



2017/18

Annual Budget

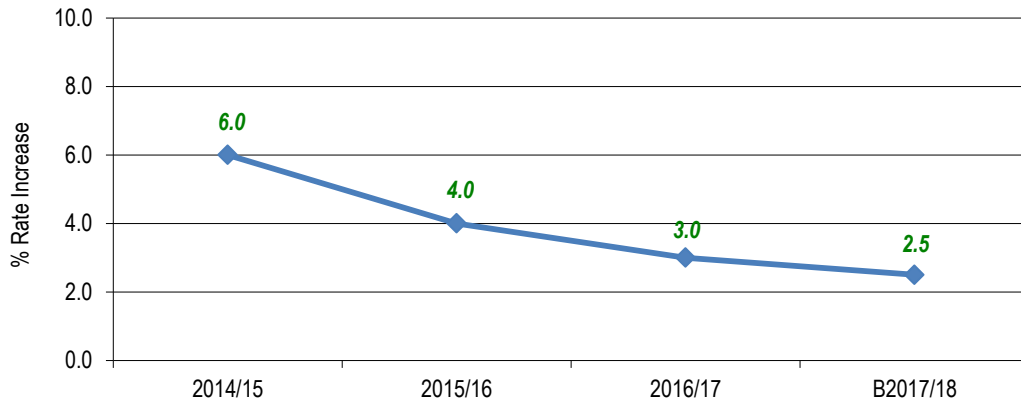
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Chief Executive Officer's Summary

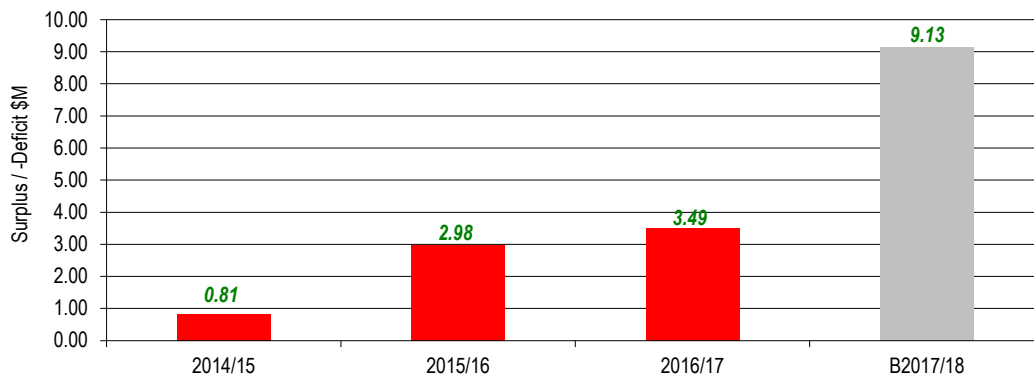
The Annual Budget for the 2017/18 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



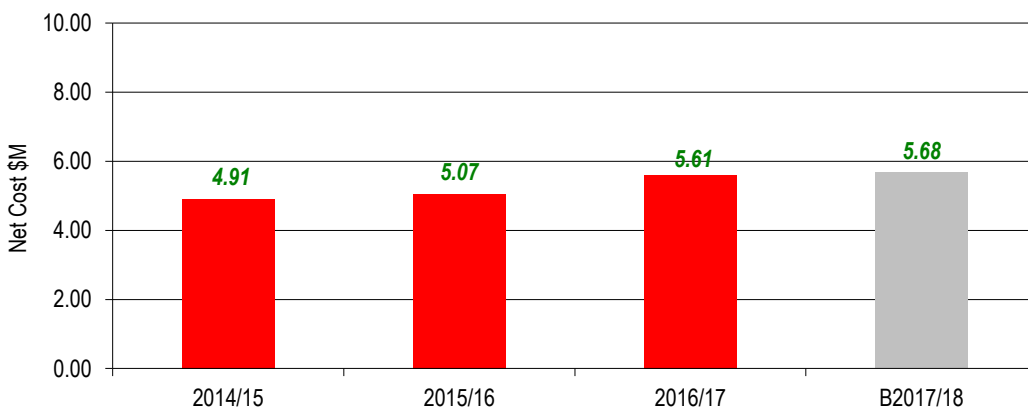
It is proposed that general rates increase by 2.5% for the 2017/18 year, raising total rates of \$2.661 million. The minimum rate is set at \$812 pa and will yield \$194,880.

2. Operating Result



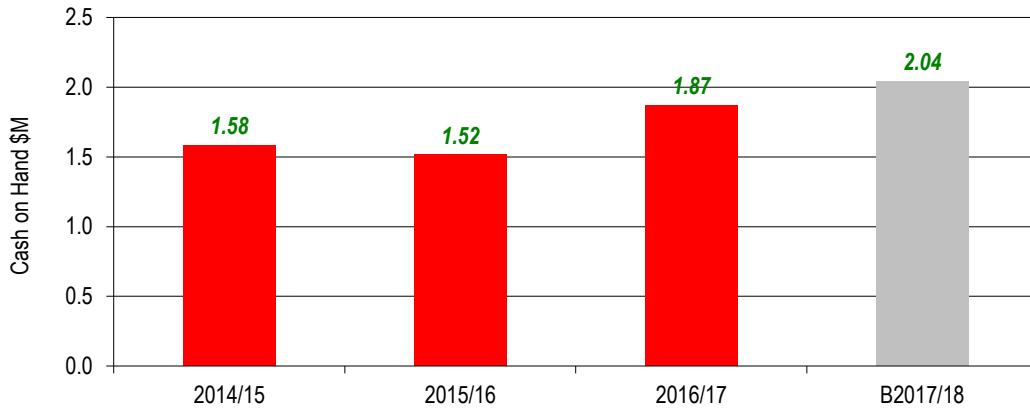
The expected operating result for the 2017/18 year is a surplus of \$9.133 million, which is an increase of \$5.64 million over 2016/17 Operating Budget.

3. Services



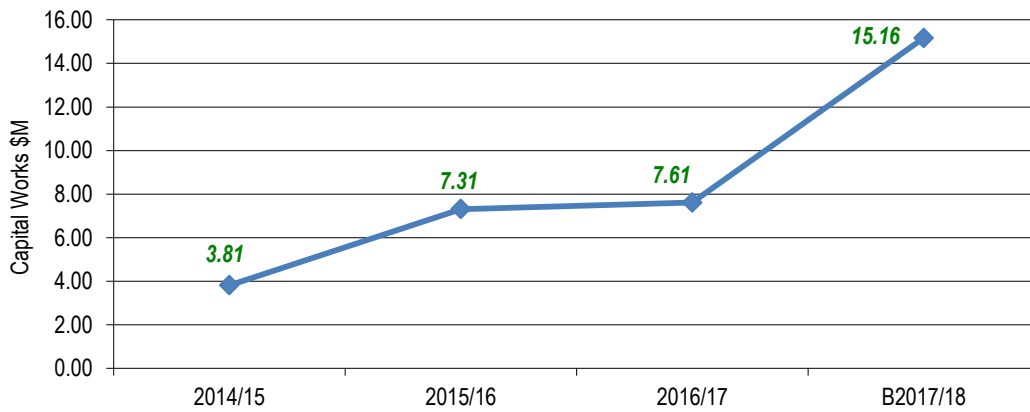
The cost of services to be delivered to the community for the 2017/18 year is expected to be \$5.682 million which is \$0.072 million more when compared to 2016/17 Budget.

4. Cash and Investments



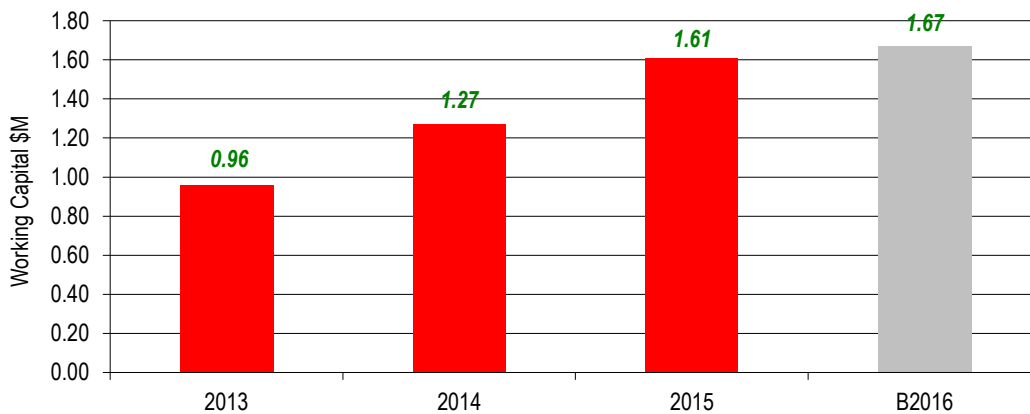
Cash and investments are expected to increase by \$0.134 million during the year to \$2.044 million as at 30 June 2018.

5. Capital Works



The capital works program for the 2017/18 year is expected to be \$15.160 million. Of the \$15.160 million capital funding required, \$3.619 million will come from Council operations, \$1.521 million in debt funding, \$9.238 million from external grants and the balance of \$0.782 million from Reserves. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

6. Financial Position



The net current assets are expected to increase by \$0.056 million to \$1.666 million.

7. Major Projects



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

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

S.P. Gollan
Chief Executive Officer

Budget Processes

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

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

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

Budget Process	Timing
1. Officers prepare operating and capital estimates for inclusion in the Budget.	Feb - May 2017
2. Council considers draft Budget at informal briefings.	June & July 2017
3. Proposed Budget is submitted to Council for approval.	July 2017
4. Copy of adopted Budget submitted to the Department.	August 2017

1. Link to the Council Plan

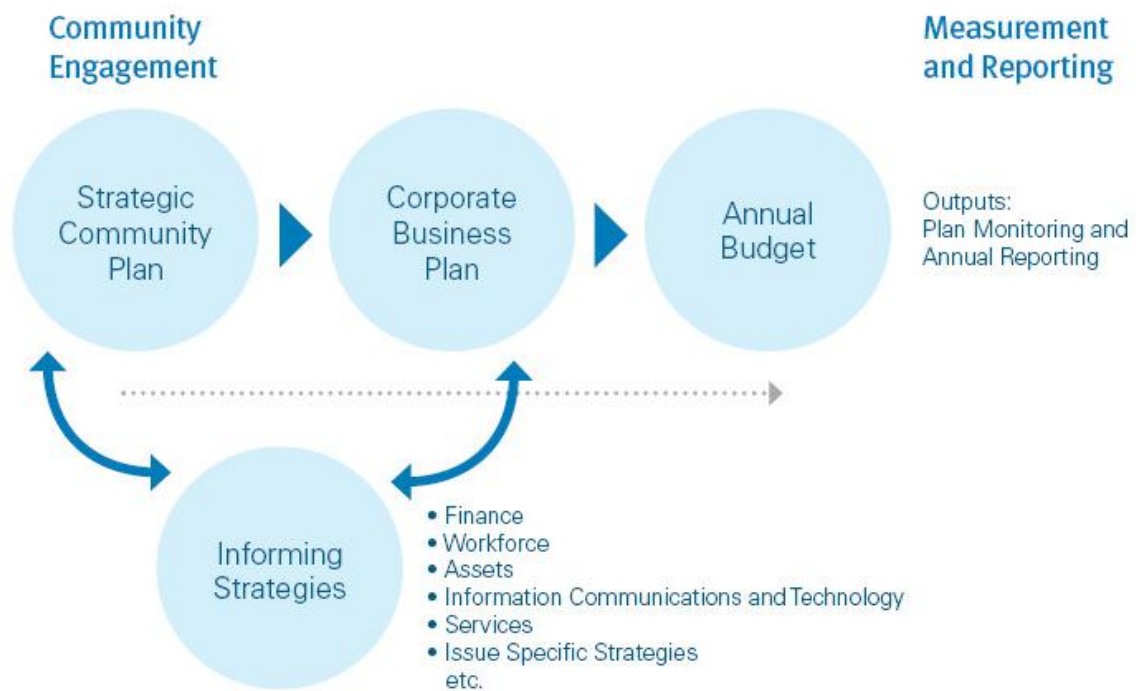
This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short 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 2012 and reviewed in 2015, the SCP outlines the over arching 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 and Communities website.

1.2 Our purpose

Our Vision

Our Shire will be:

- ▶ A place of enhanced community;
- ▶ A place that values its past and history;
- ▶ A place that is welcoming and friendly;
- ▶ A place that is safe, relaxed and peaceful; and
- ▶ A place to live, work and visit.

Our Aim

To sustain and build population and to ensure the delivery of sustainable services to our community.

As an innovative and accountable organisation, The Shire of Beverley will promote vibrant democracy and provide high-quality services.

Our Values

The Shire of Beverley has a clear strength in the bond and affinity between its Councillors, the community and staff. Staff support the community leadership and governance role of Councillors, and work together to achieve the commitments of the Corporate Business Plan. Having all the Shire's Council staff practice the following organisational values enhance the quality of this partnership:

- **Service** - Our citizens, community and service users are the focus of all our actions.
- **Accountability** - We are responsible for our actions, which are open to review.
- **Innovation** - We encourage and seek new ideas in finding solutions.
- **Teamwork** - We share our skills, knowledge and experience as part of a team and work together towards achieving Council's goals.
- **Recognition** - We promote the achievements and efforts of others
- **Safety** - We look after our environment and the welfare of others.
- **Integrity** - We are open and honest and work to the best of our ability.
- **Respect** - We acknowledge the opinions of others and their rights and differences.

2. Activities and Initiatives

This section provides a description of the activities to be funded in the Budget for the 2017/18 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.	3,228,040 (179,989) 3,048,051
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	6,100 (249,780) (243,680)
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	186,149 (448,152) (262,003)
Health	This service provides for food quality and pest control, medical service and environmental health.	100 (148,255) (148,155)
Education and Welfare	This service provides for maintenance of the old school building (CRC) and funding for community activities and initiatives.	0 (78,374) (78,374)
Housing	This service provides for the maintenance of staff housing and the Hunt Road Village.	1,403,903 (257,109) 1,146,794
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.	198,279 (623,763) (425,484)
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.	2,691,835 (1,043,277) 1,648,558
Transport	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance.	7,016,564 (2,183,986) 4,832,578
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.	81,500 (494,577) (413,077)
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.	37,111 (9,626) 27,485
Net Operating Surplus/(Deficit)		9,132,693

3. Budget Influences

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

3.1 Snapshot of Beverley Shire Council

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

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

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

3.2 External Influences

In preparing the 2017/18 Annual Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 2.1% per annum;
- Reduced funding from State and Federal governments; and
- Prevailing economic conditions impacting on investment interest rates and debt collection.

3.3 Internal Influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2017/18 Annual Budget. These matters have arisen from events occurring in the 2016/17 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2017/18 year. These matters and their financial impact are set out below:

- Budget surplus for the 2016/17 financial year ended 30 June 2017; and
- Minimal staff turnover.

3.4 Budget Principles

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

- Existing fees and charges to be increased in line with CPI or market levels;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained at 2016/17 levels;
- Salaries and wages to be increased in line with Average Weekly Earnings;
- New initiatives which are not cost neutral to be justified through a business case;
- Real savings in expenditure and increases in revenue identified in 2016/17 to be preserved; and
- Operating revenues and expenses arising from completed 2016/17 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 2017/18 Annual Budget, which is included in this report, is for the year 1 July 2017 to 30 June 2018 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 2018 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.

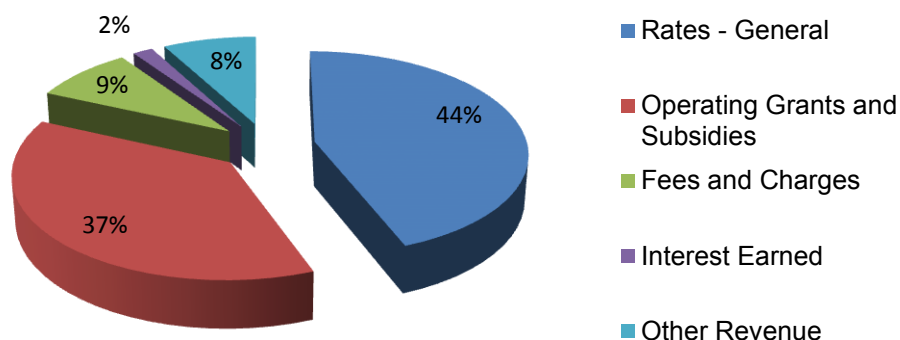
The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including 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 2017/18 year.

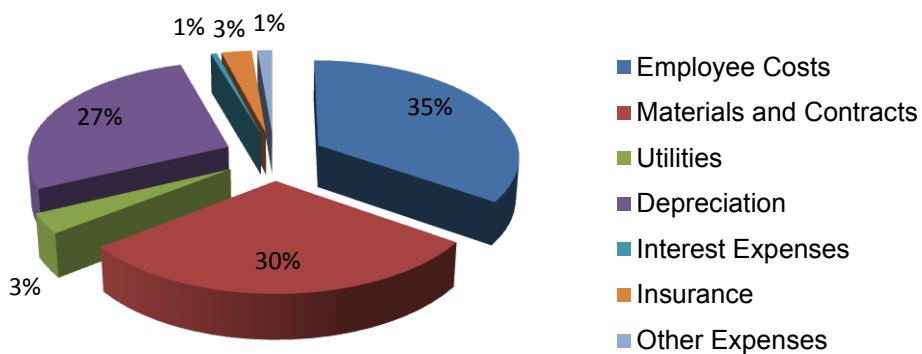
4.1 Operating Revenue

Revenue Types	Budget 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
Rates - General	2,605	2,670	64
Operating Grants and Subsidies	1,644	2,271	627
Fees and Charges	520	524	4
Interest Earned	87	104	17
Other Revenue	499	482	(17)
Total Operating Revenue	5,355	6,051	696
Net gain on sale of assets	1	12	11
Non-Operating Grants	4,249	9,238	4,989



4.2 Operating Expenditure

Expenditure Types	Budget	Budget	Variance
	2016/17	2017/18	
	\$'000	\$'000	\$'000
Employee Costs	2,056	2,135	79
Materials and Contracts	1,978	1,840	(138)
Utilities	213.982	209	(5)
Depreciation	1,505	1,692	186
Interest Expenses	58.623	35	(24)
Insurance	183.618	168	(15)
Other Expenses	77	82	5
Total Operating Expenditure	6,073	6,160	87
Net loss on sale of assets	43	8	(35)



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 2017/18 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

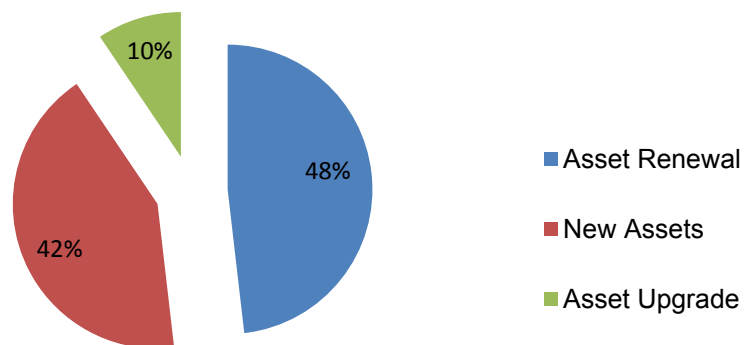
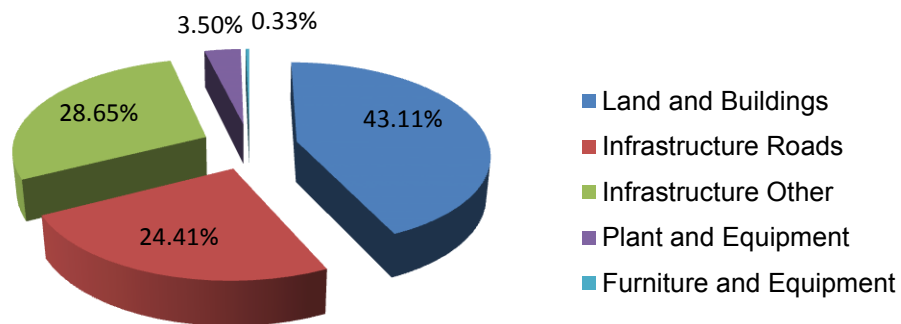
Cash Flow Types	Budget	Budget	Variance
	2016/17	2017/18	
	\$'000	\$'000	\$'000
Net cash provided by/(used) in Operating activities	787	1,582	795
Net cash provided by/(used) in Investing activities	(3,100)	(5,710)	(7,600)
Net cash provided by/(used) in Financing activities	748	1,466	718
Net increase/(decrease) in cash and cash equivalents	(1,564)	(2,662)	(1,098)
Cash and cash equivalents at the start of the year	3,433	4,706	1,273
Cash and cash equivalents at the end of the year	1,869	2,044	175

6. Analysis of the Capital Budget

This section analyses the planned capital expenditure budget for the 2017/18 year and the sources of funding for the capital budget.

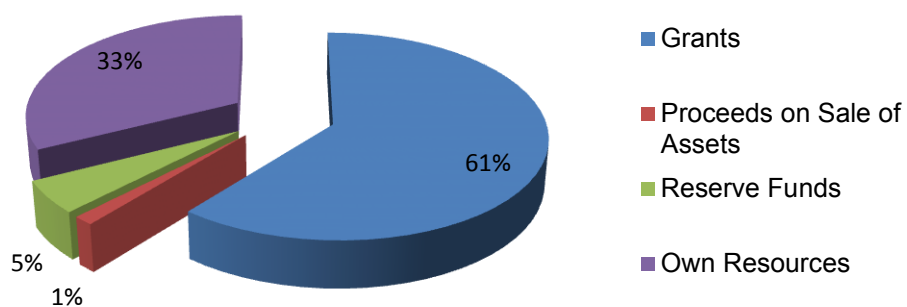
6.1 Capital Works

Capital Works Areas	Budget 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
Land and Buildings	4,554	6,535	1,981
Infrastructure Roads	1,797	3,701	1,904
Infrastructure Recreation Facilities	0	0	0
Infrastructure Other	557	4,343	3,786
Plant and Equipment	652	531	(121)
Furniture and Equipment	51	51	(0)
Total capital works	7,611	15,160	7,549
Represented by:			
Asset Renewal	2,315	7,302	4,987
New Assets	4,468	6,426	1,958
Asset Upgrade	828	1,431	604
Total capital works	7,611	15,160	7,549



6.2 Funding Sources

Sources of Funding	Budget 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
External			
Grants - Capital	4,249	9,238	4,989
Proceeds on sale of assets	262	211	(51)
	4,511	9,449	4,938
Internal			
Reserve Funds	462	783	321
Own Resources (Incl. Loans)	2,638	4,928	2,290
	3,100	5,710	2,611
Total funding sources	7,611	15,160	7,549



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 44% of the total operating revenue. Planning for future rate increases has therefore been an important component of the planning process.

