

SHIRE OF RAVENSTHORPE
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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SHIRE'S VISION

Growing our Community

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	4,284,228	3,994,115	4,004,954
Operating grants, subsidies and contributions	9	11,509,522	15,920,376	11,672,628
Fees and charges	8	1,145,597	1,149,852	1,092,797
Interest earnings	10(a)	115,000	113,476	110,000
Other revenue	10(b)	80,000	153,510	743,282
		<u>17,134,347</u>	<u>21,331,329</u>	<u>17,623,661</u>
Expenses				
Employee costs		(3,512,288)	(3,552,024)	(3,728,789)
Materials and contracts		(12,266,388)	(14,706,832)	(11,594,124)
Utility charges		(285,550)	(261,912)	(189,974)
Depreciation on non-current assets	5	(3,302,576)	(2,885,737)	(3,352,401)
Interest expenses	10(c)	(85,280)	(91,389)	(94,332)
Insurance expenses		(303,732)	(277,276)	(311,603)
Other expenditure		(255,338)	(228,147)	(326,470)
		<u>(20,011,152)</u>	<u>(22,003,317)</u>	<u>(19,597,693)</u>
		<u>(2,876,805)</u>	<u>(671,988)</u>	<u>(1,974,032)</u>
Non-operating grants, subsidies and contributions	9	2,320,177	1,009,995	1,256,932
Profit on asset disposals	4(b)	0	38,774	29,870
Loss on asset disposals	4(b)	(131,000)	(18,328)	(141,275)
Net result		(687,628)	358,453	(828,505)
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		(687,628)	358,453	(828,505)

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

FOR THE YEAR ENDED 30TH JUNE 2019

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. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Ravensthorpe 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. A separate statement of those monies appears at Note 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUES (CONTINUED)

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		3,000	3,000	3,825
General purpose funding		5,364,428	5,972,276	5,108,647
Law, order, public safety		214,170	247,816	196,149
Health		3,000	3,486	3,000
Education and welfare		205,500	317,898	192,361
Housing		24,900	12,860	10,400
Community amenities		699,097	735,757	833,127
Recreation and culture		47,500	316,021	85,000
Transport		10,311,752	13,378,521	10,937,652
Economic services		141,000	177,619	98,500
Other property and services		120,000	166,075	155,000
		17,134,347	21,331,329	17,623,661
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(641,955)	(136,057)	(586,688)
General purpose funding		(222,492)	(512,935)	(157,749)
Law, order, public safety		(774,051)	(746,722)	(583,620)
Health		(278,922)	(304,427)	(252,179)
Education and welfare		(372,723)	(474,312)	(353,617)
Housing		(239,380)	(158,351)	(241,513)
Community amenities		(1,431,629)	(1,121,906)	(1,290,994)
Recreation and culture		(1,786,800)	(1,591,006)	(1,636,531)
Transport		(13,489,854)	(15,852,796)	(13,791,741)
Economic services		(349,466)	(337,020)	(314,435)
Other property and services		(338,600)	(676,396)	(294,294)
		(19,925,872)	(21,911,928)	(19,503,361)
Finance costs	6, 10(d)			
Housing		(18,933)	(20,207)	(20,715)
Recreation and culture		(13,771)	(14,142)	(14,321)
Transport		(52,576)	(57,040)	(59,296)
		(85,280)	(91,389)	(94,332)
		(2,876,805)	(671,988)	(1,974,032)
Non-operating grants, subsidies and contributions	9	2,320,177	1,009,995	1,256,932
Profit on disposal of assets	4(b)	0	38,774	29,870
(Loss) on disposal of assets	4(b)	(131,000)	(18,328)	(141,275)
Net result		(687,628)	358,453	(828,505)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(687,628)	358,453	(828,505)

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

FOR THE YEAR ENDED 30TH JUNE 2019

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community	Supervision of various locals laws relating to fire prevention, emergency services and animal control.
HEALTH	To provide an operational framework for environmental and community health.	Food quality and pest control, maintenance and contributions to health services and facilities.
EDUCATION AND WELFARE	To meet the needs of the community in these areas	Operation & provision of retirement units & Aged care services, Operation of the Cub House Child Care facility in Ravensthorpe & maintenance of Little Barrens Child Care in Hopetoun
HOUSING	Help ensure adequate housing for Council staff	Maintenance of staff and rental housing.
COMMUNITY AMENITIES	Provide services required by the community	Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, control and maintenance of coastal reserves and other community/environmental services.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social and well being of the community	Maintenance of halls, sporting complexes, resource centres, parks and gardens and TV/Radio rebroadcast.
TRANSPORT	To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, parking facilities, traffic signs, depot maintenance and airstrips.
ECONOMIC SERVICES	To help proote the shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and water supply including stand pipes.
OTHER PROPERTY AND SERVICES	To monitor and control the Shire's overhead operating accounts.	Private works, plant repairs and operating costs. Licensing services, Future Fund and BankWest ATM.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,284,277	3,999,294	4,106,845
Operating grants, subsidies and contributions		15,887,642	12,264,871	11,650,628
Fees and charges		1,145,597	1,149,852	1,092,797
Interest earnings		115,000	113,476	110,000
Goods and services tax		298,810	(328,810)	0
Other revenue		80,000	153,510	701,391
		21,811,326	17,352,193	17,661,661
Payments				
Employee costs		(3,606,036)	(3,423,104)	(3,725,789)
Materials and contracts		(14,264,967)	(12,799,109)	(11,434,124)
Utility charges		(285,550)	(261,912)	(189,974)
Interest expenses		(81,701)	(93,995)	(95,332)
Insurance expenses		(303,732)	(277,276)	(311,603)
Other expenditure		(255,338)	(228,147)	(326,470)
		(18,797,324)	(17,083,543)	(16,083,292)
Net cash provided by (used in) operating activities	3	3,014,002	268,650	1,578,369
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,542,520)	(1,332,408)	(1,424,000)
Payments for construction of infrastructure	4(a)	(3,799,155)	(1,538,110)	(2,902,169)
Non-operating grants, subsidies and contributions used for the development of assets	9	2,320,177	1,009,995	1,256,932
Proceeds from sale of plant & equipment	4(b)	350,000	296,008	233,992
Net cash provided by (used in) investing activities		(2,671,498)	(1,564,515)	(2,835,245)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(201,680)	(193,909)	(193,908)
Net cash provided by (used in) financing activities		(201,680)	(193,909)	(193,908)
Net increase (decrease) in cash held		140,824	(1,489,774)	(1,450,784)
Cash at beginning of year		3,507,303	4,997,076	4,996,292
Cash and cash equivalents at the end of the year	3	3,648,127	3,507,302	3,545,508

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	2,317,811	2,206,971	1,713,985
		2,317,811	2,206,971	1,713,985
Revenue from operating activities (excluding rates)				
Governance		3,000	3,000	3,825
General purpose funding		1,080,200	1,978,161	1,103,693
Law, order, public safety		214,170	247,816	196,149
Health		3,000	3,486	3,000
Education and welfare		205,500	317,898	192,361
Housing		24,900	12,860	10,400
Community amenities		699,097	735,757	833,127
Recreation and culture		47,500	316,021	85,000
Transport		10,311,752	13,417,295	10,967,522
Economic services		141,000	177,619	98,500
Other property and services		120,000	166,075	155,000
		12,850,119	17,375,988	13,648,577
Expenditure from operating activities				
Governance		(641,955)	(136,057)	(586,688)
General purpose funding		(222,492)	(512,935)	(157,749)
Law, order, public safety		(774,051)	(746,722)	(583,620)
Health		(278,922)	(311,402)	(260,635)
Education and welfare		(372,723)	(474,312)	(353,617)
Housing		(258,313)	(178,558)	(262,228)
Community amenities		(1,431,629)	(1,121,906)	(1,290,994)
Recreation and culture		(1,800,571)	(1,605,148)	(1,650,852)
Transport		(13,665,430)	(15,921,189)	(13,983,856)
Economic services		(349,466)	(337,020)	(314,435)
Other property and services		(346,600)	(676,396)	(294,294)
		(20,142,152)	(22,021,645)	(19,738,968)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	0	(38,774)	(29,870)
Loss on disposal of assets	4(b)	131,000	18,328	141,275
Depreciation on assets	5	3,302,576	2,885,737	3,352,401
Movement in employee benefit provisions (non-current)		(53,304)	61,941	0
Amount attributable to operating activities		(1,593,950)	488,546	(912,600)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	2,320,177	1,009,995	1,256,932
Purchase property, plant and equipment	4(a)	(1,542,520)	(1,332,408)	(1,424,000)
Purchase and construction of infrastructure	4(a)	(3,799,155)	(1,538,110)	(2,902,169)
Proceeds from disposal of assets	4(a)	350,000	296,008	233,992
Amount attributable to investing activities		(2,671,498)	(1,564,515)	(2,835,245)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(201,680)	(193,909)	(193,908)
Transfers to cash backed reserves (restricted assets)	7(a)	(1,440,000)	(2,356,426)	(1,605,000)
Transfers from cash backed reserves (restricted assets)	7(a)	1,622,303	1,950,000	1,541,275
Amount attributable to financing activities		(19,377)	(600,335)	(257,633)
Budgeted deficiency before general rates		(4,284,825)	(1,676,304)	(4,005,478)
Estimated amount to be raised from general rates	1	4,284,228	3,994,115	4,004,954
Net current assets at end of financial year - surplus/(deficit)	2	(597)	2,317,811	(524)

