



25 July 2023

ORDINARY MEETING

MINUTES

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1. OPENING

The Presiding Member declared the meeting open at 3:01pm in Council Chambers.

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 AFC Sattler
Cr TWT Seed

2.2 Staff Present

Mr SP Gollan Chief Executive Officer
Mr SK Marshall Deputy Chief Executive Officer
Mr BS de Beer Manager of Planning and Development Services (until 3:11pm)
Mrs A Lewis Executive Assistant

2.3 Observers And Visitors

Nil

2.4 Apologies and Approved Leave of Absence

Cr MH Norman Apologies

2.5 Applications for Leave of Absence

Cr Lawlor August Meeting – Approved.

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:

COAKE	Kath	21 June 2023
MICHAEL	Janice Dorothy	21 June 2023
GRIGSON	Richard Frederick	21 June 2023

7. CONFIRMATION OF MINUTES

7.1 Minutes Of The Ordinary Council Meeting Held 27 June 2023

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M1/0723

Moved Cr Gogol

Seconded Cr Martin

**That the Minutes of the Ordinary Council Meeting held Tuesday 27 June 2023
be confirmed.**

CARRIED 8/0

7.2 Minutes Of The Audit and Risk Committee Meeting Held 27 June 2023

OFFICER'S RECOMMENDATION & COUNCIL RESOULTION

M2/0723

Moved Cr Gogol

Seconded Cr Maxwell

That the Minutes of the Audit and Risk Committee Meeting held Tuesday 27 June 2023 be received.

CARRIED 8/0



27 JUNE 2023

**AUDIT & RISK COMMITTEE
MEETING**

MINUTES

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1. OPENING

The Chairperson declared the meeting open at 9:00am in Council Chambers.

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Committee Members

Cr MH Norman	Chairperson
Cr DC White	President
Cr CJ Lawlor	Deputy President

2.2 Councillors Present

Cr PJ Gogol
Cr JR Maxwell

2.3 Staff In Attendance

Mr SP Gollan	Chief Executive Officer
Mr SK Marshall	Deputy Chief Executive Officer
Mrs A Lewis	Executive Assistant

2.4 Observers And Visitors

Mr M Salahat	Assistant Director, OAG, via Teams (Item 5.1)
Mr T Partridge	Director, AMD Chartered Accountants, via Teams (Item 5.1)

2.5 Apologies and Approved Leave of Absence

Cr SW Martin

3. DECLARATIONS OF INTEREST

Nil

4. CONFIRMATION OF MINUTES

4.1 Minutes Audit and Risk Committee Meeting 14 February 2023

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MAA1/0623

Moved Cr White

Seconded Cr Lawlor

That the Minutes of the Audit and Risk Committee Meeting held 14 February 2023 be confirmed.

CARRIED 3/0

5. REPORTS

5.1 AMD and OAG Entrance Meeting

The Audit Committee, OAG and AMD reviewed the Audit Planning Summary with focus on Fair Value Reporting.

At the end of the summary and prior to item 5.2, Mr Salahat and Mr Partridge left the meeting and did not return.

AUDIT PLANNING SUMMARY

SHIRE OF BEVERLEY

Year ended 30 June 2023

AMD Chartered Accountants on behalf of
Office of the Auditor General for Western
Australia



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1. Purpose of the Audit Planning Summary

The purpose of this Audit Planning Summary is to provide the Shire of Beverley Audit and Risk Committee and Executive Management our proposed approach to the audit of the financial report of the Shire of Beverley for the year ending 30 June 2023.

This Audit Planning Summary will be discussed during the meeting scheduled for **XXXX 2023** and ensures our responsibility to communicate with those charged with governance are satisfied.

Specifically, this Audit Planning Summary includes:

- Introduction
- Terms of Engagement and Appointment
- Our Audit Approach
- Significant Risks and Other Audit Issues
- Audit Emphasis and Significant Account Balances
- Management Representation Letter
- Related Entities
- Reporting Protocols
- Proposed Audit Schedule
- Audit Evidence - Specific Audit Requirements
- Your Audit Team

If there are any matters in the Summary that you would like clarified, please do not hesitate to contact us.

There may be areas where you would like us to increase the audit focus. We would be pleased to discuss these to determine the most efficient and effective approach to performing the Shire of Beverley's audit requirements.

2. Introduction

2.1 Background and General Information

Beverley is a vibrant rural community with a population of 1700. Located in the western central Wheatbelt region of Western Australia, Beverley is less than 140km east of Perth. The Shire is home of a highly productive broad acre farming industry with a smaller diversified agricultural base, such as perennial horticulture, also finding a home here.

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

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

Individual Councillors, including the President, cannot make decisions as individuals. The Council itself does not have any delivery or executive functions, but rather relies on the decisions of the majority of the group which provide direction for the Chief Executive Officer to implement.

The Local Government Act defines the roles of Council and the Councilor's as follows:

Role of Council

1. direct and control the Local Government's affairs and functions;
2. oversee the allocation of the Local Government's finances and resources;
3. determine the Local Government's policies; and
4. ensure that there is an appropriate structure for administering the Local Government.

2.2 Shire Council and Executive Management

The Shire of Beverley Council consists of:

President	David White
Deputy President	Chris Lawlor
Councillor	Don Davis
Councillor	Peter Gogol
Councillor	John Maxwell
Councillor	Sue Martin
Councillor	Matt Norman
Councillor	Alan Sattler
Councillor	Tim Seed

The Shire Executive Management consists of:

Chief Executive Office ("CEO")	Stephen Gollan
Deputy Chief Executive Office ("DCEO")	Simon Marshall
Manager of Works	Steve Vincent

2.3 Governance and Roles and Responsibilities

As one of Australia's three spheres of government (Federal, State, Local), Local Government is the sphere that most closely affects the daily lives of members of the local community.

The roles and responsibilities of Local Government generally include:

- infrastructure and property services, including local roads, bridges, footpaths, drainage, waste collection and management;
- provision of recreation facilities, such as parks, sports fields and stadiums, golf courses, swimming pools, sport centres, halls, camping grounds and caravan parks;
- health services such as water and food inspection, toilet facilities, noise control and meat inspection and animal control;
- community services, such as child-care, aged care and accommodation, community care and welfare services;
- building services, including inspections, licensing, certification and enforcement;
- planning and development approval;
- administration of facilities, such as airports and aerodromes, ports and marinas, cemeteries, parking facilities and street parking;
- cultural facilities and services, such as libraries, art galleries and museums; and
- water and sewerage services in some states.

Local Government revenue comes from three main sources:

- rates;
- fees and charges; and
- grants from Federal and State/Territory Governments.

The Shire of Beverley is governed by an independent Council. Councillors are elected by the ratepayers.

The Shire of Beverley Council appoints a CEO to ensure resources are effectively and efficiently managed. Council may delegate to the CEO the exercise of any of its powers or the discharge of any of its duties under the Local Government Act 1995.

2.4 Financial Report and Regulation

The Shire of Beverley's annual financial report is general purpose financial statements prepared in accordance with the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Applicable financial reporting regulations the Shire of Beverley must comply with includes:

- Local Government Act 1995 ("the Act");
- Local Government (Financial Management) Regulations 1996 ("the Regulations"); and
- Local Government (Audit) Regulations 1996.

The Auditor General's audit report will be prepared in accordance with the Act, Regulations and Australian Auditing Standards and include the audit opinion on the annual financial report. The Auditor General's audit report will also report:

- Whether all required information and explanations are obtained during the audit; and
- Whether all audit procedures are satisfactorily completed.

The Shire of Beverley is required to publish the auditor's report with the annual financial report on its website. If the Auditor General reports other significant matters to the Shire of Beverley, then the Shire will be required to report to the Minister action taken with respect to those matters.

3. Terms of Engagement and Appointment

3.1 Auditor General

Following proclamation of the Local Government Amendment (Auditing) Act 2017, the Auditor General becomes responsible for the annual financial report audit of Western Australian Local Governments.

3.2 Contractor Appointment – AMD Chartered Accountants (“AMD”)

AMD has been contracted by the Auditor General to perform the Shire of Beverley financial report audit on the Auditor General's behalf for the year ending 30 June 2023. The OAG and AMD have signed a contractor agreement which outlines the relationships between the OAG, Shire and AMD.

Our audit procedures will be conducted under the direction of the Auditor General, who will retain responsibility for forming the audit opinion and issuing the audit report to the Shire of Beverley. The 30 June 2023 audit approach and methodology is outlined within section 4.0 below.

AMD is required to report any matter to the Auditor General which may affect the Auditor General's responsibilities under the Auditor General Act 2006. AMD's reporting requirements as outlined within the contractor agreement are outlined within section 9 of this Audit Planning Summary, Reporting Protocols.

3.3 Conflicts of Interest

We confirm we have completed our independence evaluation and are satisfied we do not have any actual or perceived conflicts of interest in completing the annual audit of the Shire of Beverley on behalf of the Auditor General.

4. Our Audit Approach

4.1 Audit Approach Steps

Our audit approach comprises five steps:



4.2 Audit Approach and Methodology

Our audit approach is designed to specifically focus audit attention on the key areas of risk faced by the Shire of Beverley in reporting on finances and performance.

As part of our audit approach, we have conducted an initial financial report risk assessment to determine whether any of the risks identified are, in our judgement, high risks. A high risk is an assessed risk of material misstatement in the financial report that in our judgement is a key audit area and therefore requires special audit consideration.

Our assessment of key audit areas is based on:

- Discussions held with the Executive Management team;
- The complexity of transactions within each audit area;
- The degree of subjectivity in the measurement of financial information related to the risk, in particular those requiring significant accounting estimates and assumptions; and
- The degree of susceptibility to fraud risk.

Testing of high risk material balances follows a hierarchy approach commencing with tests of controls, substantive analytical review procedures and finally tests of details. Testing of low risk material balances is coordinated with the auditing of high risk material balances.

Our audit will be separated into two components, the interim audit and the final audit.

The interim audit includes:

- understanding the Shire of Beverley's current business practices;
- assessment and response to engagement risk, entity risk and system risk;
- understanding the control environment and evaluating the design and implementation of key controls and, where appropriate, whether they are operating effectively;
- testing transactions to confirm the accuracy and completeness of processing accounting transactions;
- clarifying significant accounting issues, including accounting estimates and fair value considerations before the annual financial report is prepared for audit;
- review and assess legislative compliance;
- review and assess contingent liabilities;
- review and assess progress with respect to the introduction of applicable new Accounting Standards; and
- follow up prior year management letter comments and recommendations.

The final audit focuses on verifying the annual financial report and associated notes, and includes:

- verifying material account balances using a combination of substantive analytical procedures, tests of details, substantiation to subsidiary records and confirmation with external parties; and
- reviewing the annual financial report and notes for compliance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

It is important to note that:

- The Council and the CEO are responsible for keeping proper accounts and records, maintaining effective internal controls, preparing the annual financial report, and complying with the Local Government Act and Regulations, and other legislative requirements.
- An audit does not guarantee that every amount and disclosure in the annual financial report is free from error. Also, an audit does not examine all evidence and every transaction. However, our audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the annual financial report.
- The Council and CEO are responsible for ensuring the accuracy and fair presentation of all information in its annual report, and that it is consistent with the audited annual financial report. The OAG does not provide assurance over your annual report.
- The Council and the CEO have responsibility for maintaining internal controls that prevent or detect fraud or error and to ensure regulatory compliance. The Audit Committee and AMD/the OAG should be informed by management of any fraud or material errors. During the audit we will make inquiries with management about their process for identifying and responding to the risks of fraud, including management override. It should be noted that our audit is not designed to detect fraud, however should instances of fraud come to our attention, and we will report them to you.

4.3 Australian Auditing Standards

Our audit is conducted in accordance with Australian Auditing Standards. Our aim is to provide reasonable assurance whether the annual financial report is free of material misstatement, whether due to fraud or error. We perform audit procedures to assess whether, in all material respects, the annual financial report is presented fairly in accordance with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

The nature of the audit is influenced by factors such as:

- the use of professional judgement;
- selective testing;
- the inherent limitations of internal controls; and
- the availability of persuasive rather than conclusive evidence.

As a result, an audit cannot guarantee that all material misstatements will be detected. We examine, on a test basis, information to provide evidence supporting the amounts and disclosures in the annual financial report, and assess the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by management.

4.4 Materiality

The scope of our audit also applies materiality. The planning materiality level will be calculated and determined using AMD's audit methodology. The amount of materiality may be adjusted during the audit, depending on the results of our audit procedures.

4.5 Fraud Risk

In accordance with *ASA240 The Auditor's Responsibility Relating to Fraud in the Audit of a Financial Report*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial report as a result of fraud or error.

Council and management of the Shire of Beverley is responsible for the prevention and detection of fraud and error. The Shire is responsible for maintaining accounting records and controls designed to prevent and detect fraud and error, and for the accounting policies and estimates inherent in the financial report.

We will request management complete a self assessment fraud control questionnaire. This allows us to make inquiries of management, to obtain an understanding of the risk of fraud within the Shire and to determine whether management have knowledge of fraud activities. We will review the fraud control questionnaire assessment.

In addition we will review the Shire's fraud prevention control procedures, review significant or unusual transactions, review accounting estimates and key assumptions and review year end accounting adjustments.

4.6 Meetings

4.6.1 Entrance Meeting

The entrance meeting will discuss this Audit Planning Summary and be held with the Audit and Risk Committee (or where impractical for the Audit and Risk Committee, a representative from Council), CEO, DCEO, OAG Director and AMD.

4.6.2 Interim Audit Findings

The interim audit findings will be discussed with management by the audit team at the completion of the interim audit. Draft management letters will be provided to the Shire's CEO for coordination of comments from appropriate members of your management.

4.6.3 Final audit close out meeting

The final audit findings will be discussed with management by the audit team at the completion of the final audit.

4.6.4 Exit meeting

The exit meeting will discuss the financial report, proposed audit report to be issued and the management letter. This meeting will be held with the Audit and Risk Committee (or where impractical for the Audit and Risk Committee, a representative from Council), CEO, DCEO, OAG Director and AMD.

5. Significant Risks and Other Audit Issues

Through discussions with the Executive Management team and based on the 2021/2022 audit, we have identified the following issues and key areas of risk affecting the audit.

Details of Risk / Issue	Audit Approach
<p>Audit findings reported in the previous audit</p>	<p>We will follow-up on the resolution of issues reported in last year's audit.</p>
<p>We have identified the following areas that we consider require additional focus during 2022/2023 Local Government Audits:</p> <ul style="list-style-type: none"> • Fair value assessment of land, buildings and infrastructure assets in accordance with <i>AASB 13 Fair Value Measurement and Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996</i>. Including assessment of management's process to determine whether indicators exist that would trigger a requirement to perform a formal revaluation of assets (regardless of whether revaluation cycle as per the Regulations is due). Note: All infrastructure asset classes were last revalued in 2018 and therefore are due for revaluation as per the Regulations. • Purchasing processes and documented evidence relating to obtaining quotations and tenders. • Revenue recognition including the application of <i>AASB 15 Revenue from Contracts with Customers</i> and <i>AASB 1058 Income of Not-for-profit Entities</i>. Assessment of the correlating contract asset or liability recorded. • Identification and recording of leases in accordance with <i>AASB 16 Leases</i>, including commercial leases recognising ROU asset and corresponding liability and concessionary leases recorded at zero. • Assessment of Long Service Leave for casual employees. • General accounting journals ensuring adequately supported and independently reviewed. • Related party disclosures. • Contingent Liabilities, including waste facility and contaminated sites. • Joint arrangements (joint operations, joint ventures) and investment in associates. Ensure consideration has been given to correct accounting treatment for arrangements in place. 	<p>We will review the accounting treatment and disclosure processes during our interim and final audits. We will ensure the disclosures in the annual financial report are appropriate and comply with the requirements of the Australian accounting standards.</p> <p>For asset revaluation, we will obtain the external (or management) valuation report and review the appropriateness of the main assumptions, valuation techniques and unobservable inputs used. Where valuation is performed internally, we ask that the Shire consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.</p>
<p>The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention:</p> <ul style="list-style-type: none"> • Provision for annual and long service leave • Fair value of assets • Impairment of assets 	<p>We will review the method and underlying data that management and where applicable third parties use when determining critical accounting estimates. This will include considering the reasonableness of assumptions and corroborating representations. Audit procedures will address potential management bias in</p>

Details of Risk / Issue	Audit Approach
	<p>accounting estimates, the assessment of inherent risk factors and applying professional scepticism to estimates included within balances.</p>
<p>Identifying and Assessing the Risks of Material Misstatement</p>	<p>As required by changes to Australian Auditing Standard <i>ASA315 Identifying and Assessing the Risks of Material Misstatement</i> (revised standard effective for the first time for the year ended 30 June 2023), we will devote greater attention to:</p> <ul style="list-style-type: none"> • Identification of significant risks in practice; • Obtaining an understanding of the system of internal control; and • Assessment of IT risks. <p>We will review the method and underlying data that management and where applicable third parties use when determining risks associated with internal controls, IT risks and risk of material misstatement of the financial report. This will include considering the reasonableness of internal Shire risks framework documents, documented policies and procedures relating to financial internal controls and documented IT policies and procedures.</p> <p>Audit procedures will address significant risk relating to misstatement, the assessment of inherent risk factors, and the assessment of control risk factors, the assessment of IT risks and applying professional scepticism to the nature and extent of risks of material misstatement.</p>
<p>Local Government Reforms</p> <ul style="list-style-type: none"> • New standardised templates are expected to be established for local government financial statements for 2022-23. The template for smaller (band 3 and 4) local governments is expected to have more streamlined standard financial statements, reflecting the generally less complex operations of smaller local governments. 	<p>We will monitor the progress with respect to the current Local Government Act reforms, including the potential impact these reforms may have on financial reporting and the presentation of the 30 June 2023 financial statements.</p>

6. Audit Emphasis and Significant Account Balances

Our audit approach involves assessing the Shire of Beverley’s overall control environment and understanding key business processes/cycles and internal controls relevant to the audit.

We will test key controls for all significant business cycles. The level of testing will be dependent on our assessment of the risk in each business cycle. We plan to address the following cycles:

- Revenue and Receivables cycle;
- Expenditure and Payable cycle;
- Payroll and Employee Entitlements cycle;
- Cash and Financing cycle;
- Inventory cycle; and
- Fixed assets cycle (Property, Plant, Equipment and Infrastructure).

The extent of our reliance on controls, together with the materiality level, determines the nature and extent of our audit procedures to verify individual account balances.

The table below lists those items in the Statement of Financial Position and the Statement of Comprehensive Income that are significant account balances, and our planned audit approach for these balances. When selecting significant account balances, we consider materiality, the nature of the balance, inherent risk and the sensitivity of disclosures.

Significant Account	2022 Audited Balance \$'000	Audit Approach
Statement of Financial Position		
Cash and cash equivalents	5,732	<ul style="list-style-type: none"> • Review and assess effectiveness of internal controls. • Perform walkthroughs of the cash cycle. • Review bank reconciliations. • Review transfers between bank accounts. • Verify large or unusual reconciling items. • Verify year end bank balance through bank confirmations. • Verify classifications including restricted / unrestricted; trust vs municipal and financial assets. • Analytical review.
Financial Assets, including Self Supporting Loans	58	<ul style="list-style-type: none"> • Review and assess effectiveness of internal controls. • Perform walkthroughs of the financial assets cycle. • Review investment reconciliations. • Verify year end investment balances, including Local Government House investment through external confirmations (where applicable). • Review internal controls, self-supporting loan debtor invoicing and reconciliations. • Analytical review.
Receivables including rates	588	<ul style="list-style-type: none"> • Review and assess effectiveness of internal controls. • Perform walkthroughs of the revenue and receivable cycle. • Perform cut-off testing and review credit notes.

Significant Account	2022 Audited Balance \$'000	Audit Approach
		<ul style="list-style-type: none"> Review subsequent receipts. Review expected credit loss assessment ensuring compliant with AASB9. Analytical review.
Inventories	19	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls. Perform walkthroughs of the inventory cycle. Review of stock listings. Verification of units costs. Consider obsolete and slow moving inventories.
Contract Assets	540	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls. Perform walkthroughs of the revenue and receivable cycle. Verification of contract asset calculation, ensuring requirements of AASB15 are met. Review of evidence to support when a performance obligation has been satisfied in accordance with the applicable Contract / Agreement to verify calculations.
Right to use assets and corresponding lease liability	(14)	<ul style="list-style-type: none"> Review of internal controls, including the means utilised to identify and record leased asset arrangements. Verify leased assets transaction calculations and test on a sample basis. Ensure vested improvements appropriately recorded. Analytical review. Ensure compliance with AASB16.
Property, plant, equipment and infrastructure	96,132	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls, including internal control testing with respect to the Shire's processes for determining inputs into fair value. Perform walkthroughs of the fixed assets cycle. Analyse year end balances for each major class of asset comparing to last year. Perform sample testing on asset additions and disposals. Review management's impairment assessment at year end. Test items posted to construction in progress to assess appropriateness of expenses being capitalised. Review accounting treatment for repairs and maintenance costs to determine correct classification. Ensure assets less than \$5,000 are expensed as required. Assess and perform tests to determine whether carrying amounts approximate fair value. Review of management's assessment of fair value. Where relevant, confirm balances to independent valuation reports and test key assumptions in determining fair value. Ensure revaluation increments / decrements are correctly applied. Ensure vested land and restricted use assets recorded in accordance with AASB13 take into account externally imposed restrictions. Review developer contributions to ensure correctly recorded and

Significant Account	2022 Audited Balance \$'000	Audit Approach
		disclosed.
Payables	1,474	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls. Perform walkthroughs of the purchasing and payables cycle. Test for unrecorded liabilities and review subsequent payments post year end. Test and review material accrual balances. Verification of accrued expenses. Perform cut-off testing. Ensure prepaid rates are correctly classified as a liability in accordance with AASB1058. Analytical review.
Contract Liabilities	334	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls. Verification of contract liability calculation, ensuring requirements of AASB15 are met. Review of evidence to support when a payment is due or already received before the related performance obligation has been satisfied in accordance with the applicable Contract / Agreement.
Borrowings	2,257	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls. Agree amounts to WATC confirmation. Verification of classification between current and non-current. Agree bank facilities to confirmation.
Provisions	474	<ul style="list-style-type: none"> Review internal controls and employee provision reconciliations. Review the reasonableness of assumptions and calculations. Ensure calculations in accordance with AASB119. Test a sample of leave balances to ensure correct. Analytical review.
Equity (Total)	98,517	<ul style="list-style-type: none"> Review internal controls. Sample test reserve movements to supporting documentation including cash reserves and asset revaluation reserves. Analytical review.
Statement of Comprehensive Income		
Operating and non-operating grants, subsidies and contributions	5,171	<ul style="list-style-type: none"> Review of key processes and controls. Perform walkthroughs of the revenue cycle relating to grants, subsidies and contributions. Sample testing of transactions, including grant agreements. Perform cut-off testing. Review and test disclosures relating to unspent grants at year end, ensuring treated correctly in accordance with relevant Australian Accounting Standard. Sample testing of non-cash contributions. Analytical review.
Rates	2,933	<ul style="list-style-type: none"> Review of key processes and controls. Perform walkthroughs of the revenue cycle relating to rates. Sample testing of transactions. Perform cut-off testing.

Significant Account	2022 Audited Balance \$'000	Audit Approach
		<ul style="list-style-type: none"> Analytical review.
Fees and charges	812	<ul style="list-style-type: none"> Review of key processes and controls. Perform walkthroughs of the revenue cycle relating to fees and charges. Sample testing of transactions. Perform cut-off testing and review credit notes. Assessment of requirements to conduct site visits to facilities operated where fees and charges are applied. Analytical review.
Other revenue, including interest earnings and profit on sale of asset	569	<ul style="list-style-type: none"> Review of key processes/controls. Perform walkthroughs of the revenue cycle relating to other revenue. Sample testing of transactions. Perform cut-off testing. Review credit notes. Analytical review.
Employee related expenses	2,188	<ul style="list-style-type: none"> Review of key processes and controls. Perform walkthroughs of the payroll cycle. Sample testing of transactions. Verify wages reconciliation. Analytical review.
Materials and contracts Utilities Insurance	1,939	<ul style="list-style-type: none"> Review of key processes and controls. Perform walkthroughs of the purchasing and payments cycle. Sample resting of transactions. Analytical review.
Depreciation and Amortisation	2,379	<ul style="list-style-type: none"> Review of management's assessment of the useful lives of assets and assess reasonableness. Verify depreciation expenses to valuation reports (where applicable). Perform re-calculation tests. Analytical review.
Other expenses, including interest expense	199	<ul style="list-style-type: none"> Review of key processes/controls Perform walkthroughs of the purchasing and payments cycle. Sample testing of transactions. Agree interest expense to WATC confirmation. Review listing of other expenses to identify large or unusual accounts and test accordingly. Analytical review.

The table below lists those significant financial statement disclosures or other auditable areas and our planned audit approach for these disclosures. When selecting significant disclosures, we consider materiality, the nature of the item, inherent risk and the sensitivity of disclosures.