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

Year	Rate Increases
2013/14	4.00%
2014/15	6.00%
2015/16	4.00%
2016/17	3.00%
2017/18	2.50%
Average increase	3.90%

7.2 Current Year Rate Increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 2.5% in 2017/18 raising a total of \$2.661 million.

Year	Rate Increase %	Total Rates Raised \$'000
2013/14	4.00%	2,287
2014/15	6.00%	2,424
2015/16	4.00%	2,521
2016/17	3.00%	2,596
2017/18	2.50%	2,661

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 2017/18 year, Council has decided to borrow \$1.521 million to partially fund the Cornerstone Community Centre and Aged Housing Stage 1 projects. 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
2013/14	0	67	66	1,141
2014/15	0	70	56	1,071
2015/16	150	67	55	1,154
2016/17	0	85	59	1,069
2017/18	1,521	69	27	2,521

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.

Consolidation of Council's Building Assets is due to occur in the 2017/18 year with the progression of the Beverley Cornerstone Community Centre project, where the new building will replace two older Council owned buildings that have been deemed no longer fit for purpose.

8.3 Long Term Financial Plans

The Long Term Financial Plan was completed in August 2013 and forms an important part of Council's integrated planning process. The LTFP has been aligned with Council's Strategic Community Plan and Corporate Business Plan and forms the basis for the preparation of the Annual Budget.

The LTFP covers a 10 year planning period from 2012-13 to 2022-23 and will cost the community's aspirations against the financial realities.

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SHIRE OF BEVERLEY
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

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SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
REVENUE				
Rates	8	2,669,880	2,609,556	2,605,429
Operating Grants, Subsidies and Contributions		2,271,419	2,411,710	1,643,929
Fees and Charges	13	523,761	544,153	519,743
Service Charges	10	0	0	0
Interest Earnings	2(a)	103,888	159,180	86,977
Other Revenue		481,692	332,472	498,584
		<u>6,050,640</u>	<u>6,057,071</u>	<u>5,354,662</u>
EXPENSES				
Employee Costs		(2,134,739)	(1,973,765)	(2,055,908)
Materials and Contracts		(1,840,463)	(1,263,560)	(1,978,283)
Utility Charges		(208,638)	(179,527)	(213,982)
Depreciation	2(a)	(1,691,589)	(1,650,483)	(1,505,324)
Interest Expenses	2(a)	(34,504)	(60,551)	(58,623)
Insurance Expenses		(168,227)	(188,742)	(183,618)
Other Expenditure		(81,975)	(287,910)	(77,125)
		<u>(6,160,135)</u>	<u>(5,604,538)</u>	<u>(6,072,863)</u>
		(109,495)	452,533	(718,201)
Non-Operating Grants, Subsidies and Contributions		9,238,188	1,125,127	4,249,086
Profit on Asset Disposals	4	12,000	51	1,000
Loss on Asset Disposals	4	(8,000)	(18,112)	(43,000)
		<u>9,132,693</u>	<u>1,559,599</u>	<u>3,488,885</u>
NET RESULT				
		9,132,693	1,559,599	3,488,885
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME				
		<u>9,132,693</u>	<u>1,559,599</u>	<u>3,488,885</u>

Notes:

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

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

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

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

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

SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
General Purpose Funding		3,228,040	4,068,520	3,562,053
Governance		6,100	21,885	18,500
Law, Order, Public Safety		184,149	207,766	205,704
Health		100	209	100
Education and Welfare		0	0	0
Housing		1,403,903	95,787	100,234
Community Amenities		198,279	205,538	182,396
Recreation and Culture		90,001	121,009	95,979
Transport		380,210	872,229	657,695
Economic Services		81,500	130,239	81,500
Other Property and Services		35,111	69,281	45,876
		<u>5,607,393</u>	<u>5,792,463</u>	<u>4,950,037</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
General Purpose Funding		(179,989)	(355,541)	(212,102)
Governance		(249,780)	(430,016)	(485,589)
Law, Order, Public Safety		(448,152)	(353,145)	(382,930)
Health		(148,255)	(86,149)	(108,789)
Education and Welfare		(78,374)	(53,045)	(77,731)
Housing		(256,578)	(201,639)	(296,596)
Community Amenities		(620,555)	(464,915)	(530,206)
Recreation & Culture		(1,012,512)	(960,332)	(1,078,559)
Transport		(2,183,986)	(2,036,487)	(1,976,599)
Economic Services		(494,577)	(295,698)	(442,901)
Other Property and Services		(9,626)	(42,413)	(17,613)
		<u>(5,682,384)</u>	<u>(5,279,379)</u>	<u>(5,609,615)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Law, Order, Public Safety		0	(2,108)	0
Housing		(531)	(910)	(944)
Community Amenities		(3,208)	(4,035)	(4,049)
Recreation & Culture		(30,765)	(53,498)	(53,630)
		<u>(34,504)</u>	<u>(60,551)</u>	<u>(58,623)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Recreation & Culture		2,601,834	67,000	2,964,000
Transport		6,636,354	1,058,127	1,285,086
		<u>9,238,188</u>	<u>1,125,127</u>	<u>4,249,086</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		0	(4,648)	(1,500)
Law, Order, Public Safety		2,000	0	0
Health		0	(7,493)	0
Transport		0	0	(40,500)
Economic Services		0	0	0
Other Property and Services		2,000	(5,920)	0
		<u>4,000</u>	<u>(18,061)</u>	<u>(42,000)</u>
NET RESULT		9,132,693	1,559,599	3,488,885
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>9,132,693</u>	<u>1,559,599</u>	<u>3,488,885</u>

Note:

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

**SHIRE OF BEVERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,669,880	2,609,556	2,605,429
Operating Grants, Subsidies and Contributions		2,271,419	2,411,710	1,643,929
Fees and Charges		523,761	544,153	519,743
Service Charges		0	0	0
Interest Earnings		103,888	159,180	86,977
Goods and Services Tax		0	0	0
Other		481,692	309,421	498,583
		<u>6,050,640</u>	<u>6,034,020</u>	<u>5,354,661</u>
Payments				
Employee Costs		(2,134,739)	(1,974,172)	(2,055,908)
Materials and Contracts		(1,840,463)	(1,263,560)	(1,978,283)
Utility Charges		(208,638)	(179,527)	(213,982)
Interest Expenses		(34,504)	(60,551)	(58,623)
Insurance Expenses		(168,227)	(188,742)	(183,618)
Goods and Services Tax		0	0	0
Other		(81,975)	(152,218)	(77,125)
		<u>(4,468,546)</u>	<u>(3,818,770)</u>	<u>(4,567,539)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,582,094</u>	<u>2,215,250</u>	<u>787,122</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(7,116,094)	(690,574)	(5,256,700)
Payments for Construction of Infrastructure	3	(8,043,515)	(1,469,085)	(2,354,120)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		0	0	0
Proceeds from Sale of Plant & Equipment	4	211,000	163,939	262,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(5,710,421)</u>	<u>(870,593)</u>	<u>(3,099,734)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(69,209)	(85,387)	(85,387)
Proceeds from Self Supporting Loans		14,411	13,563	13,563
Repayment of Finance Leases		(44,147)	0	0
Proceeds from New Debentures	5	1,521,151	0	820,000
Net Cash Provided By (Used In) Financing Activities		<u>1,422,206</u>	<u>(71,824)</u>	<u>748,176</u>
Net Increase (Decrease) in Cash Held		(2,706,121)	1,272,833	(1,564,436)
Cash at Beginning of Year		4,705,857	3,433,024	3,433,024
Cash and Cash Equivalents at the End of the Year	15(a)	<u>1,999,736</u>	<u>4,705,857</u>	<u>1,868,588</u>

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

**SHIRE OF BEVERLEY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
REVENUES	1,2			
General Purpose Funding		558,160	1,458,964	956,624
Governance		6,100	21,885	18,500
Law, Order, Public Safety		186,149	207,766	205,704
Health		100	209	100
Education and Welfare		0	0	0
Housing		1,403,903	95,787	100,234
Community Amenities		198,279	205,538	182,396
Recreation and Culture		2,691,835	188,009	3,059,979
Transport		7,016,564	1,930,356	1,902,281
Economic Services		81,500	130,239	81,500
Other Property and Services		45,111	69,281	45,876
		<u>12,187,701</u>	<u>4,308,034</u>	<u>6,553,194</u>
EXPENSES	1,2			
General Purpose Funding		(179,989)	(355,541)	(212,102)
Governance		(249,780)	(434,664)	(487,089)
Law, Order, Public Safety		(448,152)	(355,253)	(382,930)
Health		(148,255)	(93,642)	(108,789)
Education and Welfare		(78,374)	(53,045)	(77,731)
Housing		(257,109)	(202,549)	(297,540)
Community Amenities		(623,763)	(468,950)	(534,255)
Recreation & Culture		(1,043,277)	(1,013,830)	(1,132,189)
Transport		(2,183,986)	(2,036,487)	(1,976,599)
Economic Services		(494,577)	(295,698)	(442,901)
Other Property and Services		(17,626)	(48,333)	(17,613)
		<u>(5,724,888)</u>	<u>(5,357,992)</u>	<u>(5,669,738)</u>
Net Operating Result Excluding Rates		6,462,813	(1,049,958)	883,456
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Movements in Non-Current to Current Items		0	(26,808)	0
(Profit)/Loss on Asset Disposals	4	(4,000)	18,061	42,000
Depreciation on Assets	2(a)	1,691,589	1,650,483	1,505,324
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(6,534,594)	(344,087)	(4,554,000)
Purchase Plant and Equipment	3	(531,000)	(305,275)	(652,000)
Purchase Furniture and Equipment	3	(50,500)	(41,212)	(50,700)
Purchase Infrastructure Assets - Roads	3	(3,700,515)	(1,199,546)	(1,796,756)
Purchase Infrastructure Assets - Bridges	3	(4,218,000)	(198,570)	(422,364)
Purchase Infrastructure Assets - Drainage	3	0	(27,554)	0
Purchase Infrastructure Assets - Footpaths	3	(125,000)	(43,415)	(135,000)
Purchase Infrastructure Assets - Parks	3	0	0	0
Proceeds from Disposal of Assets	4	211,000	163,939	262,000
Repayment of Debentures	5	(69,209)	(85,387)	(85,387)
Proceeds from New Debentures	5	1,521,151	0	820,000
Self-Supporting Loan Principal Income		14,411	13,563	13,563
Transfers to Reserves (Restricted Assets)	6	(392,159)	(276,007)	(267,848)
Transfers from Reserves (Restricted Assets)	6	782,607	43,460	462,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,271,526	1,370,283	1,370,283
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	2,271,526	0
Total Amount Raised from General Rates	8	<u>(2,669,880)</u>	<u>(2,609,556)</u>	<u>(2,605,429)</u>

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

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

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) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 Actual, at the time of budget preparation, remain subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

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

(f) Goods and Services Tax

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

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

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

(g) Superannuation

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

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

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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Control

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

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

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

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

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Land Under Roads

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

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

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

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

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

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

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

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

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

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

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

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

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

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market approach

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

Income approach

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

Cost approach

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

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

(m) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(v) Financial liabilities

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

Impairment

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

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

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

Derecognition

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

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

(n) Impairment

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

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

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

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

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

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

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 2018

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

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 Council, 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.

(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 2018**

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.

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	17,000	18,027	16,500
Other Services	3,580	6,204	3,560
Depreciation			
<u>By Program</u>			
General Purpose Funding	0	0	0
Governance	79,098	74,504	69,878
Law, Order, Public Safety	68,946	10,467	4,502
Health	22,247	16,450	19,838
Education and Welfare	0	0	0
Housing	127,293	114,476	190,238
Community Amenities	6,517	7,636	1,805
Recreation and Culture	177,151	237,630	211,498
Transport	882,196	883,593	883,544
Economic Services	9,620	9,719	8,157
Other Property and Services	318,521	296,008	115,864
	<u>1,691,589</u>	<u>1,650,483</u>	<u>1,505,324</u>
<u>By Class</u>			
Land and Buildings	414,102	387,264	463,222
Furniture and Equipment	47,727	43,928	32,659
Plant and Equipment	347,583	337,102	131,266
Roads	839,473	839,473	839,473
Bridges	0	0	0
Footpaths	38,704	38,704	38,704
Drainage	4,000	4,012	0
	<u>1,691,589</u>	<u>1,650,483</u>	<u>1,505,324</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	34,504	58,443	58,623
- Other	0	2,108	0
	<u>34,504</u>	<u>60,551</u>	<u>58,623</u>
Rental Charges			
- Operating Leases			
<i>Photocopier Lease (expiring TBC)</i>	7,500	6,950	7,645
	<u>7,500</u>	<u>6,950</u>	<u>7,645</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	58,888	54,525	49,277
- Other Funds	24,000	57,456	24,000
Other Interest Revenue (<i>refer note 13</i>)	21,000	47,199	13,700
	<u>103,888</u>	<u>159,180</u>	<u>86,977</u>

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

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 2018**

3. ACQUISITION OF ASSETS	2017/18 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
CEO Vehicle	60,000
Admin Office - Computer Equipment Renewal inc. Server	33,000
Admin Office - Solar Power	25,000
Admin Office - LED Lighting Conversion	6,000
Admin Office - Property File Compactus	5,000
Law, Order, Public Safety	
BRMPC Vehicle	60,000
Health	
Medical Practice - Medical Equipment/Office Hardware	10,000
Medical Practice - Seal Outdoor Wait Room	7,500
Housing	
BBP Aged Housing Project - Year 1	2,027,000
Land Purchase - BBP Project Year 3	160,000
Hunt Road Village - Unit Refurbishment	20,000
Hunt Road Village - Asbestos Fence Renewal Phase 1	20,000
6 Barnsley Street - Reticulation Renewal	3,000
6 Barnsley Street - Retaining Wall Renewal	4,500
58 John Street - 2 x Split System Air Conditioners	5,000
Community Amenities	
Cemetery - Niche Wall Extension	3,000
Recreation and Culture	
Beverley Cornerstone Community Centre	4,000,000
Old Court House - Roof Resheet	60,000
Town Hall - Kitchen Refurbishment	50,000
Swimming Pool - Paint Bowl	40,000
Town Hall - Air Conditioning Service Walkway	15,000
Recreation Ground - Car Park Lighting	10,000
Town Hall - Outside Public Toilet Refurbishment	7,500
Gym - Dumbbells & Rack	2,500
Transport	
Road Construction	3,700,515
Bridge Construction	4,218,000
Grader	324,000
Footpath Construction	125,000
Cherry Picker	65,000
Verti Mower	22,000
Depot - Crib Room Refurbishment	10,000
Depot - Emergency Shower	5,000
Economic Services	
Area Promotion - Flying Through History Project	58,094
Bus Stop - Lighting	5,000
Caravan Park - Campers Kitchen Light Pole	3,000
	15,169,609

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

3. ACQUISITION OF ASSETS (Continued)	2017/18 Budget \$
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	(6,534,594)
Infrastructure Assets - Roads	(3,700,515)
Infrastructure Assets - Bridges	(4,218,000)
Infrastructure Assets - Drainage	0
Infrastructure Assets - Footpaths	(125,000)
Infrastructure Assets - Parks and Ovals	0
Plant and Equipment	(531,000)
Furniture and Equipment	(50,500)
	<u>(15,159,609)</u>

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)
	2017/18 BUDGET \$	2017/18 BUDGET \$	2017/18 BUDGET \$
Governance	(40,000)	40,000	0
Law, Order & Public Safety	(48,000)	50,000	2,000
Other Property and Services	(119,000)	121,000	2,000
	(207,000)	211,000	4,000

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2017/18 BUDGET \$	2017/18 BUDGET \$	2017/18 BUDGET \$
Land and Buildings	0	0	0
Plant and Equipment	(207,000)	211,000	4,000
Furniture and Equipment	0	0	0
	(207,000)	211,000	4,000

<u>Summary</u>	2017/18 BUDGET \$
Profit on Asset Disposals	12,000
Loss on Asset Disposals	(8,000)
	<u>4,000</u>

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Housing								
Loan 112 - Frail Aged Lodge	9,321		6,119	5,756	3,202	9,322	531	910
Recreation								
Loan 117 - Bowling Greens (SSL)	72,328		14,411	13,563	57,917	72,329	4,754	5,665
Recreation								
Loan 118 - Recreation Centre	866,773		19,347	37,376	847,426	866,773	26,011	47,833
Community Amenities								
Loan 119 - Storm Water Dams	121,308		29,332	28,692	91,976	121,308	3,208	4,035
Recreation								
Loan 120 - Community Centre	0	800,000	0	0	800,000	0	0	0
Housing								
Loan 121 - BBP Aged Housing	0	721,151	0	0	721,151	0	0	0
	1,069,730	1,521,151	69,209	85,387	2,521,672	1,069,732	34,504	58,443

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 2018**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent
	Budget						Budget	\$
Recreation & Culture								
Loan 120 - Community Centre	800,000	WATC	Debenture	20	382,001	3.53	800,000	0
Housing								
Loan 121 - BBP Aged Housing	721,151	WATC	Debenture	20	343,801	3.53	721,151	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2017 nor is it expected to have unspent debenture funds as at 30th June 2018.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year 2016/17.

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES			
(a) Annual Leave Reserve			
<i>Purpose - to be used to fund annual leave requirements.</i>			
Opening Balance	129,881	150,767	150,767
Amount Set Aside / Transfer to Reserve	3,377	4,074	3,618
Amount Used / Transfer from Reserve	<u>0</u>	<u>(24,960)</u>	<u>(32,000)</u>
	<u>133,258</u>	<u>129,881</u>	<u>122,385</u>
(b) Avon River Development Reserve			
<i>Purpose - to be used to develop the Avon River pool and surrounding environment.</i>			
Opening Balance	24,159	23,523	23,523
Amount Set Aside / Transfer to Reserve	0	636	565
Amount Used / Transfer from Reserve	<u>(24,159)</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>24,159</u>	<u>24,088</u>
(c) Building Reserve			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	402,229	359,513	359,513
Amount Set Aside / Transfer to Reserve	10,458	42,716	40,628
Amount Used / Transfer from Reserve	<u>(335,000)</u>	<u>0</u>	<u>(100,000)</u>
	<u>77,687</u>	<u>402,229</u>	<u>300,141</u>
(d) Community Bus Reserve			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	31,870	38,334	38,334
Amount Set Aside / Transfer to Reserve	1,988	1,036	2,092
Amount Used / Transfer from Reserve	<u>0</u>	<u>(7,500)</u>	<u>0</u>
	<u>33,858</u>	<u>31,870</u>	<u>40,426</u>
(e) Cropping Committee Reserve			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	378,494	337,941	337,941
Amount Set Aside / Transfer to Reserve	47,691	51,553	45,961
Amount Used / Transfer from Reserve	<u>(350,000)</u>	<u>(11,000)</u>	<u>(280,000)</u>
	<u>76,185</u>	<u>378,494</u>	<u>103,902</u>
(f) Emergency Services Reserve			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	120,196	117,033	117,033
Amount Set Aside / Transfer to Reserve	3,125	3,163	2,809
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>123,321</u>	<u>120,196</u>	<u>119,842</u>
(g) LSL and Gratuity Reserve			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	99,175	96,566	96,566
Amount Set Aside / Transfer to Reserve	2,579	2,610	2,318
Amount Used / Transfer from Reserve	<u>(32,608)</u>	<u>0</u>	<u>(50,000)</u>
	<u>69,146</u>	<u>99,175</u>	<u>48,884</u>

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES (Continued)			
(h) Office Equipment Replacement Reserve			
<i>Purpose - to be used for the replacement of office equipment.</i>			
Opening Balance	20,840	20,291	20,291
Amount Set Aside / Transfer to Reserve	0	548	10,487
Amount Used / Transfer from Reserve	<u>(20,840)</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>20,840</u>	<u>30,778</u>
(i) Plant Replacement Reserve			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	210,494	107,586	107,586
Amount Set Aside / Transfer to Reserve	265,473	102,907	102,582
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>475,967</u>	<u>210,494</u>	<u>210,168</u>
(j) Recreation Ground Reserve			
<i>Purpose - to be used for the upgrade or maintenance of recreation areas and buildings, including the Swimming Pool.</i>			
Opening Balance	389,632	374,511	374,511
Amount Set Aside / Transfer to Reserve	15,130	15,121	13,888
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>404,762</u>	<u>389,632</u>	<u>388,399</u>
(k) Road Construction Reserve			
<i>Purpose - to be used to fund the construction and maintenance of roads.</i>			
Opening Balance	365,826	356,200	356,200
Amount Set Aside / Transfer to Reserve	9,511	9,626	8,549
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>375,337</u>	<u>365,826</u>	<u>364,749</u>
(l) Airfield Emergency Lighting Reserve			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	37,259	36,279	36,279
Amount Set Aside / Transfer to Reserve	969	980	871
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>38,228</u>	<u>37,259</u>	<u>37,150</u>
(m) Senior's Housing Reserve			
<i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i>			
Opening Balance	75,715	34,678	34,678
Amount Set Aside / Transfer to Reserve	31,858	41,037	33,480
Amount Used / Transfer from Reserve	<u>(20,000)</u>	<u>0</u>	<u>0</u>
	<u>87,573</u>	<u>75,715</u>	<u>68,158</u>
(n) Summary			
Opening Balance	2,285,770	2,053,223	2,053,222
Amount Set Aside / Transfer to Reserve	392,159	276,007	267,848
Amount Used / Transfer from Reserve	<u>(782,607)</u>	<u>(43,460)</u>	<u>(462,000)</u>
Total Reserves	<u>1,895,322</u>	<u>2,285,770</u>	<u>1,859,070</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 2018

6. RESERVES (Continued)	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Annual Leave Reserve	3,377	4,074	3,618
Avon River Development Reserve	0	636	565
Building Reserve	10,458	42,716	40,628
Community Bus Reserve	1,988	1,036	2,092
Cropping Committee Reserve	47,691	51,553	45,961
Emergency Services Reserve	3,125	3,163	2,809
LSL and Gratuity Reserve	2,579	2,610	2,318
Office Equipment Replacement Reserve	0	548	10,487
Plant Replacement Reserve	265,473	102,907	102,582
Recreation Ground Reserve	15,130	15,121	13,888
Road Construction Reserve	9,511	9,626	8,549
Airfield Emergency Lighting Reserve	969	980	871
New Reserve - Senior's Housing Reserve	31,858	41,037	33,480
	<u>392,159</u>	<u>276,007</u>	<u>267,848</u>
Transfers from Reserves			
Annual Leave Reserve	0	(24,960)	(32,000)
Avon River Development Reserve	(24,159)	0	0
Building Reserve	(335,000)	0	(100,000)
Community Bus Reserve	0	(7,500)	0
Cropping Committee Reserve	(350,000)	(11,000)	(280,000)
Emergency Services Reserve	0	0	0
LSL and Gratuity Reserve	(32,608)	0	(50,000)
Office Equipment Replacement Reserve	(20,840)	0	0
Plant Replacement Reserve	0	0	0
Recreation Ground Reserve	0	0	0
Road Construction Reserve	0	0	0
Airfield Emergency Lighting Reserve	0	0	0
New Reserve - Senior's Housing Reserve	(20,000)	0	0
	<u>(782,607)</u>	<u>(43,460)</u>	<u>(462,000)</u>
Total Transfer to/(from) Reserves	<u>(390,448)</u>	<u>232,547</u>	<u>(194,152)</u>

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

	Note	2017/18 Budget \$	2016/17 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	104,414	2,420,087
Cash - Restricted Reserves	15(a)	1,895,322	2,285,770
Receivables		618,951	633,363
Inventories		<u>13,592</u>	<u>13,592</u>
		2,632,279	5,352,812
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(966,014)</u>	<u>(1,079,369)</u>
NET CURRENT ASSET POSITION		1,666,265	4,273,443
Less Cash - Restricted Reserves	15(a)	(1,895,322)	(2,285,770)
Less Self Supporting Loan Income		0	(14,411)
Add Leave Reserves - Cash Backed		229,057	229,057
Add Loan Principal Payable		<u>0</u>	<u>69,209</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>2,271,526</u></u>

The estimated surplus/(deficiency) c/fwd in the 2016/17 actual column represents the surplus (deficit) brought forward as at 1 July 2017.

The estimated surplus/(deficiency) c/fwd in the 2017/18 budget column represents the surplus (deficit) carried forward as at 30 June 2018.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
GRV	0.1070	503	5,776,274	618,200	0	0	618,200	582,230
UV	0.0095	660	219,565,500	2,079,724	0	0	2,079,724	2,080,783
UV - Mining	0.0095	0	0	0	0	0	0	0
Sub-Totals		1,163	225,341,774	2,697,924	0	0	2,697,924	2,663,013
Minimum Rates	Minimum \$							
GRV	812	162	512,577	131,544	0	0	131,544	116,424
UV	812	73	3,555,900	59,276	0	0	59,276	38,808
UV - Mining	812	5	79,109	4,060	0	0	4,060	3,960
Sub-Totals		240	4,147,586	194,880	0	0	194,880	159,192
Discounts (Note 12)							(231,424)	(220,454)
Total Amount of General Rates							2,661,380	2,601,751
Interim Rates - GRV							2,000	2,973
Interim Rates - UV							2,000	2,098
Ex-Gratia Rates							4,500	4,713
Rates Written Off							0	(1,979)
Specified Area Rates (Note 9)							0	0
Total Rates							2,669,880	2,609,556

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 2017/18 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 2018**

9. SPECIFIED AREA RATE

No specified area rates will be levied during the 2017/18 year.

10. SERVICE CHARGES

No service charge will be levied during the 2017/18 year.

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

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

GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10% VALUE: \$232,550
--

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

12. INTEREST CHARGES AND INSTALMENTS

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

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

(i) after it becomes due and payable; or

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

whichever is the later.

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

The rate of interest to apply is 11% and the estimated revenue from the imposition of the charge amounts to \$15,000 for the 2017/18 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 2017
2nd Instalment	Monday 13th November 2017
3rd Instalment	Monday 15th January 2018
4th Instalment	Thursday 15th March 2018

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 2017/18 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.

13. FEES & CHARGES REVENUE

	2017/18 Budget \$	2016/17 Actual \$
General Purpose Funding	37,500	54,878
Governance	1,000	(2,122)
Law, Order, Public Safety	8,200	9,661
Health	100	0
Education and Welfare	0	0
Housing	92,054	81,170
Community Amenities	194,820	198,364
Recreation & Culture	82,821	88,163
Transport	7,000	7,695
Economic Services	81,200	94,240
Other Property & Services	19,066	12,105
	<u>523,761</u>	<u>544,153</u>

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

	2017/18 Budget \$	2016/17 Actual \$
14. ELECTED MEMBERS REMUNERATION		
<p>The following fees, expenses and allowances were paid to council members and/or the president.</p>		
Meeting Fees	40,900	40,500
President's Allowance	5,500	5,500
Deputy President's Allowance	1,375	1,375
Travelling Expenses	5,000	2,587
Telecommunications Allowance	13,320	12,772
	<u>66,095</u>	<u>62,733</u>

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - Unrestricted	104,414	2,420,087	9,518
Cash - Restricted	1,895,322	2,285,770	1,859,070
	<u>1,999,736</u>	<u>4,705,857</u>	<u>1,868,588</u>

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

Reserve Funds	1,895,322	2,285,770	1,859,070
Restricted Grant Funds	0	0	0
	<u>1,895,322</u>	<u>2,285,770</u>	<u>1,859,070</u>

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

Net Result	9,132,693	1,559,599	3,488,885
Depreciation	1,691,589	1,650,483	1,505,324
(Profit)/Loss on Sale of Asset	(4,000)	18,061	42,000
Loss on Revaluation of Non Current Assets	0	0	0
(Increase)/Decrease in Receivables	0	(17,370)	0
(Increase)/Decrease in Inventories	0	(5,680)	0
Increase/(Decrease) in Payables	0	135,692	0
Increase/(Decrease) in Employee Provisions	0	(407)	0
Grants/Contributions for the Development of Assets	(9,238,188)	(1,125,127)	(4,249,086)
Non-Current Assets recognised due to change in Legislative Requirements	0	0	0
Net Cash from Operating Activities	<u>1,582,094</u>	<u>2,215,251</u>	<u>787,123</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	10,000	10,000	10,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>2,521,672</u>	<u>1,069,730</u>	<u>1,889,730</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-17 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-18 \$
Unclaimed Monies	300	0	(300)	0
Nomination Deposits	0	0	0	0
Second Hand Housing Deposits	5,000	0	(5,000)	0
Hunt Road Village Bonds	4,967	0	0	4,967
Subdivision Bonds	0	0	0	0
Key Bonds	1,880	400	(400)	1,880
Cleaning Bonds	1,650	1,500	(1,800)	1,350
Housing Rental Bonds	620	0	0	620
Cat Trap Bonds	0	0	0	0
ILU Retention Fee	166,012	0	(5,994)	160,018
	<u>180,429</u>	<u>1,900</u>	<u>(13,494)</u>	<u>168,835</u>

17. MAJOR LAND TRANSACTIONS

Council is not anticipated to participate in any major land transactions in 2017/18.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

19. INTEREST IN JOINT ARRANGEMENTS

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

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
SPORTING CLUBS/COMMUNITY ORGANISATIONS					
Football Club	3,457.00	3,561.00	per year		↑ 104.00
Netball Clubs (Beverley Netball Club & Redbacks Netball Club)	531.00	547.00	per year		↑ 16.00
Cricket Club	531.00	547.00	per year		↑ 16.00
Hockey Club	531.00	547.00	per year		↑ 16.00
Horse and Pony Club (Annual Fee)	114.00	116.00	per year		↑ 2.00
Horse and Pony Club (Extra Events)	177.00	182.00	per event		↑ 5.00
Tennis Club	587.00	605.00	per year		↑ 18.00
Ladies Badminton Club	38.00	39.00	per booking (AM/PM/Eve)		↑ 1.00
Boot Scooting	38.00	39.00	per booking (AM/PM/Eve)		↑ 1.00
Ballet Group	38.00	39.00	per booking (AM/PM/Eve)		↑ 1.00
CRC Bingo	38.00	39.00	per booking (AM/PM/Eve)		↑ 1.00
Soaring Society	4,052.00	4,137.00	per year		↑ 85.00
Soaring Society - Hangar Fees	100.00	100.00	per glider/year		↑ 0.00
Tractor Pull	285.00	294.00	per event		↑ 9.00
Beverley Districts Motor Cycle Club (Ulinga Park)	1,085.00	1,108.00	per year		↑ 23.00
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	10.00	10.00	per week		↑ 0.00
Beverley Station Arts (Licence Fee)	102.00	104.00	per year		↑ 2.00
Beverley Off Road Motor Sports Association (BORMSA)	2,000.00	2,000.00	per year		↑ 0.00
Beverley Community Resource Centre (CRC)	90.00	90.00	per week		↑ 0.00
Telstra (Mobile Tower Lease)	1,000.00	1,000.00	per year		↑ 0.00
ROAD MAINTENANCE CHARGES					
Austral Brick	13,381.00	13,782.00	per year		↑ 401.00
HALL					
Main Hall - Community Group Functions	134.00	135.00	per day		↑ 1.00
Lesser Hall - Community Group Functions	95.00	98.00	per day		↑ 3.00
Full Complex - Community Group Functions	206.00	230.00	per day		↑ 24.00
Main Hall - Private Functions	0.00	270.00	per day		↑ 270.00
Lesser Hall - Private Functions	0.00	196.00	per day		↑ 196.00
Full Complex - Private Functions	0.00	460.00	per day		↑ 460.00
Community Meeting Room	FREE	FREE			↑ 0.00
Bally Bally Hall	52.00	54.00	per day		↑ 2.00
Morbinning Hall	52.00	54.00	per day		↑ 2.00
Key Bond	50.00	50.00	per key	✓	↑ 0.00
Function/Cleaning Bond	150.00	150.00	per event	✓	↑ 0.00

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
EQUIPMENT RENTALS					
Chairs	1.00	1.00	per chair		↑ 0.00
Marquee/Tent (Old)	57.00	59.00	per day		↑ 2.00
Marquee/Tent (New)	111.00	114.00	per day		↑ 3.00
RECREATION GROUND					
Oval Hire (Day)	178.00	183.00	per day		↑ 5.00
Oval Hire (Night)	249.00	256.00	per night		↑ 7.00
Exhibition Shed	72.00	74.00	per day		↑ 2.00
Ram Shed	72.00	74.00	per day		↑ 2.00
Poultry Shed	72.00	74.00	per day		↑ 2.00
Camping Overflow (Per Van)	28.00	28.00	per day		↑ 0.00
FUNCTION & RECREATION CENTRE					
Community Group Functions	134.00	150.00	per day		↑ 16.00
Community Group Meetings	44.00	45.00	per event		↑ 1.00
Private Functions	0.00	300.00	per day		↑ 300.00
Private Meetings	0.00	90.00	per event		↑ 90.00
Key Bond	50.00	50.00	per key	✓	↑ 0.00
Function/Cleaning Bond	150.00	150.00	per event	✓	↑ 0.00

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
COMMUNITY BUS					
Fee Includes Fuel Charges etc. (Minimum \$50)	1.55	1.55	per km		↑ 0.00
CARAVAN PARK - Power Charges INCLUDED					
Powered - Van/RV Site	28.00	28.00	per day		↑ 0.00
Unpowered - Van/RV Site	11.00	11.00	per day		↑ 0.00
Powered - Campsite	16.00	16.00	per day		↑ 0.00
Unpowered - Campsite	11.00	11.00	per day		↑ 0.00
Additional Person/s (Age 5+ Years)	5.00	5.00	each per day		↑ 0.00
Children 5 Years Or Under	FREE	FREE			↑ 0.00
Showers	5.00	5.00	each per shower use		↑ 0.00
Extended Stay Site (First 28 Days)	168.00	168.00	per week		↑ 0.00
Extended Stay Site (29+ Days)	168.00	168.00	per week	5% GST	↑ 0.00
GYM MEMBERSHIP					
Junior Membership - 13-18 Years	83.00	85.00	6 months		↑ 2.00
Junior Membership - 13-18 Years	139.00	143.00	12 months		↑ 4.00
Adult Membership - Over 18 Years	168.00	173.00	6 months		↑ 5.00
Adult Membership - Over 18 Years	279.00	287.00	12 months		↑ 8.00
Senior/Pensioner Membership	83.00	85.00	6 months		↑ 2.00
Senior/Pensioner Membership	139.00	143.00	12 months		↑ 4.00
30 Day Trial	44.00	45.00			↑ 1.00
Key Bond	50.00	50.00	per key	✓	↑ 0.00
SWIMMING POOL					
Adult	3.00	5.00	per entry		↑ 2.00
Pensioner/Senior	2.25	3.00	per entry		↑ 0.75
Child (17 Years and Under)	1.00	1.00	per entry		↑ 0.00
Spectator	1.00	1.00	per entry		↑ 0.00
Season Ticket - Adult	102.00	170.00	per season		↑ 68.00
Season Ticket - Pensioner/Senior	76.50	102.00	per season		↑ 25.50
Season Ticket - Child (17 years and under)	34.00	34.00	per season		↑ 0.00
Season Ticket - Family - Two Adults + 1 Child	0.00	299.00	per season		↑ 299.00
Season Ticket - Family - Two Adults + 2 Children	240.00	326.00	per season		↑ 86.00
Season Ticket - Family - Two Adults + 3 Children	0.00	354.00	per season		↑ 354.00
Season Ticket - Family - Two Adults + 4 Children (Maximum)	0.00	381.00	per season		↑ 381.00
COMMUNITY HEALTHY LIFESTYLE PACKAGE					
Combined 12 Month Gym Membership and Pool Season Pass (Adult)	343.00	411.00	per year		↑ 68.00
Combined 12 Month Gym Membership and Pool Season Pass (Senior)	194.00	221.00	per year		↑ 27.00

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
HUNT ROAD VILLAGE					
Rental Charge	130.00	140.00	per week	✓	↑ 10.00
INDEPENDENT LIVING UNITS					
Management Fee	66.00	70.00	per week	✓	↑ 4.00
BLARNEY ADVERTISING					
Size A ~ 122 X 180mm	89.00	92.00	per advert		↑ 3.00
Size B ~ 122 X 89mm	44.00	45.00	per advert		↑ 1.00
Size C ~ 60 X 89mm	27.00	28.00	per advert		↑ 1.00
Size D ~ 5 Lines*	8.00	8.00	per advert		↑ 0.00
Size E ~ 3 Lines*	5.00	5.00	per advert		↑ 0.00
Size F ~ 122 X 135mm	67.00	69.00	per advert		↑ 2.00
Size G ~ Full Page	170.00	175.00	per advert		↑ 5.00
Trading Post	3.00	3.00	per advert		↑ 0.00
12 Months Size A	890.00	920.00	per year		↑ 30.00
12 Months Size B	440.00	450.00	per year		↑ 10.00
12 Months Size C	270.00	280.00	per year		↑ 10.00
12 Months Size F	670.00	690.00	per year		↑ 20.00
12 Months Size G	1,700.00	1,750.00	per year		↑ 50.00
COPYING					
Single Copy (1-19 Sheets)	0.40	0.40	per sheet		↑ 0.00
Bulk Copy (20+ Sheets)	0.30	0.30	per sheet		↑ 0.00
History Of Beverley Book	20.00	21.00	per copy		↑ 1.00
History Of Beverley Book - Posted	35.00	36.00	per copy		↑ 1.00
LIBRARY					
Library - Replacement Card	7.00	10.00	per card		↑ 3.00
Library - Lost Books - Admin Fee	20.00	25.00	per investigation		↑ 5.00
MAP CHARGES					
District Map - 1000 X 700mm	32.00	33.00	per copy		↑ 1.00
District Map - 3 Pages (A3)	11.00	11.00	per copy		↑ 0.00
District Map - 1 Page (A3)	5.00	5.00	per copy		↑ 0.00

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
FACSIMILE FEES					
In Aust 1st Page	7.00	7.00	per page		↑ 0.00
In Aust Additional Pages	3.00	3.00	per page		↑ 0.00
O/Seas 1st Page	15.00	15.00	per page		↑ 0.00
O/Seas Additional Pages	6.00	6.00	per page		↑ 0.00
Receival	3.00	3.00	per page		↑ 0.00
FREEDOM OF INFORMATION (FOI)					
Personal Information About Applicant	No charge	No charge			
FOI - NON PERSONAL INFORMATION					
Application Fee	30.00	30.00	per application	✓	
Time Dealing With Applicant	30.00	30.00	per hour	✓	
Access Time	30.00	30.00	per hour	✓	
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	172.00	200.00	per enquiry	✓	↑ 28.00
Title Search	63.00	65.00	per enquiry		↑ 2.00
Rate Book (Printed Or Electronic)	143.00	200.00	per copy		↑ 57.00
RUBBISH/RECYCLING					
Refuse Collection	184.00	190.00	per refuse bin/year	✓	↑ 6.00
Recycling Collection	83.00	85.00	per recycle bin/year	✓	↑ 2.00

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
CAT LICENSE					
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		✓	
c) Lifetime registration period	100.00	100.00		✓	
c) Lifetime registration period - Pensioner	50.00	50.00		✓	
d) Registration after 31 May in any year, for that registration year.	50% of fee payable	50% of fee payable otherwise.		✓	
3. Annual application for approval or renewal to breed cats (per cat).	100.00	100.00		✓	
CAT TRAP					
Cat Trap Hire	15.00	15.00	per day		↑ 0.00
Cat Trap Bond	50.00	50.00	per hire	✓	↑ 0.00
DOG LICENSE					
Dog - Male Or Female	50.00	50.00	1 year	✓	↑ 0.00
Dog - Male Or Female	120.00	120.00	3 years	✓	↑ 0.00
Dog - Male Or Female	250.00	250.00	Lifetime	✓	↑ 0.00
Pension Rate: Dog - Male Or Female	25.00	25.00	1 year	✓	↑ 0.00
Pension Rate: Dog - Male Or Female	60.00	60.00	3 years	✓	↑ 0.00
Pension Rate: Dog - Male Or Female	125.00	125.00	Lifetime	✓	↑ 0.00
Pension Rate: Sterilised Dog Or Bitch	10.00	10.00	1 year	✓	↑ 0.00
Pension Rate: Sterilised Dog Or Bitch	21.25	21.25	3 years	✓	↑ 0.00
Pension Rate: Sterilised Dog Or Bitch	50.00	50.00	Lifetime	✓	
Sheep Dog	25% of fee otherwise payable	25% of fee otherwise payable	1 year	✓	
Sheep Dog	25% of fee otherwise payable	25% of fee otherwise payable	3 years	✓	
Sheep Dog	25% of fee otherwise payable	25% of fee otherwise payable	Lifetime	✓	
Sterilised Dog Or Bitch	20.00	20.00	1 year	✓	↑ 0.00
Sterilised Dog Or Bitch	42.50	42.50	3 years	✓	↑ 0.00
Sterilised Dog Or Bitch	100.00	100.00	Lifetime	✓	↑ 0.00
Bulk Dog Registration	200.00	200.00		✓	↑ 0.00

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
DOG IMPOUNDING FEES					
Impound Fee	67.00	69.00	per impounding		↑ 2.00
Sustenance	12.00	12.00	per day		↑ 0.00
DOG PENALTIES/INFRINGEMENTS					
1. Unregistered Dog	100.00	100.00		✓	↑ 0.00
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
6. Owners name and address not on collar	50.00	50.00		✓	↑ 0.00
7. Dog not held by a leash in certain public places	100.00	100.00		✓	↑ 0.00
8. Failure to control a dog in exercise areas and rural areas	100.00	100.00		✓	↑ 0.00
9. Greyhound not muzzled	200.00	200.00		✓	↑ 0.00
10. Dog in place without consent	100.00	100.00		✓	↑ 0.00
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
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
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
PRIVATE WORKS					
Back Hoe With Post Hole Digger	172.00	177.00	per hour		↑ 5.00
Backhoe	172.00	177.00	per hour		↑ 5.00
Bobcat With Broom	127.00	131.00	per hour		↑ 4.00
Cherry Picker With Chainsaw	297.00	306.00	per hour		↑ 9.00
Grader (BE001, BE003)	194.00	200.00	per hour		↑ 6.00
Loader (BE004, BE036)	182.00	187.00	per hour		↑ 5.00
Roller - Rubber Tyre (BE033)	172.00	177.00	per hour		↑ 5.00
Roller - Vibrator (BE033)	172.00	177.00	per hour		↑ 5.00
Slasher (BE008)	159.00	164.00	per hour		↑ 5.00
Tractor (BE023)	137.00	141.00	per hour		↑ 4.00
Tractor Ford (BE014)	137.00	141.00	per hour		↑ 4.00
Truck Light (BE015, BE028)	103.00	106.00	per hour		↑ 3.00
Truck Tandem (BE010, BE012, BE013)	132.00	136.00	per hour		↑ 4.00
LABOUR					
Engineering Consultation	168.00	173.00	per hour		↑ 5.00
Works Staff	78.00	80.00	per hour		↑ 2.00
BUILDING MATERIALS					
Gravel	41.00	42.00	per m ³		↑ 1.00
Gravel - Truck Load	211.00	217.00	per truck load		↑ 6.00
Metal - All Sizes	78.00	80.00	per m ³		↑ 2.00
Metal - Truck Load	613.00	631.00	per truck load		↑ 18.00
Metal Dust	41.00	42.00	per m ³		↑ 1.00
Metal Dust - Truck Load	211.00	217.00	per truck load		↑ 6.00
Sand Filling	41.00	42.00	per m ³		↑ 1.00
Sand Filling - Truck Load	187.00	193.00	per truck load		↑ 6.00
Sweepings - When Available	39.00	40.00	per m ³		↑ 1.00
Sweepings - Truck Load	307.00	316.00	per m ³		↑ 9.00

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
CARTAGE					
Per Load - Cartage Both Ways	3.00	3.00	per km		↑ 0.00
RURAL ROAD NUMBERS					
Replacement Rural Road Numbers	100.00	100.00	per Sign		↑ 0.00
TELSTRAWATER CORP REINSTATEMENTS					
Bitumen & Concrete	412.00	424.00	per m ²		↑ 12.00
Gravel	412.00	424.00	per m ²		↑ 12.00
CROSS OVERS (RURAL) - Gravel Only					
300mm pipe	1,840.00	1,895.00	per pipe		↑ 55.00
375mm pipe	PRICE ON APPLICATION				
450mm pipe	PRICE ON APPLICATION				
CROSS OVERS (TOWN SITE) - Concrete					
Per square metre	62.00	64.00	per m ²		↑ 2.00
STANDPIPES					
Per 1,000L (1kL)	3.25	3.35	per kL	✓	↑ 0.10

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
RESERVATIONS OF GRAVE PLOTS / NICHE WALLS					
Grave Reservation - Initial	87.00	100.00	per site		↑ 13.00
Niche Wall Single Reservation - Initial	87.00	100.00	per site		↑ 13.00
Niche Wall Double Reservation - Initial	173.00	180.00	per two sites		↑ 7.00
Transfer of Reservation - Grave & Niche Wall	0.00	50.00	per reservation		↑ 50.00
Reservation - Renewal Every 5 Years	12.00	25.00	per site		↑ 13.00
CEMETERIES - GRAVE PLOTS, DIGGING & ASSOCIATED CHARGES					
Grant of Right of Burial Charge	0.00	1,000.00			↑ 1,000.00
Standard Grave - Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	48.00	100.00	per Grave		↑ 52.00
Standard Grave - Grave digging to 1.80m	988.00	1,000.00	per Grave		↑ 12.00
Standard Grave - Grave Number Plate - Per Standard Plot	20.00	50.00	per Grave		↑ 30.00
Standard Grave - Overtime Fee - Weekends/Public Holidays/RDOs	741.00	750.00	per Grave (if applicable)		↑ 9.00
Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	48.00	100.00			↑ 52.00
Double Plot - Land 2.44m (L) X 3.05m (W) X 1.80m (D)	73.00	150.00			↑ 77.00
Triple Plot - Land 2.44m (L) X 4.57m (W) X 1.80m (D)	73.00	200.00			↑ 127.00
Grave - Child (7 & Under) - Grave digging to 1.80m	494.00	500.00	per Grave		↑ 6.00
Excess Depth Of 1.80m - Per Every 300mm	185.00	191.00	per each 300mm		↑ 6.00
Reopening Of Grave - Ordinary	988.00	1,000.00	per Grave		↑ 12.00
Reopening Of Grave - Child (7 & Under)	494.00	500.00	per Grave		↑ 6.00
Exhumation Fee	0.00	2,000.00	per exhumation		↑ 2,000.00
Permission to Erect Headstone	12.00	150.00	per Headstone		↑ 138.00
Attendance When Required By Grantee	37.00	150.00	per attendance		↑ 113.00
Interment Of Ashes In Grave Plot	124.00	150.00			↑ 26.00
Extra Charge Of Ashes Interment - Overtime Fee - Weekends/Public Holidays/RDOs	87.00	250.00			↑ 163.00
NICHE WALLS - PLOTS, INTERNMENT & ASSOCIATED CHARGES					
Interment Fee - Niche Wall - Single Compartment	62.00	200.00			↑ 138.00
Interment Fee - Niche Wall - Double Compartment - 1st Interment	93.00	200.00			↑ 107.00
Interment Fee - Niche Wall - Double Compartment - 2nd Interment	0.00	100.00			↑ 100.00
Plaque Fee	62.00	AT COST	per plaque		
Plaque Installation Fee	62.00	150.00	per plaque		↑ 88.00
Urn Container	13.00	25.00	per container		↑ 12.00
Vases	70.00	72.00	per vase		↑ 2.00

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
REFUSE SITE FEES					
Asbestos Burial	111.00	114.00	per m ³		↑ 3.00
Asbestos Burial	Large quantities				
Building Rubble	27.00	28.00	per tonne		↑ 1.00
Car Bodies	27.00	28.00	per car		↑ 1.00
Concrete, Rock, Gravel, Sand Or Like	27.00	28.00	per tonne		↑ 1.00
Fencing Wire	7.00	7.00	per m ³		↑ 0.00
Putrescible Waste Organic Commercial	7.00	7.00	per m ³		↑ 0.00
Rubbish Bag (Wool Bale)	7.00	7.00	per bag		↑ 0.00
Bin 240L Domestic Waste Or 200L Drum Equivalent	3.00	3.00	per bin		↑ 0.00
Trailer 6X4, Car, Ute Mixed Load	14.00	14.00	per load		↑ 0.00
Trailer Tandem Axle Up To 2.5m In Length	27.00	28.00	per load		↑ 1.00
Septic Tank Waste (Local)	55.00	250.00	per 2,000L		↑ 195.00
Septic Tank Waste (Outside of Beverley District)	110.00	500.00	per 2,000L		↑ 390.00
HEALTH FEES					
Food Premises Registration Fee	0.00	140.00	per Registration	✓	
Food Business (Food Stalls) Notification Fee	0.00	50.00	per Notification	✓	
Septic Tank/Onsite Waste Water Disposal Application	226.00	226.00	per Application	✓	

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
BUILDING FEES					
Building Inspection	150.00	150.00	per Inspection	✓	
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
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
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 \$97.70.			✓	
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 \$97.70.			✓	
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 \$97.70.			✓	
3. Application for a demolition permit -					
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure.	95.00	97.70		✓	
b) for demolition work in respect of a Class 2 to Class 9 building.	\$97.70 for each storey of the building.			✓	
4. Application to extend the time which a building or demolition permit has effect.	95.00	97.70		✓	
5. Application for an occupancy permit for a completed building.	95.00	97.70		✓	
6. Application for a temporary occupancy permit for an incomplete building.	95.00	97.70		✓	
7. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	95.00	97.70		✓	
8. Application for a replacement occupancy permit for permanent change of the building's use/classification.	95.00	97.70		✓	
9. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision.	10.50 104.65	10.80 107.70		✓	
10. Application for an occupancy permit for a building in respect of which unauthorised work has been done.	95.00	97.70		✓	
11. Application for a building approval certificate for a building in respect of which unauthorised work has been done.	95.00	97.70		✓	
12. Application to replace an occupancy permit for an existing building.	95.00	97.70		✓	
13. Application for a building approval certificate for an existing building where unauthorised work has not been done.	95.00	97.70		✓	
14. Application to extend the time during which an occupancy permit or building approval certificate has effect.	95.00	97.70		✓	
15. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought).	2,100.00	2,160.15		✓	
16. Inspection of pool enclosures.	57.45	58.45		✓	
17. Local government approval of battery powered smoke alarms	174.40	179.40		✓	

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
TOWN PLANNING FEES					
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			✓	
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					
1. A DAP application where the estimated cost of development is-					
a) not less than \$3 million and less than \$7 million	3,503.00	3,503.00		✓	↑ 0.00
b) not less than \$7 million and less than \$10 million	5,409.00	5,409.00		✓	↑ 0.00
c) not less than \$10 million and less than \$12.5 million	5,885.00	5,885.00		✓	↑ 0.00

SHIRE OF BEVERLEY
2017/18 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2017

Description	Charge 2016/17	Charge 2017/18	Frequency	GST Exempt	Increase \$
d) not less than \$12.5 million and less than \$15 million	6,053.00	6,053.00		✓	↑ 0.00
e) not less than \$15 million and less than \$17.5 million	6,221.00	6,221.00		✓	↑ 0.00
f) not less than \$17.5 million and less than \$20 million	6,390.00	6,390.00		✓	↑ 0.00
g) not less than \$20 million or more	6,557.00	6,557.00		✓	↑ 0.00
2. An application under Reg.17	150.00	150.00		✓	↑ 0.00
ROAD CLOSURE PROCESSING FEE					
Charge	250.00	250.00	per application		↑ 0.00

**SHIRE OF BEVERLEY
DETAILED BUDGET WORKINGS
FOR THE PERIOD ENDING
30 June 2018**

Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
OPERATING STATEMENT					
PROGRAM 3	GENERAL PURPOSE FUNDING				
Rate Revenue					
030100	Rate Notice Expense <i>- Notices, Envelopes, Postage and Information Booklets</i>	6,000.00	6,000.00	5,347.56	6,000.00
030101	Valuation and Title Search Expense <i>- Ordinary Valuations</i> <i>- UV Valuations (Annual)</i> <i>- GRV Valuations (5 yearly - due 2021/22)</i> <i>- Title Searches</i>	5,000.00 10,000.00 0.00 1,000.00	16,000.00	26,424.69	27,000.00
030102	Other Expenses - Rates <i>- Debt Collection Fees</i> <i>- Sale Of Land For Non-Payment Of Rates</i>	12,500.00 10,000.00	22,500.00	208,871.85	37,500.00
030144	Admin Allocation - Rates <i>- See Admin Allocation Worksheet</i>	135,389.00	135,389.00	114,896.63	141,502.00
Sub Total	Rate Revenue Expense	179,889.00	179,889.00	355,540.73	212,002.00
030150	Rates Levied - GRV <i>- Rate In The Dollar = \$0.107024</i>	(618,200.00)	(618,200.00)	(2,822,204.66)	(582,230.00)
030151	Rates Levied - GRV Minimum <i>- GRV Minimum Rate = \$812</i>	(131,544.00)	(131,544.00)	0.00	(116,424.00)
030152	Rates Levied - UV <i>- Rate In The Dollar = \$0.009472</i>	(2,079,724.00)	(2,079,724.00)	0.00	(2,080,783.00)
030153	Rates Levied - UV Minimum <i>- UV Minimum Rate = \$812</i>	(59,276.00)	(59,276.00)	0.00	(38,808.00)
030154	Rates Levied - Mining Tenements <i>- Rate In The Dollar = \$0.009472</i>	0.00	0.00	0.00	0.00
030155	Rates Levied - Mining Tenements Minimum <i>- UV Minimum Rate = \$812</i>	(4,060.00)	(4,060.00)	0.00	(3,960.00)
030156	Ex-Gratia Rates Received <i>- CBH Ex-Gratia Rates</i>	(4,500.00)	(4,500.00)	(4,713.03)	(5,000.00)
030157	Penalty Interest Raised on Rates <i>- Rates & ESL Penalty Interest Charged at 11%</i>	(15,000.00)	(15,000.00)	(39,748.00)	(7,700.00)
030158	Rates Enquiries <i>- Rate Enquiry Fees</i>	(11,000.00)	(11,000.00)	(10,983.00)	(11,000.00)
030159	Rate Refunds and Write Offs <i>- Nominal Provision</i>	0.00	0.00	1,978.88	0.00
030160	Instalment Interest Received <i>- Instalment Interest at 5.5%</i>	(4,000.00)	(4,000.00)	(4,009.96)	(4,000.00)
030161	Rates Administration Fee Received <i>- Admin Charges</i>	(4,000.00)	(4,000.00)	(4,730.00)	(500.00)
030162	Pensioner Deferred Rates Interest <i>- Deferred Rates Interest Charges</i>	(2,000.00)	(2,000.00)	(3,440.81)	(2,000.00)
030163	Interim Rates - GRV <i>- Interim Rates Provision</i>	(2,000.00)	(2,000.00)	(2,973.38)	(2,000.00)
030164	Interim Rates - UV <i>- Interim Rates Provision</i>	(2,000.00)	(2,000.00)	(2,097.76)	(2,000.00)
030165	Legal Fees Recovered <i>- Recoup of Legal Fee Expenditure</i>	(22,500.00)	(22,500.00)	(39,165.00)	(37,500.00)
030199	LESS Rates Discount <i>- 10% Discount</i>	231,424.00	231,424.00	220,454.10	225,776.00
Sub Total	Rate Revenue Income	(2,728,380.00)	(2,728,380.00)	(2,711,632.62)	(2,668,129.00)
Other General Purpose Funding					
030200	Other Expenses - Other General Purpose Funding <i>- Nominal Provision including Roundings</i>	100.00	100.00	0.04	100.00
Sub Total	Other General Purpose Funding Expense	100.00	100.00	0.04	100.00
030250	LGGC Grant - General <i>- 2017/18 Grant Allocation</i>	(416,772.00)	(416,772.00)	(1,244,906.00)	(820,647.00)
030251	Interest Received - Investments <i>- Estimated Interest earned at 2.40% on Investments</i> <i>- Estimated Interest earned at 2.60% on Reserve Funds</i>	(24,000.00) (58,888.00)	(82,888.00)	(111,981.41)	(73,277.00)
Sub Total	Other General Purpose Funding Income	(499,660.00)	(499,660.00)	(1,356,887.41)	(893,924.00)
TOTAL	PROGRAM 3	(3,048,051.00)	(3,048,051.00)	(3,712,979.26)	(3,349,951.00)

**SHIRE OF BEVERLEY
DETAILED BUDGET WORKINGS
FOR THE PERIOD ENDING
30 June 2018**

Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
PROGRAM 4	GOVERNANCE				
Members Of Council					
040100	Sitting Fees		40,900.00	40,500.00	40,900.00
	- 8 x Councillor Sitting Fees at \$3,600 per annum	28,800.00			
	- Presidential Sitting Fees at \$12,100 per annum	12,100.00			
040101	President Allowance		5,500.00	5,500.00	5,500.00
	- President Allowance \$5,500 per annum	5,500.00			
040102	Deputy President Allowance		1,375.00	1,375.00	1,375.00
	- Deputy President Allowance \$1,375 per annum	1,375.00			
040103	Travel Allowance		5,000.00	2,586.51	5,000.00
	- Councillor Travel Cost Reimbursement	5,000.00			
040104	Telephone and IT Allowance		13,320.00	12,771.60	13,320.00
	- Telstra Samsung Tablet 3G Charges (\$40/mth)	4,320.00			
	- Councillor Phone/IT Cost Allowance \$1,000 ea. per annum	9,000.00			
040105	Training Expenses - Members		3,000.00	510.00	3,000.00
	- Councillor Training Expenses	3,000.00			
040106	Conference Expenses - Members		11,500.00	8,172.49	11,500.00
	- Local Government Week	10,000.00			
	- Other Conferences	1,500.00			
040107	Council Election Expenses		5,000.00	0.00	0.00
	- Advertising	2,000.00			
	- Roll Preparation	1,000.00			
	- Staff Overtime Expense	1,500.00			
	- Other Election Expenses	500.00			
040108	Meeting and Receptions Expense - Members		14,000.00	10,202.98	14,000.00
	- Meeting Lunches, Christmas Dinner, Other Receptions	14,000.00			
040109	Insurance - Members		4,308.00	6,096.22	6,096.00
	- See Insurance Allocation Worksheet	4,308.00			
040110	Subscriptions, Donations - Members		30,271.00	31,449.45	28,791.00
	- WALGA Membership	7,816.00			
	- WALGA Central Country Zone Subscription	3,780.00			
	- WALGA Workplace Employee Relations Service	3,000.00			
	- WALGA Council Connect (Website)	6,365.00			
	- WALGA Procurement Consultancy Service	2,450.00			
	- WALGA Local Laws Service	600.00			
	- WALGA Guide to Local Government Act	310.00			
	- LGMA CEO/DCEO Memberships	1,200.00			
	- LGMA Corporate Membership	1,500.00			
	- LGMA Avon Region Scholarship Contribution	100.00			
	- IT Vision User Group	650.00			
	- PBF Corporate Subscription	2,000.00			
	- Wheatbelt Railway Retention Alliance	500.00			
040111	Audit Fees Expense		20,580.00	24,413.94	25,460.00
	- 2016/17 Final Audit	10,000.00			
	- 2017/18 Interim Audit	5,000.00			
	- 2020 Financial Management Review (4 yearly)	0.00			
	- Audit Disbursements (Travel/Accommodation etc.)	2,000.00			
	- Roads To Recovery Acquittal	580.00			
	- Other Acquittals	3,000.00			
040112	Council Chambers - Maintenance		0.00	0.00	0.00
	- See 040210 Admin Building Maintenance	0.00			
040113	Other Expenses - Members		25,500.00	14,946.69	35,500.00
	- Legal Fees	10,000.00			
	- Advertising	2,000.00			
	- CEO Performance Appraisal	2,000.00			
	- Annual Budget Publication	2,000.00			
	- Annual Report Publication	2,000.00			
	- Staff Recognition (Christmas Gifts/Celebrations)	7,500.00			
040122	(Profit)/Loss on Disposal of Assets		0.00	0.00	0.00
	- See Asset Disposal Worksheet	0.00			
040133	Depreciation - Members		2,090.00	1,731.37	1,417.00
	- See Depreciation Worksheet	2,090.00			
040144	Admin Allocation - Members		67,436.00	239,779.69	295,230.00
	- See Admin Allocation Worksheet	67,436.00			
Sub Total	Members Of Council Expense	249,780.00	249,780.00	400,035.94	487,089.00
040150	Other Income - Members		0.00	(773.64)	0.00
	- Nil	0.00			
Sub Total	Members Of Council Income	0.00	0.00	(773.64)	0.00

**SHIRE OF BEVERLEY
DETAILED BUDGET WORKINGS
FOR THE PERIOD ENDING
30 June 2018**

Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
Governance - General					
040200	Salaries, Wages and Super - Admin		514,411.00	524,858.23	504,000.00
	- Administration Staff Wages (Less Estimated Leave)	453,111.00			
	- Administration Staff Superannuation (inc. Council Matching)	61,300.00			
040201	Leave Expenses - Admin		137,728.00	108,950.62	167,464.00
	- Annual Leave	54,822.00			
	- Annual Leave Loading	6,443.00			
	- Public Holiday Leave	35,563.00			
	- Sick Leave	26,867.00			
	- Long Service Leave	14,033.00			
040202	Fringe Benefits Tax - Admin		20,000.00	21,340.40	20,000.00
	- FBT Liability: Executive Staff	20,000.00			
040203	Staff Uniforms - Admin		4,950.00	4,065.24	5,400.00
	- Uniform Allowance \$450 per Employee	4,950.00			
040204	Training and Conference Fees - Admin		29,350.00	12,523.97	29,200.00
	- Local Government Week CEO	2,500.00			
	- LGPWA State Conference CEO	2,500.00			
	- LGPWA State Conference DCEO	2,500.00			
	- Manage Recovery Activities DCEO	600.00			
	- Induction to Local Government AO	250.00			
	- Time Management in Outlook SAO/AO/CSO	1,000.00			
	- Time Management (Work 365 Program Onsite)	10,000.00			
	- Provide Basic First Aid	3,000.00			
	- Letter & Report Writing HRO/FO	1,000.00			
	- MS Office Training	1,500.00			
	- Synergy Training	2,500.00			
	- Other Training	2,000.00			
040205	Office and Computer Equip Maintenance		61,261.00	40,140.44	53,658.00
	- PCS IT Maintenance and Support	15,500.00			
	- PCS IT Security Monitoring (\$85/mth)	1,020.00			
	- Synergy Purchase Order Module	5,000.00			
	- Synergy Annual Licence Fee	20,561.00			
	- Telstra Samsung Tablet 3G Charges (\$40/mth)	2,400.00			
	- Adobe Acrobat Professional Licence x 5 (1 Year)	500.00			
	- Adobe InDesign Licence (1 Year) - Tourism Officer	280.00			
	- Canon Photocopier Lease (3 Years - Expires June 2020)	7,500.00			
	- Office Photocopier Maintenance	6,500.00			
	- Other Hardware	2,000.00			
040206	Consultancy Services - Admin		213,100.00	92,452.23	221,000.00
	- Integrated Planning SCP Review	10,000.00			
	- Aged Friendly Community Planning	0.00			
	- Surveyor (Airfield and Cemeteries)	15,000.00			
	- Surveyor (Tip Road)	16,000.00			
	- Swimming Pool Development Plan	40,000.00			
	- Avon River Park Development Plan	30,000.00			
	- Main Street Development Plan	30,000.00			
	- County Peak Development Plan (Seek External Funding)	25,000.00			
	- Streetscape/Avon River Interpretation Plan	6,100.00			
	- Records Management (\$660/mth)	8,000.00			
	- Records Management: Electronic Records Project	5,000.00			
	- Asset Management Consultant (\$4,000/mth)	20,000.00			
	- Municipal Heritage Inventory Update	3,000.00			
	- Other Consultants	5,000.00			
040207	Other Administration Expenses		45,460.00	61,425.70	65,210.00
	- Advertising	1,000.00			
	- Website Refresh	5,000.00			
	- Printing and Stationery	10,000.00			
	- Postage and Freight	5,000.00			
	- Telephone and Internet	17,500.00			
	- Bank Charges (inc. Merchant and Electronic Banking)	5,500.00			
	- Offsite Records Storage(\$80/mth)	960.00			
	- Other	500.00			
040208	Insurance - Admin		31,895.00	35,723.60	34,372.00
	- See Insurance Allocation Worksheet	31,895.00			
040209	Executive Vehicles - Running Costs		10,013.00	12,120.49	9,954.00
	- Fuel	1,400.00			
	- Servicing	600.00			
	- Registration	400.00			
	- Insurance	613.00			
	- Other Expense	7,000.00			

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
040210	Administration Building - Maintenance		74,235.00	76,947.07	77,645.00
	- Staff Wages	23,876.00			
	- Staff Overheads	20,294.00			
	- Plant Costs	400.00			
	- Materials and Contractors	10,970.00			
	- Utilities	15,555.00			
	- Insurance	3,140.00			
040211	Administration Staff Housing Cost		19,218.00	17,863.63	36,690.00
	- Reallocated from Program 9	19,218.00			
040222	(Profit)/Loss on Disposal of Assets		0.00	4,648.40	1,500.00
	- See Asset Disposal Worksheet	0.00			
040233	Depreciation - Admin		77,008.00	72,772.60	68,461.00
	- See Depreciation Worksheet	77,008.00			
040244	Less Admin Expenses Allocated		(1,238,629.00)	(1,051,204.44)	(1,294,554.00)
	- See Admin Allocation Worksheet	(1,238,629.00)			
Sub Total	Governance - General Expense	0.00	0.00	34,628.18	0.00
040250	Reimbursements and Charges - Admin		(6,000.00)	(6,397.79)	(6,000.00)
	- Telstra Lease Charge (Dale Hall Block)	(1,000.00)			
	- WALGA Advertising Rebate	(500.00)			
	- Insurance Claim Reimbursements	0.00			
	- LGIS Member Dividend	(1,000.00)			
	- LGIS Good Driver Rebate	(1,000.00)			
	- Staff Expense Reimbursements	(2,500.00)			
040251	Other Income - Admin		(100.00)	(14,713.48)	(12,500.00)
	- Other Income	(100.00)			
	- Miscellaneous Grant	0.00			
Sub Total	Governance - General Income	(6,100.00)	(6,100.00)	(21,111.27)	(18,500.00)
TOTAL	PROGRAM 4	243,680.00	243,680.00	412,779.21	468,589.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
PROGRAM 5	LAW, ORDER AND PUBLIC SAFETY				
Fire Prevention					
050100	Plant and Equipment Maintenance - ESL - <i>Minor Plant Purchases</i>	1,500.00	1,500.00	7,779.14	1,500.00
050101	Vehicle and Trailer Maintenance - ESL - <i>Vehicle Maintenance</i>	5,000.00	5,000.00	1,653.32	5,000.00
050102	Lands and Buildings Maintenance - ESL - <i>Building Maintenance</i>	1,500.00	1,500.00	191.82	1,500.00
050103	Clothing and Accessories - ESL - <i>Protective Clothing and Accessories</i>	5,000.00	5,000.00	10,117.82	5,000.00
050104	Utilities, Rates and Taxes - ESL - <i>Utilities</i>	500.00	500.00	2,634.28	500.00
050105	Other Goods and Services - ESL - <i>Purchase of Other Goods and Services</i> - <i>Purchase of Computer, Wireless Modem & Printer</i>	10,355.00 1,173.00	11,528.00	2,931.71	9,819.00
050106	Insurance - Fire Prevention - <i>See Insurance Allocation Worksheet</i>	16,225.00	16,225.00	16,671.00	16,671.00
050107	Staff Fire Fighting Expenses - <i>Staff Wages</i> - <i>Staff Overheads</i> - <i>Plant Costs</i> - <i>Materials and Contractors</i>	1,578.00 1,341.00 6,136.00 1,000.00	10,055.00	854.54	6,941.00
050108	CESM Expenses - <i>CESM Normal Salary</i> - <i>Annual Leave</i> - <i>Annual Leave Loading</i> - <i>Public Holiday Leave</i> - <i>Sick Leave</i> - <i>Long Service Leave</i> - <i>CESM Superannuation</i> - <i>Workers Comp Insurance</i> - <i>Uniform Allowance</i> - <i>Samsung Tablet</i> - <i>Telstra Samsung Tablet 3G Charges (\$40/mth)</i> - <i>Telephone</i>	89,850.00 7,385.00 1,292.00 4,421.00 3,692.00 0.00 9,120.00 1,270.00 450.00 800.00 480.00 360.00	119,120.00	103,473.58	120,132.00
050109	CESM Vehicle Expenses - <i>Fuel</i> - <i>Servicing</i> - <i>Registration</i> - <i>Insurance</i> - <i>Other Expense</i>	4,500.00 2,200.00 500.00 377.00 1,000.00	8,577.00	12,270.11	8,541.00
050110	Fire Break Compliance - <i>Staff Wages</i> - <i>Staff Overheads</i> - <i>Plant Costs</i> - <i>Materials and Contractors</i>	0.00 0.00 0.00 10,000.00	10,000.00	4,041.19	3,500.00
050111	BRMPC Coordinator Expenses - <i>BRMPC Normal Salary</i> - <i>Annual Leave</i> - <i>Annual Leave Loading</i> - <i>Public Holiday Leave</i> - <i>Sick Leave</i> - <i>Long Service Leave</i> - <i>BRMPC Superannuation</i> - <i>Workers Comp Insurance</i> - <i>Uniform Allowance</i> - <i>Furniture</i> - <i>Telephone/Mobile</i> - <i>Find Me Spot Subscription (\$150/year)</i> - <i>Other Expenses</i>	23,363.00 2,063.00 361.00 0.00 1,032.00 0.00 2,548.00 1,270.00 0.00 0.00 591.00 150.00 1,415.00	32,793.00	111,516.04	121,537.00
050112	BRMPC Vehicle Expenses - <i>Fuel</i> - <i>Servicing</i> - <i>Registration</i> - <i>Insurance</i> - <i>Other Expense</i> - <i>Materials and Contractors</i>	2,365.00 1,200.00 500.00 0.00 1,609.00 0.00	5,674.00	17,562.90	8,200.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
050122	(Profit)/Loss on Disposal of Assets - See Asset Disposal Worksheet		(2,000.00)	0.00	0.00
050133	Depreciation - Fire Prevention - See Depreciation Worksheet	68,946.00	68,946.00	10,466.88	4,502.00
050144	Admin Allocation - Fire Prevention - See Admin Allocation Worksheet	51,099.00	51,099.00	21,444.55	26,434.00
Sub Total	Fire Prevention Expense	345,517.00	345,517.00	323,608.88	339,777.00
050150	Grant - ESL Operating - ESL Grant Allocation (Advance of \$8,166 received in 16/17)		(30,940.00)	(38,158.75)	(29,992.00)
050151	ESL Administration Fee - ESL Admin Fee		(4,000.00)	(4,000.00)	(4,000.00)
050152	Reimbursements - CESM Expense Reimbursements (70% DFES, 15% Shire Of York)		(108,542.00)	(101,261.62)	(109,372.00)
050153	Other Income - Fire Prevention - BRMP Grant Income as per DFES Agreement		(38,467.00)	(58,685.45)	(58,140.00)
Sub Total	Fire Prevention Income	(181,949.00)	(181,949.00)	(202,105.82)	(201,504.00)

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
Animal Control					
050200	Animal Control Expenses		16,000.00	10,032.90	16,000.00
	- Cat/Dog Registration Tags	1,000.00			
	- WA Contract Ranger Services: Weekly Patrol \$255/Week	15,000.00			
050201	Pound Maintenance		2,520.00	919.82	1,678.00
DP01	Dog Pound - Maintenance				
	- Staff Wages	546.00			
	- Staff Overheads	464.00			
	- Plant Costs	0.00			
	- Materials and Contractors	0.00			
	- Utilities	0.00			
	- Insurance	0.00			
DP02	Cat Pound - Maintenance				
	- Staff Wages	546.00			
	- Staff Overheads	464.00			
	- Plant Costs	0.00			
	- Materials and Contractors	500.00			
	- Utilities	0.00			
	- Insurance	0.00			
050233	Depreciation - Animal Control		0.00	0.00	0.00
	- See Depreciation Worksheet	0.00			
050244	Admin Allocation - Animal Control		81,715.00	18,291.01	22,475.00
	- See Admin Allocation Worksheet	81,715.00			
Sub Total	Animal Control Expense	100,235.00	100,235.00	29,243.73	40,153.00
050250	Fines and Penalties - Animal Control		(200.00)	(489.50)	(200.00)
	- Cat/Dog Infringements	(100.00)			
	- Cat/Dog Impounding Fees	(100.00)			
050251	Registration and Other Fees - Animal Control		(4,000.00)	(5,171.10)	(4,000.00)
	- Cat/Dog Registrations	(4,000.00)			
Sub Total	Animal Control Income	(4,200.00)	(4,200.00)	(5,660.60)	(4,200.00)
Other Law, Order & Public Safety					
050300	Other Expenses - Other Law, Order and Public Safety		2,400.00	2,400.00	3,000.00
	- CCTV Service & Support - Contract - Redfish Technologies	2,400.00			
	- Emergency Management Plan	0.00			
Sub Total	Other Law, Order & Public Safety Expense	2,400.00	2,400.00	2,400.00	3,000.00
050350	Grant - Misc - Other Law, Order and Public Safety		0.00	0.00	0.00
	- Miscellaneous Capital Grant	0.00			
Sub Total	Other Law, Order & Public Safety Income	0.00	0.00	0.00	0.00
TOTAL	PROGRAM 5	262,003.00	262,003.00	147,486.19	177,226.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
PROGRAM 7	HEALTH				
Preventative Services - Administration & Inspection					
070400	Environmental Health Officer - Contract/Salary - EHO Contract Salary: \$300/Week - EHO Contract Salary: Superannuation	15,990.00 1,482.00	17,472.00	12,160.33	16,632.00
070401	Analytical Sample Expenses - Local Health Authority Subscription	550.00	550.00	450.00	550.00
070402	Other Expenses - Environmental Health - Other Expenses	100.00	100.00	300.00	100.00
070444	Admin Allocation - Environmental Health - See Admin Allocation Worksheet	38,191.00	38,191.00	17,765.41	21,935.00
Sub Total	Preventative Services - Admin & Inspection Expense	56,313.00	56,313.00	30,675.74	39,217.00
070450	Other Income - Environmental Health - Health Infringements	0.00	0.00	(209.09)	0.00
070451	Registration Fees - Food Premises - Registration Fees	(100.00)	(100.00)	0.00	(100.00)
Sub Total	Preventative Services - Admin & Inspection Income	(100.00)	(100.00)	(209.09)	(100.00)
Preventative Services - Pest Control					
070500	Mosquito Control - Mosquito Fogging	2,000.00	2,000.00	237.35	2,000.00
070544	Admin Allocation - Pest Control - See Admin Allocation Worksheet	2,925.00	2,925.00	2,522.90	3,057.00
Sub Total	Preventative Services - Pest Control Expense	4,925.00	4,925.00	2,760.25	5,057.00
070550	Other Income - Pest Control - Other Revenue	0.00	0.00	0.00	0.00
Sub Total	Preventative Services - Pest Control Income	0.00	0.00	0.00	0.00
Other Health					
070700	Medical Practice - 106 Forrest St - Maintenance - Staff Wages - Staff Overheads - Plant Costs - Materials and Contractors - Utilities - Insurance	1,356.00 1,152.00 0.00 3,125.00 8,337.00 1,097.00	15,067.00	11,167.93	17,346.00
070701	Doctor Residence - 58 John St - Maintenance - Staff Wages - Staff Overheads - Plant Costs - Materials and Contractors - Utilities - Insurance	1,289.00 1,096.00 200.00 3,025.00 1,894.00 663.00	8,167.00	7,514.51	7,899.00
070702	Doctor Vehicle - Running Costs - Fuel - Servicing - Registration - Insurance - Other Expense	100.00 1,000.00 200.00 141.00 150.00	1,591.00	4,322.81	1,578.00
070703	Infant Health Building - Maintenance - Staff Wages - Staff Overheads - Plant Costs - Materials and Contractors - Utilities - Insurance	1,146.00 974.00 0.00 75.00 400.00 19.00	2,614.00	957.69	2,751.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
070722	(Profit)/Loss on Disposal of Assets - See Asset Disposal Worksheet	0.00	0.00	7,493.00	0.00
070733	Depreciation - Other Health - See Depreciation Worksheet	22,247.00	22,247.00	16,450.61	19,838.00
070744	Admin Allocation - Health Service - See Admin Allocation Worksheet	37,331.00	37,331.00	12,299.06	15,103.00
Sub Total	Other Health Expense	87,017.00	87,017.00	60,205.61	64,515.00
070750	Other Income - Other Health - Other	0.00	0.00	0.00	0.00
Sub Total	Other Health Income	0.00	0.00	0.00	0.00
TOTAL	PROGRAM 7	148,155.00	148,155.00	93,432.51	108,689.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
PROGRAM 8	EDUCATION AND WELFARE				
	Aged & Disabled - Senior Citizens				
080400	Alternative Document Delivery - <i>Material Produced On Request</i>	500.00	500.00	0.00	500.00
080401	DAIP Review - <i>Contract Fees</i>	500.00	500.00	0.00	500.00
Sub Total	Aged & Disabled - Senior Citizens Expense	1,000.00	1,000.00	0.00	1,000.00
080450	Other Income - Aged and Disabled - <i>Other</i>	0.00	0.00	0.00	0.00
Sub Total	Aged & Disabled - Senior Citizens Income	0.00	0.00	0.00	0.00
	Other Welfare				
080600	Community Initiatives		30,650.00	12,888.63	28,650.00
	- <i>Youth Initiatives</i>	3,000.00			
	- <i>Senior Initiatives</i>	3,000.00			
	- <i>Other Initiatives</i>	3,000.00			
	- <i>Beverley Heroic - Cycle Event Contribution</i>	1,650.00			
	- <i>Community Grant Program - General up to \$5,000</i>	10,000.00			
	- <i>Community Grant Program - Targeted up to \$1,000</i>	10,000.00			
080601	Donations		13,350.00	11,879.03	13,200.00
	- <i>Australia Day Contribution</i>	600.00			
	- <i>Beverley Agricultural Society - Show Contribution</i>	1,650.00			
	- <i>Beverley Agricultural Society - Pearl Sponsorship</i>	350.00			
	- <i>Beverley DHS - Annual Book Prize</i>	150.00			
	- <i>Beverley DHS - Newsletter Sponsorship</i>	250.00			
	- <i>Beverley Historical Society</i>	1,000.00			
	- <i>Beverley Station Arts Group</i>	6,000.00			
	- <i>Beverley Station Arts Group - Easter Art Exhibition</i>	2,600.00			
	- <i>Beverley Station Arts Group - Easter Art Exhibition Mail Out</i>	500.00			
	- <i>Central Districts Affiliated Agricultural Society</i>	250.00			
080644	Admin Allocation - Other Welfare - <i>See Admin Allocation Worksheet</i>	33,374.00	33,374.00	28,277.40	34,881.00
Sub Total	Other Welfare Expense	77,374.00	77,374.00	53,045.06	76,731.00
080650	Other Income - Other Welfare - <i>Other</i>	0.00	0.00	0.00	0.00
Sub Total	Other Welfare Income	0.00	0.00	0.00	0.00
TOTAL	PROGRAM 8	78,374.00	78,374.00	53,045.06	77,731.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
PROGRAM 9	HOUSING				
	Staff Housing				
090100	Staff Housing - Maintenance		66,609.00	56,330.93	61,543.00
SH01	<u>6 Barnsley Street - Maintenance</u>				
	- Staff Wages	951.00			
	- Staff Overheads	808.00			
	- Plant Costs	400.00			
	- Materials and Contractors	4,025.00			
	- Utilities	3,770.00			
	- Insurance	966.00			
SH02	<u>30A Dawson Street - Maintenance</u>				
	- Staff Wages	546.00			
	- Staff Overheads	464.00			
	- Plant Costs	0.00			
	- Materials and Contractors	3,925.00			
	- Utilities	3,085.00			
	- Insurance	436.00			
SH03	<u>30B Dawson Street - Maintenance</u>				
	- Staff Wages	271.00			
	- Staff Overheads	230.00			
	- Plant Costs	0.00			
	- Materials and Contractors	1,925.00			
	- Utilities	3,085.00			
	- Insurance	303.00			
SH04	<u>50 Dawson Street - Maintenance</u>				
	- Staff Wages	1,740.00			
	- Staff Overheads	1,479.00			
	- Plant Costs	500.00			
	- Materials and Contractors	1,825.00			
	- Utilities	2,744.00			
	- Insurance	474.00			
SH05	<u>5 Short Street - Maintenance</u>				
	- Staff Wages	271.00			
	- Staff Overheads	230.00			
	- Plant Costs	0.00			
	- Materials and Contractors	2,575.00			
	- Utilities	5,240.00			
	- Insurance	682.00			
SH06	<u>59 Smith Street - Maintenance</u>				
	- Staff Wages	271.00			
	- Staff Overheads	230.00			
	- Plant Costs	0.00			
	- Materials and Contractors	3,075.00			
	- Utilities	4,888.00			
	- Insurance	834.00			
SH07	<u>5 Wright Street - Maintenance</u>				
	- Staff Wages	407.00			
	- Staff Overheads	346.00			
	- Plant Costs	100.00			
	- Materials and Contractors	3,375.00			
	- Utilities	9,337.00			
	- Insurance	796.00			
090122	(Profit)/Loss on Disposal of Assets		0.00	0.00	0.00
	- See Asset Disposal Worksheet	0.00			
090133	Depreciation - Staff Housing		32,424.00	32,201.64	31,775.00
	- See Depreciation Worksheet	32,424.00			
090144	Admin Allocation - Staff Housing		20,128.00	17,134.59	21,037.00
	- See Admin Allocation Worksheet	20,128.00			
090145	Staff Housing Costs Allocated to Works and Services		(39,427.00)	(29,344.46)	(47,932.00)
	- Reallocation of Staff Housing Expenses to Program 4 and 11	(39,427.00)			
Sub Total	Staff Housing Expense	79,734.00	79,734.00	76,322.70	66,423.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
090150	Reimbursements and Charges - Staff Housing		(5,000.00)	(7,473.45)	(5,000.00)
	- Utility Reimbursements	(5,000.00)			
090151	Rent - 30A Dawson Street		0.00	0.00	(400.00)
	- Staff Housing Rental Income: \$0/week (Planner)	0.00			
090152	Rent - 30B Dawson Street		(7,800.00)	(7,800.00)	(7,800.00)
	- Staff Housing Rental Income: \$150/week	(7,800.00)			
090153	Rent - 50 Dawson Street		0.00	0.00	0.00
	- Staff Housing Rental Income (No Tenant)	0.00			
090154	Rent - 5 Short Street		(4,420.00)	(4,420.00)	(4,420.00)
	- Staff Housing Rental Income: \$85/week	(4,420.00)			
090155	Rent - 5 Wright Street		(5,200.00)	(3,900.00)	(3,900.00)
	- Staff Housing Rental Income: \$100/week (Pool Manager)	(5,200.00)			
090156	Other Charges - 6 Barnsley Street		(1,000.00)	(1,149.10)	(1,000.00)
	- Utility Reimbursements	(1,000.00)			
090157	Other Charges - 59 Smith Street		0.00	0.00	(1,000.00)
	- Utility Reimbursements	0.00			
Sub Total	Staff Housing Income	(23,420.00)	(23,420.00)	(24,742.55)	(23,520.00)
Other Housing					
090200	Hunt Road Village - Maintenance		35,631.00	20,294.98	34,952.00
	- Staff Wages	4,712.00			
	- Staff Overheads	4,005.00			
	- Plant Costs	500.00			
	- Materials and Contractors	10,200.00			
	- Utilities	12,446.00			
	- Insurance	3,768.00			
090201	49A Dawson St (ILU) - Maintenance		5,048.00	3,699.47	5,046.00
	- Staff Wages	764.00			
	- Staff Overheads	650.00			
	- Plant Costs	0.00			
	- Materials and Contractors	2,275.00			
	- Utilities	715.00			
	- Insurance	644.00			
090202	49B Dawson St (ILU) - Maintenance		11,867.00	3,175.50	12,114.00
	- Staff Wages	1,282.00			
	- Staff Overheads	1,089.00			
	- Plant Costs	200.00			
	- Materials and Contractors	7,975.00			
	- Utilities	715.00			
	- Insurance	606.00			
090203	Interest - Frail Aged Lodge - Loan 112		531.00	909.43	944.00
	- See Loan Worksheet (Interest)	478.00			
	- See Loan Worksheet (Guarantee Fee)	53.00			
090204	BBP Aged Housing - Maintenance		5,000.00	0.00	0.00
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	5,000.00			
	- Utilities	0.00			
	- Insurance	0.00			
090205	Interest - BBP Aged Housing - Loan 121		0.00	0.00	0.00
	- See Loan Worksheet (Interest)	0.00			
	- See Loan Worksheet (Guarantee Fee)	0.00			
090222	(Profit)Loss on Disposal of Assets		0.00	0.00	0.00
	- See Asset Disposal Worksheet	0.00			
090233	Depreciation - Other Housing		94,869.00	82,273.86	158,463.00
	- See Depreciation Worksheet	94,869.00			
090244	Admin Allocation - Other Housing		24,429.00	15,873.13	19,598.00
	- See Admin Allocation Worksheet	24,429.00			
Sub Total	Other Housing Expense	177,375.00	177,375.00	126,226.37	231,117.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
090250	Reimbursements and Charges - Other Housing		(1,305,849.00)	0.00	0.00
	- R4R BBP Housing Grant	(1,305,849.00)			
090251	Rent - Hunt Road Village		(65,520.00)	(61,618.00)	(67,600.00)
	- 10 Units at \$140/week	(65,520.00)			
090252	Management Fee - ILUs		(3,120.00)	(3,432.00)	(3,120.00)
	- 49A Dawson St Management Fee \$60/week	(3,120.00)			
090253	Lease For Life Draw Down - ILUs		(5,994.00)	(5,994.00)	(5,994.00)
	- Transfer from ILU Trust Account	(5,994.00)			
090254	Rent - BBP Aged Housing		0.00	0.00	0.00
	- 6 Units at \$0/week	0.00			
Sub Total	Other Housing Income	(1,380,483.00)	(1,380,483.00)	(71,044.00)	(76,714.00)
TOTAL	PROGRAM 9	(1,146,794.00)	(1,146,794.00)	106,762.52	197,306.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
PROGRAM 10	COMMUNITY AMENITIES				
Sanitation - Household Refuse					
100100	Refuse Collection Service - Avon Waste 656 Services at \$1.45 ea per week	50,000.00	50,000.00	50,034.94	56,000.00
100101	Recycling Collection Service - Avon Waste 657 Services at \$2.88 ea per fortnight	50,000.00	50,000.00	46,851.31	49,000.00
Sub Total	Sanitation - Household Refuse Expense	100,000.00	100,000.00	96,886.25	105,000.00
100150	Charges - Refuse Collection - 633 Services at \$190 per year	(120,270.00)	(120,270.00)	(114,658.43)	(114,632.00)
100151	Charges - Recycling Collection - 620 Services at \$85 per year	(52,700.00)	(52,700.00)	(50,879.00)	(50,796.00)
Sub Total	Sanitation - Household Refuse Income	(172,970.00)	(172,970.00)	(165,537.43)	(165,428.00)
Sanitation - Other					
100200	Council Street Bins and Kerbside Collection - Staff Wages - Staff Overheads - Plant Costs - Materials and Contractors - Utilities - Insurance	12,831.00 10,906.00 15,000.00 0.00 0.00 0.00	38,737.00	41,919.31	35,480.00
100201	Refuse Site - Maintenance - Staff Wages - Staff Overheads - Plant Costs - Materials and Contractors - Utilities - Insurance	29,554.00 25,121.00 2,100.00 14,120.00 0.00 208.00	71,103.00	81,523.15	69,440.00
100202	Bulk Recycling Bins - Avon Waste Co-Mingled at \$69 per fortnight - Avon Waste Cardboard at \$50 per fortnight	1,794.00 1,300.00	3,094.00	3,185.74	3,600.00
100203	E-Waste Collection - Contract Fee: Graham Tuddenham	8,000.00	8,000.00	8,000.00	8,000.00
100233	Depreciation - Sanitation - See Depreciation Worksheet	1,757.00	1,757.00	1,963.71	1,805.00
100244	Admin Allocation - Sanitation - See Admin Allocation Worksheet	7,225.00	7,225.00	6,097.05	7,552.00
Sub Total	Sanitation - Other Expense	129,916.00	129,916.00	142,688.96	125,877.00
100250	Charges - Refuse Site - Refuse Dumping Charges	(500.00)	(500.00)	(1,273.26)	(500.00)
100251	Charges - Sullage Dumping - Sullage Dumping Charges	(3,000.00)	(3,000.00)	(3,500.00)	(3,000.00)
Sub Total	Sanitation - Other Income	(3,500.00)	(3,500.00)	(4,773.26)	(3,500.00)
Urban Stormwater Drainage					
100400	Stormwater Drainage - Maintenance - Staff Wages - Staff Overheads - Plant Costs - Materials and Contractors	7,901.00 6,716.00 13,962.00 0.00	28,579.00	751.49	17,171.00
100401	Stormwater Collection Dams - Maintenance - Staff Wages - Staff Overheads - Plant Costs - Materials and Contractors - Utilities - Insurance	1,034.00 879.00 250.00 8,000.00 2,382.00 144.00	12,689.00	2,005.35	19,802.00
100402	Interest - Storm Water Dams - Loan 119 - See Loan Worksheet (Interest) - See Loan Worksheet (Guarantee Fee)	2,439.00 769.00	3,208.00	4,035.21	4,049.00
100433	Depreciation - Storm Water Collection Dams - See Depreciation Worksheet	4,760.00	4,760.00	5,672.16	0.00
Sub Total	Urban Stormwater Drainage Expense	49,236.00	49,236.00	12,464.21	41,022.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
100450	Grant - Misc - Drainage		0.00	0.00	0.00
	- Nil	0.00			
Sub Total	Urban Stormwater Drainage Income	0.00	0.00	0.00	0.00
Protection Of Environment					
100500	Drum Muster		3,459.00	2,317.09	3,403.00
	- Staff Wages	789.00			
	- Staff Overheads	670.00			
	- Plant Costs	0.00			
	- Materials and Contractors	2,000.00			
100501	Environmental Services		15,000.00	2,059.20	20,500.00
	- Shire Of Quairading NRM Officer Contribution	15,000.00			
	- Revegetation of County Peak/Morbinning Reserve.	0.00			
100544	Admin Allocation - Protection of Environment		5,849.00	4,940.65	6,113.00
	- See Admin Allocation Worksheet	5,849.00			
Sub Total	Protection Of Environment Expense	24,308.00	24,308.00	9,316.94	30,016.00
100550	Reimbursements - Drum Muster		(3,459.00)	(2,310.40)	(3,403.00)
	- Reimbursement at Cost	(3,459.00)			
Sub Total	Protection Of Environment Income	(3,459.00)	(3,459.00)	(2,310.40)	(3,403.00)
Town Planning & Regional Development					
100600	Planning Officer - Contract/Salary		105,418.00	70,998.20	90,000.00
	- Planner Normal Salary	80,286.00			
	- Annual Leave	7,152.00			
	- Annual Leave Loading	0.00			
	- Public Holiday Leave	4,282.00			
	- Sick Leave	3,576.00			
	- Long Service Leave	0.00			
	- Superannuation	8,832.00			
	- Uniform Allowance	450.00			
	- Telstra Samsung Tablet 3G Charges (\$40/mth)	480.00			
	- Mobile Phone (\$30/mth)	360.00			
100601	Town Planning Scheme Review		5,500.00	25.45	7,000.00
	- Mapping Service	4,000.00			
	- TPS Review Advertising & Public Consultation	1,500.00			
100602	Other Planning Expenses		9,000.00	6,537.42	9,000.00
	- Advertising	1,500.00			
	- Legal Fees	5,000.00			
	- Mapping Expenses	500.00			
	- Landgate SLIP Subscription	0.00			
	- Other	2,000.00			
100644	Admin Allocation - Town Planning		77,414.00	18,291.01	22,475.00
	- See Admin Allocation Worksheet	77,414.00			
Sub Total	Town Planning & Regional Development Expense	197,332.00	197,332.00	95,852.08	128,475.00
100650	Town Planning Service Fees		(7,500.00)	(11,217.66)	(5,250.00)
	- Processing of Planning Applications	(7,500.00)			
Sub Total	Town Planning & Regional Development Income	(7,500.00)	(7,500.00)	(11,217.66)	(5,250.00)

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
Other Community Amenities					
100700	Public Conveniences - Maintenance		52,715.00	37,663.40	50,592.00
	- Staff Wages	24,166.00			
	- Staff Overheads	20,541.00			
	- Plant Costs	500.00			
	- Materials and Contractors	5,590.00			
	- Utilities	1,489.00			
	- Insurance	429.00			
100701	Cemetery - Maintenance		52,881.00	66,614.60	44,103.00
	- Staff Wages	20,612.00			
	- Staff Overheads	17,520.00			
	- Plant Costs	10,000.00			
	- Materials and Contractors	4,650.00			
	- Utilities	0.00			
	- Insurance	99.00			
100744	Admin Allocation - Other Community Amenities		17,375.00	7,463.56	9,170.00
	- See Admin Allocation Worksheet	17,375.00			
Sub Total	Other Community Amenities Expense	122,971.00	122,971.00	111,741.56	103,865.00
100750	Reservation Fees - Cemetery		(350.00)	(529.09)	(350.00)
	- Grave Site Reservations	(350.00)			
100751	Charges - Grave Digging		(10,000.00)	(19,268.77)	(4,200.00)
	- Grave Digging and Associated Charges	(10,000.00)			
100752	Charges - Niche Wall		(500.00)	(1,901.42)	(265.00)
	- Niche Wall and Associated Charges	(500.00)			
Sub Total	Other Community Amenities Income	(10,850.00)	(10,850.00)	(21,699.28)	(4,815.00)
TOTAL	PROGRAM 10	425,484.00	425,484.00	263,411.97	351,859.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
PROGRAM 11	RECREATION AND CULTURE				
	Public Halls & Civic Centres				
110100	Old School Building (CRC) - Maintenance		9,467.00	7,307.94	9,773.00
	- Staff Wages	901.00			
	- Staff Overheads	766.00			
	- Plant Costs	0.00			
	- Materials and Contractors	2,775.00			
	- Utilities	2,978.00			
	- Insurance	2,047.00			
110101	Halls - Maintenance		57,437.00	63,955.70	64,353.00
HM01	Town Hall - Maintenance				
	- Staff Wages	12,223.00			
	- Staff Overheads	10,389.00			
	- Plant Costs	200.00			
	- Materials and Contractors	7,630.00			
	- Utilities	4,049.00			
	- Insurance	9,646.00			
HM02	Lesser Hall - Maintenance				
	- Staff Wages	2,261.00			
	- Staff Overheads	1,922.00			
	- Plant Costs	0.00			
	- Materials and Contractors	1,950.00			
	- Utilities	0.00			
	- Insurance	0.00			
HM03	Morbining Hall - Maintenance				
	- Staff Wages	813.00			
	- Staff Overheads	691.00			
	- Plant Costs	200.00			
	- Materials and Contractors	1,200.00			
	- Utilities	0.00			
	- Insurance	246.00			
HM04	Bally Bally Hall - Maintenance				
	- Staff Wages	813.00			
	- Staff Overheads	691.00			
	- Plant Costs	0.00			
	- Materials and Contractors	1,300.00			
	- Utilities	0.00			
	- Insurance	1,213.00			
110105	Old Fire Station (Men's Shed) - Maintenance		4,266.00	1,955.04	4,918.00
	- Staff Wages	813.00			
	- Staff Overheads	691.00			
	- Plant Costs	0.00			
	- Materials and Contractors	1,275.00			
	- Utilities	596.00			
	- Insurance	891.00			
110106	Cornerstone Community Centre - Maintenance		5,000.00	0.00	0.00
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	5,000.00			
	- Utilities	0.00			
	- Insurance	0.00			
110107	Interest - Community Centre - Loan 120		0.00	0.00	0.00
	- See Loan Worksheet (Interest)	0.00			
	- See Loan Worksheet (Guarantee Fee)	0.00			
110133	Depreciation - Public Halls and Civic Centres		62,926.00	51,628.53	47,192.00
	- See Depreciation Worksheet	62,926.00			
110144	Admin Allocation - Public Halls and Civic Centres		30,279.00	18,396.07	22,656.00
	- See Admin Allocation Worksheet	30,279.00			
Sub Total	Public Halls & Civic Centres Expense	169,375.00	169,375.00	143,243.28	148,892.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
110150	Reimbursement and Charges - Public Halls		(12,250.00)	(19,840.50)	(5,250.00)
	- Hall Hire Charges	(5,250.00)			
	- LGIS Hall A/C Walkway Contribution	(7,000.00)			
110151	Reimbursement and Charges - Community Resource Centre		(7,180.00)	(7,069.81)	(7,180.00)
	- Lease Charge (\$90/week)	(4,680.00)			
	- Utility Cost Reimbursement	(2,500.00)			
110152	Grant - Misc - Public Halls and Civic Centres		(2,535,000.00)	0.00	(2,920,000.00)
	- Community Centre - BBRF Grant	(1,320,000.00)			
	- Community Centre - Lotterywest - Community Spaces Grant	(745,000.00)			
	- Community Centre - CRC Capital Grant	(250,000.00)			
	- Community Centre - Royalties For Regions	(195,000.00)			
	- Community Centre - Other Funding (CRC)	(25,000.00)			
110153	Reimbursement and Charges - Cornerstone Community Centre		0.00	0.00	0.00
	- Lease Charge (\$0/week)	0.00			
	- Utility Cost Reimbursement	0.00			
Sub Total	Public Halls & Civic Centres Income	(2,554,430.00)	(2,554,430.00)	(26,910.31)	(2,932,430.00)
Swimming Areas and Beaches					
110200	Swimming Pool - Maintenance		117,870.00	141,312.28	134,810.00
	- Staff Wages	3,340.00			
	- Staff Overheads	2,839.00			
	- Plant Costs	1,000.00			
	- Materials and Contractors	10,735.00			
	- Management Fee (Fixed Price Contract Expiry: April 2020)	72,000.00			
	- Utilities	22,588.00			
	- Insurance	5,368.00			
110201	Swimming Pool - Staff Housing Costs		9,161.00	6,421.75	11,242.00
	- Reallocated from Program 9	9,161.00			
110233	Depreciation - Swimming Pool		1,326.00	21,718.09	18,350.00
	- See Depreciation Worksheet	1,326.00			
110244	Admin Allocation - Swimming Pool		40,255.00	20,393.34	25,172.00
	- See Admin Allocation Worksheet	40,255.00			
Sub Total	Swimming Areas and Beaches Expense	168,612.00	168,612.00	189,845.46	189,574.00
110250	Swimming Pool Fees - Daily		(2,000.00)	(3,096.37)	(2,000.00)
	- Daily Takings	(2,000.00)			
110251	Swimming Pool Fees - Season		(3,000.00)	(3,985.93)	(3,000.00)
	- Season Pass Sales	(3,000.00)			
110252	Reimbursements and Charges - Swimming Pool		0.00	(2,088.67)	0.00
	- Insurance Reimbursement	0.00			
110253	Grant - Misc - Swimming Pool		(32,000.00)	(55,000.00)	(32,000.00)
	- DSR Swimming Pool Revitalisation Program	(32,000.00)			
Sub Total	Swimming Areas and Beaches Income	(37,000.00)	(37,000.00)	(64,170.97)	(37,000.00)

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
Other Recreation & Sport					
110300	Parks, Gardens and Reserves - Maintenance		140,848.00	92,858.59	132,605.00
	- Staff Wages	49,539.00			
	- Staff Overheads	42,108.00			
	- Plant Costs	20,700.00			
	- Materials and Contractors	14,000.00			
	- Utilities	12,260.00			
	- Insurance	2,241.00			
110301	Recreation Ground - Maintenance		159,630.00	116,106.72	155,561.00
	- Staff Wages	53,615.00			
	- Staff Overheads	45,573.00			
	- Plant Costs	20,000.00			
	- Materials and Contractors	26,450.00			
	- Utilities	10,934.00			
	- Insurance	3,058.00			
110302	Function and Recreation Centre - Maintenance		60,042.00	51,379.30	60,214.00
	- Staff Wages	16,837.00			
	- Staff Overheads	14,311.00			
	- Plant Costs	0.00			
	- Materials and Contractors	8,600.00			
	- Utilities	13,910.00			
	- Insurance	6,384.00			
110303	Gymnasium Equipment - Maintenance		1,000.00	723.41	1,000.00
	- Equipment Servicing	1,000.00			
110304	Cropping Land Lease - Expense		15,000.00	10,430.27	15,000.00
	- Lease Payments to State Government	15,000.00			
110305	Insurance Subsidy		3,515.00	4,058.00	4,058.00
	- Bowling Club Insurance Expense	3,070.00			
	- Pony Club Insurance Expense	445.00			
110307	Interest - Bowling Club - Loan 117		4,754.00	5,664.87	5,792.00
	- See Loan Worksheet (Interest)	4,237.00			
	- See Loan Worksheet (Guarantee Fee)	517.00			
110308	Interest - Function and Rec Centre - Loan 118		26,011.00	47,833.35	47,838.00
	- See Loan Worksheet (Interest)	20,282.00			
	- See Loan Worksheet (Guarantee Fee)	5,729.00			
110309	Other Expenses - Other Recreation and Sport		0.00	5,007.94	0.00
	- Other Expenses	0.00			
110322	(Profit)/Loss on Disposal of Assets		0.00	0.00	0.00
	- See Asset Disposal Worksheet	0.00			
110333	Depreciation - Other Recreation		80,334.00	126,208.17	114,069.00
	- See Depreciation Worksheet	80,334.00			
110344	Admin Allocation - Other Recreation		45,072.00	38,579.22	47,467.00
	- See Admin Allocation Worksheet	45,072.00			
Sub Total	Other Recreation & Sport Expense	536,206.00	536,206.00	498,849.84	583,604.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
110350	Reimbursements and Charges - Other Recreation		(14,821.00)	(26,842.22)	(20,799.00)
	- Football Club (per Season)	(3,561.00)			
	- Beverley Netball Club (per Season)	(547.00)			
	- Redbacks Netball Club (per Season)	(547.00)			
	- Cricket Club (per Season)	(547.00)			
	- Hockey Club (per Season)	(547.00)			
	- Tennis Club (per Season)	(605.00)			
	- Horse and Pony Club (per Season)	(605.00)			
	- Beverley Districts Motor Cycle Club (Ulinga Park per Season)	(1,108.00)			
	- Beverley Off Road Motor Sports Association (BORMSA) (per Season)	(2,000.00)			
	- Tractor Pull (Old Racecourse - 0 events)	0.00			
	- SSL - Loan 117 - Interest & Guarantee Fee	(4,754.00)			
	- Insurance Reimbursement	0.00			
110351	Cropping Land Lease - Income		(52,850.00)	(52,850.00)	(52,850.00)
	- B Hunt	(3,500.00)			
	- Beverley Football Club	(1,040.00)			
	- Beverley Tennis Club	(1,700.00)			
	- Black Planet Thoroughbreds	(11,760.00)			
	- D & R Ridgway	(4,820.00)			
	- Elmline Pty Ltd	(30,030.00)			
110352	Membership Fees - Gym		(4,500.00)	(4,539.98)	(4,500.00)
	- Annual Membership Income	(4,500.00)			
110353	Grant - Misc - Other Recreation		(27,834.00)	(12,000.00)	(12,000.00)
	- RFR Community Chest - Flying Through History	(27,834.00)			
110354	Leasehold Contribution (Non-Cash)		0.00	0.00	0.00
	- Leasehold Value brought to Account.	0.00			
Sub Total	Other Recreation & Sport Income	(100,005.00)	(100,005.00)	(96,232.20)	(90,149.00)
Libraries					
110500	Other Expenses - Library		3,400.00	3,514.79	3,400.00
	- Replacement Books	100.00			
	- Library Cards	100.00			
	- AMLIB Training	1,200.00			
	- AMLIB Subscription	1,200.00			
	- Bulk Freight Charges	800.00			
110501	Salaries, Wages and Super - Library		56,466.00	37,224.31	48,712.00
	- Staff Wages	51,027.00			
	- Superannuation	5,439.00			
110502	Depreciation - Library		0.00	0.00	0.00
	- See Depreciation Worksheet	0.00			
110503	Admin Allocation - Library		2,925.00	38,999.65	48,006.00
	- See Admin Allocation Worksheet	2,925.00			
Sub Total	Libraries Expense	62,791.00	62,791.00	79,738.75	100,118.00
110550	Fees and Charges - Library		(400.00)	(695.50)	(400.00)
	- Photocopying Charges	(100.00)			
	- History of Beverley Book Sales	(100.00)			
	- Library Card Charges	(100.00)			
	- Lost/Damaged Library Book Charges	(100.00)			
Sub Total	Libraries Income	(400.00)	(400.00)	(695.50)	(400.00)
Other Culture					
110600	Old Court House - Maintenance		24,338.00	21,584.99	25,441.00
	- Staff Wages	9,146.00			
	- Staff Overheads	7,774.00			
	- Plant Costs	0.00			
	- Materials and Contractors	2,675.00			
	- Utilities	1,636.00			
	- Insurance	3,107.00			
110601	Railway Station Gallery and Platform Theatre - Maintenance		12,919.00	11,271.63	14,196.00
	- Staff Wages	1,959.00			
	- Staff Overheads	1,665.00			
	- Plant Costs	100.00			
	- Materials and Contractors	2,925.00			
	- Utilities	1,894.00			
	- Insurance	4,376.00			
110633	Depreciation - Other Culture		32,565.00	38,075.49	31,887.00
	- See Depreciation Worksheet	32,565.00			
110644	Admin Allocation - Other Culture		36,471.00	31,220.78	38,477.00
	- See Admin Allocation Worksheet	36,471.00			
Sub Total	Other Culture Expense	106,293.00	106,293.00	102,152.89	110,001.00

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110650	Grants - Misc - Heritage Buildings - <i>State Government Grant</i>	0.00	0.00	0.00	0.00
Sub Total	Other Culture Income	0.00	0.00	0.00	0.00
TOTAL	PROGRAM 11	(1,648,558.00)	(1,648,558.00)	825,821.24	(1,927,790.00)

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
PROGRAM 12	TRANSPORT				
Streets, Roads, Bridges & Depot Maintenance					
120200	Road - Maintenance		852,577.00	855,673.63	744,880.00
	- Staff Wages	157,012.00			
	- Staff Overheads	134,190.00			
	- Plant Costs	275,074.00			
	- Materials and Contractors	240,130.00			
	- Relief Staff Provision	15,498.00			
	- Relief Staff Over Head Provision	13,173.00			
	- Overtime Provision	17,500.00			
120201	Bridge - Maintenance		78,075.00	20,719.65	22,171.00
	- Staff Wages	2,223.00			
	- Staff Overheads	1,890.00			
	- Plant Costs	13,962.00			
	- Materials and Contractors	60,000.00			
120202	Footpath - Maintenance		32,672.00	26,256.42	22,171.00
	- Staff Wages	7,411.00			
	- Staff Overheads	6,299.00			
	- Plant Costs	13,962.00			
	- Materials and Contractors	5,000.00			
120203	Depot - Maintenance		42,373.00	41,865.36	43,423.00
	- Staff Wages	13,989.00			
	- Staff Overheads	11,890.00			
	- Plant Costs	1,000.00			
	- Materials and Contractors	10,600.00			
	- Utilities	3,734.00			
	- Insurance	1,160.00			
120204	Street Lighting		30,000.00	20,477.99	30,000.00
	- Western Power Utility Charge	30,000.00			
120205	Traffic Control Signs and Equipment		2,000.00	190.00	2,000.00
	- Sign and Equipment Purchases	2,000.00			
120206	Road Inventory Control		42,350.00	5,955.20	9,250.00
	- RAMM Subscription	5,850.00			
	- RAMM Training (Tech. Officer)	1,500.00			
	- Roads Revaluation	25,000.00			
	- Other Infrs Asset Pick Up & Valuation	10,000.00			
120222	(Profit)/Loss on Disposal of Assets - Transport		0.00	0.00	0.00
	- See Asset Disposal Worksheet	0.00			
120233	Depreciation - Transport		882,196.00	883,593.29	883,544.00
	- See Depreciation Worksheet	882,196.00			
120244	Admin Allocation - Transport		143,475.00	77,578.90	95,473.00
	- See Admin Allocation Worksheet	143,475.00			
120299	Loss on Revaluation of Non-Current Assets (Non-Cash)		0.00	0.00	0.00
	- Not anticipated	0.00			
Sub Total	Streets, Roads, Bridges & Depot Mtnc Expense	2,105,718.00	2,105,718.00	1,932,310.44	1,852,912.00
120250	Grant - MRWA - Direct Grant		(110,452.00)	(106,927.00)	(106,927.00)
	- Untied Road Maintenance Grant	(110,452.00)			
120251	Grant - MRWA - RRG		(337,872.00)	(337,439.18)	(338,817.00)
	- Regional Road Group Funding	(337,872.00)			
120252	Grant - MRWA - Blackspot		(216,940.00)	0.00	0.00
	- Blackspot Funding	(216,940.00)			
120253	Grant - Roads to Recovery		(4,307,942.00)	(501,688.00)	(498,905.00)
	- Roads To Recovery Funding	(431,942.00)			
	- Special Project Funding: Vincent St Brdg# 0729	(3,876,000.00)			
120254	LGGC Grant - Roads		(213,476.00)	(707,815.00)	(454,387.00)
	- Untied Road Maintenance Grant	(213,476.00)			
120255	Grant - LGGC Special - Bridges		(342,000.00)	(219,000.00)	(422,364.00)
	- MRWA Funding: Bremner Rd Brdg# 4739	(204,000.00)			
	- Special Bridge Project Funding: Bremner Rd Brdg# 3206	(92,000.00)			
	- MRWA Funding: Bremner Rd Brdg# 3206	(46,000.00)			
120256	Reimbursements and Charges - Transport		(98,782.00)	(13,381.00)	(38,381.00)
	- Butterworth Rd Contribution	(60,000.00)			
	- Trails Grant Funding - Interpretation Signage	(25,000.00)			
	- Austral Brick Road Maintenance Contribution (Edison Mill Rd)	(13,782.00)			
120257	WANDRRA - Natural Disaster Recovery Funding		(1,346,600.00)	0.00	0.00
	- 2017 Flooding Event AGRN743	(1,346,600.00)			
Sub Total	Streets, Roads, Bridges & Depot Mtnc Income	(6,974,064.00)	(6,974,064.00)	(1,886,250.18)	(1,859,781.00)

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
Traffic Control					
120500	Salaries, Wages and Super - Vehicle Licensing		56,466.00	38,169.86	48,712.00
	- Staff Wages	51,027.00			
	- Superannuation	5,439.00			
120501	Other Expenses - Vehicle Licensing		1,000.00	1,050.36	1,000.00
	- Sundry Expenses	1,000.00			
120544	Admin Allocation - Vehicle Licensing		0.00	50,983.44	62,750.00
	- See Admin Allocation Worksheet	0.00			
Sub Total	Traffic Control Expense	57,466.00	57,466.00	90,203.66	112,462.00
120550	Commissions - Vehicle Licensing		(35,000.00)	(34,904.12)	(35,000.00)
	- Department of Transport Licensing Commission	(35,000.00)			
Sub Total	Traffic Control Income	(35,000.00)	(35,000.00)	(34,904.12)	(35,000.00)
Aerodromes					
120600	Aerodrome - Maintenance		20,802.00	13,972.89	11,225.00
	- Staff Wages	2,204.00			
	- Staff Overheads	1,873.00			
	- Plant Costs	2,000.00			
	- Materials and Contractors	11,850.00			
	- Utilities	2,382.00			
	- Insurance	493.00			
Sub Total	Aerodromes Expense	20,802.00	20,802.00	13,972.89	11,225.00
120650	Charges - Aerodrome		(7,500.00)	(9,201.88)	(7,500.00)
	- Annual Lease Charge	(4,000.00)			
	- Hangar Fees (\$100 per Glider)	(3,000.00)			
	- Water Cost Reimbursement	(500.00)			
Sub Total	Aerodromes Income	(7,500.00)	(7,500.00)	(9,201.88)	(7,500.00)
TOTAL	PROGRAM 12	(4,832,578.00)	(4,832,578.00)	106,130.81	74,318.00

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PROGRAM 13	ECONOMIC SERVICES				
Rural Services					
130100	Noxious Weed and Vermin Control		17,489.00	3,868.39	15,769.00
	- Staff Wages	4,318.00			
	- Staff Overheads	3,671.00			
	- Plant Costs	4,000.00			
	- Materials and Contractors	5,500.00			
	- Utilities	0.00			
	- Insurance	0.00			
130144	Admin Allocation - Rural Services		0.00	0.00	0.00
	- See Admin Allocation Worksheet	0.00			
Sub Total	Rural Services Expense	17,489.00	17,489.00	3,868.39	15,769.00
Nil					
Sub Total	Rural Services Income	0.00	0.00	0.00	0.00
Tourism & Area Promotion					
130200	Tourism and Area Promotion Initiatives		36,750.00	35,000.83	42,500.00
	- Avon Valley Tourism Association Subscription	5,500.00			
	- Beverley CRC Tourist Centre Contribution	5,000.00			
	- Beverley Tourist Information Booklet	4,500.00			
	- Beverley Tourism Website Updates	4,000.00			
	- Brand Merchandise	3,500.00			
	- Brand Banners & Road Signage	6,250.00			
	- Alfresco Dining Project	6,000.00			
	- Other	2,000.00			
130201	Caravan Park - Maintenance		43,294.00	30,768.35	40,056.00
	- Staff Wages	10,700.00			
	- Staff Overheads	9,095.00			
	- Plant Costs	2,000.00			
	- Materials and Contractors	6,010.00			
	- Utilities	14,680.00			
	- Insurance	809.00			
130202	Interest - Caravan Park Upgrade - Loan 116		0.00	0.00	0.00
	- Loan 116 has matured.	0.00			
130203	Aeronautical Museum - Maintenance		4,120.00	9,182.70	5,123.00
	- Staff Wages	1,084.00			
	- Staff Overheads	922.00			
	- Plant Costs	0.00			
	- Materials and Contractors	1,575.00			
	- Utilities	520.00			
	- Insurance	19.00			
130204	Dead Finish Museum - Maintenance		7,131.00	3,948.23	7,193.00
	- Staff Wages	1,084.00			
	- Staff Overheads	922.00			
	- Plant Costs	0.00			
	- Materials and Contractors	1,675.00			
	- Utilities	1,195.00			
	- Insurance	2,255.00			
130205	Avondale - Maintenance		77,958.00	4,296.58	52,000.00
	- Staff Wages - Project Officer	50,007.00			
	- Superannuation - Project Officer	4,751.00			
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	23,200.00			
	- Utilities	0.00			
	- Insurance	0.00			
130206	Salaries, Wages and Super - Area Promotion		27,331.00	5,736.00	28,328.00
	- Staff Wages - Tourism Officer	24,960.00			
	- Superannuation - Tourism Officer	2,371.00			
130233	Depreciation - Area Promotion		7,120.00	7,218.81	6,240.00
	- See Depreciation Worksheet	7,120.00			
130244	Admin Allocation - Area Promotion		61,587.00	30,379.80	37,398.00
	- See Admin Allocation Worksheet	61,587.00			
Sub Total	Tourism & Area Promotion Expense	265,291.00	265,291.00	126,531.30	218,838.00

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Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
130250	Charges - Caravan Park		(30,000.00)	(41,495.55)	(30,000.00)
	- Insurance Reimbursement	0.00			
	- Caravan Park Fees	(30,000.00)			
130251	Reimbursements and Charges - Area Promotion		0.00	(35,780.87)	0.00
	- Other Income	0.00			
Sub Total	Tourism & Area Promotion Income	(30,000.00)	(30,000.00)	(77,276.42)	(30,000.00)
Building Control					
130300	Other Expenses - Building Control		400.00	379.00	400.00
	- Sundry Expenses	400.00			
130301	Building Surveyor - Contract/Salary		17,472.00	13,497.87	16,632.00
	- Building Surveyor Contract Salary: \$300/Week	15,990.00			
	- Building Surveyor Contract Salary: Superannuation	1,482.00			
130344	Admin Allocation - Building Control		34,406.00	18,291.01	22,475.00
	- See Admin Allocation Worksheet	34,406.00			
Sub Total	Building Control Expense	52,278.00	52,278.00	32,167.88	39,507.00
130350	Building Fees - Building Permits		(6,000.00)	(11,398.19)	(6,000.00)
	- Licence Application Fees	(6,000.00)			
130351	Building Fees - Occupancy		0.00	(140.00)	0.00
	- Licence Application Fees	0.00			
130352	Building Fees -Septic Tanks		(1,500.00)	(2,360.00)	(1,500.00)
	- Sceptic Tank Application Fees	(1,500.00)			
130353	Commission - BCITF/BSL		(300.00)	(389.55)	(300.00)
	- Commission from Building Commission	(300.00)			
130354	Reimbursements and Charges - Building Control		(100.00)	(63.64)	(100.00)
	- Building Inspections	(100.00)			
	- Legal Fee Reimbursement	0.00			
Sub Total	Building Control Income	(7,900.00)	(7,900.00)	(14,351.38)	(7,900.00)
Economic Development					
130400	Economic Development Initiatives		0.00	0.00	0.00
	- Economic Development Program	0.00			
130422	(Profit)/Loss on Disposal of Assets		0.00	0.00	0.00
	- See Asset Disposal Worksheet	0.00			
130444	Admin Allocation - Economic Development		27,525.00	23,231.49	28,768.00
	- See Admin Allocation Worksheet	27,525.00			
Sub Total	Economic Development Expense	27,525.00	27,525.00	23,231.49	28,768.00
130450	Contributions - Business Community		0.00	0.00	0.00
	- Local Business Project Contributions	0.00			
Sub Total	Economic Development Income	0.00	0.00	0.00	0.00
Public Standpipes					
130500	Public Standpipes - Maintenance		28,919.00	13,118.78	29,303.00
	- Staff Wages	659.00			
	- Staff Overheads	560.00			
	- Plant Costs	500.00			
	- Materials and Contractors	6,000.00			
	- Utilities	21,200.00			
	- Insurance	0.00			
130533	Depreciation - Public Standpipes		2,500.00	2,499.90	1,917.00
	- See Depreciation Worksheet	2,500.00			
130544	Admin Allocation - Public Standpipes		25,977.00	25,649.38	31,645.00
	- See Admin Allocation Worksheet	25,977.00			
Sub Total	Public Standpipes Expense	57,396.00	57,396.00	41,268.06	62,865.00
130550	Charges - Public Standpipes		(23,600.00)	(11,000.85)	(23,600.00)
	- Standpipe Swipe Card Charges	(100.00)			
	- Standpipe Water Charges	(23,500.00)			
Sub Total	Public Standpipes Income	(23,600.00)	(23,600.00)	(11,000.85)	(23,600.00)

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Other Economic Services					
130600	Beverley Blarney Production Expenses		18,000.00	20,591.11	18,000.00
	- Production Costs	12,000.00			
	- Materials	6,000.00			
130644	Admin Allocation - Other Economic Services		56,598.00	48,040.03	59,154.00
	- See Admin Allocation Worksheet	56,598.00			
Sub Total	Other Economic Services Expense	74,598.00	74,598.00	68,631.14	77,154.00
130650	Advertising Sales - Beverley Blarney		(20,000.00)	(27,610.26)	(20,000.00)
	- Blarney Advertising Sales	(20,000.00)			
Sub Total	Other Economic Services Income	(20,000.00)	(20,000.00)	(27,610.26)	(20,000.00)
TOTAL	PROGRAM 13	413,077.00	413,077.00	165,459.35	361,401.00

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PROGRAM 14	OTHER PROPERTY AND SERVICES				
Private Works					
140150	Profit on Private Works		(2,011.00)	(907.54)	(2,776.00)
	- Staff Wages	1,578.00			
	- Staff Overheads	1,341.00			
	- Plant Costs	6,136.00			
	- Materials and Contractors	1,000.00			
	- Private Works Charges	(12,066.00)			
Sub Total	Private Works	(2,011.00)	(2,011.00)	(907.54)	(2,776.00)
Public Works Overheads					
140200	Superannuation - Works		88,373.00	76,584.98	89,366.00
	- Compulsory Superannuation 9.5%	88,373.00			
140201	Leave Expense - Works		174,633.00	187,323.11	169,197.00
	- Annual Leave	69,729.00			
	- Annual Leave Loading	12,203.00			
	- Public Holiday Leave	40,520.00			
	- Sick Leave	33,606.00			
	- Long Service Leave	18,575.00			
140202	Service Pay and Industry Allowance		48,805.00	39,952.93	48,076.00
	- Works Staff Allowances	48,805.00			
140203	Insurance - Works		34,413.00	37,386.60	35,108.00
	- See Insurance Allocation Worksheet	34,413.00			
140204	MOW and Other Salaries		70,197.00	79,700.36	71,492.00
	- MOW Salary Allowance ex. Leave Entitlements	70,197.00			
140205	Staff Training - Works		12,500.00	11,004.44	13,000.00
	- Introductory Supervisor Course Pt 2 (Ian M and Mal K)	2,500.00			
	- Other	10,000.00			
140206	Protective Clothing		12,500.00	7,324.99	12,050.00
	- Staff Uniforms	9,000.00			
	- Personal Protective Equipment	3,500.00			
140207	Occupational Health and Safety		13,604.00	12,937.38	12,771.00
	- LGIS Regional Risk Coordinator	7,500.00			
	- Other Health & Safety	6,104.00			
140208	Fringe Benefits Tax - Works		0.00	0.00	0.00
	- Nil	0.00			
140209	Other Expenses - Works		20,266.00	10,433.42	20,581.00
	- Wage Rise Provision	19,266.00			
	- Advertising	1,000.00			
140210	Minor Plant Costs		7,500.00	0.00	7,500.00
	- Sundry Plant Purchases	7,500.00			
140244	Admin Allocation - Works		112,680.00	69,379.56	85,404.00
	- See Admin Allocation Worksheet	112,680.00			
140255	Public Works Overheads Allocated to Works		(595,471.00)	(532,027.77)	(564,545.00)
	- Less allocated to works and services	(595,471.00)			
Sub Total	Public Works Overheads	0.00	0.00	0.00	0.00

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Plant Operation Costs					
140300	Insurance - Plant - See Insurance Allocation Worksheet	15,438.00	15,438.00	13,958.83	13,959.00
140301	Fuel and Oils - Fuel and Oil allocations	140,000.00	140,000.00	131,483.05	180,000.00
140302	Tyres and Tubes - General Tyres and Tubes	25,000.00	25,000.00	23,269.10	10,000.00
140303	Parts and Repairs - General Parts, Repairs and Servicing - Tie Down Chains & Load Bearing Accreditation - Other Sundry Expenses	80,000.00 4,000.00 6,000.00	90,000.00	67,638.48	105,560.00
140304	Internal Repair Wages - Mechanic Wages (ex. Leave Allowance) - Mechanic Overheads	40,512.00 34,435.00	74,947.00	72,275.62	73,086.00
140305	Licences - Plant - Vehicle Licensing Expense - No Fault Insurance Expense	8,000.00 1,700.00	9,700.00	22,701.00	9,700.00
140322	(Profit)/Loss on Disposal of Assets - POC - See Asset Disposal Worksheet (Profit) - See Asset Disposal Worksheet Loss	(10,000.00) 8,000.00	(2,000.00)	5,920.05	40,500.00
140333	Depreciation - Plant - See Depreciation Worksheet	318,521.00	318,521.00	296,007.76	115,864.00
140344	Admin Allocation - POC - See Admin Allocation Worksheet	21,499.00	21,499.00	35,005.13	43,147.00
140355	Plant Operation Costs Allocated to Works - As allocated to Works and Services.	(693,105.00)	(693,105.00)	(668,259.02)	(591,816.00)
Sub Total	Plant Operation Costs	0.00	0.00	0.00	0.00

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Stock Fuels & Oils					
140400	Purchase of Stock Materials - Nil	0.00	0.00	0.00	0.00
140401	Stock Allocated to Works and Plant - Nil	0.00	0.00	0.00	0.00
140402	Fuel Rebate Calculation - Consultant - Fuel Rebate Calculation for BAS	2,500.00	2,500.00	3,093.10	2,500.00
Sub Total	Stock Fuels & Oils Expense	2,500.00	2,500.00	3,093.10	2,500.00
140450	Fuel Rebate - Fuel Rebates as per AITS calculations.	(25,000.00)	(25,000.00)	(30,394.00)	(25,000.00)
140451	Sale of Stock - Nil	0.00	0.00	0.00	0.00
Sub Total	Stock Fuels & Oils Income	(25,000.00)	(25,000.00)	(30,394.00)	(25,000.00)
Salaries & Wages					
140600	Gross Salaries and Wages - As per Salaries and Wages Worksheet	2,040,082.00	2,040,082.00	1,882,002.35	1,936,079.00
140601	Less Salaries and Wages Allocated - Allocated across Works and Services	(2,040,082.00)	(2,040,082.00)	(1,882,002.35)	(1,936,079.00)
Sub Total	Salaries & Wages	0.00	0.00	0.00	0.00
Unclassified					
140701	Community Bus - Maintenance - Fuel - Servicing - Registration - Insurance	4,000.00 1,200.00 500.00 141.00	5,841.00	16,007.42	5,828.00
140702	Other Expense - Unclassified - Sundry Expense	100.00	100.00	16.68	100.00
140703	Unallocated Wages - Unallocated Wages Provision	185.00	185.00	0.00	185.00
140704	Workers Compensation Expense - Workers Comp Wages	9,000.00	9,000.00	29,215.41	9,000.00
Sub Total	Unclassified Expense	15,126.00	15,126.00	45,239.51	15,113.00
140750	Charges - Community Bus - Community Bus Hire Charges	(7,000.00)	(7,000.00)	(7,111.76)	(7,000.00)
140751	Reimbursement and Charges - Unclassified - LGIS Health Fund Recoup - Workers Comp Reimbursements	(2,000.00) (9,000.00)	(11,000.00)	(30,494.88)	(11,000.00)
140752	Sale of Scrap - Sale of Sundry Items	(100.00)	(100.00)	(272.73)	(100.00)
140753	Payroll Deductions - Suspense Account	0.00	0.00	(100.00)	0.00
Sub Total	Unclassified Income	(18,100.00)	(18,100.00)	(37,979.37)	(18,100.00)
TOTAL	PROGRAM 14	(27,485.00)	(27,485.00)	(20,948.30)	(28,263.00)
TOTAL	OPERATING	(9,132,693.00)	(9,132,693.00)	(1,559,598.70)	(3,488,885.00)

**SHIRE OF BEVERLEY
DETAILED BUDGET WORKINGS
FOR THE PERIOD ENDING
30 June 2018**

Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
CAPITAL EXPENDITURE					
Land and Buildings					
			6,534,594.00	344,086.96	4,554,000.00
Land					
LB1801	Land Purchase - BBP Project Year 3	150,000.00			
Specialised Buildings					
LB1601	Beverley Cornerstone Community Centre	4,000,000.00			
LB1704	Recreation Ground - Car Park Lighting	10,000.00			
LB1708	Area Promotion - Flying Through History Project	58,094.00			
LB1709	Town Hall - Outside Public Toilet Refurbishment	7,500.00			
LB1710	Medical Practice - Seal Outdoor Wait Room	7,500.00			
LB1711	Cemetery - Niche Wall Extension	3,000.00			
LBS1801	Old Court House - Roof Resheet (Seek External Funding)	60,000.00			
LBS1802	Swimming Pool - Paint Bowl	40,000.00			
LBS1803	Bus Stop - Lighting	5,000.00			
LBS1804	Caravan Park - Campers Kitchen Light Pole	3,000.00			
LBS1805	Town Hall - Air Conditioning Service Walkway	15,000.00			
LBS1806	Depot - Emergency Shower	5,000.00			
LBS1807	Depot - Crib Room Refurbishment	10,000.00			
LBS1808	Town Hall - Kitchen Refurbishment	50,000.00			
Non-Specialised Buildings					
LBN1801	BBP Aged Housing Project - Year 1 (inc Cont.)	2,027,000.00			
LBN1802	Hunt Road Village - Unit Refurbishment	20,000.00			
LBN1803	Hunt Road Village - Asbestos Fence Renewal Phase 1	20,000.00			
LBN1804	Admin Office - LED Lighting Conversion	6,000.00			
LBN1805	Admin Office - Solar Power	25,000.00			
LBN1806	6 Barnsley Street - Reticulation Renewal	3,000.00			
LBN1807	6 Barnsley Street - Retaining Wall Renewal	4,500.00			
LBN1808	58 John Street - 2 x Split System Air Conditioners	5,000.00			
Sub Total	Land and Buildings	6,534,594.00	6,534,594.00	344,086.96	4,554,000.00
Plant and Equipment					
			531,000.00	305,275.73	652,000.00
VP1707	Grader	324,000.00			
VP1801	CEO Vehicle	60,000.00			
VP1802	BRMPC Vehicle	60,000.00			
VP1803	Cherry Picker	65,000.00			
VP1804	Verti Mower	22,000.00			
Sub Total	Plant and Equipment	531,000.00	531,000.00	305,275.73	652,000.00
Furniture and Equipment					
			50,500.00	41,211.62	50,700.00
OF1801	Admin - Computer Equipment Renewal inc. Server	33,000.00			
OF1802	Med Centre - Medical Equipment/Office Hardware	10,000.00			
OF1803	Gym - Dumbbells & Rack	2,500.00			
OF1804	Admin - Property File Compactus	5,000.00			
Sub Total	Plant and Equipment	50,500.00	50,500.00	41,211.62	50,700.00

**SHIRE OF BEVERLEY
DETAILED BUDGET WORKINGS
FOR THE PERIOD ENDING
30 June 2018**

Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
Infrastructure - Roads				1,199,546.34	1,796,756.00
RRG1801	Westdale Road - Reconstruct & Seal (SLK: 24.65-26.30)		105,160.00		
	- Staff Wages	8,559.00			
	- Staff Overheads	7,275.00			
	- Plant Costs	15,995.00			
	- Materials and Contractors	73,331.00			
RRG1802	Westdale Road - 2nd Seal (SLK: 0.85-2.45 & 22.70-24.65)		102,950.00		
	- Staff Wages	1,053.00			
	- Staff Overheads	895.00			
	- Plant Costs	1,470.00			
	- Materials and Contractors	99,532.00			
RRG1803	Mawson Road - Widen & Seal (SLK: 0.00-2.77)		298,698.00		
	- Staff Wages	21,621.00			
	- Staff Overheads	18,378.00			
	- Plant Costs	41,734.00			
	- Materials and Contractors	216,965.00			
RTR1801	York Williams Road - 2nd Seal (SLK: 23.71-27.90)		102,655.00		
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	102,655.00			
RTR1802	Waterhatch Road - Widen & Seal (SLK: 0.00-1.87)		62,103.00		
	- Staff Wages	5,663.00			
	- Staff Overheads	4,814.00			
	- Plant Costs	10,563.00			
	- Materials and Contractors	41,063.00			
RTR1803	Top Beverley Road - Widen & Seal (SLK: 0.00-2.00)		195,827.00		
	- Staff Wages	13,659.00			
	- Staff Overheads	11,610.00			
	- Plant Costs	25,256.00			
	- Materials and Contractors	145,302.00			
RTR1804	TBC		237,124.00		
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	237,124.00			
BSP1801	Top Beverley Road - Improve Corners (SLK: 1.34-1.84 & 2.57-3.87)		216,940.00		
	- Staff Wages	16,849.00			
	- Staff Overheads	14,321.00			
	- Plant Costs	33,698.00			
	- Materials and Contractors	152,072.00			
AGRN743	WANDRRA Disaster Reinstatement Works		1,500,000.00		
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	1,500,000.00			
MUN1701	Morbining Road - Widen & Seal (SLK: 6.64-9.24)		129,477.00		
	- Staff Wages	9,462.00			
	- Staff Overheads	8,043.00			
	- Plant Costs	17,136.00			
	- Materials and Contractors	94,836.00			
MUN1801	Morbining Road - Construct & Seal (SLK: 23.39-25.30)		86,891.00		
	- Staff Wages	13,163.00			
	- Staff Overheads	11,189.00			
	- Plant Costs	19,299.00			
	- Materials and Contractors	43,240.00			
MUN1703	Nicholas Street - Construct & Seal		73,546.00		
	- Staff Wages	9,578.00			
	- Staff Overheads	8,142.00			
	- Plant Costs	18,333.00			
	- Materials and Contractors	37,493.00			
MUN1802	Nicholas Street - 2nd Seal		19,338.00		
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	19,338.00			
MUN1803	Railway Street - 2nd Seal		8,085.00		
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	8,085.00			

**SHIRE OF BEVERLEY
DETAILED BUDGET WORKINGS
FOR THE PERIOD ENDING
30 June 2018**

Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
MUN1804	Grigson Street - 2nd Seal		6,510.00		
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	6,510.00			
MUN1805	Maitland Road - Gravel Sheet (SLK: 7.52-8.52)		40,422.00		
	- Staff Wages	6,533.00			
	- Staff Overheads	5,553.00			
	- Plant Costs	12,908.00			
	- Materials and Contractors	15,428.00			
MUN1806	Dale Bin North Road - Gravel Sheet (SLK: 1.80-3.60)		75,043.00		
	- Staff Wages	2,997.00			
	- Staff Overheads	2,547.00			
	- Plant Costs	5,495.00			
	- Materials and Contractors	64,004.00			
MUN1807	Kokendin Road - Gravel Sheet (SLK: 8.00-11.00)		89,897.00		
	- Staff Wages	5,002.00			
	- Staff Overheads	4,252.00			
	- Plant Costs	9,618.00			
	- Materials and Contractors	71,025.00			
MUN1808	Dongadilling Road - Gravel Sheet (SLK: 4.11-5.00)		30,367.00		
	- Staff Wages	5,002.00			
	- Staff Overheads	4,252.00			
	- Plant Costs	9,618.00			
	- Materials and Contractors	11,495.00			
MUN1809	Mawson Road - Culvert Removal		11,627.00		
	- Staff Wages	2,930.00			
	- Staff Overheads	2,490.00			
	- Plant Costs	2,597.00			
	- Materials and Contractors	3,610.00			
MUN1810	Johnsons Road - Culvert Replacement		61,865.00		
	- Staff Wages	2,437.00			
	- Staff Overheads	2,071.00			
	- Plant Costs	5,082.00			
	- Materials and Contractors	52,275.00			
MUN1811	Butterworth Road - Construct (between Beringer & Ewert Rd)		60,000.00		
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	60,000.00			
MUN1812	Taylor Street - River Crossing		131,352.00		
	- Staff Wages	8,032.00			
	- Staff Overheads	6,828.00			
	- Plant Costs	16,492.00			
	- Materials and Contractors	100,000.00			
MUN1813	Kokeby East Road - Widen Shoulders		54,638.00		
	- Staff Wages	10,169.00			
	- Staff Overheads	8,644.00			
	- Plant Costs	19,775.00			
	- Materials and Contractors	16,050.00			
Sub Total	Infrastructure - Roads	3,700,515.00	3,700,515.00	1,199,546.34	1,796,756.00
	Infrastructure - Bridges			198,570.03	422,364.00
BC1702	Bremner Road - Bridge# 4739		204,000.00		
	- Staff Wages	713.00			
	- Staff Overheads	606.00			
	- Plant Costs	322.00			
	- Materials and Contractors	202,359.00			
BC1801	Bremner Road - Bridge# 3206		138,000.00		
	- Staff Wages	7,307.00			
	- Staff Overheads	6,211.00			
	- Plant Costs	16,632.00			
	- Materials and Contractors	107,850.00			
BC1802	Vincent Street - Bridge# 0729		3,876,000.00		
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	3,876,000.00			
Sub Total	Infrastructure - Bridges	4,218,000.00	4,218,000.00	198,570.03	422,364.00

**SHIRE OF BEVERLEY
DETAILED BUDGET WORKINGS
FOR THE PERIOD ENDING
30 June 2018**

Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
Infrastructure - Footpaths					
FC1801	Footpath Renewal - 2017/18		100,000.00	43,414.99	135,000.00
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	100,000.00			
FC1802	Walk Trails		25,000.00		
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	25,000.00			
Sub Total	Infrastructure - Footpaths	125,000.00	125,000.00	43,414.99	135,000.00
Infrastructure - Drainage					
0	Nil		0.00	27,553.59	0.00
	- Staff Wages	0.00			
	- Staff Overheads	0.00			
	- Plant Costs	0.00			
	- Materials and Contractors	0.00			
Sub Total	Infrastructure - Drainage	0.00	0.00	27,553.59	0.00
Loan Liability - Principal Repayments					
			69,209.00	85,387.54	85,387.00
Loan 112 - Frail Aged Lodge		6,119.00			
Loan 117 - Bowling Greens (SSL)		14,411.00			
Loan 118 - Recreation Centre		19,347.00			
Loan 119 - Storm Water Dams		29,332.00			
Loan 120 - Community Centre		0.00			
Loan 121 - BBP Aged Housing		0.00			
Sub Total	Loan Liability - Principal Repayments	69,209.00	69,209.00	85,387.54	85,387.00
TOTAL	CAPITAL EXPENDITURE	15,228,818.00	15,228,818.00	2,245,046.80	7,696,207.00
CAPITAL INCOME					
		(14,411.00)	(14,411.00)	(13,563.06)	(13,563.00)
		(211,000.00)	(211,000.00)	(163,939.36)	(262,000.00)
		(1,521,151.00)	(1,521,151.00)	0.00	(820,000.00)
TOTAL	CAPITAL INCOME	(1,746,562.00)	(1,746,562.00)	(177,502.42)	(1,095,563.00)

**SHIRE OF BEVERLEY
DETAILED BUDGET WORKINGS
FOR THE PERIOD ENDING
30 June 2018**

Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
TRANSFER TO RESERVES			392,159.00	276,007.10	267,848.00
	Annual Leave Reserve	3,377.00			
	Avon River Development Reserve	0.00			
	Building Reserve	10,458.00			
	Community Bus Reserve	1,988.00			
	Cropping Committee Reserve	47,691.00			
	Emergency Services Reserve	3,125.00			
	LSL and Gratuity Reserve	2,579.00			
	Office Equipment Replacement Reserve	0.00			
	Plant Replacement Reserve	265,473.00			
	Recreation Ground Reserve	15,130.00			
	Road Construction Reserve	9,511.00			
	Airfield Emergency Lighting Reserve	969.00			
	Senior's Housing Reserve	31,858.00			
TOTAL	TRANSFER TO RESERVES	392,159.00	392,159.00	276,007.10	267,848.00
TRANSFER (FROM) RESERVES			(782,607.00)	(43,460.00)	(462,000.00)
	Annual Leave Reserve	0.00			
	Avon River Development Reserve	(24,159.00)			
	Building Reserve	(335,000.00)			
	Community Bus Reserve	0.00			
	Cropping Committee Reserve	(350,000.00)			
	Emergency Services Reserve	0.00			
	LSL and Gratuity Reserve	(32,608.00)			
	Office Equipment Replacement Reserve	(20,840.00)			
	Plant Replacement Reserve	0.00			
	Recreation Ground Reserve	0.00			
	Road Construction Reserve	0.00			
	Airfield Emergency Lighting Reserve	0.00			
	Senior's Housing Reserve	(20,000.00)			
TOTAL	TRANSFER (FROM) RESERVES	(782,607.00)	(782,607.00)	(43,460.00)	(462,000.00)
ADJUSTMENTS					
	Depreciation Written Back	(1,691,589.00)	(1,691,589.00)	(1,650,482.87)	(1,505,324.00)
	Movement in Leave Reserve Cash Balances	0.00	0.00	18,275.98	0.00
	Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00
	Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00
	Movement in Non-Current LSL Provision	0.00	0.00	407.40	0.00
	Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	8,125.16	0.00
	Profit/Loss on Asset Disposal Written Back	4,000.00	4,000.00	(18,061.45)	(42,000.00)
	Loss on Revaluation of Non-Current Assets Written Back	0.00	0.00	0.00	0.00
	Rounding	0.00	0.00	0.00	0.00
TOTAL	ADJUSTMENTS	(1,687,589.00)	(1,687,589.00)	(1,641,735.78)	(1,547,324.00)
(SURPLUS)/DEFICIT					
	Carried Forward (Surplus)/Deficit	(2,271,526.00)	(2,271,526.00)	(1,370,283.49)	(1,370,283.00)
TOTAL	(SURPLUS)/DEFICIT	(2,271,526.00)	(2,271,526.00)	(1,370,283.49)	(1,370,283.00)
BALANCE		0.00	0.00	(2,271,526.49)	0.00

**SHIRE OF BEVERLEY
DETAILED BUDGET WORKINGS
FOR THE PERIOD ENDING
30 June 2018**

Account Number Job Number	Account Description Job Description	Budget Detail 2017/18	Budget 2017/18	Actual 2016/17	Budget 2016/17
NATURE AND TYPE					
Income					
10	Rates		(2,669,880.00)	(2,609,555.85)	(2,605,429.00)
11	Operating Grants, Subsidies and Contributions		(2,271,419.00)	(2,411,709.62)	(1,643,929.00)
13	Profit On Asset Disposal		(12,000.00)	(50.91)	0.00
14	Service Charges		0.00	0.00	0.00
15	Fees & Charges		(523,761.00)	(544,152.83)	(519,743.00)
16	Interest Earnings		(103,888.00)	(159,180.18)	(86,977.00)
17	Other Revenue		(60,500.00)	(71,949.57)	(60,300.00)
18	Non-Operating Grants, Subsidies and Contributions		(9,238,188.00)	(1,125,127.18)	(4,249,086.00)
Total	Income by Nature and Type	0.00	(14,879,636.00)	(6,921,726.14)	(9,165,464.00)
Expenditure					
50	Employee Costs		2,134,739.00	1,973,765.10	2,055,908.00
52	Materials & Contracts		1,840,463.00	1,263,559.56	1,978,283.00
54	Utilities		208,638.00	179,526.62	213,982.00
55	Depreciation On Non-Current Assets		1,691,589.00	1,650,482.87	1,505,324.00
56	Interest Expenses		34,504.00	60,550.82	58,623.00
57	Insurance Expenses		168,227.00	188,741.59	183,618.00
58	Other Expenditure		81,975.00	287,910.17	77,125.00
59	Loss On Asset Disposal		8,000.00	18,112.36	42,000.00
60	Loss on Revaluation of Non-Current Assets		0.00	0.00	0.00
Total	Expenditure by Nature and Type	0.00	6,168,135.00	5,622,649.09	6,114,863.00
Allocations					
90	Reallocation Codes Expenditure		(421,192.00)	(260,521.65)	(438,284.00)
91	Reallocation Codes Income		0.00	0.00	0.00
Total	Allocations by Nature and Type	0.00	(421,192.00)	(260,521.65)	(438,284.00)
Total	Operating by Nature and Type	0.00	(9,132,693.00)	(1,559,598.70)	(3,488,885.00)

**SHIRE OF BEVERLEY
CAPITAL PROGRAM
2017/18**

Program	Job Account	Project	Labour	PWOH	POC	M&C	CAPEX TOTAL	Funding Account	Funding Source	Funding Detail	Funding \$	COUNCIL COST	%	New (N), Renewal (R) or Upgrade (U)
ROAD INFRASTRUCTURE														
Regional Road Group														
12	RRG1801	Westdale Road - Reconstruct & Seal (SLK: 24.65-26.30)	8,559	7,275	15,995	73,331	105,160	120251	Capital Grant	Grant - MRWA - RRG	(337,872)	168,936	33%	R
12	RRG1802	Westdale Road - 2nd Seal (SLK: 0.85-2.45 & 22.70-24.65)	1,053	895	1,470	99,532	102,950							R
12	RRG1803	Mawson Road - Widen & Seal (SLK: 0.00-2.77)	21,621	18,378	41,734	216,965	298,698							U
Roads To Recovery														
12	RTR1801	York Williams Road - 2nd Seal (SLK: 23.71-27.90)	0	0	0	102,655	102,655	120253	Capital Grant	Grant - Roads To Recovery	(431,942)	165,767	28%	R
12	RTR1802	Waterhatch Road - Widen & Seal (SLK: 0.00-1.87)	5,663	4,814	10,563	41,063	62,103							U
12	RTR1803	Top Beverley Road - Widen & Seal (SLK: 0.00-2.00)	13,659	11,610	25,256	145,302	195,827							U
12	RTR1804	TBC	0	0	0	237,124	237,124							U
Black Spot Project														
12	BSP1801	Top Beverley Road - Improve Corners (SLK: 1.34-1.84 & 2.00-2.77)	16,849	14,321	33,698	152,072	216,940	120252	Capital Grant	Grant - MRWA - Black Spot	(216,940)	0	0%	U
Black Spot Project														
12	AGRN743	WANDRRA Disaster Reinstatement Works	0	0	0	1,500,000	1,500,000	120252	Capital Grant	Grant - MRWA - WANDRRA	(1,346,600)	153,400	10%	R
Municipal Funded														
12	MUN1701	Morbining Road - Widen & Seal (SLK: 6.64-9.24)	9,462	8,043	17,136	94,836	129,477	120250	Capital Grant	Grant - MRWA - Direct Grant	(110,452)	495,130	56%	U
12	MUN1801	Morbining Road - Construct & Seal (SLK: 23.39-25.30)	13,163	11,189	19,299	43,240	86,891	120254	Capital Grant	LGGC Grant - Roads	(213,476)			U
12	MUN1703	Nicholas Street - Construct & Seal	9,578	8,142	18,333	37,493	73,546							U
12	MUN1802	Nicholas Street - 2nd Seal	0	0	0	19,338	19,338							R
12	MUN1803	Railway Street - 2nd Seal	0	0	0	8,085	8,085							R
12	MUN1804	Grigson Street - 2nd Seal	0	0	0	6,510	6,510							R
12	MUN1805	Maitland Road - Gravel Sheet (SLK: 7.52-8.52)	6,533	5,553	12,908	15,428	40,422							R
12	MUN1806	Dale Bin North Road - Gravel Sheet (SLK: 1.80-3.60)	2,997	2,547	5,495	64,004	75,043							R
12	MUN1807	Kokendin Road - Gravel Sheet (SLK: 8.00-11.00)	5,002	4,252	9,618	71,025	89,897							R
12	MUN1808	Dongadilling Road - Gravel Sheet (SLK: 4.11-5.00)	5,002	4,252	9,618	11,495	30,367							R
12	MUN1809	Mawson Road - Culvert Removal	2,930	2,490	2,597	3,610	11,627							R
12	MUN1810	Johnsons Road - Culvert Replacement	2,437	2,071	5,082	52,275	61,865							R
12	MUN1811	Butterworth Road - Construct (between Beringer & Ewert R)	0	0	0	60,000	60,000	120256	Other	Butterworth Rd Contribution	(60,000)			N
12	MUN1812	Taylor Street - River Crossing	8,032	6,828	16,492	100,000	131,352							N
12	MUN1813	Kokeby East Road - Widen Shoulders	10,169	8,644	19,775	16,050	54,638							U
TOTAL - ROADS			142,709	121,304	265,069	3,171,433	3,700,515				(2,717,282)	983,233		
BRIDGE INFRASTRUCTURE														
12	BC1702	Bremner Road - Bridge# 4739	713	606	322	202,359	204,000	120255	Capital Grant	MRWA	(204,000)	0	0%	R
12	BC1801	Bremner Road - Bridge# 3206	7,307	6,211	16,632	107,850	138,000	120255	Capital Grant	LGGC Grant - Special Bridge	(92,000)	0	0%	R
								120255	Capital Grant	MRWA - Bridge Funding	(46,000)			
12	BC1802	Vincent Street - Bridge# 0729	0	0	0	3,876,000	3,876,000	120253	Capital Grant	Roads to Recovery	(3,876,000)	0	0%	R
TOTAL - BRIDGES			8,020	6,817	16,954	4,186,209	4,218,000				(4,218,000)	0		
FOOTPATH INFRASTRUCTURE														
12	FC1801	Footpath Renewal - 2017/18	0	0	0	100,000	100,000					100,000	100%	R
12	FC1802	Walk Trails	0	0	0	25,000	25,000	120256	Capital Grant	Walk Trail Grant	(25,000)	0	0%	R
TOTAL - FOOTPATHS			0	0	0	125,000	125,000				(25,000)	100,000		
DRAINAGE INFRASTRUCTURE														
12		Nil	0	0	0	0	0					0		
TOTAL - DRAINAGE			0	0	0	0	0				0	0		

**SHIRE OF BEVERLEY
CAPITAL PROGRAM
2017/18**

Program	Job Account	Project	Labour	PWOH	POC	M&C	CAPEX TOTAL	Funding Account	Funding Source	Funding Detail	Funding \$	COUNCIL COST	%	New (N), Renewal (R) or Upgrade (U)
LAND & BUILDINGS														
		LAND												
9	LB1801	Land Purchase - BBP Project Year 3				150,000	150,000					150,000	100%	N
		NON SPECIALISED BUILDINGS												
9	LBN1801	BBP Aged Housing Project - Year 1 (inc Cont.)				2,027,000	2,027,000	090250	Capital Grant	Royalties For Regions	(1,305,849)	0	0%	N
									Loan	20 Years @ 4.00%pa	(721,151)			
9	LBN1802	Hunt Road Village - Unit Refurbishment				20,000	20,000					20,000	100%	R
9	LBN1803	Hunt Road Village - Asbestos Fence Renewal Phase 1				20,000	20,000					20,000	100%	R
4	LBN1804	Admin Office - LED Lighting Conversion				6,000	6,000					6,000	100%	R
4	LBN1805	Admin Office - Solar Power				25,000	25,000					25,000	100%	N
9	LBN1806	6 Barnsley Street - Reticulation Renewal				3,000	3,000					3,000	100%	R
9	LBN1807	6 Barnsley Street - Retaining Wall Renewal				4,500	4,500					4,500	100%	R
9	LBN1808	58 John Street - 2 x Split System Air Conditioners				5,000	5,000					5,000	100%	R
		SPECIALISED BUILDINGS												
11	LB1601	Beverley Cornerstone Community Centre	0	0	0	4,000,000	4,000,000	110152	Capital Grant	Building Better Regions Fund	(1,320,000)	0	0%	N
								110152	Capital Grant	Lotterywest	(745,000)			
								110152	Capital Grant	CRC Capital Grant	(250,000)			
								110152	Capital Grant	Royalties For Regions	(195,000)			
									Loan	20 Years @ 4.00%pa	(800,000)			
									Reserves	Community Cropping & Building	(665,000)			
								110152	Other	CRC Contribution	(25,000)			
11	LB1704	Recreation Ground - Car Park Lighting				10,000	10,000					10,000	100%	N
13	LB1708	Area Promotion - Flying Through History Project				58,094	58,094	110353	Capital Grant	Royalties For Regions	(27,834)	30,260	52%	U
11	LB1709	Town Hall - Outside Public Toilet Refurbishment				7,500	7,500					7,500	100%	U
7	LB1710	Medical Practice - Seal Outdoor Wait Room				7,500	7,500					7,500	100%	U
10	LB1711	Cemetery - Niche Wall Extension				3,000	3,000					3,000	100%	U
11	LBS1801	Old Court House - Roof Resheet (Seek External Funding)				60,000	60,000					60,000	100%	R
11	LBS1802	Swimming Pool - Paint Bowl				40,000	40,000	110253	Capital Grant	DSR SRP Grant	(32,000)	8,000	20%	R
13	LBS1803	Bus Stop - Lighting				5,000	5,000					5,000	100%	N
13	LBS1804	Caravan Park - Campers Kitchen Light Pole				3,000	3,000					3,000	100%	N
11	LBS1805	Town Hall - Air Conditioning Service Walkway				15,000	15,000	110150	Other	LGIS Contribution	(7,000)	8,000	53%	N
12	LBS1806	Depot - Emergency Shower				5,000	5,000					5,000	100%	R
12	LBS1807	Depot - Crib Room Refurbishment				10,000	10,000					10,000	100%	R
11	LBS1808	Town Hall - Kitchen Refurbishment				50,000	50,000					50,000	100%	R
		TOTAL - LAND & BUILDINGS	0	0	0	6,534,594	6,534,594				(6,093,834)	440,760		
PLANT & EQUIPMENT														
4	VP1707	Grader				324,000	324,000		Other	Trade in BE029	(120,000)	204,000	63%	R
4	VP1801	CEO Vehicle				60,000	60,000		Other	Trade in BE1	(40,000)	20,000	33%	R
5	VP1802	BRMPC Vehicle				60,000	60,000		Other	Trade in	(50,000)	10,000	17%	R
12	VP1803	Cherry Picker				65,000	65,000		Other	Trade in	(1,000)	64,000	98%	R
12	VP1804	Verti Mower				22,000	22,000		Other	Trade in	(1,000)	21,000	95%	R
		TOTAL - PLANT & EQUIPMENT	0	0	0	531,000	531,000				(212,000)	319,000		
OFFICE FURNITURE & EQUIPMENT														
4	OF1801	Admin - Computer Equipment Renewal inc. Server				33,000	33,000		Reserves	Office Equipment Reserve	(20,700)	12,300	37%	R
7	OF1802	Med Centre - Medical Equipment/Office Hardware				10,000	10,000					10,000	100%	R
11	OF1803	Gym - Dumbbells & Rack				2,500	2,500					2,500	100%	R
4	OF1804	Admin - Property File Compactus				5,000	5,000					5,000	100%	R
		TOTAL - FURNITURE & EQUIPMENT	0	0	0	50,500	50,500				(20,700)	29,800		
TOTAL CAPITAL EXPENSE			150,729	128,121	282,023	14,598,736	15,159,609				(13,286,816)	1,872,793	12%	