



2023/24 BUDGET



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President's Introduction

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

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

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

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

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

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

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

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

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

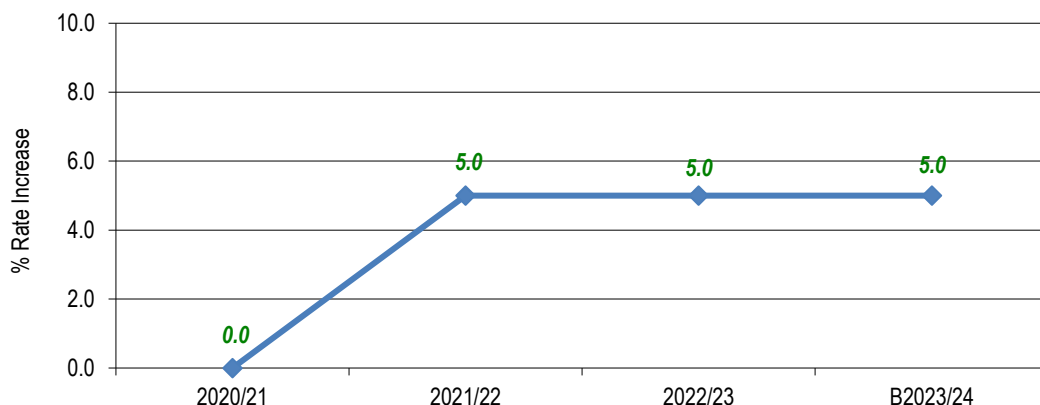


Cr David White
Shire President

Chief Executive Officer's Summary

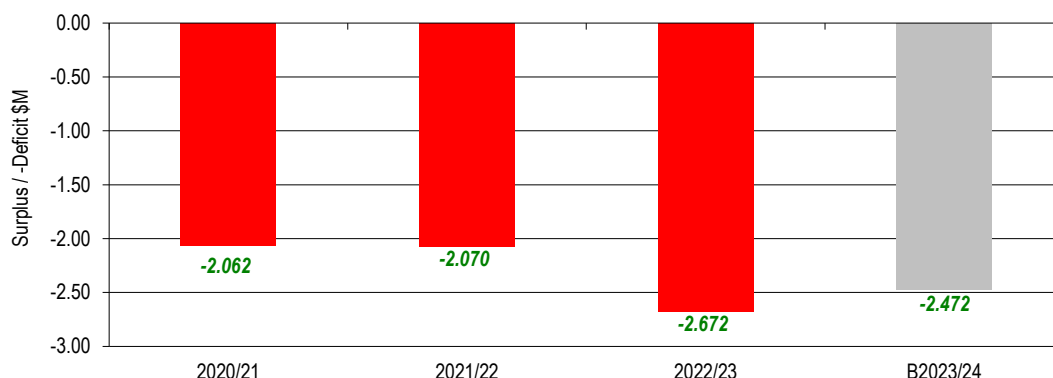
The Annual Budget for the 2023/24 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and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

1. Rates



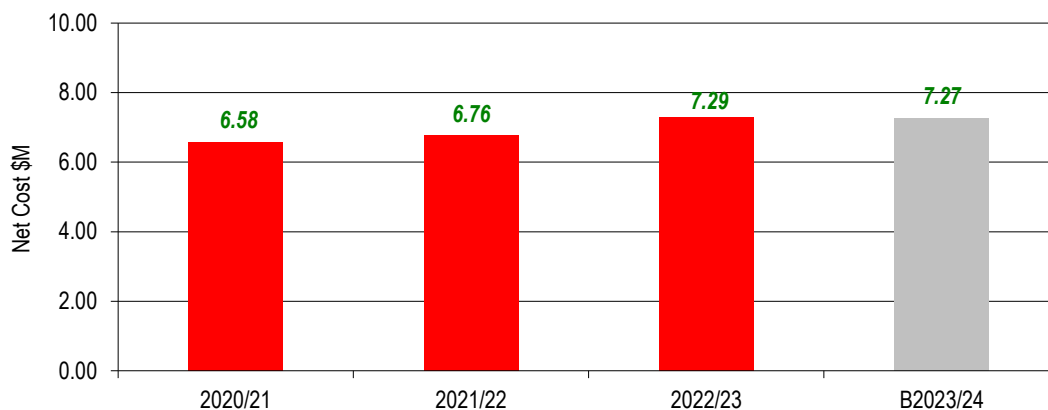
Council have resolved to increase Rates income by 5.0% for the 2023/24 financial year. Total Rates income increases to \$3.52 million. In addition the 10% discount incentive has been maintained at a estimated cost of \$281,500.

2. Operating Result



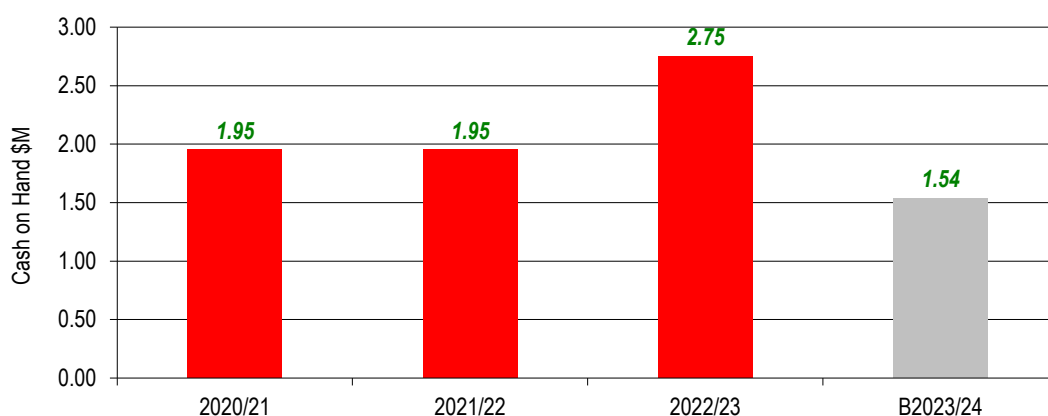
The expected operating result (including depreciation) for the 2023/24 year is a deficit of \$2.472 Million, which shows a reduction in deficit of \$200,000 over 2022/23 Operating Budget attributable to an increase in labour costs, offset by increases to rates and investment interest income. This operating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

3. Services



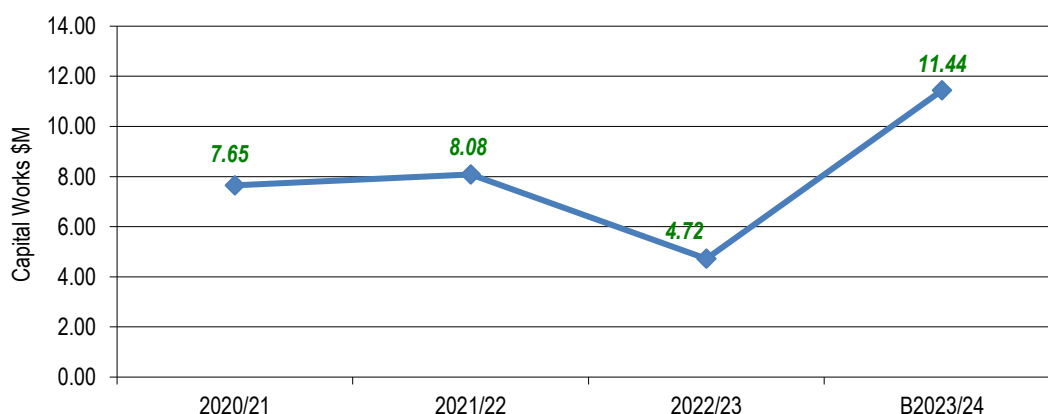
The cost of services (including depreciation) to be delivered to the community for the 2023/24 year is expected to be \$7.267 million which is \$21,000 less when compared to the 2022/23 Budget.

