following recent sales, particularly in the east of the Shire.

The proposed Rate in the Dollar values and minimums (with a comparison to 2021/22 rates) are as follows:

	<u>2021/22</u>	<u>2022/23</u>
Gross Rental Value	\$0.115782	\$0.120700
Gross Rental Value Minimum	\$896.00	\$941.00
Unimproved Value	\$0.008237	\$0.007443
Unimproved Value Minimum	\$896.00	\$941.00

The average rate charges per property as per the rate in the dollar proposal above are as follows:

GRV	\$1,297
UV	\$3,385
UV Mining	\$941

STATUTORY ENVIRONMENT

Section 6.32 of the *Local Government Act 1995*, in reference to Rates and service charges, provides that:

- (1) When adopting the annual budget, a local government —
 - (a) in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either —
 - (i) uniformly; or
 - (ii) differentially; and
 - (b) may impose* on rateable land within its district —
 - (i) a specified area rate; or
 - (ii) a minimum payment; and
 - (c) may impose* a service charge on land within its district.

* *Absolute majority required.*

- (2) Where a local government resolves to impose a rate it is required to —
 - (a) set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and
 - (b) set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.

Section 6.34 of the Act provides that unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to —

- (a) be more than 110% of the amount of the budget deficiency; or
- (b) be less than 90% of the amount of the budget deficiency.

Section 6.35 of the Act provides:

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
 - (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
 - (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
 - (a) to land rated on gross rental value;
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

Section 6.45 of the Act provides options for payment of rates or service charges (instalments) as follows:

- (1) A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —
 - (a) 4 equal or nearly equal instalments; or
 - (b) such other method of payment by instalments as is set forth in the local government's annual budget.
- (2) Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge —
 - (a) by a single payment; or
 - (b) by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.

- (3) A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.
- (4) Regulations may —
- (a) provide for the manner of making an election to pay by instalments under subsection (1) or (2); and
 - (b) prescribe circumstances in which payments may or may not be made by instalments; and
 - (c) prohibit or regulate any matters relating to payments by instalments; and
 - (d) provide for the time when, and manner in which, instalments are to be paid; and
 - (e) prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and
 - (f) provide for any other matter relating to the payment of rates or service charges.

Section 6.46 of the Act allows for the discounting of rates providing, subject to the *Rates and Charges (Rebates and Deferments) Act 1992*, a local government may, when imposing a rate or service charge, resolve* to grant a discount or other incentive for the early payment of any rate or service charge.

* *Absolute majority required.*

Section 6.47 of the Act provides that subject to the *Rates and Charges (Rebates and Deferments) Act*, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.

Section 6.51 of the Act provides that interest on overdue rates or service charges may be applied to rates as follows;

- (1) A local government may at the time of imposing a rate or service charge resolve* to impose interest (at the rate set in its annual budget) on —
- (a) a rate or service charge (or any instalment of a rate or service charge); and
 - (b) any costs of proceedings to recover any such charge, that remains unpaid after becoming due and payable.

* *Absolute majority required.*

Regulation 19A of the Local Government (Financial Management) Regulations 1996 prescribes that the maximum rate of interest to be imposed under section 6.13(1) is 11%.

Overriding this, Local Government (COVID-19 Response) Amendment Order 2022 clause 14(3) dictates that penalty interest for the 2022/23 financial year is not to exceed 7%.

CONSULTATION

N/A

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with community in an accountable and professional manner.

RISK IMPLICATIONS

Rate setting is part of 2022/23 budget requirements.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

COMMITTEE RECOMMENDATION & COUNCIL RESOLUTION

M9/0722

Moved Cr Maxwell

Seconded Cr Norman

That Council:

1. In accordance with s6.32 of the *Local Government Act 1995* the rates and minimums to be levied on all rateable property within the Shire of Beverley for the financial year ending 30 June 2023 be as follows:
Gross Rental Value \$0.120700
Gross Rental Value Minimum \$941.00
Unimproved Value \$0.007443
Unimproved Value Minimum \$941.00
2. The service of rates notice date be 8 August 2022.
3. In accordance with s6.46 of the *Local Government Act 1995*, a 10% rate discount be allowed for rates paid in full within twenty one (21) days of the service of rates notice being applicable up to close of business on 29 August 2022.
4. In accordance with s6.51 of the *Local Government Act 1995*, an 7% interest charge be levied on all overdue rate instalments and on rates outstanding whether subject to either a formal or informal instalment program or not, excluding deferred pensioner rates.
5. In accordance with s6.45 of the *Local Government Act 1995*, an administration charge of \$10 and an interest component of 5.50% per annum calculated daily, for the second and each of the subsequent rates instalments be levied in connection with each formal rate instalment program.
6. That in accordance with s6.50 of the *Local Government Act 1995*, the due dates of instalments under the formal rate instalment program be;
1st Instalment 12 September 2022
2nd Instalment 14 November 2022
3rd Instalment 16 January 2023
4th Instalment 16 March 2023

CARRIED BY ABSOLUTE MAJORITY 8/0

11.6 2022/23 Budget

Submission To:	Ordinary Council Meeting 26 July 2022
Report Date:	19 July 2022
Applicant:	N/A
File Reference:	ADM 0092
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	2022/23 Statutory Budget

SUMMARY

The Corporate Strategy Committee recommends to Council that the draft 2022/23 Budget be adopted.

BACKGROUND

The *Local Government Act 1995*, provides that a local government must, not later than 31 August in each financial year, or such extended time as the Minister allows, prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

2022/23 Budget preparation has been underway since March 2022, with review of the 10 Year Road Program, 10 Year Plant Replacement Program, the Long Term Financial Plan Capital Program and proposed 2022/23 Fees and Charges items presented to Council for consideration.

COMMENT

The Statutory 2022/23 Budget as presented reflects Council's Operational and Capital programmes incorporating a rate increase of 5% for the 2022/23 financial year.

The Corporate Strategy Committee at its meeting on 19 July 2022, balanced the budget through a mix of Reserve fund transfers and decreasing expenditure (cut to discretionary spending).

Please note that 2021/22 Carried Forward balances may change as a result of End of Financial Year processing and Final Audit which may impact on the 2022/23 budgeted closing position.

STATUTORY ENVIRONMENT

Section 6.2 of the *Local Government Act* provides that:

- (1) Not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.
- (2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for principal activities accepted by a local government under section 5.58 and to prepare a detailed estimate for the current year of –
 - a. the expenditure by the local government;

- b. the revenue and income, independent of general rates, of the local government; and
 - c. the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.
- (3) For the purposes of subsections (2) (a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.
- (4) The annual budget is to incorporate –
- a. Particulars of the estimated expenditure proposed to be incurred by the local government
 - b. Detailed information relating to the rates and service charges which will apply to land within the district including –
 - i. the amount it is estimated will be yielded by the general rate; and
 - ii. the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;
 - c. the fees and charges proposed to be imposed by the local government;
 - d. the particulars of borrowings and other financial accommodation proposed to be entered into by the local government;
 - e. details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used;
 - f. particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and
 - g. such other matters as are prescribed.
- (5) Regulations may provide for –
- a. The form of the annual budget;
 - b. The contents of the annual budget; and
 - c. The information to be contained in or to accompany the annual budget.

Section 6.11 of the Act provides:

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.
- (2) Subject to subsection (3), before a local government –
- (a) changes the purpose of a reserve account; or
 - (b) uses the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use.
- (3) A local government is not required to give local public notice under subsection (2) –
- (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or
 - (b) in such other circumstances as are prescribed.
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.
- (5) Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future

financial year without the requirement to establish and maintain a reserve account.

Section 6.32. of the Act in reference to Rates and service charges, provides that:

- (1) When adopting the annual budget, a local government —
 - (a) in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either —
 - (i) uniformly; or
 - (ii) differentially; and
 - (b) may impose* on rateable land within its district —
 - (i) a specified area rate; or
 - (ii) a minimum payment; and
 - (c) may impose* a service charge on land within its district.

* *Absolute majority required.*

- (2) Where a local government resolves to impose a rate it is required to —
 - (a) set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and
 - (b) set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.

Section 6.34 of the Act provides that unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to —

- (a) be more than 110% of the amount of the budget deficiency; or
- (b) be less than 90% of the amount of the budget deficiency.

Regulation 32 of the *Local Government (Financial Management) Regulations* provides that a local government may exclude from the calculation of the budget deficiency (6.2(3)) —

- (a) money borrowed or to be borrowed, to the extent that it is proposed in the annual budget to remain unspent at the end of the financial year;
- (b) reserves, to the extent that they are proposed in the annual budget to remain unspent at the end of the financial year;
- (c) in relation to a land transaction or trading undertaking, assets and liabilities, to the extent to which they are proposed in the annual budget to remain restricted to the purposes of the land transaction or trading undertaking at the end of the financial year;
- (d) any proposed amounts of depreciation of non-current assets;
- (e) assets from grants or gifts or non-cash revenue or expenditure;
- (f) current liabilities which, by their nature, are restricted, to the extent that they are proposed in the annual budget to remain uncleared at the end of the financial year; and
- (g) any other current assets which, by their nature, are restricted, to the extent that they are proposed in the annual budget to remain unused at the end of the financial year.

Section 6.35 of the Act provides:

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.

- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
 - (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
 - (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
 - (a) to land rated on gross rental value;
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

CONSULTATION

N/A

FINANCIAL IMPLICATIONS

2022/23 Budget

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with community in an accountable and professional manner.

RISK IMPLICATIONS

It is a requirement under the *Local Government Act 1995*, provides that a local government must, not later than 31 August in each financial year, or such extended time as the Minister allows, prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June. This report and adoption mitigates the risk of non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RECOMMENDATION & COUNCIL RESOLUTION

M10/0722

Moved Cr Lawlor

Seconded Cr Martin

That the balanced 2022/23 Budget be adopted.

CARRIED 8/0



2022/23

BUDGET



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President's Introduction

I am pleased to present the 2022/23 Annual Budget to our ratepayers and residents.

The 2022/23 Budget has been adopted by Council on 26th July 2022.

With the imminent completion of the Vincent Street Streetscape Project, we finalise a major project which will benefit Beverley for years to come. Other infrastructure projects for the town include the swimming pool upgrade and the Avon River Park concept. The swimming pool upgrade will be delayed for some years as the cost of this in its current format is prohibitive, requiring a complete rethink. The Avon River Park is still in a conceptual phase and will ultimately depend upon significant grant funding.

For this financial year we are facing some very serious economic issues which directly affect the financial affairs of the Shire. With the annualised inflation rate currently at 7.6% as of the March quarter, and rising, the Shire has major considerations ahead as the expectation of the community is met within the capacity to do so. In fact, the rate increase this year falls short of the current inflation rate.

Delivering the main street project has had more issues than could ever have been anticipated but it was pleasing that the cost of the project was managed very closely. One of the major issues for the Shire this year and in the years ahead, is the attention being turned to the 35 bridges under our control. Many of these bridges are in a serious state of disrepair and the cost for these are significant. We will be depending upon assistance from Main Roads.

Apart from the bridge programme the Shire will be continuing with routine work that includes second seals, widening, shoulders, gravel sheeting and sealing will still be undertaken on various rural and town roads. Plant equipment to be renewed includes a new grader and various small plant.

Council will continue to provide a high standard of service in other programmes such as Sanitation - street bins, refuse site, bulk recycling and e-waste; Community Spaces - Halls, Recreation Ground, Moort Wabiny Park, Gymnasium and Library; and Tourism-Caravan Park and Cabins, Visitor Booklets and Cornerstone Visitor Centre.