Statement, Auditable Area and / or Disclosures	Audit Approach
Statement of Cash Flows and Cash Flow Reconciliation Note	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls. Review Statement of Cash Flows and reconciliation note calculations. Ensure disclosures comply with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.
Legislative Compliance	<ul style="list-style-type: none"> Ensure Shire of Beverley's financial management policies and procedures are compliant with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Accounting Standards. Assess Shire of Beverley's compliance with internal policy and procedures throughout the year, identify any instances of non-compliance which also resulted in legislative requirements not being met. Review draft annual financial statements to ensure compliance with Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.
Contingent Liabilities	<ul style="list-style-type: none"> Review of internal controls. Enquiries of management. Assess Council's disclosures of obligations under the Contaminated Sites Act 2003. Ensure disclosures comply with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. Determine if any contingent liabilities relating to waste facilities, contaminated sites or aluminium composite panelling.
Capital and Leasing Commitments	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls. Enquiries of management. Verify disclosures to supporting calculations and documentation. Ensure disclosures comply with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.
Related Party Transactions, including elected member remuneration, key management personnel compensation and transactions with related parties	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls. Enquiries of management. Obtain an understanding of the means utilised to identify related parties and record related party transactions. Verify elected members remuneration calculations and test on a sample basis. Analytical review. Verify key management personnel compensation calculations and test on a sample basis. Ensure KMP classifications correct. Assess related party transactions terms and associated fraud risks. Ensure completeness of disclosures. Identify any related parties with dominant influence. Ensure related party disclosures comply with AASB124.
Financial Risk Management	<ul style="list-style-type: none"> Review and assess effectiveness of internal controls. Review financial risk management note and reconciliation calculations. Ensure disclosures comply with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

Statement, Auditable Area and / or Disclosures	Audit Approach
Internal Control and Risk Management	<ul style="list-style-type: none"> Assess control environment including segregation of duties and level of independent review / checks in place. Ensure Council have established and maintained a risk management framework that is appropriate. Assess how management place a strong emphasis on the design, implementation and maintenance of internal control to prevent and detect fraud. Assess classes of transactions and account balances which are more susceptible to fraud and test accordingly.
Fraud	<ul style="list-style-type: none"> Assess control environment including segregation of duties and level of independent review / checks in place. Assess how management place a strong emphasis on fraud prevention and deterrence. Review reporting mechanisms to those charged with governance. Assess classes of transactions and account balances which are more susceptible to fraud and test accordingly. Review of unusual transactions, in particular near balance date which may have a significant effect on the result.
IT	<ul style="list-style-type: none"> Obtain an understanding of the IT general control environment. Perform tests to assess the effectiveness of IT general controls over the IT system, including both physical and logical access of the users, change management process and audit trail / transaction log.
Accounting General Journals	<ul style="list-style-type: none"> Assess control environment in respect to accounting general journal entry and level of independent review / checks in place. Sample testing of accounting general journals. Assess classes of transactions and account balances which are more susceptible to fraud and test any large or unusual accounting general journals accordingly. Review of unusual accounting general journals, in particular near balance date which may manipulate the result.
Accounting Estimates	<ul style="list-style-type: none"> Assess control environment in respect to accounting estimates and level of consultation / independent review / checks in place. Sample testing of application accounting estimates, ensuring significant assumptions used in making accounting estimates are reasonable. Assess classes of transactions and account balances which are more susceptible to fraud and test any large or unusual accounting estimates accordingly. Review of unusual accounting estimates, in particular those recorded or changed near balance date which may manipulate the result. Ensure accounting estimates disclosures comply with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.

7. Management Representation Letter

The above audit procedures assume that management expects to be in a position to sign a management representation letter. The proposed letter for this purpose is attached. This letter should be reviewed and tailored to meet your local government's particular circumstances, and be signed and dated by the CEO and DCEO as close as practicable to the date of the proposed auditor's report. Ordinarily, this would be no longer than five working days prior to the issue of the auditor's report.

Please bring to the attention of the President that we will also be relying on the signed Statement by CEO in the annual financial report as evidence that they confirm:

- they have fulfilled their responsibility for the preparation of the annual financial report in accordance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards
- they have provided us with all relevant information necessary or requested for the purpose of the audit
- all transactions have been recorded and are reflected in the annual financial report.

8. Related Entities

Section 7.12AL of the *Local Government Act 1995* applies section 17 of the *Auditor General Act 2006* to a local government. Section 17 requires a local government to advise the Auditor General in writing of details of all related entities that are in existence.

9. Reporting Protocols

9.1 AMD Reporting Requirements

AMD is to provide a report to the Auditor General to enable the Auditor General to:

- form the audit opinion with respect to the Shire of Beverley's annual financial report;
- report any findings, significant control weaknesses and any other relevant matters arising from our audit procedures; and

AMD will be required to form an opinion and report to the Auditor General whether the Shire of Beverley's financial statements:

- are based on proper accounts and records; and
- fairly represents, in all material respects, the results of the operations of the Shire of Beverley and its financial position for the years covered by the contract in accordance with the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

9.2 Management Letter

Significant issues identified during the course of our audit procedures will be discussed with relevant staff and management as soon as possible after being identified. Draft management letters will be provided to the CEO (or other nominated representative) for coordination of comments from appropriate members of your management. We request that these be returned promptly, preferably within 5 working days.

At the conclusion of the audit, the abovementioned management letter will accompany the auditor's report and the audited annual financial report forwarded to the President, the CEO and the Minister for Local Government. The management letter is intended to communicate issues arising from the audit that may impact on internal control, compliance, and financial reporting.

Where considered appropriate, and to ensure timely reporting of audit findings and action by management, interim management letters may be issued to the CEO and the President. A copy will also be forwarded to the Minister when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Specific matters resulting from issues identified during the audit may be reported in an Auditor General's Report to Parliament. Should this occur, you will be consulted in advance to assure the context and facts of the issue are adequately represented.

9.3 OAG Contract Reporting Requirements

As OAG contractors we are required to report to the OAG as follows:

1. Complete Interim planning audit;
2. Prepare and provide OAG representative with interim audit findings and prepare interim management letter (if required);
3. Complete post 30 June year end audit;
4. Obtain signed Management Representation Letter from Shire of Beverley;
5. Prepare and provide OAG Representative with Signing Review Memo (SRM), Data Collection Sheet, Best Practice Entity Assessment Form, Draft Management Letter, Draft Financial Report and Signed Management Representation Letter; and
6. Provide OAG Representative with access to audit workpapers.

10. Proposed Audit Schedule

	Date
Planning and issue of Interim Audit Checklist by AMD	22 March 2023
Entrance Meeting (Shire, OAG & AMD)	XXX 2023
Onsite Interim Audit by AMD	1 to 3 May 2023
AMD provide OAG clearance for Interim Audit Review including draft Interim Management Letter	26 May 2023
Interim Management Letter to be issued by OAG (if required)	30 June 2023
Issue of Year End Audit Checklist by AMD (week ending)	18 June 2023
Final Trial Balance to be provided to AMD by the Shire	8 September 2023
Draft Annual Financial Report to be provided to AMD by the Shire	8 September 2023
Final Audit by AMD	18 to 20 September 2023
AMD provide OAG clearance for Audit File Review including all applicable Contractor deliverables / reports	6 October 2023
OAG complete Final Audit Review	20 October 2023
AMD issue exit meeting agenda and associated reports (Management Representation Letter, draft Management Letter and draft Audit Report)	25 October 2023
Exit Meeting (week ending)	To be scheduled dependent on above
AMD to provide the signed AMD Audit Report, stamped FS, signed SRM, final Management Letter and signed Representation Letter to OAG	Within 2 days of Exit Meeting
OAG to issue signed audit report and Management Letter to the Shire.	Within 5 days of Exit Meeting

Roads to Recovery and LRCI Certifications

Draft reports and supporting workpapers to be provided by the Shire	4 September 2023
AMD provide OAG clearance for Certification workpaper review	9 October 2023
OAG to review and issue opinion	20 October 2023

The above proposed audit schedule is subject to change depending on individual circumstances.

11. Audit Evidence – Specific Audit Requirements

We will discuss our requirements with your staff to facilitate a timely, efficient and effective audit. We will formally agree our information requirements and timeframes for the final audit with the CEO using our Audit Checklists.

We will issue an Interim Audit Checklist and Year-End Audit Checklist in advance of each audit visit. The checklists are intended to help Shire of Beverley staff to have various documents readily available when we perform our audit.

As the information requests contained within the Audit Checklists will form an important component of our audit working papers, the information must be made available to AMD on the dates specified. This will assist us in delivering an efficient audit and minimising interruptions to Shire staff.

Where information has not been made available to us one week prior to the interim visit or one week prior to our final visit (including draft annual financial report), we anticipate additional audit time may be incurred resulting in additional fees being charged.

12. Your Audit Team

	Name	Contact
Contractor – AMD Chartered Accountants		
Director	Maria Cavallo	(08) 9780 7555 maria.cavallo@amdonline.com.au
Alternate Director	Tim Partridge	(08) 9780 7555 tim.partridge@amdonline.com.au
Audit Manager/Team Leader	Chelsea Gardiner	(08) 9780 7555 chelsea.gardiner@amdonline.com.au
Auditor	Tanya Smallegange	(08) 9780 7555 tanya.smallegange@amdonline.com.au
Audit Co-ordinator	Melissa Damiani	(08) 9780 7555 melissa.damiani@amdonline.com.au
Office of the Auditor General		
Auditor General	Caroline Spencer	(08) 6557 7500
OAG Representative Director	Mahmoud Salahat	(08) 6557 7581 mahmoud.salahat@audit.wa.gov.au

5.2 2022 Financial Management Systems and Procedures Review

Submission To:	Audit & Risk Committee Meeting 27 June 2023
Report Date:	9 June 2023
Applicant:	Shire of Beverley
File Reference:	ADM 0291
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	No
Disclosure(s) Of Interest:	Nil
Attachments:	2022 Financial Management Systems Review

SUMMARY

Council to receive the 2022 Financial Management Systems and Procedures Review as prepared by AMD Chartered Accountants.

BACKGROUND

The Chief Executive Officer is required to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government not less than every three financial years and report to Council the results of those reviews. The last review was undertaken by AMD Chartered Accountants in December 2019.

COMMENT

To comply with the requirements of the Regulations, AMD Chartered Accountants was commissioned to undertake the review again and report on Council's financial management systems and procedures in March 2023.

The financial management review provides the Chief Executive Officer and the Council with an independent assessment of the appropriateness and effectiveness of the Shire's financial management systems.

The review procedures undertaken included documentation, analysis and testing of financial internal controls. The Shire's financial records were examined to ascertain the level of effectiveness of the financial systems including the following: -

- Collection of money;
- Custody and security of money;
- Maintenance and security of financial records;
- Accounting for municipal or trust transactions;
- Authorisation for incurring liabilities and making payments;
- Maintenance of payroll, stock control and costing records; and
- Preparation of budgets, budget reviews, accounts and reports required by the Act or the Regulations.

A summary of the Review's findings are as follows:



The following tables provide a summary of the findings raised in this report:

	Significant Risk	Moderate Risk	Minor Risk
Number of new issues reported	0	3	3

For details on the review rating criteria, please refer to Section 9.

Ref	Issue	Risk Rating
2. Collection of money		
We have no findings to raise in respect to the collection of money.		
3. Custody and security of money		
3.2.1	Daily Banking An isolated instance identified from sample testing where daily takings were deposited in excess of a week from receipt.	Minor
4. Maintenance and security of financial records		
4.2.2	Key Security and Register No documented procedure in respect to access of motor vehicle machinery and building keys at the Depot. Key cabinet at the Shire Depot was unlocked during the onsite visit. Currently no key register is maintained at the Shire Depot. Key cabinet at the Admin Office remains unlocked throughout the day.	Moderate
5. Accounting for municipal or trust transactions		
5.2.1	Monthly Reconciliations Month end reconciliations were not consistently signed as evidence of independent review each month.	Minor
6. Authorisation for incurring liabilities and making payments		
6.2.1	Post Tender Performance Evaluation No formal post tender / service contract performance evaluation process for major contracts and services.	Moderate
7. Maintenance of payroll, stock control and costing records		
7.2.1	Staff Performance Review frequency Inquiries indicated staff performance reviews are not performed for works team members, other than gardening staff.	Moderate
7.2.3	Employee Code of Conduct Employee Code of Conduct not reviewed by the stated review date.	Minor
8. Preparation of budget, budget reviews, accounts and reports required by Regulations		
We have no findings to raise in respect to the collection of money.		

Management's comments relating to the Review's findings are included in the full report (attached under separate cover).

STATUTORY ENVIRONMENT

Local Government Act 1995, Section 6.10, Financial Management Regulations
Regulations may provide for —

- (a) The security and banking of money received by a local government; and
- (b) The keeping of financial records by a local government; and
- (c) The management by a local government of its assets, liabilities and revenue; and
- (d) The general management of, and the authorisation of payments out of —
 - (i) The municipal fund; and
 - (ii) The trust fund,
of a local government.

Local Government (Financial Management) Regulations 1996

Section 5 CEO's duties as to financial management

- (1) Efficient systems and procedures are to be established by the CEO of a local government —
 - (a) For the proper collection of all money owing to the local government; and
 - (b) For the safe custody and security of all money collected or held by the local government; and
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and
 - (d) To ensure proper accounting for municipal or trust —
 - (i) Revenue received or receivable; and
 - (ii) Expenses paid or payable; and
 - (iii) Assets and liabilities; and
 - (e) To ensure proper authorisation for the incurring of liabilities and the making of payments; and
 - (f) For the maintenance of payroll, stock control and costing records; and
 - (g) To assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.

- (2) The CEO is to —
 - (a) Ensure that the resources of the local government are effectively and efficiently managed; and
 - (b) Assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
 - (c) Undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Community Plan

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 of the *Local Government (Financial Management) Regulations 1996* that the CEO ensures efficient systems and procedures are place and that resources are effectively managed and reported on every three years. This report mitigates the risk of non-compliance and ensures good governance.

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 & COMMITTEE RESOLUTION

MAA2/0623

Moved Cr White

Seconded Cr Lawlor

That the Audit and Risk Committee recommends to Council that the 2022 Financial Management Systems and Procedures Review completed by AMD Chartered Accountants be received.

CARRIED 3/0

Note: The Audit Committee commends the Management on the results of the Financial Management Systems and Procedures Review recently conducted; showing sound internal controls and compliance.



Shire of Beverley 2022 Financial Management System Review





9th June 2023

Mr Stephen Gollan
Chief Executive Officer
Shire of Beverley
136 Vincent Street
BEVERLEY WA 6304

Dear Stephen

2022 FINANCIAL MANAGEMENT SYSTEMS REVIEW

We are pleased to present the findings and recommendations resulting from our Shire of Beverley (the "Shire") Local Government (Financial Management) Regulation 1996, Financial Management System Review.

The primary objective of our Financial Management System Review was to assess the adequacy and effectiveness of systems and controls in place within the Shire of Beverley; in accordance with our proposal.

We would like to thank Simon, Gaye and the finance team for their co-operation and assistance whilst conducting our review.

Should there be matters outlined in our report requiring clarification or any other matters relating to our review, please do not hesitate to contact Chelsea Gardiner or myself.

Yours sincerely
AMD Chartered Accountants

MARIA CAVALLO FCA
Director

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Inherent limitations

Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that have been subject to review, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. This review is not designed to detect all weaknesses in control procedures as it is not performed continuously throughout the period and the tests performed on the control procedures are on a sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

We believe that the statements made in this report are accurate, but no warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by the Shire of Beverley management and personnel. We have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted with the report. We are under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form unless specifically agreed with the Shire of Beverley. The review findings expressed in this report have been formed on the above basis.

Third party reliance

This report was prepared solely for the purpose set out in this report and for the internal use of the management of the Shire of Beverley. This report is solely for the purpose set out in the 'Scope and Approach' of this report and for the Shire of Beverley's information, and is not to be used for any other purpose or distributed to any other party without AMD's prior written consent. This review report has been prepared at the request of the Shire of Beverley Chief Executive Officer or its delegate in connection with our engagement to perform the review. Other than our responsibility to the Council and management of the Shire of Beverley, neither AMD nor any member or employee of AMD undertakes responsibility arising in any way from reliance placed by a third party, including but not limited to the Shire of Beverley external auditor, on this review report. Any reliance placed is that party's sole responsibility.

1. Executive Summary

1.1. Background and Objectives

The primary objective of our Financial Management System Review (FMSR) was to assess the adequacy and effectiveness of systems and controls in place within the Shire.

The responsibility of determining the adequacy of the procedures undertaken by us is that of the Chief Executive Officer (CEO). The procedures were performed solely to assist the CEO in satisfying his duty under Section 6.10 of the Local Government Act 1995 and Regulation 5(1) of the Local Government (Financial Management) Regulations 1996.

Our findings included within this report are based on the site work completed by us on 27th of February to 1st March 2023. Findings are based on information provided and available to us during and subsequent to this site visit.

1.2. Summary of Findings

The procedures performed and our findings on each of the focus areas are detailed in the following sections of the report:

- Section 2 – Collection of money;
- Section 3 - Custody and security of money;
- Section 4 - Maintenance and security of the financial records;
- Section 5 - Accounting for municipal or trust transactions;
- Section 6 - Authorisation for incurring liabilities and making payments;
- Section 7 - Maintenance of payroll, stock control and costing records; and
- Section 8 - Preparation of budgets, budget reviews, accounts and reports required by the Act or the Regulations.

Following the completion of our review and subject to the recommendations outlined within sections 2 to 8, we are pleased to report that in context of the Shire's overall internal control environment, policies, procedures and processes in place are appropriate, and have been operating effectively at the time of the review.

Findings reported by us are on an exceptions basis, and do not take into account the many focus areas tested during our review where policies, procedures and processes were deemed to be appropriate and in accordance with better practice.

The following tables provide a summary of the findings raised in this report:

	Significant Risk	Moderate Risk	Minor Risk
Number of new issues reported	0	3	3

For details on the review rating criteria, please refer to Section 9.

Ref	Issue	Risk Rating
2. Collection of money		
We have no findings to raise in respect to the collection of money.		
3. Custody and security of money		
3.2.1	Daily Banking An isolated instance identified from sample testing where daily takings were deposited in excess of a week from receipt.	Minor
4. Maintenance and security of financial records		
4.2.2	Key Security and Register No documented procedure in respect to access of motor vehicle machinery and building keys at the Depot. Key cabinet at the Shire Depot was unlocked during the onsite visit. Currently no key register is maintained at the Shire Depot. Key cabinet at the Admin Office remains unlocked throughout the day.	Moderate
5. Accounting for municipal or trust transactions		
5.2.1	Monthly Reconciliations Month end reconciliations were not consistently signed as evidence of independent review each month.	Minor
6. Authorisation for incurring liabilities and making payments		
6.2.1	Post Tender Performance Evaluation No formal post tender / service contract performance evaluation process for major contracts and services.	Moderate
7. Maintenance of payroll, stock control and costing records		
7.2.1	Staff Performance Review frequency Inquiries indicated staff performance reviews are not performed for works team members, other than gardening staff.	Moderate
7.2.3	Employee Code of Conduct Employee Code of Conduct not reviewed by the stated review date.	Minor
8. Preparation of budget, budget reviews, accounts and reports required by Regulations		
We have no findings to raise in respect to the collection of money.		

2. Collection of money

2.1. Scope and approach

We either completed site visits or reviewed internal controls relating to collection of money of the following locations operated by the Shire:

- Beverley Administration Office (site visit);
- Beverley Caravan Park (site visit);
- Beverley Refuse Site; and
- Beverley Swimming Pool.

During the site visits we:

- Documented internal controls, procedures and reconciliations in relation to all sources of income;
- Counted petty cash and float on hand ensuring materially correct;
- Reviewed fees and charges schedule and ensure adequate internal controls in place over receipting;
- Tested collection, receipting, invoicing and posting procedures over cash receipts on a sample basis; and
- Reviewed credit control procedures in respect to sundry debtors and rate debtors.

2.2. Detailed findings and recommendations

Following completion of our procedures as outlined within the above scope, we have no recommendations to raise in respect to the collection of money.

3. Custody and security of money

3.1. Scope and approach

- Conducted site visits of cash collection points to review the controls and procedures over the collection, receipting, recording and banking of cash collected offsite;
- Sites visited included the Beverley Administration Office and Caravan Park. We also discussed, documented and tested cash collection controls and procedures in respect to the Beverley Refuse Site and Beverley Swimming Pool with the Senior Finance Officer; and
- Reviewed the security of cash and banking procedures to ensure the appropriate controls and procedures are in place.

3.2. Detailed findings and recommendations

3.2.1 Daily Banking

Finding Rating: Minor

Our testing of daily banking procedures on a sample basis identified an instance (out of 35 samples tested) where the daily takings were deposited into the Shire's Municipal account in excess of a week.

Implication

Risk error or fraud may not be detected on a timely basis.

Recommendation

We recommend daily banking be carried out promptly, at least weekly at a minimum.

Management Comment

Our local ANZ branch has been closed so we need to travel to Northam (1.5 Hour round trip) to complete our cash depositing. This is generally completed once a week by the DCEO or by any other member of Staff who may need to go to Northam.

During high cash flow periods, i.e. Rates due, the frequency of deposits may increase given the risk of holding high quantities of cash on site.

However, due to the issue of travel there may be instances when cash isn't deposited within a week.

Responsible Officer: DCEO

Completion Date: On Going

4. Maintenance and security of the financial records

4.1. Scope and approach

- Reviewed information technology systems to assess physical security, access security, data backups, contingency plans, compliance and systems development; and
- Reviewed registers maintained (including key register, tender register, gifts and travel registers etc.) and Council minutes.

4.2. Detailed findings and recommendations

4.2.1 Depot Key Security and Register

Finding Rating: Moderate

Our observations and enquiries indicated the following in respect to key security and key registers:

- There is no documented procedure in place relating to access of motor vehicles, machinery and building keys at the Depot;
- There is no lockable key cabinet at the Shire Depot where all plant and machinery keys can be securely located;
- There is no key register or sign in/sign out listing maintained at the Shire Depot recording access of keys and use of Shire vehicles; and
- Keys at the Administration Office are kept in an open safe throughout the day with any employee physically able to access these.

Implication / Risks

Increased risk of theft and vehicle misuse.

Risk of un-authorised access.

Recommendation

We recommend:

- A documented procedure be developed and implemented relating to the access of motor vehicles, machinery and building keys for the Depot;
- Depot keys be secured and locked in a cabinet restricting access to only authorised personnel;
- A depot key register or sign in/sign out listing be maintained; and
- Keys maintained at the Administration Office be stored in a lockable cabinet to ensure access is restricted to authorised personnel.

Management Comment

Noted - Staff are utilising different vehicles and plant all the time; a sign in/out system for keys is impractical – the keys will be where the vehicle is.

There is a risk of theft, however the proximity of the Depot to the Admin office and the attendance for most of the time by a Mechanic in the Depot reduces this risk to some degree.

A lockable key safe for the Depot and the Admin Office will be investigated.

Responsible Officer: DCEO

Completion Date: 31 December 2023

5. Accounting for municipal or trust transactions

5.1. Scope and approach

- Reviewed all monthly reconciliations including bank, sundry debtors, sundry creditors, fixed assets, rates debtors and rateable value reconciliations ensuring correctly reconciled and reviewed;
- Reviewed and tested in detail most recent municipal and trust bank reconciliations prepared;
- Reviewed processes in respect to BAS, FBT Return and other statutory returns preparation;
- Reviewed use of reserve funds and determined whether changes in reserve purposes have been budgeted or public notice was provided;
- Reviewed self-supporting loan transactions ensuring debtor invoices raised in accordance with payment schedule;
- Reviewed trust ledger balances; and
- Reviewed policies and procedures in respect to insurance, recording claims and insuring newly acquired assets.

5.2. Detailed findings and recommendations

5.2.1 Monthly Reconciliations

Finding Rating: Minor

Our review of monthly balance sheet reconciliations indicated the months of September, November and December 2022 were not signed as evidence of independent review.

Implication / Risks

Risk of material misstatement or error not detected on a timely basis.

Recommendation

Reconciliations are a key control and should be reviewed by someone independent of the reconciliation function on at least a monthly basis.

Management Comment

The EOM files are reviewed monthly as part of the financial reporting preparation for Council.

The procedure is for the DCEO to sign off on the EOM checklist once the documents have been reviewed.

In the instances noted the DCEO was on sick leave at the EOM timing and didn't sign off on his return or after completion of the monthly reports.

Responsible Officer: DCEO

Completion Date: On Going

6. Authorisation for incurring liabilities and making payments

6.1. Scope and approach

- Reviewed controls and procedures over the authorisation of purchase orders and approval of payments;
- Tested sample of payments to ensure compliance with stated procedures;
- Reviewed credit card processes and procedures, and testing transactions on a sample basis;
- Reviewed petty cash processes and procedures, and testing transactions on a sample basis;
- Completed sample testing of asset additions and asset disposals;
- Reviewed asset capitalisation and depreciation policy and ensure compliance with stated policies; and
- Reviewed new loans received ensuring budgeted for or public notice provided.

6.2. Detailed findings and recommendations

6.2.1 Post Tender Performance Evaluation

Finding Rating: Moderate

We noted Shire of Beverley does not have a formal post tender / service contract performance evaluation process for major contracts and services.

Implication

Lack of formalised documentation evidencing tender performance assessment.

Recommendation

WALGA best practice guidelines recommend formal performance management assessments be completed at the end of the tender period once goods or services have been tendered. We recommend the Shire of Beverley develop and implement a formal post tender service contract performance evaluation process. We suggest it may be useful for the process to include standard a contract compliance checklist, in particular for the monitoring of ongoing service contracts.

Management Comment

We are looking to implement this process. Our mainstreet redevelopment is still in the defects liability period (12 months – October 2023).

This project will be evaluated when the defect liability period ends.

We'll look at implementing an evaluation process for our larger capital works projects.

Responsible Officer: Project Officer

Completion Date: As Major Projects end- on going

7. Maintenance of payroll, stock control and costing

7.1. Scope and approach

- Completed site visit to the Beverley Depot including the fuel bowers to review security over stocks held and allocation / costings of stocks used (including fuel and inventory stocks);
- Reviewed of the allocation of public works overheads, plant operating costs and administration overheads completed;
- Reviewed payroll controls and procedures to ensure effective controls are in place, and complete tests on a sample basis to ensure these controls were operating effectively;
- Reviewed procedures and policies in place in respect of human resource management legislative and compliance requirements, recruitment, performance appraisal, disciplinary and termination procedures and leave entitlements;
- Reviewed listing of leave taken by employees ensuring authorised leave forms completed; and
- Reviewed annual leave balances and identify employees with more than eight weeks annual leave.

7.2. Detailed findings and recommendations

7.2.1 Staff Performance Reviews

Finding Rating: Moderate

Our inquiries indicated staff performance reviews are not performed on an annual basis for all employees as stated within the Shire's policy – reviews are not performed for works team members (with exception of the Gardens team).

Implication

Risk staff performance is not appropriated managed.

Recommendation

As best practice we recommend all staff undertake an annual performance review.

Management Comment

Noted.

We'll look at our Review processes going forward.

Responsible Officer: Executive Managers

Completion Date: Reviews to be completed once per Calendar Year.

7.2.3 Employee Code of Conduct

Finding Rating: Minor

Our enquiries identified the Employee Code of Conduct was due for review in 2022, however this had not yet been completed at the time of our March onsite review.

Implications / Risks

Risk Code of Conduct being out of date and non-compliant.

Recommendation

We recommend policies and procedures are reviewed in accordance with stated dates, including updating references to applicable legislation and standards as changes arise.

It may be appropriate for policy reviews to occur annually, however frequency of the review will depend on the nature of the matter contained within.

Management Comment

This was an oversight and has been reviewed and received by Council in March 2023.