4. Cash and Investments



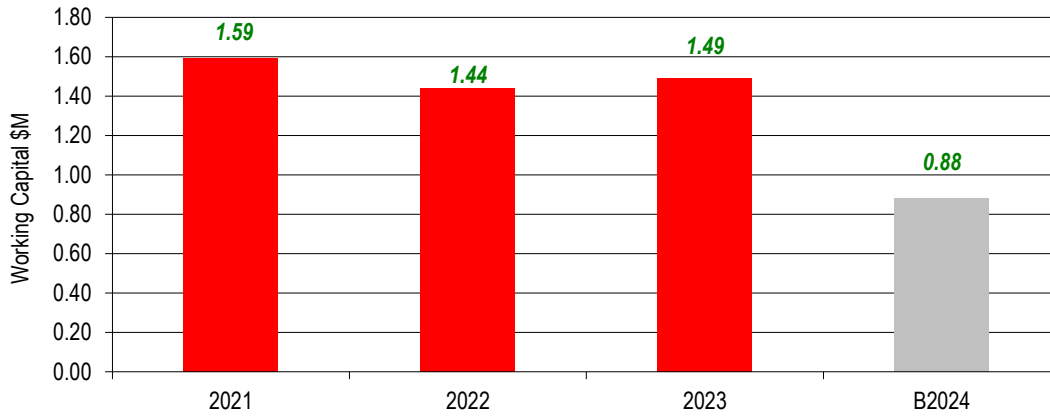
Cash and investment levels are expected to decrease by \$1.2 million during the year to 30 June 2023.

5. Capital Works



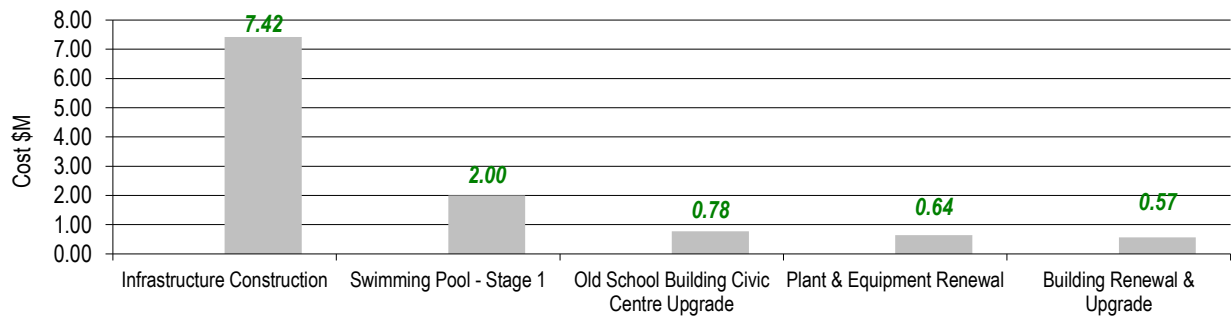
The capital works program for the 2023/24 year is expected to be \$11.44 million. Of the capital funding required, \$1.93 million will come from Council operations, \$6.82 million from external grants, \$1.43 million from Reserves, \$1.00 million in loan funds and the balance of \$264,000 from disposal of plant and vehicles. The capital expenditure program has been set and prioritised based on the community needs for each project.

6. Financial Position



The budgeted net current assets are expected to decrease by \$610,000 to \$880,000.

7. Major Projects



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

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



S.P. Gollan
Chief Executive Officer

Budget Processes

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

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

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

The key dates for the Budget process are summarised below:

Budget Process

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

Timing

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

1. Link to the Council Plan

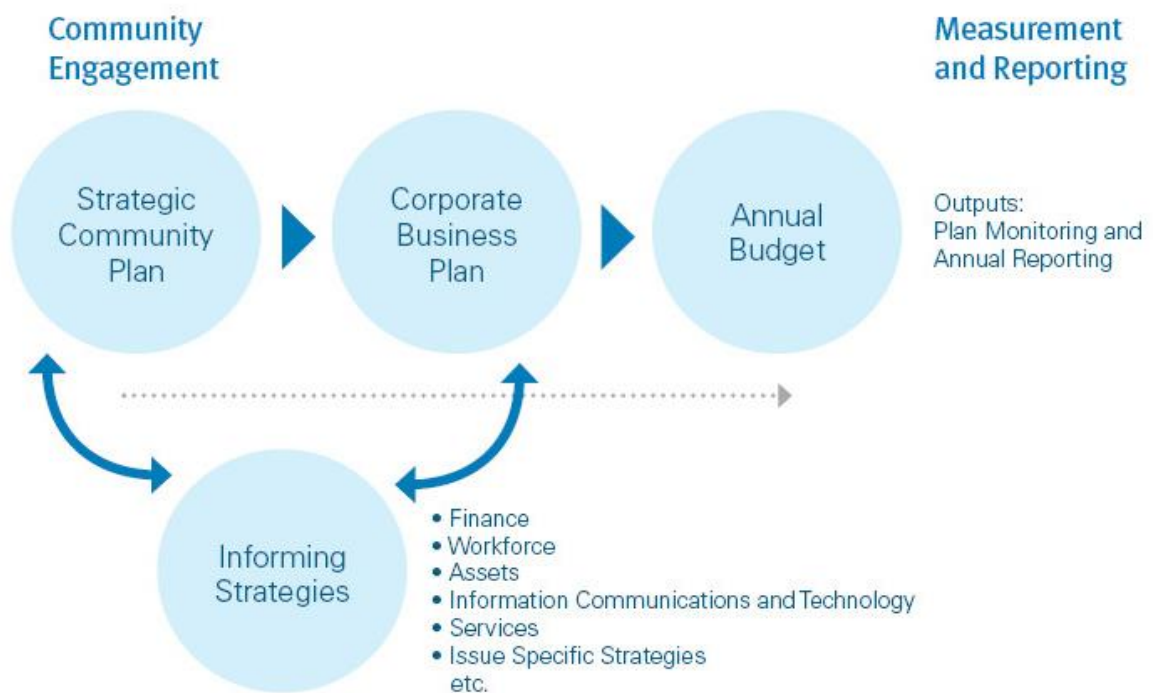
This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short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

1.1 Integrated Planning Framework

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

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

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



Elements of Integrated Planning and Reporting Framework

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

1.2 Our purpose

Our Vision

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

We Value

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

Council Priorities:

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

2. Activities and Initiatives

This section provides a description of the activities to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives specified in the Strategic Community Plan.

