

2015/16

Annual Budget



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President's Introduction

I have pleasure in presenting the Shire of Beverley 2015/16 Annual Budget to our resident and ratepayer community.

Overall the increase in rates for this financial year will be 4.0 percent. This level will enable existing service levels to be maintained and a number of new initiatives to be funded whilst continuing to allocate additional funds to renew the Shire's infrastructure.

The rate increase has been kept in line with the rating strategy.

The proposed budget includes a number of substantial initiatives, including:

- * Construction of a new Community Centre;
- * Construction of Storm Water Holding Dams;
- * Stabilisation of the Station Art Gallery;
- * Replacement of the Town Hall Roof Sheeting;
- * Replacement of the Town Hall Stage Curtain;
- * Renewal of the Shire Backhoe and Vibe Roller;
- * Purchase of new Gym Equipment;
- * Installation of CCTV Cameras; and
- * Continuation of the Road Construction Program.

The capital works program for the 2015/16 year is expected to be \$7.313 million. Of the \$7.313 million capital funding required, \$2.802 million will come from Council operations and sale of assets, \$4.051 million from external grants and the balance of \$0.460 million from reserves. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

Highlights of the Capital Works program include:

* Building Construction and Renewal	\$4,530,000
* Road Construction	\$1,657,601
* Bridge Renewal	\$57,500
* Drainage Construction (Storm Water Holding Dams)	\$355,651
* Footpath Construction	\$25,000
* Plant and Equipment Replacement	\$583,500
* Furniture and Equipment Replacement	\$73,500

The Annual Budget compiled by the Shire is progressive and financially responsible.

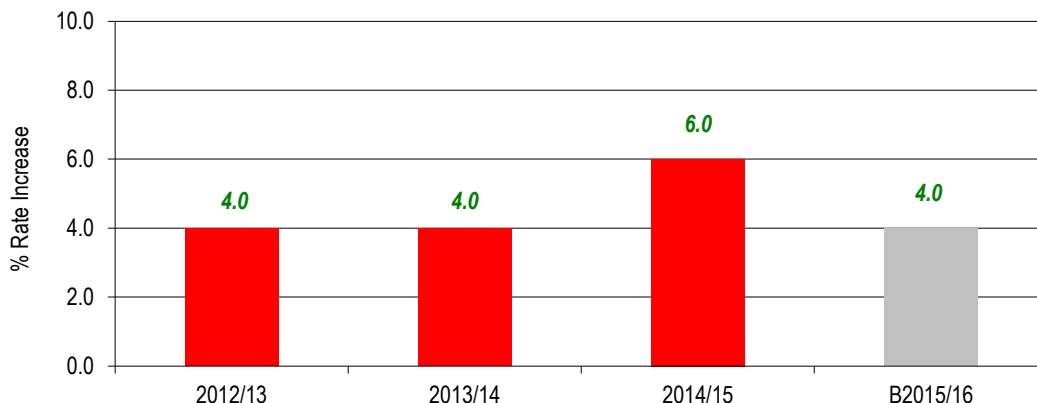
Residents and other interested members of the community are welcome to view the adopted Annual Budget at the Shire's Administration Centre or on our website; www.beverley.wa.gov.au.

Cr Dee Ridgway
Shire President

Chief Executive Officer's Summary

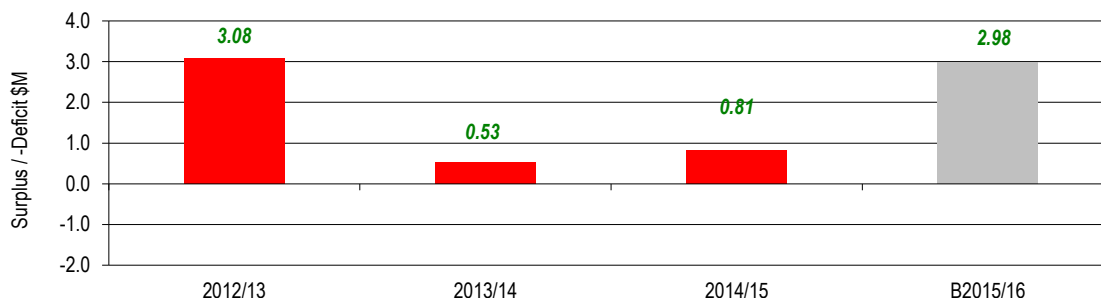
The Annual Budget for the 2015/16 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



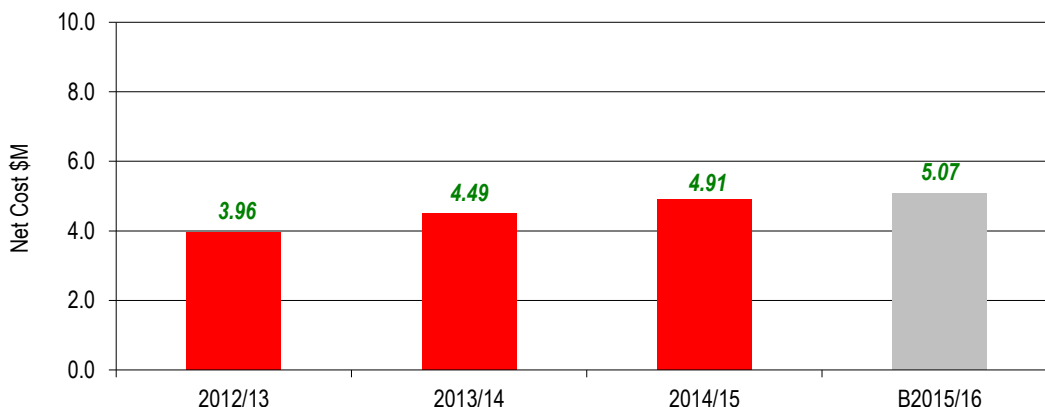
It is proposed that general rates increase by 4.0% for the 2015/16 year, raising total rates of \$2.521 million. The minimum rate is set at \$769.00 pa and will yield \$153,031.

2. Operating Result



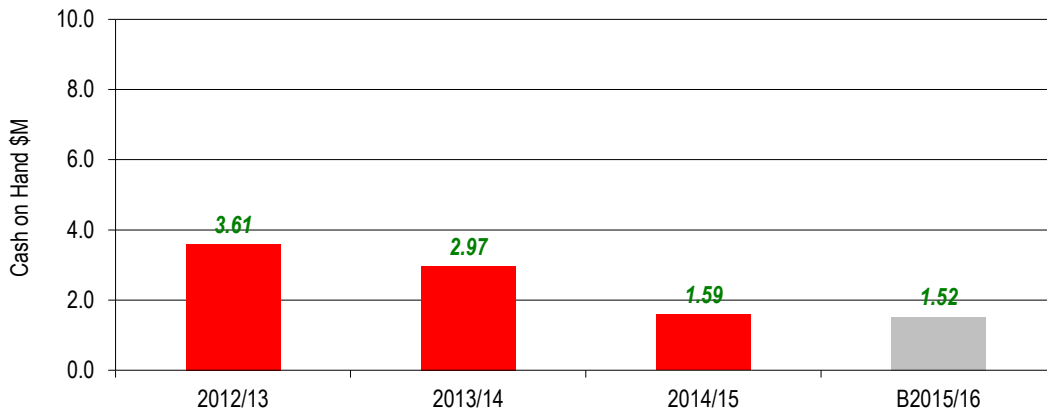
The expected operating result for the 2015/16 year is a surplus of \$2.982 million, which is an increase of \$2.168 million over 2014/2015.

3. Services



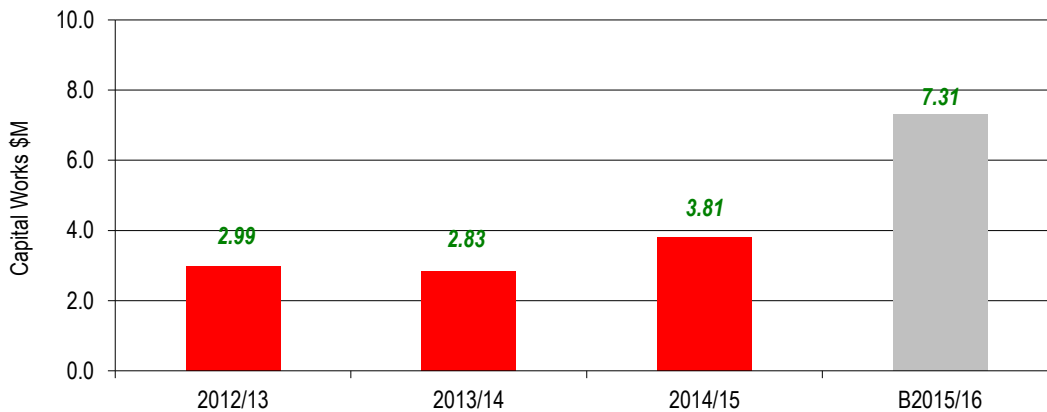
The cost of services to be delivered to the community for the 2015/16 year is expected to be \$5.067 million which is \$0.154 million more when compared to 2014/15.