Responsible Officer: Executive Assistant

Completion Date: 31 March 2023

8. Preparation of budgets, budget reviews, accounts and reports required by the Act or the Regulations

8.1. Scope and approach

- Reviewed policy and procedure manual;
- Reviewed the procedures for preparation of the monthly financial statements, annual financial statements and annual Budget, including assessment of accounting policy, notes and applicable reporting requirements and efficiency of the process;
- Reviewed monthly financial statements ensuring presented to Council within two months and information contained within monthly financial statements in accordance with Regulation 34 of Local Government (Financial Management) Regulations 1996;
- Reviewed the mid-year budget review to ensure compliance with Regulation 33A of the Local Government (Financial Management) Regulations 1996 and assessment of budgetary expenditure controls in place;
- Ensured prior year audit report and management letter have been presented to audit committee and Council; and
- Reviewed compliance with Part 6 of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

8.2. Detailed findings and recommendations

Our review indicated key underlying policies and processes in relation to the preparation of budgets, budget reviews, accounts and reports required by the Act or Regulations are appropriate, in line with the best practice and operating effectively.

Accordingly, we have no recommendations to raise in respect to the preparation of budgets, budget reviews, accounts and reports required by the Act or Regulations.

9. Guidance on Risk Assessment

Risk is uncertainty about an outcome. It is the threat that an event, action or non-action could affect an organisation’s ability to achieve its business objectives and execute its strategies successfully. Risk is an inherent component of all service activities and includes positive as well as negative impacts. As a result not pursuing an opportunity can also be risky. Risk types take many forms – business, economic, regulatory, investment, market, and social, just to name a few.

Risk management involves the identification, assessment, treatment and ongoing monitoring of the risks and controls impacting the organisation. The purpose of risk management is not to avoid or eliminate all risks. It is about making informed decisions regarding risks and having processes in place to effectively manage and respond to risks in pursuit of an organisation’s objectives by maximising opportunities and minimising adverse effects.

Our guidance to risk classification in accordance with Risk Management- Principles and Guidelines Standard AS ISO 31000-2018 is as follows:

Risk is the probability that an event or action may adversely affect the organisation. Risk is assessed based on the relationship between consequence and likelihood.

- Likelihood is the chance that the event may occur given knowledge of the organisation and its environment.
- Consequence is the severity of the impact that would result if the event were to occur.

Our risk rating for each finding was based on the following table:

		CONSEQUENCES		
		Insignificant	Significant	Highly Significant
LIKELIHOOD	Low	Minor	Moderate	Moderate
	Medium	Minor	Moderate	Significant
	High	Minor	Significant	Significant

Any compliance breaches identified have been communicated within our report.

6. NEW BUSINESS ARISING BY ORDER OF THE MEETING

Nil

7. CLOSURE

The Chairman declared the meeting closed at 9:45am

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

PRESIDING MEMBER:

DATE:

7.3 Minutes Of The Corporate Strategy Committee Meeting Held 20 July 2023

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M3/0723

Moved Cr Martin

Seconded Cr Davis

**That the Minutes of the Corporate Strategy Committee Meeting held Thursday
20 July 2023 be received.**

CARRIED 8/0



20 JULY 2023

**CORPORATE STRATEGY
COMMITTEE MEETING**

MINUTES

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1. OPENING

The President declared the meeting open at 9:43am

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	(from 10:05am via teleconference)
Cr TWT Seed	

2.2 Staff In Attendance

Mr SP Gollan	Chief Executive Officer
Mr SK Marshall	Deputy Chief Executive Officer
Mr SP Vincent	Manager of Works
Ms A Lewis	Executive Assistant

2.3 Observers And Visitors

Nil

2.4 Apologies and Approved Leave of Absence

Cr AFC Sattler	Apologies
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3. DECLARATIONS OF INTEREST

Nil

4. CONFIRMATION OF MINUTES

4.1 Minutes of the Corporate Strategy Committee Meeting 19 July 2022

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MCS1/0723

Moved Cr Martin

Seconded Cr Gogol

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

CARRIED 7/0

5. OFFICER REPORTS

5.1 2023/24 Material Variances

Submission To:	Corporate Strategy Meeting 20 July 2023
Report Date:	14 July 2023
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

That the Corporate Strategy Committee consider recommending to Council the material variance reporting parameters for 2023/24.

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.

Previously, Council adopted a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater for the 2022/23 financial year at the July 2022 Ordinary Meeting.

COMMENT

It is believed that the Committee is satisfied with the current level of reporting and there is no reason to recommend that Council change the reporting parameters for the 2023/24 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 RESOLUTION

MCS2/0723

Moved Cr Lawlor

Seconded Cr Martin

That the Corporate Strategy Committee recommend to Council that a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater for the 2023/24 financial year be adopted.

CARRIED 7/0

5.2 2023/24 Budget – Rates

Submission To:	Corporate Strategy Meeting 20 July 2023
Report Date:	14 July 2023
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:	Rate Models & CPI March Quarter

SUMMARY

That the Corporate Strategy Committee consider recommending to Council that rate revenue be raised by 5% for the 2023/24 financial year.

BACKGROUND

When adopting the 2022/23 Budget, Council increased the rates by 5%, the same as the 2021/22 year.

Rate revenue has increased on average by 3.3% per year for the 2019/20, 2020/21, 2021/22 and 2022/23 financial years.

An increase of 5% in 2023/24 will increase this average to 3.5%.

COMMENT

The proposed 5% increase in Rate Revenue translates to an increase in Rate funding of \$153,990.00 (net of expected discount expense) in the 2023/24 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.

2023/24 Operational considerations taken into account in recommending this rate increase include the March Quarter CPI (Perth) increase of 5.8%, an increase in staff costs of 5.75% (base increase) in line with the national minimum wage increase, and overall insurance premium expense increase of 21% due mainly to unfavourable local and global risk conditions and no distribution from LGIS for 23/24.

When setting the Rate increase for 2023/24, 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 remains at 21 days as advertised.

UV land valuations as set by the Valuer General (State Government) has increased by an average overall of 23.67% across the district reflecting the increased value of land following recent sales.

The proposed Rate in the Dollar values and minimums (with a comparison to 2022/23 rates) are as follows:

	<u>2022/23</u>	<u>2023/24</u>
Gross Rental Value	\$0.120700	\$0.126226
Gross Rental Value Minimum	\$941.00	\$988.00
Unimproved Value	\$0.007443	\$0.006288
Unimproved Value Minimum	\$941.00	\$988.00

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

GRV	\$1,359
UV	\$3,553
UV Mining	\$988

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.

6.50. Rates or service charges due and payable

- (1) Subject to —
 - (a) subsections (2) and (3); and
 - (b) any concession granted under section 6.47; and
 - (c) the *Rates and Charges (Rebates and Deferments) Act 1992*,a rate or service charge becomes due and payable on such date as is determined by the local government.
- (2) The date determined by a local government under subsection (1) is not to be earlier than 35 days after the date noted on the rate notice as the date the rate notice was issued.
- (3) Where a person elects to pay a rate or service charge by instalments the second and each subsequent instalment does not become due and payable at intervals of less than 2 months.

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%.

The Local Government (COVID-19 Response) Order 2020 was repealed in February 2023, lifting the restrictions on penalty interest charges. This information is to be confirmed by DLGSC prior to the meeting.

CONSULTATION

Council

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 2023/24 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

OFFICER'S RECOMMENDATION

MCS3/0723

Moved Cr Martin

Seconded Cr Gogol

That the Corporate Strategy Committee recommends to 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 2024 be as follows:

Gross Rental Value	\$0.126226
Gross Rental Value Minimum	\$988.00
Unimproved Value	\$0.006288
Unimproved Value Minimum	\$988.00

2. The service of rates notice date be 7 August 2023.
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 28 August 2023.
4. In accordance with s6.51 of the *Local Government Act 1995*, an 11% 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;

1 st Instalment	11 September 2023
2 nd Instalment	13 November 2023
3 rd Instalment	15 January 2024
4 th Instalment	15 March 2024

AMENDMENT TO THE MOTION

MCS04/0723

Moved Cr Lawlor

Seconded Cr White

That the Corporate Strategy Committee recommends to 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 2024 be as follows:**

Gross Rental Value	\$0.128630
Gross Rental Value Minimum	\$1,007.00
Unimproved Value	\$0.006408
Unimproved Value Minimum	\$1,007.00
- 2. The service of rates notice date be 7 August 2023.**
- 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 28 August 2023.**
- 4. In accordance with s6.51 of the *Local Government Act 1995*, an 11% 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	11 September 2023
2nd Instalment	13 November 2023
3rd Instalment	15 January 2024
4th Instalment	15 March 2024

LOST 5/2

The original motion was then put and carried.

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MCS3/0723

Moved Cr Martin

Seconded Cr Gogol

That the Corporate Strategy Committee recommends to 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 2024 be as follows:

Gross Rental Value \$0.126226

Gross Rental Value Minimum \$988.00

Unimproved Value \$0.006288

Unimproved Value Minimum \$988.00

2. The service of rates notice date be 7 August 2023.

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 28 August 2023.

4. In accordance with s6.51 of the *Local Government Act 1995*, an 11% 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 11 September 2023

2nd Instalment 13 November 2023

3rd Instalment 15 January 2024

4th Instalment 15 March 2024

CARRIED BY ABSOLUTE MAJORITY 5/2

All groups CPI, All groups index numbers and percentage changes			
	Index number(a)	Percentage change (%)	
	Mar Qtr 2023	Dec Qtr 2022 to Mar Qtr 2023	Mar Qtr 2022 to Mar Qtr 2023
Sydney	132.7	1.4	7.3
Melbourne	132.7	1.2	6.8
Brisbane	134.6	1.9	7.4
Adelaide	132.4	1.2	7.9
Perth	130.4	0.9	5.8
Hobart	134.0	1.2	6.9
Darwin	128.2	1.3	6.2
Canberra	131.3	1.4	6.2
Weighted average of eight capital cities	132.6	1.4	7.0
a. Index reference period: 2011-12 = 100.0.			
Source: Australian Bureau of Statistics, Consumer Price Index, Australia March Quarter 2023			

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	2022/23 Budgeted Rate Revenue \$	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23		2022/23		2023/24 0%	2023/24	2023/24		
	2022/23 ACTUAL				GRV/UV RID Adjusted - BASELINE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.120215	495	5,831,402	701,022	-1.6%
UV Rural	0.007443	437	295,255,000	2,197,583	0.005989	423	364,293,000	2,181,751	-0.7%
UV Mining	0.007443	0	0	0	0.005989	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	2,882,773	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	941	171	700,288	160,911	8.9%
UV Rural	941	294	29,163,600	276,654	941	307	36,417,600	288,887	4.4%
UV Mining	941	18	212,625	16,938	941	20	200,380	18,820	11.1%
Sub-Total		469	29,975,458	441,329		498	37,318,268	468,618	
Sub-Total				3,351,392				3,351,391	0.0%
Discounts				268,111				268,111	
Totals				3,083,281				3,083,280	0.0%

Total Revenue Increase -1

1% Increase 33,514

0.5% Increase 16,757

RATE TYPE	Rate in \$ 2022/23	Number of Properties	Rateable Value 2022/23	2022/23 Budgeted Rate Revenue \$	Rate in \$ 2023/24 103.0%	Number of Properties 2023/24	Rateable Value \$ 2023/24	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23 ACTUAL				3% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.123821	495	5,831,402	722,050	1.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006169	423	364,293,000	2,247,324	2.3%
UV Mining	0.007443	0	0	0	0.006169	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	2,969,374	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	969	171	700,288	165,699	12.2%
UV Rural	941	294	29,163,600	276,654	969	307	36,417,600	297,483	7.5%
UV Mining	941	18	212,625	16,938	969	20	200,380	19,380	14.4%
Sub-Total		469	29,975,458	441,329		498	37,318,268	482,562	
Sub-Total				3,351,392				3,451,936	3.0%
Discounts				268,111				276,155	
Totals				3,083,281				3,175,781	3.0%

Total Revenue Increase 100,544

Total Net Increase 92,500

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	2022/23 Budgeted Rate Revenue \$	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23		2022/23		2023/24	2023/24	2023/24		
	2022/23 ACTUAL				4% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.125024	495	5,831,402	729,065	2.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006229	423	364,293,000	2,269,181	3.3%
UV Mining	0.007443	0	0	0	0.006229	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	2,998,246	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	979	171	700,288	167,409	13.3%
UV Rural	941	294	29,163,600	276,654	979	307	36,417,600	300,553	8.6%
UV Mining	941	18	212,625	16,938	979	20	200,380	19,580	15.6%
Sub-Total		469	29,975,458	441,329		498	37,318,268	487,542	
Sub-Total				3,351,392				3,485,788	4.0%
Discounts				268,111				278,863	
Totals				3,083,281				3,206,925	4.0%

Total Revenue Increase 134,396

Total Net Increase 123,645

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	2022/23 Budgeted Rate Revenue \$	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23		2022/23		2023/24	2023/24	2023/24		
	2022/23 ACTUAL				5% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.126226	495	5,831,402	736,075	3.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006288	423	364,293,000	2,290,674	4.2%
UV Mining	0.007443	0	0	0	0.006288	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	3,026,749	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	988	171	700,288	168,948	14.4%
UV Rural	941	294	29,163,600	276,654	988	307	36,417,600	303,316	9.6%
UV Mining	941	18	212,625	16,938	988	20	200,380	19,760	16.7%
Sub-Total		469	29,975,458	441,329		498	37,318,268	492,024	
Sub-Total				3,351,392				3,518,773	5.0%
Discounts				268,111				281,502	
Totals				3,083,281				3,237,271	5.0%

Total Revenue Increase 167,381

Total Net Increase 153,990

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	2022/23 Budgeted Rate Revenue \$	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23		2022/23		2023/24	2023/24	2023/24		
	2022/23 ACTUAL				6% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.127428	495	5,831,402	743,084	4.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006348	423	364,293,000	2,312,532	5.2%
UV Mining	0.007443	0	0	0	0.006348	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	3,055,616	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	997	171	700,288	170,487	15.4%
UV Rural	941	294	29,163,600	276,654	997	307	36,417,600	306,079	10.6%
UV Mining	941	18	212,625	16,938	997	20	200,380	19,940	17.7%
Sub-Total		469	29,975,458	441,329		498	37,318,268	496,506	
Sub-Total				3,351,392				3,552,122	6.0%
Discounts				268,111				284,170	
Totals				3,083,281				3,267,952	6.0%

Total Revenue Increase 200,730

Total Net Increase 184,671

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	2022/23 Budgeted Rate Revenue \$	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23		2022/23		2023/24	2023/24	2023/24		
	2022/23 ACTUAL				7% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.128630	495	5,831,402	750,093	5.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006408	423	364,293,000	2,334,390	6.2%
UV Mining	0.007443	0	0	0	0.006408	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	3,084,483	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	1,007	171	700,288	172,197	16.6%
UV Rural	941	294	29,163,600	276,654	1,007	307	36,417,600	309,149	11.7%
UV Mining	941	18	212,625	16,938	1,007	20	200,380	20,140	18.9%
Sub-Total		469	29,975,458	441,329		498	37,318,268	501,486	
Sub-Total				3,351,392				3,585,969	7.0%
Discounts				268,111				286,878	
Totals				3,083,281				3,299,091	7.0%

Total Revenue Increase 234,577

Total Net Increase 215,811

RATE TYPE	Rate in \$ 2022/23	Number of Properties	Rateable Value 2022/23	2022/23 Budgeted Rate Revenue \$	Rate in \$ 2023/24 105.2%	Number of Properties 2023/24	Rateable Value \$ 2023/24	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23 ACTUAL				5.2% REVENUE INCREASE - As Per LTFP				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.126466	495	5,831,402	737,474	3.5%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006300	423	364,293,000	2,295,046	4.4%
UV Mining	0.007443	0	0	0	0.006300	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	3,032,520	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	990	171	700,288	169,290	14.6%
UV Rural	941	294	29,163,600	276,654	990	307	36,417,600	303,930	9.9%
UV Mining	941	18	212,625	16,938	990	20	200,380	19,800	16.9%
Sub-Total		469	29,975,458	441,329		498	37,318,268	493,020	
Sub-Total				3,351,392				3,525,540	5.2%
Discounts				268,111				282,043	
Totals				3,083,281				3,243,497	5.2%

Total Revenue Increase 174,148

Total Net Increase 160,216

5.3 Draft 2023/24 Budget

Submission To:	Corporate Strategy Meeting 20 July 2023
Report Date:	14 July 2023
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:	Draft 2023/24 Budget Documentation

SUMMARY

The Corporate Strategy Committee to consider recommending to Council that the draft 2023/24 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.

2023/24 Budget preparation has been underway since March 2023, with review of the 10 Year Road Program, 10 Year Plant Replacement Program, the Long Term Financial Plan Capital Program and proposed 2023/24 Fees and Charges items presented to Council for consideration.

COMMENT

The draft 2023/24 Budget as presented shows the detailed workings of Council's Operational and Capital programmes incorporating a rate increase of 5%.

The documents presented include:

- Cut List;
- Budget Detailed Line Item Breakdown;
- Capital Program;
- Property Maintenance Schedule;
- Reserve Fund Summary
- Loan Maintenance Summary; and
- Rate Models;

As presented the draft 2023/24 Budget is in deficit by ~\$485,085.00 (TBC at Meeting).

Please note that 2022/23 Carried Forward balances may change as a result of End of Financial Year processing and Final Audit which may impact on the 2023/24 budgeted closing position.

Consequently, to balance the bottom line an increase in revenue (through a further Reserve fund transfer, increased loan funding or further Rate increase) or a decrease in expenditure (cut to discretionary spending) or a mixture of both is required.

A “*Cut List*” outlining cash items that can be easily carried over to subsequent years is provided to simplify this process.

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

2023/24 Budget

10:05am – Cr Norman joined the meeting via teleconference.

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

Absolute Majority

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MCS5/0723

Moved Cr Seed

Seconded Cr Maxwell

That the Corporate Strategy Committee recommend to Council that the balanced draft 2023/24 Budget be adopted.

CARRIED BY ABSOLUTE MAJORITY 8/0

6. NEW BUSINESS ARISING BY ORDER OF THE MEETING

Nil

7. CLOSURE

The Chairman declared the meeting closed at 10:57am

8. TECHNICAL SERVICES

Nil

9. PLANNING SERVICES

9.1 Development Application – Outbuilding (Storage Shed) – 52 (Lot 110 Forrest Street)

Submission To:	Ordinary Council Meeting 25 July 2023
Report Date:	10 July 2023
Applicant:	Beverley Community Garden (B. Lobb)
File Reference:	FOR 693
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	No
Disclosure(s) Of Interest:	None
Attachments:	Application Letter, Locality Map, Site Plan, Shed Drawings and DWER Response

SUMMARY

An application has been received to construct a Colorbond Outbuilding (Storage Shed) at 52 (Lot 110) Forrest Street. The application will be recommended for approval.

BACKGROUND

The subject site is located at 52 (Lot 110) Forrest Street, is 928 m² in extent and zoned *Reserve - Drainage/Waterway* in terms of the Shire of Beverley Local Planning Scheme No. 3 (LPS 3). The Shire of Beverley is the proprietor of the subject property. It contains the Beverley Community Garden.

The proposal is to construct a Colorbond Outbuilding (Storage Shed) in extent 6m x 3m and 2.4m in height.

COMMENT

Council's Local Planning Policy on Outbuildings has no application on *Reserve Zoned* land and infers that all applications for Outbuildings in this Zone be on a case-by-case basis, at Council's discretion.

The applicant mentions that they will use the shed for storage of tools and garden equipment to keep it out of the weather and safe.

It is the opinion that the proposed Outbuilding will add practical value to the operation of the Community Garden and is supported.

The siting of the Outbuilding is within the Avon River Flood Fringe Area, and the application was therefore referred to the *Department of Water and Environmental Regulation* (DWER) for comment, which comments are attached herewith.

DWER recommends a minimum finished floor level of 0.5 m above the 1 in 100 year flood level to ensure adequate flood protection. They continue to mention that a lower

level of flood protection may be considered acceptable for non-habitable buildings such as storage sheds – which comment the Shire Planner concurs with.

Should Council consider to approve the application, it will be recommended an advice note be added to reflect DWER’s comments.

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 *Minor* risks, associated with possible flooding.

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

M4/0723

Moved Cr Martin

Seconded Cr Maxwell

That Council grant Planning Approval for an Outbuilding (Storage Shed) at 52 (Lot 110) Forrest 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: Nothing in the approval or these conditions shall excuse compliance with all relevant written laws in the commencement and carrying out of the development.

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: The Applicant should note that the *Department of Water and Environmental Regulation* advises that Proposed development (i.e., filling, building, etc) that is located outside of the floodway is considered acceptable with respect to major flooding. However, a minimum habitable floor level of 0.5 metre above the appropriate 1 in 100 (1%) AEP flood level (i.e., 194.97 m AHD) is recommended to ensure adequate flood protection.

Note 7: 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

P.O. Box 310
Beverly 6304
0400569971

SHIRE OF BEVERLEY		
23 MAY 2023		
FILE REF:	FOR 693	
<input type="checkbox"/> CEO	<input type="checkbox"/> SP	<input type="checkbox"/> TO
<input type="checkbox"/> DCEO	<input type="checkbox"/> EHOB	<input type="checkbox"/> PO
<input type="checkbox"/> MOW	<input type="checkbox"/> CESM	<input type="checkbox"/>

Dear Shire of Beverly,

We wish to erect a 6m x 3m x 2.4m storage shed for tools & garden equipment to keep out of the weather & to keep safe for the Community garden.

The hours of operation will be between 7am - 7pm at lot 110 Forrest St, Beverly

Yours sincerely

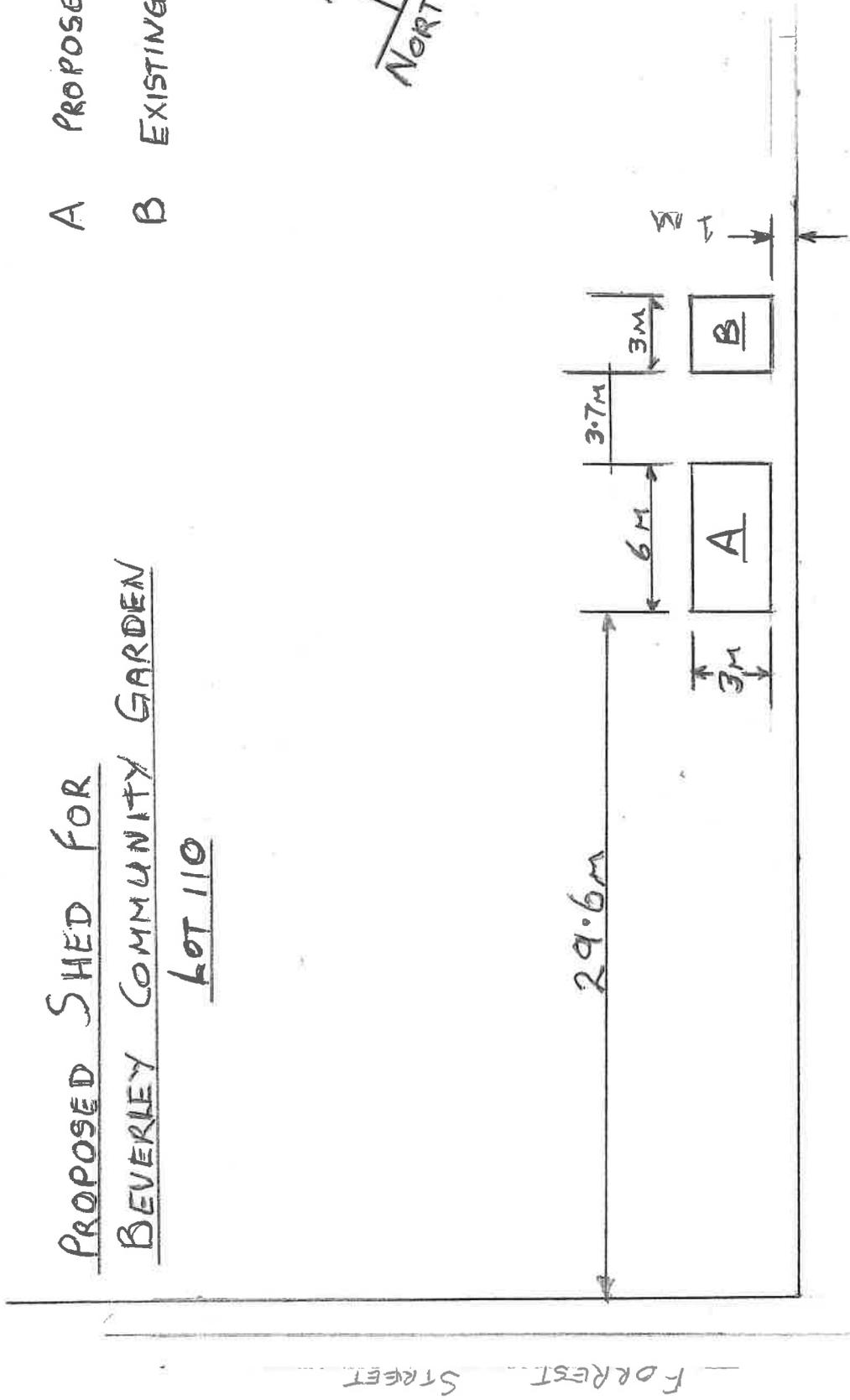
Elizabeth Lobb

Beverly Community garden.