The Shire's 2022/23 activities will be funded through rate revenue, external grants and programmes, with some use of reserves. During 2021/22, the Shire raised a loan of \$1million towards funding of Vincent Street and it is not anticipated that further Treasury Loan funding will be sort in the coming year. Council endeavours to manage and cap loan funding to ensure the Shire is not overextended with debt.

I would like to conclude by acknowledging Management for the effort to produce a responsible budget amid the ongoing economic uncertainty currently facing all of us. This budget has been considered in a manner which I trust is financially acceptable to stimulate our local economy, support local and regional business and undertake activities to increase visitor numbers to benefit our Shire.

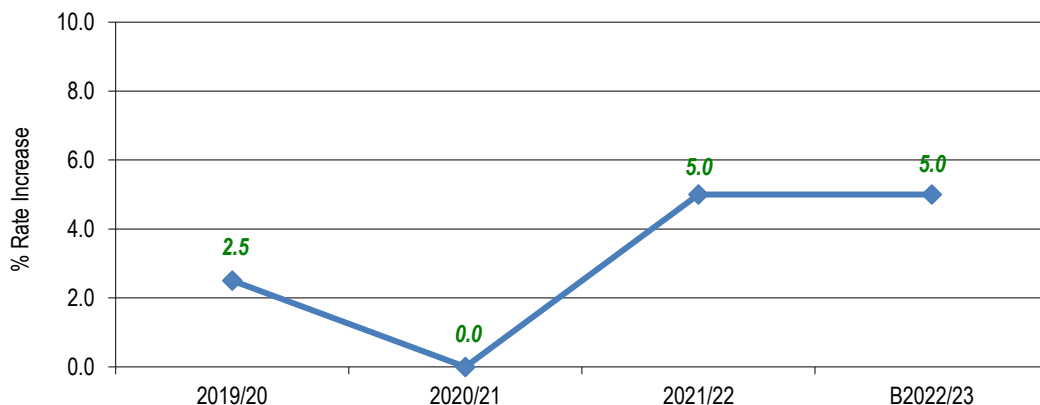


Cr David White
Shire President

Chief Executive Officer's Summary

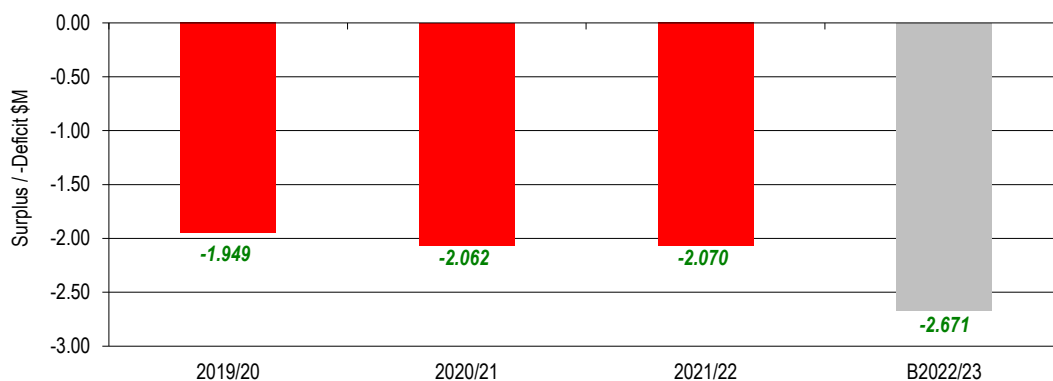
The Annual Budget for the 2022/23 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



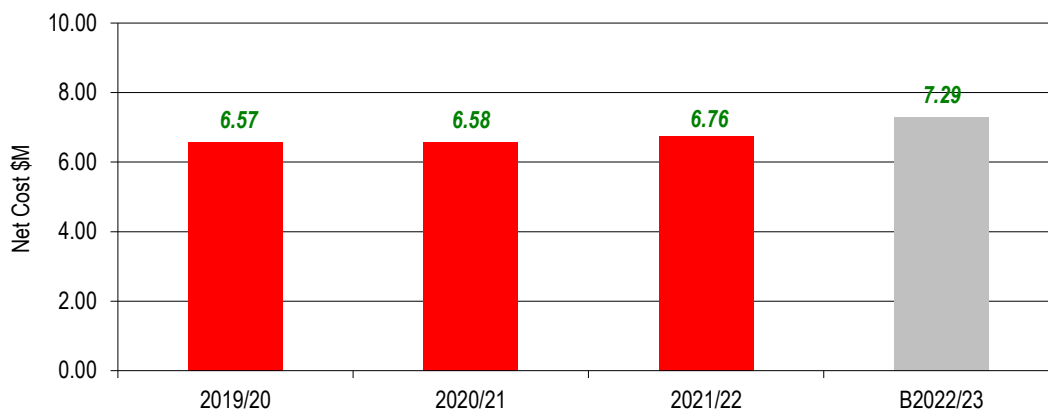
Council have resolved to increase Rates income by 5.0% for the 2022/23 financial year. Total Rates income increases to \$3.35 million. In addition the 10% discount incentive has been maintained at a estimated cost of \$268,000.

2. Operating Result



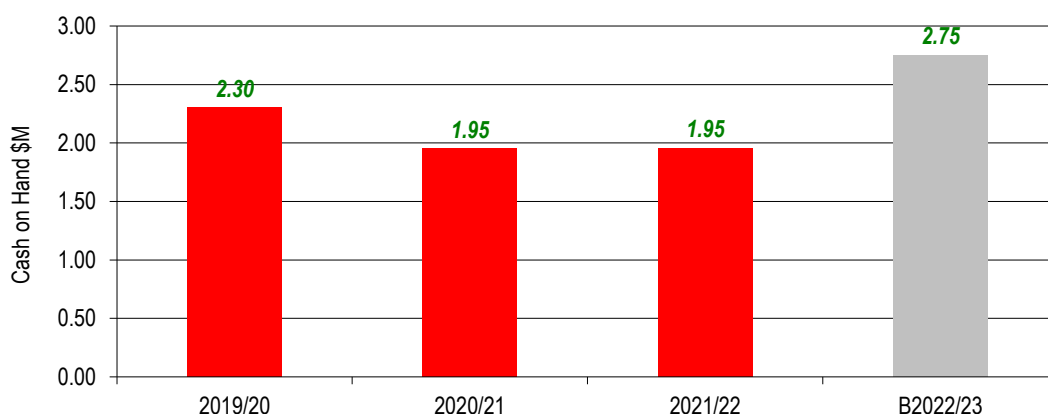
The expected operating result (including depreciation) for the 2022/23 year is a deficit of \$2.671 Million, which is a decrease of \$600,000 over 2021/22 Operating Budget attributable to an increase in labour, fuel and general good and service cost escalations. This operating deficit may appear high, however Council maintains a non-revenue producing depreciable asset network valued at ~\$64 million, it is unlikely Council will ever produce a operating surplus position based simply on a high depreciation expense and low rate revenue base in comparison.

3. Services



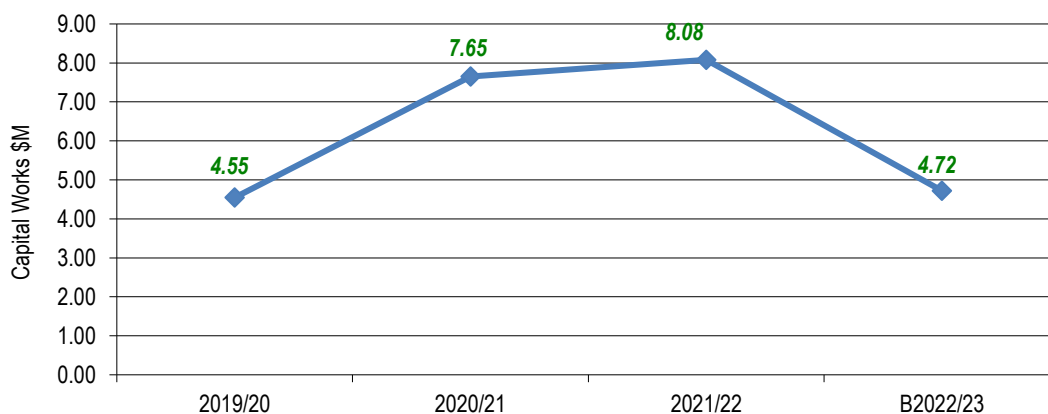
The cost of services (including depreciation) to be delivered to the community for the 2022/23 year is expected to be \$7.288 million which is \$526,000 more when compared to the 2021/22 Budget.

4. Cash and Investments



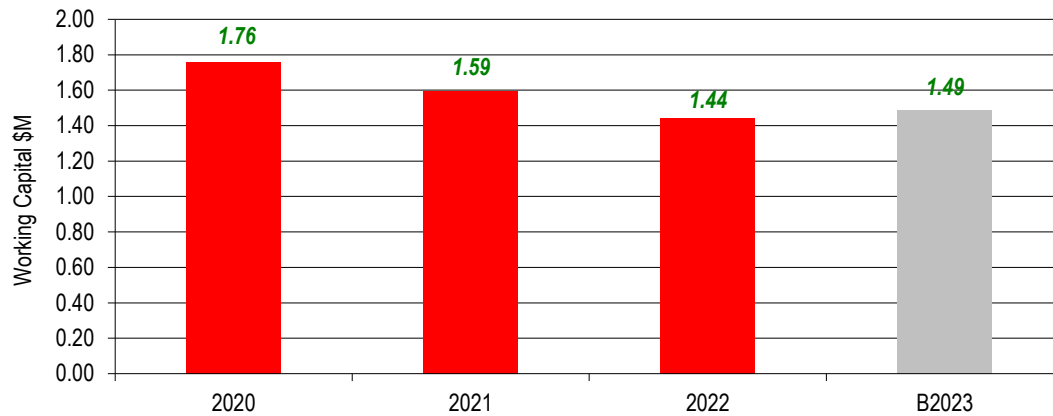
Cash and investment levels are expected to increase by \$800,000 during the year to 30 June 2023.

5. Capital Works



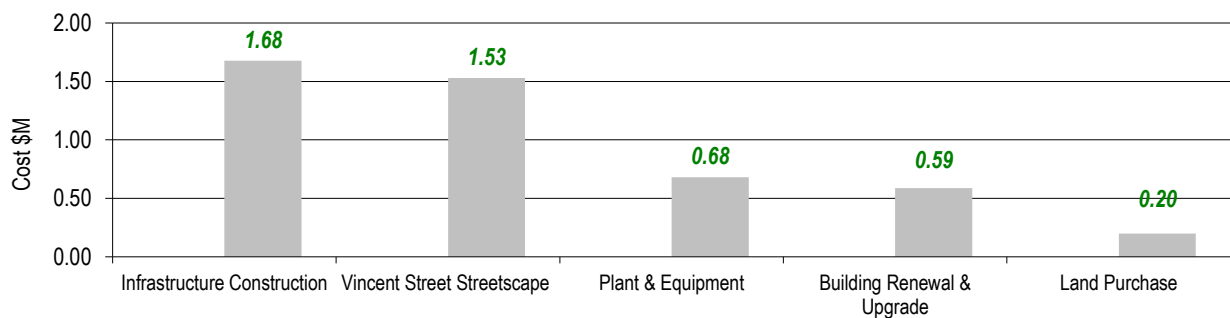
The capital works program for the 2022/23 year is expected to be \$4.715 million. Of the capital funding required, \$1.523 million will come from Council operations, \$2.031 million from external grants, \$967,000 from Reserves and the balance of \$194,000 from disposal of plant and vehicles. The capital expenditure program has been set and prioritised based on the community needs for each project.