Activities

Activity	Description	Revenue (Expenditure) Net Cost \$
General Purpose Funding	Details rates levied, interest on late payment of rates, general purpose grants and interest received on investments.	3,430,038 <u>(200,690)</u> 3,229,348
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	5,600 <u>(309,825)</u> (304,225)
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	185,368 <u>(547,162)</u> (361,794)
Health	This service provides for food quality and pest control, medical service and environmental health.	300 <u>(169,872)</u> (169,572)
Education and Welfare	This service provides for maintenance of the old school building (CRC) and funding for community activities and initiatives.	0 <u>(154,854)</u> (154,854)
Housing	This service provides for the maintenance of staff housing and the Hunt Road Village.	132,476 <u>(231,312)</u> (98,836)
Community Amenities	This service provides the collection of rubbish, operations of the waste disposal sites, town planning, maintenance of cemeteries, maintenance of the water harvesting dams and protection of the environment.	240,703 <u>(735,991)</u> (495,288)
Recreation and Culture	This service provides for the maintenance of halls, swimming pool, recreation grounds and various reserves, the operations of the library and art gallery and maintenance of courthouse and Dead Finish museum.	989,229 <u>(1,629,958)</u> (640,729)
Transport	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance.	6,099,030 <u>(2,600,648)</u> 3,498,382
Economic Services	This service provides for weed control, tourism and area promotion, implementation of building controls, swimming pool inspections and promotion of economic development initiatives.	291,799 <u>(669,297)</u> (377,498)
Other Property and Services	This service provides for the undertaking of private works, allocations of on costs and plant operation costs, recording of material and stock, salaries and wages paid and allocated to works.	41,461 <u>(18,041)</u> 23,420
Net Operating Surplus/(Deficit)		4,148,354

3. Budget Influences

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

3.1 Snapshot of Beverley Shire Council

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

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

The town of Beverley is an attractive place to visit and live in. All services and facilities expected of a progressive community are available, including high quality educational and medical establishments.

3.2 External Influences

In preparing the 2023/24 Annual Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- The global COVID-19 pandemic;
- Inflationary pressures on the procurement cost of materials, goods and services (Mar Qtr CPI 7%);
- Reduced funding from State and Federal governments;
- Compliance costs related to Aboriginal Cultural Heritage and Local Government Act reforms;
- Increased Labour costs including increases to the Superannuation guarantee rate; and
- Increased Utility costs.

3.3 Internal Influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2023/24 Annual Budget. These matters have arisen from events occurring in the 2022/23 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2023/24 year. These matters and their financial impact are set out below:

- Budget surplus for the 2022/23 financial year ended 30 June 2023; and
- Minimal staff turnover.

3.4 Budget Principles

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

- Existing fees and charges to be increased in line with CPI;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained at 2022/23 levels;
- Salaries and wages to be increased in line with the Local Government Industry Award 2020;
- New initiatives which are not cost neutral to be justified through a business case;
- Real savings in expenditure and increases in revenue identified in 2022/23 to be preserved; and
- Operating revenues and expenses arising from completed 2022/23 capital projects to be included.

3.5 Legislative Requirements

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

The 2023/24 Annual Budget, which is included in this report, is for the year 1 July 2023 to 30 June 2024 and is prepared in accordance with the Act and Regulations. The Budget includes statutory statements being a budget statement of comprehensive income (Net operations), budget statement of cash flows, budget rate setting statement and notes forming part of the annual budget. These statements have been prepared for the year ended 30 June 2024 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the Budget.

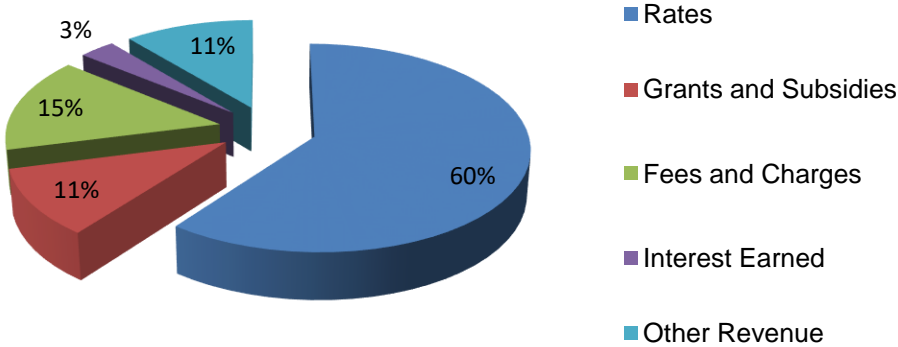
The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including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

4. Analysis of the Operating Budget

This section analyses the expected revenues and expenses of the Council for the 2023/24 year.

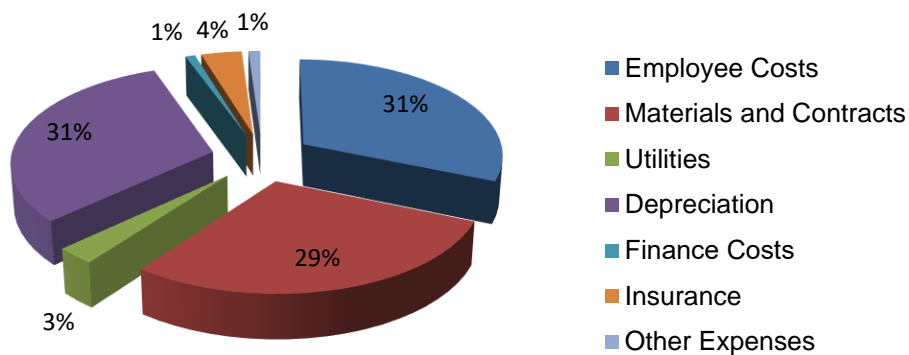
4.1 Operating Revenue

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



4.2 Operating Expenditure

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



5. Analysis of the Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2023/24 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

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

5.1 Budgeted Cash Flow Statement - Summarised

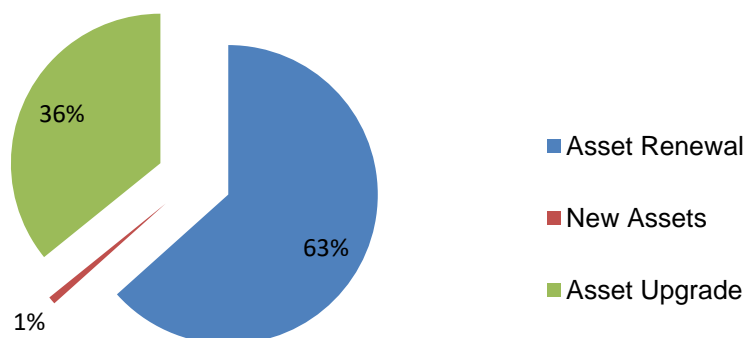
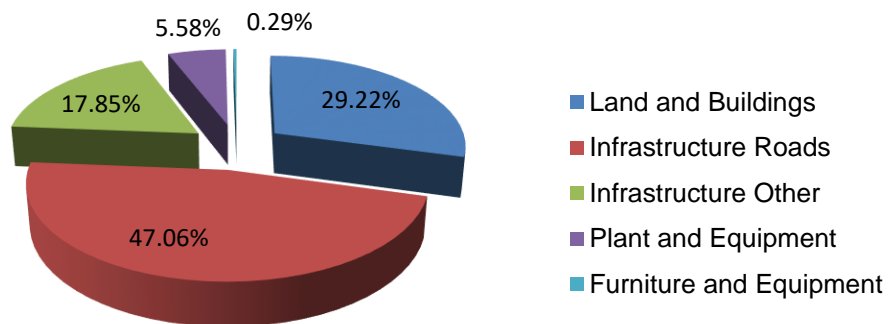
Cash Flow Types	Budget	Budget	Variance
	2022/23	2023/24	
	\$'000	\$'000	\$'000
Net cash provided by/(used) in Operating activities	(272)	(16)	256
Net cash provided by/(used) in Investing activities	(2,282)	(4,503)	(2,221)
Net cash provided by/(used) in Financing activities	(134)	876	1,010
Net increase/(decrease)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

6. Analysis of the Capital Budget

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

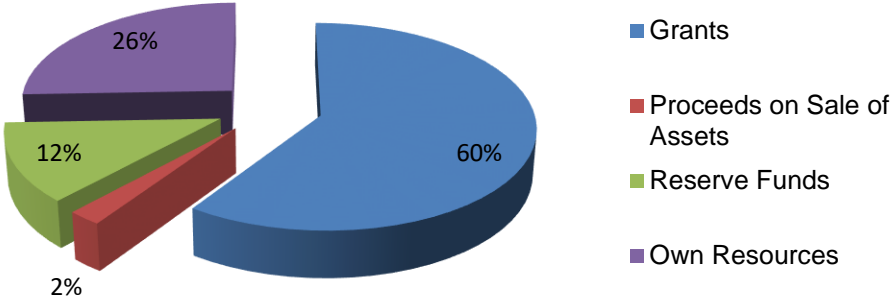
6.1 Capital Works

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



6.2 Funding Sources

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



7. Rating Strategy

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

7.1 Strategy Development

In developing the Annual Budget, rates and charges were identified as an important source of revenue, accounting for 60% of total operating revenue. Planning for future rate increases has therefore been an important component of the planning process.

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

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

7.2 Current Year Rate Increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 5.0% in 2023/24 raising a total of \$3.237 million (net of discount).

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

A payment incentive discount of 10% for rates paid within 21 days of the issue date has been allowed for. The discount cost to the budget is \$281,502. This is the most generous discount offered in the State and reflects Councils ongoing support of its loyal rate payer base.

7.3 Rating Structure

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

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

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

8. Other Strategies

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

8.1 Borrowings

For the 2023/24 year, Council intends to raise a \$1,000,000 loan to progress Stage 1 of the Swimming Pool Redevelopment project. The table below details loan borrowings outstanding over a five year period.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2019/20	150	153	96	1,667
2020/21	0	138	71	1,379
2021/22	1,000	122	65	2,257
2022/23	0	118	68	2,139
2023/24	1,000	117	68	3,022

8.2 Asset Management

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

8.3 Long Term Financial Plans

The Long Term Financial Plan was reviewed in March 2021 and forms an important part of Council's integrated planning process. The LTFP has been aligned with Council's Strategic Community Plan and Corporate Business Plan and forms the basis for the preparation of the Annual Budget.

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

SHIRE OF BEVERLEY
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2024

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

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

Notes:

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

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

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

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

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

The represented 2022/23 Actual figures are unaudited.

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

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

Notes:

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

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

The represented 2022/23 Actual figures are unaudited.

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

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

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

The represented 2022/23 Actual figures are unaudited.

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) 2022/23 Actual Balances

Balances shown in this budget as 2022/23 Actual, at the time of budget preparation, remain subject to final audit and adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

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

(f) Goods and Services Tax

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

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

(g) Superannuation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Cash and Cash Equivalents

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

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

(i) Trade and Other Receivables

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

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

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

(j) Inventories

General

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

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

Land Held for Resale

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY (Continued)

Land under roads prior to 1 July 2019

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in

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

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

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation of Non-Current Assets

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

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

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

Buildings	25 to 50 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
- formation	not depreciated
- pavement	40 years
- bituminous seals	15 years
Gravel roads	
- formation	not depreciated
- pavement	40 years
- gravel sheet	20 years
Formed roads (unsealed)	
- formation	not depreciated
- pavement	40 years
Bridges	100 years
Footpaths	20 years
Water supply piping & drainage systems	54 years
Parks and Ovals	25 years

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

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

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

Capitalisation Threshold

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

(l) Fair Value of Assets and Liabilities

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

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

Amortised cost is calculated as:

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

Impairment

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

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

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

Derecognition

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

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

(n) Impairment

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Trade and Other Payables

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

(p) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

(q) Borrowing Costs

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Provisions

Provisions are recognised when:

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

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

(s) Leases

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

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

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

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

(t) Interests in Joint Arrangements

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

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

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

(u) Current and Non-Current Classification

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

(v) Comparative Figures

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Budget Comparative Figures

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

(x) Change In Accounting Policies

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

AASB 15 Revenue From Contracts With Customers

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

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

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

AASB 16 Leases

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Beverley is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

AASB 1058 Income For Not-For-Profit Entities

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

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

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

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

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

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

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

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

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Aged Persons Residence and Staff Housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

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

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

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

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

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2023/24 BUDGET	2023/24 BUDGET	2023/24 BUDGET
	\$	\$	\$
Governance	(53,500)	50,000	(3,500)
Health	(15,000)	13,000	(2,000)
Other Property and Services	(174,300)	201,400	27,100
	(242,800)	264,400	21,600

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

Summary

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

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

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

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

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

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

(c) Unspent Debentures

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

(d) Overdraft

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8. RATING INFORMATION

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

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

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

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

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

9. SPECIFIED AREA RATE

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

10. SERVICE CHARGES

No service charge will be levied during the 2023/24 year.

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

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

GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10%	VALUE: \$281,502
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12. INTEREST CHARGES AND INSTALMENTS

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

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

(i) after it becomes due and payable; or

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

whichever is the later.

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

The rate of interest to apply is 11% and the estimated revenue from the imposition of the charge amounts to \$14,500 for the 2023/24 financial year.

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

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

Charges on instalment Plan is \$10.00 Administration Charge and rate of interest of 5.5%, the estimated revenue from the imposition amounts to \$8,000 for the 2023/24 financial year.

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

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

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

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

15. TRUST FUNDS

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

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

16. INTEREST IN JOINT ARRANGEMENTS

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

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
SPORTING CLUBS/COMMUNITY ORGANISATIONS						
Football Club	3,784.00	4,049.00	per year		↑ 265.00	Oval, Function Centre and Changerooms
Netball Clubs (Beverley Netball Club & Redbacks Netball Club)	578.00	618.00	per year		↑ 40.00	Courts, Function Centre and Changerooms
Cricket Club	578.00	618.00	per year		↑ 40.00	Oval, Function Centre and Changerooms
Hockey Club	578.00	618.00	per year		↑ 40.00	Oval, Function Centre and Changerooms
Horse and Pony Club (Annual Fee)	126.00	135.00	per year		↑ 9.00	Annual CPI Mar Quarter Review as per Licence Agreement (#55). Oval <u>NOT</u> included. Club provide own cleaner.
Horse and Pony Club (Extra Events)	194.00	208.00	per event		↑ 14.00	Includes Main Oval - Function Centre hire extra.
Tennis Club	636.00	681.00	per year		↑ 45.00	Club provide own cleaner/ Ablutions Only
Ladies Badminton Club	43.00	46.00	per booking (AM/PM/Eve)		↑ 3.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Boot Scooting	43.00	46.00	per booking (AM/PM/Eve)		↑ 3.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Ballet Group	43.00	46.00	per booking (AM/PM/Eve)		↑ 3.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
CRC Bingo	43.00	46.00	per booking (AM/PM/Eve)		↑ 3.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Soaring Society	4,596.00	4,863.00	per year		↑ 267.00	Annual CPI Mar Quarter Perth Review and Billed July as per Lease Agreement. (Agreement# 33)
Soaring Society - Hangar Fees	100.00	100.00	per glider/year		↑ 0.00	Fixed Fee - billed July as per Lease Agreement. (Agreement# 33)
Tractor Pull	294.00	294.00	per event		↑ 0.00	Annual CPI Dec Quarter Review as per Licence Agreement. (Agreement# 9)
Beverley Districts Motor Cycle Club (Ulinga Park)	1,231.00	1,302.00	per year		↑ 71.00	Annual CPI Perth Review as per Lease Agreement. (Agreement# 12)
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	11.00	12.00	per week		↑ 1.00	Lesser Hall use.
Community Markets (Old School Building)	10.00	10.00	per event		↑ 0.00	Old School Building use.
Beverley Station Arts (Licence Fee)	112.00	120.00	per year		↑ 8.00	Annual CPI Mar Quarter Review as per Licence Agreement. (Agreement# 24)
Beverley Off Road Motor Sports Association (BORMSA)	2,000.00	2,000.00	per year		↑ 0.00	Fixed Lease. (Agreement# 57)
Telstra (Mobile Tower Lease)	1,000.00	1,000.00	per year		↑ 0.00	Fixed Lease. (Agreement# 3)
CORNERSTONE COMMUNITY CENTRE CHARGES						
Beverley Community Resource Centre Lease	13,080.00	13,839.00	per year		↑ 759.00	As per Management Agreement reviewed annually by CPI Perth. (Agreement# 75)
Commercial Office 1 Lease	100.00	100.00	per week		↑ 0.00	(Agreement# 86)
Commercial Office 2 Lease	161.00	158.00	per week		↓ (3.00)	Agreement reviewed at renewal by CPI Perth. (Agreement# 103)
Commercial Office 3 Lease	90.00	90.00	per week		↑ 0.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 112)
Commercial Office 4 Lease	237.00	255.00	per week		↑ 18.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 90)
Creche Lease	350.00	345.00	per week		↓ (5.00)	Agreement reviewed at renewal by CPI Perth. (Agreement# 88)
Conference/Training Facility - Hourly	21.00	22.00	per hour		↑ 1.00	Per Room
Conference/Training Facility - Daily	147.00	157.00	per day		↑ 10.00	Per Room - max. 8 hours inc. use of Kitchen facilities.
Conference/Training Facility - Hourly - Community Group	11.00	12.00	per hour		↑ 1.00	Per Room. Incorporated bodies only. Includes use of tea and coffee making facilities.
Conference/Training Facility - Daily - Community Group	74.00	79.00	per day		↑ 5.00	Per Room - max. 8 hours inc. use of Kitchen facilities. Incorporated bodies only. Includes use of tea and coffee making facilities.
Electronic Display - Advertising Set Up	55.00	55.00	per advert		↑ 0.00	As per Council Policy C015. Community Groups exempt.
Electronic Display - Monthly Advertising	55.00	55.00	per month		↑ 0.00	As per Council Policy C015. Community Groups exempt.

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
ROAD MAINTENANCE CHARGES						
Austral Brick	5,000.00	5,000.00	per year		↑ 0.00	Road Maintenance Contribution as per Tonnage transported @ 48c per ton - \$5,000 agreed floor price.
HALL						
						Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Hall
Main Hall - Community Group Functions	201.00	215.00	per day		↑ 14.00	Incorporated bodies only. Includes use of Kitchen and Bar Facilities less \$50 if not required.
Lesser Hall - Community Group Functions	160.00	171.00	per day		↑ 11.00	Incorporated bodies only. Includes use of Kitchen and Bar Facilities less \$50 if not required.
Full Complex - Community Group Functions	252.00	270.00	per day		↑ 18.00	Incorporated bodies only. Includes use of Kitchen and Bar Facilities
Main Hall - Private Functions	349.00	373.00	per day		↑ 24.00	Includes use of Kitchen and Bar Facilities less \$50 if not required.
Lesser Hall - Private Functions	268.00	287.00	per day		↑ 19.00	Includes use of Kitchen and Bar Facilities less \$50 if not required.
Full Complex - Private Functions	504.00	539.00	per day		↑ 35.00	Includes use of Kitchen and Bar Facilities
Full Complex - Special Functions	1,000.00	1,000.00	per Event		↑ 0.00	Includes Use of Kitchen and Bar Facilities. Access day before and after to set up/pack up. Use of Hall Chairs and Tables and Scaffold.
Community Meeting Room	FREE	FREE			↑ 0.00	Front room adjacent to Hall Foyer.
Bally Bally Hall	60.00	64.00	per day		↑ 4.00	Cleaning responsibility of Hirer.
Morbinning Hall	60.00	64.00	per day		↑ 4.00	Cleaning responsibility of Hirer.
Key Bond	50.00	50.00	per key	✓	↑ 0.00	Clubs pay one Bond per Season.
Function/Cleaning Bond	150.00	150.00	per event	✓	↑ 0.00	Function Application required. Clubs pay one Bond per Season.

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
EQUIPMENT RENTALS						
Chairs	1.00	1.00	per chair		↑ 0.00	Old Green Amenities Chairs (stored in Exhibition Shed) only.
RECREATION GROUND						
Oval Hire (Day)	200.00	214.00	per day		↑ 14.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Oval Hire (Night)	281.00	301.00	per night		↑ 20.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Exhibition Shed	81.00	87.00	per day		↑ 6.00	Beverley Agricultural Society Exempt. If leased, private hire not available.
Exhibition Shed Commercial Lease	500.00	500.00	per year		↑ 0.00	Beverley Agricultural Society to have access for 2 weeks per year.
Ram Shed	81.00	87.00	per day		↑ 6.00	Beverley Agricultural Society Exempt.
Poultry Shed	81.00	87.00	per day		↑ 6.00	Beverley Agricultural Society Exempt.
Caravan Overflow (Per Van)	30.00	32.00	per day		↑ 2.00	Including Power.
FUNCTION & RECREATION CENTRE						
						Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Centre
Community Group Functions	160.00	171.00	per day		↑ 11.00	Local Incorporated Bodies only. Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Community Group Meetings	48.00	51.00	per event		↑ 3.00	Local Incorporated Bodies only. Use of meeting room only includes tea and coffee making facilities.
Private Functions	320.00	342.00	per day		↑ 22.00	Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Private Meetings	96.00	103.00	per event		↑ 7.00	Use of meeting room only includes tea and coffee making facilities.
Key Bond	50.00	50.00	per key	✓	↑ 0.00	Clubs pay one Bond per Season.
Function/Cleaning Bond	150.00	150.00	per event	✓	↑ 0.00	Function Application required. Clubs pay one Bond per Season.
COMMUNITY BUS						
						24 seats inc driver, 50% subsidy for transport of school aged children (Local Children Only)
Fee Includes Fuel Charges etc. (Minimum \$50)	1.65	1.77	per km		↑ 0.12	Minimum Hire charge of \$50 applies.

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
CARAVAN PARK - Power Charges INCLUDED						
Powered - Van/RV Site	30.00	32.00	per day		↑ 2.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Van/RV Site	18.00	19.00	per day		↑ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Powered - Campsite	18.00	19.00	per day		↑ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Campsite	13.00	14.00	per day		↑ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Additional Person/s (Age 5+ Years)	5.00	5.00	each per day		↑ 0.00	
Children 5 Years Or Under	FREE	FREE			↑ 0.00	
Showers	5.00	5.00	each per shower use		↑ 0.00	
Extended Stay Site (First 28 Days)	180.00	193.00	per week		↑ 13.00	Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST]
Extended Stay Site (29+ Days)	180.00	193.00	per week	5% GST	↑ 13.00	Maximum of 2 Persons (Age 5+) 12 Weeks Max - Permission Required [146.92+8.08 GST]
CARAVAN PARK - Onsite Accommodation						
<i>All bookings to be made through the Online Portal. Payment via Credit Card.</i>						
One Bedroom Unit	125.00	135.00	per night		↑ 10.00	Accommodation for up to 2 people. 1 x King Size Bed
Two Bedroom Unit	145.00	155.00	per night		↑ 10.00	Accommodation for up to 4 people. 1 x King Size Bed 2 x King Single Beds
Extra Persons	15.00	15.00	per person		↑ 0.00	Double fold out couch available in each Unit. Limit 2 additional guests per Unit.
Additional Cleaning Fee	55.00	55.00	per hour		↑ 0.00	Where additional cleaning is required charged at the discretion of the Chief Executive Officer.
Cancellation/No Show Charge			One Nights Charge		↑ 0.00	Fee equivalent to one nights charge payable for no show or cancellation within 24 hours of booking.
One Bedroom Unit - Weekly Rate	730.00	810.00	per 7 days		↑ 80.00	Linen changed every 7 days.
Two Bedroom Unit - Weekly Rate	870.00	930.00	per 7 days		↑ 60.00	Linen changed every 7 days.
GYM MEMBERSHIP						
Junior Membership - 16-18 Years	75.00	75.00	6 months		↑ 0.00	Written permission required from Parent/Guardian.
Junior Membership - 16-18 Years	125.00	125.00	12 months		↑ 0.00	Written permission required from Parent/Guardian.
Adult Membership - Over 18 Years	120.00	120.00	6 months		↑ 0.00	
Adult Membership - Over 18 Years	200.00	200.00	12 months		↑ 0.00	
Senior/Pensioner Membership	75.00	75.00	6 months		↑ 0.00	
Senior/Pensioner Membership	125.00	125.00	12 months		↑ 0.00	
Occasional Use	50.00	50.00	30 Days		↑ 0.00	Must be 18 years old or over. Valid for 30 consecutive days from date of payment.
Personal Trainer Membership	400.00	400.00	12 months		↑ 0.00	Personal Trainers must provide a copy of Accreditation and CoC of Public Liability cover.
Gym Induction Fee	30.00	30.00			↑ 0.00	Compulsory for New Memberships only.
Gym Induction - Personal Trainer Consultation	30.00	30.00			↑ 0.00	Optional for New Memberships only; conducted at same time as compulsory induction.
Gym Access Card - Replacement	20.00	20.00	per Card		↑ 0.00	Applicable to replacement cards only.

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
SWIMMING POOL						
Adult	5.00	5.00	per entry		↑ 0.00	
Pensioner/Senior	3.00	3.00	per entry		↑ 0.00	
Child (6-17 Years)	2.00	2.00	per entry		↑ 0.00	Under 6 Years No Charge
Spectator	2.00	2.00	per entry		↑ 0.00	Spectators include Parents supervising children who cannot swim and may need to enter the toddler or learner pools.
Season Ticket - Adult (18 Years+)	50.00	50.00	per season		↑ 0.00	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Pensioner/Senior	30.00	30.00	per season		↑ 0.00	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Child (6-17 Years)	20.00	20.00	per season		↑ 0.00	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Family - Two Adults + 1 Child	100.00	100.00	per season		↑ 0.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 2 Children	120.00	120.00	per season		↑ 0.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 3 Children	140.00	140.00	per season		↑ 0.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 4 Children (Maximum)	160.00	160.00	per season		↑ 0.00	Complimentary Single Child Season Pass
COMMUNITY HEALTHY LIFESTYLE PACKAGE						
Combined 12 Month Gym Membership and Pool Season Pass (Adult)	225.00	225.00	per year		↑ 0.00	10% Saving
Combined 12 Month Gym Membership and Pool Season Pass (Senior)	140.00	140.00	per year		↑ 0.00	10% Saving

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

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

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
LIBRARY						
Library - Replacement Card	11.00	12.00	per card		↑ 1.00	
Library - Lost Books - Admin Fee	26.00	28.00	per investigation		↑ 2.00	Replacement Books to be charged at Cost.
FREEDOM OF INFORMATION (FOI)						
<i>Freedom of Information Regulations 1993</i>						
Personal Information About Applicant	No charge	No charge				Copies as per copying fees.
FOI - NON PERSONAL INFORMATION						
Application Fee	30.00	30.00	per application	✓		Disadvantaged applicants/pension card - 25% discount.
Time Dealing With Applicant	30.00	30.00	per hour	✓		
Access Time	30.00	30.00	per hour	✓		Supervised by staff.
Duplication Of Information			Actual cost + GST			
Delivery, Packing Or Postage			Actual cost + GST			
Deposits - Advance Deposit			75% of estimated cost			
ACCOUNT ENQUIRIES						
Rate Account Enquiry	250.00	250.00	per enquiry	✓	↑ 0.00	
Rates Credit Balance Refund - Admin Charge	50.00	50.00	per request		↑ 0.00	First credit balance refund free of charge per financial year.
Title Search	68.00	68.00	per enquiry		↑ 0.00	
Rate Book (Printed Or Electronic)	250.00	250.00	per copy		↑ 0.00	
RUBBISH/RECYCLING						
Refuse Collection	214.00	226.00	per refuse bin/year	✓	↑ 12.00	Annual March Quarter Perth CPI increase as per agreement.
Recycling Collection	96.00	102.00	per recycle bin/year	✓	↑ 6.00	Annual March Quarter Perth CPI increase as per agreement.

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
						CAT LICENSE
						<i>Cat Act 2011</i>
1. Annual registration of a cat, unless concessional fees are applicable.	20.00	20.00	per year	✓		
2. Concessional registration fee-						
a) Three Year Registration Period	42.50	42.50		✓		
b) Three Year Registration Period - Pensioner	21.25	21.25		✓		Full Concession Card required
c) Lifetime registration period	100.00	100.00		✓		
c) Lifetime registration period - Pensioner	50.00	50.00		✓		Full Concession Card required
d) Registration after 31 May in any year, for that registration year.	50% of fee payable otherwise.			✓		
3. Annual application for approval or renewal to breed cats (per cat).	100.00	100.00		✓		
						CAT TRAP
Cat Trap Hire	15.00	16.00	per day		↑ 1.00	Hire fees to be paid in advance
Cat Trap Bond	50.00	50.00	per hire	✓	↑ 0.00	Bond returned via Cheque payment
						DOG LICENSE
						<i>Dog Act 1976</i>
Dog - Male Or Female	50.00	50.00	1 year	✓	↑ 0.00	
Dog - Male Or Female	120.00	120.00	3 years	✓	↑ 0.00	
Dog - Male Or Female	250.00	250.00	Lifetime	✓	↑ 0.00	
Sterilised Dog - Male or Female	20.00	20.00	1 year	✓	↑ 0.00	Certificate of Sterilisation required
Sterilised Dog - Male or Female	42.50	42.50	3 years	✓	↑ 0.00	Certificate of Sterilisation required
Sterilised Dog - Male or Female	100.00	100.00	Lifetime	✓	↑ 0.00	Certificate of Sterilisation required
Pension Rate: Dog - Male Or Female	25.00	25.00	1 year	✓	↑ 0.00	Full Concession Card required
Pension Rate: Dog - Male Or Female	60.00	60.00	3 years	✓	↑ 0.00	Full Concession Card required
Pension Rate: Dog - Male Or Female	125.00	125.00	Lifetime	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog - Male or Female	10.00	10.00	1 year	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog - Male or Female	21.25	21.25	3 years	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog - Male or Female	50.00	50.00	Lifetime	✓	↑ 0.00	
Sheep Dog	25% of fee otherwise payable		1 year	✓		
Sheep Dog	25% of fee otherwise payable		3 years	✓		
Sheep Dog	25% of fee otherwise payable		Lifetime	✓		
Bulk Dog Registration	200.00	200.00		✓	↑ 0.00	For approved kennel establishments only. Fee payable per establishment.

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
DOG IMPOUNDING FEES						
Impound Fee	69.00	69.00	per impounding		↑ 0.00	
Sustenance	13.00	14.00	per day		↑ 1.00	
DOG PENALTIES/INFRINGEMENTS						<i>Dog Act 1976</i>
1. Unregistered Dog	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
2. Failure to give notice of new owner	40.00	40.00		✓	↑ 0.00	
3. Keeping more than the prescribed number of dogs	100.00	100.00		✓	↑ 0.00	
4. Breach of kennel establishment licence	200.00	200.00		✓	↑ 0.00	
5. Dog in public place without collar or registration tag	50.00	50.00		✓	↑ 0.00	Double penalty for Dangerous Dog
6. Owners name and address not on collar	50.00	50.00		✓	↑ 0.00	Double penalty for Dangerous Dog
7. Dog not held by a leash in certain public places	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
8. Failure to control a dog in exercise areas and rural areas	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
9. Greyhound not muzzled	200.00	200.00		✓	↑ 0.00	
10. Dog in place without consent	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
11. Dangerous dog not muzzled	250.00	250.00		✓	↑ 0.00	
12. Dangerous dog not on leash in exercise area	200.00	200.00		✓	↑ 0.00	
13. Dangerous dog not under continuous supervision	200.00	200.00		✓	↑ 0.00	
14. Dangerous dog in specifically prohibited area	200.00	200.00		✓	↑ 0.00	
15. Dangerous dog enclosure requirement not complied with	200.00	200.00		✓	↑ 0.00	
16. Dangerous dog not wearing specified collar	200.00	200.00		✓	↑ 0.00	
17. Dangerous dog signs not displayed	200.00	200.00		✓	↑ 0.00	
18. Local Government not advised of dangerous dog attack	200.00	200.00		✓	↑ 0.00	
19. Local Government not advised of missing dangerous dog	200.00	200.00		✓	↑ 0.00	
20. Local Government not advised of dangerous dog ownership change	200.00	200.00		✓	↑ 0.00	
21. Local Government not advised of dangerous dog location change	200.00	200.00		✓	↑ 0.00	
22. Failure to take steps against parasites	50.00	50.00		✓	↑ 0.00	
23. Dog causing nuisance	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
24. Failure to produce document issued under Dog Act 1976	100.00	100.00		✓	↑ 0.00	
25. Failure of alleged offender to give name and address.	100.00	100.00		✓	↑ 0.00	

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

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

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
CARTAGE						
Per Load - Cartage Both Ways	3.00	3.00	per km		↑ 0.00	E.g.: Client is 20kms out, 40kms cartage is charged
RURAL ROAD NUMBERS						
Replacement Rural Road Numbers	105.00	112.00	per Sign		↑ 7.00	First Sign - No Charge. Replacement includes Sign, Post and Erection Labour.
TELSTRA/WATER CORP REINSTATEMENTS						
Bitumen & Concrete	466.00	499.00	per m ²		↑ 33.00	
Gravel	466.00	499.00	per m ²		↑ 33.00	
CROSS OVERS (RURAL) - Gravel Only						
300mm pipe	2,078.00	2,223.00	per Crossover (2x Pipes)		↑ 145.00	<i>Payment to be made in Advance</i>
375mm pipe	PRICE ON APPLICATION					50% subsidy for 1st crossover on the property
450mm pipe	PRICE ON APPLICATION					
CROSS OVERS (TOWN SITE) - Concrete						
Per square metre	70.00	75.00	per m ²		↑ 5.00	50% Subsidy for 1st Crossover of the property
STANDPIPES						
Per 1,000L (1kL)	9.35	9.35	per kL	✓	↑ 0.00	Charges billed monthly
Administration Charge	5.00	5.00	per Invoice		↑ 0.00	
Standpipe Access Card	20.00	20.00	per Card		↑ 0.00	
Non-potable water per 1,000L (1kL)	4.00	4.00	per kL	✓	↑ 0.00	Water from Town Dam. Charges billed monthly.