LEGEND

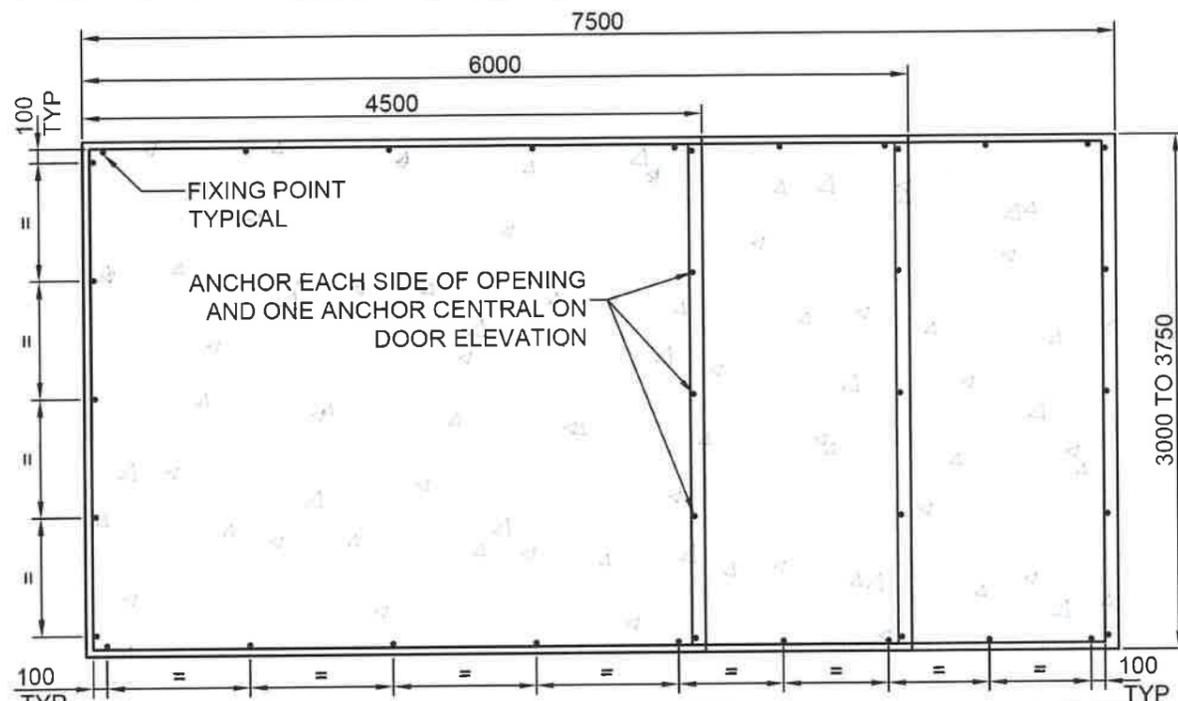
- A PROPOSED SHED
- B EXISTING SHED

PROPOSED SHED FOR
BEVERLEY COMMUNITY GARDEN
LOT 110



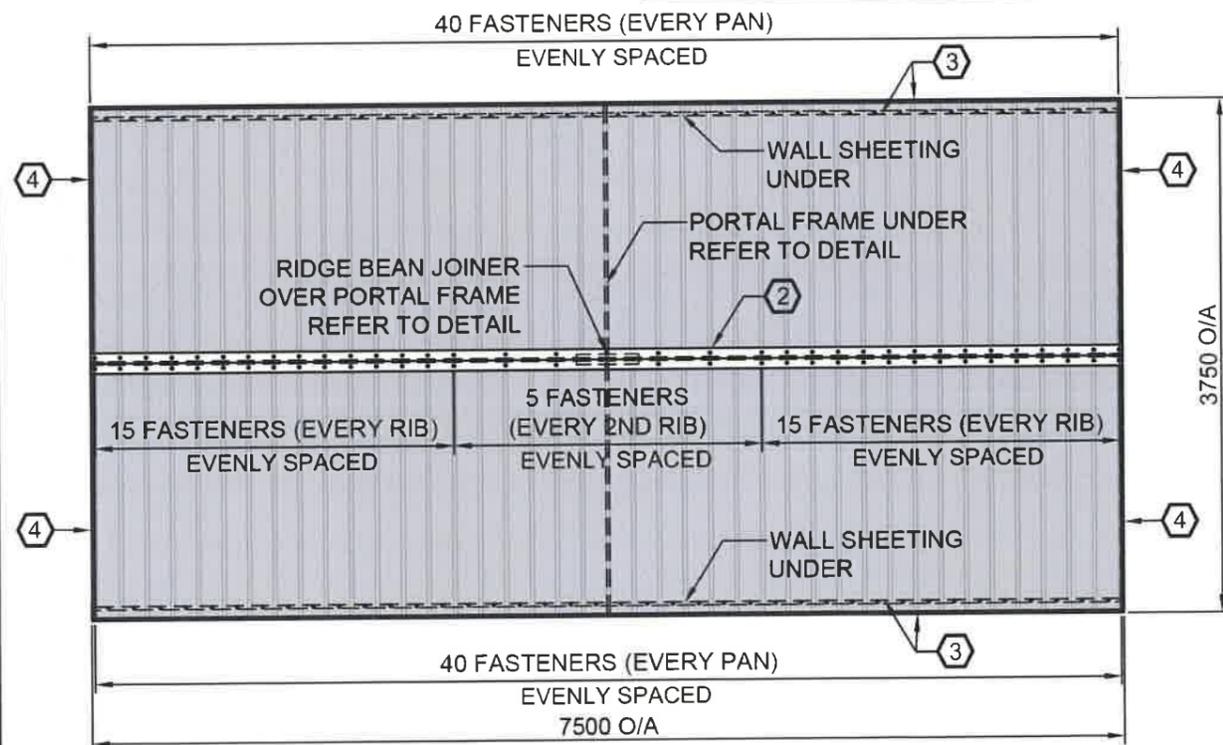
SCALE 4mm=1m

FORREST STREET



TYPICAL BASE FIXINGS
SCALE 1:50

NOTE:
ANCHOR BOLTS ARE TO BE PROVIDED EACH SIDE OF DOOR OPENING. THE WALL CONTAINING DOORS SHALL HAVE AT LEAST AS MANY ANCHOR BOLTS AS SHOWN.



ROOF FIXING PLAN
SCALE 1:50

DESIGN CRITERIA

- THESE STRUCTURES ARE CLASSIFIED AS CLASS 10a OF IMPORTANCE LEVEL 2 AND HAVE BEEN DESIGNED FOR THE FOLLOWING WIND LOADS TO AS 1170.2 AND THE BCA.
- THE STRUCTURAL ELEMENTS ON THIS DRAWING HAVE BEEN DESIGNED FOR WIND PRESSURE CONSISTENT WITH REGION N1 OF AS 4055 - 2012 BASED ON PRESSURE COEFFICIENTS (INTERNAL & EXTERNAL) FROM AS / NZ 1170.2 - 2011
- THE STRUCTURAL ELEMENTS ON THIS DRAWING HAVE BEEN DESIGNED FOR A NON-TRAFFICABLE ROOF WITH LIVE LOADS CONSISTENT WITH THE FOLLOWING:
 - UDL 0.25kPa
 - POINT LOAD 1.1kN

GARAGE RANGE SIZES

SIZE	DOORS
4.50m x 3.00m x 2.10m	3
6.00m x 3.00m x 2.10m	3
7.50m x 3.00m x 2.10m	3
4.50m x 3.75m x 2.18m	3
6.00m x 3.75m x 2.18m	3
7.50m x 3.75m x 2.18m	3

GENERAL

- THE INFORMATION CONTAINED ON THESE DRAWINGS IS FOR STRUCTURAL ENGINEERING PURPOSES ONLY. ANY DISCREPANCIES THAT COULD RESULT IN CHANGES TO THE STRUCTURAL DETAILS SHALL BE REFERRED TO THE ENGINEER PRIOR TO PROCEEDING WITH CONSTRUCTION.
- ALL DIMENSIONS SHOWN SHALL BE VERIFIED BY THE BUILDER ON SITE PRIOR TO CONSTRUCTION. DO NOT SCALE FROM THESE DRAWINGS.
- DURING CONSTRUCTION THE STRUCTURE SHALL BE MAINTAINED IN A STABLE CONDITION AND NO PART SHALL BE OVERSTRESSED. TEMPORARY BRACING SHALL BE PROVIDED BY THE BUILDER TO KEEP THE WORKS STABLE AT ALL TIMES.

CONCRETE & FOUNDATIONS

- SLAB THICKNESS IS SHOWN INDICATIVELY. SLAB PROFILE SHOULD BE DESIGNED IN ACCORDANCE WITH AS2870. SLAB DESIGNED BY OTHERS

FIXINGS

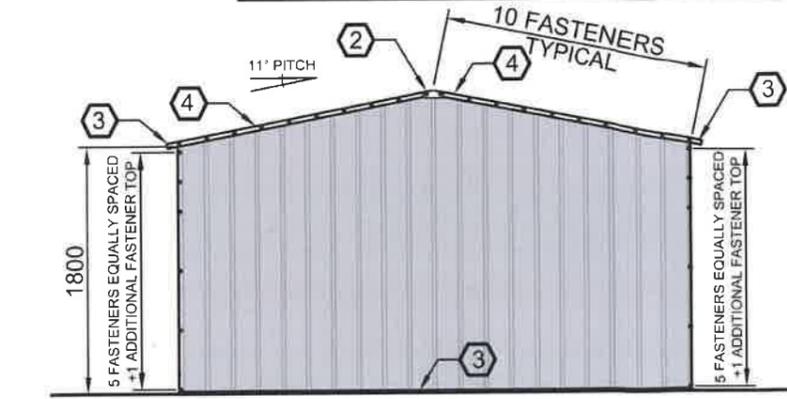
- REFER TO S14 FOR FIXING DETAILS.
- HOLDING-DOWN BOLTS POSITIONS SO THAT BOLT TO SHEETING OCCURS AT CENTRE OF PAN.

STEELWORK

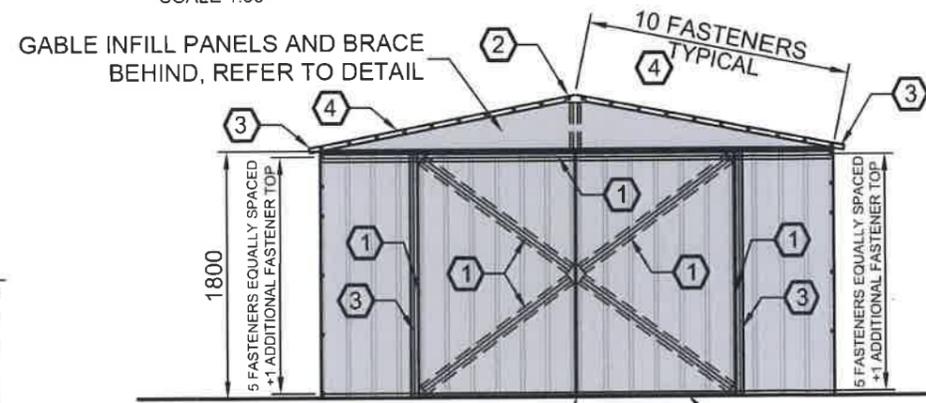
- REFER TO S13 & S15 FOR STIFFENING MEMBER DETAILS
- ROOF, WALL, AND DOOR SHEETING TO BE GRADE G550 AZ150 ZINCALUME HI-TEN WITH A B.M.T. = 0.30mm U.N.O.
- PROVIDE SUITABLE CORROSION PROTECTION TO ALL UN GALVANIZED COMPONENTS TO AS / NZ 2312

NOTE: 7.50 x 3.75 x 2.18 GARAGE SHOWN INDICATIVELY. SMALLER GARAGE FIXINGS TO BE PROPORTIONED ACCORDINGLY

① DENOTES PART; REFER TO S15 FOR DETAILS

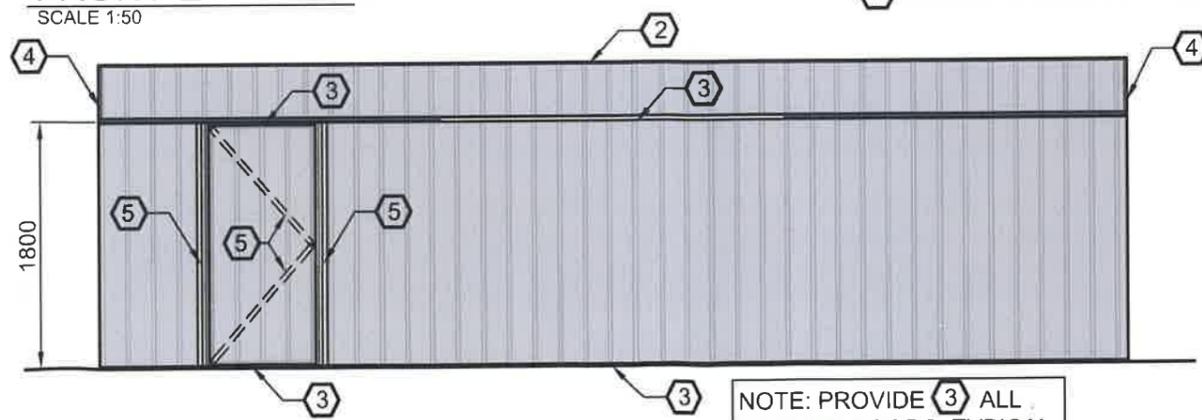


BACK ELEVATION
SCALE 1:50



PROVIDE M8 MASONRY ANCHOR AT CL OF DOORS INTO SLAB, SEE DETAIL ON S14

FRONT ELEVATION
SCALE 1:50



SIDE ELEVATION
SCALE 1:50

NOTE: PROVIDE ③ ALL AROUND DOORS, TYPICAL.

REV	DATE	REVISIONS	DRN	CHK
C3	17/09/2020	FOR CONSTRUCTION	VA	KF
P4	03/09/2020	PRELIMINARY	VA	KF
C2	12/06/2020	FOR CONSTRUCTION	HP	NW
C1	30/03/2016	FOR CONSTRUCTION	SW	DB
P3	24/03/2016	PRELIMINARY	SW	DB
P2	22/03/2016	PRELIMINARY	SW	KF
P1	17/03/2016	PRELIMINARY	SW	DB
REV	DATE	REVISIONS	DRN	CHK



Durabuilt Products®

DURABUILT
GARAGE SHED RANGE

DRAWING STATUS: CONSTRUCTION	
DRAWING NUMBER: 15076 - S12	REVISION: C3
APPROVED:	DATE:

Your ref: DA/2023/017
Our ref: RF10107, PA 056971
Enquiries: Ruth Allen, Ph 6250 8051
Email: ruth.allen@dwer.wa.gov.au

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

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

Dear Mr de Beer,

Re: Development Application – Outbuilding (storage shed) – 52 (Lot 110) Forrest 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 environment and water values and management. Key issues and recommendations that should be addressed are provided below:

Flood

The Department provides advice and recommends guidelines for development on floodplains with the object of minimising flood risk and damage.

The Avon Flood Study shows that the lot is affected by flooding during major events with the following flood levels:

1 in 10 (10%) AEP	192.87 m AHD
1 in 25 (4%) AEP	193.49 m AHD
1 in 100 (1%) AEP	194.47 m AHD (see attached map).

The available contour information shows that the surface elevation of the lot is approximately between 192.4 m AHD to 194.4 m AHD.

Based on our floodplain management strategy for the area:

- Proposed development (i.e., filling, building, etc) that is located within the floodway and is considered obstructive to major flows is not acceptable as it would increase flood levels upstream. No new buildings are acceptable in the floodway.

- Proposed development (i.e., filling, building, etc) that is located outside of the floodway is considered acceptable with respect to major flooding. However, a minimum habitable floor level of 0.5 metre above the appropriate 1 in 100 (1%) AEP flood level (i.e., 194.97 m AHD) is recommended to ensure adequate flood protection.

A lower level of flood protection may be considered acceptable for non-habitable buildings such as storage sheds.

A failure to properly adhere to these recommendations will result in a greater exposure to risks of flood damage. Please note that this advice is related to major flooding only and other planning issues, such as stormwater drainage 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 Ruth Allen on (08) 6250 8051 or by email at ruth.allen@dwer.wa.gov.au.

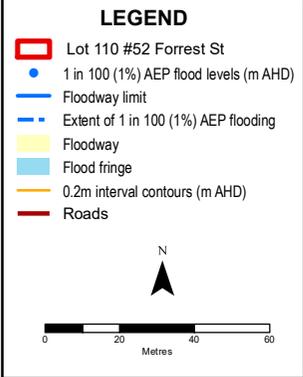
Yours sincerely,



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

4 July 2023

Lot 110 #52 Forrest St BEVERLEY



Datum and Projection Information
 Vertical Datum: AHD71
 Horizontal Datum: GDA2020
 Projection: MGA Zone 50
 Spheroid: GRS80

Project Information
 Client: Swan Avon Landuse
 Map Author: Van Cuong Nguyen
 Task ID: B1305
 Compilation date: 21/06/2023
 Edition: Version 1

SOURCES

The Department of Water and Environmental Regulation acknowledges the following datasets and their custodians in the production of this map:

Railways - Landgate - 09/02/2010
 Road Centrelines, DL1 - Landgate - 01/02/2016
 Spatial Cadastral Database (SCDB) - Landgate - 01/05/2018
 Beverley Townsite 50cm Orthomosaic - Landgate - 2017

Government of Western Australia
 Department of Water and Environmental Regulation

This map is a product of the Department of Water and Environmental Regulation and was printed on 21/06/2023.
 This map was produced with the intent that it be used for display purposes at the scale of 1:2,018 when printing at A4.
 While the Department of Water and Environmental Regulation has made all reasonable efforts to ensure the accuracy of this data, the department accepts no responsibility for any inaccuracies and persons relying on this data do so at their own risk.



9.2 South West Native Title Settlement – Land Base Consultation – Land List 1435

Submission To:	Ordinary Council Meeting 25 July 2023
Report Date:	13 July 2023
Applicant:	Department of Planning, Lands & Heritage
File Reference:	ADM 0011
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	No
Disclosure(s) Of Interest:	None
Attachments:	Referee Comments and Map

SUMMARY

A request for comments has been received from the *Department of Planning, Lands and Heritage* (DPLH) regarding the transfer of land associated with the South West Native Title Settlement (Settlement). Staff comments have been provided which requires Council's consideration.

BACKGROUND

The following is an extract from an email received from Dee Bell, Senior State Land Officer at the DPLH:

Request for Comment – Proposed Transfer of Land under the South West Native Title Settlement

The South West Native Title Settlement (Settlement) is a landmark native title agreement reached between the State Government (State) and the six Noongar Agreement Groups. The six requisite Indigenous Land Use Agreements (ILUAs) were conclusively registered, leading to the Settlement commencing on 25 February 2021 after some years of delay. The Settlement recognises the Agreement Groups as the Traditional Owners of the south west of Western Australia, while resolving native title in exchange for a negotiated package of benefits. The area subject to the Settlement is depicted in the attached map.

A key negotiated benefit is the delivery of a 320,000 hectare Noongar Land Estate, in accordance with the Noongar Land Base Strategy ([Annexure J to the ILUAs](#)). The Noongar Land Estate will contain up to 300,000 hectares of land transferred in reserve or leasehold, and up to 20,000 hectares of land transferred in freehold. The Landholding Body for all land transferred is the Noongar Boodja Land Sub Pty Ltd, which will hold and manage the land in the Noongar Land Estate in consultation with the soon to be established Noongar Regional Corporations. All land will be used and managed in line with Noongar cultural, social and economic aspirations for the benefit of generations to come.

Over the next five years, the Department of Planning, Lands and Heritage (Department) will progress selected land parcels through to transfer under the Settlement, subject to all necessary consultation and approvals with stakeholders. Land eligible for inclusion in the Noongar Land Estate includes:

- *unallocated Crown land;*
- *unmanaged reserves;*

- *land owned or held by the Aboriginal Lands Trust / Aboriginal Affairs Planning Authority; and*
- *land owned or held by State agencies or Local Government Authorities, at the discretion of the State agency or Local Government Authority.*

A key part of the process being followed by the Department involves the referral of land under consideration for inclusion in the Noongar Land Estate to relevant State agencies and Local Government Authorities. To that end, please find attached a spreadsheet comprising of land parcels identified for possible transfer. It would be appreciated if you could provide comments on each of the land parcels directly into the column labelled 'Referee Comments' in relation to the following:

- 1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?*
- 2. Does the Shire have any interest in the land?*
- 3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.*
- 4. Is the land parcel subject to any mandatory connection to services?*
- 5. Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?*
- 6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?*
- 7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?*
- 8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).*
- 9. Please provide any additional comments on the proposed transfer of this land as part of the Settlement.*

THE SUBJECT LAND: LOT 550 ON DP416816 FORREST STREET



COMMENT

Shire Planner assessed the land portion and have provided comments in the attached matrix for Council to consider. The Shire of Beverley Local Planning Strategy was taken into consideration when commenting on the potential to develop any portion of land proposed to be included in the land transfer.

Council to note the following:

- Responses in the 'Referee Comments' cell in the matrix followed the convention required above, i.e. questions 1 – 9.

CONSULTATION

No consultation was deemed required as consultation is being done by the DPLH.

STATUTORY ENVIRONMENT

South West Native Title Settlement (Settlement) Agreement;
Shire of Beverley Local Planning Strategy;
Shire of Beverley Local Planning Scheme No. 3;
Land Administration Act, 1997.

FINANCIAL IMPLICATIONS

There are no financial implications relative to this application.

STRATEGIC IMPLICATIONS

There are no strategic implications relative to this application.

POLICY IMPLICATIONS

There are no policy implications relative to this application.

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

M5/0723

Moved Cr Sattler

Seconded Cr Seed

That Council resolve to endorse the Referee Comments provided in the accompanying spreadsheet matrix and instruct the Shire Planner to communicate this to the *Department of Planning, Lands and Heritage*.

CARRIED 8/0

3:11pm – Stefan de Beer, Manager of Planning left the meeting and did not return.

Referral ID Referee Request Date Land List
 12074 Local Gove 13/07/2023 20220804_NBT_BD_Beverley

PIN	Lot Number	Survey Number	Street Address	Locality Suburb	Townsite	LGA	Region	CLT	Reserve	Area (ha)	Part	Reser	Referee Comment	Selected Tenure
12381690	550	DP416816		BEVERLEY	BEVERLEY	BEVERLEY	Wheatbelt	LR3172/231		32.9	###		1. Shire is supportive of transfer of land 2. Shire has no legal interest in land 3. No existing or planned Shire infrastructure 4. No mandatory requirement to connect to services 5. Present Zoning is General Industry. Earmarked to remain Industry - Local Planning Strategy 6. No future proposal for adjoining land 7. No proposed planning scheme amendments 8. Located partially within the Avon River Flood Fringe area & within a Bushfire Prone Area 9. No additional comments.	Freehold

SOUTH WEST SETTLEMENT AGREEMENTS

WITH REGIONAL DEVELOPMENT COMMISSION AND LOCAL GOVERNMENT BOUNDARIES

LEGEND

- Ballardong People Agreement Area
- Gnaala Karla Booja Agreement Area
- South West Boorah #2 Agreement Area
- Wagyl Kaip Agreement Area
- Whadjuk People Agreement Area
- Yued Agreement Area
- LGA Boundary
- Regional Development Commission Boundaries
- Goldfields
- Great Southern
- Mid West
- Peel
- Perth
- South West
- Wheatbelt
- Town



Latitude and Longitude based on Geocentric Datum of Australia 1994

DATA SOURCES

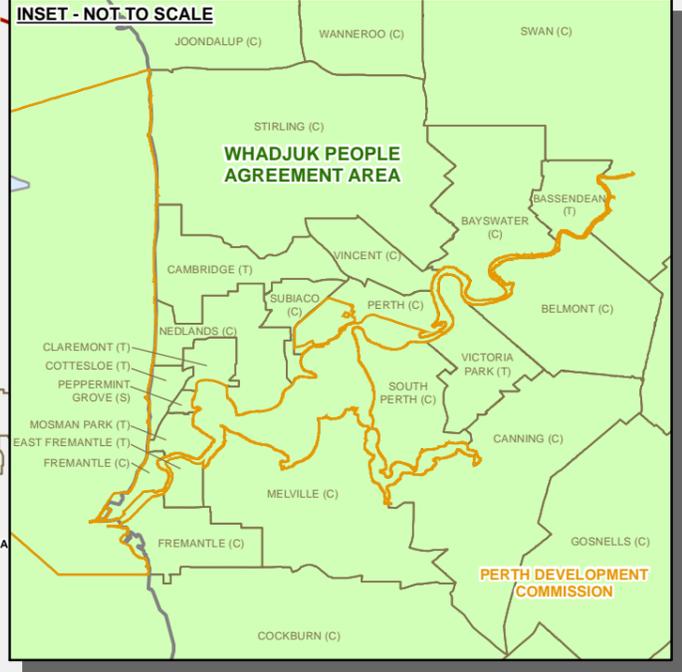
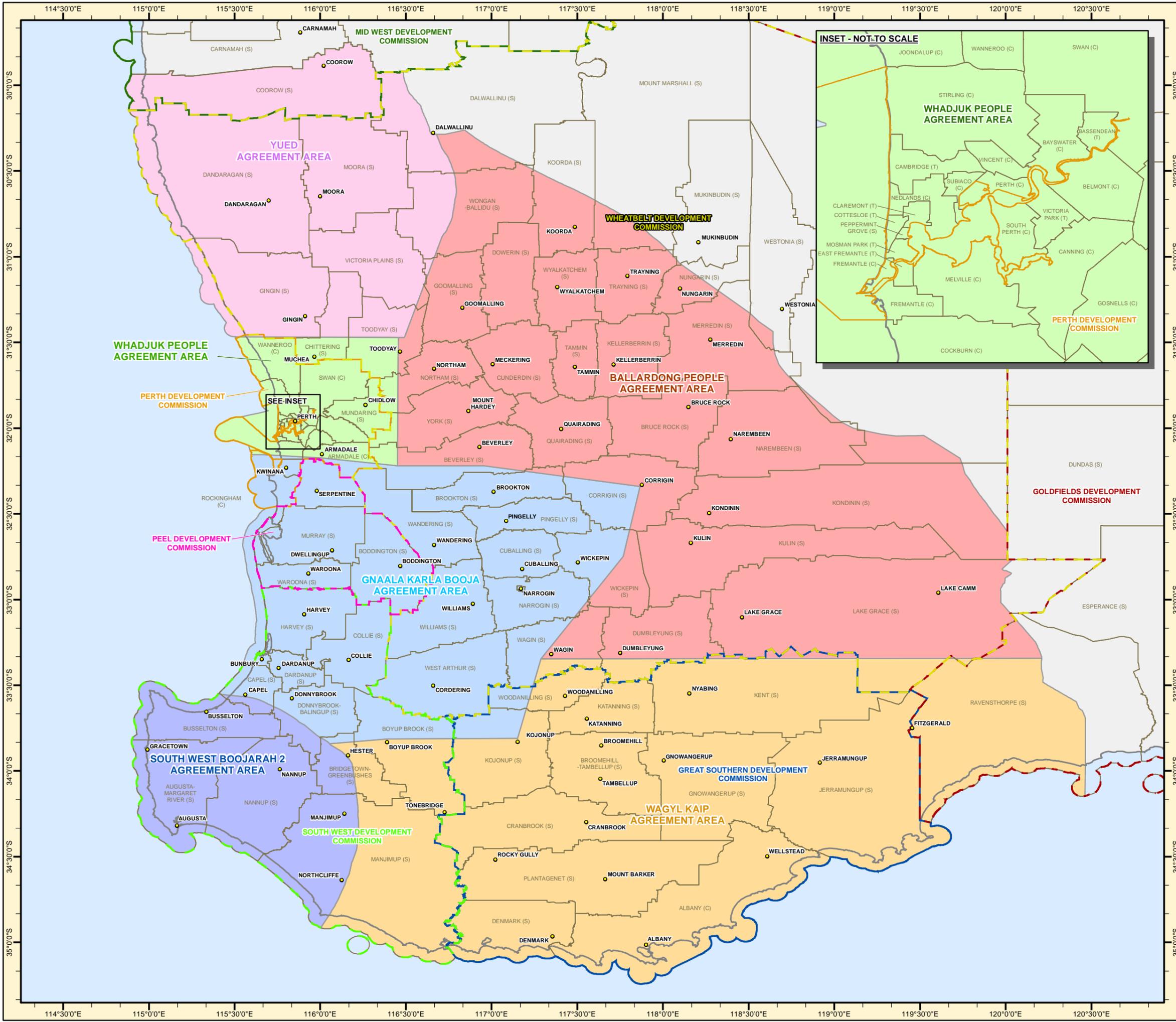
Cadastral and Tenure information sourced from Landgate Spatial Cadastral Database (SCDB).
 Administrative boundaries are sourced from the Landgate Administrative Boundaries Dataset.
 Topographical data sourced from the PSMA Dataset.
 Road names sourced from Landgate Road Centreline Dataset.
 Coastlines and shorelines are interpreted from aerial photography or recorded from ground surveys.
 Local Authorities terminate at Low Water Mark (LWM) unless otherwise specified.
 Pastoral Leases terminate 40 metres above High Water Mark (HWM) unless otherwise specified.
 Islands shown are Unallocated Crown Land (UCL) unless otherwise specified.
 Regional Development Commission Boundaries information sourced from Department of Regional Development and digitised from the SCDB as at 1 May 2015.