6. Financial Position



The budgeted net current assets are expected to increase by \$50,000 to \$1.490 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 2022
June & July 2022
July 2022
August 2022

1. Link to the Council Plan

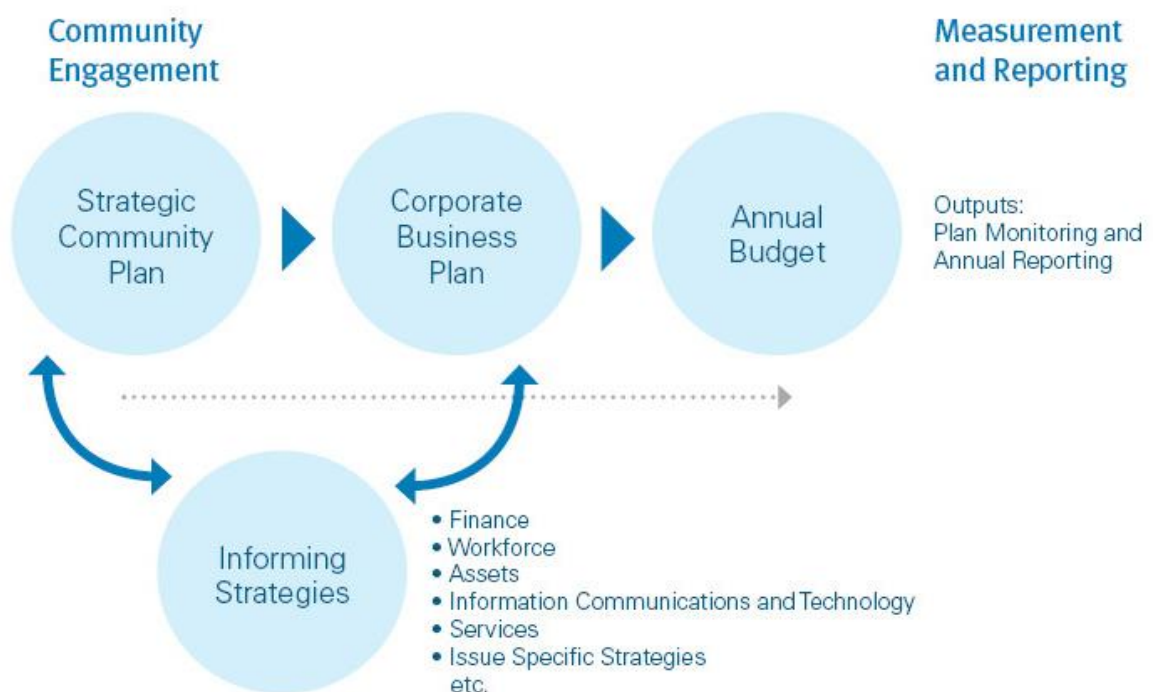
This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short 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 2022/23 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.	3,284,715 <u>(174,375)</u> 3,110,340
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	11,100 <u>(290,516)</u> (279,416)
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	252,517 <u>(591,910)</u> (339,393)
Health	This service provides for food quality and pest control, medical service and environmental health.	300 <u>(174,899)</u> (174,599)
Education and Welfare	This service provides for maintenance of the old school building (CRC) and funding for community activities and initiatives.	0 <u>(141,011)</u> (141,011)
Housing	This service provides for the maintenance of staff housing and the Hunt Road Village.	112,796 <u>(196,869)</u> (84,073)
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.	226,293 <u>(684,410)</u> (458,117)
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.	152,141 <u>(1,629,056)</u> (1,476,915)
Transport	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance.	2,361,615 <u>(2,767,427)</u> (405,812)
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.	235,021 <u>(619,982)</u> (384,961)
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.	41,354 <u>(17,450)</u> 23,904
Net Operating Surplus/(Deficit)		(610,053)

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

For thousands of years the Ballardong Noongar have lived along the Avon (Colguler) River and knew the area as Wergijan, rich in bush food and native animals, the Ballardong people continue to have a deep attachment to their country.

Located on the banks of the Avon River in the western central Wheatbelt region of WA, the town of Beverley was founded in 1838 by Europeans. Today, Beverley is a vibrant and diverse rural community with a population of approximately 1,700. The Shire is home to a highly productive broad acre farming industry with a smaller diversified agricultural base, such as perennial horticulture.

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 2022/23 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) increases on goods and services of 5.1% per annum;
- 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 2022/23 Annual Budget. These matters have arisen from events occurring in the 2021/22 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2022/23 year. These matters and their financial impact are set out below:

- Budget surplus for the 2021/22 financial year ended 30 June 2022; 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 increased in line with CPI;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained at 2021/22 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 2021/22 to be preserved; and
- Operating revenues and expenses arising from completed 2021/22 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 2022/23 Annual Budget, which is included in this report, is for the year 1 July 2022 to 30 June 2023 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 2023 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.

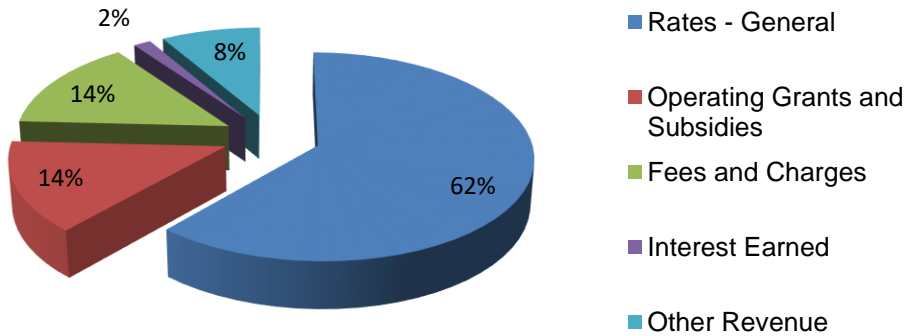
The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including 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 2022/23 year.

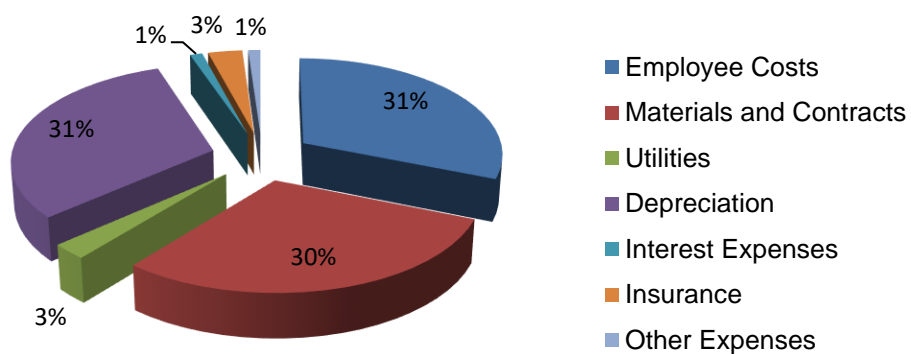
4.1 Operating Revenue

Revenue Types	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Variance \$'000
Rates - General	2,940	3,088	148
Operating Grants and Subsidies	1,064	715	(349)
Fees and Charges	648	715	67
Interest Earned	26	75	49
Other Revenue	501	425	(76)
Total Operating Revenue	5,179	5,018	(161)
Net gain on sale of assets	81	62	(19)
Non-Operating Grants	3,660	2,031	(1,629)



4.2 Operating Expenditure

Expenditure Types	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Variance \$'000
Employee Costs	2,245	2,387	142
Materials and Contracts	2,000	2,297	297
Utilities	199	199	0
Depreciation	2,405	2,400	(5)
Interest Expenses	65	86	21
Insurance	227	236	9
Other Expenses	108	84	(24)
Total Operating Expenditure	7,249	7,689	440
Net loss on sale of assets	46	31	(15)



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 2022/23 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

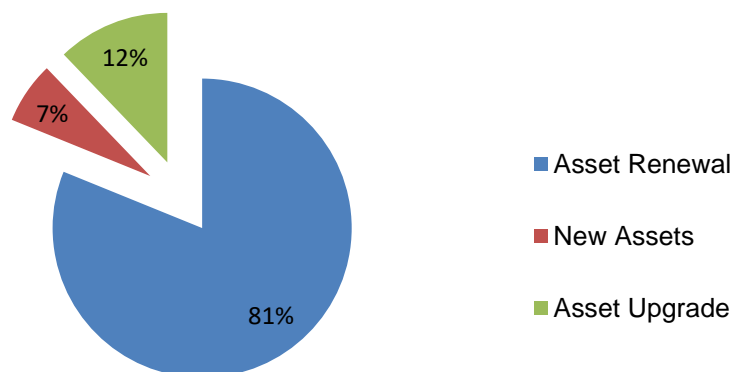
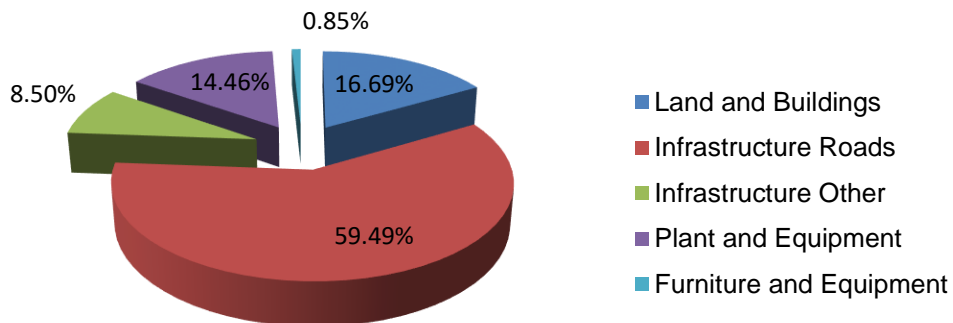
Cash Flow Types	Budget	Budget	Variance
	2021/22	2022/23	
	\$'000	\$'000	\$'000
Net cash provided by/(used) in Operating activities	328	(272)	(600)
Net cash provided by/(used) in Investing activities	(4,423)	(2,282)	2,141
Net cash provided by/(used) in Financing activities	905	(134)	(1,040)
Net increase/(decrease) in cash and cash equivalents	(3,189)	(2,689)	501
Cash and cash equivalents at the start of the year	5,142	5,440	298
Cash and cash equivalents at the end of the year	1,953	2,751	799

6. Analysis of the Capital Budget

This section analyses the planned capital expenditure budget for the 2022/23 year and the sources of funding for the capital budget.

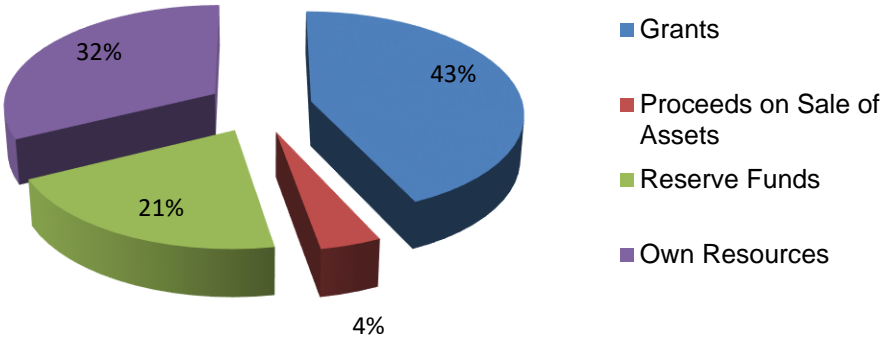
6.1 Capital Works

Capital Works Areas	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Variance \$'000
Land and Buildings	330	787	457
Infrastructure Roads	6,557	2,805	(3,752)
Infrastructure Other	246	401	155
Plant and Equipment	947	682	(265)
Furniture and Equipment	0	40	40
Total capital works	8,080	4,715	(3,365)
Represented by:			
Asset Renewal	6,598	3,826	(2,772)
New Assets	491	315	(176)
Asset Upgrade	991	574	(417)
Total capital works	8,080	4,715	(3,365)



6.2 Funding Sources

Sources of Funding	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Variance \$'000
External			
Grants - Capital	3,660	2,031	(1,629)
Proceeds on sale of assets	359	194	(165)
	4,019	2,225	(1,794)
Internal			
Reserve Funds	1,283	967	(316)
Own Resources (Incl. Loans)	2,778	1,523	(1,255)
	4,061	2,490	(1,571)
Total funding sources	8,080	4,715	(3,365)



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 62% of 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
2018/19	2.50%
2019/20	2.50%
2020/21	0.00%
2021/22	5.00%
2022/23	5.00%
Average increase	3.00%

7.2 Current Year Rate Increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 5.0% in 2022/23 raising a total of \$3.083 million (net of discount).

