



SHIRE OF BEVERLEY

ANNUAL BUDGET

2014-15

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President's Introduction

I have pleasure in presenting the Shire of Beverley 2014/15 Annual Budget to our resident and ratepayer community.

Overall the increase in rates for this financial year will be 6.0 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:

- * Town Hall Roof Replacement;
- * Recreation Ground Lighting, Scoreboard & Picnic Area Upgrades;
- * Road Infrastructure;
- * Old School Building Stabilisation.

The capital works program for the 2014/15 year is expected to be \$3.806 million. Of the \$3.806 million capital funding required, \$2.314 million will come from Council operations and sale of assets, \$1.012 million from external grants and the balance of \$0.48 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:

| | |
|---|--------------|
| * Infrastructure - Roads | \$ 1,705,451 |
| * Plant and equipment | \$ 1,160,470 |
| * Recreation Ground Lighting, Scoreboard, Picnic Area | \$ 290,640 |
| * Old School Building Stabilisation | \$ 170,000 |
| * Town Hall Roof Replacement | \$ 150,000 |
| * Furniture and Equipment | \$ 78,000 |

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

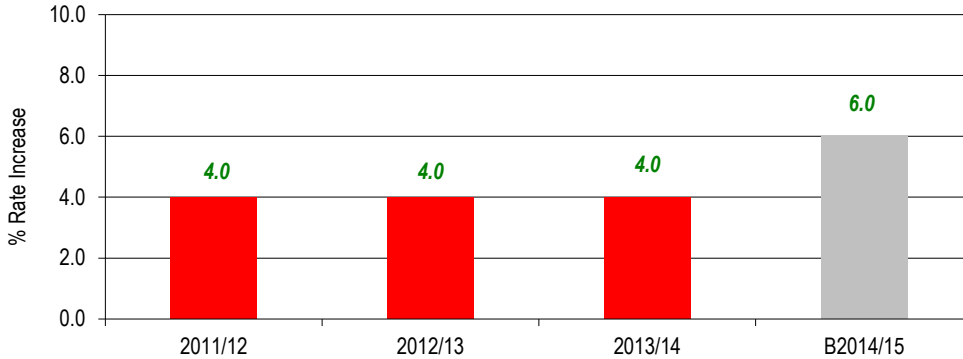
Residents and other interested members of the community are welcome to view the adopted Annual Budget at the Shire's Administration Centre or on our website; www.beverley.wa.gov.au.

Cr Dee Ridgway
Shire President

Chief Executive Officer's Summary

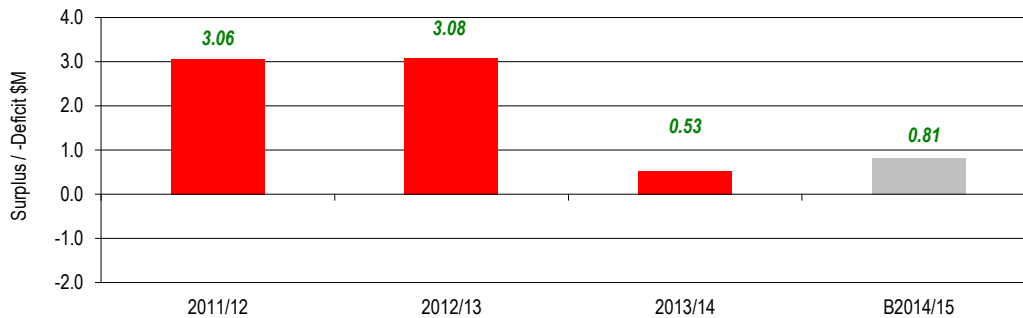
The Annual Budget for the 2014/15 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



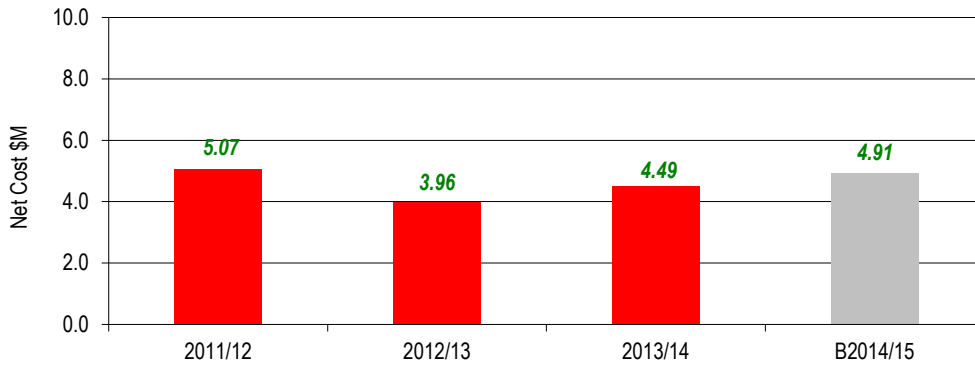
It is proposed that general rates increase by 6.0% for the 2014/15 year, raising total rates of \$2.424 million. The minimum rate is set at \$739.00 pa and will yield \$155,891.

2. Operating result



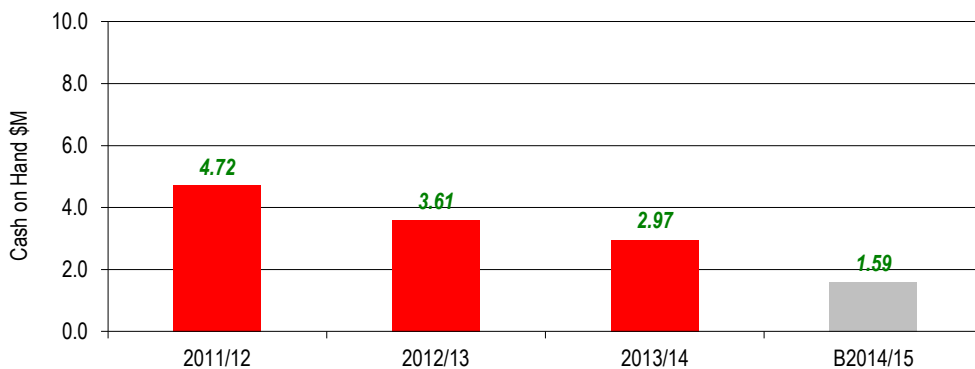
The expected operating result for the 2014/15 year is a surplus of \$0.814 million, which is an increase of \$0.281 million over 2013/2014.

3. Services



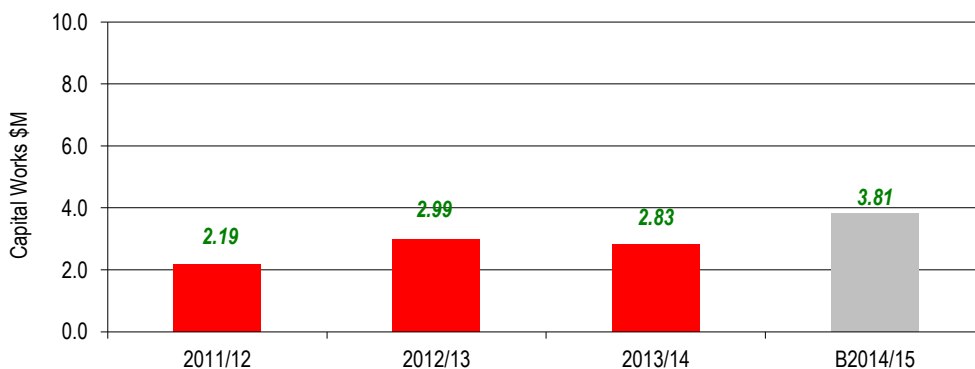
The cost of services to be delivered to the community for the 2014/15 year is expected to be \$4.912 million which is \$0.422 million more when compared to 2013/14.

4. Cash and investments



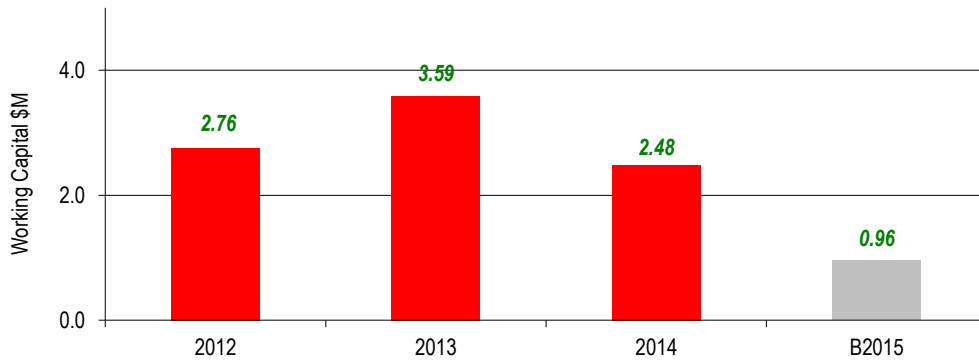
Cash and investments are expected to decrease by \$1.381 million during the year to \$1.585 million as at 30 June 2015.

5. Capital works



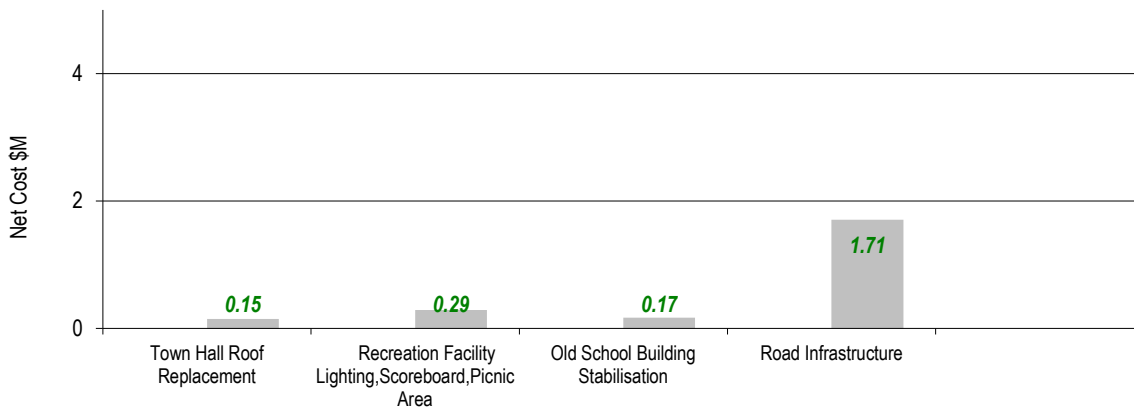
The capital works program for the 2014/15 year is expected to be \$3.806 Million. Of the \$3.806 million capital funding required, \$2.314 million will come from Council operations, \$1.012 million from external grants and the balance of \$0.48 million from reserves. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

6. Financial position



The net current assets are expected to decrease by \$1.524 million to \$0.959 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. 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. The key dates for the budget process are summarised below:

Budget Process

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

Timing

Feb - May 2014

June & July 2014

July 2014

August 2014

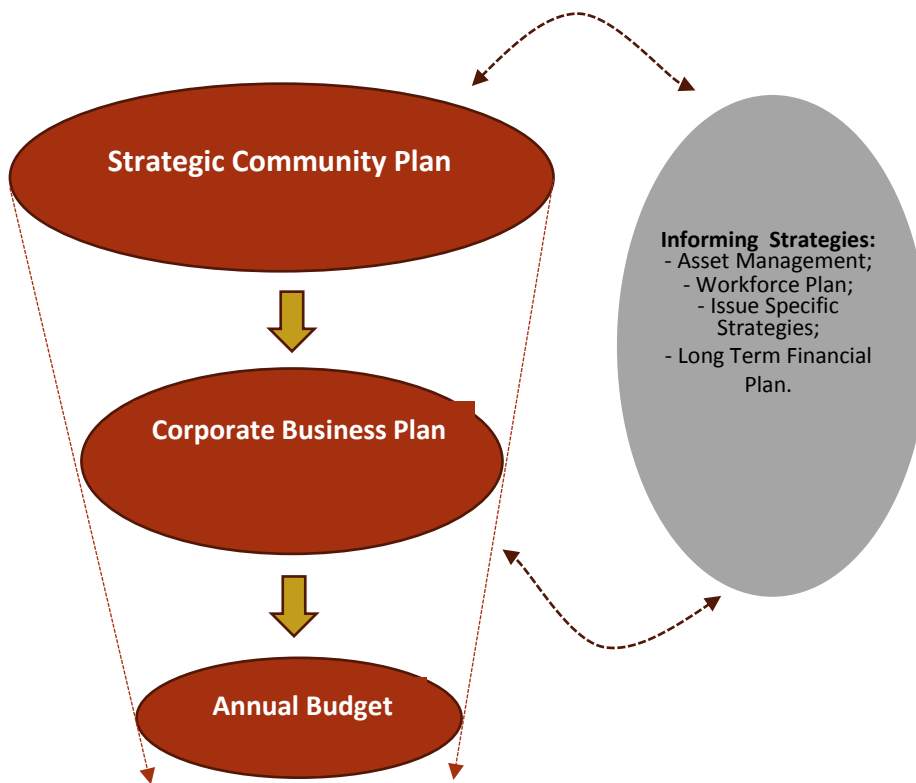
1. Linkage to the Council Plan

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.



Outputs: Plans, monitoring and annual reporting
Measurement and Reporting

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 2014/15 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. | 3,848,089 (72,458) 3,775,631 |
| Governance | This service provides assistance to elected members and ratepayers on matters which do not concern specific council services. | 6,000 (247,438) (241,438) |
| Law Order, Public Safety | This service provides for the supervision of local laws, fire prevention and animal control. | 471,006 (215,426) 255,580 |
| Health | This service provides for food quality and pest control, medical service and administration of health scheme. | 100 (178,176) (178,076) |
| Education and Welfare | This service provides for maintenance of old school, donation towards school awards and youth activities and initiatives. | 2,500 (91,965) (89,465) |
| Housing | This service provides for the maintenance of staff housing and Hunt Road Village. | 68,500 (300,567) (232,067) |
| 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. | 174,769 (583,770) (409,001) |
| 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. | 201,698 (1,079,967) (878,269) |
| 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. | 786,835 (1,701,278) (914,443) |
| 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. | 73,500 (408,265) (334,765) |
| 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. | 57,500 (34,177) 23,323 |
| Net Operating Income | | 777,010 |

Initiatives

- * Town Hall Roof Replacement
- * Recreation Ground Lighting, Scoreboard, Picnic Area Upgrade
- * Road Infrastructure
- * Old School Building Stabilisation

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 2014/15 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 3.5% 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 2014/15 Annual Budget. These matters have arisen from events occurring in the 2013/14 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2014/15 year. These matters and their financial impact are set out below:

- Budget surplus for the 2013/14 financial year ended 30 June 2014; 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 2013/14 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 2013/14 to be preserved
- Operating revenues and expenses arising from completed 2013/14 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 2014/15 Annual Budget, which is included in this report, is for the year 1 July 2014 to 30 June 2015 and is prepared in accordance with the Act and Regulations. The budget includes statutory statements being a budget operating, budget statement of financial activity, budget statement of cash flows, budget rate setting statement, budget statement of rating information and notes forming part of the annual budget. These statements have been prepared for the year ended 30 June 2015 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.

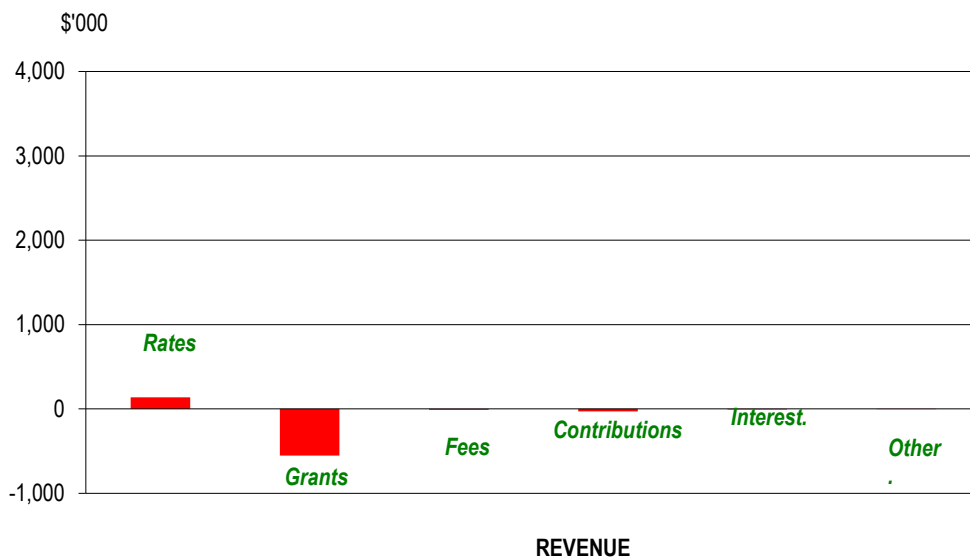
The budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including 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 2014/15 year.

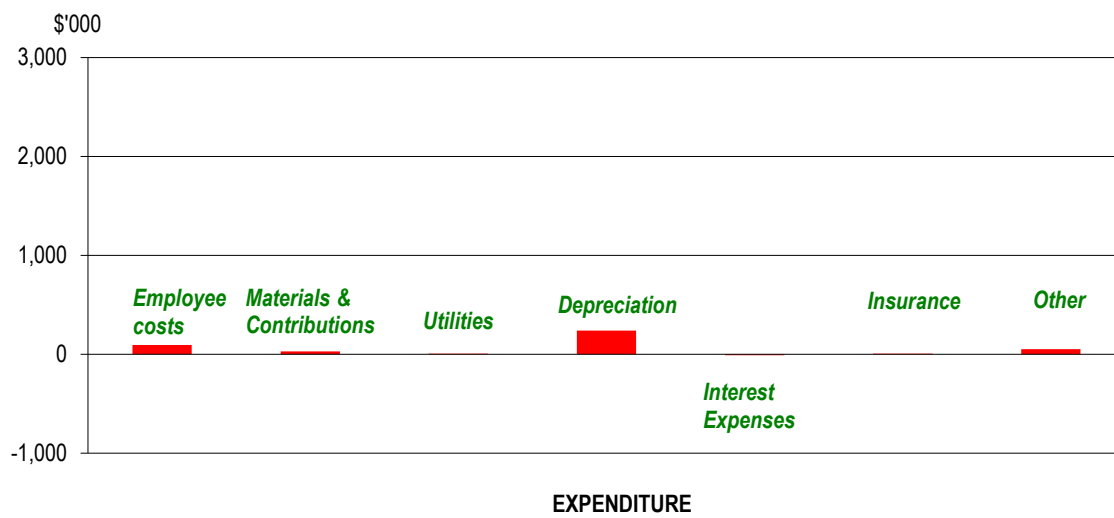
4.1 Operating revenue

| Revenue Types | Budget | Budget | Variance |
|----------------------------------|-------------------|-------------------|--------------|
| | 2013/14 \$'000 | 2014/15 \$'000 | \$'000 |
| Rates - General | 2,287 | 2,424 | 137 |
| Grants and Subsidies | 2,998 | 2,445 | (553) |
| Fees and Charges | 464 | 455 | (9) |
| Contributions and Reimbursements | 220 | 192 | (28) |
| Interest Earned | 125 | 120 | (5) |
| Other Revenue | 66 | 64 | (2) |
| Total operating revenue | 6,160 | 5,700 | (460) |
| Net gain on sale of assets | 0 | 43 | 43 |



4.2 Operating expenditure

| Expenditure Types | Budget 2013/14 \$'000 | Budget 2014/15 \$'000 | Variance \$'000 |
|------------------------------------|-----------------------------|-----------------------------|--------------------|
| Employee Costs | 1,689 | 1,783 | 94 |
| Materials and Contracts | 1,012 | 1,040 | 28 |
| Utilities | 225 | 230 | 5 |
| Depreciation | 925 | 1,163 | 238 |
| Interest Expenses | 66 | 55 | (11) |
| Insurance | 195 | 201 | 6 |
| Other Expenses | 400 | 451 | 51 |
| Total operating expenditure | 4,512 | 4,923 | 411 |
| Net loss on sale of assets | 33 | 6 | (27) |



5. Analysis of Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2014/15 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 2013/14 \$'000 | Budget 2014/15 \$'000 | Variance \$'000 |
|---|-----------------------------|-----------------------------|--------------------|
| Cash flows from operating activities | | | |
| <i>Receipts</i> | | | |
| Rates - General | 2,287 | 2,424 | 137 |
| Grants and Subsidies | 2,998 | 2,445 | (553) |
| Fees and Charges | 464 | 456 | (8) |
| Contributions and Reimbursements | 371 | 294 | (77) |
| Interest Earned | 125 | 120 | (5) |
| Other revenue | 67 | 64 | (3) |
| | 6,312 | 5,803 | (509) |
| <i>Payments</i> | | | |
| Employee Costs | (1,696) | (1,783) | (87) |
| Materials and Contracts | (918) | (906) | 12 |
| Utilities | (226) | (230) | (4) |
| Interest Expenses | (66) | (56) | 10 |
| Insurance | (195) | (201) | (6) |
| Other expenses | (400) | (451) | (51) |
| | (3,501) | (3,627) | (126) |
| Net cash provided by operating activities | 2,811 | 2,176 | (635) |
| Cash flows from investing activities | | | |
| Proceeds from sales of property, plant & equip | 247 | 306 | 59 |
| Repayment of loans and advances | 11 | 12 | 1 |
| Deposits | 0 | 0 | 0 |
| Payments for property, plant and equipment | (5,289) | (3,806) | 1,483 |
| Net cash used in investing activities | (5,031) | (3,488) | 1,543 |
| Cash flows from financing activities | | | |
| Finance costs | 0 | 0 | 0 |
| Proceeds from borrowings | 0 | 0 | 0 |
| Repayment of borrowings | (66) | (70) | (4) |
| Net cash used in financing activities | (66) | (70) | (4) |
| Net decrease in cash and cash equivalents | (2,286) | (1,382) | 904 |
| Cash and cash equivalents at the beg of the year | 3,607 | 2,966 | (641) |
| Cash and cash equivalents at end of the year | 1,321 | 1,584 | 263 |

6. Analysis of Capital Budget

This section analyses the planned capital expenditure budget for the 2014/15 year and the sources of funding for the capital budget.

6.1 Capital works

| Capital Works Areas | Budget 2013/14 \$'000 | Budget 2014/15 \$'000 | Variance \$'000 |
|--------------------------------------|-----------------------------|-----------------------------|--------------------|
| New works | | | |
| Land and Buildings | 1,328 | 862 | (466) |
| Infrastructure Roads | 2,352 | 1,705 | (647) |
| Infrastructure Recreation Facilities | 544 | 0 | (544) |
| Infrastructure Other | 20 | 0 | (20) |
| Plant and Equipment | 940 | 1,161 | 221 |
| Furniture and Equipment | 105 | 78 | (27) |
| Total new works | 5,289 | 3,806 | (1,483) |
| Total capital works | 5,289 | 3,806 | (1,483) |
| Represented by: | | | |
| Asset renewal | 2,247 | 2,247 | 0 |
| New assets | 2,300 | 812 | (1,488) |
| Asset expansion | 742 | 747 | 5 |
| Total capital works | 5,289 | 3,806 | (1,483) |

6.2 Funding sources

| Sources of funding | Budget 2013/14 \$'000 | Budget 2014/15 \$'000 | Variance \$'000 |
|------------------------------|-----------------------------|-----------------------------|--------------------|
| New works | | | |
| <i>External</i> | | | |
| Grants - Capital | 2,221 | 1,012 | (1,209) |
| Proceeds on sale of assets | 247 | 306 | 59 |
| | 3,161 | 1,318 | (1,843) |
| <i>Internal</i> | | | |
| Reserve Funds | 400 | 480 | 80 |
| Own Resources (Incl. Loans) | 2,421 | 2,008 | (413) |
| | 3,952 | 2,488 | (1,464) |
| Total new works | 7,113 | 3,806 | (3,307) |
| Total funding sources | 7,113 | 3,806 | (3,307) |

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 42.6% of the total 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 |
|-------------------------|----------------|
| 2010/11 | 3.00% |
| 2011/12 | 4.00% |
| 2012/13 | 4.00% |
| 2013/14 | 4.00% |
| 2014/15 | 6.00% |
| Average increase | 4.20% |

7.2 Current year rate increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 6% in 2014/15 raising a total revenue of \$2.424 million.

| Year | Rate Increase % | Total Rates Raised \$'000 |
|---------|-----------------|---------------------------|
| 2010/11 | 3.00% | 2,021 |
| 2011/12 | 4.00% | 2,113 |
| 2012/13 | 4.00% | 2,204 |
| 2013/14 | 4.00% | 2,287 |
| 2014/15 | 6.00% | 2,424 |

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

Borrowings was identified as an important funding source for capital works programs. In the past, Council has borrowed to finance infrastructure projects. No borrowing have been included as a funding source for initiatives incorporated in the plan for the future and annual budget. This will result in a reduction in debt servicing costs. Reserves will be used as an alternate funding source to maintain the capital works programs.

For the 2014/15 year, Council has decided not to borrow. 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 |
|---------|--------------------------|--------------------------|-------------------------|------------------------------|
| 2010/11 | 0 | 34 | 19 | 282 |
| 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 |

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 will 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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Statutory Annual Budget

Budgeted information includes the following:

- Budget Comprehensive Income Statement
- Budget Statement of Financial Activity
- Budget Rate Setting Statement
- Budget Statement of Cashflows
- Budget Statement of Rating Information
- Notes to the Statutory Statements
- Schedule of Fees and Charges

**SHIRE OF BEVERLEY
BUDGET COMPREHENSIVE INCOME STATEMENT
FOR THE YEAR ENDING 30 JUNE 2015**

| 2013/14 BUDGET | DESCRIPTION | NOTES | 2013/14 ACTUAL | 2014/15 BUDGET |
|--------------------|--|---------|--------------------|--------------------|
| \$ | | | \$ | \$ |
| | EXPENDITURE | 1,2,3,4 | | |
| (40,853) | General Purpose Funding | | (44,552) | (72,458) |
| (208,616) | Governance | | (238,298) | (247,438) |
| (180,569) | Law, Order, Public Safety | | (181,337) | (215,426) |
| (86,605) | Health | | (79,818) | (178,176) |
| (52,246) | Education and Welfare | | (21,212) | (91,965) |
| (223,557) | Housing | | (210,477) | (300,567) |
| (524,453) | Community Amenities | | (489,583) | (583,770) |
| (1,223,740) | Recreation and Culture | | (1,261,765) | (1,079,967) |
| (1,523,815) | Transport | | (1,559,008) | (1,701,278) |
| (410,296) | Economic Services | | (275,575) | (408,265) |
| (37,380) | Other Property and Services | | (129,912) | (34,177) |
| (4,512,130) | Total Expenditure | | (4,491,537) | (4,913,488) |
| | REVENUE | 1,2,3,4 | | |
| 3,085,269 | General Purpose Funding | | 3,127,690 | 3,848,089 |
| 88,200 | Governance | | 10,273 | 6,000 |
| 448,142 | Law, Order, Public Safety | | 152,726 | 471,006 |
| 0 | Health | | 13,600 | 100 |
| 4,500 | Education and Welfare | | 2,850 | 2,500 |
| 86,316 | Housing | | 72,572 | 68,500 |
| 176,607 | Community Amenities | | 175,091 | 174,769 |
| 1,388,010 | Recreation and Culture | | 547,636 | 201,698 |
| 736,332 | Transport | | 743,405 | 786,835 |
| 79,000 | Economic Services | | 73,985 | 73,500 |
| 67,700 | Other Property & Services | | 94,510 | 57,500 |
| 6,160,076 | Total Revenue | | 5,014,338 | 5,690,497 |
| 1,647,946 | Increase(Decrease) | | 522,801 | 777,009 |
| | DISPOSAL OF ASSETS | 6 | | |
| (32,500) | Plant and Equipment | | 10,801 | 37,000 |
| (32,500) | Gain (Loss) on Disposal | | 10,801 | 37,000 |
| 1,615,446 | NET RESULT | | 533,602 | 814,009 |
| 0 | Other Comprehensive Income | | | |
| 0 | Changes on Revaluation of Non-Current Assets | | 0 | 0 |
| 0 | Total Other Comprehensive Income | | 0 | 0 |
| 0 | Rounding | | 0 | 0 |
| 1,615,446 | TOTAL COMPREHENSIVE INCOME | 4 | 533,602 | 814,009 |

Notes:

All fair value adjustments relating to remeasurement 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 upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF BEVERLEY
BUDGET RATE SETTING STATEMENT
FOR THE YEAR ENDING 30 JUNE 2015**

| 2013/14 BUDGET \$ | DESCRIPTION | NOTES | 2013/14 ACTUAL \$ | 2014/15 BUDGET \$ |
|-------------------------|---|---------|-------------------------|-------------------------|
| | OPERATING REVENUE | 1,2,3,4 | | |
| 798,580 | General Purpose Funding | | 840,626 | 1,424,214 |
| 88,200 | Governance | | 10,273 | 6,000 |
| 448,142 | Law, Order Public Safety | | 152,726 | 471,006 |
| 0 | Health | | 13,600 | 100 |
| 4,500 | Education and Welfare | | 2,850 | 2,500 |
| 86,316 | Housing | | 72,572 | 68,500 |
| 176,607 | Community Amenities | | 175,091 | 174,769 |
| 1,388,010 | Recreation and Culture | | 547,636 | 201,698 |
| 736,332 | Transport | | 743,405 | 786,835 |
| 79,000 | Economic Services | | 73,985 | 73,500 |
| 67,700 | Other Property and Services | | 94,510 | 57,500 |
| \$3,873,387 | <i>Sub Total</i> | | \$2,727,274 | \$3,266,622 |
| | LESS OPERATING EXPENDITURE | 1,2,3,4 | | |
| (40,853) | General Purpose Funding | | (44,552) | (72,458) |
| (208,616) | Governance | | (238,298) | (247,438) |
| (180,569) | Law, Order, Public Safety | | (181,337) | (215,426) |
| (86,605) | Health | | (79,818) | (178,176) |
| (52,246) | Education and Welfare | | (21,212) | (91,965) |
| (223,557) | Housing | | (210,477) | (300,567) |
| (524,453) | Community Amenities | | (489,583) | (583,770) |
| (1,223,740) | Recreation and Culture | | (1,261,765) | (1,079,967) |
| (1,523,815) | Transport | | (1,559,008) | (1,701,278) |
| (410,296) | Economic Services | | (275,575) | (408,265) |
| (37,380) | Other Property & Services | | (129,912) | (34,177) |
| (\$4,512,130) | <i>Sub Total</i> | | (\$4,491,537) | (\$4,913,488) |
| (\$638,743) | <i>Increase(Decrease)</i> | | (\$1,764,263) | (\$1,646,866) |
| | ADD | | | |
| 0 | Provisions Employee Entitlements Accrued | | (7,572) | 0 |
| 0 | Accounts Receivable Current to Non - Current | | (10,228) | 0 |
| 0 | Cash Backed Reserves Employee Entitlement | | 9,126 | 0 |
| 11,306 | Principal Repayment Received -Loans | 7 | 0 | 12,013 |
| (32,500) | Profit/ Loss on the disposal of assets | 6 | 10,801 | 37,000 |
| 924,853 | Depreciation Written Back | 19 | 1,119,915 | 1,162,810 |
| 279,500 | Book Value of Assets Sold Written Back | 6 | 234,259 | 269,000 |
| \$1,183,159 | <i>Sub Total</i> | | \$1,356,301 | \$1,480,823 |
| \$544,416 | <i>Sub Total</i> | | (\$407,962) | (\$166,043) |
| | LESS CAPITAL PROGRAMME | | | |
| 0 | Purchase Tools | | 0 | 0 |
| (1,327,640) | Purchase Land & Buildings | 26 | (304,609) | (861,712) |
| (2,352,462) | Infrastructure Assets - Roads | 26 | (1,938,577) | (1,705,451) |
| (544,000) | Infrastructure Assets - Recreation Facilities | 26 | (82,377) | 0 |
| (20,000) | Infrastructure Assets - Other | 26 | 0 | 0 |
| (940,020) | Purchase Plant and Equipment | 26 | (474,806) | (1,160,470) |
| (105,000) | Purchase Furniture and Equipment | 26 | (29,805) | (78,000) |
| (66,517) | Repayment of Debt - Loan Principal | 7 | (66,517) | (69,984) |
| (126,081) | Transfer to Reserves | 8 | (84,613) | (163,392) |
| (\$5,481,720) | <i>Sub Total</i> | | (\$2,981,305) | (\$4,039,009) |
| 0 | Plus Rounding | | | (1) |
| \$0 | <i>Sub Total</i> | | \$0 | (\$1) |
| (\$4,937,304) | <i>Sub Total</i> | | (\$3,389,267) | (\$4,205,053) |
| | LESS FUNDING FROM | | | |
| 0 | Loans | 7 | 0 | 0 |
| 400,000 | Reserves | 8 | 0 | 640,000 |
| 2,250,615 | Opening Funds | 25 | 2,243,381 | 1,141,178 |
| 0 | Closing Funds | 25 | (1,141,178) | 0 |
| \$2,650,615 | <i>Sub Total</i> | | \$1,102,203 | \$1,781,178 |
| (\$2,286,689) | TO BE MADE UP FROM RATES | | (\$2,287,064) | (\$2,423,875) |

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

**SHIRE OF BEVERLEY
BUDGET STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2015**

| 2013/14 BUDGET \$ | NOTES | 2013/14 ACTUAL \$ | 2014/15 BUDGET \$ |
|---|--|-------------------------|-------------------------|
| DESCRIPTION | | | |
| Cash Flows from operating activities | | | |
| EXPENDITURE | | | |
| (1,696,295) | Employee Costs | (1,561,720) | (1,782,711) |
| (918,151) | Materials & Contracts | (1,025,530) | (906,230) |
| (225,509) | Utilities | (189,972) | (229,893) |
| (195,148) | Insurance | (126,057) | (201,265) |
| (66,203) | Interest Expenses | (66,203) | (55,669) |
| (399,743) | Other | (161,721) | (451,110) |
| (\$3,501,049) | | (\$3,131,202) | (\$3,626,878) |
| REVENUE | | | |
| 2,286,689 | Rates | 2,273,372 | 2,423,874 |
| 371,444 | Contributions and Donations Reimbursements | 332,607 | 294,312 |
| 464,078 | Fees and Charges | 481,110 | 455,505 |
| 125,360 | Interest Received | 169,815 | 119,599 |
| 66,300 | Other | 79,916 | 64,300 |
| \$3,313,871 | | \$3,336,820 | \$3,357,590 |
| (\$187,178) | Net Cash flows from Operating Activities | 9 | (\$269,288) |
| Cash flows from investing activities | | | |
| Payments | | | |
| 0 | Purchase Tools | 0 | 0 |
| (1,327,640) | Purchase Land and Buildings | (304,609) | (861,712) |
| (2,352,462) | Purchase Infrastructure Assets- Roads | (1,938,577) | (1,705,451) |
| (544,000) | Purchase Infrastructure Assets - Recreational Facilities | (82,377) | 0 |
| (20,000) | Purchase Infrastructure Assets - Other | 0 | 0 |
| (940,020) | Purchase Plant and Equipment | (474,806) | (1,160,470) |
| (105,000) | Purchase Furniture and Equipment | (29,805) | (78,000) |
| (5,289,122) | | (2,830,175) | (3,805,633) |
| Receipts | | | |
| 0 | Disposal of Land | 0 | 0 |
| 0 | Disposal of Furniture and Equipment | 0 | 0 |
| 247,000 | Disposal of Plant and Equipment | 245,060 | 306,000 |
| 0 | Contributions from Other Parties | 0 | 0 |
| 247,000 | | 245,060 | 306,000 |
| (\$5,042,122) | Net cash flows from investing activities | (\$2,585,115) | (\$3,499,633) |
| Cash flows from financing activities | | | |
| (66,517) | Loan Repayments -Principal | (66,517) | (69,984) |
| 0 | Loan Borrowings | 0 | 0 |
| 11,306 | Principal Repayments Received | 0 | 12,013 |
| (\$55,211) | Net cash flows from financing activities | (\$66,517) | (\$57,971) |
| Cash flows from government | | | |
| Receipts from appropriate grants | | | |
| 776,812 | Recurrent | 766,702 | 1,433,350 |
| 2,221,187 | Capital | 1,038,437 | 1,012,120 |
| \$2,997,999 | Net cash Provided By Government | \$1,805,139 | \$2,445,470 |
| (\$2,286,512) | Net (decrease)/increase in cash held | (\$640,875) | (\$1,381,422) |
| 3,607,178 | Cash at the Beginning of Reporting Period | 25 | 2,966,303 |
| | Rounding | (1) | |
| \$1,320,666 | Cash at the End of Reporting Period | 5 | \$1,584,881 |

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

**SHIRE OF BEVERLEY
STATEMENT OF RATING INFORMATION
AS AT 30 JUNE 2015**

| | PREVIOUS YEARS ACTUAL 2013/14 | | | | | | | | | CURRENT YEARS ESTIMATE 2014/15 | | | | | | | | |
|-------------------------------------|----------------------------------|--------------------|-----------------|------------------|--------------|----------------------------|--------------|----------------|------------------|-----------------------------------|--------------------|-----------------------|------------------|--------------|----------------------------|--------------|----------------|------------------|
| | GENERAL RATE | | | | MINIMUM RATE | | | | | GENERAL RATE | | | | MINIMUM RATE | | | | |
| | No. of Prop. | Rateable value \$ | U.V. Rate in \$ | Rate Yield \$ | No. | Minimums Rateable value \$ | Min. Rate \$ | Yield \$ | TOTAL \$ | No. of Prop. | Rateable value \$ | GRV & U.V. Rate in \$ | Rate Yield \$ | No. | Minimums Rateable value \$ | Min. Rate \$ | Yield \$ | TOTAL \$ |
| General Rate GRV. | 504 | 5,275,063 | 0.095318 | 502,808 | 155 | 465,290 | 697.00 | 108,035 | 610,843 | 505 | 5,287,023 | 0.101037 | 534,185 | 156 | 467,090 | 739.00 | 115,256 | 649,441 |
| General Rate UV - Rural | 652 | 224,481,349 | 0.008136 | 1,826,430 | 39 | 1,217,400 | 697.00 | 27,183 | 1,853,613 | 662 | 224,173,500 | 0.008659 | 1,941,149 | 38 | 1,269,600 | 739.00 | 28,075 | 1,969,224 |
| General Rate UV.-Mt Kokeby & Mawson | 3 | 395,000 | 0.008136 | 3,214 | 9 | 412,500 | 697.00 | 6,273 | 9,487 | 3 | 395,000 | 0.008659 | 3,420 | 9 | 412,500 | 739.00 | 6,649 | 10,069 |
| General Rate UV.- Mining | 0 | 0 | 0.008136 | 0 | 8 | 155,023 | 697.00 | 5,576 | 5,576 | 0 | 0 | 0.008659 | 0 | 8 | 155,023 | 739.00 | 5,911 | 5,911 |
| SUB TOTAL GENERAL RATE | 1,159 | 230,151,412 | | 2,332,452 | 211 | 2,250,213 | | 147,067 | 2,479,519 | 1,170 | 229,855,523 | | 2,478,755 | 211 | 2,304,213 | | 155,891 | 2,634,646 |
| Discount Allowed | | | | | | | | | (192,455) | | | | | | | | | (210,771) |
| SUB TOTAL | | 0 | | 0 | | 0 | | 0 | (192,455) | | 0 | | 0 | | 0 | | 0 | (210,771) |
| GRAND TOTAL | 1,159 | 230,151,412 | | 2,332,452 | 211 | 2,250,213 | | 147,067 | 2,287,064 | 1,170 | 229,855,523 | | 2,478,755 | 211 | 2,304,213 | | 155,891 | 2,423,875 |

NOTE: (1) THE OBJECT AND REASON FOR GENERAL AND MINIMUM RATE

Council has imposed a general rate of **0.101037** GRV and **0.008659** UV and a minimum rate of **\$739.00** pa, as Council perceives it to be a "reasonable" minimum level of rates which all ratepayers in its district should pay. The minimum rate reflects the basic cost incurred by the Council in servicing each lot or dwelling in its district.

(2) RATES LEVIED IF NO MINIMUM RATE OF \$739 PA WAS IMPOSED

| | | | | |
|---|---|------------------------|---|--|
| Total GRV & U.V. Applicable to Properties that Minimum rate applies | X | General Rate in Dollar | = | Rates Levied on Properties that the Minimum Rate Applies |
| 5,754,113 | X | \$0.101037 | = | \$ 581,378 |
| 226,405,623 | X | \$0.008659 | = | \$ 1,960,446 |
| | | | | \$ 2,541,825 |

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

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

The Local Government Reporting Entity

All Funds through which the 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. A separate statement of those monies appears at Note 10 to this budget document.

(b) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) 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.

(e) Goods and Services Tax (GST)

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

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

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

(f) 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 ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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

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

(i) 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 held for development and sale 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 profit or loss 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 sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and 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.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was 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 the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by 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.

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

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.

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

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

Depreciation

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

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

| | |
|--------------------------|-----------------|
| Buildings | 30 to 50years |
| Furniture and Equipment | 4 to 10 years |
| Plant and Equipment | 5 to 15 years |
| Infrastructure | |
| Sealed roads and streets | |
| clearing and earthworks | not depreciated |
| construction/road base | 40 years |
| original surfacing and | |
| major re-surfacing | |
| - bituminous seals | 15 years |
| Gravel roads | |
| clearing and earthworks | not depreciated |
| construction/road base | 40 years |
| gravel sheet | 20 years |
| Formed roads (unsealed) | |
| clearing and earthworks | not depreciated |
| construction/road base | 40 years |
| Footpaths - slab | 20 years |

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

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(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 (i.e. trade date accounting is adopted).

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

Classification and Subsequent Measurement

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

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 and any reduction for impairment; and
- (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.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest 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 are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments 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 payments.

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

(v) Financial liabilities

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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 (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, 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 to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. 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 of Assets

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

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

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(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

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(q) Provisions

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

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

(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 sale where it is held as non-current based on the Council's intentions to release for sale.

(s) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for 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 ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

2 OPERATING, REVENUES AND EXPENSES

The Net Result as reported in the Annual Budget includes:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|---------------------------------------|---|---------------------------|---------------------------------------|
| \$ | | \$ | \$ |
| | Charging as Expenses | | |
| 924,853 | Depreciation on Non-Current Assets | 1,119,915 | 1,162,810 |
| | Crediting as Income | | |
| | Profit/(Loss) on Sale of Non-Current Assets | | |
| 0 | Land | 0 | 0 |
| 0 | Buildings | 0 | 0 |
| (32,500) | Plant and Equipment | 10,801 | 37,000 |
| 0 | Furniture and Equipment | 0 | 0 |
| (32,500) | | 10,801 | 37,000 |

3 DESCRIPTION OF FUNCTIONS/ACTIVITIES

The principal activities of Council for the Local Government of the Shire of Beverley covers the provisions of law, order, public safety services, education services, health services, welfare services, housing services, community amenities, recreation and cultural services, transport services, economic services, and other property services as permitted under the Local Government Act or other written law.

Description of Programs

General Purpose Funding

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

Governance

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

Law, Order, Public Safety

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

Health

Environmental Health, Food Control, Pest Control, Immunisation Services and Maintenance of Maternal 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, 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 and 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 ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

4 OPERATING REVENUES AND EXPENSES

Operating expenses and revenues classified according to nature and type.

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| | Operating Expenses | | |
| 1,689,045 | Employee Costs | 1,688,636 | 1,782,711 |
| 1,011,629 | Materials and Contracts | 1,140,210 | 1,040,029 |
| 225,509 | Utility Charges (Gas, Electricity, Water, etc.) | 189,972 | 229,893 |
| 924,853 | Depreciation on Non-Current Assets | 1,119,915 | 1,162,811 |
| 32,500 | Loss on Asset Disposals | 4537 | 6,000 |
| 66,203 | Interest Expenses | 59,563 | 55,669 |
| 195,148 | Insurance Expenses | 126,057 | 201,265 |
| 399,743 | Other Expenses | 167,184 | 451,110 |
| 4,544,630 | Agrees with Comprehensive Income Statement | 4,496,074 | 4,929,488 |
| | Operating Revenues | | |
| 2,286,689 | Rates | 2,287,064 | 2,423,874 |
| 996,462 | Operating Grants, Subsidies and Contributions | 957,996 | 1,625,099 |
| 2,221,187 | Non - Operating Grants, Subsidies and Contributions | 1,038,437 | 1,012,120 |
| 0 | Profit on Asset Disposals | 15,338 | 43,000 |
| 464,078 | Fees and Charges | 481,110 | 455,505 |
| 125,360 | Interest Earnings | 169,815 | 119,599 |
| 66,300 | Other Revenue | 79,916 | 64,300 |
| 6,160,076 | Agrees with Comprehensive Income Statement | 5,029,676 | 5,743,497 |
| | Rounding | | |
| (1,615,446) | Total Comprehensive Income | (533,602) | (814,009) |

5 CASH

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|--|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 300 | Cash on Hand | 300 | 300 |
| 1,320,366 | Cash at Bank | 2,966,003 | 1,584,581 |
| 1,320,666 | Represented by:- | 2,966,303 | 1,584,881 |
| 1,304,770 | Restricted | 2,032,438 | 1,555,830 |
| 15,896 | Unrestricted | 933,865 | 29,051 |
| 1,320,666 | | 2,966,303 | 1,584,881 |
| | | | |
| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
| \$ | | \$ | \$ |
| 1,304,770 | (a) Reserve funds | 1,663,302 | 1,186,694 |
| 1,304,770 | | 1,663,302 | 1,186,694 |
| | (b) Conditions over contributions | | |
| | Contributions and Grants recognised as revenues during the financial year in respect of which expenditure had not been made: | | |
| 0 | - Govt Grant - Special Road Projects - Bridges | 88,000 | 0 |
| 0 | - Govt Grant - Royalties For Regions -Recreation Facility | 281,136 | 0 |
| | Grants received in a previous financial year which will be expended during the financial year: | | |
| 0 | - Govt Grant - Special Road Projects - Bridges | 0 | 88,000 |
| 0 | - Govt Grant - Royalties For Regions -Recreation Facility | 0 | 281,136 |
| 0 | | 369,136 | 369,136 |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

6 DISPOSAL OF ASSETS

(A) DISPOSAL OF ASSETS BY CLASS

| | Proceeds Sale of Assets | Written Down Value | Gain/(Loss) on Disposal |
|---------------------------------|-------------------------------|--------------------------|----------------------------|
| | \$ | \$ | \$ |
| Asset by Class | | | |
| Furniture and Equipment | 0 | 0 | 0 |
| Land and Buildings | 0 | 0 | 0 |
| Plant and Equipment | 306,000 | 269,000 | 37,000 |
| TOTAL BY CLASS OF ASSETS | 306,000 | 269,000 | 37,000 |

(B) DISPOSAL OF ASSETS BY PROGRAM

| | Proceeds Sale of Assets | Written Down Value | Gain/(Loss) on Disposal |
|-----------------------------|-------------------------------|--------------------------|----------------------------|
| | \$ | \$ | \$ |
| Governance | 84,000 | 80,000 | 4,000 |
| Governance | 18,000 | 19,000 | (1,000) |
| Law, Order, Public Safety | 15,000 | 17,000 | (2,000) |
| Health | 14,000 | 17,000 | (3,000) |
| Education and Welfare | 0 | 0 | 0 |
| Housing | 0 | 0 | 0 |
| Community Amenities | 0 | 0 | 0 |
| Recreation and Culture | 15,000 | 10,000 | 5,000 |
| Transport | 160,000 | 126,000 | 34,000 |
| Economic Services | 0 | 0 | 0 |
| Other Property and Services | 0 | 0 | 0 |
| TOTAL BY PROGRAM | 306,000 | 269,000 | 37,000 |

(C) SUMMARY

| | |
|---------------------------|---------------|
| Profit on Asset Disposals | 43,000 |
| Loss on Asset Disposal | (6,000) |
| | <u>37,000</u> |

(D) BORROWING COSTS INCURRED AND CAPITALISED AS PART OF A QUALIFYING ASSET

No Borrowing Costs were incorporated in the Annual Budget.

7 BORROWINGS INFORMATION

(a) Loans Raised in Financial Year

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 0 | The Shire does not propose to borrow funds in the 2014/2015 financial year. | | |
| | Amount Borrowed | | |
| 0 | New Loan - Recreation Facilities | 0 | 0 |
| 0 | Amount Expended | 0 | 0 |
| <u>Nil</u> | CLOSING BALANCE | <u>Nil</u> | <u>Nil</u> |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

7 BORROWINGS INFORMATION (continued)

(b) Loan Repayments

| Prog | Description | Loan No. | Principal 01.07.14 | Loans Raised | | Interest | | Loan Repayment | | Principal 30.6.2015 Budget |
|------|--|----------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------|
| | | | | Actual 2013/14 | Budget 2014/15 | Actual 2013/14 | Budget 2014/15 | Actual 2013/14 | Budget 2014/15 | |
| 9 | Frail Aged Lodge | 112 | \$ 25,584 | \$ 0 | \$ 0 | \$ 1,816 | \$ 1513 | \$ 4,789 | \$ 5092 | \$ 20,492 |
| 11 | Oval Water Supply | 115 | 6,810 | 0 | 0 | 1,010 | 194 | 13,060 | 6,810 | 0 |
| 13 | Caravan Park Upgrade | 117 | 110,666 | 0 | 0 | 7,449 | 6,742 | 11,307 | 12,013 | 98,653 |
| 11 | Bowling Greens | 116 | 24,765 | 0 | 0 | 2,162 | 1,437 | 11,270 | 11,995 | 12,770 |
| 11 | Recreation Centre | 118 | 973,909 | 0 | 0 | 53,766 | 45,783 | 26,091 | 34,074 | 939,835 |
| | | | 1,141,734 | 0 | 0 | 66,203 | 55,669 | 66,517 | 69,984 | 1,071,750 |
| | Less Change in Net Accrual | | | | | (6,744) | | | | |
| | TOTAL | | 1,141,734 | 0 | 0 | 59,459 | 55,669 | 66,517 | 69,984 | 1,071,750 |
| | Loan Repayments to be financed by the Shire | | | | | 52,010 | 48,927 | 55,210 | 57,971 | |
| | Loan Repayments reimbursed from external sources | | | | | 7,449 | 6,742 | 11,307 | 12,013 | |
| | TOTAL | | | | | 59,459 | 55,669 | 66,517 | 69,984 | |

8 RESERVES

(a) Plant Reserve (Cash Backed)

Purpose - Acquisition of Major Plant.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------|---|----------------|------------------------|
| \$ 79,169 | Opening Balance | \$ 79,169 | \$ 82,159 |
| 2,375 | Plus Transfer from Accumulated Surplus | 2,990 | 2,465 |
| 0 | - Interest Received | 0 | 0 |
| | Less Transfer to Accumulated Surplus | | |
| | - Plant Purchases | | |
| 81,544 | CLOSING BALANCE | 82,159 | 84,624 |

(b) Fire Fighters Reserve (Cash Backed)

Purpose - Acquisition of Major Fire Fighting Equipment.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------|---|----------------|------------------------|
| \$ 105,974 | Opening Balance | \$ 105,974 | \$ 109,976 |
| 3,179 | Plus Transfer from Accumulated Surplus | 4,002 | 3,299 |
| 0 | - Interest Received | 0 | (25,000) |
| | Less Transfer to Accumulated Surplus | | |
| | - Plant Purchases | | |
| 109,153 | CLOSING BALANCE | 109,976 | 88,275 |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

8 RESERVES (Continued)

(c) Office Equipment Reserve (Cash Backed)

Purpose - Purchase and replacement of Office Equipment.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 0 | Opening Balance | 0 | 0 |
| | Plus Transfer from Accumulated Surplus | | |
| 0 | - Interest Received | 0 | 0 |
| 0 | - Other | 0 | 10,000 |
| | Less Transfer to Accumulated Surplus | | |
| 0 | CLOSING BALANCE | 0 | 10,000 |

(d) Building Reserve (Cash Backed)

Purpose - Fund the construction of New and renovation of existing Council Buildings.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 325,542 | Opening Balance | 325,542 | 337,835 |
| | Plus Transfer from Accumulated Surplus | | |
| 9,766 | - Interest Received | 12,293 | 10,135 |
| | Less Transfer to Accumulated Surplus | | |
| (150,000) | - Old School Building | 0 | (170,000) |
| (30,000) | - Health Centre Stabilisation | 0 | 0 |
| 0 | - Town Hall Roof Replacement | 0 | (150,000) |
| 155,308 | CLOSING BALANCE | 337,835 | 27,970 |

(e) Recreation Reserve (Cash Backed)

Purpose - Fund the enhancement and maintenance of Recreation Grounds and Buildings, including the Swimming Pool.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 320,749 | Opening Balance | 320,749 | 332,861 |
| | Plus Transfer from Accumulated Surplus | | |
| 9,623 | - Interest Received | 12,112 | 9,986 |
| 0 | - Other | 0 | 10,000 |
| | Less Transfer to Accumulated Surplus | | |
| 330,372 | CLOSING BALANCE | 332,861 | 352,847 |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

8 RESERVES (Continued)

(f) Annual Leave Reserve (Cash Backed)

Purpose - Fund the Annual Leave Payments.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 136,521 | Opening Balance | 136,521 | 141,676 |
| 4,096 | Plus Transfer from Accumulated Surplus | 5,155 | 4,250 |
| | - Interest Received | | |
| 0 | Less Transfer to Accumulated Surplus | 0 | 0 |
| | - Other | | |
| 140,617 | CLOSING BALANCE | 141,676 | 145,926 |

(g) Avon River Development Reserve (Cash Backed)

Purpose - Fund the Development of Avon River pool and environment.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 21,301 | Opening Balance | 21,301 | 22,105 |
| 639 | Plus Transfer from Accumulated Surplus | 804 | 663 |
| | - Interest Received | | |
| 21,940 | Less Transfer to Accumulated Surplus | 22,105 | 22,768 |
| | CLOSING BALANCE | | |

(h) Community Bus Reserve (Cash Backed)

Purpose - Fund the Capital Improvements to Community Bus.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 31,916 | Opening Balance | 31,916 | 33,121 |
| 957 | Plus Transfer from Accumulated Surplus | 1,205 | 994 |
| 1,000 | - Interest Received | 0 | 1,000 |
| | - Other | | |
| 0 | Less Transfer to Accumulated Surplus | 0 | (30,000) |
| | - Bus Replacement | | |
| 33,873 | CLOSING BALANCE | 33,121 | 5,115 |

(i) Cropping Reserve (Cash Backed)

Purpose - Fund community based projects and assist Community Groups with funding opportunities.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 221,698 | Opening Balance | 221,698 | 255,070 |
| 6,651 | Plus Transfer from Accumulated Surplus | 8,372 | 7,652 |
| 27,721 | - Interest Received | 25,000 | 37,493 |
| | - Other | | |
| (50,000) | Less Transfer to Accumulated Surplus | 0 | 0 |
| 0 | - Building Grant Contribution | 0 | (105,000) |
| 0 | -Community Bus Replacement | 0 | (10,000) |
| 0 | -Community Grant | 0 | (50,000) |
| 0 | - Avondale Contribution | 0 | |
| 206,070 | CLOSING BALANCE | 255,070 | 135,215 |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

8 RESERVES (Continued)

(j) Road Construction Reserve (Cash Backed)

Purpose - Fund the construction of Roads.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 230,672 | Opening Balance | 230,672 | 239,382 |
| | Plus Transfer from Accumulated Surplus | | |
| 6,920 | - Interest Received | 8,710 | 7,181 |
| 50,000 | - Other | 0 | 50,000 |
| | Less Transfer to Accumulated Surplus | | |
| (170,000) | - Other | 0 | 0 |
| <u>117,592</u> | CLOSING BALANCE | <u>239,382</u> | <u>296,563</u> |

(k) Long Service leave and Gratuity Reserve (Cash Backed)

Purpose - Established to fund Long Service Leave and Gratuity payment obligations.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 105,147 | Opening Balance | 105,147 | 109,117 |
| | Plus Transfer from Accumulated Surplus | | |
| 3,154 | - Interest Received | 3,970 | 3,274 |
| 0 | - Other | 0 | 0 |
| | Less Transfer to Accumulated Surplus | | |
| 0 | - Other | 0 | (100,000) |
| <u>108,301</u> | CLOSING BALANCE | <u>109,117</u> | <u>12,391</u> |

(l) Airfield Emergency Lighting Reserve (Cash Backed)

Purpose - Established to fund the future upgrade and ongoing maintenance of the emergency runway lighting at the Beverley Airfield.

The transactions of the Reserve Fund are summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|---|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 0 | Opening Balance | 0 | 0 |
| | Plus Transfer from Accumulated Surplus | | |
| 0 | - Interest Received | 0 | 0 |
| 0 | - Other | 0 | 5,000 |
| | Less Transfer to Accumulated Surplus | | |
| <u>0</u> | CLOSING BALANCE | <u>0</u> | <u>5,000</u> |
| <u>1,304,770</u> | TOTAL | <u>1,663,302</u> | <u>1,186,694</u> |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

9 CASH FLOW INFORMATION

Reconciliation of cash flows from operations with change in net equity resulting from operations.

For the purpose of the Cash Flow Statement, cash includes cash on hand and in or at call deposits with Banks or Financial Institutions.

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|---------------------------------------|---|---------------------------|---------------------------------------|
| \$ | | \$ | \$ |
| | Change in net equity from operations | | |
| 1,615,446 | Non cash flows in change in Net Equity | 533,602 | 814,009 |
| 924,853 | Depreciation | 1,119,915 | 1,162,810 |
| 32,500 | (Profit) loss on sale of Fixed Assets | (10,801) | (37,000) |
| (7,250) | Changes to provisions | 50,756 | - |
| (2,997,999) | Government Revenue | (1,805,139) | (2,445,470) |
| | Change in Assets and Liabilities | | |
| (6,522) | (Increase)/Decrease in Inventory | (572) | (900) |
| 151,794 | (Increase)/Decrease in Debtors | 127,621 | 102,564 |
| 100,000 | Increase/(Decrease) in Creditors | 190,237 | 134,699 |
| | Rounding | | |
| (187,178) | Cash flows from Operations | 205,619 | (269,288) |
| | Credit Facility | | |
| 0 | Amount Utilised | 0 | 0 |
| 0 | Unused Facility available | 0 | 0 |

10 TRUST FUND INFORMATION

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

| PARTICULARS | OPENING BALANCE 01.07.2014 | ESTIMATED RECEIPTS 2014/15 | ESTIMATED PAYMENTS 2014/15 | ESTIMATED CLOSING 30.06.2015 |
|-----------------------------|---|---|---|---|
| | \$ | \$ | \$ | \$ |
| DEPOSITS | | | | |
| Unclaimed Monies | 2,947 | 20 | 0 | 2,967 |
| ILU Building Retention | 0 | 0 | 0 | 0 |
| House Bonds | 15,000 | 1,000 | 1,000 | 15,000 |
| Second House Deposits | 4,600 | 0 | 0 | 4,600 |
| Retirement Village Bond | 3,395 | 400 | 400 | 3,395 |
| Subdivision Costs | 1,500 | 0 | 0 | 1,500 |
| Nomination Deposits | 0 | 240 | 240 | 0 |
| Gibson Raison Settlement | 0 | 0 | 0 | 0 |
| Gym Key Deposits | 1,080 | 400 | 400 | 1,080 |
| Housing Rental Bonds | 500 | 0 | 0 | 500 |
| Airfield Emergency Lighting | 84,872 | 0 | 84,872 | 0 |
| TOTAL | 113,894 | 2,060 | 86,912 | 29,042 |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

11 COMPARISON WITH RATE SETTING BUDGET

Statement of Amounts included in the Rate Setting Statement but which have not been included in the Income Statement.

| Adopted Budget 2013/14 \$ | | Actual 2013/14 \$ | Adopted Budget 2014/15 \$ |
|------------------------------------|----------------------------------|-------------------------|------------------------------------|
| | Non Operating Income | | |
| 11,306 | Principal Repayment | 0 | 12,103 |
| 0 | Proceeds from Disposal of Assets | | |
| 247,000 | Furniture and Equipment | 0 | 0 |
| 400,000 | Plant and Equipment | 245,060 | 306,000 |
| 0 | Transfer from Reserves | 0 | 640,000 |
| 0 | Loan Borrowings | 0 | 0 |
| 658,306 | TOTAL | 245,060 | 958,103 |
| | Non Operating Expenditure | | |
| 1,327,640 | Purchase Land and Buildings | 304,609 | 861,712 |
| 940,020 | Purchase Plant and Equipment | 474,806 | 1,160,470 |
| 105,000 | Purchase Furniture and Equipment | 29,805 | 78,000 |
| 2,352,462 | Infrastructure Assets-Roads | 1,938,577 | 1,705,451 |
| 544,000 | Infrastructure Assets-Recreation | 82,377 | 0 |
| 0 | Purchase Tools | 0 | 0 |
| 20,000 | Infrastructure Assets-Other | 0 | 0 |
| 66,517 | Repayments of Debt-Principal | 66,517 | 69,984 |
| 126,081 | Transfer to Reserves | 84,614 | 163,392 |
| 5,481,720 | TOTAL | 2,981,305 | 4,039,009 |

12 RATING INFORMATION

Statement of Rating Information for the year ending 30 June 2015.

| RATE TYPE | 2013/14 Actual \$ | Rate in \$ | Number of Properties | Rateable Value \$ | 2014/15 Budgeted Rate Revenue \$ | 2014/15 Budgeted Total Revenue \$ |
|--|-------------------------|-----------------------|----------------------------|-------------------------|--|---|
| General Rate | | | | | | |
| General Rate GRV. | 1,826,430 | 0.101037 | 505 | 5,287,023 | 534,185 | 534,185 |
| General Rate UV. | 506,022 | 0.008659 | 665 | 224,568,500 | 1,944,570 | 1,944,570 |
| Sub-Totals | 2,332,452 | | 1,170 | 229,855,523 | 2,478,755 | 2,478,755 |
| | | Minimum \$ | | | | |
| Minimum Payment | | | | | | |
| General Rate GRV. | 108,035 | 739 | 156 | 467,090 | 115,256 | 115,256 |
| General Rate UV. | 39,032 | 739 | 55 | 1,837,123 | 40,635 | 40,635 |
| Sub-Totals | 147,067 | | 211 | 2,304,213 | 155,891 | 155,891 |
| Discounts (Note 14) | (192,455) | | | | | (210,771) |
| Total Amount Raised from General Rate | 2,287,064 | | | | | 2,423,875 |
| Specified Area Rates (Note 12) | 0 | | | | | 0 |
| Total Rates | 2,287,064 | | | | | 2,423,875 |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

12 RATING INFORMATION (continued)

In accordance with Financial Management Regulation 23 Council has imposed the following Rates:

General and Minimum Rate

| Adopted Budget 2013/14 | | Adopted Budget 2014/15 |
|---------------------------------------|--|---------------------------------------|
| 0.095318 | - General Rate | 0.101037 |
| Rate in \$ | (The basis for the rate is Gross Rental Value) | Rate in \$ |
| 0.008136 | - General Rate Rural | 0.008659 |
| Rate in \$ | (The basis for the rate is Unimproved Value) | Rate in \$ |
| 0.008136 | - General Rate Mt Kokeby and Mawson | 0.008659 |
| Rate in \$ | (The basis for the rate is Unimproved Value) | Rate in \$ |
| 0.008136 | - General Rate Mining | 0.008659 |
| Rate in \$ | (The basis for the rate is Unimproved Value) | Rate in \$ |
| \$697.00 pa | - Minimum Rate | \$739.00 pa |

The Objects and Reasons for General and Minimum Rate

Council has imposed a general rate of **0.101037** GRV and **0.008659** UV and a minimum rate of **\$739.00** pa, as Council perceives it to be a "reasonable" minimum level of rates which all ratepayers in its district should pay.

The minimum rate reflects the basic cost incurred by the Council in servicing each lot or dwelling in its district.

For additional information on the rates levied refer to the "Statement of Rating Information".

Specified Area Rates

No specified area rates will be levied during the year 2014/15.

13 SERVICE CHARGES

No service charge will be levied during the year 2014/15.

14 INFORMATION ABOUT DISCOUNTS, INCENTIVES, CONCESSIONS AND 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: | RATE 10% | VALUE \$210,771 |
|---|-----------------|------------------------|

15 INTEREST CHARGES FOR THE LATE PAYMENT OF RATES CHARGES

(1) Pursuant to Section 6.51 of the Local Government Act 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 charge to apply 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

which ever 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 interest amounts to \$7,500 for the 2014/15 financial year.

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

| | |
|----------------|---------------------------|
| 1st Instalment | Monday 8th September 2014 |
| 2nd Instalment | Monday 10th November 2014 |
| 3rd Instalment | Monday 12th January 2015 |
| 4th Instalment | Thursday 12th March 2015 |

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 2014/15 financial year.

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

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

16 FEES AND CHARGES INFORMATION

In accordance with Financial Management Regulation 25, the estimates of total revenue from Fees and Charges for each program is summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|---------------------------------------|-------------------------------|---------------------------|---------------------------------------|
| \$ | | \$ | \$ |
| 16,300 | General Purpose Funding | 19,224 | 19,000 |
| 0 | Governance | 0 | 0 |
| 2,400 | Law, Order, Public Safety | 7,463 | 6,200 |
| 0 | Health | 100 | 100 |
| 2,500 | Education and Welfare | 2,467 | 2,500 |
| 86,316 | Housing | 72,572 | 68,500 |
| 171,898 | Community Amenities | 174,582 | 170,049 |
| 72,964 | Recreation and Culture | 79,063 | 81,956 |
| 14,000 | Transport | 19,591 | 14,000 |
| 78,200 | Economic Services | 76,808 | 72,700 |
| 19,500 | Other Property and Services | 29,240 | 20,500 |
| 464,078 | TOTAL FEES AND CHARGES | 481,110 | 455,505 |

17 INVESTMENTS

Earnings from Investments is summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|---------------------------------------|---|---------------------------|---------------------------------------|
| \$ | | \$ | \$ |
| 60,000 | General Account | 87,779 | 60,000 |
| 47,360 | Reserve Funds | 59,250 | 49,899 |
| 18,000 | Other Interest on Late Payment of Rates | 22,786 | 9,700 |
| 125,360 | TOTAL | 169,815 | 119,599 |

18 COUNCIL MEMBERS - FEES, EXPENSES AND ALLOWANCES

The 2014/2015 Budget provides for the following:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|---------------------------------------|--|---------------------------|---------------------------------------|
| \$ | | \$ | \$ |
| | Annual Attendance Fee | | |
| 28,000 | - Councillor (8) - \$3,500 per annum | 28,000 | 28,000 |
| 12,000 | - President - \$12,000 per annum | 11,750 | 12,000 |
| | Telecommunication, Travel, and Information Technology Allowance | | |
| 5,400 | - Telecommunication | 5,100 | 5,400 |
| 3,600 | - Information Technology | 3,400 | 3,600 |
| 3,000 | - Travel Expenses | 4,177 | 5,000 |
| | Annual Local Government Allowance | | |
| 5500 | - President | 6,000 | 5,500 |
| 1,375 | - Deputy President | 1,750 | 1,375 |

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

19 DEPRECIATION ON NON-CURRENT ASSETS

The Depreciation charge included in the Annual Budget is summarised as follows:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|------------------------------|-----------------------------|-------------------|------------------------------|
| \$ | | \$ | \$ |
| 0 | General Purpose Funding | 0 | 0 |
| 30,347 | Governance | 49,319 | 42,051 |
| 10,333 | Law, Order, Public Safety | 12,596 | 13,496 |
| 7,890 | Health | 6,755 | 9,665 |
| 0 | Education and Welfare | 0 | 0 |
| 48,665 | Housing | 72,148 | 58,942 |
| 2,920 | Community Amenities | 2,897 | 3,376 |
| 78,847 | Recreation and Culture | 183,970 | 59,981 |
| 501,969 | Transport | 594,413 | 683,826 |
| 14,453 | Economic Services | 23,680 | 6,115 |
| 229,429 | Other Property and Services | 174,137 | 285,359 |
| 924,853 | TOTAL | 1,119,915 | 1,162,811 |

20 MAJOR LAND TRANSACTIONS

Council did not participate in any trading undertakings.

21 JOINT VENTURE

Council did not participate in any Joint Venture.

22 TRADING UNDERTAKINGS

Council did not participate in any trading undertakings.

23 CAPITAL AND LEASING COMMITMENTS

A 36 month lease agreement for provision of a Canon IRADV 8295 Photocopier from Canon with a lease cost of \$7,645 inc. GST per annum to expire on 17 June 2017.

24 FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The following table details the Shire of Beverley exposure to interest rate risks projected to 30th June 2015.

| | Average Interest | Variable Interest | Fixed Interest Rate Maturity | | Non Interest Bearing | Total |
|------------------------------|---------------------|----------------------|---------------------------------|-----------------|----------------------------|------------------|
| | % | Rate | Less than 1 year | 1 to 5 years | | |
| | | \$ | \$ | \$ | \$ | \$ |
| Financial Assets | | | | | | |
| Cash on Hand | | | | | 300 | 300 |
| Cash | 3.70 | 1,584,581 | | | 0 | 1,584,581 |
| Trade Receivables | | | | | 150,000 | 150,000 |
| | | 1,584,581 | 0 | 0 | 150,300 | 1,734,881 |
| Financial Liabilities | | | | | | |
| Creditors | | | | | 450,000 | 450,000 |
| Employee entitlements | | | | | 269,453 | 269,453 |
| | | 0 | 0 | 0 | 719,453 | 719,453 |

(b) Council does not have any material credit risk exposure to any single debtor under any financial instruments entered into.

(c) The aggregate net fair values and carry amounts of financial assets and financial liabilities are disclosed in the notes to and forming part of the Annual Budget.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

25 POSITION AT COMMENCEMENT OF FINANCIAL YEAR

Determination of opening funds:

| Adopted Budget 2013/14 | | Actual 2013/14 | Adopted Budget 2014/15 |
|---------------------------------------|---|---------------------------|---------------------------------------|
| \$ | | \$ | \$ |
| | Current Assets | | |
| 300 | Cash On Hand | 300 | 300 |
| 1,320,366 | Cash at Bank | 2,966,003 | 1,584,581 |
| 200,000 | Sundry Debtors | 252,563 | 150,000 |
| 18,000 | Stock On Hand | 12,050 | 12,950 |
| | Prepaid Expenses | | |
| 1,538,666 | | 3,230,916 | 1,747,831 |
| | LESS CURRENT LIABILITIES | | |
| 179,213 | Sundry Creditors | 315,302 | 450,000 |
| 0 | Interest Bearing Loans and Borrowings | 69,984 | 69,985 |
| 303,601 | Employee Entitlements | 361,929 | 269,453 |
| 482,814 | | 747,215 | 789,438 |
| 1,055,852 | Less Reserves (cashed backed) | (1,663,301) | (1,186,694) |
| 0 | Plus Interest Bearing Loans and Borrowings | 69,984 | 69,985 |
| 0 | Plus Annual Leave Cash Backed Reserves | 141,676 | 145,926 |
| 0 | Plus LSL and Gratuity Cash Backed Reserves | 109,118 | 12,390 |
| | Rounding | | |
| 0 | SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES | 1,141,178 | 0 |

26 ACQUISITION OF ASSETS

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

| | Adopted Budget 2014/15 |
|---|---------------------------------------|
| | \$ |
| By Program | |
| Governance | |
| Furniture and Equipment | 58,000 |
| Land and Buildings | 20,000 |
| Plant and Equipment | 125,000 |
| Law, Order, Public Safety | |
| Plant and Equipment | 378,470 |
| Health | |
| Furniture and Equipment | 20,000 |
| Plant and Equipment | 32,000 |
| Housing | |
| Land and Buildings | 15,000 |
| Recreation and Culture | |
| Land and Buildings | 546,140 |
| Transport | |
| Land and Buildings | 90,572 |
| Plant and Equipment | 625,000 |
| Infrastructure Assets - Roads | 1,705,451 |
| Economic Services | |
| Land and Buildings | 190,000 |
| | 3,805,633 |
| By Class | |
| Land and Buildings | 861,712 |
| Infrastructure Assets - Roads | 1,705,451 |
| Infrastructure Assets - Recreation Facilities | 0 |
| Infrastructure Assets - Other | 0 |
| Plant and Equipment | 1,160,470 |
| Furniture and Equipment | 78,000 |
| | 3,805,633 |

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SHIRE OF BEVERLEY
2014/15 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 01 JULY 2014

| Description | Charge 2014/15 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|-------------------|-------------------------|---------------|----------------|---|
| SPORTING CLUBS - Seasonal Rates | | | | | |
| FOOTBALL CLUB | 3,196.00 | per year | | 96.00 | Oval, amenities building and changerooms |
| CRICKET CLUB | 491.00 | per year | | 15.00 | Oval, amenities building and change rooms |
| HOCKEY CLUB | 491.00 | per year | | 15.00 | Oval, amenities building and change rooms |
| PONY CLUB (ANNUAL FEE) | 111.00 | per year | | 3.00 | Main town oval NOT included (club provide own cleaner) |
| PONY CLUB (EXTRA EVENTS) | 164.00 | per event | | 5.00 | Includes main town oval/Function Centre hire extra. |
| TENNIS CLUB | 543.00 | per year | | 16.00 | Club provide own cleaner/ Ablutions Only |
| LADIES BADMINTON CLUB | 35.00 | per booking (AM/PM/Eve) | | 5.00 | Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night) |
| BOOT SCOOTING | 35.00 | per booking (AM/PM/Eve) | | 5.00 | |
| BALLET GROUP | 35.00 | per booking (AM/PM/Eve) | | 5.00 | |
| SOARING SOCIETY | 3,000.00 | per year | | 0.00 | Billed July as per Lease Agreement. |
| SOARING SOCIETY - Hangar Fees | 100.00 | per glider/year | | 0.00 | Billed July as per Lease Agreement. |
| NETBALL CLUBS (Beverley Netball Club & Redbacks) | 491.00 | per year | | 15.00 | Courts, amenities building and change rooms |
| TRACTOR PULL | 264.00 | per event | | 8.00 | |
| DISTRICT MOTOR CYCLE CLUB (ULINGA PARK) | 1,056.00 | per year | | 32.00 | |
| ROAD CHARGES | | | | | |
| AUSTRAL BRICK | 12,372.00 | per year | ✓ | 372.00 | Road Maintenance Contribution |
| | | | | | HALL- includes use of kitchen |
| | | | | | Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Hall |
| MAIN HALL | 124.00 | per day | | 4.00 | |
| LESSER HALL | 88.00 | per day | | 3.00 | |
| FULL COMPLEX (Except meetings) | 180.00 | per day | | 5.00 | |
| COMMUNITY MEETING ROOM | FREE | | | 0.00 | Front room adjacent to Hall Foyer. |
| KEY BOND | 50.00 | per key | ✓ | 0.00 | Clubs pay one Bond per Season. |
| FUNCTION/CLEANING BOND | 150.00 | per event | ✓ | 0.00 | Function Application required. Clubs pay one Bond per Season. |
| EQUIPMENT RENTALS | | | | | |
| CHAIRS | 1.00 | per chair | | 0.00 | Old plastic chairs only. |
| MARQUEE/TENT (OLD) | 52.00 | per day | | 2.00 | |
| MARQUEE/TENT (NEW) | 103.00 | per day | | 3.00 | |
| RECREATION GROUND | | | | | |
| APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL | | | | | |
| OVAL HIRE (Day) Å | 165.00 | per day | | 5.00 | |
| OVAL HIRE (Night) Å | 230.00 | per night | | 30.00 | |
| RAM SHED | 67.00 | per day | | 2.00 | Beverley Agricultural Society Exempt. |
| POULTRY SHED | 67.00 | per day | | 2.00 | Beverley Agricultural Society Exempt. |
| CAMPING (per van) | 27.00 | per day | | 1.00 | Including Power. |
| | | | | | FUNCTION & RECREATION CENTRE |
| | | | | | Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Centre |
| FUNCTIONS | 124.00 | per day | | 4.00 | BARBECUE use included in Function Centre fee. |
| MEETINGS | 41.00 | per event | | 1.00 | |
| KEY BOND | 50.00 | per key | ✓ | 0.00 | Clubs pay one Bond per Season. |
| FUNCTION/CLEANING BOND | 150.00 | per event | ✓ | 0.00 | Function Application required. Clubs pay one Bond per Season. |
| GYM MEMBERSHIP | | | | | |
| 13-18 YR OLDS | 77.00 | 6 months | | 2.00 | WRITTEN PERMISSION REQUIRED FROM PARENT/GUARDIAN |
| 13-18 YR OLDS | 129.00 | 12 months | | 4.00 | WRITTEN PERMISSION REQUIRED FROM PARENT/GUARDIAN |
| OVER 18 YRS OLD | 155.00 | 6 months | | 5.00 | |
| OVER 18 YRS OLD | 258.00 | 12 months | | 8.00 | |
| SENIOR/PENSIONER | 77.00 | 6 months | | 2.00 | |
| SENIOR/PENSIONER | 129.00 | 12 months | | 4.00 | |
| 30 day TRIAL | 41.00 | | | 1.00 | Must be 18 years old or older |
| KEY BOND | 50.00 | per key | ✓ | 20.00 | Bond returned via Cheque payment |
| | | | | | COMMUNITY BUS |
| Fee includes fuel charges etc | 1.55 | per km | | 0.05 | 24 seats inc driver, 50% subsidy for school aged children (Local Children Only) |

SHIRE OF BEVERLEY
2014/15 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 01 JULY 2014

| Description | Charge 2014/15 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|-------------------|---------------------|---------------|----------------|--|
| CARAVAN PARK - Power Charges INCLUDED | | | | | |
| POWERED - VAN/RV SITE | 27.00 | per day | | ⌘ 1.00 | Charge includes use of ablutions for maximum of 2 Persons (Age 5+) |
| UNPOWERED - VAN/RV SITE | 10.00 | per day | | ⌘ 0.00 | Charge includes use of ablutions for maximum of 2 Persons (Age 5+) |
| POWERED - CAMPSITE | 15.00 | per day | | ⌘ 0.00 | Charge includes use of ablutions for maximum of 2 Persons (Age 5+) |
| UNPOWERED - CAMPSITE | 10.00 | per day | | ⌘ 0.00 | Charge includes use of ablutions for maximum of 2 Persons (Age 5+) |
| ADDITIONAL PERSON/S (Age 5+ Years) | 5.00 | each per day | | ⌘ 0.00 | |
| CHILDREN 5 YEARS OR UNDER | FREE | | | ⌘ 0.00 | |
| SHOWERS | 5.00 | each per shower use | | ⌘ 0.00 | |
| PERMANENT SITE (First 28 days) | 160.00 | per week | | ⌘ 5.00 | Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST] |
| PERMANENT SITE (29+ days) | 160.00 | per week | 5% GST | ⌘ 5.00 | Maximum of 2 Persons (Age 5+) 12 Weeks Max. [146.92 + 8.08 GST] |
| SWIMMING POOL | | | | | |
| ADULTS | 3.00 | per entry | | ⌘ 0.50 | |
| CHILDREN | 1.00 | per entry | | ⌘ 0.00 | |
| SPECTATORS | 1.00 | per entry | | ⌘ 0.00 | |
| SEASON TICKET- ADULT | 82.00 | per season | | ⌘ 2.00 | |
| SEASON TICKET- PENSIONER (FULL PENSION) | 62.00 | per season | | ⌘ 2.00 | |
| SEASON TICKET- CHILD | 52.00 | per season | | ⌘ 2.00 | |
| SEASON TICKET- FAMILY | 186.00 | per season | | ⌘ 6.00 | |
| HUNT ROAD VILLAGE | | | | | |
| Rental Charge | 115.00 | per week | ✓ | ⌘ 5.00 | |
| BLARNEY ADVERTISING | | | | | |
| SIZE A - 122 X 180mm | 82.00 | per advert | | ⌘ 2.00 | |
| SIZE B - 122 X 89mm | 41.00 | per advert | | ⌘ 1.00 | |
| SIZE C - 60 X 89mm | 25.00 | per advert | | ⌘ 1.00 | |
| SIZE D - 5 LINES* | 8.00 | per advert | | ⌘ 0.00 | *MUST BE PAID IN ADVANCE |
| SIZE E - 3 LINES* | 5.00 | per advert | | ⌘ 0.00 | *MUST BE PAID IN ADVANCE |
| SIZE F - 122 x 135mm | 62.00 | per advert | | ⌘ 2.00 | |
| 12 MONTHS SIZE A | 825.00 | per year | | ⌘ 25.00 | 12 Editions |
| 12 MONTHS SIZE B | 412.00 | per year | | ⌘ 12.00 | 12 Editions |
| 12 MONTHS SIZE C | 247.00 | per year | | ⌘ 7.00 | 12 Editions |
| 12 MONTHS SIZE F | 619.00 | per year | | ⌘ 19.00 | 12 Editions |
| COPYING | | | | | |
| SINGLE COPY (1-19 sheets) | 0.40 | per sheet | | ⌘ 0.00 | Library Photocopier - Black & White Only. |
| BULK COPY (20+ sheets) | 0.30 | per sheet | | ⌘ 0.00 | Library Photocopier - Black & White Only. |
| 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 | 15.00 | per investigation | | ⌘ 0.00 | Replacement Books to be charged at Cost. |
| MAP CHARGES | | | | | |
| DISTRICT MAP - 1000 x 700mm | 30.00 | per copy | | ⌘ 0.00 | |
| DISTRICT MAP - 3 pages (A3) | 10.00 | per copy | | ⌘ 0.00 | |
| DISTRICT MAP - 1 page (A3) | 5.00 | per copy | | ⌘ 0.00 | |
| 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 | 14.00 | per page | | ⌘ 0.00 | |
| O/SEAS Additional pages | 6.00 | per page | | ⌘ 0.00 | |
| RECEIVAL | 3.00 | per page | | ⌘ 0.00 | |
| FREEDOM OF INFORMATION | | | | | Freedom of Information Regulations 1993 |

SHIRE OF BEVERLEY
2014/15 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 01 JULY 2014

| Description | Charge 2014/15 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|-------------------------------|-----------------------|---------------|----------------|---|
| Personal information about applicant | No charge | | | | Copies as per copying fees. |
| NON PERSONAL INFORMATION | | | | | |
| APPLICATION FEE | 30.00 | per application | ✓ | | Disadvantaged applicants/pension card - 25% discount |
| TIME dealing with applicant | 30.00 | per hour | ✓ | | |
| ACCESS TIME | 30.00 | per hour | ✓ | | Supervised by staff |
| 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 | 159.00 | per enquiry | ✓ | ⬆ 5.00 | |
| TITLE SEARCH | 58.00 | per enquiry | | ⬆ 2.00 | |
| RATE BOOK (Printed or electronic) | 132.00 | per copy | | ⬆ 4.00 | |
| RATES | | | | | |
| REFUSE COLLECTION | 180.00 | per refuse bin/year | ✓ | ⬆ 5.00 | |
| RECYCLING COLLECTION | 81.00 | per recycle bin/year | ✓ | ⬆ 2.00 | |
| CAT LICENSE | | | | | |
| 1. Annual registration of a cat, unless concessional fees are applicable. | 20.00 | per year | ✓ | | Cat Act 2011 |
| 2. Concessional registration fee- | | | | | |
| a) Three Year Registration Period | 42.50 | | ✓ | | |
| b) Three Year Registration Period - Pensioner | 21.25 | | ✓ | | Full Concession Card required |
| c) Lifetime registration period | 100.00 | | ✓ | | |
| c) Lifetime registration period - Pensioner | 50.00 | | ✓ | | Full Concession Card required |
| d) Registration after 31 May in any year, for that registration year. | 50% of fee payable otherwise. | | ✓ | | |
| 3. Annual application for approval or renewal to breed cats (per cat). | 100.00 | | ✓ | | |
| CAT TRAP | | | | | |
| Cat Trap Hire | 11.00 | per day | | ⬆ 11.00 | Hire fees to be paid in advance |
| Cat Trap Bond | 50.00 | per hire | ✓ | ⬆ 50.00 | Bond returned via Cheque payment |
| DOG LICENSE | | | | | |
| Dog Act 1976 | | | | | |
| 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 | Full Concession Card required |
| PENSION RATE: DOG - MALE or FEMALE | 60.00 | 3 years | ✓ | ⬆ 0.00 | Full Concession Card required |
| PENSION RATE: DOG - MALE or FEMALE | 125.00 | Lifetime | ✓ | ⬆ 0.00 | Full Concession & Certificate Of Sterilisation required |
| PENSION RATE: STERILISED DOG or BITCH | 10.00 | 1 year | ✓ | ⬆ 0.00 | Full Concession & Certificate Of Sterilisation required |
| PENSION RATE: STERILISED DOG or BITCH | 21.25 | 3 years | ✓ | ⬆ 0.00 | Full Concession & Certificate Of Sterilisation required |
| PENSION RATE: STERILISED DOG or BITCH | 50.00 | Lifetime | ✓ | | |
| SHEEP DOG | herwise payable | 1 year | ✓ | | |
| SHEEP DOG | herwise payable | 3 years | ✓ | | |
| SHEEP DOG | herwise payable | Lifetime | ✓ | | |
| STERILISED DOG or BITCH | 20.00 | 1 year | ✓ | ⬆ 0.00 | Certificate of Sterilisation required |
| STERILISED DOG or BITCH | 42.50 | 3 years | ✓ | ⬆ 0.00 | Certificate of Sterilisation required |
| STERILISED DOG or BITCH | 100.00 | Lifetime | ✓ | ⬆ 0.00 | Certificate of Sterilisation required |
| BULK DOG REGISTRATION | 200.00 | | ✓ | ⬆ 200.00 | For approved kennel establishments only. Fee payable per establishment. |
| DOG IMPOUNDING FEES | | | | | |
| Impound Fee | 62.00 | per impounding | | ⬆ 2.00 | |
| Sustenance | 11.00 | per day | | ⬆ 0.00 | |
| DOG PENALTIES/INFRINGEMENTS | | | | | |
| Dog Act 1976 | | | | | |
| 1. Unregistered Dog | 100.00 | | ✓ | ⬆ 0.00 | Double penalty for Dangerous Dog |
| 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 | |

SHIRE OF BEVERLEY
2014/15 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 01 JULY 2014

| Description | Charge 2014/15 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|-------------------|--------------------|---------------|----------------|---|
| 4. Breach of kennel establishment licence | 200.00 | | ✓ | ⌘ 0.00 | |
| 5. Dog in public place without collar or registration tag | 50.00 | | ✓ | ⌘ 0.00 | Double penalty for Dangerous Dog |
| 6. Owners name and address not on collar | 50.00 | | ✓ | ⌘ 0.00 | Double penalty for Dangerous Dog |
| 7. Dog not held by a leash in certain public places | 100.00 | | ✓ | ⌘ 0.00 | Double penalty for Dangerous Dog |
| 8. Failure to control a dog in exercise areas and rural areas | 100.00 | | ✓ | ⌘ 0.00 | Double penalty for Dangerous Dog |
| 9. Greyhound not muzzled | 200.00 | | ✓ | ⌘ 0.00 | |
| 10. Dog in place without consent | 100.00 | | ✓ | ⌘ 0.00 | Double penalty for Dangerous Dog |
| 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 | Double penalty for Dangerous Dog |
| 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 | |
| PRIVATE WORKS | | | | | |
| BACK HOE with POST HOLE DIGGER | 159.00 | per hour | | ⌘ 5.00 | with SHIRE OPERATOR ONLY |
| BACKHOE | 159.00 | per hour | | ⌘ 5.00 | with SHIRE OPERATOR ONLY |
| BOBCAT with BROOM | 117.00 | per hour | | ⌘ 4.00 | with SHIRE OPERATOR ONLY |
| CHERRY PICKER with CHAINSAW | 274.00 | per hour | | ⌘ 8.00 | with 2 SHIRE OPERATORS & TRUCK |
| GRADER (BE001, BE003) | 179.00 | per hour | | ⌘ 5.00 | with SHIRE OPERATOR ONLY |
| LOADER (BE004, BE036) | 169.00 | per hour | | ⌘ 5.00 | with SHIRE OPERATOR ONLY |
| ROLLER - RUBBER TYRE (BE033) | 159.00 | per hour | | ⌘ 5.00 | with SHIRE OPERATOR ONLY |
| ROLLER - VIBRATOR (BE033) | 159.00 | per hour | | ⌘ 5.00 | with SHIRE OPERATOR ONLY |
| SLASHER (BE008) | 147.00 | per hour | | ⌘ 4.00 | with SHIRE OPERATOR ONLY |
| TRACTOR (BE023) | 127.00 | per hour | | ⌘ 4.00 | with SHIRE OPERATOR ONLY |
| TRACTOR FORD (BE014) | 127.00 | per hour | | ⌘ 4.00 | with SHIRE OPERATOR ONLY |
| TRUCK LIGHT (BE015, BE016, BE028) | 95.00 | per hour | | ⌘ 3.00 | with SHIRE OPERATOR ONLY |
| TRUCK TANDEM (BE010, BE012, BE013) | 122.00 | per hour | | ⌘ 4.00 | with SHIRE OPERATOR ONLY |
| LABOUR | | | | | |
| ENGINEERING CONSULT | 155.00 | per hour | | ⌘ 5.00 | Minimum Charge = One Hour |
| WORKS STAFF | 72.00 | per hour | | ⌘ 2.00 | Minimum Charge = One Hour |
| BUILDING MATERIALS | | | | | |
| SUPPLY RESTRICTIONS OF MATERIALS: | | | | | |
| GRAVEL | 38.00 | per m ³ | | ⌘ 1.00 | PICK UP - MIN. of 1m ³ (During Tip Opening Hours Only) |
| GRAVEL - Truck Load | 195.00 | per truck load | | ⌘ 6.00 | DELIVERED - MIN. of 2m ³ |
| METAL - all sizes | 72.00 | per m ³ | | ⌘ 2.00 | CARTAGE extra |
| METAL - Truck Load | 567.00 | per truck load | | ⌘ 17.00 | Tandem truck carries ~ 8m ³ or 12 tonne |
| METAL DUST | 38.00 | per m ³ | | ⌘ 1.00 | Loader Bucket = ~ 2 m ³ |
| METAL DUST - Truck Load | 195.00 | per truck load | | ⌘ 6.00 | |
| SAND FILLING | 38.00 | per m ³ | | ⌘ 1.00 | |
| SAND FILLING - Truck Load | 173.00 | per truck load | | ⌘ 5.00 | |
| SWEEPINGS - when available | 36.00 | per m ³ | | ⌘ 1.00 | |
| SWEEPINGS - Truck Load | 284.00 | per m ³ | | ⌘ 9.00 | |
| CARTAGE | | | | | |
| PER LOAD - CARTAGE BOTH WAYS | 3.00 | per km | | ⌘ 0.00 | Eg. Client is 20kms out, 40kms cartage is charged |

SHIRE OF BEVERLEY
2014/15 SCHEDULE OF FEES AND CHARGES
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| Description | Charge 2014/15 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|--|--------------------|--------------------|---------------|----------------|--|
| TELSTRA/WATER CORP REINSTATEMENTS | | | | | |
| BITUMEN & CONCRETE | 381.00 | per m ² | | ⌘ 11.00 | |
| GRAVEL | 381.00 | per m ² | | ⌘ 11.00 | |
| CROSS OVERS (RURAL) - Gravel Only | | | | | |
| 300mm pipe | 1,701.00 | per pipe | | ⌘ 51.00 | |
| 375mm pipe | APPLICATION | | | | 50% subsidy for 1st crossover on the property |
| 450mm pipe | APPLICATION | | | | |
| CROSS OVERS (TOWN SITE) - Concrete | | | | | |
| Per square metre | 57.00 | per m ² | | ⌘ 2.00 | 50% Subsidy for 1st Crossover of the property |
| STANDPIPES | | | | | |
| Per 1,000L (1KL) | 3.10 | per KL | ✓ | ⌘ 0.10 | Charges billed monthly * First \$1 GST exempt, \$2 GST inclusive. |
| PUBLIC CEMETERIES / NICHE WALLS | | | | | |
| LAND 2.44m X 1.52m | 45.00 | | | ⌘ 1.00 | On application of Grant of Right of Burial |
| LAND 2.44m X 3.05m | 68.00 | | | ⌘ 2.00 | |
| LAND 2.44m X 4.57m | 68.00 | | | ⌘ 2.00 | |
| GRAVE ordinary | 913.00 | | | ⌘ 27.00 | On application of Order of Burial |
| GRAVE child < 7 or stillborn | 457.00 | | | ⌘ 14.00 | |
| EXCESS of 1.8m, per every 300mm | 171.00 | | | ⌘ 5.00 | |
| REOPENING of GRAVE ordinary | 913.00 | | | ⌘ 27.00 | |
| REOPENING of GRAVE | 457.00 | | | ⌘ 14.00 | Child < 7 yrs or stillborn |
| EXTRA CHARGE of INTERMENT | 80.00 | | | ⌘ 2.00 | |
| EXTRA CHARGE of INTERMENT | 80.00 | | | ⌘ 2.00 | Not in usual hours as prescribed by By-law 17 (per hour) |
| ERECT HEADSTONE | 11.00 | | ✓ | ⌘ 0.00 | PERMISSION and/or KERBING |
| GRAVE NUMBER PLATE | 18.00 | | | ⌘ 1.00 | |
| ATTENDANCE when required by GRANTEE | 34.00 | | | ⌘ 1.00 | |
| STANDARD GRAVE - Land | 45.00 | | | ⌘ 1.00 | |
| STANDARD GRAVE - Grave | 913.00 | | | ⌘ 27.00 | |
| STANDARD GRAVE - Plate No. | 18.00 | | | ⌘ 1.00 | |
| STANDARD BURIAL CHARGE | 976.00 | | | ⌘ 29.00 | |
| STANDARD GRAVE - Overtime fee | 685.00 | | | ⌘ 21.00 | Estimation only |
| INTERMENT of ASHES in GRAVE PLOT | 114.00 | | | ⌘ 3.00 | |
| NICHE WALLS | | | | | |
| NICHE WALL Single | 57.00 | | | ⌘ 2.00 | Not including cost of PLAQUE / TABLET or FITTING |
| NICHE WALL Double | 86.00 | | | ⌘ 3.00 | Not including cost of PLAQUE / TABLET or FITTING |
| INSTALLATION FEE (Minimum) | 57.00 | per hour | | ⌘ 2.00 | |
| URN CONTAINER | 12.00 | | | ⌘ 0.00 | |
| VASES | 65.00 | | | ⌘ 2.00 | Cost on application |
| RESERVATIONS OF GRAVE PLOTS / NICHE WALLS | | | | | |
| GRAVE RESERVATION - Initial | 80.00 | per site | | ⌘ 2.00 | |
| NICHE WALL SINGLE RESERVATION - Initial | 80.00 | per site | | ⌘ 2.00 | |
| NICHE WALL DOUBLE RESERVATION - Initial | 160.00 | per site | | ⌘ 5.00 | |
| RESERVATION - Renewal every 5 years | 11.00 | per site | | ⌘ 0.00 | APPLICABLE TO BOTH GRAVES & NICHE WALL RESERVATIONS |
| REFUSE SITE FEES | | | | | |
| ASBESTOS BURIAL | 103.00 | per m ³ | | ⌘ 3.00 | Minimum \$50 charge. |
| ASBESTOS BURIAL | | Large quantities | | | Price based on per m ³ rate plus machine hire. |
| BUILDING RUBBLE | 26.00 | per tonne | | ⌘ 1.00 | |
| CAR BODIES | 26.00 | per car | | ⌘ 1.00 | |
| CONCRETE, ROCK, GRAVEL, SAND or like | 26.00 | 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 | |

**SHIRE OF BEVERLEY
2014/15 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 01 JULY 2014**

| Description | Charge 2014/15 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
|---|--|-----------------|---------------|----------------|----------------------------|
| BIN 240L dom waste or 200L DRUM EQUIV | 3.00 | per bin | | ⌕ 0.00 | |
| SEPTIC TANK WASTE | 52.00 | per 2,000L | | ⌕ 2.00 | per 2,000L or part thereof |
| TRAILER 6x4, CAR, UTE Mixed load | 13.00 | per load | | ⌕ 0.00 | |
| TRAILER tandem axle up to 2.5m in length | 26.00 | per load | | ⌕ 1.00 | |
| TYRES Car | 7.00 | per tyre | | ⌕ 0.00 | |
| TYRES Light truck | 13.00 | per tyre | | ⌕ 0.00 | |
| TYRES Truck | 21.00 | per tyre | | ⌕ 1.00 | |
| TYRES Tractor | 31.00 | per tyre | | ⌕ 1.00 | |
| TYRES Earthmoving | 31.00 | per tyre | | ⌕ 1.00 | |
| | | | | | |
| BUILDING FEES | | | | | Building Act 2011 |
| 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 \$20,000.00 | | ✓ | | |
| Building Services Levy (BSL) | | | | | |
| Building Permit | | | | | |
| - \$45,000 or Less | 40.50 | per Application | ✓ | | |
| - Over \$45,000 | the value of work | per Application | ✓ | | |
| Demolition Permit | | | | | |
| - \$45,000 or Less | 40.50 | per Application | ✓ | | |
| - Over \$45,000 | the value of work | per Application | ✓ | | |
| Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the | | | | | |
| - \$45,000 or Less | 40.50 | per Application | ✓ | | |
| - Over \$45,000 | 40.50 | 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 | the value of work | per Application | ✓ | | |
| Occupancy Permit or Building Approval Certificate for unauthorised building work under s51 of the <i>Building Act</i> . | | | | | |
| - \$45,000 or Less | 81.00 | per Application | ✓ | | |
| - Over \$45,000 | the value of work | 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 | | | | |
| 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 \$92. | | ✓ | | |
| 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 \$92. | | ✓ | | |
| 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 \$92. | | ✓ | | |
| 3. Application for a demolition permit - | | | | | |
| a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. | 92.00 | | ✓ | | |
| b) for demolition work in respect of a Class 2 to Class 9 building. | \$92 for each storey of the building. | | ✓ | | |
| 4. Application to extend the time which a building or demolition permit has effect. | 92.00 | | ✓ | | |
| 5. Application for an occupancy permit for a completed building. | 92.00 | | ✓ | | |

SHIRE OF BEVERLEY
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| 6. Application for a temporary occupancy permit for an incomplete building. | 92.00 | | ✓ | | |
| 7. Application for modification of an occupancy permit for additional use of a building on a temporary basis. | 92.00 | | ✓ | | |
| 8. Application for modification of an occupancy permit for additional use of a building on a temporary basis. | 92.00 | | ✓ | | |
| 9. Application for a replacement occupancy permit for permanent change of the building's use/classification. | 92.00 | | ✓ | | |
| 10. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision. | 10.25 102.00 | | ✓ | | |
| 11. Application for an occupancy permit for a building in respect of which unauthorised work has been done. | 92.00 | | ✓ | | |
| 12. Application for a building approval certificate for a building in respect of which unauthorised work has been done. | 92.00 | | ✓ | | |
| 13. Application to replace an occupancy permit for an existing building. | 92.00 | | ✓ | | |
| 14. Application for a building approval certificate for an existing building where unauthorised work has not been done. | 92.00 | | ✓ | | |
| 15. Application to extend the time during which an occupancy permit or building approval certificate has effect. | 92.00 | | ✓ | | |
| 16. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought). | 2,040.00 | | ✓ | | |
| 17. Inspection of pool enclosures. | 56.00 | | ✓ | | Regulation 53. |
| TOWN PLANNING FEES | | | | | <i>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</i> |
| 1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is- | | | | | |
| (a) not more than \$50,000 | 147.00 | | ✓ | | |
| (b) more than \$50,000 but not more than \$500,000 | 0.32% of the estimated cost of | | ✓ | | |
| (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
2014/15 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 01 JULY 2014**

| Description | Charge 2014/15 | Frequency | GST Exempt | Increase \$ | Information/Conditions |
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| 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- | | | | | <i>Planning and Development (DAP) Amendment Regulations 2013</i> |
| 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 | |