DISCLAIMER
 For informational purposes only. This map is a pictorial representation of data extracted from Landgate Datasets and is intended to be an overview of general geospatial information.
 Waterlines shown on this map do not necessarily depict an exact cadastral boundary.
 Native title application boundaries interpolated from descriptions held by the National Native Title Tribunal (NNTT) and Federal Court.
 Reference should be made to the NNTT for confirmation of this boundary for any legal purposes.
 In the event of any discrepancy between the written application boundary description and the areas depicted on this map the written description shall take preference as the maps and/or enlargements are indicative only.

GRAPHIC SERVICES
 PRODUCED: 08/02/2017

Street address: 1 Midland Square, Midland, WA 6056
 Postal address: PO Box 2222, Midland, WA 6936
 Tel: (08) 9273 7391 Fax: (08) 9273 7615
 email: nts@landgate.wa.gov.au
 Internet: www.landgate.wa.gov.au



SEE INSET

10. BUILDING SERVICES & ENVIRONMENTAL HEALTH SERVICES

11. FINANCE

11.1 Interim Monthly Financial Report

Submission To:	Ordinary Council Meeting 25 July 2023
Report Date:	18 July 2023
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:	Interim June 2023 Financial Reports

SUMMARY

Council to consider accepting the interim financial report for the period ending 30 June 2023.

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 2022 Ordinary Meeting, item 11.3.

COMMENT

The monthly financial reports for the period ending 30 June 2023 have been provided and include:

- Financial Activity Statement by Nature;
- Statement of Net Current Assets;
- Statement of Financial Position; 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;

SHIRE OF BEVERLEY
INTERIM STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING
30 June 2023

Description	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	YTD Variance	Notes To Material Variances
Operating Revenue					
Rates	3,087,781.00	3,087,781.00	3,082,199.55	(5,581.45)	
Operating Grants, Subsidies and Contributions	715,395.00	715,395.00	2,257,857.33	1,542,462.33	LGGC Financial Assistance and Road Grants \$238,316, Workers Comp reimbursements \$14,887, ESL operating funds \$7,118, Aco Drain reimbursement \$8,502, National Trust Contribution \$28,932, Doctor Hire Vehicle insurance reimbursement \$5,000 and Swimming Pool shade sail insurance reimbursement \$3,138 higher than anticipated. DFES Mitigation Funding (\$36,250) not received due to no further works to be undertaken.
Profit On Asset Disposal	62,000.00	62,000.00	50,000.00	(12,000.00)	All vehicle disposals, except for the Grader, have been carried over to 23/24 due to supply delays.
Service Charges	0.00	0.00	0.00	0.00	
Fees & Charges	714,764.00	714,764.00	822,301.95	107,537.95	Caravan Park and Cabin charges \$44,884, Cropping land lease income \$13,500, Rates enquiries \$10,000, Town Planning Service fees \$5,378, Building permit fees \$5,415, Refuse Site charges \$3,664, Abi Robinson maternity leave reimbursement timing \$2,113 and Swimming Pool Season Passes \$2,735 greater than anticipated YTD.
Interest Earnings	74,687.00	74,687.00	160,270.01	85,583.01	Interest earnings on investments \$57,349 greater than anticipated.
Other Revenue	424,882.00	424,882.00	283,363.44	(141,518.56)	Admin Cost, PWOH & POC allocation timing versus expenditure.
Non-Operating Grants, Subsidies and Contributions	2,030,994.00	2,030,994.00	1,555,691.36	(475,302.64)	Roads to Recovery funding to be carried over to next FY (\$331,280) Charge Up EV Grant (\$30,000) delayed for Rnd 2 of funding. Regional Road Group \$21,170 additional funding. Western Power \$12,259 additional recoup from underground power works.
Total Operating Revenue	7,110,503.00	7,110,503.00	8,211,683.64	1,101,180.64	
Operating Expenditure					
Employee Costs	(2,387,077.00)	(2,387,077.00)	(2,357,170.45)	29,906.55	Employee costs including wages, leave, superannuation and training lower than anticipated.
Materials & Contracts	(2,297,228.00)	(2,297,228.00)	(1,626,113.91)	671,114.09	Contribution to replacement Fire Tender \$136,364 (C/O), Fire mitigation works \$72,500, Consultancy services \$68,146, Asset revaluation \$66,233, Road Maintenance expense \$61,611, Staff Training \$36,650, Donations \$23,437, Members Other expenses \$22,275, Fuel expense \$20,178, Bridge Maintenance expense \$14,950, OHS expense \$14,608, Community Initiatives \$13,123, PPE expense \$12,418, Rates Legal Fees \$10,000, Refuse Site expense \$9,598, Admin Building \$9,307, Office expenses \$9,101 and Members Subscriptions \$7,249 lower than anticipated.
Utilities	(198,572.00)	(198,572.00)	(207,568.11)	(8,996.11)	Street lighting expense \$13,425 allocated to utilities and Standpipe water \$10,217 higher than anticipated offset by higher cost recovery.
Depreciation On Non-Current Assets	(2,400,096.00)	(2,400,096.00)	(2,373,032.23)	27,063.77	Depreciation expense lower than anticipated.
Interest Expenses	(86,323.00)	(86,323.00)	(93,257.26)	(6,934.26)	
Insurance Expenses	(236,285.00)	(236,285.00)	(235,956.41)	328.59	
Other Expenditure	(83,975.00)	(83,975.00)	(131,192.38)	(47,217.38)	Budget allocation of Other Expenditure nature lower than required, offset by allocation to Materials & Contracts.

SHIRE OF BEVERLEY
INTERIM STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING
30 June 2023

Description	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	YTD Variance	Notes To Material Variances
Loss On Asset Disposal	(31,000.00)	(31,000.00)	0.00	31,000.00	All vehicle disposals, except for the Grader, have been carried over to 23/24 due to supply delays.
Loss on Revaluation of Non-Current Assets	0.00	0.00	(1,599,572.59)	(1,599,572.59)	Portion of loss on footpath asset revaluation expensed.
Total Operating Expenditure	(7,720,556.00)	(7,720,556.00)	(8,623,863.34)	(903,307.34)	
Net Operating	(610,053.00)	(610,053.00)	(412,179.70)	197,873.30	
Capital Income					
Self Supporting Loan - Principal Repayment	10,968.00	10,968.00	10,968.23	0.23	
Proceeds from Sale of Assets	194,000.00	194,000.00	50,000.00	(144,000.00)	All vehicle disposals, except for the Grader, have been carried over to 23/24 due to supply delays.
New Loan Raised	0.00	0.00	0.00	0.00	
Total Capital Income	204,968.00	204,968.00	60,968.23	(143,999.77)	
Capital Expenditure					
Land and Buildings	(787,000.00)	(787,000.00)	(154,730.08)	632,269.92	Land purchase \$200,000 and Swimming Pool HWS \$10,000 projects not to proceed. Memorial Park Cistern Replacement \$6,000 allocated to Maintenance. 59 Smith St Retaining Wall \$20,000, EV Charger \$60,000, Caravan Park HWS \$10,000, Station Gallery Extension \$55,000 and Runway Lighting Upgrade \$300,000 to be carried over to 23/24. Cornerstone CCTV (\$25,428), Moort Wabiny Park power connection (\$11,065) unbudgeted. Hunt Road Village refurbishments (\$7,810) over budget funded from Reserve funds carried forward.
Plant and Equipment	(681,500.00)	(681,500.00)	(430,000.00)	251,500.00	All vehicle renewals, except Grader (supply due in June 23), carried over to 23/24 due to supply issues.
Office Furniture and Equipment	(40,000.00)	(40,000.00)	(39,670.00)	330.00	
Road Construction	(2,004,829.00)	(2,004,829.00)	(1,508,470.88)	496,358.12	Vincent Street project road portion expense \$229,792 lower than anticipated. Muni Gravel Sheeting jobs \$237,453 to be carried over to 23/24 due to storm damage works. Morbinning Road shoulder widening \$68,340 and Cookes Rd gravel sheeting \$ 30,371 expense lower than anticipated. Water hatch Rd reconstruct and widen (\$45,388) greater than anticipated.
Other Infrastructure	(1,200,858.00)	(1,200,858.00)	(998,537.71)	202,320.29	Vincent Street project footpath portion expense (\$20,780), 22/23 Footpath renewal expenditure (\$3,713) and Heritage Trail (\$1,888) higher than anticipated. Vincent Street project drainage portion expense \$10,000 lower than anticipated. Bridge 3203 works \$208,096 carried over to 23/24.
Land Under Control	0.00	0.00	0.00	0.00	
Leases	(6,837.00)	(6,837.00)	(6,836.60)	0.40	
Loans - Principal Repayments	(138,424.00)	(138,424.00)	(138,423.45)	0.55	
Total Capital Expenditure	(4,859,448.00)	(4,859,448.00)	(3,276,668.72)	1,582,779.28	
Net Capital	(4,654,480.00)	(4,654,480.00)	(3,215,700.49)	1,438,779.51	

SHIRE OF BEVERLEY
INTERIM STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING
30 June 2023

Description	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	YTD Variance	Notes To Material Variances
Adjustments					
Depreciation Written Back	2,400,096.00	2,400,096.00	2,373,032.23	(27,063.77)	Depreciation expense lower than anticipated.
Movement in Leave Reserve Cash Balance	0.00	0.00	4,424.50	4,424.50	
Movement in Non-Current Loan 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 Lease Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current Investments	0.00	0.00	(2,764.39)	(2,764.39)	
Movement in Non-Current LSL Provision	0.00	0.00	(23,818.69)	(23,818.69)	Adjustment as per actuals.
Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	(13,189.45)	(13,189.45)	Adjustment as per actuals.
(Profit)/Loss on Disposal of Assets Written Back	(31,000.00)	(31,000.00)	(50,000.00)	(19,000.00)	All vehicle disposals, except for the Grader, have been carried over to 23/24 due to supply delays.
Loss on Revaluation of Non-Current Assets Written Back	0.00	0.00	1,599,572.59	1,599,572.59	Portion of loss on footpath asset revaluation expensed added back.
Rounding	0.00	0.00	0.00	0.00	
Add Funding From					
Transfer (To)/From Reserves	477,322.00	477,322.00	(51,187.63)	(528,509.63)	Reserve funds not required included Vincent St Car Park contribution \$200,000, Station Gallery extension \$55,000 (C/O), Grader replacement \$47,500, Airfield lighting contribution \$41,070 (C/O) and Swimming Pool Solar HWS \$10,000.
Opening Surplus/(Deficit)	2,418,115.00	2,418,115.00	2,418,115.24	0.24	
Total Adjustments	5,264,533.00	5,264,533.00	6,254,184.40	989,651.40	
CLOSING SURPLUS/(DEFICIT)	0.00	0.00	2,626,304.21	2,626,304.21	

SHIRE OF BEVERLEY INTERIM STATEMENT OF NET CURRENT ASSETS FOR THE PERIOD ENDING 30 June 2023		
Description	Actual 2021/22	YTD Actual 2022/23
Current Assets		
Cash at Bank	3,209,654.53	1,627,645.56
Cash - Unrestricted Investments	0.00	1,271,666.73
Cash - Restricted Reserves	2,229,365.68	2,280,553.31
Cash on Hand	700.00	700.00
Accounts Receivable	919,384.48	663,428.06
Prepaid Expenses	0.00	0.00
Self Supporting Loan - Current	10,968.23	0.00
Inventory - Fuel	19,124.29	9,932.34
Total Current Assets	6,389,197.21	5,853,926.00
Current Liabilities		
Accounts Payable	(1,466,207.41)	(652,689.79)
Loan Liability - Current	(138,423.45)	(117,135.16)
Lease Liability - Current	(6,836.70)	(6,836.60)
Annual Leave Liability - Current	(254,683.62)	(234,280.71)
Long Service Leave Liability - Current	(143,208.57)	(197,874.12)
Doubtful Debts	0.00	0.00
Total Current Liabilities	(2,009,359.75)	(1,208,816.38)
Adjustments		
Less Restricted Reserves	(2,229,365.68)	(2,280,553.31)
Less Self Supporting Loan Income	(10,968.23)	0.00
Add Leave Reserves - Cash Backed	140,188.24	144,612.74
Add Loan Principal Expense	138,423.45	117,135.16
Total Adjustments	(1,961,722.22)	(2,018,805.41)
NET CURRENT ASSETS	2,418,115.24	2,626,304.21

SHIRE OF BEVERLEY
INTERIM STATEMENT OF FINANCIAL POSITION
AS AT
30 June 2023

Description	Actual 2021/22	YTD Actual 2022/23	Movement
Current Assets			
Cash and Cash Equivalents	5,439,720.21	5,180,565.60	(259,154.61)
Accounts Receivable	379,002.48	465,875.06	86,872.58
Contract Asset - Current	540,382.00	197,553.00	(342,829.00)
Prepaid Expenses	0.00	0.00	0.00
Self Supporting Loan - Current	10,968.23	0.00	(10,968.23)
Inventory	19,124.29	9,932.34	(9,191.95)
Total Current Assets	6,389,197.21	5,853,926.00	(535,271.21)
Current Liabilities			
Accounts Payable	(1,132,647.41)	(527,898.79)	604,748.62
Contract Liability - Current	(333,560.00)	(124,791.00)	208,769.00
Loan Liability - Current	(138,423.45)	(117,135.16)	21,288.29
Lease Liability - Current	(6,836.70)	(6,836.60)	0.10
Annual Leave Liability - Current	(254,683.62)	(234,280.71)	20,402.91
Long Service Leave Liability - Current	(143,208.57)	(197,874.12)	(54,665.55)
Doubtful Debts	0.00	0.00	0.00
Total Current Liabilities	(2,009,359.75)	(1,208,816.38)	800,543.37
Non-Current Assets			
Non-Current Debtors	148,045.45	161,234.90	13,189.45
Non-Current Investments	58,352.75	61,117.14	2,764.39
Land and Buildings	29,725,078.17	29,149,181.97	(575,896.20)
Plant and Equipment	2,178,632.13	2,369,732.12	191,099.99
Furniture and Equipment	92,874.24	98,756.30	5,882.06
Infrastructure	64,135,530.18	140,931,963.00	76,796,432.82
Self Supporting Loan - Non Current	0.00	0.00	0.00
Total Non-Current Assets	96,338,512.92	172,771,985.43	76,433,472.51
Non-Current Liabilities			
Loan Liability - Non Current	(2,118,272.70)	(2,001,137.54)	117,135.16
Lease Liability - Non Current	(6,836.60)	0.00	6,836.60
Annual Leave - Non Current	0.00	0.00	0.00
Long Service Leave Liability - Non Current	(76,311.20)	(52,492.51)	23,818.69
Total Non Current Liabilities	(2,201,420.50)	(2,053,630.05)	147,790.45
Net Assets	98,516,929.88	175,363,465.00	76,846,535.12

**SHIRE OF BEVERLEY
INTERIM STATEMENT OF FINANCIAL POSITION
AS AT
30 June 2023**

Description	Actual 2021/22	YTD Actual 2022/23	Movement
Equity			
Accumulated Surplus	(47,991,692.08)	(47,528,324.75)	463,367.33
Reserves - Cash Backed	(2,229,365.68)	(2,280,553.31)	(51,187.63)
Reserve - Revaluations	(48,295,872.12)	(125,554,586.94)	(77,258,714.82)
Total Equity	(98,516,929.88)	(175,363,465.00)	(76,846,535.12)

SHIRE OF BEVERLEY						
INVESTMENT OF SURPLUS FUNDS						
AS AT 30 June 2023						
Account #	Account Name	Amount Invested (\$)		Term	Interest Rate	Maturation
4146657	Reserve Funds Bendigo					
	Long Service Leave	144,612.74				
	Airfield Emergency	41,544.88				
	Plant	101,234.66				
	Emergency Services	29,712.58				
	Building	583,632.52				
	Recreation Ground	604,663.23				
	Cropping Committee	176,018.62				
	Avon River Development	0.00				
	Annual Leave	0.00				
	Community Bus	40,904.45				
	Infrastructure	222,866.61				
	Senior Housing	231,682.16				
	Mainstreet Development	0.00				
	Avondale Mach Museum	62,399.38				
	ITC Renewal Reserve	41,281.48	2,280,553.31	3 mnths	4.95%	22/09/2023
4367217	Term Deposit Bendigo	250,000.00		3 mnths	4.50%	8/08/2023
4377091	Term Deposit Bendigo	261,108.85		3 mnths	4.50%	17/08/2023
4380379	Term Deposit Bendigo	255,020.89		2 mnths	4.20%	24/07/2023
4321867	Term Deposit Bendigo	505,536.99	1,271,666.73	3 mnths	4.95%	26/09/2023
	Total		3,552,220.04			

11.2 Accounts Paid by Authority

Submission To:	Ordinary Council Meeting 25 July 2023
Report Date:	2023
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 2023 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 2023.

COMMENT

Unless otherwise identified, all payments have been made in accordance with Council's 2022/23 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 2022/23 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

M7/0723

Moved Cr Sattler

Seconded Cr Davis

That the List of Accounts as presented, be received:

June 2023

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

Cheque vouchers

12 June 2023 1890-1890 (1) \$ 13,178.47 (authorised by CEO S Gollan and DCEO S Marshall)

30 June 2023 1891-1891 (1) \$ 8,229.15 (authorised by DCEO S Marshall and Pres D White)

Total of cheque vouchers for June 2023 incl \$ 21,407.62 previously paid.

EFT vouchers

06 June 2023 EFT 1-40 (40) \$ 63,958.91 (authorised by CEO S Gollan and DCEO S Marshall)

12 June 2023 EFT 9375-9417 (43) \$ 137,445.28 (authorised by CEO S Gollan and DCEO S Marshall)

14 June 2023 EFT 9418-9418 (1) \$ 418,000.00 (authorised by CEO S Gollan and DCEO S Marshall)

21 June 2023 EFT 1-39 (39) \$ 62,974.94 (authorised by CEO S Gollan and DCEO S Marshall)

23 June 2023 EFT 9430-9430 (1) \$ 250,000.00 (authorised by CEO S Gollan and DCEO S Marshall)

29 June 2023 EFT 9433-9442 (11) \$ 121,663.03 (authorised by CEO S Gollan and DCEO S Marshall)

Total of EFT vouchers for June 2023 incl \$ 1,054,042.16 previously paid

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

Cheque vouchers

Nil vouchers

Total of cheque vouchers for June 2023 incl \$ 0.00 previously paid.

EFT vouchers

12 June 2023 EFT 9373-9374 (2) \$ 400.00 (authorised by CEO S Gollan and DCEO S Marshall)

24 June 2023 EFT 9432-9432 (1) \$ 200.00 (authorised by CEO S Gollan and DCEO S Marshall)

Total of EFT vouchers for June 2023 incl \$ 600.00 previously paid.

(3) Direct Debit Payments totalling \$ 103,013.55 previously paid.

(4) Credit Card Payments totalling \$ 920.77 previously paid.

CARRIED 8/0

11.3 2022 Financial Management Systems and Procedures Review

Submission To:	Ordinary Council Meeting 25 July 2023
Report Date:	5 July 2023
Applicant:	Audit Committee
File Reference:	ADM 0291
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	27 June 2023 Audit Committee Meeting
Disclosure(s) Of Interest:	Nil
Attachments:	2022 Financial Management Systems Review

SUMMARY

Council to receive the 2022 Financial Management Systems and Procedures Review as prepared by AMD Chartered Accountants.

BACKGROUND

The Chief Executive Officer is required to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government not less than every three financial years and report to Council the results of those reviews. The last review was undertaken by AMD Chartered Accountants in December 2019.

At the Audit and Risk Committee Meeting, 27 June 2023, it was recommended that Council receive the report. The committee also commended management for the results, showing sound internal controls and compliance.

COMMENT

To comply with the requirements of the Regulations, AMD Chartered Accountants was commissioned to undertake the review again and report on Council's financial management systems and procedures in March 2023.

The financial management review provides the Chief Executive Officer and the Council with an independent assessment of the appropriateness and effectiveness of the Shire's financial management systems.

The review procedures undertaken included documentation, analysis and testing of financial internal controls. The Shire's financial records were examined to ascertain the level of effectiveness of the financial systems including the following: -

- Collection of money;
- Custody and security of money;
- Maintenance and security of financial records;
- Accounting for municipal or trust transactions;
- Authorisation for incurring liabilities and making payments;
- Maintenance of payroll, stock control and costing records; and
- Preparation of budgets, budget reviews, accounts and reports required by the Act or the Regulations.

A summary of the Review's findings are as follows:



The following tables provide a summary of the findings raised in this report:

	Significant Risk	Moderate Risk	Minor Risk
Number of new issues reported	0	3	3

For details on the review rating criteria, please refer to Section 9.

Ref	Issue	Risk Rating
2. Collection of money		
We have no findings to raise in respect to the collection of money.		
3. Custody and security of money		
3.2.1	Daily Banking An isolated instance identified from sample testing where daily takings were deposited in excess of a week from receipt.	Minor
4. Maintenance and security of financial records		
4.2.2	Key Security and Register No documented procedure in respect to access of motor vehicle machinery and building keys at the Depot. Key cabinet at the Shire Depot was unlocked during the onsite visit. Currently no key register is maintained at the Shire Depot. Key cabinet at the Admin Office remains unlocked throughout the day.	Moderate
5. Accounting for municipal or trust transactions		
5.2.1	Monthly Reconciliations Month end reconciliations were not consistently signed as evidence of independent review each month.	Minor
6. Authorisation for incurring liabilities and making payments		
6.2.1	Post Tender Performance Evaluation No formal post tender / service contract performance evaluation process for major contracts and services.	Moderate
7. Maintenance of payroll, stock control and costing records		
7.2.1	Staff Performance Review frequency Inquiries indicated staff performance reviews are not performed for works team members, other than gardening staff.	Moderate
7.2.3	Employee Code of Conduct Employee Code of Conduct not reviewed by the stated review date.	Minor
8. Preparation of budget, budget reviews, accounts and reports required by Regulations		
We have no findings to raise in respect to the collection of money.		

Management's comments relating to the Review's findings are included in the full report (attached under separate cover).

STATUTORY ENVIRONMENT

Local Government Act 1995, Section 6.10, Financial Management Regulations
Regulations may provide for —

- (a) The security and banking of money received by a local government; and
- (b) The keeping of financial records by a local government; and
- (c) The management by a local government of its assets, liabilities and revenue; and
- (d) The general management of, and the authorisation of payments out of —
 - (i) The municipal fund; and
 - (ii) The trust fund,
of a local government.

Local Government (Financial Management) Regulations 1996
Section 5 CEO's duties as to financial management

- (1) Efficient systems and procedures are to be established by the CEO of a local government —
 - (a) For the proper collection of all money owing to the local government; and
 - (b) For the safe custody and security of all money collected or held by the local government; and
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and
 - (d) To ensure proper accounting for municipal or trust —
 - (i) Revenue received or receivable; and
 - (ii) Expenses paid or payable; and
 - (iii) Assets and liabilities; and
 - (e) To ensure proper authorisation for the incurring of liabilities and the making of payments; and
 - (f) For the maintenance of payroll, stock control and costing records; and
 - (g) To assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.

- (2) The CEO is to —
 - (a) Ensure that the resources of the local government are effectively and efficiently managed; and
 - (b) Assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
 - (c) Undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Community Plan

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 of the *Local Government (Financial Management) Regulations 1996* that the CEO ensures efficient systems and procedures are place and that resources are effectively managed and reported on every three years. This report mitigates the risk of non-compliance and ensures good governance.

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'S RECOMMENDATION & COUNCIL RESOLUTION

M8/0723

Moved Cr Martin

Seconded Cr Lawlor

That the 2022 Financial Management Systems and Procedures Review completed by AMD Chartered Accountants be received.

CARRIED 8/0

11.4 2023/24 Material Variances

Submission To:	Ordinary Council Meeting 25 July 2023
Report Date:	20 July 2023
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

That Council consider the material variance reporting parameters for 2023/24 as recommended by the Corporate Strategy Committee.

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.

Previously, Council adopted a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater for the 2022/23 financial year at the July 2022 Ordinary Meeting.

COMMENT

The Corporate Strategy Committee at its 20 July 2023 are satisfied with the current level of reporting and there is no reason to recommend that Council change the reporting parameters for the 2023/24 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’S RECOMMENDATION & COUNCIL RESOLUTION	
M9/0723	
Moved Cr Seed	Seconded Cr Sattler
That a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater for the 2023/24 financial year be adopted.	
CARRIED 8/0	

11.5 2023/24 Budget – Rates

Submission To:	Ordinary Council Meeting 25 July 2023
Report Date:	20 July 2023
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:	Rate Models & CPI March Quarter

SUMMARY

Council to consider that rate revenue be raised by 5% for the 2023/24 financial year as recommended by the Corporate Strategy Committee.