Year	Rate Increase %	Total Rates Raised \$'000
2018/19	2.50%	2,728
2019/20	2.50%	2,796
2020/21	0.00%	2,796
2021/22	5.00%	2,936
2022/23	5.00%	3,083

A payment incentive discount of 10% for rates paid within 21 days of the issue date has been allowed for. The discount cost to the budget is \$268,111. 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 2022/23 year, Council does not intend to raise any loan funds. 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
2018/19	0	130	84	1,670
2019/20	150	153	96	1,667
2020/21	0	138	71	1,379
2021/22	1,000	122	65	2,257
2022/23	0	139	86	2,118

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 March 2021 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.

SHIRE OF BEVERLEY
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

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SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
REVENUE				
Rates	8	3,087,781	2,932,608	2,940,151
Operating Grants, Subsidies and Contributions		715,395	2,074,783	1,063,533
Fees and Charges	13	714,764	812,985	648,180
Service Charges	10	-	-	-
Interest Earnings	2(a)	74,687	35,082	25,831
Other Revenue		<u>424,883</u>	<u>487,762</u>	<u>500,874</u>
		<u>5,017,510</u>	<u>6,343,220</u>	<u>5,178,569</u>
EXPENSES				
Employee Costs		(2,387,077)	(2,188,326)	(2,245,286)
Materials and Contracts		(2,296,878)	(1,474,600)	(2,000,424)
Utility Charges		(198,572)	(234,355)	(199,182)
Depreciation	2(a)	(2,400,097)	(2,379,429)	(2,405,057)
Interest Expenses	2(a)	(86,323)	(85,248)	(65,273)
Insurance Expenses		(236,285)	(229,584)	(227,251)
Other Expenditure		<u>(84,325)</u>	<u>(113,760)</u>	<u>(107,725)</u>
		<u>(7,689,557)</u>	<u>(6,705,302)</u>	<u>(7,250,198)</u>
SUB TOTAL		<u>(2,672,047)</u>	<u>(362,082)</u>	<u>(2,071,629)</u>
Non-Operating Grants, Subsidies and Contributions		2,030,994	3,096,186	3,659,796
Profit on Asset Disposals	4	62,000	64,209	80,600
Loss on Asset Disposals	4	(31,000)	(17,959)	(45,500)
NET RESULT		<u>(610,053)</u>	<u>2,780,354</u>	<u>1,623,267</u>
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>(610,053)</u>	<u>2,780,354</u>	<u>1,623,267</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 2021/22 Actual figures are unaudited.

SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
General Purpose Funding		3,284,715	3,941,906	3,388,968
Governance		11,100	8,120	3,600
Law, Order, Public Safety		246,517	294,683	242,100
Health		300	1,418	300
Housing		112,796	123,864	129,692
Community Amenities		226,293	226,842	211,385
Recreation and Culture		152,141	194,146	140,541
Transport		330,621	847,491	388,327
Economic Services		235,021	283,127	177,344
Other Property and Services		<u>(14,646)</u>	<u>10,910</u>	<u>(1,110)</u>
		4,584,858	5,932,508	4,681,147
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
General Purpose Funding		(174,375)	(141,460)	(162,227)
Governance		(281,516)	(269,520)	(306,541)
Law, Order, Public Safety		(591,910)	(349,151)	(432,526)
Health		(152,899)	(127,166)	(144,777)
Education and Welfare		(141,011)	(69,633)	(111,017)
Housing		(196,869)	(171,332)	(205,724)
Community Amenities		(684,410)	(626,838)	(666,749)
Recreation & Culture		(1,568,696)	(1,406,496)	(1,527,427)
Transport		(2,741,464)	(2,521,047)	(2,519,187)
Economic Services		(619,982)	(511,683)	(593,888)
Other Property and Services		<u>(17,450)</u>	<u>(15,014)</u>	<u>(17,440)</u>
		(7,170,582)	(6,209,342)	(6,687,503)
FINANCE COSTS (Refer Notes 2 & 5)				
Community Amenities		-	(38)	-
Recreation & Culture		(60,360)	(64,901)	(65,273)
Transport		<u>(25,963)</u>	<u>(20,309)</u>	<u>-</u>
		(86,323)	(85,248)	(65,273)
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Recreation & Culture		-	77,893	77,893
Transport		2,030,994	3,018,293	3,561,903
Economic Services		<u>-</u>	<u>-</u>	<u>20,000</u>
		2,030,994	3,096,186	3,659,796
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		(9,000)	21,257	(1,500)
Law, Order, Public Safety		6,000	-	-
Health		(22,000)	-	(10,000)
Housing		-	(883)	-
Economic Services		-	(5,418)	-
Other Property and Services		<u>56,000</u>	<u>31,294</u>	<u>46,600</u>
		31,000	46,250	35,100
NET RESULT		<u>(610,053)</u>	<u>2,780,354</u>	<u>1,623,267</u>
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>(610,053)</u>	<u>2,780,354</u>	<u>1,623,267</u>

Notes:

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 2021/22 Actual figures are unaudited.

**SHIRE OF BEVERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2023**

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		3,087,781	2,932,608	2,940,151
Operating Grants, Subsidies and Contributions		715,395	2,074,783	1,063,533
Fees and Charges		714,764	812,985	648,180
Interest Earnings		74,687	35,082	25,831
Other		424,881	347,808	500,872
		<u>5,017,508</u>	<u>6,203,266</u>	<u>5,178,567</u>
Payments				
Employee Costs		(2,387,077)	(2,172,058)	(2,245,286)
Materials and Contracts		(2,296,878)	(1,474,600)	(2,000,424)
Utility Charges		(198,572)	(234,355)	(199,182)
Insurance Expenses		(236,285)	(229,584)	(227,251)
Interest Expenses		(86,323)	(85,248)	(65,273)
Goods and Services Tax		-	-	-
Other		(84,323)	676,519	(112,963)
		<u>(5,289,458)</u>	<u>(3,519,326)</u>	<u>(4,850,379)</u>
Net Cash Provided By Operating Activities	15(b)	<u>(271,950)</u>	<u>2,683,940</u>	<u>328,188</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(1,508,500)	(1,123,988)	(1,276,873)
Payments for Construction of Infrastructure	3	(3,205,687)	(5,238,519)	(6,802,098)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		-	-	-
Proceeds from Sale of Plant & Equipment	4	194,000	564,830	359,000
Proceeds from Advances		-	-	-
Net Cash Used in Investing Activities		<u>(2,282,371)</u>	<u>(3,271,175)</u>	<u>(4,423,037)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(138,424)	(122,529)	(102,053)
Proceeds from Self Supporting Loans		10,968	14,285	14,285
Repayment of Finance Leases		(6,837)	(6,837)	(6,837)
Proceeds from New Debentures	5	0	1,000,000	1,000,000
Net Cash Provided By (Used In) Financing Activities		(134,293)	884,919	905,395
Net Increase (Decrease) in Cash Held		(2,688,614)	297,684	(3,189,454)
Cash at Beginning of Year		5,439,721	5,142,037	5,142,037
Cash and Cash Equivalents at the End of the Year	15(a)	<u>2,751,107</u>	<u>5,439,721</u>	<u>1,952,583</u>

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

The represented 2021/22 Actual figures are unaudited.

**SHIRE OF BEVERLEY
RATE SETTING STATEMENT
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2023**

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
REVENUES				
Operating Grants, Subsidies and Contributions	1,2	715,395	2,074,783	1,063,533
Fees and Charges	13	714,764	812,985	648,180
Interest Earnings	2(a)	74,687	35,082	25,831
Other Revenue		424,882	487,762	500,873
Non-Operating Grants, Subsidies and Contributions		2,030,994	3,096,186	3,659,796
Profit on Asset Disposals	4	<u>62,000</u>	<u>64,209</u>	<u>80,600</u>
		4,022,722	6,571,007	5,978,813
EXPENSES				
Employee Costs	1,2	(2,387,077)	(2,188,326)	(2,245,286)
Materials and Contracts		(2,297,228)	(1,474,600)	(2,000,424)
Utility Charges		(198,572)	(234,355)	(199,182)
Depreciation	2(a)	(2,400,096)	(2,379,429)	(2,405,057)
Interest Expenses	2(a)	(86,323)	(85,248)	(65,273)
Insurance Expenses		(236,285)	(229,584)	(227,251)
Other Expenditure		(83,975)	(113,760)	(107,725)
Loss on Asset Disposals	4	<u>(31,000)</u>	<u>(17,959)</u>	<u>(45,500)</u>
		(7,720,556)	(6,723,261)	(7,295,698)
Net Operating Result Excluding Rates		(3,697,834)	(152,254)	(1,316,885)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Movements in Non-Current to Current Items		-	(37,810)	-
(Profit)/Loss on Asset Disposals	4	(31,000)	(46,250)	(35,100)
Depreciation on Assets	2(a)	2,400,096	2,379,429	2,405,057
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(787,000)	(313,877)	(329,893)
Purchase Plant and Equipment	3	(681,500)	(810,111)	(946,980)
Purchase Furniture and Equipment	3	(40,000)	-	-
Purchase Infrastructure Assets - Roads	3	(2,804,970)	(2,925,543)	(6,556,552)
Purchase Infrastructure Assets - Bridges	3	(276,035)	-	(220,965)
Purchase Infrastructure Assets - Drainage	3	(10,606)	(352,656)	(10,505)
Purchase Infrastructure Assets - Footpaths	3	(114,076)	(1,960,321)	(14,076)
Purchase Infrastructure Assets - Parks	3	-	-	-
Proceeds from Disposal of Assets	4	194,000	564,827	359,000
Lease Payments	5	(6,837)	(6,837)	-
Repayment of Debentures	5	(138,424)	(122,528)	(102,053)
Proceeds from New Debentures	5	-	1,000,000	1,000,000
Self-Supporting Loan Principal Income		10,968	14,285	14,285
Transfers to Reserves (Restricted Assets)	6	(489,749)	(506,463)	(122,618)
Transfers from Reserves (Restricted Assets)	6	967,071	1,107,806	1,283,324
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,418,115	1,653,810	1,653,810
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	-	2,418,115	-
Total Amount Raised from General Rates	8	<u>(3,087,781)</u>	<u>(2,932,608)</u>	<u>(2,940,151)</u>

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

The represented 2021/22 Actual figures are unaudited.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

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) 2021/22 Actual Balances

Balances shown in this budget as 2021/22 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).

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 2023

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 2023

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.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16 (a)*, the Shire was previously required to include as an asset (by 30 June 2013), vested 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.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY (Continued)

Land under roads prior to 1 July 2019

In Western Australia, most 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 AASB1051 *Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

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

Whilst such 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.

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	25 to 50 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
- formation	not depreciated
- pavement	40 years
- 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
Bridges	100 years
Footpaths	20 years
Water supply piping & drainage systems	54 years
Parks and Ovals	25 years

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

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.