4. Cash and Investments



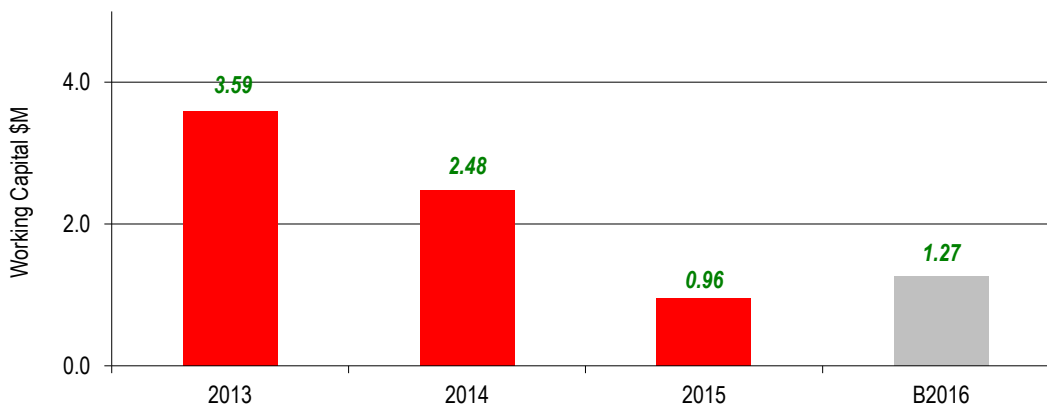
Cash and investments are expected to decrease by \$0.066 million during the year to \$1.519 million as at 30 June 2016.

5. Capital Works



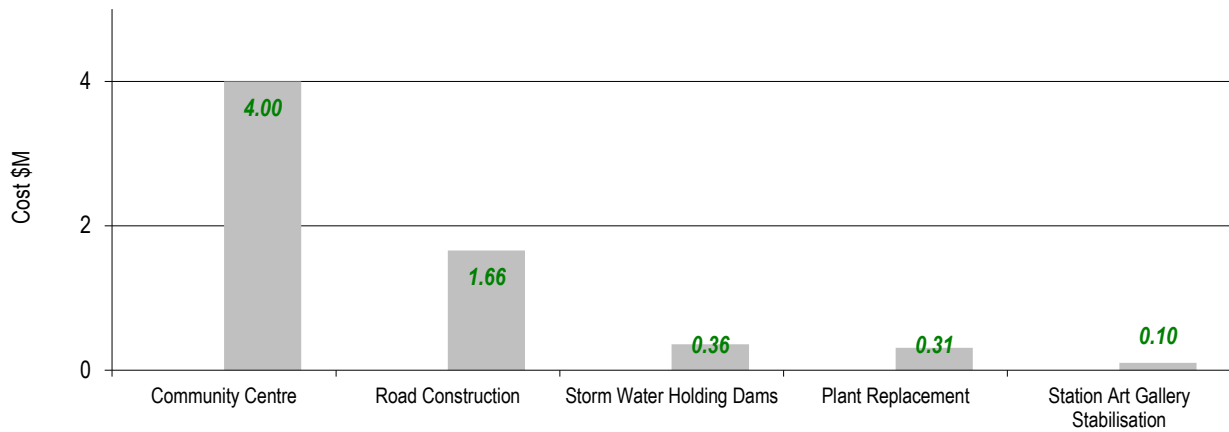
The capital works program for the 2015/16 year is expected to be \$7.313 Million. Of the \$7.313 million capital funding required, \$2.802 million will come from Council operations, \$4.051 million from external grants and the balance of \$0.460 million from reserves. The capital expenditure program 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 \$0.312 million to \$1.271 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 of the annual budget. 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 2015
2. Council considers draft Budget at informal briefings.	June & July 2015
3. Proposed Budget is submitted to Council for approval.	July 2015
4. Copy of adopted Budget submitted to the Department.	August 2015

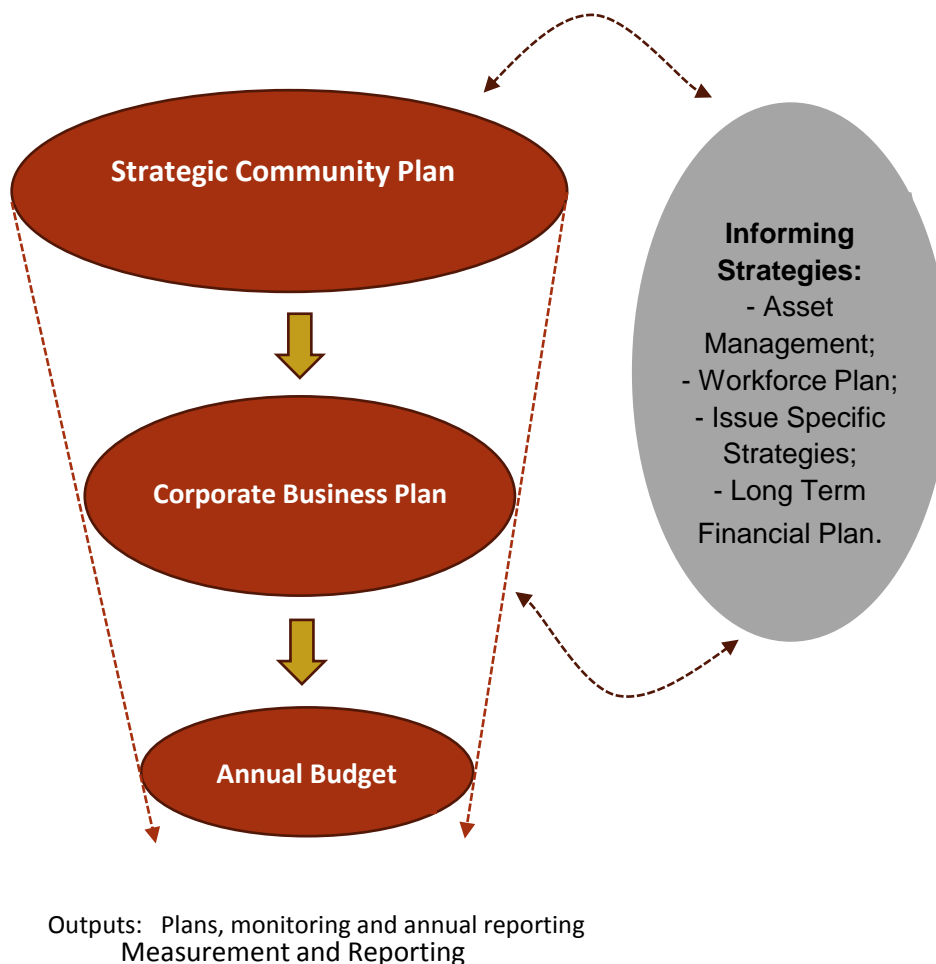
1. Linkage to the Council Plan

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 Integrate Planning Framework

A Strategic Community Plan (SCP) was prepared and adopted by Council in 2012, the SCP outlines the overarching objectives and strategies that guide Council's decision making process. The Corporate Business Plan (CBP) was prepared and adopted by Council in 2013 and summarises the financial and non-financial impacts of the objectives and strategies presented in the SCP and determines the sustainability of these objectives and strategies. The Annual Budget is then framed, taking into account the activities and initiatives included in the plans which contribute to achieving the strategic objectives specified.

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



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 2015/16 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.	3,051,715 <u>(197,858)</u> 2,853,857
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	13,110 <u>(465,578)</u> (452,468)
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	127,314 <u>(220,430)</u> (93,116)
Health	This service provides for food quality and pest control, medical service and administration of health scheme.	100 <u>(148,009)</u> (147,909)
Education and Welfare	This service provides for maintenance of old school, donation towards school awards and community activities and initiatives.	0 <u>(79,228)</u> (79,228)
Housing	This service provides for the maintenance of staff housing and Hunt Road Village.	93,654 <u>(324,475)</u> (230,821)
Community Amenities	This service provides the collection of rubbish, operations of waste disposal sites administration of town planning scheme, maintenance of cemeteries, and protection of the environment.	255,110 <u>(522,657)</u> (267,547)
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.	3,051,160 <u>(1,128,760)</u> 1,922,400
Transport	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance. Revenue associated with the construction of roads etc. is also recorded in this programme.	1,414,132 <u>(1,666,955)</u> (252,823)
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.	81,900 <u>(379,267)</u> (297,367)
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.	45,258 <u>(18,109)</u> 27,149
Net Operating Income		2,982,127

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, also finding a home here.

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

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

3.2 External influences

In preparing the 2015/16 Annual Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 1.4% 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 2015/16 Annual Budget. These matters have arisen from events occurring in the 2014/15 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2015/16 year. These matters and their financial impact are set out below:

- Budget surplus for the 2014/15 financial year ended 30 June 2015; 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 2014/15 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 2014/15 to be preserved; and
- Operating revenues and expenses arising from completed 2014/15 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 2015/16 Annual Budget, which is included in this report, is for the year 1 July 2015 to 30 June 2016 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 2016 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.

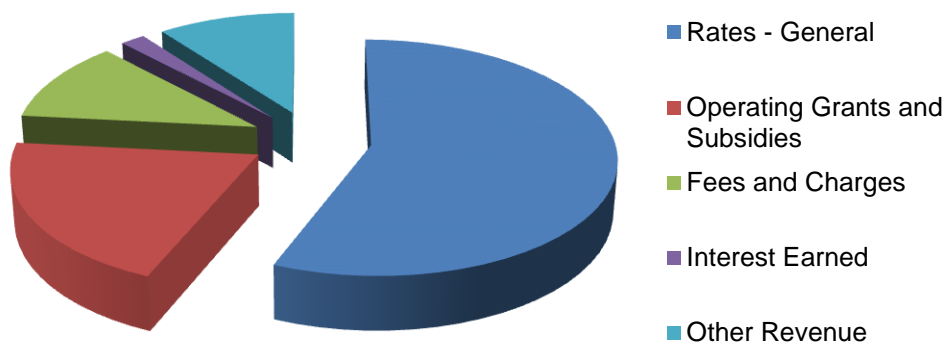
The budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including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

4. Analysis of Operating Budget

This section analyses the expected revenues and expenses of the Council for the 2015/16 year.