BACKGROUND

When adopting the 2022/23 Budget, Council increased the rates by 5%, the same as the 2021/22 year.

Rate revenue has increased on average by 3.3% per year for the 2019/20, 2020/21, 2021/22 and 2022/23 financial years.

An increase of 5% in 2023/24 will increase this average to 3.5%.

COMMENT

The proposed 5% increase in Rate Revenue translates to an increase in Rate funding of \$153,990.00 (net of expected discount expense) in the 2023/24 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.

2023/24 Operational considerations taken into account in recommending this rate increase include the March Quarter CPI (Perth) increase of 5.8%, an increase in staff costs of 5.75% (base increase) in line with the national minimum wage increase, and overall insurance premium expense increase of 21% due mainly to unfavourable local and global risk conditions and no distribution from LGIS for 23/24.

When setting the Rate increase for 2023/24, 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 remains at 21 days as advertised.

UV land valuations as set by the Valuer General (State Government) has increased by an average overall of 23.67% across the district reflecting the increased value of land following recent sales.

The proposed Rate in the Dollar values and minimums (with a comparison to 2022/23 rates) are as follows:

	<u>2022/23</u>	<u>2023/24</u>
Gross Rental Value	\$0.120700	\$0.126226
Gross Rental Value Minimum	\$941.00	\$988.00
Unimproved Value	\$0.007443	\$0.006288
Unimproved Value Minimum	\$941.00	\$988.00

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

GRV	\$1,359
UV	\$3,553
UV Mining	\$988

At its 20 July 2023 meeting, the Corporate Strategy Committee recommended the above rate in the dollar be set, equating to an increase of 5% rate revenue.

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.

6.50. Rates or service charges due and payable

- (1) Subject to —
 - (a) subsections (2) and (3); and
 - (b) any concession granted under section 6.47; and
 - (c) the *Rates and Charges (Rebates and Deferments) Act 1992*,a rate or service charge becomes due and payable on such date as is determined by the local government.
- (2) The date determined by a local government under subsection (1) is not to be earlier than 35 days after the date noted on the rate notice as the date the rate notice was issued.
- (3) Where a person elects to pay a rate or service charge by instalments the second and each subsequent instalment does not become due and payable at intervals of less than 2 months.

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%.

CONSULTATION

Council

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 2023/24 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'S RECOMMENDATION & COUNCIL RESOLUTION

M10/0723

Moved Cr Davis

Seconded Cr Maxwell

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 2024 be as follows:

Gross Rental Value	\$0.126226
Gross Rental Value Minimum	\$988.00
Unimproved Value	\$0.006288
Unimproved Value Minimum	\$988.00
2. The service of rates notice date be 7 August 2023.
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 28 August 2023.
4. In accordance with s6.51 of the *Local Government Act 1995*, an 11% 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;

1 st Instalment	11 September 2023
2 nd Instalment	13 November 2023
3 rd Instalment	15 January 2024
4 th Instalment	15 March 2024

CARRIED BY ABSOLUTE MAJORITY 8/0

All groups CPI, All groups index numbers and percentage changes			
	Index number(a)	Percentage change (%)	
	Mar Qtr 2023	Dec Qtr 2022 to Mar Qtr 2023	Mar Qtr 2022 to Mar Qtr 2023
Sydney	132.7	1.4	7.3
Melbourne	132.7	1.2	6.8
Brisbane	134.6	1.9	7.4
Adelaide	132.4	1.2	7.9
Perth	130.4	0.9	5.8
Hobart	134.0	1.2	6.9
Darwin	128.2	1.3	6.2
Canberra	131.3	1.4	6.2
Weighted average of eight capital cities	132.6	1.4	7.0
a. Index reference period: 2011-12 = 100.0.			
Source: Australian Bureau of Statistics, Consumer Price Index, Australia March Quarter 2023			

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	2022/23 Budgeted Rate Revenue \$	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23		2022/23		2023/24 0%	2023/24	2023/24		
	2022/23 ACTUAL				GRV/UV RID Adjusted - BASELINE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.120215	495	5,831,402	701,022	-1.6%
UV Rural	0.007443	437	295,255,000	2,197,583	0.005989	423	364,293,000	2,181,751	-0.7%
UV Mining	0.007443	0	0	0	0.005989	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	2,882,773	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	941	171	700,288	160,911	8.9%
UV Rural	941	294	29,163,600	276,654	941	307	36,417,600	288,887	4.4%
UV Mining	941	18	212,625	16,938	941	20	200,380	18,820	11.1%
Sub-Total		469	29,975,458	441,329		498	37,318,268	468,618	
Sub-Total				3,351,392				3,351,391	0.0%
Discounts				268,111				268,111	
Totals				3,083,281				3,083,280	0.0%

Total Revenue Increase -1

1% Increase 33,514

0.5% Increase 16,757

RATE TYPE	Rate in \$ 2022/23	Number of Properties	Rateable Value 2022/23	2022/23 Budgeted Rate Revenue \$	Rate in \$ 2023/24 103.0%	Number of Properties 2023/24	Rateable Value \$ 2023/24	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23 ACTUAL				3% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.123821	495	5,831,402	722,050	1.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006169	423	364,293,000	2,247,324	2.3%
UV Mining	0.007443	0	0	0	0.006169	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	2,969,374	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	969	171	700,288	165,699	12.2%
UV Rural	941	294	29,163,600	276,654	969	307	36,417,600	297,483	7.5%
UV Mining	941	18	212,625	16,938	969	20	200,380	19,380	14.4%
Sub-Total		469	29,975,458	441,329		498	37,318,268	482,562	
Sub-Total				3,351,392				3,451,936	3.0%
Discounts				268,111				276,155	
Totals				3,083,281				3,175,781	3.0%

Total Revenue Increase 100,544

Total Net Increase 92,500

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	2022/23 Budgeted Rate Revenue \$	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23		2022/23		2023/24	2023/24	2023/24		
	2022/23 ACTUAL				4% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.125024	495	5,831,402	729,065	2.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006229	423	364,293,000	2,269,181	3.3%
UV Mining	0.007443	0	0	0	0.006229	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	2,998,246	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	979	171	700,288	167,409	13.3%
UV Rural	941	294	29,163,600	276,654	979	307	36,417,600	300,553	8.6%
UV Mining	941	18	212,625	16,938	979	20	200,380	19,580	15.6%
Sub-Total		469	29,975,458	441,329		498	37,318,268	487,542	
Sub-Total				3,351,392				3,485,788	4.0%
Discounts				268,111				278,863	
Totals				3,083,281				3,206,925	4.0%

Total Revenue Increase 134,396

Total Net Increase 123,645

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	2022/23 Budgeted Rate Revenue \$	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23		2022/23		2023/24	2023/24	2023/24		
	2022/23 ACTUAL				5% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.126226	495	5,831,402	736,075	3.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006288	423	364,293,000	2,290,674	4.2%
UV Mining	0.007443	0	0	0	0.006288	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	3,026,749	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	988	171	700,288	168,948	14.4%
UV Rural	941	294	29,163,600	276,654	988	307	36,417,600	303,316	9.6%
UV Mining	941	18	212,625	16,938	988	20	200,380	19,760	16.7%
Sub-Total		469	29,975,458	441,329		498	37,318,268	492,024	
Sub-Total				3,351,392				3,518,773	5.0%
Discounts				268,111				281,502	
Totals				3,083,281				3,237,271	5.0%

Total Revenue Increase 167,381

Total Net Increase 153,990

	Rate in \$ 2022/23	Number of Properties	Rateable Value 2022/23	2022/23 Budgeted Rate Revenue \$	Rate in \$ 2023/24 106.0%	Number of Properties 2023/24	Rateable Value \$ 2023/24	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
RATE TYPE	2022/23 ACTUAL				6% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.127428	495	5,831,402	743,084	4.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006348	423	364,293,000	2,312,532	5.2%
UV Mining	0.007443	0	0	0	0.006348	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	3,055,616	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	997	171	700,288	170,487	15.4%
UV Rural	941	294	29,163,600	276,654	997	307	36,417,600	306,079	10.6%
UV Mining	941	18	212,625	16,938	997	20	200,380	19,940	17.7%
Sub-Total		469	29,975,458	441,329		498	37,318,268	496,506	
Sub-Total				3,351,392				3,552,122	6.0%
Discounts				268,111				284,170	
Totals				3,083,281				3,267,952	6.0%

Total Revenue Increase 200,730

Total Net Increase 184,671

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	2022/23 Budgeted Rate Revenue \$	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23		2022/23		2023/24	2023/24	2023/24		
	2022/23 ACTUAL				7% REVENUE INCREASE				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.128630	495	5,831,402	750,093	5.3%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006408	423	364,293,000	2,334,390	6.2%
UV Mining	0.007443	0	0	0	0.006408	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	3,084,483	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	1,007	171	700,288	172,197	16.6%
UV Rural	941	294	29,163,600	276,654	1,007	307	36,417,600	309,149	11.7%
UV Mining	941	18	212,625	16,938	1,007	20	200,380	20,140	18.9%
Sub-Total		469	29,975,458	441,329		498	37,318,268	501,486	
Sub-Total				3,351,392				3,585,969	7.0%
Discounts				268,111				286,878	
Totals				3,083,281				3,299,091	7.0%

Total Revenue Increase 234,577

Total Net Increase 215,811

RATE TYPE	Rate in \$ 2022/23	Number of Properties	Rateable Value 2022/23	2022/23 Budgeted Rate Revenue \$	Rate in \$ 2023/24 105.2%	Number of Properties 2023/24	Rateable Value \$ 2023/24	2023/24 Budgeted Rate Revenue \$	Actual Revenue Increase %
	2022/23 ACTUAL				5.2% REVENUE INCREASE - As Per LTFP				
General Rate									
GRV	0.120700	506	5,902,902	712,480	0.126466	495	5,831,402	737,474	3.5%
UV Rural	0.007443	437	295,255,000	2,197,583	0.006300	423	364,293,000	2,295,046	4.4%
UV Mining	0.007443	0	0	0	0.006300	0	0	0	
Sub-Total		943	301,157,902	2,910,063		918	370,124,402	3,032,520	
Minimum Rates	Minimum \$				Minimum \$				
GRV	941	157	599,233	147,737	990	171	700,288	169,290	14.6%
UV Rural	941	294	29,163,600	276,654	990	307	36,417,600	303,930	9.9%
UV Mining	941	18	212,625	16,938	990	20	200,380	19,800	16.9%
Sub-Total		469	29,975,458	441,329		498	37,318,268	493,020	
Sub-Total				3,351,392				3,525,540	5.2%
Discounts				268,111				282,043	
Totals				3,083,281				3,243,497	5.2%

Total Revenue Increase 174,148

Total Net Increase 160,216

11.6 2023/24 Budget

Submission To:	Ordinary Council Meeting Meeting 25 July 2023
Report Date:	20 July 2023
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:	2023/24 Statutory Budget

SUMMARY

Council to consider that the 2023/24 Budget be adopted as recommended by the Corporate Strategy Committee.

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.

2023/24 Budget preparation has been underway since March 2023, with review of the 10 Year Road Program, 10 Year Plant Replacement Program, the Long Term Financial Plan Capital Program and proposed 2023/24 Fees and Charges items presented to Council for consideration.

COMMENT

The Statutory 2023/24 Budget as presented reflects Council's Operational and Capital programmes incorporating a rate increase of 5% for the 2023/24 financial year.

The Corporate Strategy Committee at its meeting on 20 July 2023, balanced the budget through a mix of Reserve fund transfers and decreasing expenditure (cut to discretionary spending).

Please note that 2022/23 Carried Forward balances may change as a result of End of Financial Year processing and Final Audit which may impact on the 2023/24 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

2023/24 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'S RECOMMENDATION & COUNCIL RESOLUTION

M11/0723

Moved Cr Martin

Seconded Cr Gogol

That the balanced 2023/24 Budget be adopted.

CARRIED 8/0



2023/24 BUDGET



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President's Introduction

I am pleased to present the 2023/24 Annual Budget to our ratepayers and residents.

The 2023/24 budget has been adopted by Council on 25th July 2023.

Against the back drop of higher than expected inflation, the Shire has endeavoured to maintain the same level of works programmes and community infrastructure as achieved in previous years. Inflation at about 7% in the March quarter is proving to be difficult to manage within the confines of enabling these normal programmes to be met and yet keeping any rate increase to a minimum.

Work completed by Caroline Robinson for the Strategic Community Plan, showed that the average rate increases for the Shire since 2012/2013 have been 3.07% for Beverley, 5.83% for Metropolitan Councils, and 6.12% for Regional Councils.

The Capital budget for 2023/2024 is approximately \$11,438,128 of which the cost to the Shire is expected to be approximately \$1,924,750. The balance coming from Grants and Reserves. Among the projects planned for the forthcoming year are: upgrades to Shire owned buildings, road and bridge construction, purchase of a new community bus, and installation of new lighting at the airstrip.

The biggest project planned is the swimming pool. Work originally planned some years ago and for which project planning had been completed, was delayed because of the cost at that time of some \$5,000,000. Unfortunately, this cost has now blown out to some \$12,000,000. Nevertheless, Council has acknowledged that if a start is not made soon, the pool will deteriorate significantly. As such it is proposed to split this project into two stages. The first stage this year will be concentrated on improving the bowl with disabled access and a wet deck. The estimated cost of \$2,000,000 will be funded from a grant, reserves, and a new loan of \$1,000,000. Without making any start on the 60-year-old pool, the community may find that the facility deteriorates to a point where it becomes unfit for use.

Impacting on the rate setting process this year is the fact that the Valuer General has revalued most farming land by an average of 23%. To accommodate this increase, Council's rate setting process is to make an allowance for this so that any rate increase is applied to all rateable land without any one sector bearing the total burden.

The final result is that Council has approved an increase of 5% for 2023/2024. While this is higher than we would otherwise like, the fact is that unless the economy settles into something like normalcy soon, a greater rise next year cannot be ruled out right now.

Finally, I would like to acknowledge the work done by Management in drafting this budget under the conditions mentioned earlier. The detail going into the budget is significant and commences in March each year.

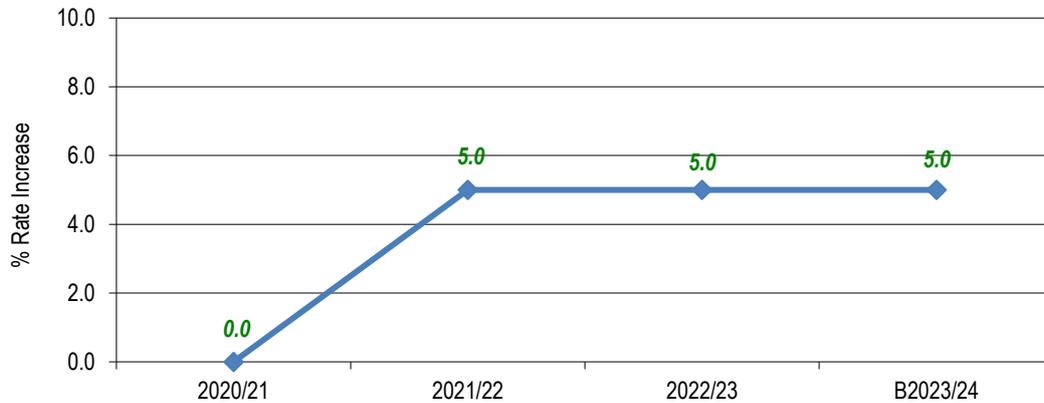


Cr David White
Shire President

Chief Executive Officer's Summary

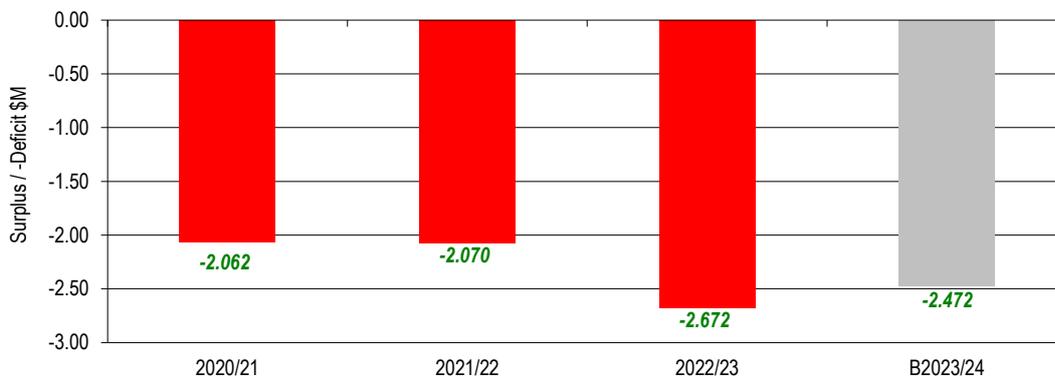
The Annual Budget for the 2023/24 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



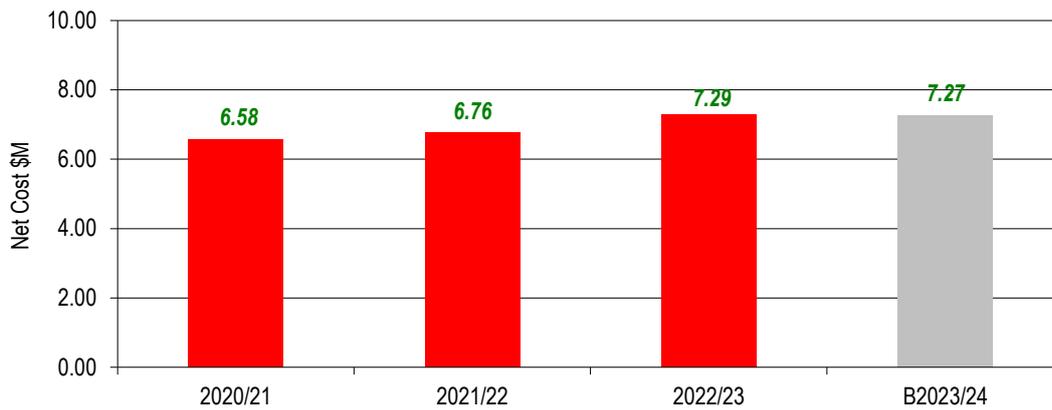
Council have resolved to increase Rates income by 5.0% for the 2023/24 financial year. Total Rates income increases to \$3.52 million. In addition the 10% discount incentive has been maintained at a estimated cost of \$281,500.

2. Operating Result



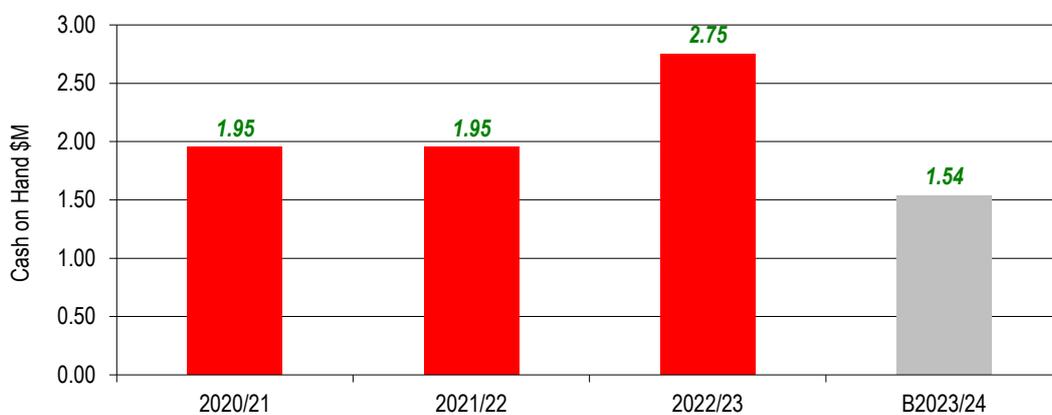
The expected operating result (including depreciation) for the 2023/24 year is a deficit of \$2.472 Million, which shows a reduction in deficit of \$200,000 over 2022/23 Operating Budget attributable to an increase in labour costs, offset by increases to rates and investment interest income. This operating deficit may appear high, however Council maintains a non-revenue producing depreciable infrastructure asset network valued at ~ \$141 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



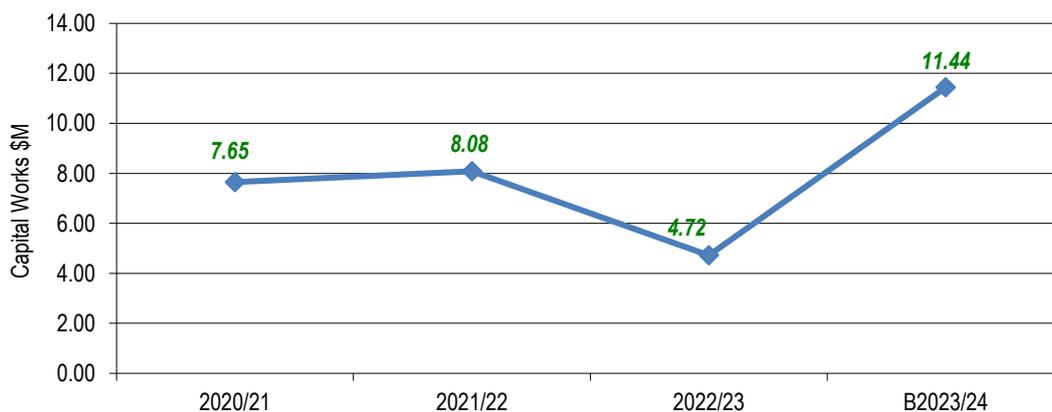
The cost of services (including depreciation) to be delivered to the community for the 2023/24 year is expected to be \$7.267 million which is \$21,000 less when compared to the 2022/23 Budget.

4. Cash and Investments



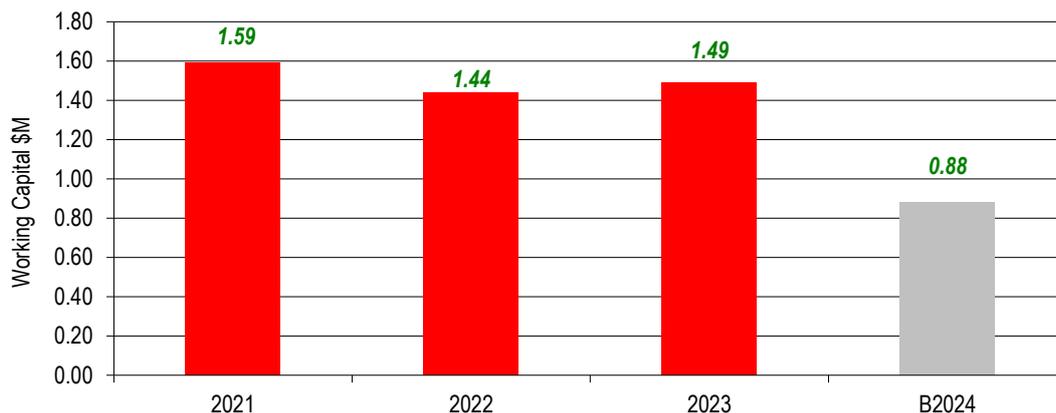
Cash and investment levels are expected to decrease by \$1.2 million during the year to 30 June 2023.

5. Capital Works



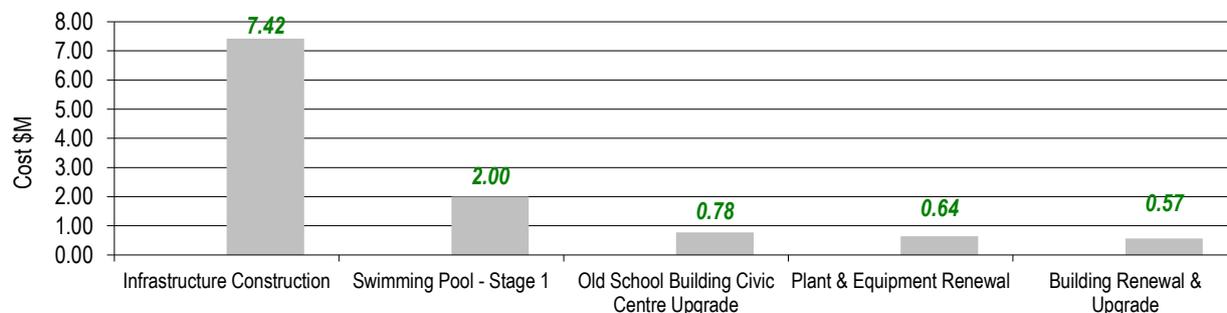
The capital works program for the 2023/24 year is expected to be \$11.44 million. Of the capital funding required, \$1.93 million will come from Council operations, \$6.82 million from external grants, \$1.43 million from Reserves, \$1.00 million in loan funds and the balance of \$264,000 from disposal 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 decrease by \$610,000 to \$880,000.