(l) 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.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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:

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.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(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.

(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.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

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 2023

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 2023

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 2023

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 2023

	2022/23	2021/22	2021/22
	Budget	Actual	Budget
2. REVENUES AND EXPENSES	\$	\$	\$
(a) Net Result from Ordinary			
Activities was arrived at after:			
 (i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	27,000	23,300	25,000
Other Services	11,500	-	4,000
 Depreciation			
<u>By Program</u>			
General Purpose Funding	-	-	-
Governance	63,662	58,428	57,808
Law, Order, Public Safety	10,694	6,326	10,694
Health	14,834	17,334	14,834
Education and Welfare	-	-	-
Housing	87,963	83,840	87,075
Community Amenities	56,424	56,424	56,425
Recreation and Culture	647,004	640,155	645,108
Transport	1,259,237	1,259,236	1,259,238
Economic Services	29,178	42,648	25,141
Other Property and Services	231,100	215,038	248,734
	<u>2,400,096</u>	<u>2,379,429</u>	<u>2,405,057</u>
 <u>By Class</u>			
Land and Buildings	721,134	726,764	714,312
Furniture and Equipment	33,483	31,481	31,482
Plant and Equipment	275,761	251,467	289,544
Roads	822,389	822,389	822,388
Bridges	385,142	385,142	385,142
Footpaths	37,944	37,944	37,944
Drainage	49,658	49,658	49,659
Parks and Ovals	74,585	74,585	74,586
	<u>2,400,096</u>	<u>2,379,430</u>	<u>2,405,057</u>
 Interest Expenses (Finance Costs)			
- Debentures (refer note 5(a))	86,323	85,208	65,273
	<u>86,323</u>	<u>85,208</u>	<u>65,273</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	44,187	7,972	2,831
- Other Funds	10,000	3,402	2,500
Other Interest Revenue (refer note 12)	20,500	23,707	20,500
	<u>74,687</u>	<u>35,081</u>	<u>25,831</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

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 2023

3. ACQUISITION OF ASSETS	2022/23 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
CEO Vehicle	60,000
Law, Order, Public Safety	
CESM Vehicle	50,000
Health	
Doctor Vehicle	35,000
Housing	
Hunt Road Village - Unit Refurbishment	20,000
6 Barnsley Street - Ducted AC	20,000
59 Smith Street - Garden Retaining Walls	20,000
Community Amenities	
Memorial Park Toilets - Cistern Replacements	6,000
Recreation and Culture	
Swimming Pool - Pool Blankets	40,000
Swimming Pool - Solar Power System	30,000
Swimming Pool - Solar HWS	10,000
Cornerstone - LED Display Signage	40,000
Cornerstone - EV Fast Charger	60,000
Station Art Gallery - Platform Gallery Extension	55,000
Town Hall - Bio Box Ceiling Replacement	16,000
Transport	
Vincent Street Streetscape Redevelopment	1,530,000
Carpark Land Purchase	200,000
Airfield - Runway Lighting Upgrade	300,000
Road Construction	1,274,970
Bridge Construction	276,035
Footpath Construction	114,076
Drainage Construction	10,606
Grader	456,500
MOW Vehicle	50,000
Maintenance Grader Ute	30,000
Economic Services	
Caravan Park - Instantaneous Gas HWS	10,000
	<u>4,714,187</u>
<u>By Class</u>	
Land Held for Resale	-
Land and Buildings	787,000
Plant and Equipment	681,500
Furniture and Equipment	40,000
Total Property, Plant & Equipment Acquisitions	<u>1,508,500</u>
Infrastructure Assets - Roads	2,804,970
Infrastructure Assets - Bridges	276,035
Infrastructure Assets - Drainage	10,606
Infrastructure Assets - Footpaths	114,076
Infrastructure Assets - Parks and Ovals	-
Total Infrastructure Acquisitions	<u>3,205,687</u>
Total Acquisition of Assets	<u>4,714,187</u>

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

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)
	2022/23 BUDGET	2022/23 BUDGET	2022/23 BUDGET
	\$	\$	\$
Governance	(59,000)	50,000	(9,000)
Law, Order, Public Safety	(32,000)	38,000	6,000
Health	(32,000)	10,000	(22,000)
Other Property and Services	(40,000)	96,000	56,000
	(163,000)	194,000	31,000

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2022/23 BUDGET	2022/23 BUDGET	2022/23 BUDGET
	\$	\$	\$
Plant and Equipment	(163,000)	194,000	31,000
	(163,000)	194,000	31,000

Summary

	2022/23 BUDGET
	\$
Profit on Asset Disposals	62,000
Loss on Asset Disposals	(31,000)
	<u>31,000</u>

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-22	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2022/23 Budget \$	2021/22 Actual \$	2022/23 Budget \$	2021/22 Actual \$	2022/23 Budget \$	2021/22 Actual \$
Recreation								
Loan 117 - Bowling Greens (SSL)	-		-	9,045	-	-	-	446
Recreation								
Loan 118 - Recreation Centre	651,608		49,334	47,103	602,274	651,608	34,491	36,994
Recreation								
Loan 120 - Community Centre	625,563		47,525	45,904	578,038	625,563	25,869	27,460
Governance								
Loan 121 - Vincent Street Streetscape	979,524		41,565	20,476	937,959	979,524	25,963	20,308
	2,256,695	-	138,424	122,528	2,118,271	2,256,695	86,323	85,208

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 2023**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

Council does not intend to raise any loan funds during the 2022/23 financial year.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2022 nor is it expected to have unspent debenture funds as at 30th June 2023.

(d) Overdraft

Council has not utilised an overdraft facility during the 2021/22 financial year nor intends to utilise a facility during 2022/23.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
6. RESERVES			
(a) Annual Leave Reserve			
<i>Purpose - to be used to fund annual leave requirements.</i>			
Opening Balance	140,188	139,689	139,689
Amount Set Aside / Transfer to Reserve	2,804	499	140
Amount Used / Transfer from Reserve	(142,992)	-	-
	<u>-</u>	<u>140,188</u>	<u>139,829</u>
(b) Avon River Development Reserve			
<i>Purpose - to be used to develop the Avon River pool and surrounding environment.</i>			
Opening Balance	-	25,959	25,959
Amount Set Aside / Transfer to Reserve	-	35	26
Amount Used / Transfer from Reserve	-	(25,994)	(20,115)
	<u>-</u>	<u>-</u>	<u>5,870</u>
(c) Building Reserve			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	511,431	290,321	290,321
Amount Set Aside / Transfer to Reserve	39,069	321,110	290
Amount Used / Transfer from Reserve	(255,500)	(100,000)	(224,000)
	<u>295,000</u>	<u>511,431</u>	<u>66,611</u>
(d) Community Bus Reserve			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	39,653	38,016	38,015
Amount Set Aside / Transfer to Reserve	1,943	1,637	1,198
Amount Used / Transfer from Reserve	-	-	-
	<u>41,596</u>	<u>39,653</u>	<u>39,213</u>
(e) Cropping Committee Reserve			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	212,372	190,703	190,702
Amount Set Aside / Transfer to Reserve	48,907	45,669	24,851
Amount Used / Transfer from Reserve	(110,000)	(24,000)	(44,000)
	<u>151,279</u>	<u>212,372</u>	<u>171,553</u>
(f) Emergency Services Reserve			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	28,804	28,701	28,701
Amount Set Aside / Transfer to Reserve	576	103	29
Amount Used / Transfer from Reserve	-	-	-
	<u>29,380</u>	<u>28,804</u>	<u>28,730</u>
(g) LSL and Gratuity Reserve			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	142,992	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>142,992</u>	<u>-</u>	<u>-</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

	2022/23 Budget \$	2021/22 Actual \$	2021/22 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	20,018	-	-
Amount Set Aside / Transfer to Reserve	20,400	20,018	20,000
Amount Used / Transfer from Reserve	-	-	-
	40,418	20,018	20,000
(i) Plant Replacement Reserve			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	244,868	418,968	418,969
Amount Set Aside / Transfer to Reserve	54,897	50,900	50,419
Amount Used / Transfer from Reserve	(247,500)	(225,000)	(247,500)
	52,265	244,868	221,888
(j) Recreation Development Reserve			
<i>Purpose - to be used to fund capital projects to enhance recreational pursuits.</i>			
Opening Balance	584,535	577,461	577,461
Amount Set Aside / Transfer to Reserve	83,897	7,074	5,578
Amount Used / Transfer from Reserve	(150,000)	-	-
	518,432	584,535	583,039
(k) Infrastructure Reserve			
<i>Purpose - to be used to fund infrastructure construction and maintenance projects including Roads, Bridges, Footpaths & Drainage.</i>			
Opening Balance	167,138	551,030	551,030
Amount Set Aside / Transfer to Reserve	53,343	1,108	551
Amount Used / Transfer from Reserve	-	(385,000)	(385,000)
	220,481	167,138	166,581
(l) Airfield Emergency Lighting Reserve			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	40,273	40,130	40,130
Amount Set Aside / Transfer to Reserve	805	143	40
Amount Used / Transfer from Reserve	(41,078)	-	-
	-	40,273	40,170
(m) Senior's Housing Reserve			
<i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i>			
Opening Balance	179,596	162,054	162,054
Amount Set Aside / Transfer to Reserve	38,906	57,542	19,129
Amount Used / Transfer from Reserve	(20,000)	(40,000)	(20,000)
	198,502	179,596	161,183
(n) Mainstreet Redevelopment Reserve			
<i>Project Complete - Reserve Fund Closed.</i>			
Opening Balance	-	307,402	307,402
Amount Set Aside / Transfer to Reserve	-	410	307
Amount Used / Transfer from Reserve	-	(307,812)	(307,709)
	-	-	-
(o) Avondale Machinery Museum Reserve			
<i>Purpose - to be used to fund Avondale Machinery Museum upgrades and special projects.</i>			
Opening Balance	60,490	60,275	60,275
Amount Set Aside / Transfer to Reserve	1,210	215	60
Amount Used / Transfer from Reserve	0	-	(35,000)
	61,700	60,490	25,335

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
6. RESERVES (Continued)			
(p) Summary			
Opening Balance	2,229,366	2,830,709	2,830,708
Amount Set Aside / Transfer to Reserve	489,749	506,463	122,618
Amount Used / Transfer from Reserve	<u>(967,070)</u>	<u>(1,107,806)</u>	<u>(1,283,324)</u>
Total Reserves	<u><u>1,752,045</u></u>	<u><u>2,229,366</u></u>	<u><u>1,670,002</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 2023

6. RESERVES (Continued)	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Annual Leave Reserve	2,804	499	140
Avon River Development Reserve	-	35	26
Building Reserve	39,069	321,110	290
Community Bus Reserve	1,943	1,637	1,198
Cropping Committee Reserve	48,907	45,669	24,851
Emergency Services Reserve	576	103	29
LSL and Gratuity Reserve	142,992	-	-
ITC Renewal Reserve	20,400	20,018	20,000
Plant Replacement Reserve	54,897	50,900	50,419
Recreation Development Reserve	83,897	7,074	5,578
Infrastructure Reserve	53,343	1,108	551
Airfield Emergency Lighting Reserve	805	143	40
Senior's Housing Reserve	38,906	57,542	19,129
Mainstreet Redevelopment Reserve	-	410	307
Avondale Machinery Museum Reserve	1,210	215	60
	<u>489,749</u>	<u>506,463</u>	<u>122,618</u>
Transfers from Reserves			
Annual Leave Reserve	(142,992)	-	-
Avon River Development Reserve	-	(25,994)	(20,115)
Building Reserve	(255,500)	(100,000)	(224,000)
Cropping Committee Reserve	(110,000)	(24,000)	(44,000)
Plant Replacement Reserve	(247,500)	(225,000)	(247,500)
Recreation Development Reserve	(150,000)	-	-
Infrastructure Reserve	-	(385,000)	(385,000)
Airfield Emergency Lighting Reserve	(41,078)	-	-
Senior's Housing Reserve	(20,000)	(40,000)	(20,000)
Mainstreet Redevelopment Reserve	-	(307,812)	(307,709)
Avondale Machinery Museum Reserve	-	-	(35,000)
	<u>(967,070)</u>	<u>(1,107,806)</u>	<u>(1,283,324)</u>
Total Transfer to/(from) Reserves	<u>(477,321)</u>	<u>(601,343)</u>	<u>(1,160,706)</u>

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

	Note	2022/23 Budget \$	2021/22 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	999,064	3,210,355
Cash - Restricted Reserves	15(a)	1,752,045	2,229,366
Receivables		379,002	930,353
Inventories		19,124	19,124
		<u>3,149,235</u>	<u>6,389,197</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(1,654,513)</u>	<u>(2,009,360)</u>
NET CURRENT ASSET POSITION		1,494,722	4,379,837
Less Cash - Restricted Reserves	15(a)	(1,752,045)	(2,229,366)
Less Self Supporting Loan Income		-	(10,968)
Add Leave Reserves - Cash Backed		140,188	140,188
Add Loan Principal Payable		<u>117,135</u>	<u>138,423</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>-</u>	<u>2,418,115</u>

The estimated surplus/(deficiency) c/fwd in the 2021/22 actual column represents the surplus (deficit) brought forward as at 1 July 2022.