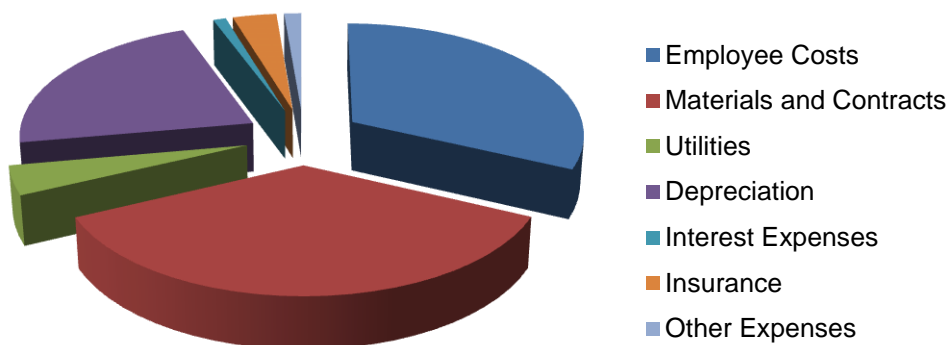
4.1 Operating Revenue

Revenue Types	Budget 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Rates - General	2,424	2,521	97
Operating Grants and Subsidies	2,445	911	(1,534)
Fees and Charges	455	504	49
Interest Earned	120	83	(37)
Other Revenue	256	461	205
Total Operating Revenue	5,700	4,480	(1,220)
Net gain on sale of assets	43	10	(33)



4.2 Operating Expenditure

Expenditure Types	Budget 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Employee Costs	1,783	1,764	(19)
Materials and Contracts	1,040	1,998	958
Utilities	230	231	1
Depreciation	1,163	1,222	59
Interest Expenses	55	55	0
Insurance	201	187	(14)
Other Expenses	451	73	(378)
Total operating expenditure	4,923	5,530	607
Net loss on sale of assets	6	29	23



5. Analysis of Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2015/16 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

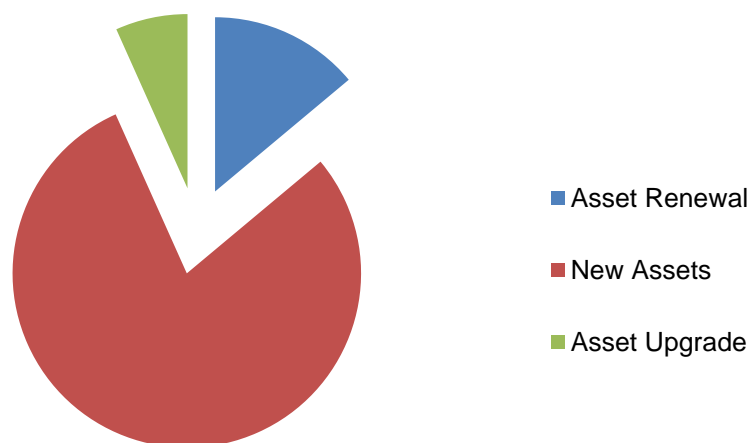
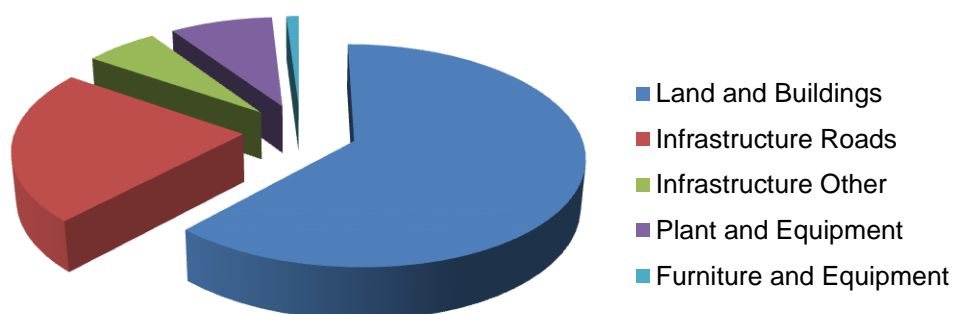
	Budget 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Cash flows from Operating activities			
<i>Receipts</i>			
Rates - General	2,424	2,521	97
Grants and Subsidies	2,445	911	(1,534)
Fees and Charges	456	504	48
Interest Earned	120	83	(37)
Other revenue	358	461	103
	5,803	4,480	(1,323)
<i>Payments</i>			
Employee Costs	(1,783)	(1,764)	19
Materials and Contracts	(906)	(1,998)	(1,092)
Utilities	(230)	(231)	(1)
Interest Expenses	(56)	(55)	1
Insurance	(201)	(187)	14
Other expenses	(451)	(73)	378
	(3,627)	(4,308)	(681)
Net cash provided by Operating activities	2,176	172	(2,004)
Cash flows from Investing activities			
Proceeds from sales of Property, Plant & Equip.	306	216	(90)
Non-Operating Grants, Subsidies & Contributions	0	4,051	
Payments for Property, Plant and Equipment	(3,806)	(7,313)	(3,507)
Net cash used in Investing activities	(3,500)	(3,046)	(3,597)
Cash flows from Financing activities			
Finance Costs	0	0	0
Proceeds from Borrowings	0	970	970
Repayment of Self Supporting Loans	12	13	1
Repayment of Borrowings	(70)	(67)	3
Net cash used in Financing activities	(58)	916	974
Net decrease in cash and cash equivalents	(1,382)	(1,958)	(576)
Cash and cash equivalents at the beg of the year	2,966	3,476	510
Cash and cash equivalents at end of the year	1,584	1,518	(66)

6. Analysis of Capital Budget

This section analyses the planned capital expenditure budget for the 2015/16 year and the sources of funding for the capital budget.

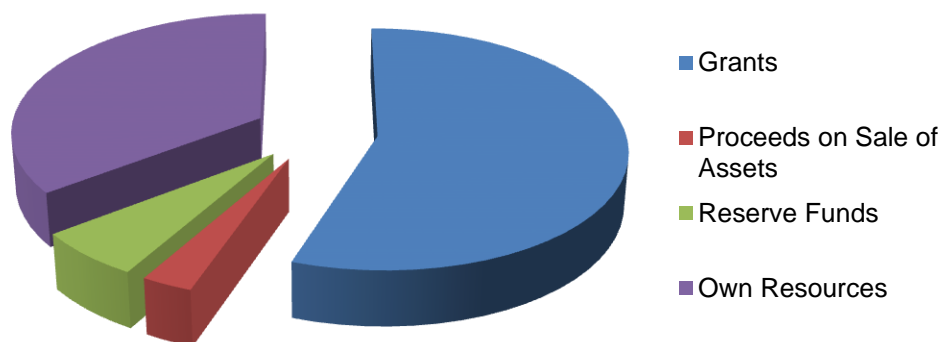
6.1 Capital Works

Capital Works Areas	Budget 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
New works			
Land and Buildings	862	4,530	3,668
Infrastructure Roads	1,705	1,657	(48)
Infrastructure Recreation Facilities	0	0	0
Infrastructure Other	0	438	438
Plant and Equipment	1,161	614	(547)
Furniture and Equipment	78	74	(4)
Total new works	3,806	7,313	3,507
Total capital works	3,806	7,313	3,507
Represented by:			
Asset Renewal	2,247	1,018	(1,229)
New Assets	812	5,805	4,993
Asset Upgrade	747	490	(257)
Total capital works	3,806	7,313	3,507



6.2 Funding sources

Sources of funding	Budget 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
New works			
<i>External</i>			
Grants - Capital	1,012	4,051	3,039
Proceeds on sale of assets	306	216	(90)
	1,318	4,267	2,949
<i>Internal</i>			
Reserve Funds	480	460	(20)
Own Resources (Incl. Loans)	2,008	2,586	578
	2,488	3,046	558
Total new works	3,806	7,313	3,507
Total funding sources	3,806	7,313	3,507



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 plan for the future, rates and charges were identified as an important source of revenue, accounting for 56% of the total operating revenue received by Council annually. 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
2011/12	4.00%
2012/13	4.00%
2013/14	4.00%
2014/15	6.00%
2015/16	4.00%
Average increase	4.40%

7.2 Current year rate increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 4% in 2015/16 raising a total revenue of \$2.521 million.

Year	Rate Increase %	Total Rates Raised \$'000
2011/12	4.00%	2,113
2012/13	4.00%	2,204
2013/14	4.00%	2,287
2014/15	6.00%	2,424
2015/16	4.00%	2,521

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 2015/16 year, Council has decided to borrow \$970,000 to partially fund the Community Centre and Storm Water Holding Dam 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
2011/12	0	36	17	246
2012/13	1,000	38	14	1,208
2013/14	0	67	66	1,141
2014/15	0	70	56	1,071
2015/16	970	67	55	1,974

8.2 Infrastructure

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

8.3 Long Term Financial Plans

The Long Term Financial Plan was completed in August 2013 and forms an important part of Council's integrated planning process. The LTFP has been aligned with Council's Strategic Community Plan and Corporate Business Plan and forms the basis for the preparation of 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 2016

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SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
REVENUE				
Rates	8	2,520,821	2,443,416	2,423,874
Operating Grants, Subsidies and Contributions		911,162	2,356,318	1,625,099
Fees and Charges	11	504,127	546,302	455,505
Service Charges	10	0	0	0
Interest Earnings	2(a)	82,656	150,007	119,599
Other Revenue		461,325	512,569	64,300
		<u>4,480,091</u>	<u>6,008,612</u>	<u>4,688,377</u>
EXPENSES				
Employee Costs		(1,763,771)	(1,687,335)	(1,782,711)
Materials and Contracts		(1,998,565)	(1,247,861)	(1,040,029)
Utility Charges		(231,309)	(187,030)	(229,893)
Depreciation	2(a)	(1,221,816)	(1,392,918)	(1,162,811)
Interest Expenses	2(a)	(54,864)	(52,773)	(55,669)
Insurance Expenses		(186,592)	(158,196)	(201,265)
Other Expenditure		(72,725)	(132,901)	(451,110)
		<u>(5,529,642)</u>	<u>(4,859,014)</u>	<u>(4,923,488)</u>
		(1,049,551)	1,149,598	(235,111)
Non-Operating Grants, Subsidies and Contributions		4,050,978	781,220	1,012,120
Profit on Asset Disposals	4	10,000	10,402	43,000
Loss on Asset Disposals	4	(29,300)	(25,347)	(6,000)
NET RESULT		2,982,127	1,915,873	814,009
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	313,145	0
Total Other Comprehensive Income		<u>0</u>	<u>313,145</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>2,982,127</u>	<u>2,229,018</u>	<u>814,009</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 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
General Purpose Funding		3,051,715	3,845,573	3,395,089
Governance		3,110	62,321	6,000
Law, Order, Public Safety		127,314	160,947	471,006
Health		100	267	100
Education and Welfare		0	3,609	0
Housing		93,654	85,419	68,500
Community Amenities		180,110	187,524	174,769
Recreation and Culture		101,106	269,079	204,198
Transport		388,208	891,096	227,715
Economic Services		81,900	96,326	73,500
Other Property and Services		45,258	56,097	41,323
		<u>4,072,475</u>	<u>5,658,257</u>	<u>4,662,200</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
General Purpose Funding		(197,858)	(49,974)	(72,458)
Governance		(465,578)	(228,796)	(247,439)
Law, Order, Public Safety		(220,430)	(214,655)	(215,426)
Health		(148,009)	(123,489)	(178,176)
Education and Welfare		(79,228)	(93,872)	(105,709)
Housing		(323,231)	(230,457)	(299,054)
Community Amenities		(522,657)	(529,537)	(598,543)
Recreation & Culture		(1,072,516)	(929,948)	(1,020,390)
Transport		(1,640,955)	(1,739,146)	(1,701,278)
Economic Services		(379,267)	(287,920)	(385,169)
Other Property and Services		(17,433)	(28,094)	(18,000)
		<u>(5,067,162)</u>	<u>(4,455,886)</u>	<u>(4,841,642)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Housing		(1,244)	(1,586)	(1,513)
Recreation & Culture		(52,944)	(49,743)	(52,719)
Economic Services		(676)	(1,444)	(1,437)
		<u>(54,864)</u>	<u>(52,773)</u>	<u>(55,669)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Law, Order, Public Safety		0	25,000	0
Community Amenities		75,000	25,000	0
Recreation & Culture		2,950,000	78,447	0
Transport		1,025,978	652,773	1,012,120
		<u>4,050,978</u>	<u>781,220</u>	<u>1,012,120</u>
PROFIT/(LOSS) ON				
DISPOSAL OF ASSETS (Refer Note 4)				
Governance		10,000	0	3,000
Law, Order, Public Safety		0	0	(2,000)
Health		0	0	(3,000)
Recreation & Culture		(3,300)	0	5,000
Transport		(26,000)	0	34,000
Other Property and Services		0	(14,946)	0
		<u>(19,300)</u>	<u>(14,946)</u>	<u>37,000</u>
NET RESULT		2,982,127	1,915,873	814,009
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	313,145	0
Total Other Comprehensive Income		<u>0</u>	<u>313,145</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>2,982,127</u>	<u>2,229,018</u>	<u>814,009</u>

Note:

Information relating to Fair Value adjustments as per 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 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,520,821	2,443,416	2,423,874
Operating Grants, Subsidies and Contributions		911,162	2,356,318	294,312
Fees and Charges		504,127	546,302	455,505
Service Charges		0	0	0
Interest Earnings		82,656	150,007	119,599
Goods and Services Tax		0	0	0
Other		461,325	279,509	64,300
		<u>4,480,091</u>	<u>5,775,552</u>	<u>3,357,590</u>
Payments				
Employee Costs		(1,763,771)	(1,699,462)	(1,782,711)
Materials and Contracts		(1,998,565)	(1,248,904)	(906,230)
Utility Charges		(231,309)	(186,741)	(229,893)
Insurance Expenses		(186,592)	(158,196)	(201,265)
Interest Expenses		(54,864)	(52,774)	(55,669)
Goods and Services Tax		0	0	0
Other		(72,725)	(88,764)	(451,110)
		<u>(4,307,826)</u>	<u>(3,434,841)</u>	<u>(3,626,878)</u>
Net Cash Provided By Operating Activities	15(b)	<u>172,265</u>	<u>2,340,711</u>	<u>(269,288)</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	(5,217,000)	(1,457,571)	(2,100,182)
Payments for Construction of Infrastructure	3	(2,095,752)	(1,387,087)	(1,705,451)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		4,050,978	781,220	2,445,470
Proceeds from Sale of Plant & Equipment	4	216,000	290,492	306,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(3,045,774)</u>	<u>(1,772,946)</u>	<u>(1,054,163)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(66,633)	(69,984)	(69,984)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		12,765	12,013	12,013
Proceeds from New Debentures	5	970,000	0	0
Net Cash Provided By (Used In) Financing Activities		916,132	(57,971)	(57,971)
Net Increase (Decrease) in Cash Held		(1,957,377)	509,794	(1,381,422)
Cash at Beginning of Year		3,476,097	2,966,303	2,966,303
Cash and Cash Equivalents at the End of the Year	15(a)	<u>1,518,720</u>	<u>3,476,097</u>	<u>1,584,881</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 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
REVENUES	1,2			
General Purpose Funding		530,894	1,402,157	1,424,214
Governance		13,110	62,321	6,000
Law, Order, Public Safety		127,314	185,947	471,005
Health		100	267	100
Education and Welfare		0	3,609	2,500
Housing		93,654	85,419	68,500
Community Amenities		255,110	212,524	174,769
Recreation and Culture		3,047,806	347,526	201,698
Transport		1,388,186	1,543,869	823,835
Economic Services		81,900	96,326	73,500
Other Property and Services		45,258	56,097	57,500
		<u>5,583,332</u>	<u>3,996,062</u>	<u>3,303,621</u>
EXPENSES	1,2			
General Purpose Funding		(197,858)	(49,974)	(72,458)
Governance		(465,578)	(228,796)	(247,438)
Law, Order, Public Safety		(220,430)	(214,655)	(215,426)
Health		(148,009)	(123,489)	(178,176)
Education and Welfare		(79,228)	(93,872)	(91,965)
Housing		(324,475)	(232,043)	(300,567)
Community Amenities		(522,657)	(529,537)	(583,770)
Recreation & Culture		(1,125,460)	(979,691)	(1,079,967)
Transport		(1,640,955)	(1,754,092)	(1,701,278)
Economic Services		(379,943)	(289,364)	(408,266)
Other Property and Services		(17,433)	(28,093)	(34,177)
		<u>(5,122,026)</u>	<u>(4,523,606)</u>	<u>(4,913,488)</u>
Net Operating Result Excluding Rates		461,306	(527,544)	(1,609,867)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Initial Recognition of Assets due to change in Regulations				
- Land		0	(95,000)	0
Movements in Non-Current to Current Items		0	(23,376)	0
(Profit)/Loss on Asset Disposals	4	19,300	14,945	(37,000)
Depreciation on Assets	2(a)	1,221,816	1,392,918	1,162,810
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(4,530,000)	(671,518)	(861,712)
Purchase Infrastructure Assets - Roads	3	(1,657,601)	(1,185,809)	(1,705,451)
Purchase Infrastructure Assets - Bridges	3	(57,500)	(148,000)	0
Purchase Infrastructure Assets - Drainage	3	(355,651)	(53,279)	0
Purchase Infrastructure Assets - Footpaths	3	(25,000)	0	0
Purchase Infrastructure Assets - Parks	3	0	0	0
Purchase Plant and Equipment	3	(613,500)	(652,035)	(1,160,470)
Purchase Furniture and Equipment	3	(73,500)	(39,019)	(78,000)
Proceeds from Disposal of Assets	4	216,000	290,492	306,000
Repayment of Debentures	5	(66,633)	(66,632)	(69,984)
Proceeds from New Debentures	5	970,000	0	0
Self-Supporting Loan Principal Income		12,765	12,765	12,013
Transfers to Reserves (Restricted Assets)	6	(230,618)	(205,374)	(163,392)
Transfers from Reserves (Restricted Assets)	6	530,000	58,000	640,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,657,995	1,113,045	1,141,178
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,657,995	0
Total Amount Raised from General Rates	8	<u>(2,520,821)</u>	<u>(2,443,416)</u>	<u>(2,423,875)</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 2016

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are 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 2016

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.

Collectibility 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 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
 - (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

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.

Initial Recognition

All assets are initially recognised at cost. 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 the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value, imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** methodology section as detailed above.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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 2016**

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 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 \$1,000 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 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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 (ie trade date accounting is adopted).

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

Classification and Subsequent Measurement

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

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

Amortised cost is calculated as:

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

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

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

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

(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.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(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 (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

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

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

(v) Financial liabilities

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

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.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

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.

(m) 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 (eg 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.

(n) 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.

(o) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(p) 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 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) 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.

(r) 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.

(s) Comparative Figures

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

(t) 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 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
 (i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	18,500	18,071	18,235
Other Services	2,610	0	500
 Depreciation			
<u>By Program</u>			
General Purpose Funding	0	0	0
Governance	71,399	47,523	42,051
Law, Order, Public Safety	4,502	7,838	13,496
Health	19,838	8,099	9,665
Education and Welfare	0	0	0
Housing	194,308	77,584	58,942
Community Amenities	1,805	6,412	3,376
Recreation and Culture	210,948	118,364	59,981
Transport	596,535	827,132	683,826
Economic Services	8,157	14,607	6,115
Other Property and Services	114,324	285,359	285,359
	<u>1,221,816</u>	<u>1,392,918</u>	<u>1,162,811</u>
 <u>By Class</u>			
Land and Buildings	466,742	387,985	444,202
Furniture and Equipment	34,180	9,344	32,529
Plant and Equipment	129,726	173,400	123,461
Roads	591,168	783,485	562,619
Bridges	0	38,704	0
Footpaths	0	0	0
Drainage	0	0	0
	<u>1,221,816</u>	<u>1,392,918</u>	<u>1,162,811</u>
 Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures (refer note 5(a))	54,864	52,773	55,669
	<u>54,864</u>	<u>52,773</u>	<u>55,669</u>
 Rental Charges			
- Operating Leases			
<i>Photocopier Lease (expiring 17 June 2017)</i>	7,000	6,950	6,950
	<u>7,000</u>	<u>6,950</u>	<u>6,950</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	43,456	59,002	60,000
- Other Funds	24,000	56,090	49,899
Other Interest Revenue (refer note 13)	15,200	34,915	9,700
	<u>82,656</u>	<u>150,007</u>	<u>119,599</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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

Environmental Health, Food Control, Pest Control, Immunisation Services and Maintenance of Infant Health Clinics.

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, 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 2016**

3. ACQUISITION OF ASSETS	2015/16 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
- Office Expansion/Fit Out	(45,000)
- CEO Vehicle (Replacement)	(92,000)
- DCEO Vehicle (Replacement)	(36,000)
- Diesel Generator	(15,000)
- PC Replacements	(5,000)
- Councillor & Staff Tablets	(3,000)
- Furniture Replacement	(4,500)
- Chambers Curtains (Replacement)	(4,000)
- Christmas Decorations	(10,000)
General Purpose Funding	
- Nil	0
Law, Order, Public Safety	
- CCTV Cameras	(28,000)
Health	
- Medical & Office Equipment	(10,000)
Education and Welfare	
- Nil	0
Housing	
- Hunt Road Village Unit Refurbishment	(15,000)
Community Amenities	
- Nil	0
Recreation and Culture	
- Community Centre	(4,000,000)
- Town Hall Roof Replacement	(250,000)
- Station Art Gallery Stabilisation	(100,000)
- Town Hall Stage Curtain (Replacement)	(25,000)
- Gym Equipment (Replacement)	(12,000)
- Ride On Mower (Replacement)	(17,000)
- Turf Tractor (Replacement)	(44,000)
- Swimming Pool Upgrades	(30,000)
Transport	
- Backhoe (Replacement)	(165,000)
- Vibe Roller (Replacement)	(145,000)
- Crewcab Ute (Replacement)	(36,000)
- Street Debris Vacuum (Ute Mountable)	(5,500)
- Road Construction	(1,657,601)
- Bridge Construction	(57,500)
- Drainage Construction	(355,651)
- Footpath Construction	(25,000)
Economic Services	
- Town Entry Statements	(20,000)
- Industrial Land Development	(100,000)
Other Property and Services	
- Nil	0
	<u>(7,312,752)</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

3. ACQUISITION OF ASSETS (Continued)	2015/16 Budget \$
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	(4,530,000)
Infrastructure Assets - Roads	(1,657,601)
Infrastructure Assets - Bridges	(57,500)
Infrastructure Assets - Drainage	(355,651)
Infrastructure Assets - Footpaths	(25,000)
Infrastructure Assets - Parks and Ovals	0
Plant and Equipment	(613,500)
Furniture and Equipment	(73,500)
	(7,312,752)

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	<small>Net Book Value</small> 2015/16 BUDGET \$	<small>Sale Proceeds</small> 2015/16 BUDGET \$	<small>Profit(Loss)</small> 2015/16 BUDGET \$
Governance	(99,000)	109,000	10,000
Recreation and Culture	(14,300)	11,000	(3,300)
Transport	0	0	0
Other Property and Services	(122,000)	96,000	(26,000)
	(235,300)	216,000	(19,300)

<u>By Class</u>	<small>Net Book Value</small> 2015/16 BUDGET \$	<small>Sale Proceeds</small> 2015/16 BUDGET \$	<small>Profit(Loss)</small> 2015/16 BUDGET \$
Land and Buildings	0	0	0
Plant and Equipment	(235,300)	216,000	(19,300)
Furniture and Equipment	0	0	0
	(235,300)	216,000	(19,300)

<u>Summary</u>	2015/16 BUDGET \$
Profit on Asset Disposals	10,000
Loss on Asset Disposals	(29,300)
	(19,300)

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$
Housing								
Loan 112 - Frail Aged Lodge	20,491		5,414	5,092	15,077	20,491	1,244	1,586
Economic Services								
Loan 116 - Caravan Park Upgrade	12,767		12,767	11,996	0	12,767	676	1,444
Recreation								
Loan 117 - Bowling Greens (SSL)	98,656		12,765	12,013	85,891	98,656	6,235	3,614
Recreation								
Loan 118 - Recreation Centre	939,836		35,687	34,074	904,149	939,836	46,709	45,905
Recreation								
Loan 119 - Community Centre	0	820,000	0	0	820,000	0	0	0
Community Amenities								
Loan 120 - Storm Water Dams	0	150,000	0	0	150,000	0	0	0
	1,071,750	970,000	66,633	63,175	1,975,117	1,071,750	54,864	52,549

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 2016**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Recreation & Culture								
Loan 119 - Community Centre	820,000	WATC	Debenture	20	390,624	4.11	820,000	0
Loan 120 - Storm Water Dams	150,000	WATC	Debenture	10	27,506	3.32	150,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2015 nor is it expected to have unspent debenture funds as at 30th June 2016.

(d) Overdraft

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES			
(a) Annual Leave Reserve			
<i>Purpose - to be used to fund annual leave requirements.</i>			
Opening Balance	146,498	141,676	141,676
Amount Set Aside / Transfer to Reserve	3,516	4,823	4,250
Amount Used / Transfer from Reserve	0	0	0
	<u>150,014</u>	<u>146,498</u>	<u>145,926</u>
(b) Avon River Development Reserve			
<i>Purpose - to be used to develop the Avon River pool and surrounding environment.</i>			
Opening Balance	22,857	22,105	22,105
Amount Set Aside / Transfer to Reserve	549	752	663
Amount Used / Transfer from Reserve	0	0	0
	<u>23,406</u>	<u>22,857</u>	<u>22,768</u>
(c) Building Reserve			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	349,336	337,835	337,835
Amount Set Aside / Transfer to Reserve	8,384	11,501	10,135
Amount Used / Transfer from Reserve	(200,000)	0	(320,000)
	<u>157,720</u>	<u>349,336</u>	<u>27,970</u>
(d) Community Bus Reserve			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	37,249	33,122	33,122
Amount Set Aside / Transfer to Reserve	2,061	4,128	1,994
Amount Used / Transfer from Reserve	0	0	(30,000)
	<u>39,310</u>	<u>37,249</u>	<u>5,116</u>
(e) Cropping Committee Reserve			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	294,252	255,069	255,069
Amount Set Aside / Transfer to Reserve	50,197	49,183	45,145
Amount Used / Transfer from Reserve	(280,000)	(10,000)	(165,000)
	<u>64,449</u>	<u>294,252</u>	<u>135,214</u>
(f) Emergency Services Reserve			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	113,720	109,976	109,976
Amount Set Aside / Transfer to Reserve	2,729	3,744	3,299
Amount Used / Transfer from Reserve	0	0	(25,000)
	<u>116,449</u>	<u>113,720</u>	<u>88,275</u>
(g) LSL and Gratuity Reserve			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	93,832	109,117	109,117
Amount Set Aside / Transfer to Reserve	2,252	3,715	3,274
Amount Used / Transfer from Reserve	(50,000)	(19,000)	(100,000)
	<u>46,084</u>	<u>93,832</u>	<u>12,391</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES (Continued)			
(h) Office Equipment Replacement Reserve			
<i>Purpose - to be used for the replacement of office equipment.</i>			
Opening Balance	10,000	0	0
Amount Set Aside / Transfer to Reserve	10,240	10,000	10,000
Amount Used / Transfer from Reserve	0	0	0
	<u>20,240</u>	<u>10,000</u>	<u>10,000</u>
(i) Plant Replacement Reserve			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	55,956	82,159	82,159
Amount Set Aside / Transfer to Reserve	51,343	2,797	2,465
Amount Used / Transfer from Reserve	0	(29,000)	0
	<u>107,299</u>	<u>55,956</u>	<u>84,624</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	354,192	332,861	332,861
Amount Set Aside / Transfer to Reserve	18,401	21,331	19,986
Amount Used / Transfer from Reserve	0	0	0
	<u>372,593</u>	<u>354,192</u>	<u>352,847</u>
(k) Road Construction Reserve			
<i>Purpose - to be used to fund the construction and maintenance of roads.</i>			
Opening Balance	297,531	239,382	239,382
Amount Set Aside / Transfer to Reserve	57,141	58,149	57,181
Amount Used / Transfer from Reserve	0	0	0
	<u>354,672</u>	<u>297,531</u>	<u>296,563</u>
(l) Airfield Emergency Lighting Reserve			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	35,252	0	0
Amount Set Aside / Transfer to Reserve	846	35,252	5,000
Amount Used / Transfer from Reserve	0	0	0
	<u>36,098</u>	<u>35,252</u>	<u>5,000</u>
(m) New Reserve - Senior's Housing Reserve			
<i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	22,959	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>22,959</u>	<u>0</u>	<u>0</u>
(n) Summary			
Opening Balance	1,810,675	1,663,302	1,663,302
Amount Set Aside / Transfer to Reserve	230,618	205,374	163,392
Amount Used / Transfer from Reserve	(530,000)	(58,000)	(640,000)
Total Reserves	<u>1,511,293</u>	<u>1,810,675</u>	<u>1,186,694</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 2016

6. RESERVES (Continued)	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Annual Leave Reserve	3,516	4,823	4,250
Avon River Development Reserve	549	752	663
Building Reserve	8,384	11,501	10,135
Community Bus Reserve	2,061	4,128	1,994
Cropping Committee Reserve	50,197	49,183	45,145
Emergency Services Reserve	2,729	3,744	3,299
LSL and Gratuity Reserve	2,252	3,715	3,274
Office Equipment Replacement Reserve	10,240	10,000	10,000
Plant Replacement Reserve	51,343	2,797	2,465
Recreation Ground Reserve	18,401	21,331	19,986
Road Construction Reserve	57,141	58,149	57,181
Airfield Emergency Lighting Reserve	846	35,252	5,000
New Reserve - Senior's Housing Reserve	22,959	0	0
	<u>230,618</u>	<u>205,374</u>	<u>163,392</u>
Transfers from Reserves			
Annual Leave Reserve	0	0	0
Avon River Development Reserve	0	0	0
Building Reserve	(200,000)	0	(320,000)
Community Bus Reserve	0	0	(30,000)
Cropping Committee Reserve	(280,000)	(10,000)	(165,000)
Emergency Services Reserve	0	0	(25,000)
LSL and Gratuity Reserve	(50,000)	(19,000)	(100,000)
Office Equipment Replacement Reserve	0	0	0
Plant Replacement Reserve	0	(29,000)	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	0	0	0
	<u>(530,000)</u>	<u>(58,000)</u>	<u>(640,000)</u>
Total Transfer to/(from) Reserves	<u>(299,382)</u>	<u>147,374</u>	<u>(476,608)</u>

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

	Note	2015/16 Budget \$	2014/15 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	7,426	1,665,422
Cash - Restricted Reserves	15(a)	1,511,293	1,810,675
Receivables		427,853	440,617
Inventories		9,589	9,589
		<u>1,956,161</u>	<u>3,926,303</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(685,199)</u>	<u>(751,830)</u>
NET CURRENT ASSET POSITION		1,270,962	3,174,473
Less: Cash - Restricted Reserves	15(a)	(1,511,293)	(1,810,675)
Less Self Supporting Loan Income		0	(12,765)
Add Leave Reserves - Cash Backed		240,331	240,331
Add Loan Principal Payable		<u>0</u>	<u>66,632</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>1,657,995</u></u>

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
GRV	0.1051	514	5,394,143	566,811	0	0	566,811	533,150
UV	0.0090	675	225,366,000	2,020,181	0	0	2,020,181	1,941,715
UV - Mining	0.0090	0	0	0	0	0	0	0
Sub-Totals		1,189	230,760,143	2,586,992	0	0	2,586,992	2,474,865
Minimum Rates	Minimum \$							
GRV	769	147	434,464	113,043	0	0	113,043	115,284
UV	769	47	1,692,100	36,143	0	0	36,143	34,733
UV - Mining	769	5	79,030	3,845	0	0	3,845	5,173
Sub-Totals		199	2,205,594	153,031	0	0	153,031	155,190
Discounts (Note 12)							(219,202)	(205,318)
Total Amount of General Rates							2,520,821	2,424,737
Interim Rates - GRV							0	1,434
Interim Rates - UV							0	11,036
Ex-Gratia Rates							0	6,209
Specified Area Rates (Note 9)							0	0
Total Rates							2,520,821	2,443,416

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 2015/16 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 2016**

9. SPECIFIED AREA RATE

No specified area rates will be levied during the 2015/16 year.

10. SERVICE CHARGES

No service charge will be levied during the 2015/16 year .

11. FEES & CHARGES REVENUE

	2015/16 Budget \$	2014/15 Actual \$
General Purpose Funding	51,200	9,317
Governance	1,000	564
Law, Order, Public Safety	8,200	8,970
Health	100	267
Education and Welfare	0	0
Housing	86,554	78,963
Community Amenities	173,739	185,394
Recreation & Culture	74,785	80,590
Transport	7,000	41,500
Economic Services	81,600	96,111
Other Property & Services	19,949	44,626
	<u>504,127</u>	<u>546,302</u>

12. 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: \$223,415
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**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

13. 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 \$7,700 for the 2015/16 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	Tuesday 8th September 2015
2nd Instalment	Tuesday 10th November 2015
3rd Instalment	Tuesday 12th January 2016
4th Instalment	Monday 14th March 2016

Charges on instalment Plan is \$10.00 Administration Charge and rate of interest of 5.5%, the estimated revenue from the imposition amounts to \$7,500 for the 2015/16 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.

14. ELECTED MEMBERS REMUNERATION

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

	2015/16 Budget \$	2014/15 Actual \$
Meeting Fees	40,000	40,688
President's Allowance	5,500	5,500
Deputy President's Allowance	1,375	688
Travelling Expenses	5,000	4,092
Telecommunications Allowance	12,240	9,984
	<u>64,115</u>	<u>60,951</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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:

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	7,427	1,665,422	29,051
Cash - Restricted	<u>1,511,293</u>	<u>1,810,675</u>	<u>1,555,830</u>
	<u><u>1,518,720</u></u>	<u><u>3,476,097</u></u>	<u><u>1,584,881</u></u>

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

Reserve Funds	1,511,293	1,810,675	1,186,694
Restricted Grant Funds	<u>0</u>	<u>0</u>	<u>369,136</u>
	<u><u>1,511,293</u></u>	<u><u>1,810,675</u></u>	<u><u>1,555,830</u></u>

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

Net Result	2,982,127	1,915,873	814,009
Depreciation	1,221,816	1,392,918	1,162,811
(Profit)/Loss on Sale of Asset	19,300	14,946	(37,000)
(Increase)/Decrease in Receivables	0	(203,423)	102,564
(Increase)/Decrease in Inventories	0	2,461	(900)
Increase/(Decrease) in Payables	0	(843)	134,699
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	(4,050,978)	(781,220)	(2,445,470)
Non-Current Assets recognised due to change in Legislative Requirements	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash from Operating Activities	<u><u>172,265</u></u>	<u><u>2,340,711</u></u>	<u><u>(269,287)</u></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	<u>0</u>	<u>(43)</u>	<u>0</u>
Total Amount of Credit Unused	<u><u>10,000</u></u>	<u><u>9,957</u></u>	<u><u>10,000</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>1,975,117</u></u>	<u><u>1,071,750</u></u>	<u><u>1,071,750</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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-15	Amounts Received	Amounts Paid	Balance 30-Jun-16
	\$	\$	(\$)	\$
Unclaimed Monies	0	100	0	100
Nomination Deposits	0	320	(320)	0
Second Hand Housing Deposits	5,000	0	(5,000)	0
Hunt Road Village Bonds	3,799	0	0	3,799
Subdivision Bonds	0	0	0	0
Key Bonds	2,260	400	(2,000)	660
Cleaning Bonds	1,350	1,500	(1,200)	1,650
Housing Rental Bonds	620	0	0	620
Cat Trap Bonds	0	0	(100)	(100)
ILU Retention Fee	178,000	0	(3,994)	174,006
	<u>191,029</u>	<u>2,320</u>	<u>(12,614)</u>	<u>180,735</u>

17. MAJOR LAND TRANSACTIONS

Council is not anticipated to participate in any major land transactions in 2015/16.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
SPORTING CLUBS/COMMUNITY ORGANISATIONS				
Football Club	3,356.00	per year		↑ 160.00
Netball Clubs (Beverley Netball Club & Redbacks)	516.00	per year		↑ 25.00
Cricket Club	516.00	per year		↑ 25.00
Hockey Club	516.00	per year		↑ 25.00
Horse and Pony Club (Annual Fee)	113.00	per year		↑ 2.00
Horse and Pony Club (Extra Events)	172.00	per event		↑ 8.00
Tennis Club	570.00	per year		↑ 27.00
Ladies Badminton Club	37.00	per booking (AM/PM/Eve)		↑ 2.00
Boot Scooting	37.00	per booking (AM/PM/Eve)		↑ 2.00
Ballet Group	37.00	per booking (AM/PM/Eve)		↑ 2.00
Soaring Society	4,000.00	per year		↑ 1,000.00
Soaring Society - Hangar Fees	100.00	per glider/year		↑ 0.00
Tractor Pull	277.00	per event		↑ 13.00
Beverley Districts Motor Cycle Club (Ulinga Park)	1,071.00	per year		↑ 15.00
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	50.00	per week		↑ 0.00
Play Group (Rec Centre)	10.00	per week		↑ 0.00
Beverley Station Arts (Licence Fee)	101.00	per year		↑ 1.00
Beverley Station Arts (Artist In Residence - Dawson St Accommodation)	50.00	per week		↑ 0.00
Beverley Off Road Motor Sports Association (BORMSA)	2,000.00	per year		↑ 2,000.00
Telstra (Mobile Tower Lease)	1,000.00	per year		↑ 0.00
ROAD MAINTENANCE CHARGES				
Austral Brick	12,991.00	per year		↑ 619.00
HALL- includes use of kitchen				
Main Hall	130.00	per day		↑ 6.00
Lesser Hall	92.00	per day		↑ 4.00
Full Complex (Except Meetings)	200.00	per day		↑ 20.00
Community Meeting Room	FREE			↑ 0.00
Key Bond	50.00	per key	✓	↑ 0.00
Function/Cleaning Bond	150.00	per event	✓	↑ 0.00
Bally Bally Hall	50.00	per day		↑ 50.00
Morbinning Hall	50.00	per day		↑ 50.00
EQUIPMENT RENTALS				
Chairs	1.00	per chair		↑ 0.00
Marquee/Tent (Old)	55.00	per day		↑ 3.00
Marquee/Tent (New)	108.00	per day		↑ 5.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
RECREATION GROUND				
APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL				
Oval Hire (Day) Â	173.00	per day		↑ 8.00
Oval Hire (Night) Â	242.00	per night		↑ 12.00
Exhibition Shed	70.00	per day		↑ 70.00
Ram Shed	70.00	per day		↑ 3.00
Poultry Shed	70.00	per day		↑ 3.00
Camping (Per Van)	28.00	per day		↑ 1.00
FUNCTION & RECREATION CENTRE				
Functions	130.00	per day		↑ 6.00
Meetings	43.00	per event		↑ 2.00
Key Bond	50.00	per key	✓	↑ 0.00
Function/Cleaning Bond	150.00	per event	✓	↑ 0.00
GYM MEMBERSHIP				
13-18 Yr Olds	81.00	6 months		↑ 4.00
13-18 Yr Olds	135.00	12 months		↑ 6.00
Over 18 Yrs Old	163.00	6 months		↑ 8.00
Over 18 Yrs Old	271.00	12 months		↑ 13.00
Senior/Pensioner	81.00	6 months		↑ 4.00
Senior/Pensioner	135.00	12 months		↑ 6.00
30 Day Trial	43.00			↑ 2.00
Key Bond	50.00	per key	✓	↑ 0.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
COMMUNITY BUS				
Fee Includes Fuel Charges Etc	1.55	per km		↑ 0.00
CARAVAN PARK - Power Charges INCLUDED				
Powered - Van/RV Site	28.00	per day		↑ 1.00
Unpowered - Van/RV Site	11.00	per day		↑ 1.00
Powered - Campsite	16.00	per day		↑ 1.00
Unpowered - Campsite	11.00	per day		↑ 1.00
Additional Person/S (Age 5+ Years)	5.00	each per day		↑ 0.00
Children 5 Years Or Under	FREE			↑ 0.00
Showers	5.00	each per shower use		↑ 0.00
Extended Stay Site (First 28 Days)	168.00	per week		↑ 8.00
Extended Stay Site (29+ Days)	168.00	per week	5% GST	↑ 8.00
SWIMMING POOL				
Adults	3.00	per entry		↑ 0.00
Children	1.00	per entry		↑ 0.00
Spectators	1.00	per entry		↑ 0.00
Season Ticket - Adult	86.00	per season		↑ 4.00
Season Ticket - Pensioner/Senior	65.00	per season		↑ 3.00
Season Ticket - Child	55.00	per season		↑ 3.00
Season Ticket - Family	195.00	per season		↑ 9.00
HUNT ROAD VILLAGE				
Rental Charge	121.00	per week	✓	↑ 6.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
BLARNEY ADVERTISING				
Size A ~ 122 X 180mm	86.00	per advert		↑ 4.00
Size B ~ 122 X 89mm	43.00	per advert		↑ 2.00
Size C ~ 60 X 89mm	26.00	per advert		↑ 1.00
Size D ~ 5 Lines*	8.00	per advert		↑ 0.00
Size E ~ 3 Lines*	5.00	per advert		↑ 0.00
Size F ~ 122 X 135mm	65.00	per advert		↑ 3.00
Size G ~ Full Page	165.00	per advert		↑ 165.00
12 Months Size A	866.00	per year		↑ 41.00
12 Months Size B	433.00	per year		↑ 21.00
12 Months Size C	259.00	per year		↑ 12.00
12 Months Size F	650.00	per year		↑ 31.00
COPYING				
Single Copy (1-19 Sheets)	0.40	per sheet		↑ 0.00
Bulk Copy (20+ Sheets)	0.30	per sheet		↑ 0.00
History Of Beverley Book	20.00	per copy		↑ 0.00
History Of Beverley Book - Posted	35.00	per copy		↑ 0.00
LIBRARY				
Library - Replacement Card	7.00	per card		↑ 0.00
Library - Lost Books - Admin Fee	16.00	per investigation		↑ 1.00
MAP CHARGES				
District Map - 1000 X 700mm	32.00	per copy		↑ 2.00
District Map - 3 Pages (A3)	11.00	per copy		↑ 1.00
District Map - 1 Page (A3)	5.00	per copy		↑ 0.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
FACSIMILE FEES				
In Aust 1st Page	7.00	per page		↑ 0.00
In Aust Additional Pages	3.00	per page		↑ 0.00
O/Seas 1st Page	15.00	per page		↑ 1.00
O/Seas Additional Pages	6.00	per page		↑ 0.00
Receival	3.00	per page		↑ 0.00
FREEDOM OF INFORMATION				
Personal Information About Applicant	No charge			
NON PERSONAL INFORMATION				
Application Fee	30.00	per application	✓	
Time Dealing With Applicant	30.00	per hour	✓	
Access Time	30.00	per hour	✓	
Duplication Of Information		Actual cost + GST		
Delivery, Packing Or Postage		Actual cost + GST		
Depots - Advance Deposit		75% of estimated cost		
ACCOUNT ENQUIRIES				
Rate Account Enquiry	167.00	per enquiry	✓	↑ 8.00
Title Search	61.00	per enquiry		↑ 3.00
Rate Book (Printed Or Electronic)	139.00	per copy		↑ 7.00
RATES				
Refuse Collection	183.00	per refuse bin/year	✓	↑ 3.00
Recycling Collection	82.00	per recycle bin/year	✓	↑ 1.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
CAT LICENSE				
1. Annual registration of a cat, unless concessional fees are applicable.	20.00	per year	✓	
2. Concessional registration fee-				
a) Three Year Registration Period	42.50		✓	
b) Three Year Registration Period - Pensioner	21.25		✓	
c) Lifetime registration period	100.00		✓	
c) Lifetime registration period - Pensioner	50.00		✓	
d) Registration after 31 May in any year, for that registration year.	50% of fee payable otherwise.		✓	
3. Annual application for approval or renewal to breed cats (per cat).	100.00		✓	
CAT TRAP				
Cat Trap Hire	15.00	per day		↑ 4.00
Cat Trap Bond	50.00	per hire	✓	↑ 0.00
DOG LICENSE				
Dog - Male Or Female	50.00	1 year	✓	↑ 0.00
Dog - Male Or Female	120.00	3 years	✓	↑ 0.00
Dog - Male Or Female	250.00	Lifetime	✓	↑ 0.00
Pension Rate: Dog - Male Or Female	25.00	1 year	✓	↑ 0.00
Pension Rate: Dog - Male Or Female	60.00	3 years	✓	↑ 0.00
Pension Rate: Dog - Male Or Female	125.00	Lifetime	✓	↑ 0.00
Pension Rate: Sterilised Dog Or Bitch	10.00	1 year	✓	↑ 0.00
Pension Rate: Sterilised Dog Or Bitch	21.25	3 years	✓	↑ 0.00
Pension Rate: Sterilised Dog Or Bitch	50.00	Lifetime	✓	
Sheep Dog	25% of fee	1 year	✓	
Sheep Dog	25% of fee	3 years	✓	
Sheep Dog	25% of fee	Lifetime	✓	
Sterilised Dog Or Bitch	20.00	1 year	✓	↑ 0.00
Sterilised Dog Or Bitch	42.50	3 years	✓	↑ 0.00
Sterilised Dog Or Bitch	100.00	Lifetime	✓	↑ 0.00
Bulk Dog Registration	200.00		✓	↑ 0.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
DOG IMPOUNDING FEES				
Impound Fee	65.00	per impounding		↑ 3.00
Sustenance	12.00	per day		↑ 1.00
DOG PENALTIES/INFRINGEMENTS				
1. Unregistered Dog	100.00		✓	↑ 0.00
2. Failure to give notice of new owner	40.00		✓	↑ 0.00
3. Keeping more than the prescribed number of dogs	100.00		✓	↑ 0.00
4. Breach of kennel establishment licence	200.00		✓	↑ 0.00
5. Dog in public place without collar or registration tag	50.00		✓	↑ 0.00
6. Owners name and address not on collar	50.00		✓	↑ 0.00
7. Dog not held by a leash in certain public places	100.00		✓	↑ 0.00
8. Failure to control a dog in exercise areas and rural areas	100.00		✓	↑ 0.00
9. Greyhound not muzzled	200.00		✓	↑ 0.00
10. Dog in place without consent	100.00		✓	↑ 0.00
11. Dangerous dog not muzzled	250.00		✓	↑ 0.00
12. Dangerous dog not on leash in exercise area	200.00		✓	↑ 0.00
13. Dangerous dog not under continuous supervision	200.00		✓	↑ 0.00
14. Dangerous dog in specifically prohibited area	200.00		✓	↑ 0.00
15. Dangerous dog enclosure requirement not complied with	200.00		✓	↑ 0.00
16. Dangerous dog not wearing specified collar	200.00		✓	↑ 0.00
17. Dangerous dog signs not displayed	200.00		✓	↑ 0.00
18. Local Government not advised of dangerous dog attack	200.00		✓	↑ 0.00
19. Local Government not advised of missing dangerous dog	200.00		✓	↑ 0.00
20. Local Government not advised of dangerous dog ownership change	200.00		✓	↑ 0.00
21. Local Government not advised of dangerous dog location change	200.00		✓	↑ 0.00
22. Failure to take steps against parasites	50.00		✓	↑ 0.00
23. Dog causing nuisance	100.00		✓	↑ 0.00
24. Failure to produce document issued under Dog Act 1976	100.00		✓	↑ 0.00
25. Failure of alleged offender to give name and address.	100.00		✓	↑ 0.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
PRIVATE WORKS				
Back Hoe With Post Hole Digger	167.00	per hour		↑ 8.00
Backhoe	167.00	per hour		↑ 8.00
Bobcat With Broom	123.00	per hour		↑ 6.00
Cherry Picker With Chainsaw	288.00	per hour		↑ 14.00
Grader (BE001, BE003)	188.00	per hour		↑ 9.00
Loader (BE004, BE036)	177.00	per hour		↑ 8.00
Roller - Rubber Tyre (BE033)	167.00	per hour		↑ 8.00
Roller - Vibrator (BE033)	167.00	per hour		↑ 8.00
Slasher (BE008)	154.00	per hour		↑ 7.00
Tractor (BE023)	133.00	per hour		↑ 6.00
Tractor Ford (BE014)	133.00	per hour		↑ 6.00
Truck Light (BE015, BE028)	100.00	per hour		↑ 5.00
Truck Tandem (BE010, BE012, BE013)	128.00	per hour		↑ 6.00
LABOUR				
Engineering Consult	163.00	per hour		↑ 8.00
Works Staff	76.00	per hour		↑ 4.00
BUILDING MATERIALS				
Gravel	40.00	per m ³		↑ 2.00
Gravel - Truck Load	205.00	per truck load		↑ 10.00
Metal - All Sizes	76.00	per m ³		↑ 4.00
Metal - Truck Load	595.00	per truck load		↑ 28.00
Metal Dust	40.00	per m ³		↑ 2.00
Metal Dust - Truck Load	205.00	per truck load		↑ 10.00
Sand Filling	40.00	per m ³		↑ 2.00
Sand Filling - Truck Load	182.00	per truck load		↑ 9.00
Sweepings - When Available	38.00	per m ³		↑ 2.00
Sweepings - Truck Load	298.00	per m ³		↑ 14.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
CARTAGE				
Per Load - Cartage Both Ways	3.00	per km		↑ 0.00
TELSTRA/WATER CORP REINSTATEMENTS				
Bitumen & Concrete	400.00	per m ²		↑ 19.00
Gravel	400.00	per m ²		↑ 19.00
CROSS OVERS (RURAL) - Gravel Only				
300mm pipe	1,786.00	per pipe		↑ 85.00
375mm pipe	PRICE ON APPLICATION			
450mm pipe	PRICE ON APPLICATION			
CROSS OVERS (TOWN SITE) - Concrete				
Per square metre	60.00	per m ²		↑ 3.00
STANDPIPES				
Per 1,000L (1kL)	3.25	per kL	✓	↑ 0.15
PUBLIC CEMETERIES / NICHE WALLS				
Plot - Land 2.44m X 1.52m X 1.80m	47.00			↑ 2.00
Plot - Land 2.44m X 3.05m X 1.80m	71.00			↑ 3.00
Plot - Land 2.44m X 4.57m X 1.80m	71.00			↑ 3.00
Grave - Ordinary	959.00			↑ 46.00
Grave - Child < 7	480.00			↑ 23.00
Excess Of 1.8m, Per Every 300mm	180.00			↑ 9.00
Reopening Of Grave - Ordinary	959.00			↑ 46.00
Reopening Of Grave - Child < 7	480.00			↑ 23.00
Extra Charge Of Interment - Outside Usual Hours	84.00			↑ 4.00
Erect Headstone	12.00		✓	↑ 1.00
Grave Number Plate	19.00			↑ 1.00
Attendance When Required By Grantee	36.00			↑ 2.00
Standard Grave - Land	47.00			↑ 2.00
Standard Grave - Grave	959.00			↑ 46.00
Standard Grave - Plate No.	19.00			↑ 1.00
Standard Grave - Burial Charge	1,025.00			↑ 49.00
Standard Grave - Overtime Fee	719.00			↑ 34.00
Interment Of Ashes In Grave Plot	120.00			↑ 6.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
NICHE WALLS				
Niche Wall Single	60.00			↑ 3.00
Niche Wall Double	90.00			↑ 4.00
Installation Fee (Minimum)	60.00	per hour		↑ 3.00
Urn Container	13.00			↑ 1.00
Vases	68.00			↑ 3.00
RESERVATIONS OF GRAVE PLOTS / NICHE WALLS				
Grave Reservation - Initial	84.00	per site		↑ 4.00
Niche Wall Single Reservation - Initial	84.00	per site		↑ 4.00
Niche Wall Double Reservation - Initial	168.00	per site		↑ 8.00
Reservation - Renewal Every 5 Years	12.00	per site		↑ 1.00
REFUSE SITE FEES				
Asbestos Burial	108.00	per m ³		↑ 5.00
Asbestos Burial		Large quantities		
Building Rubble	27.00	per tonne		↑ 1.00
Car Bodies	27.00	per car		↑ 1.00
Concrete, Rock, Gravel, Sand Or Like	27.00	per tonne		↑ 1.00
Fencing Wire	7.00	per m ³		↑ 0.00
Putrescible Waste Organic Commercial	7.00	per m ³		↑ 0.00
Rubbish Bag (Wool Bale)	7.00	per bag		↑ 0.00
Bin 240L Domestic Waste Or 200L Drum Equivalent	3.00	per bin		↑ 0.00
Septic Tank Waste	55.00	per 2,000L		↑ 3.00
Septic Tank Waste (Outside of Beverley)	110.00	per 2,000L		↑ 110.00
Trailer 6X4, Car, Ute Mixed Load	14.00	per load		↑ 1.00
Trailer Tandem Axle Up To 2.5m In Length	27.00	per load		↑ 1.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
BUILDING FEES				
Building Inspection	150.00	per Inspection	✓	
Septic Tank Application (Health Act 1911)	226.00	per Application	✓	
BCITF Levy	0.2% of total construction value for all works valued over		✓	
Building Services Levy (BSL)				
Building Permit				
- \$45,000 or Less	61.65	per Application	✓	
- Over \$45,000	0.137% of the value	per Application	✓	
Demolition Permit				
- \$45,000 or Less	61.65	per Application	✓	
- Over \$45,000	0.137% of the value	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	per Application	✓	
- Over \$45,000	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	per Application	✓	
- Over \$45,000	0.18% of the value	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	per Application	✓	
- Over \$45,000	0.274% of the value	per Application	✓	
Occupancy Permit under s46 of the <i>Building Act</i> .				
- \$45,000 or Less	No Levy			
- Over \$45,000	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			
- Over \$45,000	No Levy			