7. Major Projects



The Annual Budget includes a range of activities and initiatives 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

February - May 2023
June & July 2023
July 2023
August 2023

1. Link to the Council Plan

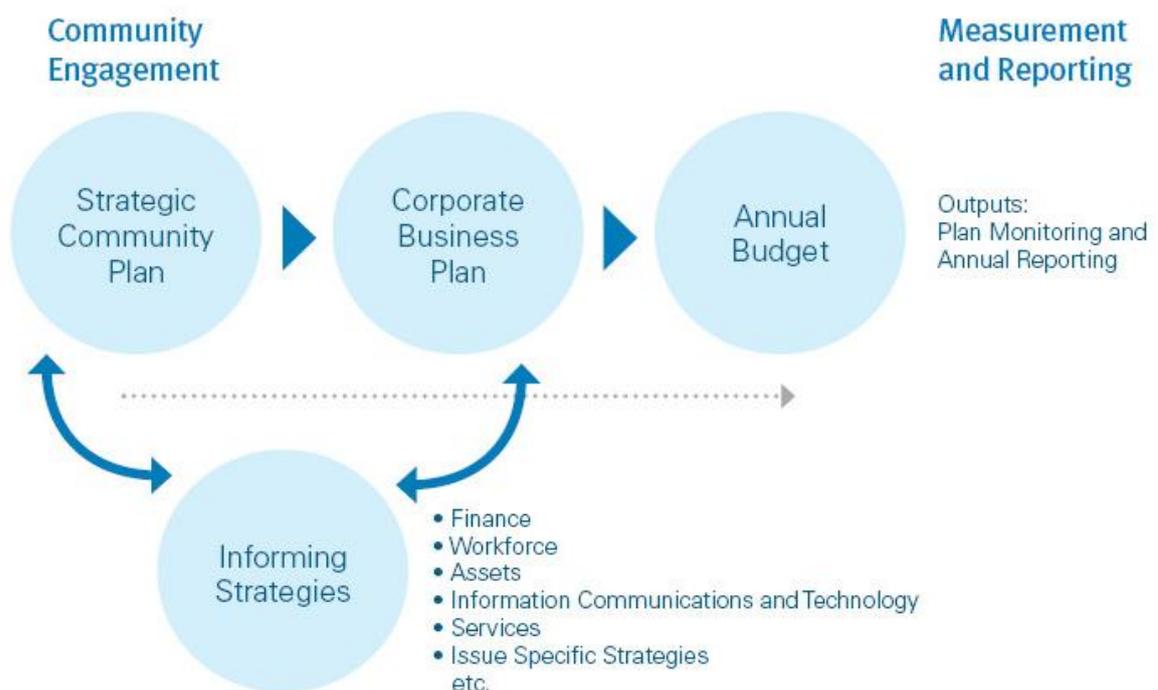
This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short 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 2023/24 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.	3,430,038 <u>(200,690)</u> 3,229,348
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	5,600 <u>(309,825)</u> (304,225)
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	185,368 <u>(547,162)</u> (361,794)
Health	This service provides for food quality and pest control, medical service and environmental health.	300 <u>(169,872)</u> (169,572)
Education and Welfare	This service provides for maintenance of the old school building (CRC) and funding for community activities and initiatives.	0 <u>(154,854)</u> (154,854)
Housing	This service provides for the maintenance of staff housing and the Hunt Road Village.	132,476 <u>(231,312)</u> (98,836)
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.	240,703 <u>(735,991)</u> (495,288)
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.	989,229 <u>(1,629,958)</u> (640,729)
Transport	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance.	6,099,030 <u>(2,600,648)</u> 3,498,382
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.	291,799 <u>(669,297)</u> (377,498)
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.	41,461 <u>(18,041)</u> 23,420
Net Operating Surplus/(Deficit)		4,148,354

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 2023/24 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;
- Inflationary pressures on the procurement cost of materials, goods and services (Mar Qtr CPI 7%);
- Reduced funding from State and Federal governments;
- Compliance costs related to Aboriginal Cultural Heritage and Local Government Act reforms;
- Increased Labour costs including increases to the Superannuation guarantee rate; and
- Increased Utility costs.

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 2023/24 Annual Budget. These matters have arisen from events occurring in the 2022/23 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2023/24 year. These matters and their financial impact are set out below:

- Budget surplus for the 2022/23 financial year ended 30 June 2023; 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 2022/23 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 2022/23 to be preserved; and
- Operating revenues and expenses arising from completed 2022/23 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 2023/24 Annual Budget, which is included in this report, is for the year 1 July 2023 to 30 June 2024 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 2024 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.

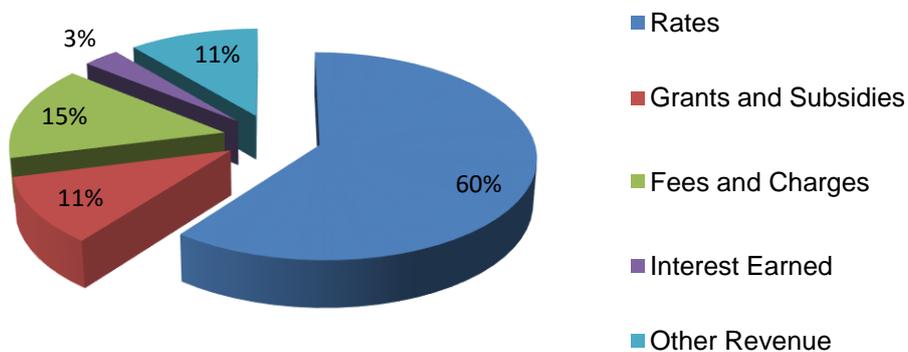
The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including 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 2023/24 year.

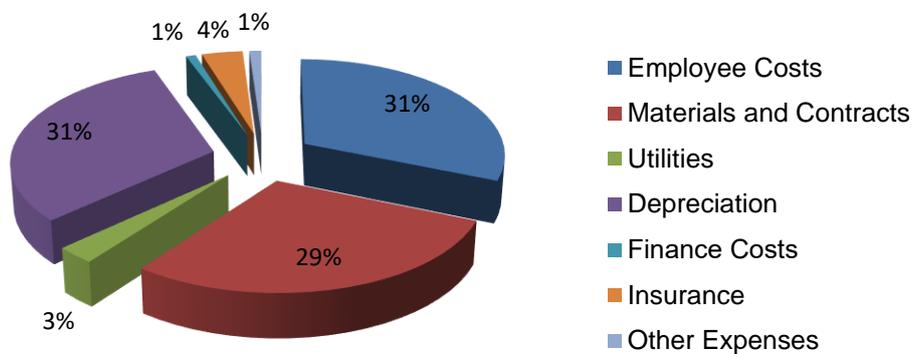
4.1 Operating Revenue

Revenue Types	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Variance \$'000
Rates	3,088	3,242	154
Grants and Subsidies	715	569	(146)
Fees and Charges	715	799	84
Interest Earned	75	166	91
Other Revenue	425	592	167
Total Operating Revenue	5,018	5,368	350
Net gain on sale of assets	62	28	(34)
Capital Grants	2,031	6,816	4,567



4.2 Operating Expenditure

Expenditure Types	Budget	Budget	Variance
	2022/23	2023/24	
	\$'000	\$'000	\$'000
Employee Costs	2,387	2,449	62
Materials and Contracts	2,297	2,275	(22)
Utilities	199	222	23
Depreciation	2,400	2,455	55
Finance Costs	86	68	(18)
Insurance	236	286	50
Other Expenses	84	84	0
Total Operating Expenditure	7,689	7,839	150
Net loss on sale of assets	31	6	(25)



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 2023/24 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

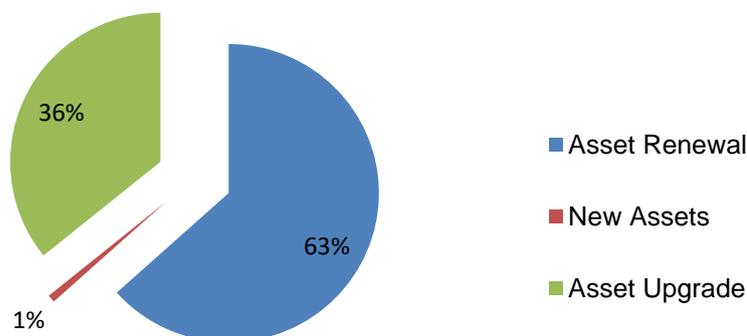
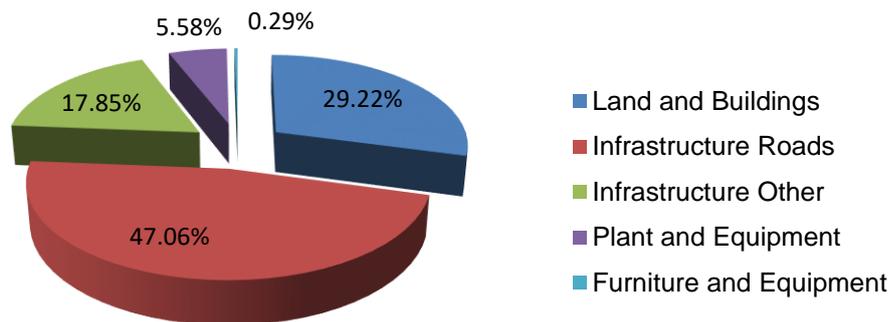
Cash Flow Types	Budget	Budget	Variance
	2022/23	2023/24	
	\$'000	\$'000	\$'000
Net cash provided by/(used) in Operating activities	(272)	(16)	256
Net cash provided by/(used) in Investing activities	(2,282)	(4,503)	(2,221)
Net cash provided by/(used) in Financing activities	(134)	876	1,010
Net increase/(decrease) in cash and cash equivalents	(2,689)	(3,643)	(954)
Cash and cash equivalents at the start of the year	5,440	5,181	(259)
Cash and cash equivalents at the end of the year	2,751	1,538	(1,213)

6. Analysis of the Capital Budget

This section analyses the planned capital expenditure budget for the 2023/24 year and the sources of funding for the capital budget.

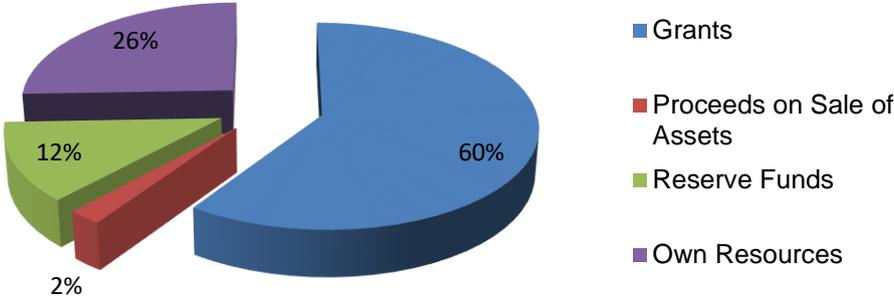
6.1 Capital Works

Capital Works Areas	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Variance \$'000
Land and Buildings	787	3,343	2,556
Infrastructure Roads	2,005	5,383	3,378
Infrastructure Other	1,201	2,042	841
Plant and Equipment	682	638	(44)
Furniture and Equipment	40	33	(7)
Total capital works	4,715	11,439	6,724
Represented by:			
Asset Renewal	3,826	7,249	3,423
New Assets	315	94	(221)
Asset Upgrade	574	4,096	3,522
Total capital works	4,715	11,439	6,724



6.2 Funding Sources

Sources of Funding	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Variance \$'000
External			
Capital Grants	2,031	6,816	4,785
Proceeds on sale of assets	194	264	70
	2,225	7,080	4,855
Internal			
Reserve Funds	967	1,433	466
Own Resources (Incl. Loans)	1,523	2,926	1,403
	2,490	4,359	1,869
Total funding sources	4,715	11,439	6,724



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 60% 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
2019/20	2.50%
2020/21	0.00%
2021/22	5.00%
2022/23	5.00%
2023/24	5.00%
Average increase	3.50%

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 2023/24 raising a total of \$3.237 million (net of discount).

Year	Rate Increase %	Total Rates Raised \$'000
2019/20	2.50%	2,796
2020/21	0.00%	2,796
2021/22	5.00%	2,936
2022/23	5.00%	3,083
2023/24	5.00%	3,237

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 \$281,502. 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 2023/24 year, Council intends to raise a \$1,000,000 loan to progress Stage 1 of the Swimming Pool Redevelopment project. 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
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	118	68	2,139
2023/24	1,000	117	68	3,022

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 2024

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SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2024

	NOTE	2023/24 Budget \$	2022/23 Actual \$	2022/23 Budget \$
REVENUE				
Rates	8	3,241,771	3,082,200	3,087,781
Grants, Subsidies and Contributions		569,235	2,196,711	715,395
Fees and Charges	13	798,854	883,449	714,764
Interest Earnings	2(a)	166,267	160,270	74,687
Other Revenue		592,113	283,361	424,883
		<u>5,368,240</u>	<u>6,605,991</u>	<u>5,017,510</u>
EXPENSES				
Employee Costs		(2,448,524)	(2,357,170)	(2,387,077)
Materials and Contracts		(2,275,089)	(1,625,719)	(2,297,228)
Utility Charges		(222,075)	(207,963)	(198,572)
Depreciation	2(a)	(2,455,403)	(2,373,032)	(2,400,097)
Finance costs	2(a)	(67,594)	(93,257)	(86,323)
Insurance		(286,484)	(235,956)	(236,285)
Other Expenditure		(84,001)	(131,192)	(83,975)
		<u>(7,839,170)</u>	<u>(7,024,289)</u>	<u>(7,689,557)</u>
SUB TOTAL		<u>(2,470,930)</u>	<u>(418,298)</u>	<u>(2,672,047)</u>
Capital Grants, Subsidies and Contributions		6,597,684	1,555,691	2,030,994
Profit on Asset Disposals	4	27,900	50,000	62,000
Loss on Asset Disposals	4	(6,300)	-	(31,000)
Loss on Asset Revaluations		-	(1,599,573)	-
NET RESULT		<u>4,148,354</u>	<u>(412,180)</u>	<u>(610,053)</u>
Other Comprehensive Income				
Changes on Revaluation of non-current assets		-	105,710,332	-
Total Other Comprehensive Income		<u>-</u>	<u>105,710,332</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>4,148,354</u>	<u>105,298,152</u>	<u>(610,053)</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 2022/23 Actual figures are unaudited.

SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2024

	NOTE	2023/24 Budget \$	2022/23 Actual \$	2022/23 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
General Purpose Funding		3,430,038	4,328,698	3,284,715
Governance		5,600	5,716	11,100
Law, Order, Public Safety		185,368	202,317	246,517
Health		300	5,295	300
Education and Welfare		-	455	-
Housing		132,476	122,796	112,796
Community Amenities		240,703	241,628	226,293
Recreation and Culture		989,229	169,797	152,141
Transport		2,073,219	896,085	330,621
Economic Services		291,799	330,031	235,021
Other Property and Services		14,361	44,668	(14,646)
		<u>7,363,093</u>	<u>6,347,485</u>	<u>4,584,858</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
General Purpose Funding		(200,690)	(144,576)	(174,375)
Governance		(306,325)	(248,038)	(281,516)
Law, Order, Public Safety		(547,162)	(331,045)	(591,910)
Health		(167,872)	(149,057)	(152,899)
Education and Welfare		(154,854)	(113,063)	(141,011)
Housing		(231,312)	(187,857)	(196,869)
Community Amenities		(735,991)	(667,436)	(684,410)
Recreation & Culture		(1,587,219)	(1,421,864)	(1,568,696)
Transport		(2,575,793)	(2,729,839)	(2,741,464)
Economic Services		(669,297)	(625,717)	(619,982)
Other Property and Services		(18,041)	(54,035)	(17,450)
		<u>(7,194,556)</u>	<u>(6,672,526)</u>	<u>(7,170,582)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Recreation & Culture		(42,739)	(64,201)	(60,360)
Transport		(24,855)	(29,057)	(25,963)
		<u>(67,594)</u>	<u>(93,258)</u>	<u>(86,323)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Transport		4,025,811	1,550,118	2,030,994
Economic Services		-	5,573	-
		<u>4,025,811</u>	<u>1,555,691</u>	<u>2,030,994</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		(3,500)	-	(9,000)
Law, Order, Public Safety		-	-	6,000
Health		(2,000)	-	(22,000)
Other Property and Services		27,100	50,000	56,000
		<u>21,600</u>	<u>50,000</u>	<u>31,000</u>
LOSS ON ASSET REVALUATIONS				
Footpath Revaluation Loss		-	(1,599,573)	-
NET RESULT		<u>4,148,354</u>	<u>(412,180)</u>	<u>(610,053)</u>
Other Comprehensive Income				
Changes on Revaluation of non-current assets		-	105,710,332	-
Total Other Comprehensive Income		<u>-</u>	<u>105,710,332</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u><u>4,148,354</u></u>	<u><u>105,298,152</u></u>	<u><u>(610,053)</u></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 2022/23 Actual figures are unaudited.

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30TH JUNE 2024**

	NOTE	2023/24 Budget \$	2022/23 Actual \$	2022/23 Budget \$
REVENUES				
Rates	8	3,241,771	3,082,200	3,087,781
Grants, Subsidies and Contributions		569,235	2,196,711	715,395
Fees and Charges	13	798,854	883,449	714,764
Service Charges	10	-	-	-
Interest Earnings	2(a)	166,267	160,270	74,687
Other Revenue		592,112	283,363	424,881
Profit On Asset Disposal		27,900	50,000	62,000
		<u>5,396,139</u>	<u>6,655,992</u>	<u>5,079,508</u>
EXPENSES				
Employee Costs		(2,448,524)	(2,357,170)	(2,387,077)
Materials and Contracts		(2,275,089)	(1,625,719)	(2,297,228)
Utility Charges		(222,075)	(207,963)	(198,572)
Depreciation	2(a)	(2,455,402)	(2,373,032)	(2,400,096)
Finance costs	2(a)	(67,594)	(93,257)	(86,323)
Insurance		(286,484)	(235,956)	(236,285)
Other Expenditure		(84,001)	(131,192)	(83,975)
Loss On Asset Disposal		(6,300)	-	(31,000)
Loss on Revaluation of Non-Current Assets		-	(1,599,573)	-
		<u>(7,845,469)</u>	<u>(8,623,863)</u>	<u>(7,720,556)</u>
Net Operating Result		<u>(2,449,330)</u>	<u>(1,967,871)</u>	<u>(2,641,048)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Movements in Non-Current to Current Items		-	(35,347)	-
(Profit)/Loss on Asset Disposals	4	(21,600)	(50,000)	(31,000)
Loss on Revaluation of Non Current Assets		-	1,599,573	-
Depreciation on Assets	2(a)	2,455,402	2,373,032	2,400,097
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	-	-	-
Purchase Land and Buildings	3	(3,343,000)	(154,730)	(787,000)
Purchase Plant and Equipment	3	(637,500)	(430,000)	(681,500)
Purchase Furniture and Equipment	3	(33,000)	(39,670)	(40,000)
Purchase Infrastructure Assets - Roads	3	(5,382,773)	(1,508,471)	(2,004,829)
Purchase Infrastructure Assets - Bridges	3	(1,929,430)	(67,939)	(276,035)
Purchase Infrastructure Assets - Drainage	3	(12,425)	(11,799)	(32,405)
Purchase Infrastructure Assets - Footpaths	3	(100,000)	(918,800)	(892,418)
Purchase Infrastructure Assets - Parks	3	-	-	-
Capital Grants, Subsidies and Contributions		6,597,684	1,555,691	2,030,994
Proceeds from Disposal of Assets	4	264,400	50,000	194,000
Lease Payments	5	(6,837)	(6,837)	(6,837)
Repayment of Debentures	5	(117,135)	(138,424)	(138,424)
Proceeds from New Debentures	5	1,000,000	-	-
Self-Supporting Loan Principal Income		-	10,968	10,968
Transfers to Reserves (Restricted Assets)	6	(418,740)	(599,390)	(489,749)
Transfers from Reserves (Restricted Assets)	6	1,507,980	548,202	967,071
Surplus/(Deficit) July 1 B/Fwd	7	2,626,304	2,418,115	2,418,115
Estimated Surplus/(Deficit) June 30 C/Fwd	7	-	2,626,304	-

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

The represented 2022/23 Actual figures are unaudited.

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

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) 2022/23 Actual Balances

Balances shown in this budget as 2022/23 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 2024

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 2024

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 2024**

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 2024

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 2024**

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 2024**

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 2024**

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 2024

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 2024

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 2024

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 2024

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 2024

	2023/24 Budget \$	2022/23 Actual \$	2022/23 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	28,000	26,500	27,000
Other Services	4,500	11,094	11,500
Depreciation			
<u>By Program</u>			
General Purpose Funding	-	-	-
Governance	63,312	59,161	63,662
Law, Order, Public Safety	10,694	6,326	10,694
Health	14,834	17,334	14,834
Education and Welfare	-	-	-
Housing	116,440	82,612	87,963
Community Amenities	56,424	56,424	56,424
Recreation and Culture	648,348	638,846	647,004
Transport	1,259,237	1,259,236	1,259,237
Economic Services	29,042	44,621	29,178
Other Property and Services	257,071	208,472	231,100
	<u>2,455,402</u>	<u>2,373,032</u>	<u>2,400,096</u>
<u>By Class</u>			
Land and Buildings	750,819	730,626	721,134
Furniture and Equipment	33,133	33,788	33,483
Plant and Equipment	301,732	238,900	275,761
Roads	822,389	822,389	822,389
Bridges	385,142	385,142	385,142
Footpaths	37,944	37,944	37,944
Drainage	49,658	49,658	49,658
Parks and Ovals	74,585	74,585	74,585
	<u>2,455,402</u>	<u>2,373,032</u>	<u>2,400,096</u>
Finance Costs			
- Debentures (refer note 5(a))	67,594	93,258	86,323
	<u>67,594</u>	<u>93,258</u>	<u>86,323</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	100,767	72,108	44,187
- Other Funds	45,000	63,970	10,000
Other Interest Revenue (refer note 12)	20,500	24,192	20,500
	<u>166,267</u>	<u>160,270</u>	<u>74,687</u>

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

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 2024**

3. ACQUISITION OF ASSETS	2023/24 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Old School Building - Civic Centre Upgrade	700,000
Old School Building - Town Square	75,000
CEO Vehicle	68,500
Administration Office - Shelter Renewal	35,000
Council Chambers - Recording Hardware	10,000
Health	
Doctor Vehicle	36,000
Housing	
Hunt Road Village - Unit Refurbishment	20,000
59 Smith Street - Garden Retaining Walls	20,000
Recreation and Culture	
Swimming Pool Redevelopment - Stage 1	2,000,000
Cornerstone - EV Fast Charger	60,000
Memorial Park - CCTV	15,000
Swimming Pool - Shade Sail Replacement	11,000
Town Hall Bio Box - Compactus	8,000
Transport	
Airfield - Runway Lighting Upgrade	400,000
Road Construction	5,382,773
Bridge Construction	1,929,430
Footpath Construction	100,000
Drainage Construction	12,425
Economic Services	
Caravan Park - Picnic Shelter	12,000
Caravan Park - Instantaneous Gas HWS	10,000
Other Property and Services	
Community Bus	140,000
Excavator	140,000
MOW Vehicle	57,000
Maintenance Grader Utility	35,000
Garden Utility	40,500
Construction Utility	51,000
Emergency Response Utility	49,500
Ride On Mower	20,000
	<u>11,438,128</u>
<u>By Class</u>	
Land and Buildings	3,343,000
Plant and Equipment	637,500
Furniture and Equipment	33,000
Total Property, Plant & Equipment Acquisitions	<u>4,013,500</u>
Infrastructure Assets - Roads	5,382,773
Infrastructure Assets - Bridges	1,929,430
Infrastructure Assets - Drainage	12,425
Infrastructure Assets - Footpaths	100,000
Total Infrastructure Acquisitions	<u>7,424,628</u>
Total Acquisition of Assets	<u>11,438,128</u>

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

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)
	2023/24 BUDGET	2023/24 BUDGET	2023/24 BUDGET
	\$	\$	\$
Governance	(53,500)	50,000	(3,500)
Health	(15,000)	13,000	(2,000)
Other Property and Services	(174,300)	201,400	27,100
	(242,800)	264,400	21,600

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2023/24 BUDGET	2023/24 BUDGET	2023/24 BUDGET
	\$	\$	\$
Plant and Equipment	(242,800)	264,400	21,600
	(242,800)	264,400	21,600

Summary

	2023/24 BUDGET
	\$
Profit on Asset Disposals	27,900
Loss on Asset Disposals	(6,300)
	<u>21,600</u>

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-23	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2023/24 Budget \$	2022/23 Actual \$	2023/24 Budget \$	2022/23 Actual \$	2023/24 Budget \$	2022/23 Actual \$
Recreation								
Loan 118 - Recreation Centre	602,274		25,536	49,334	576,738	602,275	19,038	36,642
Recreation								
Loan 120 - Community Centre	578,038		49,203	47,525	528,835	578,038	23,701	27,559
Governance								
Loan 121 - Vincent Street Streetscape	937,959		42,396	41,565	895,563	937,960	24,855	29,057
Recreation								
New Loan - Swimming Pool Upgrade - Stage 1	0	1,000,000	0	0	1,000,000	0	0	0
	2,118,271	1,000,000	117,135	138,424	3,001,136	2,118,273	67,594	93,258

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 2024**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

Council intends to raise \$1,000,000 in loan funds during the 2023/24 financial year to partially fund Stage 1 of the Swimming Pool Upgrade.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2023 nor is it expected to have unspent debenture funds as at 30th June 2024.

(d) Overdraft

Council has not utilised an overdraft facility during the 2022/23 financial year nor intends to utilise a facility during 2023/24.