The estimated surplus/(deficiency) c/fwd in the 2022/23 budget column represents the surplus (deficit) carried forward as at 30 June 2023.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2022/23 Budgeted Total Revenue \$	2021/22 Actual \$
GRV	0.120700	506	5,902,902	712,480	678,386
UV	0.007443	437	295,255,000	2,197,583	2,210,588
UV - Mining	0.007443	-	-	-	-
Sub-Totals		943	301,157,902	2,910,063	2,888,974
Minimum Rates	Minimum \$				
GRV	941	157	599,233	147,737	142,464
UV	941	294	29,163,600	276,654	144,256
UV - Mining	941	18	212,625	16,938	16,128
Sub-Totals		469	29,975,458	441,329	302,848
Discounts (Note 11)				(268,111)	(258,213)
Total Amount of General Rates				3,083,281	2,933,609
Interim Rates - GRV				1,000	(203)
Interim Rates - UV				1,000	(2,028)
Ex-Gratia Rates				3,000	3,621
Rates Written Off				(500)	(2,391)
Specified Area Rates (Note 9)				-	-
Total Rates				3,087,781	2,932,608

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 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

9. SPECIFIED AREA RATE

No specified area rates will be levied during the 2022/23 year.

10. SERVICE CHARGES

No service charge will be levied during the 2022/23 year.

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

The following discount on rates is offered to those who pay their rates in full within 21 days of the date of service appearing on the rate notice.

GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10%	VALUE: \$268,111
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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 7% and the estimated revenue from the imposition of the charge amounts to \$14,500 for the 2022/23 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 12th September 2022
2nd Instalment	Monday 14th November 2022
3rd Instalment	Monday 16th January 2023
4th Instalment	Thursday 16th March 2023

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 2022/23 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 2023

13. FEES & CHARGES REVENUE	2022/23 Budget \$	2021/22 Actual \$
General Purpose Funding	22,000	30,244
Governance	1,000	-
Law, Order, Public Safety	8,200	10,829
Health	300	164
Education and Welfare	-	-
Housing	105,796	111,757
Community Amenities	222,478	226,639
Recreation & Culture	86,746	151,103
Transport	7,000	7,195
Economic Services	234,721	261,888
Other Property & Services	26,523	13,168
	<u>714,764</u>	<u>812,985</u>
14. ELECTED MEMBERS REMUNERATION	2022/23 Budget \$	2021/22 Actual \$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	40,900	38,200
President's Allowance	5,500	5,500
Deputy President's Allowance	1,375	1,375
Travelling Expenses	5,000	306
Telecommunications Allowance	22,360	32,729
	<u>75,135</u>	<u>78,110</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

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:

	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
Cash - Unrestricted	999,062	3,210,355	282,581
Cash - Restricted	<u>1,752,045</u>	<u>2,229,366</u>	<u>1,670,002</u>
	<u><u>2,751,107</u></u>	<u><u>5,439,721</u></u>	<u><u>1,952,583</u></u>

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

Reserve Funds	<u>1,752,045</u>	<u>2,229,366</u>	<u>1,670,002</u>
	<u><u>1,752,045</u></u>	<u><u>2,229,366</u></u>	<u><u>1,670,002</u></u>

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

Net Result	(610,053)	2,780,354	1,623,267
Depreciation	2,400,097	2,379,429	2,405,057
(Profit)/Loss on Sale of Asset	(31,000)	(46,250)	(35,100)
Loss on Revaluation of Non Current Assets	-	-	-
(Increase)/Decrease in Receivables	-	(131,111)	-
(Increase)/Decrease in Inventories	-	(8,843)	-
Increase/(Decrease) in Payables	-	790,278	(5,240)
Increase/(Decrease) in Employee Provisions	-	16,268	-
Grants/Contributions for the Development of Assets	(2,030,994)	(3,096,186)	(3,659,796)
Non-Current Assets recognised due to change in Legislative Requirements	-	-	-
Net Cash from Operating Activities	<u><u>(271,950)</u></u>	<u><u>2,683,940</u></u>	<u><u>328,188</u></u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Credit Card limit	15,500	15,500	15,500
Credit Card Balance at Balance Date	-	(2,865)	-
Total Amount of Credit Unused	<u><u>15,500</u></u>	<u><u>12,635</u></u>	<u><u>15,500</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>2,118,271</u></u>	<u><u>2,256,696</u></u>	<u><u>2,277,173</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 2023**

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-22 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-23 \$
Unclaimed Monies	319	-	(134)	185
Nomination Deposits	-	400	(400)	-
Second Hand Housing Deposits	5,000	-	(5,000)	-
Hunt Road Village Bonds	5,502	-	-	5,502
Subdivision Bonds	10,000	-	(10,000)	0
Key Bonds	1,720	400	(925)	1,195
Cleaning Bonds	1,950	1,500	(3,000)	450
Housing Rental Bonds	500	-	-	500
Cat Trap Bonds	50	100	(100)	50
ILU Retention Fee	292,066	-	(11,988)	280,078
Project Retention Fees	180,537	-	(90,269)	90,269
Cornerstone Commercial Tenancy Bonds	5,328	-	-	5,328
	<u>502,972</u>	<u>2,400</u>	<u>(121,816)</u>	<u>383,557</u>

17. MAJOR LAND TRANSACTIONS

Council is not anticipated to participate in any major land transactions in 2022/23.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2022/23.

19. INTEREST IN JOINT ARRANGEMENTS

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

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
SPORTING CLUBS/COMMUNITY ORGANISATIONS						
Football Club	3,600.00	3,784.00	per year		↑ 184.00	Oval, Function Centre and Changerooms
Netball Clubs (Beverley Netball Club & Redbacks Netball Club)	550.00	578.00	per year		↑ 28.00	Courts, Function Centre and Changerooms
Cricket Club	550.00	578.00	per year		↑ 28.00	Oval, Function Centre and Changerooms
Hockey Club	550.00	578.00	per year		↑ 28.00	Oval, Function Centre and Changerooms
Horse and Pony Club (Annual Fee)	120.00	126.00	per year		↑ 6.00	Annual CPI Mar Quarter Review as per Licence Agreement (#55). Oval <u>NOT</u> included. Club provide own cleaner.
Horse and Pony Club (Extra Events)	185.00	194.00	per event		↑ 9.00	Includes Main Oval - Function Centre hire extra.
Tennis Club	605.00	636.00	per year		↑ 31.00	Club provide own cleaner/ Ablutions Only
Ladies Badminton Club	41.00	43.00	per booking (AM/PM/Eve)		↑ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Boot Scooting	41.00	43.00	per booking (AM/PM/Eve)		↑ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Ballet Group	41.00	43.00	per booking (AM/PM/Eve)		↑ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
CRC Bingo	41.00	43.00	per booking (AM/PM/Eve)		↑ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Soaring Society	4,271.00	4,596.00	per year		↑ 325.00	Annual CPI Mar Quarter Perth Review and Billed July as per Lease Agreement. (Agreement# 33)
Soaring Society - Hangar Fees	100.00	100.00	per glider/year		↑ 0.00	Fixed Fee - billed July as per Lease Agreement. (Agreement# 33)
Tractor Pull	294.00	294.00	per event		↑ 0.00	Annual CPI Dec Quarter Review as per Licence Agreement. (Agreement# 9)
Beverley Districts Motor Cycle Club (Ulinga Park)	1,144.00	1,231.00	per year		↑ 87.00	Annual CPI Perth Review as per Lease Agreement. (Agreement# 12)
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	10.00	11.00	per week		↑ 1.00	Lesser Hall use.
Community Markets (Old School Building)	10.00	10.00	per event		↑ 0.00	Old School Building use.
Beverley Station Arts (Licence Fee)	107.00	112.00	per year		↑ 5.00	Annual CPI Mar Quarter Review as per Licence Agreement. (Agreement# 24)
Beverley Off Road Motor Sports Association (BORMSA)	2,000.00	2,000.00	per year		↑ 0.00	Fixed Lease. (Agreement# 57)
Telstra (Mobile Tower Lease)	1,000.00	1,000.00	per year		↑ 0.00	Fixed Lease. (Agreement# 3)
CORNERSTONE COMMUNITY CENTRE CHARGES						
Beverley Community Resource Centre Lease	12,156.00	13,080.00	per year		↑ 924.00	As per Management Agreement reviewed annually by CPI Mar Quarter Perth. (Agreement# 75)
Commercial Office 1 Lease	100.00	100.00	per week		↑ 0.00	(Agreement# 86)
Commercial Office 2 Lease	150.00	161.00	per week		↑ 11.00	Agreement reviewed at renewal by CPI Mar Quarter Perth. (Agreement# 103)
Commercial Office 3 Lease	90.00	90.00	per week		↑ 0.00	Not currently leased.
Commercial Office 4 Lease	220.00	237.00	per week		↑ 17.00	Agreement reviewed at renewal by CPI Mar Quarter Perth. (Agreement# 90)
Creche Lease	350.00	350.00	per week		↑ 0.00	(Agreement# 88)
Conference/Training Facility - Hourly	20.00	21.00	per hour		↑ 1.00	Per Room
Conference/Training Facility - Daily	140.00	147.00	per day		↑ 7.00	Per Room - max. 8 hours inc. use of Kitchen facilities.
Conference/Training Facility - Hourly - Community Group	10.00	11.00	per hour		↑ 1.00	Per Room. Incorporated bodies only. Includes use of tea and coffee making facilities.
Conference/Training Facility - Daily - Community Group	70.00	74.00	per day		↑ 4.00	Per Room - max. 8 hours inc. use of Kitchen facilities. Incorporated bodies only. Includes use of tea and coffee making facilities.
Electronic Display - Advertising Set Up	55.00	55.00	per advert		↑ 0.00	As per Council Policy C015. Community Groups exempt.
Electronic Display - Monthly Advertising	55.00	55.00	per month		↑ 0.00	As per Council Policy C015. Community Groups exempt.