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	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 \$95.		✓	
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 \$95.		✓	
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 \$95.		✓	
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		✓	
b) for demolition work in respect of a Class 2 to Class 9 building.	\$95 for each storey of the building.		✓	
4. Application to extend the time which a building or demolition permit has effect.	95.00		✓	
5. Application for an occupancy permit for a completed building.	95.00		✓	
6. Application for a temporary occupancy permit for an incomplete building.	95.00		✓	
7. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	95.00		✓	
8. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	95.00		✓	
9. Application for a replacement occupancy permit for permanent change of the building's use/classification.	95.00		✓	
10. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of subdivision.	10.50 104.65		✓	
11. Application for an occupancy permit for a building in respect of which unauthorised work has been done.	95.00		✓	
12. Application for a building approval certificate for a building in respect of which unauthorised work has been done.	95.00		✓	
13. Application to replace an occupancy permit for an existing building.	95.00		✓	
14. Application for a building approval certificate for an existing building where unauthorised work has not been done.	95.00		✓	
15. Application to extend the time during which an occupancy permit or building approval certificate has effect.	95.00		✓	
16. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought).	2,100.00		✓	
17. Inspection of pool enclosures.	57.45		✓	
18 Local government approval of battery powered smoke alarms	174.40		✓	

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	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		✓	↑ 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		✓	↑ 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		✓	↑ 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	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		✓	↑ 0.00
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced.	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		✓	↑ 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		✓	↑ 0.00

SHIRE OF BEVERLEY
2015/16 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2015

Description	Charge 2015/16	Frequency	GST Exempt	Increase \$
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		✓	↑ 0.00
13. Replying to a property settlement questionnaire.	73.00		✓	↑ 0.00
14. Providing written planning advice.	73.00		✓	↑ 0.00
15. Scheme Amendments - initiated outside of Council				
Shire Planner	88.00	per hour		↑ 0.00
Administration Officer	30.20	per hour		↑ 0.00
16. Structure Plans - initiated outside of Council				
Shire Planner	88.00	per hour		↑ 0.00
Administration Officer	30.20	per hour		↑ 0.00
PLANNING ADVERTISING AND NOTIFICATION COSTS				
Applicant to pay				
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		✓	↑ 0.00
b) not less than \$7 million and less than \$10 million	5,409.00		✓	↑ 0.00
c) not less than \$10 million and less than \$12.5 million	5,885.00		✓	↑ 0.00
d) not less than \$12.5 million and less than \$15 million	6,053.00		✓	↑ 0.00
e) not less than \$15 million and less than \$17.5 million	6,221.00		✓	↑ 0.00
f) not less than \$17.5 million and less than \$20 million	6,390.00		✓	↑ 0.00
g) not less than \$20 million or more	6,557.00		✓	↑ 0.00
2. An application under Reg.17	150.00		✓	↑ 0.00
ROAD CLOSURE PROCESSING FEE				
Charge	250.00	per application		↑ 0.00