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

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

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

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

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
BUILDING FEES						<i>Building Act 2011</i>
Building Permit Fees						<i>As per Building Regulations 2012</i>
Building Inspection	150.00	150.00	per Inspection	✓		
Building Certification	PRICE ON APPLICATION		per Certification	✓		Price On Application
BCITF Levy	0.2% of total construction value for all works valued over \$20,000.00			✓		
Building Services Levy (BSL)						
Building Permit						
- \$45,000 or Less	61.65	61.65	per Application	✓		
- Over \$45,000	0.137% of the value of work		per Application	✓		
Demolition Permit						
- \$45,000 or Less	61.65	61.65	per Application	✓		
- Over \$45,000	0.137% of the value of work		per Application	✓		
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the <i>Building Act</i> .						
- \$45,000 or Less	61.65	61.65	per Application	✓		
- Over \$45,000	61.65	61.65	per Application	✓		
Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> .						
- \$45,000 or Less	91.00	91.00	per Application	✓		
- Over \$45,000	0.18% of the value of work		per Application	✓		
Occupancy Permit or Building Approval Certificate for <u>unauthorised</u> building work under s51 of the <i>Building Act</i> .						
- \$45,000 or Less	123.30	123.30	per Application	✓		
- Over \$45,000	0.274% of the value of work		per Application	✓		
Occupancy Permit under s46 of the <i>Building Act</i> .						
- \$45,000 or Less	No Levy	No Levy				
- Over \$45,000	No Levy	No Levy				
Modification of Occupancy Permit for additional use of building on temporary basis under s48 of the <i>Building Act</i> .						
- \$45,000 or Less	No Levy	No Levy				
- Over \$45,000	No Levy	No Levy				

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
Building/Demolition Permits						
1. Certified application for building permit-						
a) for building work for a Class 1 or Class 10 building or incidental structure.	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$110.			✓		
b) for building work for a Class 2 to Class 9 building or incidental structure.	0.09% of the estimated value of building as determined by the relevant permit authority, but not less than \$110.			✓		
2. Uncertified application for a building permit	0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$110.			✓		
3. Application for a demolition permit -						
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure.	105.00	110.00		✓		
b) for demolition work in respect of a Class 2 to Class 9 building.	\$110 for each storey of the building.			✓		
4. Application to extend the time which a building or demolition permit has effect.	105.00	110.00		✓		
5. Application for an occupancy permit for a completed building.	105.00	110.00		✓		
6. Application for a temporary occupancy permit for an incomplete building.	105.00	110.00		✓		
7. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	105.00	110.00		✓		
8. Application for a replacement occupancy permit for permanent change of the building's use/classification.	105.00	110.00		✓		
9. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision.	11.60 115.00	11.60 115.00		✓		per Strata Unit minimum
10. Application for an occupancy permit for a building in respect of which unauthorised work has been done.	105.00	110.00		✓		
11. Application for a building approval certificate for a building in respect of which unauthorised work has been done.	105.00	110.00		✓		
12. Application to replace an occupancy permit for an existing building.	105.00	110.00		✓		
13. Application for a building approval certificate for an existing building where unauthorised work has not been done.	105.00	110.00		✓		
14. Application to extend the time during which an occupancy permit or building approval certificate has effect.	105.00	110.00		✓		

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
Building/Demolition Permits (Continued)						
15. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought).	2,160.15	2,160.15		✓		
16. Inspection of pool enclosures.	58.45	58.45		✓		Regulation 53.
17. Local government approval of battery powered smoke alarms	179.40	179.40		✓		Regulation 61.
18. Certificate of Design Compliance	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$110.			✓		
19. Certificate of Building Compliance	0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$110.			✓		

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
TOWN PLANNING FEES						
<i>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</i>						
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is-						
(a) not more than \$50,000	147.00	147.00		✓	↑ 0.00	
(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development			✓		
(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000			✓		
(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			✓		
(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million			✓		
(f) more than \$21.5 million	34,196.00	34,196.00		✓	↑ 0.00	
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.			✓		
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	739.00		✓	↑ 0.00	
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee			✓		
5. Providing a subdivision clearance for						
(a) not more than 5 lots	73.00	73.00	per Lot	✓	↑ 0.00	
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot			✓		
(c) more than 195 lots	7,393.00	7,393.00		✓	↑ 0.00	
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced.	222.00	222.00		✓	↑ 0.00	
7. Determining an initial application for approval of a home occupation where the home occupation has commenced.	The fee in item 6 plus, by way of penalty, twice that fee			✓		
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires.	73.00	73.00		✓	↑ 0.00	
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired.	The fee in item 8 plus, by way of penalty, twice that fee			✓		

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

Description	Charge 2022/23	Charge 2023/24	Frequency	GST Exempt	Increase \$	Information/Conditions
TOWN PLANNING FEES (Continued)						<i>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</i>
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.	295.00	295.00		✓	↑ 0.00	
11. Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	The fee in item 10 plus, by way of penalty, twice that fee.			✓		
12. Providing a zoning certificate.	73.00	73.00		✓	↑ 0.00	
13. Replying to a property settlement questionnaire.	73.00	73.00		✓	↑ 0.00	
14. Providing written planning advice.	73.00	73.00		✓	↑ 0.00	
15. Scheme Amendments - initiated outside of Council						
Shire Planner	88.00	88.00	per hour		↑ 0.00	
Administration Officer	30.20	30.20	per hour		↑ 0.00	
16. Structure Plans - initiated outside of Council						
Shire Planner	88.00	88.00	per hour		↑ 0.00	
Administration Officer	30.20	30.20	per hour		↑ 0.00	
PLANNING ADVERTISING AND NOTIFICATION COSTS						
Applicant to pay	Borne by applicant					
DEVELOPMENT APPLICATIONS						<i>Planning and Development (DAP) Amendment Regulations 2013</i>
1. A DAP application where the estimated cost of development is-						
a) not less than \$2 million and less than \$7 million	5,701.00	5,701.00		✓	↑ 0.00	
b) not less than \$7 million and less than \$10 million	8,801.00	8,801.00		✓	↑ 0.00	
c) not less than \$10 million and less than \$12.5 million	9,576.00	9,576.00		✓	↑ 0.00	
d) not less than \$12.5 million and less than \$15 million	9,849.00	9,849.00		✓	↑ 0.00	
e) not less than \$15 million and less than \$17.5 million	10,122.00	10,122.00		✓	↑ 0.00	
f) not less than \$17.5 million and less than \$20 million	10,397.00	10,397.00		✓	↑ 0.00	
g) \$20 million or more	10,670.00	10,670.00		✓	↑ 0.00	
2. An application under Reg.17	245.00	245.00		✓	↑ 0.00	
ROAD CLOSURE PROCESSING FEE						
Charge	266.00	285.00	per application		↑ 19.00	