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
GRV Residential	0.112985	774	10,902,454	1,231,814	3,000	1,000	1,235,814	1,133,705
GRV Commercial	0.126873	34	1,404,972	178,253	0	0	178,253	170,983
GRV Industrial	0.148920	35	512,772	76,362	0	0	76,362	71,166
GRV - Transient Workforce & Short Stay Accomodation	0.301308	2	852,800	256,955	0	0	256,955	256,955
UV - Rural	0.009428	340	204,604,000	1,929,007	0	0	1,929,007	1,719,768
UV - Mining	0.080000	64	2,164,211	173,137	0	0	173,137	1,699
Sub-Totals		1,249	220,441,209	3,845,528	3,000	1,000	3,849,528	3,354,276
Minimum								
Minimum payment								
	\$							
GRV Residential	850	381	1,107,564	323,850	0	0	323,850	412,732
GRV Commercial	850	9	44,740	7,650	0	0	7,650	9,384
GRV Industrial	850	12	45,268	10,200	0	0	10,200	14,076
GRV - Transient Workforce & Short Stay Accomodation	0	0	0	0	0	0	0	0
UV - Rural	850	90	4,701,140	76,500	0	0	76,500	90,086
UV - Mining	300	55	73,322	16,500	0	0	16,500	113,561
Sub-Totals		547	5,972,034	434,700	0	0	434,700	639,839
		1,796	226,413,243	4,280,228	3,000	1,000	4,284,228	3,994,115
Discounts/concessions (Refer note 1(h))							0	0
Total amount raised from general rates							4,284,228	3,994,115
Specified area rates (Refer note 1(f))							0	0
Total rates							4,284,228	3,994,115

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

The general rates detailed for the 2018/19 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 local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Single full payment	2/10/2018	0	0.00%	11.00%
Option two				
First instalment	2/10/2018	0	5.50%	11.00%
Second instalment	4/12/2018	10	5.50%	11.00%
Third instalment	5/02/2019	10	5.50%	11.00%
Fourth instalment	9/04/2019	10	5.50%	11.00%

	2018/19 Budget revenue \$	2017/18 Actual \$
Instalment plan admin charge revenue	13000	13,390
Instalment plan interest earned	15000	15,162
Unpaid rates and service charge interest earned	25000	27,462
	53,000	56,014

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	Properties within the townsite boundaries which have a zoning of residential or rural residential.	This rate is to contribute to service desired by the community	This is considered to be the base rate above which all other GRV rated properties are assessed
GRV Commercial	Properties zoned tourism or mixed use with predominately a commercial or tourism land use.	The objective is to raise additional revenue to contribute towards higher costs associated with commercial activity	The higher rate reflects the additional cost of servicing commercial activity including car parking, landscaping and other amenities. In addition, costs associated with tourism, economic development and regulatory compliance benefit this category.
GRV Industrial	Properties zoned light and general industry with predominately an industrial use.	The objective is to raise additional revenue to contribute towards higher costs associated with industrial activity	The higher rate reflects the additional cost of servicing industrial activity including car parking, landscaping and other amenities. Costs for environmental and regulatory compliances is higher for this category and is reflected in the rate in the dollar.
GRV Transient and Short Stay Accommodation	Properties predominately used for the purpose of Transient Workforce or Short Stay Accommodation.	The objective is to raise additional revenue to contribute towards higher costs associated with servicing this accommodation base.	The higher rate reflects additional costs including airport and sanitation infrastructure, recreational facilities including gymnasiums and swimming pool, together with a higher road use concentration within the Shire.
UV Rural	Consists of properties used predominately for rural purposes.	This rate is to contribute to service desired by the community	This is considered to be the base rate above which all other UV rated properties are assessed.
UV Mining	Properties with a land use associated with mining, exploration or prospecting purposes.	The objective is to raise additional revenue to contribute towards higher costs associated with mining activity	The higher rate reflects the ongoing costs involved in maintaining the Shire's substantial road network that services this land use.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
All rating categories above except UV Mining	Refer above	This rate is considered the minimum contribution for basic services and infrastructure	This is considered to be the base minimum for all GRV and UV rated properties except UV Mining.
UV Mining	Properties with a land use associated with mining, exploration or prospecting purposes.	This rate is lower than other rating categories recognising relative less associated with providing services to principally small undeveloped mining tenements.	This provides equitable distribution of the rate burden and ensures less than 50% of properties in this category are paying the minimum amount in accordance with Section 6.35 of the Local Government Act 1995.

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV Residential	0.114890	0.112985	The advertised rates in the dollar were altered on adoption of the rate in the dollar and the 2018/19 budget as a result of multiple factors including submissions received, changes in property valuations received after the advertising of the differential rate and to comply with statutory requirements.
GRV Commercial	0.129010	0.126873	
GRV Industrial	0.151406	0.148920	
UV - Rural	0.001020	0.009428	

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Effluent Rate

	Basis of valuation	Minimum or Rate in	Rateable value	2018/19 Budgeted effluent rate revenue	2018/19 Interim effluent rate revenue	2018/19 Back effluent rate revenue	2018/19 Total effluent rate revenue	2017/18 Actual revenue
Effluent Rate		\$	\$	\$	\$	\$	\$	\$
Ravensthorpe Sewerage	GRV	0.0225	2,132,312	47,905	0	0	47,905	47,734
Ravensthorpe Sewerage	Minimum	190.0000	362,497	14,060	0	0	14,060	13,248
Munglinup Sewerage	GRV	0.0257	58,968	1,513	0	0	1,513	1,491
Munglinup Sewerage	Minimum	190.0000	27,872	760	0	0	760	752
Other - First Fixture		190.0000		950	0	0	950	940
Other - Second Fixture		125.0000		5,000	0	0	5,000	4,920
			2,581,649	70,188	0	0	70,188	69,085

	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
Effluent Rate			\$	\$	\$
Effluent Rate	The effluent rate income services the maintenance and upgrade of the Ravensthorpe and Munglinup effluent sewerage systems	Ravensthorpe and Munglinup	70,188	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			70,188	0	0

(g) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. RATES AND SERVICE CHARGES (CONTINUED)

(h) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	28,403	(294,724)
Cash - restricted reserves	3	3,619,724	3,802,027
Receivables		269,000	4,945,979
Inventories		17,000	16,247
		3,934,127	8,469,529
Less: current liabilities			
Trade and other payables		(315,000)	(2,349,691)
Long term borrowings		(209,799)	(201,680)
Provisions		(390,000)	(445,306)
		(914,799)	(2,996,677)
Unadjusted net current assets		3,019,328	5,472,852
Adjustments			
Less: Cash - restricted reserves	3	(3,619,724)	(3,802,027)
Add: Current portion of borrowings		209,799	201,680
Add: Current liabilities not expected to be cleared at end of year		390,000	445,306
Adjusted net current assets - surplus/(deficit)		(597)	2,317,811

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

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 Shire of Ravensthorpe's operational cycle. In the case of liabilities where the Shire of Ravensthorpe 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 sale where it is held as non-current based on the Shire of Ravensthorpe's intentions to release for sale.

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.

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

Provisions are recognised when the Shire of Ravensthorpe has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and 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.

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.

Superannuation

The Shire of Ravensthorpe contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Ravensthorpe contributes are defined contribution plans.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Ravensthorpe'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.