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

	2023/24 Budget \$	2022/23 Actual \$	2022/23 Budget \$
6. RESERVES			
(a) Annual Leave Reserve			
<i>Purpose - to be used to fund annual leave requirements.</i>			
Opening Balance	-	140,188	140,188
Amount Set Aside / Transfer to Reserve	-	3,124	2,804
Amount Used / Transfer from Reserve	-	(143,312)	(142,992)
	<u>-</u>	<u>-</u>	<u>-</u>
(b) Building Reserve			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	583,633	511,430	511,430
Amount Set Aside / Transfer to Reserve	49,068	101,646	39,069
Amount Used / Transfer from Reserve	(464,531)	(29,443)	(255,500)
	<u>168,170</u>	<u>583,633</u>	<u>294,999</u>
(c) Community Bus Reserve			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	40,904	39,653	39,653
Amount Set Aside / Transfer to Reserve	-	1,251	1,943
Amount Used / Transfer from Reserve	(40,904)	-	-
	<u>-</u>	<u>40,904</u>	<u>41,596</u>
(d) Cropping Committee Reserve			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	176,019	212,372	212,371
Amount Set Aside / Transfer to Reserve	52,370	65,647	48,907
Amount Used / Transfer from Reserve	(140,000)	(102,000)	(110,000)
	<u>88,389</u>	<u>176,019</u>	<u>151,278</u>
(e) Emergency Services Reserve			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	29,712	28,803	28,803
Amount Set Aside / Transfer to Reserve	1,337	909	576
Amount Used / Transfer from Reserve	-	-	-
	<u>31,049</u>	<u>29,712</u>	<u>29,379</u>
(f) LSL and Gratuity Reserve			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	144,613	-	-
Amount Set Aside / Transfer to Reserve	6,508	144,613	142,992
Amount Used / Transfer from Reserve	-	-	-
	<u>151,121</u>	<u>144,613</u>	<u>142,992</u>

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

	2023/24 Budget \$	2022/23 Actual \$	2022/23 Budget \$
6. RESERVES (Continued)			
(g) ITC Renewal Reserve			
<i>Purpose - to be used for the replacement or upgrade of IT and communication infrastructure and software.</i>			
Opening Balance	41,281	20,018	20,018
Amount Set Aside / Transfer to Reserve	21,858	21,263	20,400
Amount Used / Transfer from Reserve	-	-	-
	63,139	41,281	40,418
(h) Plant Replacement Reserve			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	101,235	244,868	244,868
Amount Set Aside / Transfer to Reserve	105,641	56,367	54,897
Amount Used / Transfer from Reserve	(65,000)	(200,000)	(247,500)
	141,876	101,235	52,265
(i) Recreation Development Reserve			
<i>Purpose - to be used to fund capital projects to enhance recreational pursuits.</i>			
Opening Balance	604,663	584,535	584,535
Amount Set Aside / Transfer to Reserve	82,210	93,575	83,897
Amount Used / Transfer from Reserve	(511,000)	(73,447)	(150,000)
	175,873	604,663	518,432
(j) Infrastructure Reserve			
<i>Purpose - to be used to fund infrastructure construction and maintenance projects including Roads, Bridges, Footpaths & Drainage.</i>			
Opening Balance	222,867	167,138	167,138
Amount Set Aside / Transfer to Reserve	60,029	55,729	53,343
Amount Used / Transfer from Reserve	(225,000)	-	-
	57,896	222,867	220,481
(k) Airfield Emergency Lighting Reserve			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	41,545	40,274	40,274
Amount Set Aside / Transfer to Reserve	0	1,271	805
Amount Used / Transfer from Reserve	(41,545)	-	(41,079)
	-	41,545	0
(l) Senior's Housing Reserve			
<i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i>			
Opening Balance	231,682	179,596	179,596
Amount Set Aside / Transfer to Reserve	36,910	52,086	38,906
Amount Used / Transfer from Reserve	(20,000)	0	(20,000)
	248,592	231,682	198,502
(m) Avondale Machinery Museum Reserve			
<i>Purpose - to be used to fund Avondale Machinery Museum upgrades and special projects.</i>			
Opening Balance	62,399	60,490	60,490
Amount Set Aside / Transfer to Reserve	2,808	1,909	1,210
Amount Used / Transfer from Reserve	-	-	-
	65,207	62,399	61,700

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

	2023/24 Budget \$	2022/23 Actual \$	2022/23 Budget \$
6. RESERVES (Continued)			
(o) Summary			
Opening Balance	2,280,553	2,229,365	2,229,364
Amount Set Aside / Transfer to Reserve	418,739	599,390	489,749
Amount Used / Transfer from Reserve	<u>(1,507,980)</u>	<u>(548,202)</u>	<u>(967,071)</u>
Total Reserves	<u><u>1,191,312</u></u>	<u><u>2,280,553</u></u>	<u><u>1,752,042</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 2024

6. RESERVES (Continued)	2023/24 Budget \$	2022/23 Actual \$	2022/23 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Annual Leave Reserve	-	3,124	2,804
Building Reserve	49,068	101,646	39,069
Community Bus Reserve	0	1,251	1,943
Cropping Committee Reserve	52,370	65,647	48,907
Emergency Services Reserve	1,337	909	576
LSL and Gratuity Reserve	6,508	144,613	142,992
ITC Renewal Reserve	21,858	21,263	20,400
Plant Replacement Reserve	105,641	56,367	54,897
Recreation Development Reserve	82,210	93,575	83,897
Infrastructure Reserve	60,029	55,729	53,343
Airfield Emergency Lighting Reserve	-	1,271	805
Senior's Housing Reserve	36,910	52,086	38,906
Avondale Machinery Museum Reserve	2,808	1,909	1,210
	<u>418,739</u>	<u>599,390</u>	<u>489,749</u>
Transfers from Reserves			
Annual Leave Reserve	-	(143,312)	(142,992)
Building Reserve	(464,531)	(29,443)	(255,500)
Community Bus Reserve	(40,904)	-	-
Cropping Committee Reserve	(140,000)	(102,000)	(110,000)
Plant Replacement Reserve	(65,000)	(200,000)	(247,500)
Recreation Development Reserve	(511,000)	(73,447)	(150,000)
Infrastructure Reserve	(225,000)	-	-
Airfield Emergency Lighting Reserve	(41,545)	-	(41,079)
Senior's Housing Reserve	(20,000)	-	(20,000)
	<u>(1,507,980)</u>	<u>(548,202)</u>	<u>(967,071)</u>
Total Transfer to/(from) Reserves	<u>(1,089,241)</u>	<u>51,188</u>	<u>(477,322)</u>

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

	Note	2023/24 Budget \$	2022/23 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	346,472	2,900,012
Cash - Restricted Reserves	15(a)	1,191,312	2,280,553
Receivables		465,876	663,428
Inventories		9,932	9,932
		<u>2,013,592</u>	<u>5,853,926</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(1,141,326)</u>	<u>(1,208,816)</u>
NET CURRENT ASSET POSITION		872,266	4,645,110
Less Cash - Restricted Reserves	15(a)	(1,191,312)	(2,280,553)
Less Self Supporting Loan Income		-	-
Add Leave Reserves - Cash Backed		144,613	144,613
Add Loan Principal Payable		<u>174,433</u>	<u>117,135</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>-</u>	<u>2,626,304</u>

The estimated surplus/(deficiency) c/fwd in the 2022/23 actual column represents the surplus (deficit) brought forward as at 1 July 2023.

The estimated surplus/(deficiency) c/fwd in the 2023/24 budget column represents the surplus (deficit) carried forward as at 30 June 2024.

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

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2023/24 Budgeted Total Revenue \$	2022/23 Actual \$
GRV	0.126226	495	5,831,402	736,075	712,480
UV	0.006288	423	364,293,000	2,290,674	2,197,583
UV - Mining	0.006288	-	-	-	-
Sub-Totals		918	370,124,402	3,026,749	2,910,063
Minimum Rates	Minimum \$				
GRV	988	171	700,288	168,948	147,737
UV	988	307	36,417,600	303,316	276,654
UV - Mining	988	20	200,380	19,760	16,938
Sub-Totals		498	37,318,268	492,024	441,329
Discounts (Note 11)				(281,502)	(270,455)
Total Amount of General Rates				3,237,271	3,080,937
Interim Rates - GRV				1,000	662
Interim Rates - UV				1,000	(2,887)
Ex-Gratia Rates				3,000	3,621
Rates Written Off				(500)	(134)
Total Rates				3,241,771	3,082,199

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 2023/24 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 2024**

9. SPECIFIED AREA RATE

No specified area rates will be levied during the 2023/24 year.

10. SERVICE CHARGES

No service charge will be levied during the 2023/24 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 issue appearing on the rate notice.

GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10%	VALUE: \$281,502
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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 11% and the estimated revenue from the imposition of the charge amounts to \$14,500 for the 2023/24 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 11th September 2023
2nd Instalment	Monday 13th November 2023
3rd Instalment	Monday 15th January 2024
4th Instalment	Friday 15th March 2024

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 2023/24 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 2024

13. FEES & CHARGES REVENUE	2023/24 Budget \$	2022/23 Actual \$
General Purpose Funding	22,000	22,820
Governance	1,000	-
Law, Order, Public Safety	8,200	11,178
Health	300	296
Education and Welfare	-	-
Housing	125,476	110,863
Community Amenities	236,876	240,600
Recreation & Culture	79,335	162,727
Transport	7,000	8,030
Economic Services	291,499	300,658
Other Property & Services	27,168	26,277
	<u>798,854</u>	<u>883,449</u>
14. ELECTED MEMBERS REMUNERATION	2023/24 Budget \$	2022/23 Actual \$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	40,900	40,900
President's Allowance	5,500	5,500
Deputy President's Allowance	1,375	1,375
Travelling Expenses	5,000	-
Telecommunications Allowance	20,776	23,369
	<u>73,551</u>	<u>71,144</u>

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

15. 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-23 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-24 \$
Unclaimed Monies	319	-	(319)	-
Nomination Deposits	-	400	(400)	-
Second Hand Housing Deposits	15,000	-	(15,000)	-
Hunt Road Village Bonds	5,658	-	-	5,658
Subdivision Bonds	10,000	-	(10,000)	-
Key Bonds	1,360	400	(1,760)	-
Cleaning Bonds	2,400	1,500	(3,900)	-
Housing Rental Bonds	2,250	-	-	2,250
Cat Trap Bonds	50	100	(150)	-
Project Retention Fees	95,807	-	(95,807)	-
Cornerstone Commercial Tenancy Bonds	6,048	-	-	6,048
	<u>138,892</u>	<u>2,400</u>	<u>(127,336)</u>	<u>13,956</u>

16. INTEREST IN JOINT ARRANGEMENTS

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

SHIRE OF BEVERLEY
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
SPORTING CLUBS/COMMUNITY ORGANISATIONS						
Football Club	3,784.00	4,049.00	per year		↑ 265.00	Oval, Function Centre and Changerooms
Netball Clubs (Beverley Netball Club & Redbacks Netball Club)	578.00	618.00	per year		↑ 40.00	Courts, Function Centre and Changerooms
Cricket Club	578.00	618.00	per year		↑ 40.00	Oval, Function Centre and Changerooms
Hockey Club	578.00	618.00	per year		↑ 40.00	Oval, Function Centre and Changerooms
Horse and Pony Club (Annual Fee)	126.00	135.00	per year		↑ 9.00	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)	194.00	208.00	per event		↑ 14.00	Includes Main Oval - Function Centre hire extra.
Tennis Club	636.00	681.00	per year		↑ 45.00	Club provide own cleaner/ Ablutions Only
Ladies Badminton Club	43.00	46.00	per booking (AM/PM/Eve)		↑ 3.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Boot Scooting	43.00	46.00	per booking (AM/PM/Eve)		↑ 3.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Ballet Group	43.00	46.00	per booking (AM/PM/Eve)		↑ 3.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
CRC Bingo	43.00	46.00	per booking (AM/PM/Eve)		↑ 3.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Soaring Society	4,596.00	4,863.00	per year		↑ 267.00	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)	1,231.00	1,302.00	per year		↑ 71.00	Annual CPI Perth Review as per Lease Agreement. (Agreement# 12)
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	11.00	12.00	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)	112.00	120.00	per year		↑ 8.00	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	13,080.00	13,839.00	per year		↑ 759.00	As per Management Agreement reviewed annually by CPI Perth. (Agreement# 75)
Commercial Office 1 Lease	100.00	100.00	per week		↑ 0.00	(Agreement# 86)
Commercial Office 2 Lease	161.00	158.00	per week		↓ (3.00)	Agreement reviewed at renewal by CPI Perth. (Agreement# 103)
Commercial Office 3 Lease	90.00	90.00	per week		↑ 0.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 112)
Commercial Office 4 Lease	237.00	255.00	per week		↑ 18.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 90)
Creche Lease	350.00	345.00	per week		↓ (5.00)	Agreement reviewed at renewal by CPI Perth. (Agreement# 88)
Conference/Training Facility - Hourly	21.00	22.00	per hour		↑ 1.00	Per Room
Conference/Training Facility - Daily	147.00	157.00	per day		↑ 10.00	Per Room - max. 8 hours inc. use of Kitchen facilities.
Conference/Training Facility - Hourly - Community Group	11.00	12.00	per hour		↑ 1.00	Per Room. Incorporated bodies only. Includes use of tea and coffee making facilities.
Conference/Training Facility - Daily - Community Group	74.00	79.00	per day		↑ 5.00	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
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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 <u>not</u> to be removed from Hall
Main Hall - Community Group Functions	201.00	215.00	per day		↑ 14.00	Incorporated bodies only. Includes use of Kitchen and Bar Facilities less \$50 if not required.
Lesser Hall - Community Group Functions	160.00	171.00	per day		↑ 11.00	Incorporated bodies only. Includes use of Kitchen and Bar Facilities less \$50 if not required.
Full Complex - Community Group Functions	252.00	270.00	per day		↑ 18.00	Incorporated bodies only. Includes use of Kitchen and Bar Facilities
Main Hall - Private Functions	349.00	373.00	per day		↑ 24.00	Includes use of Kitchen and Bar Facilities less \$50 if not required.
Lesser Hall - Private Functions	268.00	287.00	per day		↑ 19.00	Includes use of Kitchen and Bar Facilities less \$50 if not required.
Full Complex - Private Functions	504.00	539.00	per day		↑ 35.00	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	60.00	64.00	per day		↑ 4.00	Cleaning responsibility of Hirer.
Morbinning Hall	60.00	64.00	per day		↑ 4.00	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
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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)	200.00	214.00	per day		↑ 14.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Oval Hire (Night)	281.00	301.00	per night		↑ 20.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Exhibition Shed	81.00	87.00	per day		↑ 6.00	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	81.00	87.00	per day		↑ 6.00	Beverley Agricultural Society Exempt.
Poultry Shed	81.00	87.00	per day		↑ 6.00	Beverley Agricultural Society Exempt.
Caravan Overflow (Per Van)	30.00	32.00	per day		↑ 2.00	Including Power.
FUNCTION & RECREATION CENTRE						
						Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Centre
Community Group Functions	160.00	171.00	per day		↑ 11.00	Local Incorporated Bodies only. Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Community Group Meetings	48.00	51.00	per event		↑ 3.00	Local Incorporated Bodies only. Use of meeting room only includes tea and coffee making facilities.
Private Functions	320.00	342.00	per day		↑ 22.00	Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Private Meetings	96.00	103.00	per event		↑ 7.00	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)	1.65	1.77	per km		↑ 0.12	Minimum Hire charge of \$50 applies.

SHIRE OF BEVERLEY
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
CARAVAN PARK - Power Charges INCLUDED						
Powered - Van/RV Site	30.00	32.00	per day		↑ 2.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Van/RV Site	18.00	19.00	per day		↑ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Powered - Campsite	18.00	19.00	per day		↑ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Campsite	13.00	14.00	per day		↑ 1.00	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)	180.00	193.00	per week		↑ 13.00	Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST]
Extended Stay Site (29+ Days)	180.00	193.00	per week	5% GST	↑ 13.00	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	125.00	135.00	per night		↑ 10.00	Accommodation for up to 2 people. 1 x King Size Bed
Two Bedroom Unit	145.00	155.00	per night		↑ 10.00	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	55.00	55.00	per hour		↑ 0.00	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	730.00	810.00	per 7 days		↑ 80.00	Linen changed every 7 days.
Two Bedroom Unit - Weekly Rate	870.00	930.00	per 7 days		↑ 60.00	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	30.00	30.00			↑ 0.00	Compulsory for New Memberships only.
Gym Induction - Personal Trainer Consultation	30.00	30.00			↑ 0.00	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
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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 (6-17 Years)	2.00	2.00	per entry		↑ 0.00	Under 6 Years No Charge
Spectator	2.00	2.00	per entry		↑ 0.00	Spectators include Parents supervising children who cannot swim and may need to enter the toddler or learner pools.
Season Ticket - Adult (18 Years+)	50.00	50.00	per season		↑ 0.00	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Pensioner/Senior	30.00	30.00	per season		↑ 0.00	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Child (6-17 Years)	20.00	20.00	per season		↑ 0.00	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Family - Two Adults + 1 Child	100.00	100.00	per season		↑ 0.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 2 Children	120.00	120.00	per season		↑ 0.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 3 Children	140.00	140.00	per season		↑ 0.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 4 Children (Maximum)	160.00	160.00	per season		↑ 0.00	Complimentary Single Child Season Pass
COMMUNITY HEALTHY LIFESTYLE PACKAGE						
Combined 12 Month Gym Membership and Pool Season Pass (Adult)	225.00	225.00	per year		↑ 0.00	10% Saving
Combined 12 Month Gym Membership and Pool Season Pass (Senior)	140.00	140.00	per year		↑ 0.00	10% Saving

SHIRE OF BEVERLEY
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
HUNT ROAD VILLAGE						
Rental Charge	150.00	150.00	per week	✓	↑ 0.00	Rental Agreement
30B DAWSON STREET						
Rental Charge	269.00	288.00	per week	✓	↑ 19.00	Rental Agreement - Annual CPI review
INDEPENDENT LIVING UNITS						
Rental Charge	0.00	250.00	per week per Unit	✓	↑ 250.00	Rental Agreement
BLARNEY ADVERTISING						
Full Page 18.5 x 26.8 cm	182.00	195.00	per advert		↑ 13.00	
Half Page 18.5 x 13.3 cm	96.00	103.00	per advert		↑ 7.00	
Quarter Page 9.2 x 13.3 cm	47.00	50.00	per advert		↑ 3.00	
Small 6 x 8.7 cm	29.00	31.00	per advert		↑ 2.00	
Trade 6 x 4.5 cm	8.00	9.00	per advert		↑ 1.00	
Full Page - 12 Months	1,820.00	1,947.00	per year		↑ 127.00	12 Editions
Half Page - 12 Months	960.00	1,027.00	per year		↑ 67.00	12 Editions
Quarter Page - 12 Months	470.00	503.00	per year		↑ 33.00	12 Editions
Small - 12 Months	290.00	310.00	per year		↑ 20.00	12 Editions
Community Notice	0.00	0.00	per advert		↑ 0.00	

SHIRE OF BEVERLEY
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
LIBRARY						
Library - Replacement Card	11.00	12.00	per card		↑ 1.00	
Library - Lost Books - Admin Fee	26.00	28.00	per investigation		↑ 2.00	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	214.00	226.00	per refuse bin/year	✓	↑ 12.00	Annual March Quarter Perth CPI increase as per agreement.
Recycling Collection	96.00	102.00	per recycle bin/year	✓	↑ 6.00	Annual March Quarter Perth CPI increase as per agreement.

SHIRE OF BEVERLEY
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
DOG IMPOUNDING FEES						
Impound Fee	69.00	69.00	per impounding		↑ 0.00	
Sustenance	13.00	14.00	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
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
PRIVATE WORKS						
Back Hoe With Post Hole Digger	193.00	207.00	per hour		↑ 14.00	With Shire Operator Only
Backhoe	193.00	207.00	per hour		↑ 14.00	With Shire Operator Only
Bobcat	144.00	154.00	per hour		↑ 10.00	With Shire Operator Only
Grader (BE001, BE003)	220.00	235.00	per hour		↑ 15.00	With Shire Operator Only
Loader (BE004, BE036)	206.00	220.00	per hour		↑ 14.00	With Shire Operator Only
Roller - Rubber Tyre (BE033)	193.00	207.00	per hour		↑ 14.00	With Shire Operator Only
Roller - Vibrator (BE033)	193.00	207.00	per hour		↑ 14.00	With Shire Operator Only
Slasher (BE008)	180.00	193.00	per hour		↑ 13.00	With Shire Operator Only
Tractor (BE023)	154.00	165.00	per hour		↑ 11.00	With Shire Operator Only
Tractor Ford (BE014)	154.00	165.00	per hour		↑ 11.00	With Shire Operator Only
Truck Light (BE015, BE028)	116.00	124.00	per hour		↑ 8.00	With Shire Operator Only
Truck Tandem (BE010, BE012, BE013)	149.00	159.00	per hour		↑ 10.00	With Shire Operator Only
LABOUR						
Engineering Consultation	189.00	202.00	per hour		↑ 13.00	Minimum Charge = One Hour
Works Staff	87.00	93.00	per hour		↑ 6.00	Minimum Charge = One Hour
BUILDING MATERIALS						
SUPPLY RESTRICTIONS OF MATERIALS:						
Gravel	46.00	49.00	per m ³		↑ 3.00	PICK UP - MIN. of 1m³ (During Tip Opening Hours Only)
Gravel - Truck Load	239.00	256.00	per truck load		↑ 17.00	DELIVERED - MIN. of 2m³
Metal - All Sizes	87.00	93.00	per m ³		↑ 6.00	CARTAGE extra
Metal - Truck Load	692.00	740.00	per truck load		↑ 48.00	Tandem truck carries ~ 8m ³ or 12 tonne
Metal Dust	46.00	49.00	per m ³		↑ 3.00	Loader Bucket = ~ 2 m ³
Metal Dust - Truck Load	239.00	256.00	per truck load		↑ 17.00	
Sand Filling	46.00	49.00	per m ³		↑ 3.00	
Sand Filling - Truck Load	212.00	227.00	per truck load		↑ 15.00	
Sweepings - When Available	44.00	47.00	per m ³		↑ 3.00	
Sweepings - Truck Load	346.00	370.00	per m ³		↑ 24.00	

SHIRE OF BEVERLEY
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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	105.00	112.00	per Sign		↑ 7.00	First Sign - No Charge. Replacement includes Sign, Post and Erection Labour.
TELSTRA/WATER CORP REINSTATEMENTS						
Bitumen & Concrete	466.00	499.00	per m ²		↑ 33.00	
Gravel	466.00	499.00	per m ²		↑ 33.00	
CROSS OVERS (RURAL) - Gravel Only						
300mm pipe	2,078.00	2,223.00	per Crossover (2x Pipes)		↑ 145.00	<i>Payment to be made in Advance</i> 50% subsidy for 1st crossover on the property
375mm pipe	PRICE ON APPLICATION					
450mm pipe	PRICE ON APPLICATION					
CROSS OVERS (TOWN SITE) - Concrete						
Per square metre	70.00	75.00	per m ²		↑ 5.00	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)	4.00	4.00	per kL	✓	↑ 0.00	Water from Town Dam. Charges billed monthly.

SHIRE OF BEVERLEY
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
RESERVATIONS OF GRAVE PLOTS / NICHE WALLS						
Grave Reservation - Initial	106.00	113.00	per site		↑ 7.00	25 Years validity.
Niche Wall Single Reservation - Initial	106.00	113.00	per site		↑ 7.00	
Niche Wall Double Reservation - Initial	191.00	204.00	per two sites		↑ 13.00	25 Years validity.
Transfer of Reservation - Grave & Niche Wall	54.00	58.00	per reservation		↑ 4.00	25 Years validity from date of transfer.
Reservation - Renewal Every 5 Years	26.00	28.00	per site		↑ 2.00	APPLICABLE TO BOTH GRAVE PLOT & NICHE WALL RESERVATIONS
CEMETERIES - GRAVE PLOTS, DIGGING & ASSOC CHARGES						
Grant of Right of Burial Charge	1,065.00	1,140.00			↑ 75.00	25 Year Period.
Standard Grave - Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	106.00	113.00	per Grave		↑ 7.00	On application of Grant of Right of Burial
Standard Grave - Grave digging to 1.80m	1,065.00	1,140.00	per Grave		↑ 75.00	On application of Grant of Right of Burial
Standard Grave - Grave Number Plate - Per Standard Plot	54.00	58.00	per Grave		↑ 4.00	On application of Grant of Right of Burial
Standard Grave - Overtime Fee - Weekends/Public Holidays/RDOs	799.00	855.00	per Grave (if applicable)		↑ 56.00	On application of Grant of Right of Burial (if applicable)
Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	106.00	113.00			↑ 7.00	
Double Plot - Land 2.44m (L) X 3.05m (W) X 1.80m (D)	160.00	171.00			↑ 11.00	
Triple Plot - Land 2.44m (L) X 4.57m (W) X 1.80m (D)	213.00	228.00			↑ 15.00	
Grave - Child (7 & Under) - Grave digging to 1.80m	533.00	570.00	per Grave		↑ 37.00	
Excess Depth Of 1.80m - Per Every 300mm	210.00	225.00	per each 300mm		↑ 15.00	
Reopening Of Grave - Ordinary	1,065.00	1,140.00	per Grave		↑ 75.00	
Reopening Of Grave - Child (7 & Under)	533.00	570.00	per Grave		↑ 37.00	
Exhumation Fee	2,129.00	2,278.00	per exhumation		↑ 149.00	In addition to grave digging charge.
Permission to Erect Headstone	160.00	171.00	per Headstone		↑ 11.00	PERMISSION and/or KERBING
Attendance When Required By Grantee	160.00	171.00	per attendance		↑ 11.00	
Internment Of Ashes In Grave Plot	160.00	171.00			↑ 11.00	
Extra Charge Of Ashes Internment - Overtime Fee - Weekends/Public Holidays/RDOs	266.00	285.00			↑ 19.00	
NICHE WALLS - PLOTS, INTERNMENT & ASSOC. CHARGES						
Internment Fee - Niche Wall - Single Compartment	213.00	228.00			↑ 15.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 1st Internment	213.00	228.00			↑ 15.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 2nd Internment	106.00	113.00			↑ 7.00	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	160.00	171.00	per plaque		↑ 11.00	
Urn Container	26.00	28.00	per container		↑ 2.00	
Vases	79.00	85.00	per vase		↑ 6.00	Cost on application

SHIRE OF BEVERLEY
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
REFUSE SITE FEES						
Asbestos Burial (Beverley District Only)	125.00	140.00	per m ³		↑ 15.00	By Appointment Only Minimum \$50 charge. MUST BE DOUBLE BLACK PLASTIC WRAPPED AND LABELLED.
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	30.00	32.00	per m3		↑ 2.00	
Car & 4WD Tyre Disposal	5.00	5.00	per tyre		↑ 0.00	Other Sized Tyres By Application
Matresses	25.00	25.00	per mattress		↑ 0.00	
Fridges/Air Conditioners	10.00	10.00	per unit		↑ 0.00	No charge if degassed.
Septic Tank Waste (Local)	266.00	285.00	per 2,000L		↑ 19.00	per 2,000L or part thereof.
Septic Tank Waste (Outside of Beverley District)	533.00	570.00	per 2,000L		↑ 37.00	per 2,000L or part thereof - Double Rate.
HEALTH FEES						
<i>Health Act 1911</i>						
Public Building Event Approval Registration Fee	230.00	230.00	per Registration	✓	↑ 0.00	
Food Premises Registration Fee	230.00	230.00	per Registration	✓	↑ 0.00	
Food Business Notification Fee	75.00	75.00	per Notification	✓	↑ 0.00	
Food Business (Food Stalls) Notification Fee	75.00	75.00	per Notification	✓	↑ 0.00	
Food Premises Annual Inspection Fee	160.00	160.00	per Year	✓	↑ 0.00	Annual Inspection of Food Premises.
Septic Tank/Onsite Waste Water Disposal Application	236.00	236.00	per Application	✓	↑ 0.00	

SHIRE OF BEVERLEY
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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
2023/24 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2023

Description	Charge 2022/23	Charge 2023/24	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	266.00	285.00	per application		↑ 19.00	

12. ADMINISTRATION

12.1 Use of the Common Seal

Submission To:	Ordinary Council Meeting 25 July 2023
Report Date:	14 July 2023
Applicant:	Administration
File Reference:	ADM 0265
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Reported as occurs.
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

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 recently been attached to the following documents:

1. Licence Agreement, Dead Finish Museum between Shire of Beverley and Beverley Historical Society.
2. Lease of Office Two, Cornerstone Community Centre between Shire of Beverley and Beverley Physiotherapy.

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

M12/0723

Moved Cr Davis

Seconded Cr Sattler

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

- 1. Licence Agreement, Dead Finish Museum between Shire of Beverley and Beverley Historical Society.**
- 2. Lease of Office Two, Cornerstone Community Centre between Shire of Beverley and Beverley Physiotherapy.**

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 declared the meeting closed 3:23pm.

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

PRESIDING MEMBER:

DATE: