



2019/20 BUDGET

- REFERENCE**
- 01 - SKATEPARK
 - 02 - TREE PLATFORMS WITH BRIDGE CONNECTIONS
 - 03 - STEPPER AND BALANCE LOGS
 - 04 - PAINTED TRUCK WITH TUNNEL
 - 05 - PITCHED ROCK WITH SEATING
 - 06 - DRY CREEK BED
 - 07 - SHADE STRUCTURE WITH SEATING
 - 08 - COVERED BARBECUE
 - 09 - PUMP TRACK ENTRY
 - 10 - MAINTENANCE ACCESS GATE
 - 11 - ENTRY PLANTING AND PARK SIGNAGE
 - 12 - SEATING LOGS THROUGHOUT
 - 13 - DRINK FOUNTAIN
 - 14 - WATER PUMP TO CREEK BED
 - 15 - BIN

- LEGEND**
- MULCH
 - GRASS
 - PLANTING
 - ROCK
 - PAVING



CONCEPT PLAN 1:200@A1
 SKATEPARK CONCEPT NOTES
 SKATEPARK TERRAIN BASED ON MIX OF STREET AND
 TRANSITION STYLE ELEMENTS



Contents	Page
President's Introduction	1
Chief Executive Officer's Summary	2 - 4
Budget Processes	5
Overview	
1. Link to the Council Plan	6 - 7
2. Activities and Initiatives	8
3. Budget Influences	9 - 10
Budget Analysis	
4. Analysis of the Operating Budget	11 - 12
5. Analysis of the Budgeted Cash Position	13
6. Analysis of the Capital Budget	14 - 15
Long Term Strategies	
7. Rating Strategy	16
8. Other Strategies	17
Statutory Annual Budget	18 - 67

President's Introduction

The Shire of Beverley aims to responsibly provide services and facilities for the Beverley community, undertake asset maintenance and renewal, develop initiatives as guided by the Strategic Community Plan 2017 – 2027 and work within the compliance and regulatory requirements of the *Local Government Act 1995*.

The 2019/20 Annual Budget is presented to our resident and ratepayer community and includes the following activity:

- * Youth Activity Area;
- * Railway Station Painting;
- * Town Hall Kitchen Refurbishment;
- * County Peak Development Plan ;
- * Road, Bridge, Footpath and Drainage;
- * Signage review
- * Planning for the Vincent Street Redevelopment;
- * Planning for the Swimming Pool Redevelopment; and
- * Specialised Water Carting Truck and Backhoe for use in bushfire emergencies.

The Shires 2019/20 activities will be funded through external grants and programs, use of reserves, sale of Council assets and an overall rate increase of 2.5%.

In review of the 2018/19 budget it is noted that construction of an access causeway over the Avon River became burdened with compliancy and engineering requirements which disappointingly has made it cost prohibitive for Council to proceed.

I wish to acknowledge staff for the effort undertaken in working with Council to develop the 2019/20 budget amid an environment of increasing challenge to meet community expectation in a manner which is financially acceptable.

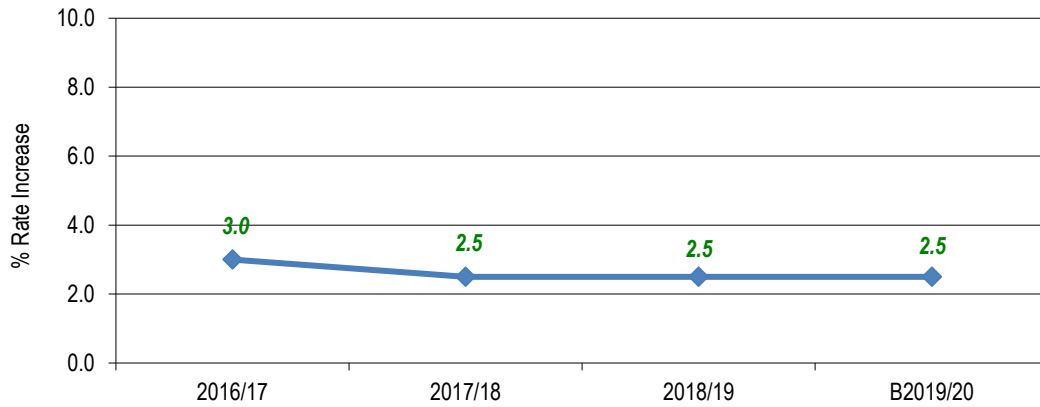
Sound leadership from Council and a team like approach within the Shire will see Beverley continue to be a vibrant and progressive community which values its history in a welcoming and friendly place to live, work and visit.

Cr Dee Ridgway
Shire President

Chief Executive Officer's Summary

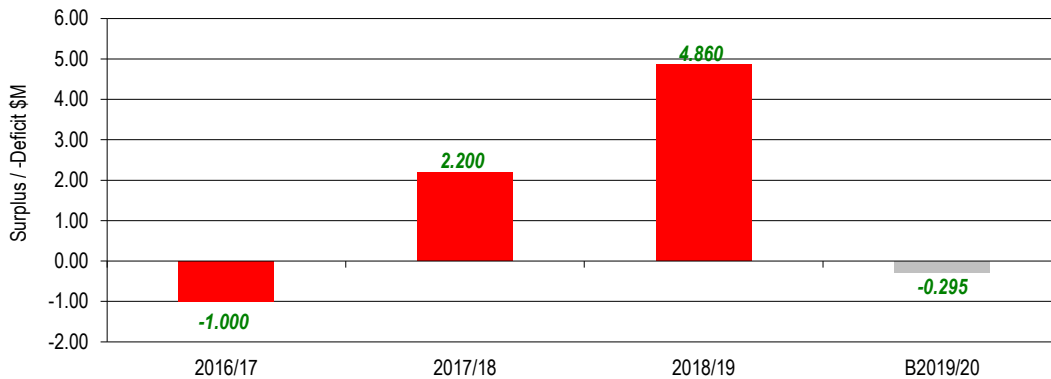
The Annual Budget for the 2019/20 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



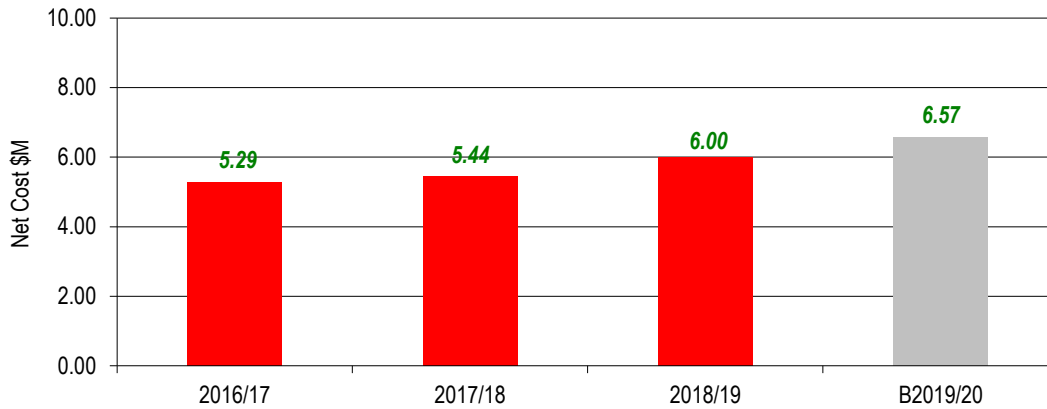
It is proposed that rates revenue increase by 2.5% for the 2019/20 year, raising total rates of \$2.796 million. The minimum rate is set at \$853 pa and will yield \$68,232. A discount of 10% for early payment of rates will be continued.

2. Operating Result



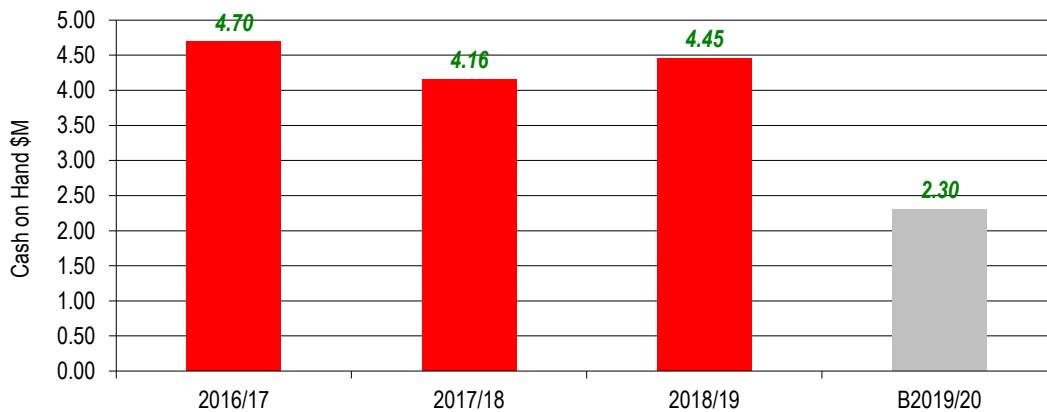
The expected operating result for the 2019/20 year is a deficit of \$295,000, which is an decrease of \$5.155 million over 2018/19 Operating Budget attributable to a decrease in grant funding received.

3. Services



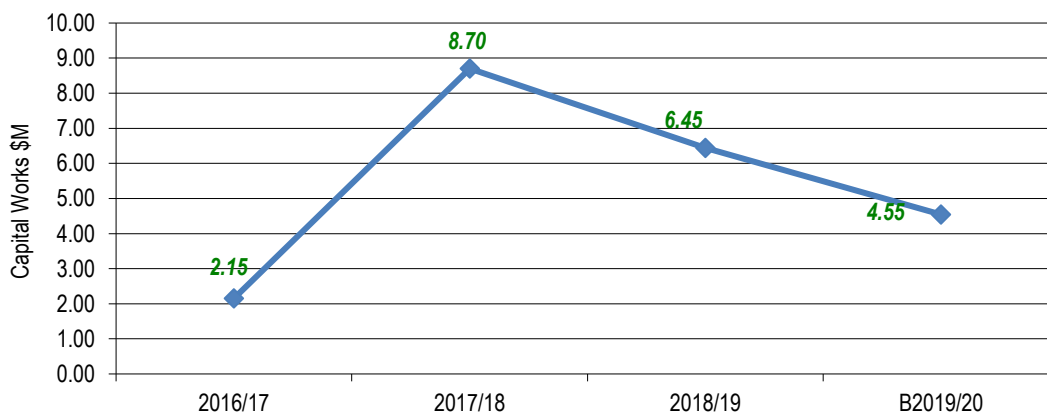
The cost of services to be delivered to the community for the 2019/20 year is expected to be \$6.570 million which is \$0.050 million more when compared to 2018/19 Budget.

4. Cash and Investments



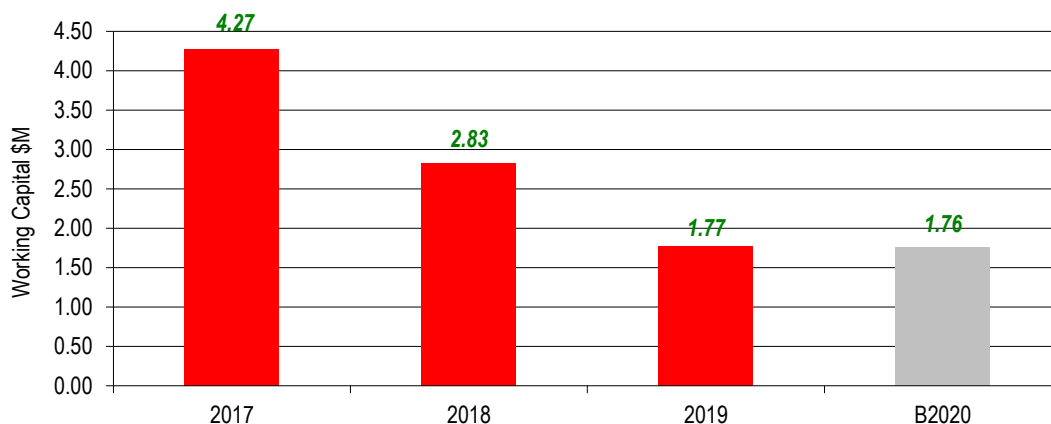
Cash and investments are expected to decrease by \$0.430 million during the year to \$2.30 million as at 30 June 2019. This reflects increased use of Reserve Funds to fund projects.

5. Capital Works



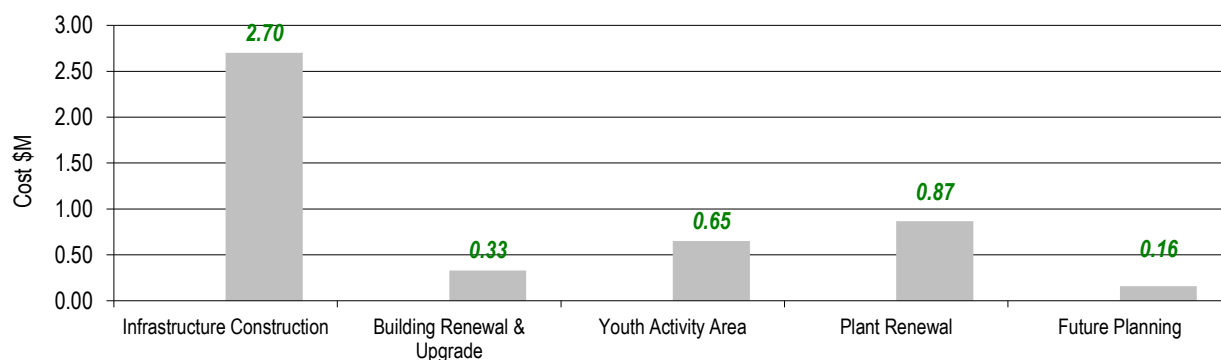
The capital works program for the 2019/20 year is expected to be \$4.547 million. Of the \$4.547 million capital funding required, \$1.547 million will come from Council operations, \$1.680 million from external grants, \$0.975 million from Reserves and the balance of \$0.345 million from disposal of plant and vehicles. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

6. Financial Position



The net current assets are expected to decrease by \$5,000 to \$1.765 million.

7. Major Projects



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

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

S.P. Gollan
Chief Executive Officer

Budget Processes

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

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

The Budget is required to be adopted by 31 August in each year. However, Council strive to have the Budget adopted by 31 July annually to allow Staff to progress approved projects in a timely manner. The key dates for the Budget process are summarised below:

Budget Process	Timing
1. Officers prepare operating and capital estimates for inclusion in the Budget.	Feb - May 2019
2. Council considers draft Budget at informal briefings.	June & July 2019
3. Proposed Budget is submitted to Council for approval.	July 2019
4. Copy of adopted Budget submitted to the Department.	August 2019

1. Link to the Council Plan

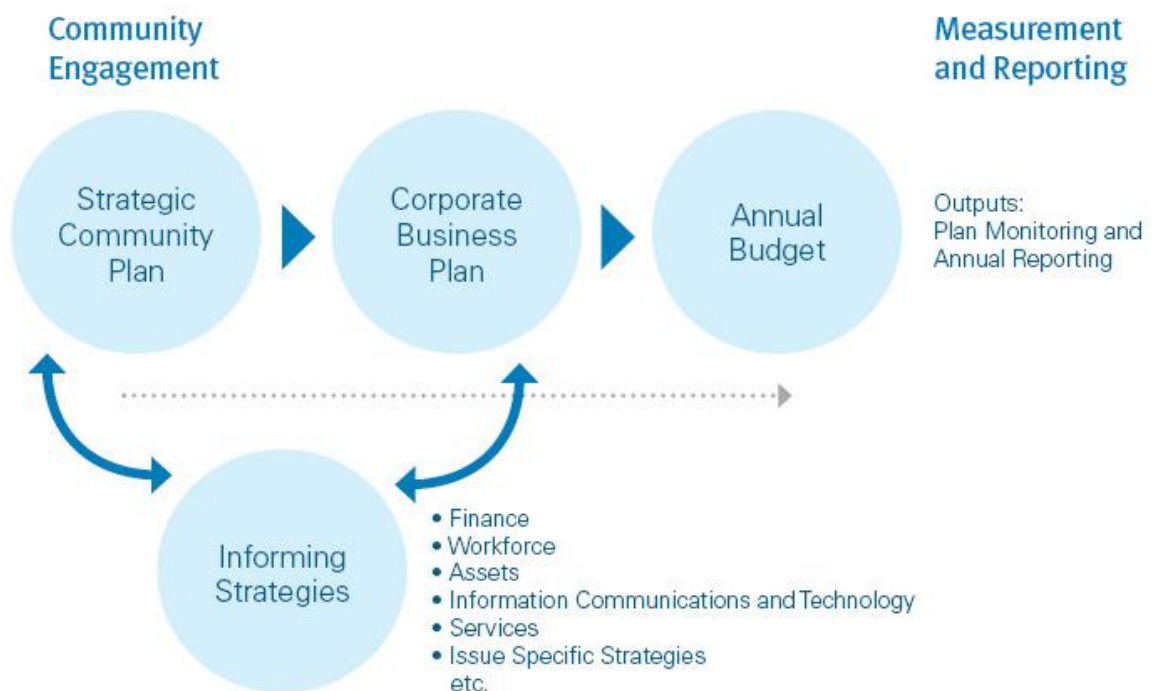
This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short 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 2019/20 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.	3,296,127 (182,995) 3,113,132
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	35,100 (283,300) (248,200)
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	175,156 (357,971) (182,815)
Health	This service provides for food quality and pest control, medical service and environmental health.	100 (170,695) (170,595)
Education and Welfare	This service provides for maintenance of the old school building (CRC) and funding for community activities and initiatives.	0 (92,513) (92,513)
Housing	This service provides for the maintenance of staff housing and the Hunt Road Village.	117,192 (212,325) (95,133)
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.	207,073 (676,208) (469,135)
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.	642,701 (1,575,216) (932,515)
Transport	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance.	1,663,712 (2,558,918) (895,206)
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.	208,929 (558,586) (349,657)
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.	34,469 (6,433) 28,036
Net Operating Surplus/(Deficit)		(294,601)

3. Budget Influences

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

3.1 Snapshot of Beverley Shire Council

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

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

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

3.2 External Influences

In preparing the 2019/20 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:

- Consumer Price Index (CPI) increases on goods and services of 1.3% per annum;
- Reduced funding from State and Federal governments;
- Increased Labour costs;
- Increased Utility costs; and
- Prevailing economic conditions impacting on investment interest rates and debt collection.

3.3 Internal Influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2019/20 Annual Budget. These matters have arisen from events occurring in the 2018/19 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2019/20 year. These matters and their financial impact are set out below:

- Budget surplus for the 2018/19 financial year ended 30 June 2019; 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 or market levels;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained at 2018/19 levels;
- Salaries and wages to be increased in line with Average Weekly Earnings;
- New initiatives which are not cost neutral to be justified through a business case;
- Real savings in expenditure and increases in revenue identified in 2018/19 to be preserved; and
- Operating revenues and expenses arising from completed 2018/19 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 2019/20 Annual Budget, which is included in this report, is for the year 1 July 2019 to 30 June 2020 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 2020 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.

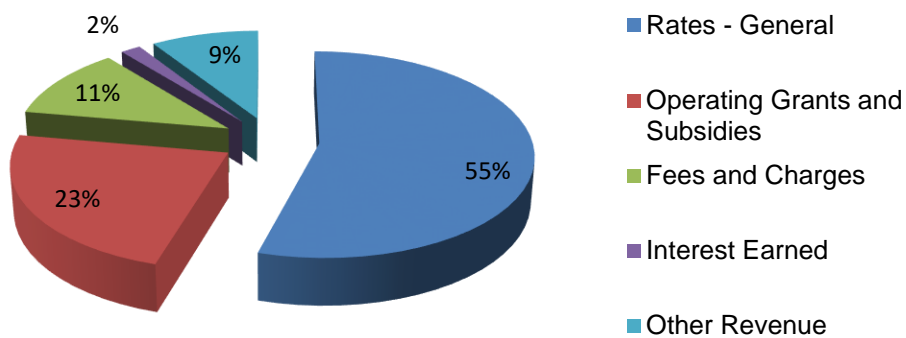
The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including 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 2019/20 year.

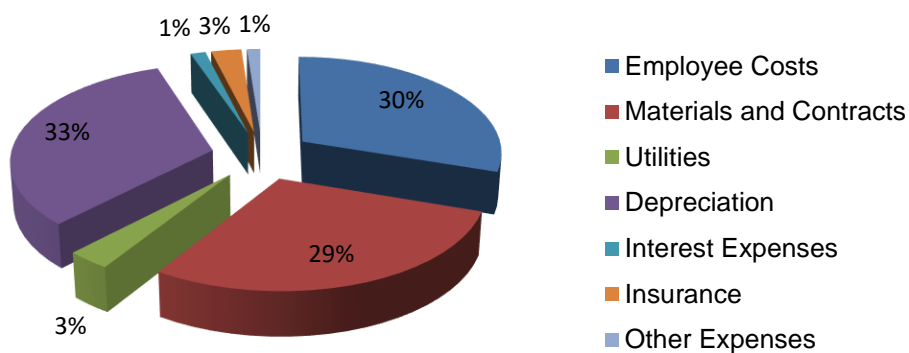
4.1 Operating Revenue

Revenue Types	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000
Rates - General	2,735	2,801	66
Operating Grants and Subsidies	1,005	1,192	187
Fees and Charges	555	583	28
Interest Earned	103	88	(15)
Other Revenue	397	471	74
Total Operating Revenue	4,796	5,136	340
Net gain on sale of assets	2	30	28
Non-Operating Grants	6,220	1,680	(4,540)



4.2 Operating Expenditure

Expenditure Types	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000
Employee Costs	2,106	2,133	26
Materials and Contracts	1,895	2,051	156
Utilities	191.852	221	30
Depreciation	2,402	2,307	(95)
Interest Expenses	84.013	96	12
Insurance	184.677	193	8
Other Expenses	82	84	2
Total Operating Expenditure	6,946	7,085	139
Net loss on sale of assets	24	55	31



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 2019/20 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

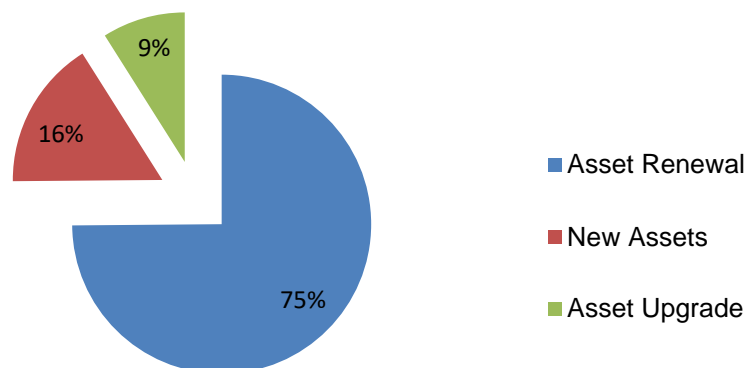
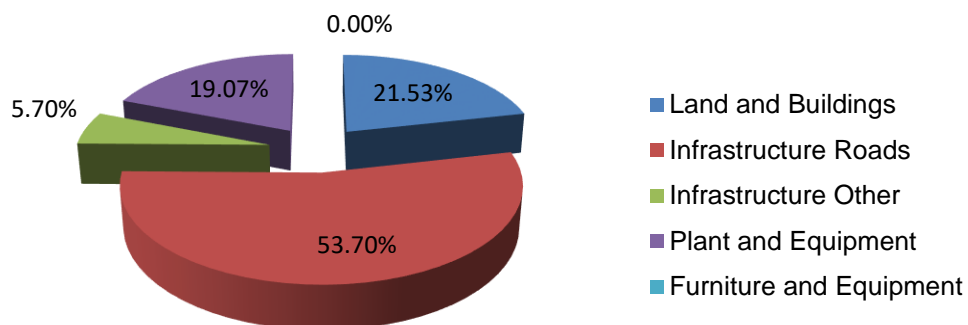
Cash Flow Types	Budget	Budget	Variance
	2018/19	2019/20	
	\$'000	\$'000	\$'000
Net cash provided by/(used) in Operating activities	252	357	106
Net cash provided by/(used) in Investing activities	(1,525)	(2,522)	(997)
Net cash provided by/(used) in Financing activities	(158)	13	170
Net increase/(decrease) in cash and cash equivalents	(1,431)	(2,152)	(721)
Cash and cash equivalents at the start of the year	4,161	4,453	292
Cash and cash equivalents at the end of the year	2,730	2,301	(429)

6. Analysis of the Capital Budget

This section analyses the planned capital expenditure budget for the 2019/20 year and the sources of funding for the capital budget.

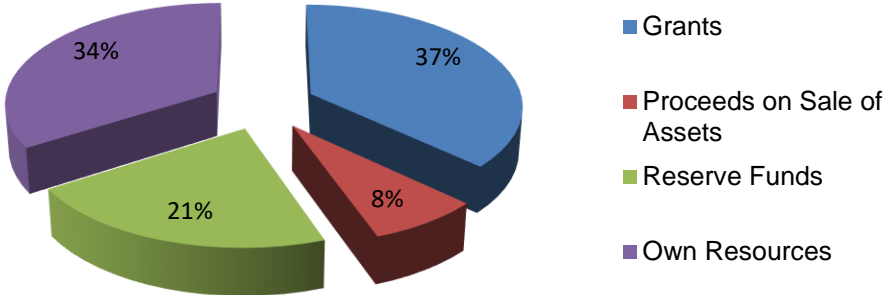
6.1 Capital Works

Capital Works Areas	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000
Land and Buildings	852	979	127
Infrastructure Roads	2,715	2,442	(273)
Infrastructure Recreation Facilities	0	0	0
Infrastructure Other	4,015	259	(3,756)
Plant and Equipment	265	867	602
Furniture and Equipment	60	0	(60)
Total capital works	7,907	4,547	(3,360)
Represented by:			
Asset Renewal	6,294	3,404	(2,889)
New Assets	958	735	(224)
Asset Upgrade	655	408	(247)
Total capital works	7,907	4,547	(3,360)



6.2 Funding Sources

Sources of Funding	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Variance \$'000
External			
Grants - Capital	6,557	1,680	(4,877)
Proceeds on sale of assets	162	345	183
	6,719	2,025	(4,694)
Internal			
Reserve Funds	445	975	530
Own Resources (Incl. Loans)	743	1,547	804
	1,188	2,522	1,334
Total funding sources	7,907	4,547	(3,360)



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 55% of the total operating revenue. Planning for future rate increases has therefore been an important component of the planning process.

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

Year	Rate Increases
2015/16	4.00%
2016/17	3.00%
2017/18	2.50%
2018/19	2.50%
2019/20	2.50%
Average increase	2.90%

7.2 Current Year Rate Increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 2.5% in 2019/20 raising a total of \$2.796 million.

Year	Rate Increase %	Total Rates Raised \$'000
2015/16	4.00%	2,521
2016/17	3.00%	2,596
2017/18	2.50%	2,661
2018/19	2.50%	2,728
2019/20	2.50%	2,796

A discount of 10% for rates payments received by the due date is set to continue. 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 2019/20 year, Council will look to borrow \$150,000 to partially fund capital expenditure. The table below details loan borrowings outstanding over a five year period.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2015/16	150	67	55	1,154
2016/17	0	85	59	1,069
2017/18	800	69	27	1,800
2018/19	0	130	84	1,670
2019/20	150	153	96	1,667

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 completed in August 2013 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 2012-13 to 2022-23 and will cost the community's aspirations against the financial realities.

A review of Council's LTFP is currently underway.

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

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	19
Statement of Comprehensive Income by Program	20
Statement of Cash Flows	21
Rate Setting Statement	22
Notes to and Forming Part of the Budget	23 to 50
2019/20 Schedule of Fees and Charges	51 to 67

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

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
REVENUE				
Rates	8	2,800,672	2,694,738	2,734,941
Operating Grants, Subsidies and Contributions		1,192,083	2,616,161	1,005,000
Fees and Charges	13	583,040	555,917	555,291
Service Charges	10	0	0	0
Interest Earnings	2(a)	88,455	158,925	103,497
Other Revenue		471,451	480,253	397,098
		<u>5,135,701</u>	<u>6,505,994</u>	<u>4,795,827</u>
EXPENSES				
Employee Costs		(2,132,703)	(1,962,529)	(2,106,273)
Materials and Contracts		(2,051,198)	(1,464,477)	(1,895,323)
Utility Charges		(221,479)	(203,037)	(191,852)
Depreciation	2(a)	(2,306,734)	(2,452,839)	(2,401,952)
Interest Expenses	2(a)	(96,015)	(81,547)	(84,013)
Insurance Expenses		(192,504)	(184,221)	(184,677)
Other Expenditure		(84,325)	(101,145)	(81,975)
		<u>(7,084,958)</u>	<u>(6,449,795)</u>	<u>(6,946,065)</u>
		(1,949,257)	56,199	(2,150,238)
Non-Operating Grants, Subsidies and Contributions		1,679,656	4,894,381	6,219,648
Profit on Asset Disposals	4	30,000	35,161	2,000
Loss on Asset Disposals	4	(55,000)	(121,995)	(24,000)
Loss on Asset Revaluations		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(294,601)	4,863,746	4,047,410
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	238,272	0
Total Other Comprehensive Income		<u>0</u>	<u>238,272</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(294,601)</u>	<u>5,102,018</u>	<u>4,047,410</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.

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

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
General Purpose Funding		3,296,127	3,686,492	3,238,570
Governance		35,100	81,896	29,600
Law, Order, Public Safety		210,156	214,112	195,361
Health		100	364	100
Education and Welfare		0	0	0
Housing		117,192	119,433	108,454
Community Amenities		207,073	210,223	208,624
Recreation and Culture		242,701	128,164	117,941
Transport		399,056	1,543,925	369,629
Economic Services		208,929	129,240	141,750
Other Property and Services		15,469	24,679	43,450
		<u>4,731,903</u>	<u>6,138,527</u>	<u>4,453,479</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
General Purpose Funding		(182,995)	(142,773)	(171,297)
Governance		(274,300)	(241,504)	(246,521)
Law, Order, Public Safety		(357,971)	(332,404)	(412,479)
Health		(170,695)	(136,060)	(144,808)
Education and Welfare		(92,513)	(62,605)	(85,143)
Housing		(212,325)	(298,426)	(213,191)
Community Amenities		(674,741)	(627,698)	(666,645)
Recreation & Culture		(1,480,668)	(1,289,392)	(1,348,158)
Transport		(2,558,918)	(2,474,593)	(2,704,666)
Economic Services		(558,586)	(385,443)	(509,340)
Other Property and Services		(6,433)	(9,884)	(17,456)
		<u>(6,570,145)</u>	<u>(6,000,781)</u>	<u>(6,519,704)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Law, Order, Public Safety		0	0	0
Housing		0	(117)	(108)
Community Amenities		(1,467)	(2,436)	(2,347)
Recreation & Culture		(94,548)	(78,994)	(81,558)
		<u>(96,015)</u>	<u>(81,547)</u>	<u>(84,013)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Recreation & Culture		400,000	300,005	300,000
Transport		1,264,656	4,594,376	5,919,648
		<u>1,664,656</u>	<u>4,894,381</u>	<u>6,219,648</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		(9,000)	(103,360)	(8,000)
Law, Order, Public Safety		(35,000)	(6,790)	(6,000)
Health		0	(8,638)	(10,000)
Transport		0	0	0
Economic Services		0	0	0
Other Property and Services		19,000	31,954	2,000
		<u>(25,000)</u>	<u>(86,834)</u>	<u>(22,000)</u>
LOSS ON ASSET REVALUATIONS				
Nil		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(294,601)	4,863,746	4,047,410
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	238,272	0
Total Other Comprehensive Income		<u>0</u>	<u>238,272</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(294,601)</u>	<u>5,102,018</u>	<u>4,047,410</u>

Note:

Information relating to Fair Values is as per the Statement of Comprehensive Income by Nature or Type.
This statement is to be read in conjunction with the accompanying notes.

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

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Cash Flows From Operating Activities		\$	\$	\$
Receipts				
Rates		2,800,672	2,694,738	2,734,941
Operating Grants, Subsidies and Contributions		1,192,083	2,616,161	1,005,000
Fees and Charges		583,040	555,917	555,291
Service Charges		0	0	0
Interest Earnings		88,455	158,925	103,497
Goods and Services Tax		0	0	0
Other		471,454	744,183	397,098
		<u>5,135,704</u>	<u>6,769,924</u>	<u>4,795,827</u>
Payments				
Employee Costs		(2,132,703)	(1,922,012)	(2,106,273)
Materials and Contracts		(2,051,198)	(1,464,477)	(1,895,323)
Utility Charges		(221,479)	(203,037)	(191,852)
Insurance Expenses		(192,504)	(184,221)	(184,677)
Interest Expenses		(96,015)	(81,547)	(84,013)
Goods and Services Tax		0	0	0
Other		(84,325)	(1,081,620)	(81,975)
		<u>(4,778,224)</u>	<u>(4,936,914)</u>	<u>(4,544,113)</u>
Net Cash Provided By Operating Activities	15(b)	<u>357,480</u>	<u>1,833,010</u>	<u>251,714</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(1,846,000)	(972,877)	(1,177,201)
Payments for Construction of Infrastructure	3	(2,700,790)	(5,473,046)	(6,729,786)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,679,656	4,894,381	6,219,648
Proceeds from Sale of Plant & Equipment	4	345,000	167,920	162,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(2,522,134)</u>	<u>(1,383,622)</u>	<u>(1,525,339)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(153,429)	(129,929)	(129,929)
Proceeds from Self Supporting Loans		16,270	15,313	15,313
Repayment of Finance Leases		0	(43,000)	(43,000)
Proceeds from New Debentures	5	150,000	0	0
Net Cash Provided By (Used In) Financing Activities		12,841	(157,616)	(157,616)
Net Increase (Decrease) in Cash Held		(2,151,813)	291,772	(1,431,241)
Cash at Beginning of Year		4,453,118	4,161,346	4,161,347
Cash and Cash Equivalents at the End of the Year	15(a)	<u>2,301,305</u>	<u>4,453,118</u>	<u>2,730,106</u>

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

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

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
REVENUES	1,2			
General Purpose Funding		494,955	991,754	503,629
Governance		26,100	81,896	21,600
Law, Order, Public Safety		210,156	214,112	195,361
Health		100	364	100
Education and Welfare		0	0	0
Housing		117,192	119,433	108,454
Community Amenities		207,073	210,223	208,624
Recreation and Culture		642,701	428,169	417,941
Transport		1,663,712	6,138,301	6,289,277
Economic Services		208,929	129,240	141,750
Other Property and Services		45,469	56,632	45,450
		<u>3,616,387</u>	<u>8,370,124</u>	<u>7,932,186</u>
EXPENSES	1,2			
General Purpose Funding		(182,495)	(142,773)	(171,297)
Governance		(274,300)	(344,864)	(246,521)
Law, Order, Public Safety		(392,971)	(339,194)	(418,479)
Health		(170,695)	(144,698)	(154,808)
Education and Welfare		(92,513)	(62,605)	(85,143)
Housing		(212,325)	(298,543)	(213,299)
Community Amenities		(676,208)	(630,134)	(668,992)
Recreation & Culture		(1,575,216)	(1,368,386)	(1,429,716)
Transport		(2,558,918)	(2,474,593)	(2,704,666)
Economic Services		(558,586)	(385,443)	(509,340)
Other Property and Services		(17,433)	(9,884)	(17,456)
		<u>(6,711,660)</u>	<u>(6,201,117)</u>	<u>(6,619,717)</u>
Net Operating Result Excluding Rates		(3,095,273)	2,169,007	1,312,469
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Movements in Non-Current to Current Items		0	(54,708)	0
(Profit)/Loss on Asset Disposals	4	25,000	86,834	22,000
Depreciation on Assets	2(a)	2,306,735	2,452,839	2,401,952
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(979,000)	(656,551)	(852,201)
Purchase Plant and Equipment	3	(867,000)	(257,330)	(265,000)
Purchase Furniture and Equipment	3	0	(58,997)	(60,000)
Purchase Infrastructure Assets - Roads	3	(2,441,722)	(1,798,238)	(2,714,578)
Purchase Infrastructure Assets - Bridges	3	(134,068)	(3,570,187)	(3,876,000)
Purchase Infrastructure Assets - Drainage	3	0	(10,314)	(14,208)
Purchase Infrastructure Assets - Footpaths	3	(125,000)	(94,306)	(125,000)
Purchase Infrastructure Assets - Parks	3	0	0	0
Proceeds from Disposal of Assets	4	345,000	167,920	162,000
Repayment of Debentures	5	(153,429)	(129,929)	(129,929)
Proceeds from New Debentures	5	150,000	0	0
Self-Supporting Loan Principal Income		16,270	15,313	15,313
Transfers to Reserves (Restricted Assets)	6	(547,696)	(262,402)	(142,617)
Transfers from Reserves (Restricted Assets)	6	974,867	160,779	660,682
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,724,644	870,176	870,176
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,724,644	0
Total Amount Raised from General Rates	8	<u>(2,800,672)</u>	<u>(2,694,738)</u>	<u>(2,734,941)</u>

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

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

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(b) The Local Government Reporting Entity

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

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

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

(c) 2018/19 Actual Balances

Balances shown in this budget as 2018/19 Actual, at the time of budget preparation, remain subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

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

(f) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to the ATO, is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

(g) Superannuation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

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

(i) Trade and Other Receivables

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

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

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

(j) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Control

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Land Under Roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

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

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

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

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

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Capitalisation Threshold

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market approach

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

Income approach

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

Cost approach

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

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

(m) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(v) Financial liabilities

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

Impairment

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

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

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

Derecognition

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

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

(n) Impairment

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(p) Employee Benefits

Short-Term Employee Benefits

Provision is made for Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(q) Borrowing Costs

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Provisions

Provisions are recognised when:

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

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(s) Leases

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

At the commencement date, a lessee shall recognise a right-of-use asset and a lease liability.

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

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

(t) Interests in Joint Arrangements

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

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

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

(u) Current and Non-Current Classification

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

(v) Comparative Figures

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Budget Comparative Figures

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

(x) Change In Accounting Policies

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

AASB 15 Revenue From Contracts With Customers

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

No adjustment has been made to the retained surplus as at 1 July 2019 when applying AASB 15. Any applicable transactions will be appropriately accounted for as at 30 June 2020.

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 will be appropriately accounted for as at 30 June 2020.

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 at 30 June 2019.

Any applicable transactions will be appropriately accounted for as at 30 June 2020.

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

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	25,300	17,138	17,500
Other Services	4,000	2,230	3,610
Depreciation			
<u>By Program</u>			
General Purpose Funding	0	0	0
Governance	46,476	69,005	67,858
Law, Order, Public Safety	2,246	7,888	67,330
Health	17,515	27,804	24,208
Education and Welfare	0	0	0
Housing	88,123	178,212	90,690
Community Amenities	54,238	54,875	59,969
Recreation and Culture	596,452	610,167	507,133
Transport	1,258,784	1,258,783	1,258,723
Economic Services	10,536	12,379	7,568
Other Property and Services	232,365	233,726	318,473
	<u>2,306,735</u>	<u>2,452,839</u>	<u>2,401,952</u>
<u>By Class</u>			
Land and Buildings	665,774	783,763	629,141
Furniture and Equipment	18,262	27,030	51,638
Plant and Equipment	252,979	272,328	351,453
Roads	822,389	822,389	822,389
Bridges	385,142	385,142	385,142
Footpaths	37,944	37,944	37,944
Drainage	49,659	49,658	49,659
Parks and Ovals	74,586	74,585	74,586
	<u>2,306,735</u>	<u>2,452,839</u>	<u>2,401,952</u>
Interest Expenses (Finance Costs)			
- Debentures (refer note 5(a))	96,015	81,547	84,013
- Other	0	0	0
	<u>96,015</u>	<u>81,547</u>	<u>84,013</u>
Rental Charges			
- Operating Leases			
<i>Photocopier Lease (expiring June 2020)</i>	6,400	6,364	6,400
	<u>6,400</u>	<u>6,364</u>	<u>6,400</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	47,455	58,519	58,497
- Other Funds	20,000	65,420	24,000
Other Interest Revenue (refer note 12)	21,000	34,986	21,000
	<u>88,455</u>	<u>158,925</u>	<u>103,497</u>

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Aged Persons Residence and Staff Housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

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

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

3. ACQUISITION OF ASSETS	2019/20 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
CEO Vehicle	(51,000)
Law, Order, Public Safety	
Westdale Fire Shed	(58,000)
Housing	
Hunt Road Village - Unit 7 Refurbishment	(20,000)
59 Smith Street - Bathroom Refurbishment	(20,000)
Recreation and Culture	
Vincent Street - Youth Activity Area	(650,000)
Bowling Club - Bowling Green Replacement	(105,000)
Town Hall - Kitchen Refurbishment	(70,000)
Railway Station - Gallery & Quarters External & Internal Paint	(35,000)
Rec Ground - Lighting Towers Lamp Replacement	(15,000)
Hunt Road - Kinetic Sculpture	(6,000)
Transport	
Road Construction	(2,441,723)
Bridge Construction Design	(134,067)
Footpath Construction	(125,000)
Loader BE036	(240,000)
Water Truck BE010	(200,000)
Backhoe BE030 - Fire Fighting	(180,000)
Maintenance Truck BE037	(100,000)
Construction Crew Cab Ute BE016	(45,000)
MOW Vehicle BE020	(39,000)
Skid Steer - Grapple Attachment	(6,000)
Bitumen Maintenance Trailer	(6,000)
	<u>(4,546,790)</u>
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	(979,000)
Plant and Equipment	(867,000)
Furniture and Equipment	0
Total Property, Plant & Equipment Acquisitions	<u>(1,846,000)</u>
Infrastructure Assets - Roads	(2,441,722)
Infrastructure Assets - Bridges	(134,068)
Infrastructure Assets - Drainage	0
Infrastructure Assets - Footpaths	(125,000)
Infrastructure Assets - Parks and Ovals	0
Total Infrastructure Acquisitions	<u>(2,700,790)</u>
Total Acquisition of Assets	<u>(4,546,790)</u>

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

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2019/20 BUDGET \$	2019/20 BUDGET \$	2019/20 BUDGET \$
Governance	(50,000)	41,000	(9,000)
Law, Order & Public Safety	(115,000)	80,000	(35,000)
Other Property and Services	(205,000)	224,000	19,000
	(370,000)	345,000	(25,000)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2019/20 BUDGET \$	2019/20 BUDGET \$	2019/20 BUDGET \$
Plant and Equipment	(370,000)	345,000	(25,000)
	(370,000)	345,000	(25,000)

Summary

	2019/20 BUDGET \$
Profit on Asset Disposals	30,000
Loss on Asset Disposals	(55,000)
	<u>(25,000)</u>

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2019/20 Budget \$	2018/19 Actual \$	2019/20 Budget \$	2018/19 Actual \$	2019/20 Budget \$	2018/19 Actual \$
Housing								
Loan 112 - Frail Aged Lodge	0		0	3,203	0	0	0	117
Recreation								
Loan 117 - Bowling Greens (SSL)	42,604		16,270	15,313	26,334	42,604	2,715	3,786
Recreation								
Loan 118 - Recreation Centre	807,364		63,678	40,062	743,686	807,364	60,466	43,864
Community Amenities								
Loan 119 - Storm Water Dams	61,990		30,654	29,985	31,336	61,990	1,467	2,436
Recreation								
Loan 120 - Community Centre	758,634		42,827	41,366	715,807	758,634	31,367	31,344
Governance								
New Loan - Youth Activity Area	0	150,000	0	0	150,000	0	0	0
	1,670,592	150,000	153,429	129,929	1,667,163	1,670,592	96,015	81,547

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

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

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

Council intends to raise a loan of \$150,000 towards the Youth Activity Area project during the 2019/20 financial year.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2019 nor is it expected to have unspent debenture funds as at 30th June 2020.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year 2018/19 or intends to utilise a facility during 2019/20.

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

	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
6. RESERVES			
(a) Annual Leave Reserve			
<i>Purpose - to be used to fund annual leave requirements.</i>			
Opening Balance	136,590	133,068	133,068
Amount Set Aside / Transfer to Reserve	2,732	3,522	3,460
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>139,322</u>	<u>136,590</u>	<u>136,528</u>
(b) Avon River Development Reserve			
<i>Purpose - to be used to develop the Avon River pool and surrounding environment.</i>			
Opening Balance	25,383	24,751	24,751
Amount Set Aside / Transfer to Reserve	508	632	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>(24,751)</u>
	<u>25,891</u>	<u>25,383</u>	<u>0</u>
(c) Building Reserve			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	352,638	411,853	411,853
Amount Set Aside / Transfer to Reserve	7,053	10,785	10,708
Amount Used / Transfer from Reserve	<u>(100,000)</u>	<u>(70,000)</u>	<u>(230,000)</u>
	<u>259,691</u>	<u>352,638</u>	<u>192,561</u>
(d) Community Bus Reserve			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	36,075	32,652	32,652
Amount Set Aside / Transfer to Reserve	1,889	3,423	1,993
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>37,964</u>	<u>36,075</u>	<u>34,645</u>
(e) Cropping Committee Reserve			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	134,139	101,540	101,540
Amount Set Aside / Transfer to Reserve	40,411	40,549	38,368
Amount Used / Transfer from Reserve	<u>(120,000)</u>	<u>(7,950)</u>	<u>(20,000)</u>
	<u>54,550</u>	<u>134,139</u>	<u>119,908</u>
(f) Emergency Services Reserve			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	126,293	123,145	123,145
Amount Set Aside / Transfer to Reserve	2,526	3,148	3,202
Amount Used / Transfer from Reserve	<u>(120,000)</u>	<u>0</u>	<u>(20,000)</u>
	<u>8,819</u>	<u>126,293</u>	<u>106,347</u>
(g) LSL and Gratuity Reserve			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	43,301	62,609	62,609
Amount Set Aside / Transfer to Reserve	866	1,692	1,628
Amount Used / Transfer from Reserve	<u>(44,167)</u>	<u>(21,000)</u>	<u>(21,180)</u>
	<u>0</u>	<u>43,301</u>	<u>43,057</u>

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

	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
6. RESERVES (Continued)			
(h) ITC Renewal Reserve			
<i>Purpose - to be used for the replacement of the Data Server, Phone System and Major Software upgrades.</i>			
Opening Balance	95	21,351	21,351
Amount Set Aside / Transfer to Reserve	0	573	0
Amount Used / Transfer from Reserve	0	(21,829)	(21,351)
	<u>95</u>	<u>95</u>	<u>0</u>
(i) Plant Replacement Reserve			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	488,156	475,658	475,658
Amount Set Aside / Transfer to Reserve	59,763	12,498	12,367
Amount Used / Transfer from Reserve	(300,000)	0	0
	<u>247,919</u>	<u>488,156</u>	<u>488,025</u>
(j) Recreation Development Reserve			
<i>Purpose - to be used to fund capital projects to enhance recreational pursuits.</i>			
Opening Balance	419,842	404,191	404,191
Amount Set Aside / Transfer to Reserve	13,397	15,651	15,509
Amount Used / Transfer from Reserve	0	0	0
	<u>433,239</u>	<u>419,842</u>	<u>419,700</u>
(k) Infrastructure Reserve			
<i>Purpose - to be used to fund infrastructure construction and maintenance projects including Roads, Bridges, Footpaths & Drainage.</i>			
Opening Balance	495,740	374,801	374,801
Amount Set Aside / Transfer to Reserve	9,915	120,939	9,745
Amount Used / Transfer from Reserve	(150,700)	0	(303,400)
	<u>354,955</u>	<u>495,740</u>	<u>81,146</u>
(l) Airfield Emergency Lighting Reserve			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	39,240	38,174	38,174
Amount Set Aside / Transfer to Reserve	785	1,066	993
Amount Used / Transfer from Reserve	0	0	0
	<u>40,025</u>	<u>39,240</u>	<u>39,167</u>
(m) Senior's Housing Reserve			
<i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i>			
Opening Balance	75,379	67,454	67,454
Amount Set Aside / Transfer to Reserve	41,851	47,925	44,644
Amount Used / Transfer from Reserve	(20,000)	(40,000)	(20,000)
	<u>97,230</u>	<u>75,379</u>	<u>92,098</u>
(n) New Reserve - Mainstreet Redevelopment Reserve			
<i>Purpose - to be used to fund the redevelopment of Vincent Street including undergrounding of power supply.</i>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	306,000	0	0
Amount Used / Transfer from Reserve	(100,000)	0	0
	<u>206,000</u>	<u>0</u>	<u>0</u>
(o) New Reserve - Avondale Machinery Museum Reserve			
<i>Purpose - to be used to fund Avondale Machinery Museum upgrades and special projects.</i>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	60,000	0	0
Amount Used / Transfer from Reserve	(20,000)	0	0
	<u>40,000</u>	<u>0</u>	<u>0</u>

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

	2019/20	2018/19	2018/19
	Budget	Actual	Budget
	\$	\$	\$
6. RESERVES (Continued)			
(p) Summary			
Opening Balance	2,372,871	2,271,247	2,271,247
Amount Set Aside / Transfer to Reserve	547,696	262,403	142,617
Amount Used / Transfer from Reserve	<u>(974,867)</u>	<u>(160,779)</u>	<u>(660,682)</u>
Total Reserves	<u><u>1,945,700</u></u>	<u><u>2,372,871</u></u>	<u><u>1,753,182</u></u>

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

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

6. RESERVES (Continued)	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Annual Leave Reserve	2,732	3,522	3,460
Avon River Development Reserve	508	632	0
Building Reserve	7,053	10,785	10,708
Community Bus Reserve	1,889	3,423	1,993
Cropping Committee Reserve	40,411	40,549	38,368
Emergency Services Reserve	2,526	3,148	3,202
LSL and Gratuity Reserve	866	1,692	1,628
ITC Renewal Reserve	0	573	0
Plant Replacement Reserve	59,763	12,498	12,367
Recreation Development Reserve	13,397	15,651	15,509
Infrastructure Reserve	9,915	120,939	9,745
Airfield Emergency Lighting Reserve	785	1,066	993
Senior's Housing Reserve	41,851	47,925	44,644
Mainstreet Redevelopment Reserve	306,000	0	0
Avondale Machinery Museum Reserve	60,000	0	0
	<u>547,696</u>	<u>262,403</u>	<u>142,617</u>
Transfers from Reserves			
Annual Leave Reserve	0	0	0
Avon River Development Reserve	0	0	(24,751)
Building Reserve	(100,000)	(70,000)	(230,000)
Community Bus Reserve	0	0	0
Cropping Committee Reserve	(120,000)	(7,950)	(20,000)
Emergency Services Reserve	(120,000)	0	(20,000)
LSL and Gratuity Reserve	(44,167)	(21,000)	(21,180)
ITC Renewal Reserve	0	(21,829)	(21,351)
Plant Replacement Reserve	(300,000)	0	0
Recreation Development Reserve	0	0	0
Infrastructure Reserve	(150,700)	0	(303,400)
Airfield Emergency Lighting Reserve	0	0	0
Senior's Housing Reserve	(20,000)	(40,000)	(20,000)
Mainstreet Redevelopment Reserve	(100,000)	0	0
Avondale Machinery Museum Reserve	(20,000)	0	0
	<u>(974,867)</u>	<u>(160,779)</u>	<u>(660,682)</u>
Total Transfer to/(from) Reserves	<u>(427,171)</u>	<u>101,624</u>	<u>(518,065)</u>

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

	Note	2019/20 Budget \$	2018/19 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	355,605	2,080,250
Cash - Restricted Reserves	15(a)	1,945,700	2,372,868
Receivables		390,058	406,329
Prepaid Expenses		0	0
Inventories		<u>12,502</u>	<u>12,502</u>
		2,703,865	4,871,949
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(938,055)</u>	<u>(1,091,484)</u>
NET CURRENT ASSET POSITION		1,765,810	3,780,464
Less Cash - Restricted Reserves	15(a)	(1,945,700)	(2,372,868)
Less Self Supporting Loan Income		0	(16,271)
Add Leave Reserves - Cash Backed		179,890	179,890
Add Loan Principal Payable		<u>0</u>	<u>153,429</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>1,724,644</u></u>

The estimated surplus/(deficiency) c/fwd in the 2018/19 actual column represents the surplus (deficit) brought forward as at 1 July 2019.

The estimated surplus/(deficiency) c/fwd in the 2019/20 budget column represents the surplus (deficit) carried forward as at 30 June 2020.

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

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2019/20 Budgeted Rate Revenue \$	2019/20 Budgeted Interim Rates \$	2019/20 Budgeted Back Rates \$	2019/20 Budgeted Total Revenue \$	2018/19 Actual \$
GRV	0.110570	500	5,835,518	645,233	0	0	645,233	633,645
UV	0.009014	627	240,424,500	2,167,186	0	0	2,167,186	2,131,828
UV - Mining	0.009014	0	0	0	0	0	0	0
Sub-Totals		1,127	246,260,018	2,812,420	0	0	2,812,419	2,765,473
Minimum Rates	Minimum \$							
GRV	853	162	591,387	138,186	0	0	138,186	134,784
UV	853	100	6,839,000	85,300	0	0	85,300	54,080
UV - Mining	853	4	67,382	3,412	0	0	3,412	3,328
Sub-Totals		266	7,497,769	226,898	0	0	226,898	192,192
Discounts (Note 11)							(243,145)	(235,536)
Total Amount of General Rates							2,796,172	2,722,129
Interim Rates - GRV							1,000	1,207
Interim Rates - UV							1,000	494
Ex-Gratia Rates							3,000	3,137
Rates Written Off							(500)	(32,229)
Specified Area Rates (Note 9)							0	0
Total Rates							2,800,672	2,694,738

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 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

9. SPECIFIED AREA RATE

No specified area rates will be levied during the 2019/20 year.

10. SERVICE CHARGES

No service charge will be levied during the 2019/20 year.

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

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

GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10%	VALUE: \$243,145
---	-------------------------

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 \$15,000 for the 2019/20 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 2nd September 2019
2nd Instalment	Monday 4th November 2019
3rd Instalment	Monday 6th January 2020
4th Instalment	Thursday 6th March 2020

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 2019/20 financial year.

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

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

13. FEES & CHARGES REVENUE	2019/20	2018/19
	Budget	Actual
	\$	\$
General Purpose Funding	22,000	14,730
Governance	1,000	6,271
Law, Order, Public Safety	8,200	12,731
Health	100	164
Education and Welfare	0	0
Housing	112,192	110,461
Community Amenities	203,406	208,260
Recreation & Culture	74,297	85,541
Transport	7,000	7,859
Economic Services	133,629	94,893
Other Property & Services	21,216	15,006
	<u>583,040</u>	<u>555,917</u>

14. ELECTED MEMBERS REMUNERATION

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

Meeting Fees	40,900	40,900
President's Allowance	5,500	5,500
Deputy President's Allowance	1,375	1,375
Travelling Expenses	5,000	2,985
Telecommunications Allowance	11,510	11,532
	<u>64,285</u>	<u>62,292</u>

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

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
Cash - Unrestricted	355,605	2,080,250	976,924
Cash - Restricted	<u>1,945,700</u>	<u>2,372,868</u>	<u>1,753,182</u>
	<u><u>2,301,305</u></u>	<u><u>4,453,118</u></u>	<u><u>2,730,106</u></u>

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

Reserve Funds	1,945,700	2,372,868	1,753,182
Restricted Grant Funds	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>1,945,700</u></u>	<u><u>2,372,868</u></u>	<u><u>1,753,182</u></u>

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

Net Result	(294,601)	4,863,746	4,047,410
Depreciation	2,306,734	2,452,839	2,401,952
(Profit)/Loss on Sale of Asset	25,000	86,834	22,000
Loss on Revaluation of Non Current Assets	0	0	0
(Increase)/Decrease in Receivables	0	266,493	0
(Increase)/Decrease in Inventories	0	(2,563)	0
Increase/(Decrease) in Payables	0	(980,475)	0
Increase/(Decrease) in Employee Provisions	0	40,517	0
Grants/Contributions for the Development of Assets	(1,679,656)	(4,894,381)	(6,219,648)
Non-Current Assets recognised due to change in Legislative Requirements	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash from Operating Activities	<u><u>357,477</u></u>	<u><u>1,833,010</u></u>	<u><u>251,714</u></u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Credit Card limit	10,000	10,000	10,000
Credit Card Balance at Balance Date	<u>0</u>	<u>(3,571)</u>	<u>0</u>
Total Amount of Credit Unused	<u><u>10,000</u></u>	<u><u>6,429</u></u>	<u><u>10,000</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>1,667,163</u></u>	<u><u>1,670,592</u></u>	<u><u>1,670,592</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

16. TRUST FUNDS

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

Detail	Balance 1-Jul-19 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-20 \$
Unclaimed Monies	134	0	(134)	0
Nomination Deposits	0	500	(500)	0
Second Hand Housing Deposits	5,000	0	(5,000)	0
Hunt Road Village Bonds	5,267	0	0	5,267
Subdivision Bonds	10,000	0	0	10,000
Key Bonds	2,625	400	(925)	2,100
Cleaning Bonds	1,500	1,500	(3,000)	0
Housing Rental Bonds	500	0	0	500
Cat Trap Bonds	0	100	(100)	0
ILU Retention Fee	328,030	0	(11,988)	316,042
Funds held on behalf of Community	63,604	0	(63,604)	0
Cornerstone Retention Fee	58,068	0	(58,068)	0
Cornerstone Commercial Tenancy Bonds	7,308	0	0	7,308
	<u>482,036</u>	<u>2,500</u>	<u>(143,319)</u>	<u>341,217</u>

17. MAJOR LAND TRANSACTIONS

Council is not anticipated to participate in any major land transactions in 2019/20.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

19. INTEREST IN JOINT ARRANGEMENTS

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

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
SPORTING CLUBS/COMMUNITY ORGANISATIONS						
Football Club	3,561.00	3,600.00	per year		↑ 39.00	Oval, Function Centre and Changerooms
Netball Clubs (Beverley Netball Club & Redbacks Netball Club)	547.00	550.00	per year		↑ 3.00	Courts, Function Centre and Changerooms
Cricket Club	547.00	550.00	per year		↑ 3.00	Oval, Function Centre and Changerooms
Hockey Club	547.00	550.00	per year		↑ 3.00	Oval, Function Centre and Changerooms
Horse and Pony Club (Annual Fee)	118.00	120.00	per year		↑ 2.00	Annual CPI Review as per Licence Agreement. Oval <u>NOT</u> included. Club provide own cleaner.
Horse and Pony Club (Extra Events)	182.00	185.00	per event		↑ 3.00	Includes Main Oval - Function Centre hire extra.
Tennis Club	605.00	605.00	per year		↑ 0.00	Club provide own cleaner/ Ablutions Only
Ladies Badminton Club	40.00	41.00	per booking (AM/PM/Eve)		↑ 1.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Boot Scooting	40.00	41.00	per booking (AM/PM/Eve)		↑ 1.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Ballet Group	40.00	41.00	per booking (AM/PM/Eve)		↑ 1.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
CRC Bingo	40.00	41.00	per booking (AM/PM/Eve)		↑ 1.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Soaring Society	4,216.00	4,271.00	per year		↑ 55.00	Annual CPI Review and Billed July as per Lease Agreement.
Soaring Society - Hangar Fees	100.00	100.00	per glider/year		↑ 0.00	Fixed Fee - billed July as per Lease Agreement.
Tractor Pull	294.00	294.00	per event		↑ 0.00	Annual CPI Review as per Licence Agreement.
Beverley Districts Motor Cycle Club (Ulinga Park)	1,129.00	1,144.00	per year		↑ 15.00	Annual CPI Review as per Lease Agreement.
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	10.00	10.00	per week		↑ 0.00	Lesser Hall use.
Beverley Station Arts (Licence Fee)	106.00	107.00	per year		↑ 1.00	Annual CPI Review as per Licence Agreement.
Beverley Off Road Motor Sports Association (BORMSA)	2,000.00	2,000.00	per year		↑ 0.00	Fixed Lease.
Telstra (Mobile Tower Lease)	1,000.00	1,000.00	per year		↑ 0.00	Fixed Lease.
CORNERSTONE COMMUNITY CENTRE CHARGES						
Beverley Community Resource Centre Lease	12,000.00	12,156.00	per year		↑ 156.00	As per Mangement Agreement reviewed annually by CPI.
Commercial Office 1 Lease	100.00	100.00	per week		↑ 0.00	
Commercial Office 2 Lease	150.00	150.00	per week		↑ 0.00	
Commercial Office 3 Lease	90.00	90.00	per week		↑ 0.00	
Commercial Office 4 Lease	220.00	220.00	per week		↑ 0.00	
Creche Lease	350.00	350.00	per week		↑ 0.00	
Conference/Training Facility - Hourly	20.00	20.00	per hour		↑ 0.00	Per Room
Conference/Training Facility - Daily	140.00	140.00	per day		↑ 0.00	Per Room - max. 8 hours inc. use of Kitchen facilities.
Conference/Training Facility - Hourly - Community Group	0.00	10.00	per hour		↑ 10.00	Per Room. Incorporated bodies only. Includes use of tea and coffee making facilities.
Conference/Training Facility - Daily - Community Group	0.00	70.00	per day		↑ 70.00	Per Room - max. 8 hours inc. use of Kitchen facilities. Incorporated bodies only. Includes use of tea and coffee making facilities.
ROAD MAINTENANCE CHARGES						
Austral Brick	5,000.00	5,000.00	per year		↑ 0.00	Road Maintenance Contribution as per Tonnage transported @ 48c per ton - \$5,000 agreed floor price.

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
HALL						Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Hall
Main Hall - Community Group Functions	139.00	141.00	per day		↑ 2.00	Incorporated bodies only. Includes use of tea and coffee making facilities.
Lesser Hall - Community Group Functions	101.00	102.00	per day		↑ 1.00	Incorporated bodies only. Includes use of tea and coffee making facilities.
Full Complex - Community Group Functions	237.00	240.00	per day		↑ 3.00	Incorporated bodies only. Includes Use of Kitchen and Bar Facilities
Main Hall - Private Functions	278.00	282.00	per day		↑ 4.00	Includes use of tea and coffee making facilities.
Lesser Hall - Private Functions	202.00	205.00	per day		↑ 3.00	Includes use of tea and coffee making facilities.
Full Complex - Private Functions	474.00	480.00	per day		↑ 6.00	Includes Use of Kitchen and Bar Facilities
Full Complex - Special Functions	0.00	1,000.00	per Event		↑ 1,000.00	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	56.00	57.00	per day		↑ 1.00	Cleaning responsibility of Hirer.
Morbinning Hall	56.00	57.00	per day		↑ 1.00	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
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
EQUIPMENT RENTALS						
Chairs	1.00	1.00	per chair		↑ 0.00	Old Green Amenities Chairs (stored in Exhibition Shed) only.
Marquee/Tent (Old)	60.00	60.00	per day		↑ 0.00	
Marquee/Tent (New)	110.00	110.00	per day		↑ 0.00	
RECREATION GROUND						
Oval Hire (Day)	188.00	190.00	per day		↑ 2.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Oval Hire (Night)	264.00	267.00	per night		↑ 3.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Exhibition Shed	76.00	77.00	per day		↑ 1.00	Beverley Agricultural Society Exempt.
Ram Shed	76.00	77.00	per day		↑ 1.00	Beverley Agricultural Society Exempt.
Poultry Shed	76.00	77.00	per day		↑ 1.00	Beverley Agricultural Society Exempt.
Caravan Overflow (Per Van)	28.00	28.00	per day		↑ 0.00	Including Power.
FUNCTION & RECREATION CENTRE						
						Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Centre
Community Group Functions	150.00	152.00	per day		↑ 2.00	Local Incorporated Bodies only. Kitchen, Bar and Outside Bbq use included in Function Centre hire fee.
Community Group Meetings	45.00	46.00	per event		↑ 1.00	Local Incorporated Bodies only. Use of meeting room only includes tea and coffee making facilities.
Private Functions	300.00	304.00	per day		↑ 4.00	Kitchen, Bar and Outside Bbq use included in Function Centre hire fee.
Private Meetings	90.00	91.00	per event		↑ 1.00	Use of meeting room only includes tea and coffee making facilities.
Key Bond	50.00	50.00	per key	✓	↑ 0.00	Clubs pay one Bond per Season.
Function/Cleaning Bond	150.00	150.00	per event	✓	↑ 0.00	Function Application required. Clubs pay one Bond per Season.

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
COMMUNITY BUS						24 seats inc driver, 50% subsidy for transport of school aged children (Local Children Only)
Fee Includes Fuel Charges etc. (Minimum \$50)	1.55	1.57	per km		↑ 0.02	Minimum Hire charge of \$50 applies.
CARAVAN PARK - Power Charges INCLUDED						
Powered - Van/RV Site	28.00	28.00	per day		↑ 0.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Van/RV Site	11.00	16.00	per day		↑ 5.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Powered - Campsite	16.00	16.00	per day		↑ 0.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Campsite	11.00	11.00	per day		↑ 0.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Additional Person/s (Age 5+ Years)	5.00	5.00	each per day		↑ 0.00	
Children 5 Years Or Under	FREE	FREE			↑ 0.00	
Showers	5.00	5.00	each per shower use		↑ 0.00	
Extended Stay Site (First 28 Days)	168.00	170.00	per week		↑ 2.00	Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST]
Extended Stay Site (29+ Days)	168.00	170.00	per week	5% GST	↑ 2.00	Maximum of 2 Persons (Age 5+) 12 Weeks Max - Permission Required [146.92+8.08 GST]
GYM MEMBERSHIP						
Junior Membership - 13-18 Years	88.00	75.00	6 months		↓ (13.00)	Written permission required from Parent/Guardian.
Junior Membership - 13-18 Years	147.00	125.00	12 months		↓ (22.00)	Written permission required from Parent/Guardian.
Adult Membership - Over 18 Years	178.00	120.00	6 months		↓ (58.00)	
Adult Membership - Over 18 Years	296.00	200.00	12 months		↓ (96.00)	
Senior/Pensioner Membership	88.00	75.00	6 months		↓ (13.00)	
Senior/Pensioner Membership	147.00	125.00	12 months		↓ (22.00)	
Occasional Use	46.00	50.00			↑ 4.00	Must be 18 years old or over. Valid for up to 30 consecutive days from date of payment.
Key Bond	50.00	50.00	per key	✓	↑ 0.00	Bond returned via Cheque/EFT payment only.
SWIMMING POOL						
Adult	5.00	5.00	per entry		↑ 0.00	
Pensioner/Senior	3.00	3.00	per entry		↑ 0.00	
Child (17 Years and Under)	1.00	1.00	per entry		↑ 0.00	
Spectator	1.00	1.00	per entry		↑ 0.00	
Season Ticket - Adult	170.00	172.00	per season		↑ 2.00	
Season Ticket - Pensioner/Senior	102.00	103.00	per season		↑ 1.00	
Season Ticket - Child (17 years and under)	34.00	34.00	per season		↑ 0.00	
Season Ticket - Family - Two Adults + 1 Child	299.00	303.00	per season		↑ 4.00	20% Discount to Individual Season Rates.
Season Ticket - Family - Two Adults + 2 Children	326.00	330.00	per season		↑ 4.00	20% Discount to Individual Season Rates.
Season Ticket - Family - Two Adults + 3 Children	354.00	359.00	per season		↑ 5.00	20% Discount to Individual Season Rates.
Season Ticket - Family - Two Adults + 4 Children (Maximum)	381.00	386.00	per season		↑ 5.00	20% Discount to Individual Season Rates.

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
COMMUNITY HEALTHY LIFESTYLE PACKAGE						
Combined 12 Month Gym Membership and Pool Season Pass (Adult)	380.00	298.00	per year		↓ (82.00)	20% Saving
Combined 12 Month Gym Membership and Pool Season Pass (Senior)	202.00	182.00	per year		↓ (20.00)	20% Saving
HUNT ROAD VILLAGE						
Rental Charge	150.00	150.00	per week	✓	↑ 0.00	
30B DAWSON STREET						
Rental Charge	250.00	250.00	per week	✓	↑ 0.00	
INDEPENDENT LIVING UNITS						
ILU Management Fee	70.00	71.00	per week per Unit	✓	↑ 1.00	As per ILU Contract.
ILU Deposit Drawdown	0.00	5,990.00	per Unit			As per ILU Contract.
BLARNEY ADVERTISING						
Size A ~ 122 X 180mm	95.00	96.00	per advert		↑ 1.00	
Size B ~ 122 X 89mm	46.00	47.00	per advert		↑ 1.00	
Size C ~ 60 X 89mm	29.00	29.00	per advert		↑ 0.00	
Size D ~ 5 Lines*	8.00	8.00	per advert		↑ 0.00	*MUST BE PAID IN ADVANCE
Size E ~ 3 Lines*	5.00	5.00	per advert		↑ 0.00	*MUST BE PAID IN ADVANCE
Size F ~ 122 X 135mm	71.00	72.00	per advert		↑ 1.00	
Size G ~ Full Page	180.00	182.00	per advert		↑ 2.00	
Trading Post	3.00	3.00	per advert		↑ 0.00	Trading Post Format - 120 Characters Maximum
12 Months Size A	950.00	960.00	per year		↑ 10.00	12 Editions
12 Months Size B	460.00	470.00	per year		↑ 10.00	12 Editions
12 Months Size C	290.00	290.00	per year		↑ 0.00	12 Editions
12 Months Size F	710.00	720.00	per year		↑ 10.00	12 Editions
12 Months Size G	1,800.00	1,820.00	per year		↑ 20.00	12 Editions

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
LIBRARY						
Library - Replacement Card	10.00	10.00	per card		↑ 0.00	
Library - Lost Books - Admin Fee	25.00	25.00	per investigation		↑ 0.00	Replacement Books to be charged at Cost.
FREEDOM OF INFORMATION (FOI)						
<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	200.00	203.00	per enquiry	✓	↑ 3.00	
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	67.00	68.00	per enquiry		↑ 1.00	
Rate Book (Printed Or Electronic)	200.00	203.00	per copy		↑ 3.00	
RUBBISH/RECYCLING						
Refuse Collection	196.00	199.00	per refuse bin/year	✓	↑ 3.00	Annual March Quarter Perth CPI increase as per agreement.
Recycling Collection	88.00	89.00	per recycle bin/year	✓	↑ 1.00	Annual March Quarter Perth CPI increase as per agreement.

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
CAT LICENSE						Cat Act 2011
1. Annual registration of a cat, unless concessional fees are applicable.	20.00	20.00	per year	✓		
2. Concessional registration fee-						
a) Three Year Registration Period	42.50	42.50		✓		
b) Three Year Registration Period - Pensioner	21.25	21.25		✓		Full Concession Card required
c) Lifetime registration period	100.00	100.00		✓		
c) Lifetime registration period - Pensioner	50.00	50.00		✓		Full Concession Card required
d) Registration after 31 May in any year, for that registration year.	50% of fee payable otherwise.			✓		
3. Annual application for approval or renewal to breed cats (per cat).	100.00	100.00		✓		
CAT TRAP						
Cat Trap Hire	15.00	15.00	per day		↑ 0.00	Hire fees to be paid in advance
Cat Trap Bond	50.00	50.00	per hire	✓	↑ 0.00	Bond returned via Cheque payment
DOG LICENSE						Dog Act 1976
Dog - Male Or Female	50.00	50.00	1 year	✓	↑ 0.00	
Dog - Male Or Female	120.00	120.00	3 years	✓	↑ 0.00	
Dog - Male Or Female	250.00	250.00	Lifetime	✓	↑ 0.00	
Pension Rate: Dog - Male Or Female	25.00	25.00	1 year	✓	↑ 0.00	Full Concession Card required
Pension Rate: Dog - Male Or Female	60.00	60.00	3 years	✓	↑ 0.00	Full Concession Card required
Pension Rate: Dog - Male Or Female	125.00	125.00	Lifetime	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog Or Bitch	10.00	10.00	1 year	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog Or Bitch	21.25	21.25	3 years	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog Or Bitch	50.00	50.00	Lifetime	✓		
Sheep Dog	25% of fee otherwise payable		1 year	✓		
Sheep Dog	25% of fee otherwise payable		3 years	✓		
Sheep Dog	25% of fee otherwise payable		Lifetime	✓		
Sterilised Dog Or Bitch	20.00	20.00	1 year	✓	↑ 0.00	Certificate of Sterilisation required
Sterilised Dog Or Bitch	42.50	42.50	3 years	✓	↑ 0.00	Certificate of Sterilisation required
Sterilised Dog Or Bitch	100.00	100.00	Lifetime	✓	↑ 0.00	Certificate of Sterilisation required
Bulk Dog Registration	200.00	200.00		✓	↑ 0.00	For approved kennel establishments only. Fee payable per establishment.

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
DOG IMPOUNDING FEES						
Impound Fee	69.00	70.00	per impounding		↑ 1.00	
Sustenance	12.00	12.00	per day		↑ 0.00	
DOG PENALTIES/INFRINGEMENTS						<i>Dog Act 1976</i>
1. Unregistered Dog	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
2. Failure to give notice of new owner	40.00	40.00		✓	↑ 0.00	
3. Keeping more than the prescribed number of dogs	100.00	100.00		✓	↑ 0.00	
4. Breach of kennel establishment licence	200.00	200.00		✓	↑ 0.00	
5. Dog in public place without collar or registration tag	50.00	50.00		✓	↑ 0.00	Double penalty for Dangerous Dog
6. Owners name and address not on collar	50.00	50.00		✓	↑ 0.00	Double penalty for Dangerous Dog
7. Dog not held by a leash in certain public places	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
8. Failure to control a dog in exercise areas and rural areas	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
9. Greyhound not muzzled	200.00	200.00		✓	↑ 0.00	
10. Dog in place without consent	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
11. Dangerous dog not muzzled	250.00	250.00		✓	↑ 0.00	
12. Dangerous dog not on leash in exercise area	200.00	200.00		✓	↑ 0.00	
13. Dangerous dog not under continuous supervision	200.00	200.00		✓	↑ 0.00	
14. Dangerous dog in specifically prohibited area	200.00	200.00		✓	↑ 0.00	
15. Dangerous dog enclosure requirement not complied with	200.00	200.00		✓	↑ 0.00	
16. Dangerous dog not wearing specified collar	200.00	200.00		✓	↑ 0.00	
17. Dangerous dog signs not displayed	200.00	200.00		✓	↑ 0.00	
18. Local Government not advised of dangerous dog attack	200.00	200.00		✓	↑ 0.00	
19. Local Government not advised of missing dangerous dog	200.00	200.00		✓	↑ 0.00	
20. Local Government not advised of dangerous dog ownership change	200.00	200.00		✓	↑ 0.00	
21. Local Government not advised of dangerous dog location change	200.00	200.00		✓	↑ 0.00	
22. Failure to take steps against parasites	50.00	50.00		✓	↑ 0.00	
23. Dog causing nuisance	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
24. Failure to produce document issued under Dog Act 1976	100.00	100.00		✓	↑ 0.00	
25. Failure of alleged offender to give name and address.	100.00	100.00		✓	↑ 0.00	

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
PRIVATE WORKS						
Back Hoe With Post Hole Digger	182.00	184.00	per hour		↑ 2.00	With Shire Operator Only
Backhoe	182.00	184.00	per hour		↑ 2.00	With Shire Operator Only
Bobcat	135.00	137.00	per hour		↑ 2.00	With Shire Operator Only
Cherry Picker With Chainsaw	315.00	319.00	per hour		↑ 4.00	With 2 Shire Operators & Truck
Grader (BE001, BE003)	206.00	209.00	per hour		↑ 3.00	With Shire Operator Only
Loader (BE004, BE036)	193.00	196.00	per hour		↑ 3.00	With Shire Operator Only
Roller - Rubber Tyre (BE033)	182.00	184.00	per hour		↑ 2.00	With Shire Operator Only
Roller - Vibrator (BE033)	182.00	184.00	per hour		↑ 2.00	With Shire Operator Only
Slasher (BE008)	169.00	171.00	per hour		↑ 2.00	With Shire Operator Only
Tractor (BE023)	145.00	147.00	per hour		↑ 2.00	With Shire Operator Only
Tractor Ford (BE014)	145.00	147.00	per hour		↑ 2.00	With Shire Operator Only
Truck Light (BE015, BE028)	109.00	110.00	per hour		↑ 1.00	With Shire Operator Only
Truck Tandem (BE010, BE012, BE013)	140.00	142.00	per hour		↑ 2.00	With Shire Operator Only
LABOUR						
Engineering Consultation	178.00	180.00	per hour		↑ 2.00	Minimum Charge = One Hour
Works Staff	82.00	83.00	per hour		↑ 1.00	Minimum Charge = One Hour
BUILDING MATERIALS						
						SUPPLY RESTRICTIONS OF MATERIALS:
Gravel	43.00	44.00	per m ³		↑ 1.00	PICK UP - MIN. of 1m³ (During Tip Opening Hours Only)
Gravel - Truck Load	224.00	227.00	per truck load		↑ 3.00	DELIVERED - MIN. of 2m³
Metal - All Sizes	82.00	83.00	per m ³		↑ 1.00	CARTAGE extra
Metal - Truck Load	650.00	658.00	per truck load		↑ 8.00	Tandem truck carries ~ 8m ³ or 12 tonne
Metal Dust	43.00	44.00	per m ³		↑ 1.00	Loader Bucket = ~ 2 m ³
Metal Dust - Truck Load	224.00	227.00	per truck load		↑ 3.00	
Sand Filling	43.00	44.00	per m ³		↑ 1.00	
Sand Filling - Truck Load	199.00	202.00	per truck load		↑ 3.00	
Sweepings - When Available	41.00	42.00	per m ³		↑ 1.00	
Sweepings - Truck Load	325.00	329.00	per m ³		↑ 4.00	

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
CARTAGE						
Per Load - Cartage Both Ways	3.00	3.00	per km		↑ 0.00	Eg: Client is 20kms out, 40kms cartage is charged
RURAL ROAD NUMBERS						
Replacement Rural Road Numbers	100.00	100.00	per Sign		↑ 0.00	First Sign - No Charge. Replacement includes Sign, Post and Erection Labour.
TELSTRA/WATER CORP REINSTATEMENTS						
Bitumen & Concrete	437.00	443.00	per m ²		↑ 6.00	
Gravel	437.00	443.00	per m ²		↑ 6.00	
CROSS OVERS (RURAL) - Gravel Only						
300mm pipe	1,952.00	1,977.00	per Crossover (2x Pipes)		↑ 25.00	Payment to be made in Advance 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	66.00	67.00	per m ²		↑ 1.00	50% Subsidy for 1st Crossover of the property
STANDPIPES						
Per 1,000L (1kL)	3.35	8.35	per kL	✓	↑ 5.00	Charges billed monthly
Administration Charge	0.00	5.00	per Invoice		↑ 5.00	

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
RESERVATIONS OF GRAVE PLOTS / NICHE WALLS						
Grave Reservation - Initial	100.00	101.00	per site		↑ 1.00	25 Years validity.
Niche Wall Single Reservation - Initial	100.00	101.00	per site		↑ 1.00	
Niche Wall Double Reservation - Initial	180.00	182.00	per two sites		↑ 2.00	25 Years validity.
Transfer of Reservation - Grave & Niche Wall	50.00	51.00	per reservation		↑ 1.00	25 Years validity from date of transfer.
Reservation - Renewal Every 5 Years	25.00	25.00	per site		↑ 0.00	APPLICABLE TO BOTH GRAVE PLOT & NICHE WALL RESERVATIONS
CEMETERIES - GRAVE PLOTS, DIGGING & ASSOCIATED CHARGES						
Grant of Right of Burial Charge	1,000.00	1,013.00			↑ 13.00	25 Year Period.
Standard Grave - Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	100.00	101.00	per Grave		↑ 1.00	On application of Grant of Right of Burial
Standard Grave - Grave digging to 1.80m	1,000.00	1,013.00	per Grave		↑ 13.00	On application of Grant of Right of Burial
Standard Grave - Grave Number Plate - Per Standard Plot	50.00	51.00	per Grave		↑ 1.00	On application of Grant of Right of Burial
Standard Grave - Overtime Fee - Weekends/Public Holidays/RDOs	750.00	760.00	per Grave (if applicable)		↑ 10.00	On application of Grant of Right of Burial (if applicable)
Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	100.00	101.00			↑ 1.00	
Double Plot - Land 2.44m (L) X 3.05m (W) X 1.80m (D)	150.00	152.00			↑ 2.00	
Triple Plot - Land 2.44m (L) X 4.57m (W) X 1.80m (D)	200.00	203.00			↑ 3.00	
Grave - Child (7 & Under) - Grave digging to 1.80m	500.00	507.00	per Grave		↑ 7.00	
Excess Depth Of 1.80m - Per Every 300mm	197.00	200.00	per each 300mm		↑ 3.00	
Reopening Of Grave - Ordinary	1,000.00	1,013.00	per Grave		↑ 13.00	
Reopening Of Grave - Child (7 & Under)	500.00	507.00	per Grave		↑ 7.00	
Exhumation Fee	2,000.00	2,026.00	per exhumation		↑ 26.00	In addition to grave digging charge.
Permission to Erect Headstone	150.00	152.00	per Headstone		↑ 2.00	PERMISSION and/or KERBING
Attendance When Required By Grantee	150.00	152.00	per attendance		↑ 2.00	
Internment Of Ashes In Grave Plot	150.00	152.00			↑ 2.00	
Extra Charge Of Ashes Internment - Overtime Fee - Weekends/Public Holidays/RDOs	250.00	253.00			↑ 3.00	
NICHE WALLS - PLOTS, INTERNMENT & ASSOCIATED CHARGES						
Internment Fee - Niche Wall - Single Compartment	200.00	203.00			↑ 3.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 1st Internment	200.00	203.00			↑ 3.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 2nd Internment	100.00	101.00			↑ 1.00	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	150.00	152.00	per plaque		↑ 2.00	
Urn Container	25.00	25.00	per container		↑ 0.00	
Vases	74.00	75.00	per vase		↑ 1.00	Cost on application

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
REFUSE SITE FEES						
Asbestos Burial	117.00	119.00	per m ³		↑ 2.00	Minimum \$50 charge.
Asbestos Burial			Large quantities			Price based on per m ³ rate plus machine hire.
Building Rubble	29.00	29.00	per tonne		↑ 0.00	
Car Bodies	29.00	29.00	per car		↑ 0.00	
Concrete, Rock, Gravel, Sand Or Like	29.00	29.00	per tonne		↑ 0.00	
Fencing Wire	7.00	7.00	per m ³		↑ 0.00	
Putrescible Waste Organic Commercial	7.00	7.00	per m ³		↑ 0.00	
Rubbish Bag (Wool Bale)	7.00	7.00	per bag		↑ 0.00	
Bin 240L Domestic Waste Or 200L Drum Equivalent	3.00	3.00	per bin		↑ 0.00	
Trailer 6X4, Car, Ute Mixed Load	14.00	14.00	per load		↑ 0.00	
Trailer Tandem Axle Up To 2.5m In Length	29.00	29.00	per load		↑ 0.00	
Septic Tank Waste (Local)	250.00	253.00	per 2,000L		↑ 3.00	per 2,000L or part thereof.
Septic Tank Waste (Outside of Beverley District)	500.00	507.00	per 2,000L		↑ 7.00	per 2,000L or part thereof - Double Rate.
HEALTH FEES						
Public Building Event Approval Registration Fee	200.00	200.00	per Registration	✓		Health Act 1911
Food Premises Registration Fee	180.00	180.00	per Registration	✓		
Food Business Notification Fee	60.00	60.00	per Notification	✓		
Food Business (Food Stalls) Notification Fee	60.00	60.00	per Notification	✓		
Septic Tank/Onsite Waste Water Disposal Application	226.00	226.00	per Application	✓		

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
BUILDING FEES						Building Act 2011
Building Inspection	150.00	150.00	per Inspection	✓		
Building Certification	0.00		per Certification	✓		Price On Application
BCITF Levy	0.2% of total construction value for all works valued over \$20,000.00			✓		
Building Services Levy (BSL)						
Building Permit						
- \$45,000 or Less	61.65	61.65	per Application	✓		
- Over \$45,000	0.137% of the value of work		per Application	✓		
Demolition Permit						
- \$45,000 or Less	61.65	61.65	per Application	✓		
- Over \$45,000	0.137% of the value of work		per Application	✓		
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the <i>Building Act</i> .						
- \$45,000 or Less	61.65	61.65	per Application	✓		
- Over \$45,000	61.65	61.65	per Application	✓		
Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> .						
- \$45,000 or Less	91.00	91.00	per Application	✓		
- Over \$45,000	0.18% of the value of work		per Application	✓		
Occupancy Permit or Building Approval Certificate for <u>unauthorised</u> building work under s51 of the <i>Building Act</i> .						
- \$45,000 or Less	123.30	123.30	per Application	✓		
- Over \$45,000	0.274% of the value of work		per Application	✓		
Occupancy Permit under s46 of the <i>Building Act</i> .						
- \$45,000 or Less	No Levy	No Levy				
- Over \$45,000	No Levy	No Levy				
Modification of Occupancy Permit for additional use of building on temporary basis under s48 of the <i>Building Act</i> .						
- \$45,000 or Less	No Levy	No Levy				
- Over \$45,000	No Levy	No Levy				

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
Building/Demolition Permits						
1. Certified application for building permit-						
a) for building work for a Class 1 or Class 10 building or incidental structure.	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$105.			✓		
b) for building work for a Class 2 to Class 9 building or incidental structure.	0.09% of the estimated value of building as determined by the relevant permit authority, but not less than \$105.			✓		
2. Uncertified application for a building permit	0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$105.			✓		
3. Application for a demolition permit -						
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure.	97.70	105.00		✓		
b) for demolition work in respect of a Class 2 to Class 9 building.	\$105 for each storey of the building.			✓		
4. Application to extend the time which a building or demolition permit has effect.	97.70	105.00		✓		
5. Application for an occupancy permit for a completed building.	97.70	105.00		✓		
6. Application for a temporary occupancy permit for an incomplete building.	97.70	105.00		✓		
7. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	97.70	105.00		✓		
8. Application for a replacement occupancy permit for permanent change of the building's use/classification.	97.70	105.00		✓		
9. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision.	10.80 107.70	11.60 115.00		✓		per Strata Unit minimum
10. Application for an occupancy permit for a building in respect of which unauthorised work has been done.	97.70	105.00		✓		
11. Application for a building approval certificate for a building in respect of which unauthorised work has been done.	97.70	105.00		✓		
12. Application to replace an occupancy permit for an existing building.	97.70	105.00		✓		
13. Application for a building approval certificate for an existing building where unauthorised work has not been done.	97.70	105.00		✓		
14. Application to extend the time during which an occupancy permit or building approval certificate has effect.	97.70	105.00		✓		

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
Building/Demolition Permits (Continued)						
15. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought).	2,160.15	2,160.15		✓		
16. Inspection of pool enclosures.	58.45	58.45		✓		Regulation 53.
17. Local government approval of battery powered smoke alarms	179.40	179.40		✓		Regulation 61.
18. Certificate of Design Compliance	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$105.			✓		
19. Certificate of Building Compliance	0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$105.			✓		

SHIRE OF BEVERLEY
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	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
2019/20 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2019

Description	Charge 2018/19	Charge 2019/20	Frequency	GST Exempt	Increase \$	Information/Conditions
TOWN PLANNING FEES (Continued)						<i>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</i>
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.	295.00	295.00		✓	↑ 0.00	
11. Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	The fee in item 10 plus, by way of penalty, twice that fee.			✓		
12. Providing a zoning certificate.	73.00	73.00		✓	↑ 0.00	
13. Replying to a property settlement questionnaire.	73.00	73.00		✓	↑ 0.00	
14. Providing written planning advice.	73.00	73.00		✓	↑ 0.00	
15. Scheme Amendments - initiated outside of Council						
Shire Planner	88.00	88.00	per hour		↑ 0.00	
Administration Officer	30.20	30.20	per hour		↑ 0.00	
16. Structure Plans - initiated outside of Council						
Shire Planner	88.00	88.00	per hour		↑ 0.00	
Administration Officer	30.20	30.20	per hour		↑ 0.00	
PLANNING ADVERTISING AND NOTIFICATION COSTS						
Applicant to pay	Borne by applicant					
DEVELOPMENT APPLICATIONS						<i>Planning and Development (DAP) Amendment Regulations 2013</i>
1. A DAP application where the estimated cost of development is-						
a) not less than \$3 million and less than \$7 million	3,503.00	3,503.00		✓	↑ 0.00	
b) not less than \$7 million and less than \$10 million	5,409.00	5,409.00		✓	↑ 0.00	
c) not less than \$10 million and less than \$12.5 million	5,885.00	5,885.00		✓	↑ 0.00	
d) not less than \$12.5 million and less than \$15 million	6,053.00	6,053.00		✓	↑ 0.00	
e) not less than \$15 million and less than \$17.5 million	6,221.00	6,221.00		✓	↑ 0.00	
f) not less than \$17.5 million and less than \$20 million	6,390.00	6,390.00		✓	↑ 0.00	
g) not less than \$20 million or more	6,557.00	6,557.00		✓	↑ 0.00	
2. An application under Reg.17	150.00	150.00		✓	↑ 0.00	
ROAD CLOSURE PROCESSING FEE						
Charge	250.00	253.00	per application		↑ 3.00	