The Shire of Ravensthorpe'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. The Shire of Ravensthorpe's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. RECONCILIATION OF CASH

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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
Cash - unrestricted	\$ 28,403	\$ (294,724)	\$ 86,181
Cash - restricted	3,619,724	3,802,027	3,459,327
	<u>3,648,127</u>	<u>3,507,303</u>	<u>3,545,508</u>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Reserves cash backed - Leave Reserve	67,974	94,483	94,455
Reserves cash backed - Plant Reserve	437,760	430,959	430,864
Reserves cash backed - Emergency Farm Water Reserve	27,156	26,734	26,723
Reserves cash backed - Building Reserve	1,543,270	1,519,294	1,518,667
Reserves cash backed - Road and Footpath Reserve	429,540	422,867	422,692
Reserves cash backed - Swimming Pool Upgrade Reserve	44,726	44,031	44,023
Reserves cash backed - Airport Reserve	444,085	751,528	409,797
Reserves cash backed - Waste and Sewerage Reserve	337,735	298,032	298,076
Reserves cash backed - State Barrier Fence Reserve	287,478	214,099	214,040
	<u>3,619,724</u>	<u>3,802,027</u>	<u>3,459,337</u>
Reconciliation of net cash provided by operating activities to net result			
Net result	(687,628)	358,453	(828,505)
Depreciation	3,302,576	2,885,737	3,352,401
(Profit)/loss on sale of asset	131,000	(20,446)	111,405
(Increase)/decrease in receivables	4,676,979	(3,979,136)	38,000
(Increase)/decrease in inventories	(753)	(1,547)	0
Increase/(decrease) in payables	(2,034,691)	1,973,644	162,000
Increase/(decrease) in employee provisions	(53,304)	61,940	0
Grants/contributions for the development of assets	(2,320,177)	(1,009,995)	(1,256,932)
Net cash from operating activities	<u>3,014,002</u>	<u>268,650</u>	<u>1,578,369</u>

SIGNIFICANT ACCOUNTING POLICES

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 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 in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program											2018/19 Budget total	2017/18 Actual total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	0	0	11,020	0	0	0	0	0	0	0	0	11,020	202,903
Furniture and equipment	0	0	0	60,000	0	0	0	30,000	0	0	35,000	125,000	44,082
Plant and equipment	0	0	0	0	0	0	0	0	1,223,500	0	183,000	1,406,500	1,085,423
	0	0	11,020	60,000	0	0	0	30,000	1,223,500	0	218,000	1,542,520	1,332,408
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	2,716,716	0	0	2,716,716	965,213
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	184,545	0	0	184,545	39,021
Infrastructure - Parks and ovals	0	0	0	0	0	0	0	389,894	0	0	0	389,894	176,073
Infrastructure - Other	0	0	0	0	0	0	16,000	0	0	0	0	16,000	261,510
Infrastructure - Airports	0	0	0	0	0	0	0	0	492,000	0	0	492,000	96,294
	0	0	0	0	0	16,000	389,894	3,393,261	0	0	0	3,799,155	1,538,110
Total acquisitions	0	0	11,020	60,000	0	16,000	419,894	4,616,761	0	218,000	0	5,341,675	2,870,518

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Health	0	0	0	0	0	(6,975)	0	(8,456)
Transport	362,000	239,000	0	(123,000)	38,774	(11,353)	29,870	(132,819)
Other property and services	119,000	111,000	0	(8,000)	0	0	0	0
	481,000	350,000	0	(131,000)	38,774	(18,328)	29,870	(141,275)
By Class								
<u>Property, Plant and Equipment</u>								
Plant and equipment	481,000	350,000	0	(131,000)	38,774	(18,328)	29,870	(141,275)
	481,000	350,000	0	(131,000)	38,774	(18,328)	29,870	(141,275)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

5. ASSET DEPRECIATION

By Program

Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks and ovals
Infrastructure - Other
Infrastructure - Airports

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
167,206	153,273	52,478
21,754	15,816	17,459
63,452	58,164	63,274
35,133	32,205	33,418
229,420	210,302	130,914
637,237	584,133	612,331
1,543,386	1,277,272	1,798,034
31,007	28,423	28,303
573,981	526,149	616,189
3,302,576	2,885,737	3,352,401
707,739	648,762	673,329
36,195	29,053	38,339
673,233	617,130	628,156
1,195,579	958,448	1,449,323
92,808	85,074	82,758
114,373	104,842	104,842
138,332	126,805	144,175
118,238	108,383	25,456
226,079	207,239	206,022
3,302,576	2,885,737	3,352,401

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired of the lease or the estimated useful life of the improvements.

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

DEPRECIATION (CONTINUED)

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
User defined 1	0 Years
User defined 2	0 Years
User defined 3	0 Years
User defined 4	0 Years
User defined 5	0 Years
Infrastructure - Roads	20 to 50 years
Infrastructure - Footpaths	20 years
Infrastructure - Drainage	75 years
Infrastructure - Parks and ovals	20 to 50 years
Infrastructure - Other	20 to 50 years
Infrastructure - Airports	20 to 50 years
Infrastructure - User defined 7	0 Years
Infrastructure - User defined 8	0 Years
Infrastructure - User defined 9	0 Years
Infrastructure - User defined 10	0 Years

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Housing								
Loan 145 - Staff Housing	258,870	0	33,907	32,957	224,964	258,870	8,779	9,553
Loan 147 - Daw Street	254,711	0	15,919	15,397	238,792	254,711	10,153	10,654
Recreation and culture								
Loan 146 - HCC	325,114	0	13,123	12,664	311,991	325,114	13,772	14,142
Transport								
Loan 138D - Town Streets	318,113	0	26,801	25,099	291,312	318,113	22,889	23,817
Loan 144 - Town Streets	205,645	0	47,682	45,393	157,962	205,645	11,005	13,006
Loan 143B - Town Streets	231,832	0	30,365	29,515	201,467	231,832	7,862	8,555
Loan 138E - Town Streets	301,765	0	33,884	32,883	267,881	301,765	10,820	11,662
	1,896,049	0	201,680	193,909	1,694,368	1,896,049	85,280	91,389
	1,896,049	0	201,680	193,909	1,694,368	1,896,049	85,280	91,389

All borrowing repayments will be financed by general purpose revenue.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2019

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit - BankWest	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit - BankWest	22,000	22,000	22,000
Credit card balance at balance date	0	9,583	0
Total amount of credit unused	272,000	281,583	272,000
Loan facilities			
Loan facilities in use at balance date	1,694,368	1,896,049	1,896,049

SIGNIFICANT ACCOUNTING POLICIES

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 until such time as the asset is substantially ready for its intended use or sale.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Reserves cash backed - Leave Reserve	\$ 94,483	\$ 26,491	\$ (53,000)	\$ 67,974	\$ 68,248	\$ 26,235	\$ 0	\$ 94,483	\$ 68,249	\$ 26,206	\$ 0	\$ 94,455
Reserves cash backed - Plant Reserve	430,959	6,801	0	437,760	226,855	204,104	0	430,959	226,855	204,009	0	430,864
Reserves cash backed - Emergency Farm Water Reserve	26,734	422	0	27,156	26,259	475	0	26,734	26,259	464	0	26,723
Reserves cash backed - Building Reserve	1,519,294	1,223,976	(1,200,000)	1,543,270	1,492,299	1,976,995	(1,950,000)	1,519,294	1,492,299	1,226,368	(1,200,000)	1,518,667
Reserves cash backed - Road and Footpath Reserve	422,867	6,673	0	429,540	415,353	7,514	0	422,867	415,353	7,339	0	422,692
Reserves cash backed - Swimming Pool Upgrade Reserve	44,031	695	0	44,726	43,249	782	0	44,031	43,259	764	0	44,023
Reserves cash backed - Airport Reserve	751,528	61,860	(369,303)	444,085	688,899	62,629	0	751,528	688,899	62,173	(341,275)	409,797
Reserves cash backed - Waste and Sewerage Reserve	298,032	39,703	0	337,735	292,901	5,132	0	298,032	292,900	5,176	0	298,076
Reserves cash backed - State Barrier Fence Reserve	214,099	73,379	0	287,478	141,539	72,560	0	214,099	141,539	72,501	0	214,040
	3,802,027	1,440,000	(1,622,303)	3,619,724	3,395,602	2,356,426	(1,950,000)	3,802,027	3,395,612	1,605,000	(1,541,275)	3,459,337

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Reserves cash backed - Leave Reserve	Ongoing	To be used to fund long service leave and non-current annual leave requirements
Reserves cash backed - Plant Reserve	Ongoing	To be used to assist in the purchasing of major plant and machinery
Reserves cash backed - Emergency Farm Water Reserve	Ongoing	To be used for the repair and/or construction of emergency farm water supplies.
Reserves cash backed - Building Reserve	Ongoing	To be used for the construction, refurbishment, modification or renovation of all buildings.
Reserves cash backed - Road and Footpath Reserve	Ongoing	To be used for the construction, rejuvenation, resealing or repair to the road & footpath network
Reserves cash backed - Swimming Pool Upgrade Reserve	Ongoing	To be used towards any major repairs or renovations of the ravensthorpe swimming pool.
Reserves cash backed - Airport Reserve	Ongoing	To be used for the construction, reconstruction, repairs or modification of facilities including buildings, tarmac, airstrip and associated infrastructure at the Ravensthorpe Airport.
Reserves cash backed - Waste and Sewerage Reserve	Ongoing	To be used for the repair and/or construction of waste and sewerage facilities.
Reserves cash backed - State Barrier Fence Reserve	2019/20	To be used for the extension of the State Barrier fence from Ravensthorpe to Esperance.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES (CONTINUED)

(c) Cash Backed Reserves - Change in Use

Note: It is the Councils intention to utilise the Building Reserve to provide working capital whilst undertaking Western Australia Natural Disaster Relief and Recovery Arrangements (WANDRRA) funded projects following the February 2017 flood event. This prevents the need to extend the Municipal Overdraft Facility, thereby reducing financing costs.

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2018/19 Budget amount to be used	2018/19 Budget amount change of purpose
Building Reserve	Addition to existing purpose - provide working capital for WANDRRA funded projects.	Optimal cashflow management>	Provide cashflow and reducing financing costs of WANDRRA funded projects whilst seeking MRWA reimbursement.	\$	\$
				1,200,000	1,200,000
				1,200,000	1,200,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	70,200	69,637
Law, order, public safety	19,800	53,187
Health	3,000	3,486
Education and welfare	155,500	68,248
Community amenities	480,097	474,247
Recreation and culture	43,500	73,928
Transport	207,500	196,778
Economic services	141,000	177,403
Other property and services	25,000	32,937
	1,145,597	1,149,852

9. GRANT REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	900,000	1,795,049
General purpose funding	3,000	3,000
Law, order, public safety	194,370	194,624
Education and welfare	50,000	176,220
Housing	24,900	12,860
Community amenities	219,000	261,510
Recreation and culture	4,000	242,092
Transport	10,104,252	13,181,743
Economic services	0	215
Other property and services	10,000	53,063
	11,509,522	15,920,376
Non-operating grants, subsidies and contributions		
Law, order, public safety	11,020	25,713
Recreation and culture	158,870	160,643
Transport	2,150,287	823,639
	2,320,177	1,009,995

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	
- Reserve funds	60,000
- Other funds	15,000
Other interest revenue (refer note 1b)	40,000

The net result includes as expenses

(b) Auditors remuneration

Audit services	30,000
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(c) Interest expenses (finance costs)

Borrowings (refer note 6(a))	85,280
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(d) Elected members remuneration

Meeting fees	97,500
Mayor/President's allowance	13,000
Deputy Mayor/President's allowance	3,250
Travelling expenses	15,000
Telecommunications allowance	7,588

(e) Write offs

General rate	5,000
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(f) Operating lease expenses

Plant and equipment	147,371
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	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
	60,000	56,620	60,000
	15,000	14,232	15,000
	40,000	42,624	35,000
	115,000	113,476	110,000
	30,000	19,380	30,000
	30,000	19,380	30,000
	85,280	91,389	94,332
	85,280	91,389	94,332
	97,500	97,500	97,500
	13,000	13,000	13,000
	3,250	3,250	3,250
	15,000	10,306	15,000
	7,588	7,588	7,588
	136,338	131,644	136,338
	5,000	4,806	5,000
	5,000	4,806	5,000
	147,371	45,957	48,868
	147,371	45,957	48,868

**SIGNIFICANT ACCOUNTING POLICIES
LEASES**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Ravensthorpe are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

13. INTERESTS IN JOINT ARRANGEMENTS

14. TRUST FUNDS

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

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
BCITF	(25)	5,000	(4,975)	0
Bitumen Tender Document Bond	487	0	(487)	0
Gym Swipe Card Bonds	10,062	2,000	(2,000)	10,062
Hall Hire and Key Bonds	5,393	3,000	(4,500)	3,893
Hopetoun Tennis Club	9,072	0	(9,072)	(0)
Police Licensing Receipts	27	500,000	(500,027)	0
Pavillion Hire Bonds	1,233	0	0	1,233
Ravensthorpe Cemetery Group	76	0	0	76
Rehabilitation Bond - Barmingo	6,866	0	0	6,866
Rural Subdivisions Shed Bonds	33,494	0	0	33,494
Standpipe Swipe Card Bonds	2,800	0	0	2,800
Subdivision Maintenance Bonds	14,375	0	0	14,375
Sundry Overpayments	5,393	0	0	5,393
Swimming Pool Key Deposits	3,740	0	0	3,740
Unknown Rates Payments	1,719	0	0	1,719
Flood Damage Donations	400	0	0	400
	95,113	510,000	(521,061)	84,052

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Ravensthorpe 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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

15. BUDGET RATIOS

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budget
Operating Surplus	10.77%	38.30%	0.77%	-11.09%
Funds After Operations	141.37%	128.59%	107.31%	108.49%
PPE	-0.36%	-1.00%	5.46%	6.20%
Infrastructure	8.38%	57.36%	-52.10%	15.90%
Cash Reserves	26.72%	47.00%	19.09%	22.92%
Borrowings	39.79%	27.31%	9.52%	10.73%
Debt Servicing	5.14%	3.84%	1.47%	1.87%
Average Rates (UV)	3,124.00	3,432.00	3,507.00	3,998.00
Average Rates (GRV)	1,610.00	1,612.00	1,659.00	1,675.00

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

SUPPLEMENTARY NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

4. ACQUISITION OF ASSETS	2018/19 Budget \$
The following assets have been acquired during the period under review	
By Program	
Law, Order & Public Safety	
<u>Fire Prevention & Control</u>	
Water Tank 80,000Ltr - Jerdacuttup Bfb	11,020.00
Health	
<u>Other Health</u>	
Edge li Ultrasound	60,000.00
Community Amenities	
<u>Sanitation - household Refuse</u>	
Ravensthorpe Regional Landfill	16,000.00
<u>Sewerage</u>	
Recreation and Culture	
<u>Other Recreation & Sport</u>	
Resurface Courts - Hopetoun	30,024.00
New Gym Equipment	30,000.00
Ravesnthorpe Tennis Courts	43,870.00
Rangeview Park Upgrade	160,000.00
Ravensthorpe Cricket Pitch	7,000.00
Ravensthorpe Bowls Club - Lighting	39,000.00
Playground Renewal - Ravensthorpe Rec Grounds	110,000.00
Transport	
<u>Construction - Roads, Bridges, Depots</u>	
Roads Construction Council	
Queen Street - Infill Stormwater Drain Adjacent Bp	45,000.00
Streetscape Morgan Street Stage 2	25,000.00
Floodway Sealing Repairs	50,310.00
Four Mile Carpark - Construct New Parking Area	30,000.00
Phillips River Rd Canoe Trail	28,517.00
Gravel Pit Reinstatement	75,000.00
Gravel Pit Development	55,000.00
Springdale Road Bridge	100,000.00
Roads Mrwa V Of G Constr	
Jerdacuttup Road - Stabilise Pavement & Reseal (Rrg)	275,000.00
Hammersley Drive Bitumen Reseal (Rrg)	135,000.00
Springdale Road - Bitumen Reseal (Rrg)	135,000.00
Mrwa Project Construction	
Fitzgerald Rd - Gravel Re-Sheet Slk 43.3 - 59.8	548,050.00
Kooromong Rd - Gravel Re-Sheet Slk 6.12 - 27.9	752,348.00

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

4 ACQUISITION OF ASSETS (Continued)

The following assets have been acquired during the period under review:

By Program (Continued)**Roads To Recovery Construction**

Ravensthorpe Streets

2018/19
Budget

462,491.00

Footpath Construction

Chittick St/Gibson Way/Forrest Way - Concrete Footpath

117,500.00

Crc/Dunnart - Laneway Paving & Landscaping

39,940.00

Hosking Street - Concrete Footpath Construction

27,105.00

Purchase Buildings - Roadworks And Depots**Road Plant Purchases**

Maintenance Grader Replacement

330,000.00

Multi Tyre Roller

185,000.00

Skid Steer Loader

100,000.00

Construction Loader

310,000.00

Light Truck - P&G Ravensthorpe

60,000.00

Toyota Hilux Dual Cab (Pool Car)

45,000.00

Side Tipper

105,000.00

Street Sweeper Trailer

10,000.00

Zero Turn Mower

7,000.00

Sundry Plant And Equipment Purchases (Less Than \$5K)

21,500.00

Mechanical Workshop Fitout

50,000.00

Aerodromes

Runway Reseal

492,000.00

Economic Services**Rural Services****Other Property & Services****Administration**

Toyota Landcruiser/Prado - CEO

75,000.00

Toyota Hilux Dual Cab - MES

60,000.00

Toyota Fortuner - MCCS

48,000.00

IT Server Renewal

35,000.00

5,341,675.00**By Class**

Buildings

41,044.00

Furniture & Equipment

125,000.00

Plant & Equipment

1,406,500.00

Infrastructure - Roads

2,716,716.00

Infrastructure - Footpaths

184,545.00

Infrastructure - Parks & Ovals

359,870.00

Infrastructure - Airports

492,000.00

Infrastructure - Other

16,000.00

5,341,675.00

SUPPLEMENTARY NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

4. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

By Program	Asset #	Plant #	Written Down Value		Sale Proceeds		Profit(Loss)	
				2018/19 Budget \$		2018/19 Budget \$		2018/19 Budget \$
Transport								
John Deere 670G 2012 Grader	P675	P675		133,000.00		80,000.00		(53,000.00)
Ammann AP240 Multi Tyre Roller	P609	P570		25,000.00		25,000.00		0.00
Bobcat & Attachments	P714	P714		37,000.00		20,000.00		(17,000.00)
John Deere 624K Z Bar Loader	P657	P586		98,000.00		80,000.00		(18,000.00)
Mitsubishi Triton	P705	P705		10,000.00		8,000.00		(2,000.00)
Mitsubishi Triton GLX	P638A	P638A		24,000.00		16,000.00		(8,000.00)
Duraquip Side Tipper	P611	P577		35,000.00		10,000.00		(25,000.00)
								0.00
Administration								
Toyota Prado (CEO)	AP710A	P710A		52,000.00		50,000.00		(2,000.00)
Toyota Hilux D/C (MES)	AP702A	P702A		46,000.00		40,000.00		(6,000.00)
Toyota Kluger (MCCS)	P683A	P683A		21,000.00		21,000.00		0.00
				481,000.00		350,000.00		(131,000.00)

By Class of Asset	Asset #	Plant #	Written Down Value		Sale Proceeds		Profit(Loss)	
				2018/19 Budget \$		2018/19 Budget \$		2018/19 Budget \$
Plant & Equipment								
John Deere 670G 2012 Grader	P675	P675		133,000.00		80,000.00		(53,000.00)
Ammann AP240 Multi Tyre Roller	P609	P570		25,000.00		25,000.00		0.00
Bobcat & Attachments	P714	P714		37,000.00		20,000.00		(17,000.00)
John Deere 624K Z Bar Loader	P657	P586		98,000.00		80,000.00		(18,000.00)
Mitsubishi Triton	P705	P705		10,000.00		8,000.00		(2,000.00)
Mitsubishi Triton GLX	P638A	P638A		24,000.00		16,000.00		(8,000.00)
Duraquip Side Tipper	P611	P577		35,000.00		10,000.00		(25,000.00)
Toyota Prado GXL - MES	AP710A	P710A		52,000.00		50,000.00		(2,000.00)
Toyota Prado VX - CEO	AP702A	P702A		46,000.00		40,000.00		(6,000.00)
Toyota Prado VX - CEO	P683A	P683A		21,000.00		21,000.00		0.00
				481,000.00		350,000.00		(131,000.00)

SummaryProfit on Asset Disposals
Loss on Asset Disposals2018/19
Budget
\$

0.00

(131,000.00)

(131,000.00)

SHIRE OF RAVENSTHORPE
FEES AND CHARGES 2018 / 2019

	Net charge		2018 / 2019 Rate
ADMINISTRATION			
ADMINISTRATION			
Annual minutes and agendas	\$210.00	NO	\$210.00
Council Minutes and Agendas - 1 meeting	\$21.00	NO	\$21.00
Extracts per double sided page	\$0.63	NO	\$0.63
Photocopying A4 - Black & White	\$0.60	YES	\$0.66
Photocopying A4 - Colour	\$1.00	YES	\$1.10
Council Local Laws - per double sided page	\$0.60	NO	\$0.60
Electoral Rolls	\$55.00	NO	\$55.00
Budgets / Annual Reports	\$20.00	NO	\$20.00
District Map if available	\$22.00	YES	\$24.20
<i>Note: Agendas, Minutes, Annual Reports and Budgets are available to inspect at the Shire offices and libraries free of charge They are also available on the shire website. To obtain a personal copy will incur relevant charges.</i>			
FREEDOM OF INFORMATION			
Non-personal application	\$30.00	NO	\$30.00
Archive Research of Council Records per hour or part thereof	\$30.00	NO	\$30.00
Other fees and charges as stated and amended from time to time in the Freedom of Information Regulations 1993			
Photocopying required for enquiry	\$0.60	NO	\$0.60
RATES			
Rate / accounts / enquiry (simple written)	\$40.00	NO	\$40.00
Rates / Zoning / Order / Requisitions	\$180.00	NO	\$180.00
Rate Notice Re-print	\$11.00	NO	\$11.00
Debt Collection Recovery Fees	Cost Recovery		
SHIRE OFFICERS TIME			
Contract work (Non Local Government) per hour - Professional Staff	\$154.55	YES	\$170.00
Contract work (Other Local Government) per hour - Professional Staff	\$90.91	YES	\$100.00
Administration Staff	\$70.00	YES	\$77.00

SHIRE OF RAVENSTHORPE
FEES AND CHARGES 2018 / 2019

Net charge

2018 / 2019

Rate

ANIMAL CONTROL

Infringements are regulated under various legislation. Offences and Penalties applicable will be at the rate legislated from time to time
 Dog Act 1976, Dog Regulations 2013, Cat Act 2011, Cat Regulations 2012, Cat (Uniform Local Provisions) 2013

Registration Fees

Dog Registration - 1 year sterilised	20.00	NO	\$20.00
Dog Registration - 3 years sterilised	42.50	NO	\$42.50
Dog Registration - Lifetime sterilised	100.00	NO	\$100.00
		NO	\$0.00
Dog Registration - 1 year unsterilised	50.00	NO	\$50.00
Dog Registration - 3 years unsterilised	120.00	NO	\$120.00
Dog Registration - Lifetime unsterilised	250.00	NO	\$250.00
Cat Registration - 1 year sterilised	20.00	NO	\$20.00
Cat Registration - 3 year sterilised	42.50	NO	\$42.50
Cat Registration - Lifetime sterilised	100.00	NO	\$100.00

Penioners Discount 50%

ANIMAL CONTROL FEES

Seizure and Impounding of Animal	\$109.09	YES	\$120.00
Seizure and Impounding of Animal (Registered & Microchipped) each	\$54.55	YES	\$60.00
Overnight Keeping of Animal (per week day)	\$25.00	YES	\$27.50
Overnight Keeping of Animal (per weekend day)	\$35.00	YES	\$38.50
Sustenance Fee per night	\$7.00	YES	\$7.70
Surrender Fee	\$70.00	YES	\$77.00

Animals will not be released until licenced

Approved Kennel Establishments

Initial License	\$200.00	NO	\$200.00
Annual Renewal of License	\$200.00	NO	\$200.00
Exemption for more than Two Dogs per townsite premise			
Application Fee	\$50.00	NO	\$50.00
Annual Fee	\$25.00	NO	\$25.00

Replacement Animal Registration Tag if Lost

	\$5.00	NO	\$5.00
Animal Trap Deposit Fee (Refundable)	\$100.00	NO	\$100.00
Animal Trap Weekly Fee	\$20.00	NO	\$20.00

Dangerous Dog Merchandise

Dog Signs	\$28.00	YES	\$30.80
Dog Collar	\$40.00	YES	\$44.00

SHIRE OF RAVENSTHORPE
FEEs AND CHARGES 2018 / 2019

	Net charge		2018 / 2019 Rate
HEALTH and WASTE			
Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.			
Trading in Public Places			
Application Fee	\$50.00	NO	\$50.00
License	\$100.00	NO	\$100.00
Effluent Waste Disposal			
Septic Tank Application Fee	\$236.00	NO	\$236.00
Local Government Report Fee	\$92.00	NO	\$92.00
Liquid Waste Deposal Fee per 1000L	\$50.00	YES	\$55.00
Offensive Trades			
Annual Registration	\$290.00	NO	\$290.00
Includes piggeries and poultry farms			
Other Health License Fees			
Lodging House Annual Registration	\$100.00	NO	\$100.00
Food Regulation			
Notification			
Exempt*	\$0.00		\$0.00
All others	\$50.00	YES	\$55.00
Registration			
Application for a food business license	\$55.00	YES	\$60.50
Exempt*	\$0.00		\$0.00
Issuing of a food business license - Stall Holder/Hobbyist **	\$50.00	YES	\$55.00
Issuing of a food business license - other (allows for 3 inspections annually)	\$160.00	YES	\$176.00
Variation of conditions or cancellation of registration of food business	\$80.00	YES	\$88.00
Annual Registration Fees (pro rate for any period prior to 30 June each year)			
High Risk Premises	\$300.00	YES	\$330.00
Medium Risk Premises	\$236.36	YES	\$260.00
Low Risk Premises	\$109.09	YES	\$120.00
Provision of information and inspections in excess of the 3 per annum as an enforcement	\$100.00	YES	\$110.00
* Exempt Food Business is a food business in which 100% of profits are for charity or community causes and any staff or contractors are not paid.			
** Stall Holder/Hobbyist is classified as a food business that only makes food to sell as a hobby or on market stalls - not on a major commercial basis.			
Water Sampling - first test	\$30.00	NO	\$30.00
Water Sampling - second test after substandard result	\$40.00	YES	\$44.00
Waste Transfer Stations			
Residential 240ltr bin per weekly collection - Annual Charge	\$297.50	NO	\$297.50
Residential 240 ltr recycling bin per fortnight collection - Annual Charge	\$105.30	NO	\$105.30
Domestic Waste - 120L Mobile Bin or Equivalent and minimum charge	\$2.27	YES	\$2.50
Domestic Waste - 240 L Mobile Bin or Equivalent	\$4.55	YES	\$5.00
Domestic Waste Car / Station-wagon Boot Load or Equivalent Size	\$6.00	YES	\$6.60
Domestic Waste - Van - Utility - Trailer (not exceeding 1.8mx1.2m)	\$11.36	YES	\$12.50
Small Truck (2-4 tonne)	\$34.09	YES	\$37.50
Medium Truck (4-6 tonne)	\$45.45	YES	\$50.00
Truck (6-8 tonne)	\$68.18	YES	\$75.00
Truck (8 plus tonne single axle)	\$90.91	YES	\$100.00
Truck (8 plus tonne dual axle)	\$113.64	YES	\$125.00
Truck (semi trailer 20m ³ capacity)	\$227.27	YES	\$250.00
Bulk Bins (3m ³ or less)	\$34.09	YES	\$37.50
Bulk Bin (3m ³ - 6m ³)	\$45.45	YES	\$50.00
Bulk Bin (6m ³ -10m ³)	\$68.18	YES	\$75.00
Bulk Bin (exceeding 10m ³)	\$113.64	YES	\$125.00
Car Body	\$68.18	YES	\$75.00
Truck Body/Large equipment	\$90.91	YES	\$100.00
White Goods (per item)	\$4.55	YES	\$5.00
Car Tyres (per tyre)	\$7.50	YES	\$8.25
Truck Tyres (per tyre)	\$15.00	YES	\$16.50
Tractor Tyre (per tyre)	\$75.00	YES	\$82.50
Earthmoving Tyres (per tyre)	\$75.00	YES	\$82.50
Commercial Waste Contractor charge per m ³	\$13.64	YES	\$15.00
Asbestos (1m ³ or Less minimum Charge)	\$45.45	YES	\$50.00
Asbestos (\$50 for the 1st/m ³ then \$15.00 per m ³ thereafter)	\$13.64	YES	\$15.00
Lawn clippings and green waste up to 50mm in diameter (uncontaminated)	\$0.00	YES	\$0.00
Used Oil per Litre (to be deposited in the Oil Recycling Facility)	\$0.45	YES	\$0.50
Cost for opening tip site up outside of standard hours		YES	At full cost recovery

The manned transfer stations will be open for set hours. Please see local notices, offices and signage for details.

SHIRE OF RAVENSTHORPE
FEES AND CHARGES 2018 / 2019

Net charge

2018 / 2019

Rate

BUILDING

Building License Applications

Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.

Application for a certificate of design compliance issued by Shire Building Surveyor Minimum Fee \$96.00	NO	0.2% of the value of building works.
Certified Domestic Building Permits Class 1 or 10 building or incidental construction	NO	0.19% of estimated value as determined by the LGA but not less than \$96
Certified Commercial / Industrial Permits Class 2 to 9 building or incidental construction	NO	0.09% of estimated value as determined by the LGA but not less than \$96
Uncertified application for a building permit	NO	0.32% of estimated value as determined by the LGA but not less than \$96

All fees and penalties as stated in Building Regulations as amended from time to time. Any discrepancies between the above amounts will revert to regulations to the extent of the inconsistency.

Application for a Building Approval Certificate for Unauthorised Building Works

For the issue of a building approval certificate - Class 1 or 10 Minimum Fee \$96	NO	.38% of estimated current value of the unauthorised structure as determined by the LGA
Application for an occupancy permit for a building in respect of which unauthorised work has been done Minimum Fee \$123.30	NO	.18% of estimated current value of the unauthorised structure as determined by the LGA

Second Hand Dwellings

Inspection	NO	As per Legislation
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Statutory Building Levies

Building and Construction Industry Training Fund Levy - % of value over \$20,000	NO	0.20%
Builders Registration Board	NO	\$41.50

All other statutory fees are as applied by the Builders Registration Act. Any Statutory legislation will take precedence over stated fees in this section.

Other Building Control Fees and Charges

Bond - Footpath, Verge, Road and Kerb Damage	\$1,000.00	NO	\$1,000.00
Inspection of Unauthorised Structures	\$500.00	NO	\$500.00
Application for occupancy permit for completed building	\$97.70	NO	\$97.70
Application for temporary occupancy of an incomplete building	\$97.70	NO	\$97.70
Demolition License (per storey)	\$97.70	NO	\$97.70
Application to extend time during which a permit has effect	\$97.70	NO	\$97.70
Amended Plans Approval	\$500.00	NO	\$500.00
Food Premises Annual Inspection Fee	\$100.00	NO	\$100.00
Second Hand Transportable Building Bond	\$10,000.00	NO	\$10,000.00

Swimming Pool / Spa Inspection Fees

Inspection of Pool Enclosures (Regulation 53)	\$75.00	NO	\$75.00
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SHIRE OF RAVENSTHORPE
FEEES AND CHARGES 2018 / 2019

	Net charge		2018 / 2019 Rate
TOWN PLANNING			
Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.			
Planning Applications			
Fee is payable on estimated value of development			
a) Not more than \$50000	\$147	NO	\$147.00
b) \$50001-\$500000 - % of estimated value of development		NO	0.32% of estimated cost of development
c) \$500001 - \$2.5million plus % in excess of \$500,000 of estimated value	\$1,700 + 0.257% for every \$1 in excess of \$500k	NO	\$1,700 + 0.257% for every \$1 in excess of \$500k
d) \$2.5million - \$5million plus % in excess of \$2.5million of estimated value	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	NO	
e) \$5million - \$21.5 million plus % in excess of \$5 million of estimated value	\$12,633 + 0.123% for every \$1 in excess of \$5m	NO	
f) More than \$21.5 million	\$34,196	NO	\$34,196.00
Rezoning Applications			
- initial (non-refundable)	\$750.00	NO	\$750.00
Basic Amendment (as per regulations, reflects work.) Refund unexpended fees	\$4,000.00	NO	\$4,000.00
Standard Amendment (as per regulations, reflects work.) Refund unexpended fees	\$7,000.00	NO	\$7,000.00
Complex Amendment (as per regulations, reflects work.) Refund unexpended fees	\$10,000.00	NO	\$10,000.00
Proposed Structure Plans/Outline Development Plans & Detailed Area Plans			
- initial (non-refundable)	\$700.00	NO	\$700.00
-minor (as per regulations, reflects work.) Refund unexpended fees	\$5,000.00	NO	\$5,000.00
-major (as per regulations, reflects work.) Refund unexpended fees	\$9,000.00	NO	\$9,000.00
Local Planning Strategy Amendments			
Processing Fee, reflects work. Refund unexpended fees	\$6,000.00	NO	\$6,000.00
Road Closure Applications			
	\$800.00	NO	\$800.00
Single House (single storey)	\$400.00	NO	\$400.00
Home Occupation Application	\$222.00	NO	\$222.00
Home Occupation Renewal	\$73.00	NO	\$73.00
Non-conforming Use			
Application for change of use or continuation of non-conforming use where development is not occurring			
	\$295.00	NO	\$295.00
Extractive Industries			
Less than 5ha	\$739.00	NO	\$739.00
- Annual Renewal Fee	\$73.00	NO	\$73.00
Bond for reinstatements	\$2,000.00	NO	\$2,000.00
Activity without approval			
<i>Where an application for development approval is lodged after the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application is applicable.</i>			
<i>For example the maximum fee for development of not more than \$50,000 is \$147. If the development had commenced or been carried out at the time of application, a fee by way of penalty of \$295 would be applied to the application in addition to the fee of \$147, making the total fee chargeable \$442.</i>			
Advertising when required			
In local papers		YES	at cost
Statewide papers		YES	at cost
Subdivision Clearance			
First 5 lots to be created		NO	\$73 per lot
Additional lots to 195 lots		NO	\$73 per lot for the first 5 lots then \$35 per lot
More than 195 lots	\$7,393.00	NO	\$7,393.00
Other Town Planning Fees and Charges			
Copy of Scheme	\$25.00	YES	\$27.50
Sign Applications - Compliant with Council Policy	\$30.00	NO	\$30.00
Sign Applications - Non Compliant with Council Policy	\$100.00	NO	\$100.00
Directional Signs		YES	at cost
Assessment of Caravan Rigid Annexes	\$100.00	NO	\$100.00
Rural Number Application	\$54.55	YES	\$60.00
Issue of zoning certificate	\$73.00	NO	\$73.00
Reply to property settlement questionnaire	\$73.00	NO	\$73.00
Minor Amendment to Town Planning Approval	\$125.00	NO	\$125.00
Major Amendments to Town Planning Approval (for works over \$50,000 estimated value)		50% of the original application fee	
All fees and penalties as stated in Planning and Development Regulations as amended from time to time. Any discrepancies between the above amounts will revert to the regulations to the extent of the inconsistency.			