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
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.
HALL						
						Tables, Chairs, Crockery & Cutlery not to be removed from Hall
Main Hall - Community Group Functions	191.00	201.00	per day		↑ 10.00	Incorporated bodies only. Includes use of Kitchen and Bar Facilities less \$50 if not required.
Lesser Hall - Community Group Functions	152.00	160.00	per day		↑ 8.00	Incorporated bodies only. Includes use of Kitchen and Bar Facilities less \$50 if not required.
Full Complex - Community Group Functions	240.00	252.00	per day		↑ 12.00	Incorporated bodies only. Includes use of Kitchen and Bar Facilities
Main Hall - Private Functions	332.00	349.00	per day		↑ 17.00	Includes use of Kitchen and Bar Facilities less \$50 if not required.
Lesser Hall - Private Functions	255.00	268.00	per day		↑ 13.00	Includes use of Kitchen and Bar Facilities less \$50 if not required.
Full Complex - Private Functions	480.00	504.00	per day		↑ 24.00	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	60.00	per day		↑ 3.00	Cleaning responsibility of Hirer.
Morbinning Hall	57.00	60.00	per day		↑ 3.00	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
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	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.
RECREATION GROUND						
Oval Hire (Day)	190.00	200.00	per day		↑ 10.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Oval Hire (Night)	267.00	281.00	per night		↑ 14.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Exhibition Shed	77.00	81.00	per day		↑ 4.00	Beverley Agricultural Society Exempt. If leased, private hire not available.
Exhibition Shed Commercial Lease	500.00	500.00	per year		↑ 0.00	Beverley Agricultural Society to have access for 2 weeks per year.
Ram Shed	77.00	81.00	per day		↑ 4.00	Beverley Agricultural Society Exempt.
Poultry Shed	77.00	81.00	per day		↑ 4.00	Beverley Agricultural Society Exempt.
Caravan Overflow (Per Van)	28.00	30.00	per day		↑ 2.00	Including Power.
FUNCTION & RECREATION CENTRE						
						Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Centre
Community Group Functions	152.00	160.00	per day		↑ 8.00	Local Incorporated Bodies only. Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Community Group Meetings	46.00	48.00	per event		↑ 2.00	Local Incorporated Bodies only. Use of meeting room only includes tea and coffee making facilities.
Private Functions	304.00	320.00	per day		↑ 16.00	Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Private Meetings	91.00	96.00	per event		↑ 5.00	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.
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	1.65	per km		↑ 0.08	Minimum Hire charge of \$50 applies.

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
CARAVAN PARK - Power Charges INCLUDED						
Powered - Van/RV Site	28.00	30.00	per day		↑ 2.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Van/RV Site	16.00	18.00	per day		↑ 2.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Powered - Campsite	16.00	18.00	per day		↑ 2.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Campsite	11.00	13.00	per day		↑ 2.00	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	180.00	per week		↑ 10.00	Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST]
Extended Stay Site (29+ Days)	170.00	180.00	per week	5% GST	↑ 10.00	Maximum of 2 Persons (Age 5+) 12 Weeks Max - Permission Required [146.92+8.08 GST]
CARAVAN PARK - Onsite Accommodation						
						<i>All bookings to be made through the Online Portal. Payment via Credit Card.</i>
One Bedroom Unit	120.00	125.00	per night		↑ 5.00	Accommodation for up to 2 people. 1 x King Size Bed
Two Bedroom Unit	140.00	145.00	per night		↑ 5.00	Accommodation for up to 4 people. 1 x King Size Bed 2 x King Single Beds
Extra Persons	15.00	15.00	per person		↑ 0.00	Double fold out couch available in each Unit. Limit 2 additional guests per Unit.
Additional Cleaning Fee	50.00	55.00	per hour		↑ 5.00	Where additional cleaning is required charged at the discretion of the Chief Executive Officer.
Cancellation/No Show Charge			One Nights Charge		↑ 0.00	Fee equivalent to one nights charge payable for no show or cancellation within 24 hours of booking.
One Bedroom Unit - Weekly Rate	700.00	730.00	per 7 days		↑ 30.00	Linen changed every 7 days.
Two Bedroom Unit - Weekly Rate	840.00	870.00	per 7 days		↑ 30.00	Linen changed every 7 days.
GYM MEMBERSHIP						
Junior Membership - 16-18 Years	75.00	75.00	6 months		↑ 0.00	Written permission required from Parent/Guardian.
Junior Membership - 16-18 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	30 Days		↑ 0.00	Must be 18 years old or over. Valid for 30 consecutive days from date of payment.
Personal Trainer Membership	400.00	400.00	12 months		↑ 0.00	Personal Trainers must provide a copy of Accreditation and CoC of Public Liability cover.
Gym Induction Fee	25.00	30.00			↑ 5.00	Compulsory for New Memberships only.
Gym Induction - Personal Trainer Consultation	25.00	30.00			↑ 5.00	Optional for New Memberships only; conducted at same time as compulsory induction.
Gym Access Card - Replacement	20.00	20.00	per Card		↑ 0.00	Applicable to replacement cards only.

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
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	2.00	per entry		↑ 1.00	
Spectator	1.00	2.00	per entry		↑ 1.00	Spectators include Parents supervising children who cannot swim and may need to enter the toddler or learner pools.
Season Ticket - Adult	170.00	50.00	per season		↓ (120.00)	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Pensioner/Senior	102.00	30.00	per season		↓ (72.00)	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Child (17 years and under)	34.00	20.00	per season		↓ (14.00)	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Family - Two Adults + 1 Child	300.00	100.00	per season		↓ (200.00)	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 2 Children	327.00	120.00	per season		↓ (207.00)	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 3 Children	354.00	140.00	per season		↓ (214.00)	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 4 Children (Maximum)	381.00	160.00	per season		↓ (221.00)	Complimentary Single Child Season Pass
COMMUNITY HEALTHY LIFESTYLE PACKAGE						
Combined 12 Month Gym Membership and Pool Season Pass (Adult)	297.00	225.00	per year		↓ (72.00)	10% Saving
Combined 12 Month Gym Membership and Pool Season Pass (Senior)	182.00	140.00	per year		↓ (42.00)	10% Saving

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
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	75.00	per week per Unit	✓	↑ 4.00	As per ILU Contract.
ILU Deposit Drawdown	5,990.00	5,990.00	per Unit			As per ILU Contract.
BLARNEY ADVERTISING						
Full Page 18.5 x 26.8 cm	182.00	182.00	per advert		↑ 0.00	
Half Page 18.5 x 13.3 cm	96.00	96.00	per advert		↑ 0.00	
Quarter Page 9.2 x 13.3 cm	47.00	47.00	per advert		↑ 0.00	
Small 6 x 8.7 cm	29.00	29.00	per advert		↑ 0.00	
Trade 6 x 4.5 cm	8.00	8.00	per advert		↑ 0.00	
Full Page - 12 Months	1,820.00	1,820.00	per year		↑ 0.00	12 Editions
Half Page - 12 Months	960.00	960.00	per year		↑ 0.00	12 Editions
Quarter Page - 12 Months	470.00	470.00	per year		↑ 0.00	12 Editions
Small - 12 Months	290.00	290.00	per year		↑ 0.00	12 Editions
Community Notice	0.00	0.00	per advert		↑ 0.00	

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
LIBRARY						
Library - Replacement Card	10.00	11.00	per card		↑ 1.00	
Library - Lost Books - Admin Fee	25.00	26.00	per investigation		↑ 1.00	Replacement Books to be charged at Cost.
FREEDOM OF INFORMATION (FOI)						
<i>Freedom of Information Regulations 1993</i>						
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	250.00	250.00	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)	250.00	250.00	per copy		↑ 0.00	
RUBBISH/RECYCLING						
Refuse Collection	199.00	214.00	per refuse bin/year	✓	↑ 15.00	Annual March Quarter Perth CPI increase as per agreement.
Recycling Collection	89.00	96.00	per recycle bin/year	✓	↑ 7.00	Annual March Quarter Perth CPI increase as per agreement.

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
						CAT LICENSE
						<i>Cat Act 2011</i>
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	16.00	per day		↑ 1.00	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
						<i>Dog Act 1976</i>
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	
Sterilised Dog - Male or Female	20.00	20.00	1 year	✓	↑ 0.00	Certificate of Sterilisation required
Sterilised Dog - Male or Female	42.50	42.50	3 years	✓	↑ 0.00	Certificate of Sterilisation required
Sterilised Dog - Male or Female	100.00	100.00	Lifetime	✓	↑ 0.00	Certificate of Sterilisation required
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 - Male or Female	10.00	10.00	1 year	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog - Male or Female	21.25	21.25	3 years	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog - Male or Female	50.00	50.00	Lifetime	✓	↑ 0.00	
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	✓		
Bulk Dog Registration	200.00	200.00		✓	↑ 0.00	For approved kennel establishments only. Fee payable per establishment.

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
DOG IMPOUNDING FEES						
Impound Fee	69.00	69.00	per impounding		↑ 0.00	
Sustenance	12.00	13.00	per day		↑ 1.00	
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
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
PRIVATE WORKS						
Back Hoe With Post Hole Digger	184.00	193.00	per hour		↑ 9.00	With Shire Operator Only
Backhoe	184.00	193.00	per hour		↑ 9.00	With Shire Operator Only
Bobcat	137.00	144.00	per hour		↑ 7.00	With Shire Operator Only
Grader (BE001, BE003)	209.00	220.00	per hour		↑ 11.00	With Shire Operator Only
Loader (BE004, BE036)	196.00	206.00	per hour		↑ 10.00	With Shire Operator Only
Roller - Rubber Tyre (BE033)	184.00	193.00	per hour		↑ 9.00	With Shire Operator Only
Roller - Vibrator (BE033)	184.00	193.00	per hour		↑ 9.00	With Shire Operator Only
Slasher (BE008)	171.00	180.00	per hour		↑ 9.00	With Shire Operator Only
Tractor (BE023)	147.00	154.00	per hour		↑ 7.00	With Shire Operator Only
Tractor Ford (BE014)	147.00	154.00	per hour		↑ 7.00	With Shire Operator Only
Truck Light (BE015, BE028)	110.00	116.00	per hour		↑ 6.00	With Shire Operator Only
Truck Tandem (BE010, BE012, BE013)	142.00	149.00	per hour		↑ 7.00	With Shire Operator Only
LABOUR						
Engineering Consultation	180.00	189.00	per hour		↑ 9.00	Minimum Charge = One Hour
Works Staff	83.00	87.00	per hour		↑ 4.00	Minimum Charge = One Hour
BUILDING MATERIALS						
						SUPPLY RESTRICTIONS OF MATERIALS:
Gravel	44.00	46.00	per m ³		↑ 2.00	PICK UP - MIN. of 1m³ (During Tip Opening Hours Only)
Gravel - Truck Load	227.00	239.00	per truck load		↑ 12.00	DELIVERED - MIN. of 2m³
Metal - All Sizes	83.00	87.00	per m ³		↑ 4.00	CARTAGE extra
Metal - Truck Load	658.00	692.00	per truck load		↑ 34.00	Tandem truck carries ~ 8m ³ or 12 tonne
Metal Dust	44.00	46.00	per m ³		↑ 2.00	Loader Bucket = ~ 2 m ³
Metal Dust - Truck Load	227.00	239.00	per truck load		↑ 12.00	
Sand Filling	44.00	46.00	per m ³		↑ 2.00	
Sand Filling - Truck Load	202.00	212.00	per truck load		↑ 10.00	
Sweepings - When Available	42.00	44.00	per m ³		↑ 2.00	
Sweepings - Truck Load	329.00	346.00	per m ³		↑ 17.00	

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
CARTAGE						
Per Load - Cartage Both Ways	3.00	3.00	per km		↑ 0.00	E.g.: Client is 20kms out, 40kms cartage is charged
RURAL ROAD NUMBERS						
Replacement Rural Road Numbers	100.00	105.00	per Sign		↑ 5.00	First Sign - No Charge. Replacement includes Sign, Post and Erection Labour.
TELSTRA/WATER CORP REINSTATEMENTS						
Bitumen & Concrete	443.00	466.00	per m ²		↑ 23.00	
Gravel	443.00	466.00	per m ²		↑ 23.00	
CROSS OVERS (RURAL) - Gravel Only						<i>Payment to be made in Advance</i>
300mm pipe	1,977.00	2,078.00	per Crossover (2x Pipes)		↑ 101.00	50% subsidy for 1st crossover on the property
375mm pipe	PRICE ON APPLICATION					
450mm pipe	PRICE ON APPLICATION					
CROSS OVERS (TOWN SITE) - Concrete						<i>Payment to be made in Advance</i>
Per square metre	67.00	70.00	per m ²		↑ 3.00	50% Subsidy for 1st Crossover of the property
STANDPIPES						
Per 1,000L (1kL)	9.35	9.35	per kL	✓	↑ 0.00	Charges billed monthly
Administration Charge	5.00	5.00	per Invoice		↑ 0.00	
Standpipe Access Card	20.00	20.00	per Card		↑ 0.00	
Non-potable water per 1,000L (1kL)	3.35	4.00	per kL	✓	↑ 0.65	Water from Town Dam. Charges billed monthly.