SHIRE OF RAVENSTHORPE
FEES AND CHARGES 2018 / 2019

Net charge

2018 / 2019

Rate

CEMETERY

Documentation Fees

Grant of Right of Burial (Including Administration Fee) (This is for the purchase of the plot)	\$300.00	YES	\$330.00
Administration Fee	\$50.00	YES	\$55.00
Plot Reservation Fee	\$50.00	YES	\$55.00

Sinking Fees - On application for a form of order for burial

Ordinary grave	\$840.00	YES	\$924.00
Grave for child under 7	\$630.00	YES	\$693.00
Grave for any stillborn child	\$340.00	YES	\$374.00
Interment of cremated ashes by Council staff Deeper than 1.8m	\$150.00	YES	\$165.00
	\$1,200.00	YES	\$1,320.00

Reopening Fees

Ordinary adult grave	\$840.00	YES	\$924.00
Grave for child under 7	\$630.00	YES	\$693.00
Grave for any stillborn child	\$340.00	YES	\$374.00

Extra Charges for

Interment without due notice	\$250.00	YES	\$275.00
Interment outside usual workplace hours	\$275.00	YES	\$302.50

Miscellaneous Charges

Permission to erect a headstone pr kerbing	\$70.00	YES	\$77.00
Permission to erect memorial plaque or plinth	\$70.00	YES	\$77.00
Permission to erect monument	\$70.00	YES	\$77.00
Permission to erect nameplate	\$25.00	YES	\$27.50
Registration of "Transfer of Form of Grant of Right of burial" or issue copy	\$30.00	YES	\$33.00
Renewal of grant of right of burial	\$60.00	YES	\$66.00
Undertakers single license for one interment	\$75.00	YES	\$82.50

Niche Wall

Single Niche and placement of ashes plus cost of plaque and inscription	\$272.73	YES	\$300.00
Double Niche and placement of ashes plus cost of plaque and inscription	\$315.00	YES	\$346.50
Placement of ashes	\$50.00	YES	\$55.00
Reservation of niche	\$50.00	YES	\$55.00
Administration Fee	\$50.00	YES	\$55.00
Deposit for plaques - if not paid full upfront	\$120.00	NO	\$120.00

SHIRE OF RAVENSTHORPE
FEES AND CHARGES 2018 / 2019

Net charge

2018 / 2019

Rate

RECREATION

RECREATION - FACILITY HIRE

Commercial - Examples include corporate bookings, classes / courses run by commercial operators such as Pilates, Dance, Martial arts, Academic training, and hobby courses for which tuition fees are paid or
Social - Examples include: private parties, social events, fundraising receptions cabaret, luncheons, cultural meetings, strata and other gatherings.

Not for Profit (Certificate of Incorporation required) - Examples include: Organisational meetings, rehearsals, registered fundraisers, Club functions and registered charity groups.

RECREATION – Facility Hire

RAVENSTHORPE TOWN HALL and HOPETOUN COMMUNITY CENTRE

ENTIRE FACILITY (Includes Kitchen)

Commercial			
Flat Daily Rate (6am to 12 midnight)	\$250.00	YES	\$275.00
Flat Hourly Rate	\$50.00	YES	\$55.00
Social			
Flat Daily Rate (6am to 12 midnight)	\$125.00	YES	\$137.50
Flat Hourly Rate	\$25.00	YES	\$27.50
Incorporated Not For Profit			
Flat Daily Rate (6am to 12 midnight)	\$65.00	YES	\$71.50
Flat Hourly Rate	\$12.50	YES	\$13.75

MEETING ROOM PURPOSES ONLY

Commercial			
Flat Daily Rate (6am to 12 midnight)	\$120	YES	\$132.00
Flat Hourly Rate	\$25	YES	\$27.50
Social			
Flat Daily Rate (6am to 12 midnight)	\$60.00	YES	\$66.00
Flat Hourly Rate	\$12.50	YES	\$13.75
Incorporated Not For Profit			
Flat Daily Rate (6am to 12 midnight)	\$30.00	YES	\$33.00
Flat Hourly Rate	\$6.00	YES	\$6.60

KITCHEN ONLY

Commercial			
Flat Daily Rate	\$135.00	YES	\$148.50
Hourly Rate	\$30.00	YES	\$33.00
Social			
Flat Daily Rate	\$67.50	YES	\$74.25
Hourly Rate	\$15.00	YES	\$16.50
Incorporated Not For Profit			
Flat Daily Rate	\$35.00	YES	\$38.50
Hourly Rate	\$8.00	YES	\$8.80

SPORTING PAVILLION

ENTIRE FACILITY			
Commercial			
Flat Daily Rate (6am to 12 midnight)	\$180.00	YES	\$198.00
Flat Hourly Rate	\$35.00	YES	\$38.50
Social			
Flat Daily Rate (6am to 12 midnight)	\$90.00	YES	\$99.00
Flat Hourly Rate	\$16.00	YES	\$17.60
Incorporated Not For Profit (and REC Members)			
Flat Daily Rate (6am to 12 midnight)	\$45.00	YES	\$49.50
Flat Hourly Rate	\$8.00	YES	\$8.80

CHANGE ROOMS ONLY

Commercial			
Flat Daily Rate (6am to 12 midnight)	\$70.00	YES	\$77.00
Flat Hourly Rate	\$15.00	YES	\$16.50
Social			
Flat Daily Rate (6am to 12 midnight)	\$35.00	YES	\$38.50
Flat Hourly Rate	\$8.00	YES	\$8.80
Incorporated Not For Profit (and REC Members)			
Flat Daily Rate (6am to 12 midnight)	\$18.00	YES	\$19.80
Flat Hourly Rate	\$4.00	YES	\$4.40

FACILITY HIRE BONDS

Entire Facility Hire Bonds (Includes Key Bond)			
Refundable Bond - no alcohol at event	\$100.00	NO	\$100.00
Refundable Bond - alcohol at event	\$400.00	NO	\$400.00
Meeting Room Hire Bonds (Includes Key Bond)			
Refundable Bond - no alcohol at event	\$50.00	NO	\$50.00
Refundable Bond - alcohol at event	\$200.00	NO	\$200.00

Change Room Hire Bonds (Includes Key Bond)

ANY DAMAGES AND BREAKAGES			
20 % to cover admin costs		YES	

LIQUOR PERMITS

Refer to hire conditions. Note: Police approval may be required.

Permit for liquor to be sold and or served on the premises	\$20.00	YES	\$22.00
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Council retains the right to charge a higher bond if the hirer has previously caused damage or if the activity is likely to cause damage.

SHIRE OF RAVENSTHORPE
FEEs AND CHARGES 2018 / 2019

	Net charge		2018 / 2019 Rate
RECREATION cont.			
RECREATION – Ravensthorpe Entertainment Centre			
REC MEMBERSHIP FEE			
Adult (over 18)	\$45.45	YES	\$50.00
Pensioner (Aged Concession Cardholders)	\$22.73	YES	\$25.00
Affiliated Sports / User group Annual REC Membership, as negotiated with council			
COURT HIRE			
Commercial			
Flat Daily Rate (6am to 12 midnight)	\$250.00	YES	\$275.00
Flat Hourly Rate	\$40.00	YES	\$44.00
Social			
Flat Daily Rate (6am to 12 midnight)	\$125.00	YES	\$137.50
Flat Hourly Rate	\$20.00	YES	\$22.00
Incorporated Not For Profit (and REC Members)			
Flat Daily Rate (6am to 12 midnight)	\$62.50	YES	\$68.75
Flat Hourly Rate	\$10.00	YES	\$11.00
Individual Casual (per person/ per hour)			
REC Member	\$3.10	YES	\$3.40
Non REC Member	\$4.50		\$4.50
FUNCTION ROOM WITHOUT KITCHEN			
Commercial			
Flat Daily Rate (6am to 12 midnight)	\$250.00	YES	\$275.00
Flat Hourly Rate	\$50.00	YES	\$55.00
Social			
Flat Daily Rate (6am to 12 midnight)	\$125.00	YES	\$137.50
Flat Hourly Rate	\$25.00	YES	\$27.50
Incorporated Not For Profit (and REC Members)			
Flat Daily Rate (6am to 12 midnight)	\$62.50	YES	\$68.75
Flat Hourly Rate	\$12.50	YES	\$13.75
FUNCTION ROOM INCLUDING KITCHEN			
Commercial			
Flat Daily Rate (6am to 12 midnight)	\$420.00	YES	\$462.00
Hourly Rate	\$65.00	YES	\$71.50
Social			
Flat Daily Rate (6am to 12 midnight)	\$210.00	YES	\$231.00
Flat Hourly Rate	\$32.50	YES	\$35.75
Incorporated Not For Profit (and REC Members)			
Flat Daily Rate (6am to 12 midnight)	\$110.00	YES	\$121.00
Flat Hourly Rate	\$16.25	YES	\$17.90
MEETING ROOMS/CRECHE & CHANGE ROOMS ONLY			
Commercial			
Flat Daily Rate (6am to 12 midnight)	\$120.00	YES	\$132.00
Flat Hourly Rate	\$15.00	YES	\$16.50
Social			
Flat Daily Rate (6am to 12 midnight)	\$60.00	YES	\$66.00
Flat Hourly Rate	\$7.50	YES	\$8.25
Incorporated Not For Profit			
Flat Daily Rate (6am to 12 midnight)	\$30.00	YES	\$33.00
Flat Hourly Rate	\$3.75	YES	\$4.10
KITCHEN ONLY			
Commercial			
Flat Daily Rate	\$135.00	YES	\$148.50
Hourly Rate	\$30.00	YES	\$33.00
Social			
Flat Daily Rate	\$67.50	YES	\$74.25
Hourly Rate	\$15.00	YES	\$16.50
Incorporated Not For Profit (and REC Members)			
Flat Daily Rate	\$35.00	YES	\$38.50
Hourly Rate	\$8.00	YES	\$8.80
REC affiliated Sporting groups, RT(Football)SC, R(Tennis)A, R(Basketball)A, RDH(School) receive free facility hire of the Ravensthorpe Sporting Pavilion, REC and Grounds as per their agreed terms.			
REC FUNCTION AND MEETING ROOM BONDS			
Function Room Refundable Bond (includes Key Bond) - no alcohol at event	\$200.00	NO	\$200.00
Function Room Refundable Bond (includes Key Bond) - alcohol at event	\$400.00	NO	\$400.00
Meetings Room Refundable Bond (Includes Key Bond) - no alcohol at event	\$20.00	NO	\$20
Meeting Rooms Refundable Bond - alcohol at event	\$200.00	NO	\$200
No Alcohol is permitted on the Sports Courts			

SHIRE OF RAVENSTHORPE
FEES AND CHARGES 2018 / 2019

	Net charge		2018 / 2019 Rate
RECREATION cont.			
RECREATION - Youth Trailer & Outdoor Cinema			
Commercial			
Per event	\$227.27	YES	\$250.00
Incorporated Not For Profit			
Per Event	\$56.82	YES	\$62.50
Bond - Youth Trailer & Outdoor Cinema			
Bond per event for use of Youth Trailer & Outdoor Cinema	\$500.00	NO	\$500.00
RECREATION – Tennis Courts			
COURT HIRE			
Commercial			
Flat Daily Rate (6am to 12 midnight)	\$200.00	YES	\$220.00
Flat Hourly Rate	\$40.00	YES	\$44.00
Social			
Flat Daily Rate (6am to 12 midnight)	\$100.00	YES	\$110.00
Flat Hourly Rate	\$20.00	YES	\$22.00
Incorporated Not For Profit (and REC Members)			
Flat Daily Rate (6am to 12 midnight)	\$50.00	YES	\$55.00
Flat Hourly Rate	\$10.00	YES	\$11.00
Individual Casual (per person/court/hour)			
REC Member	\$3.10	YES	\$3.40
Non REC Member	\$4.50	YES	\$4.95
With Lights Additional per hour charge	\$3.00	YES	\$3.30
Where more than one (1) court is required, groups are to contact the Ravensthorpe Tennis Club (RTC) for use of the Nets. A Net Bond may apply at the discretion of the RTC.			
RECREATION – Health and Wellbeing			
GYM MEMBERSHIPS			
Annually	\$227.27	YES	\$250.00
Annually - Concession Card Holder	\$181.82	YES	\$200.00
6 Month Membership	\$136.39	YES	\$150.00
6 Month Membership - Concession Card Holder	\$109.12	YES	\$120.00
Monthly	\$36.36	YES	\$40.00
Monthly - Concession Card Holder	\$29.09	YES	\$32.00
Casual Use (one off)	\$10.00	YES	\$11.00
Casual Use (one off) - Concession Card Holder	\$7.27	YES	\$8.00
Commercial Hire - per use (Non-exclusive & Bookings essential)	\$20.00	YES	\$22.00
SWIPE CARD BOND	\$20.00	NO	\$20.00

SHIRE OF RAVENSTHORPE
FEES AND CHARGES 2018 / 2019

Net charge

2018 / 2019

Rate

RECREATION cont.

RECREATION – Sport Reserves/Ovals and Park Hire

Unless under *Usage Agreement* the following applies

Commercial			
Flat Daily Rate (6am to 12 midnight)	\$90.91	YES	\$100.00
Flat Hourly Rate	\$22.82	YES	\$25.10
Social			
Flat Daily Rate (6am to 12 midnight)	\$45.46	YES	\$50.00
Flat Hourly Rate	\$11.40	YES	\$12.55
Incorporated Not For Profit (and REC Members)			
Flat Daily Rate (6am to 12 midnight)	\$22.73	YES	\$25.00
Flat Hourly Rate	\$5.90	YES	\$6.50
With Lights (additional per hour fee)	\$6.00	YES	\$6.60
With Half Lights (additional per hour fee)	\$3.00	YES	\$3.30
Special Event Fee (e.g. Circus, Carnival, Expo) - Negotiated based on Commercial Fee base			
Park Restoration Bond (per Application)	\$400.00	NO	\$400.00

RECREATION – Ravensthorpe Swimming Pool

Family (Resident Parent/Guardian and Dependents - Key Holder only)			
Annual Family	\$90.88	YES	\$100.00
1/2 Season Family (From January)	\$45.43	YES	\$50.00
Monthly Guest Pass (non-residents only under resident Key Holder Supervision)	\$30.00	YES	\$33.00
Program Access (Lessons only inc Vac Swim)	\$24.55	YES	\$27.00
Single (must be Resident over 16 years to hold a Key and non-supervisory)			
Annual	\$50.00	YES	\$55.00
1/2 Season Single (From January)	\$25.00	YES	\$27.50
Monthly Guest Pass (single non-resident under Key Holder supervision only)	\$20.00	YES	\$22.00
Concession Card Holder	Eligible for a 25% discount on the published Swimming Pool fees		
Commercial Hire (All attendees to be on Pool User List or Guest under direct supervision)			
Per Use (Non-exclusive and Bookings Essential)	\$20.00	YES	\$22.00
Key Bond (Refundable)	\$20.00	NO	\$20.00

To obtain a Pool Key one must have completed an eligible Pool Induction Course or attend a 2015/16 Pool Induction Course. For any Private / Commercial or Program activity, participants must be nominated /

RECREATION – Camping Site Charges

Per person/night/bay/site			
Starvation Bay	\$9.09	YES	\$10.00
Masons Bay	\$9.09	YES	\$10.00
Hamersley Inlet	\$9.09	YES	\$10.00

RECREATION – All Applicable

Other			
Late Booking Fee	\$20.00	YES	\$22.00
Booking Cancellation fee	\$20.00	YES	\$22.00

SHIRE OF RAVENSTHORPE
FEES AND CHARGES 2018 / 2019

Net charge

2018 / 2019
Rate

TRANSPORT AND PUBLIC WORKS

DEVELOPMENT

Development Supervision Fee
% of total value of all road and drainage works

NO

1.5% of Capital Works Cost

\$30

YES

\$33.00

RAVENSTHORPE AIRPORT (YNRV)

Landing Fees

Per landing

Weight <2000KG. Aircraft owned or operated by Shire of Ravensthorpe residents

\$0

YES

\$0.00

Weight < 2000KG per 1000KG or part thereof (MTOW) for all other aircraft.

\$12.27

YES

\$13.50

Weight 2000KG - 15000KG per 1000kg or part thereof (MTOW)

\$12.27

YES

\$13.50

Weight > 15000KG per 1000kg or part thereof (MTOW)

\$20.45

YES

\$22.50

Apron Overnight Parking Fee - per 24 hour period or part thereof

\$5.00

YES

\$5.50

Landing fees do not apply to Regular Passenger Transport Operations

Passenger Handling Fee

Adult

\$36

YES

\$40.00

Child

\$9

YES

\$10.00

The Passenger handling fee applies to Regular Passenger Transport and Charter Flights and is payable for arrivals and departures.

TELSTRA AND WATER CORP REINSTATEMENT WORK

Bitumen - per sq. metre

YES

cost plus 15%

Gravel - per sq. metre

YES

cost plus 15%

OTHER PROPERTY AND SERVICES

STANDPIPES

Per kL (1000L)

\$2.50

NO

\$2.50

Per kL (1000L) during water restrictions

\$5.00

NO

\$5.00

Minimum Charge for card holders per billing cycle

\$37.50

NO

\$37.50

Swipe Card Bond

\$50.00

NO

\$50.00

CUB HOUSE FEES

Half Day	\$60.00	NO	\$60.00
Full Day	\$85.00	NO	\$85.00
Hourly Rate	\$20.00	NO	\$20.00
Before School	\$20.00	NO	\$20.00
After School	\$25.00	NO	\$25.00
CUB House Employees			
Lunch Cover	\$10.00	NO	\$10.00
Half Day	\$40.00	NO	\$40.00
Full Day	\$60.00	NO	\$60.00