SHIRE OF BEVERLEY
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Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
RESERVATIONS OF GRAVE PLOTS / NICHE WALLS						
Grave Reservation - Initial	101.00	106.00	per site		↑ 5.00	25 Years validity.
Niche Wall Single Reservation - Initial	101.00	106.00	per site		↑ 5.00	
Niche Wall Double Reservation - Initial	182.00	191.00	per two sites		↑ 9.00	25 Years validity.
Transfer of Reservation - Grave & Niche Wall	51.00	54.00	per reservation		↑ 3.00	25 Years validity from date of transfer.
Reservation - Renewal Every 5 Years	25.00	26.00	per site		↑ 1.00	APPLICABLE TO BOTH GRAVE PLOT & NICHE WALL RESERVATIONS
CEMETERIES - GRAVE PLOTS, DIGGING & ASSOC CHARGES						
Grant of Right of Burial Charge	1,013.00	1,065.00			↑ 52.00	25 Year Period.
Standard Grave - Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	101.00	106.00	per Grave		↑ 5.00	On application of Grant of Right of Burial
Standard Grave - Grave digging to 1.80m	1,013.00	1,065.00	per Grave		↑ 52.00	On application of Grant of Right of Burial
Standard Grave - Grave Number Plate - Per Standard Plot	51.00	54.00	per Grave		↑ 3.00	On application of Grant of Right of Burial
Standard Grave - Overtime Fee - Weekends/Public Holidays/RDOs	760.00	799.00	per Grave (if applicable)		↑ 39.00	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	106.00			↑ 5.00	
Double Plot - Land 2.44m (L) X 3.05m (W) X 1.80m (D)	152.00	160.00			↑ 8.00	
Triple Plot - Land 2.44m (L) X 4.57m (W) X 1.80m (D)	203.00	213.00			↑ 10.00	
Grave - Child (7 & Under) - Grave digging to 1.80m	507.00	533.00	per Grave		↑ 26.00	
Excess Depth Of 1.80m - Per Every 300mm	200.00	210.00	per each 300mm		↑ 10.00	
Reopening Of Grave - Ordinary	1,013.00	1,065.00	per Grave		↑ 52.00	
Reopening Of Grave - Child (7 & Under)	507.00	533.00	per Grave		↑ 26.00	
Exhumation Fee	2,026.00	2,129.00	per exhumation		↑ 103.00	In addition to grave digging charge.
Permission to Erect Headstone	152.00	160.00	per Headstone		↑ 8.00	PERMISSION and/or KERBING
Attendance When Required By Grantee	152.00	160.00	per attendance		↑ 8.00	
Internment Of Ashes In Grave Plot	152.00	160.00			↑ 8.00	
Extra Charge Of Ashes Internment - Overtime Fee - Weekends/Public Holidays/RDOs	253.00	266.00			↑ 13.00	
NICHE WALLS - PLOTS, INTERNMENT & ASSOC. CHARGES						
Internment Fee - Niche Wall - Single Compartment	203.00	213.00			↑ 10.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 1st Internment	203.00	213.00			↑ 10.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 2nd Internment	101.00	106.00			↑ 5.00	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	160.00	per plaque		↑ 8.00	
Urn Container	25.00	26.00	per container		↑ 1.00	
Vases	75.00	79.00	per vase		↑ 4.00	Cost on application

SHIRE OF BEVERLEY
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Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
REFUSE SITE FEES						
Asbestos Burial (Beverley District Only)	119.00	125.00	per m ³		↑ 6.00	By Appointment Only Minimum \$50 charge. <u>MUST BE DOUBLE BLACK PLASTIC WRAPPED AND LABELLED.</u>
Asbestos Burial (Beverley District Only)	Large quantities					Price based on per m ³ rate plus machine hire.
Building Rubble, Concrete, Rock, Gravel, Sand Or Like	29.00	30.00	per tonne		↑ 1.00	
Car & 4WD Tyre Disposal	0.00	5.00	per tyre		↑ 5.00	Other Sized Tyres By Application
Mattresses	0.00	25.00	per mattress		↑ 25.00	
Fridges/Air Conditioners	0.00	10.00	per unit		↑ 10.00	No charge if degassed.
Septic Tank Waste (Local)	253.00	266.00	per 2,000L		↑ 13.00	per 2,000L or part thereof.
Septic Tank Waste (Outside of Beverley District)	507.00	533.00	per 2,000L		↑ 26.00	per 2,000L or part thereof - Double Rate.
HEALTH FEES						
						Health Act 1911
Public Building Event Approval Registration Fee	200.00	230.00	per Registration	✓	↑ 30.00	
Food Premises Registration Fee	180.00	230.00	per Registration	✓	↑ 50.00	
Food Business Notification Fee	60.00	75.00	per Notification	✓	↑ 15.00	
Food Business (Food Stalls) Notification Fee	60.00	75.00	per Notification	✓	↑ 15.00	
Food Premises Annual Inspection Fee	0.00	160.00	per Year	✓	↑ 160.00	Annual Inspection of Food Premises.
Septic Tank/Onsite Waste Water Disposal Application	226.00	236.00	per Application	✓	↑ 10.00	

SHIRE OF BEVERLEY
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Description	Charge 2021/22	Charge 2022/23	Frequency	GST Exempt	Increase \$	Information/Conditions
BUILDING FEES						<i>Building Act 2011</i>
Building Permit Fees						<i>As per Building Regulations 2012</i>
Building Inspection	150.00	150.00	per Inspection	✓		
Building Certification	PRICE ON APPLICATION		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
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	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 \$110.			✓		
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 \$110.			✓		
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 \$110.			✓		
3. Application for a demolition permit -						
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure.	105.00	110.00		✓		
b) for demolition work in respect of a Class 2 to Class 9 building.	\$110 for each storey of the building.			✓		
4. Application to extend the time which a building or demolition permit has effect.	105.00	110.00		✓		
5. Application for an occupancy permit for a completed building.	105.00	110.00		✓		
6. Application for a temporary occupancy permit for an incomplete building.	105.00	110.00		✓		
7. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	105.00	110.00		✓		
8. Application for a replacement occupancy permit for permanent change of the building's use/classification.	105.00	110.00		✓		
9. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision.	11.60 115.00	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.	105.00	110.00		✓		
11. Application for a building approval certificate for a building in respect of which unauthorised work has been done.	105.00	110.00		✓		
12. Application to replace an occupancy permit for an existing building.	105.00	110.00		✓		
13. Application for a building approval certificate for an existing building where unauthorised work has not been done.	105.00	110.00		✓		
14. Application to extend the time during which an occupancy permit or building approval certificate has effect.	105.00	110.00		✓		

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	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 \$110.			✓		
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 \$110.			✓		

SHIRE OF BEVERLEY
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	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
2022/23 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2022

Description	Charge 2021/22	Charge 2022/23	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 \$2 million and less than \$7 million	5,701.00	5,701.00		✓	↑ 0.00	
b) not less than \$7 million and less than \$10 million	8,801.00	8,801.00		✓	↑ 0.00	
c) not less than \$10 million and less than \$12.5 million	9,576.00	9,576.00		✓	↑ 0.00	
d) not less than \$12.5 million and less than \$15 million	9,849.00	9,849.00		✓	↑ 0.00	
e) not less than \$15 million and less than \$17.5 million	10,122.00	10,122.00		✓	↑ 0.00	
f) not less than \$17.5 million and less than \$20 million	10,397.00	10,397.00		✓	↑ 0.00	
g) \$20 million or more	10,670.00	10,670.00		✓	↑ 0.00	
2. An application under Reg.17	245.00	245.00		✓	↑ 0.00	
ROAD CLOSURE PROCESSING FEE						
Charge	253.00	266.00	per application		↑ 13.00	

12. ADMINISTRATION

12.1 Use of the Common Seal

Submission To:	Ordinary Council Meeting 26 July 2022
Report Date:	15 July 2022
Applicant:	Shire of Beverley
File Reference:	ADM 0265
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	N/A

SUMMARY

Council to endorse the use of the Common Seal.

BACKGROUND

Allocation of the Common Seal requires accompanying signatures of both the Shire President (or Deputy) and Chief Executive Officer (or person acting in that position).

COMMENT

The Common Seal has been recently attached to the following documents:

1. Lease of the Creche Area, Cornerstone Community Centre between Shire of Beverley and Fun 2B Kids.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 9, Division 3, Execution of documents states:

- (1) A document is duly executed by a local government if -
 - (a) the common seal of the local government is affixed to it in accordance with subsections (2) and (3); or
 - (b) it is signed on behalf of the local government by a person or persons authorised under subsection (4) to do so.
- (2) The common seal of a local government is not to be affixed to any document except as authorised by the local government.
- (3) The common seal of the local government is to be affixed to a document in the presence of –
 - (a) the mayor or president; and
 - (b) the chief executive officer or a senior employee authorised by the chief executive officer,
each of whom is to sign the document to attest that the common seal was so affixed.
- (4) A local government may, by resolution, authorise the chief executive officer, another employee or an agent of the local government to sign documents on behalf of the local government, either generally or subject to conditions or restrictions specified in the authorisation.

- (5) A document executed by a person under an authority under subsection (4) is not to be regarded as a deed unless the person executes it as a deed and is permitted to do so by the authorisation.
- (6) A document purporting to be executed in accordance with this section is to be presumed to be duly executed unless the contrary is shown.
- (7) When a document is produced bearing a seal purporting to be the common seal of the local government, it is to be presumed that the seal is the common seal of the local government unless the contrary is shown.

CONSULTATION

Not required

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with community in an accountable and professional manner.

POLICY IMPLICATIONS

Delegation EO-D010

RISK IMPLICATIONS

Low (1) – this report mitigates the risk of non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M11/0722

Moved Cr Seed

Seconded Cr Davis

That Council note and endorse the use of the Common Seal having been attached to:

- 1. Lease of the Creche Area, Cornerstone Community Centre between Shire of Beverley and Fun 2B Kids.**

CARRIED 8/0

13. ELECTED MEMBERS' MOTIONS WHERE NOTICE HAS BEEN GIVEN

Nil

14. NEW BUSINESS ARISING BY ORDER OF THE MEETING

Nil

15. CLOSURE

The Chairman declare the meeting closed at 3:21pm.

I hereby certify these Minutes as being confirmed in accordance with Section 5.22 of the Local Government Act 1995.

PRESIDING MEMBER:

DATE: