



**2016/17**

**ANNUAL BUDGET**

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## President's Introduction

I have pleasure in presenting the Shire of Beverley's 2016/17 Annual Budget to our resident and ratepayer community.

The Shire will continue to responsibly provide services and facilities to the Beverley community whilst undertaking asset maintenance and renewal, compilation and review of planning documents, development of initiatives as guided by the Strategic Community Plan and compliance with regulatory requirements.

Total income for the year is expected to be \$10,424,748 which includes external funding sources, use of reserves, sale of Council assets and an overall rate increase of 3.0 per cent.

The proposed budget includes:

- \* Construction of the "Beverley Cornerstone" community and economic hub project;
- \* 670G Grader renewal;
- \* Replacement of the Old School Roof (current location of Beverley CRC);
- \* Introduction of a 10 year Footpath Replacement Programme with proposed \$100,000 expenditure;
- \* Town Hall kitchen refurbishment;
- \* Swimming Pool spectator seating shade;
- \* Vampire Jet shelter and aeronautical interpretive signage in Hunt Road;
- \* Progress of the Beverley Tourism Plan and Framework;
- \* Gym equipment replacement;
- \* Extension of CCTV; and
- \* Niche Wall Paths at the Catholic/Uniting Cemeteries'.

The capital works program for the 2016/17 year is expected to be \$7.611 million. Of the \$7.611 million capital funding required, \$2.900 million will come from Council operations and sale of assets, \$4.249 million from external grants and the balance of \$0.462 million from reserves. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

The expected Capital Works Program contains the following highlights:

* Land and Building	\$4,554,000
* Road Construction	\$1,796,756
* Bridge Renewal	\$422,364
* Footpath Construction	\$100,000
* Plant and Equipment Replacement	\$652,000
* Furniture and Equipment Replacement	\$50,700

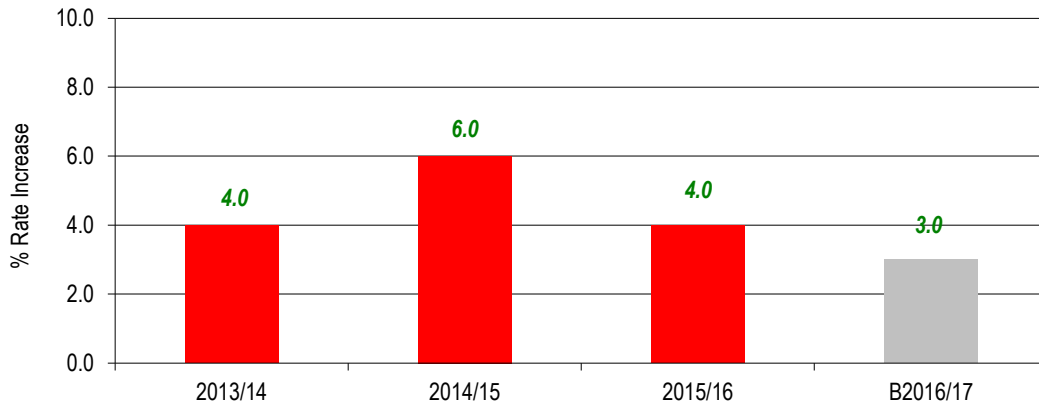
I wish to congratulate staff for the extensive amount of work that has been undertaken to prepare the 2016/17 budget, acknowledge Councils leadership resulting in a blend of initiatives supporting the Strategic Community Plan, and thank our Community for their efforts in making Beverley *such a welcoming and friendly place where people can live, work or visit.*

**Cr Dee Ridgway**  
**Shire President**

## Chief Executive Officer's Summary

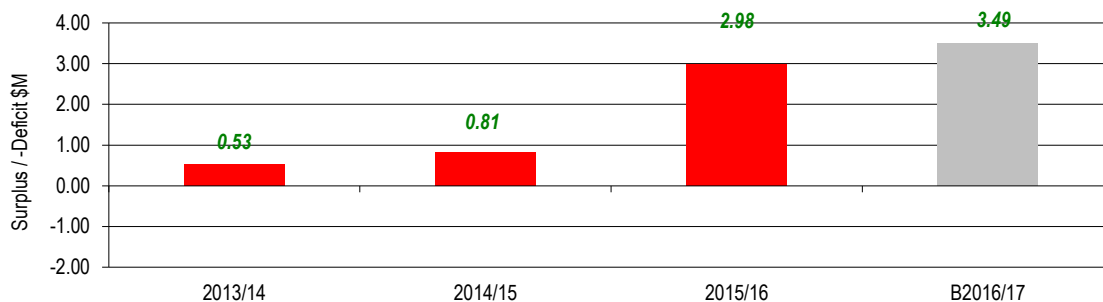
The Annual Budget for the 2016/17 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

### 1. Rates



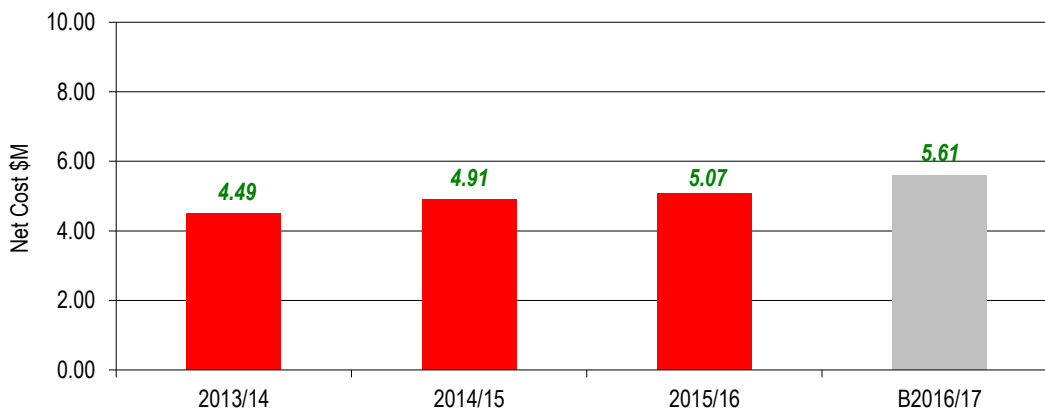
It is proposed that general rates increase by 3.0% for the 2016/17 year, raising total rates of \$2.596 million. The minimum rate is set at \$792.00 pa and will yield \$159,192.

### 2. Operating Result



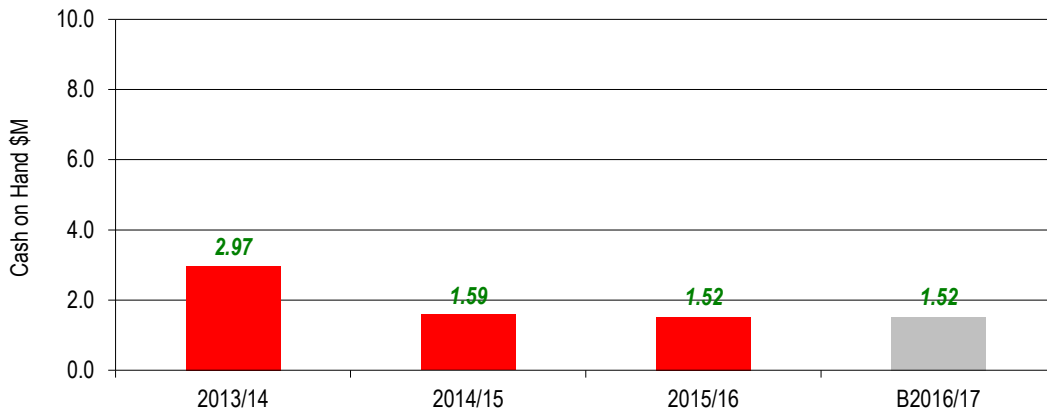
The expected operating result for the 2016/17 year is a surplus of \$3.490 million, which is an increase of \$0.510 million over 2015/16 Operating Budget.

### 3. Services



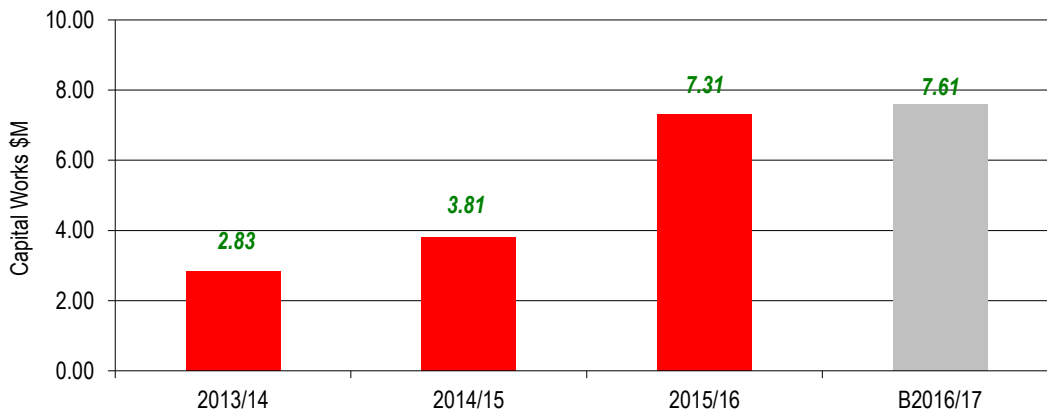
The cost of services to be delivered to the community for the 2016/17 year is expected to be \$5.610 million which is \$0.540 million more when compared to 2015/16 Budget.

#### 4. Cash and Investments



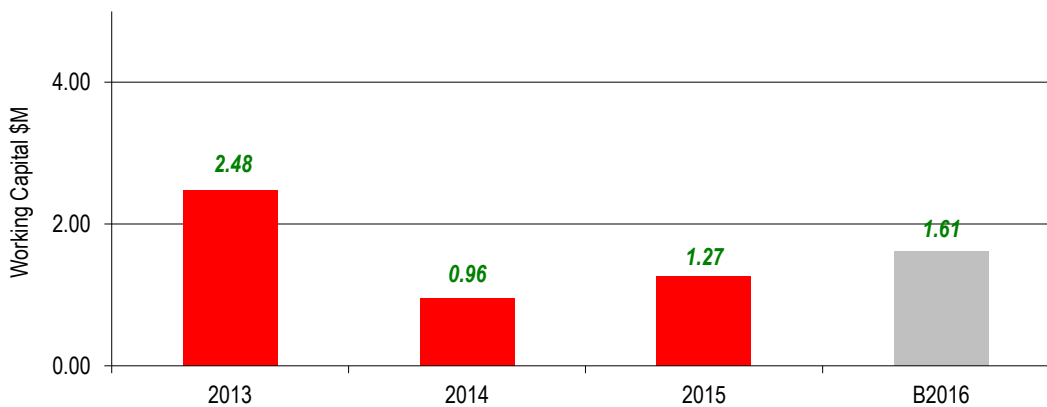
Cash and investments are expected to decrease by \$0.066 million during the year to \$1.519 million as at 30 June 2017.

#### 5. Capital Works



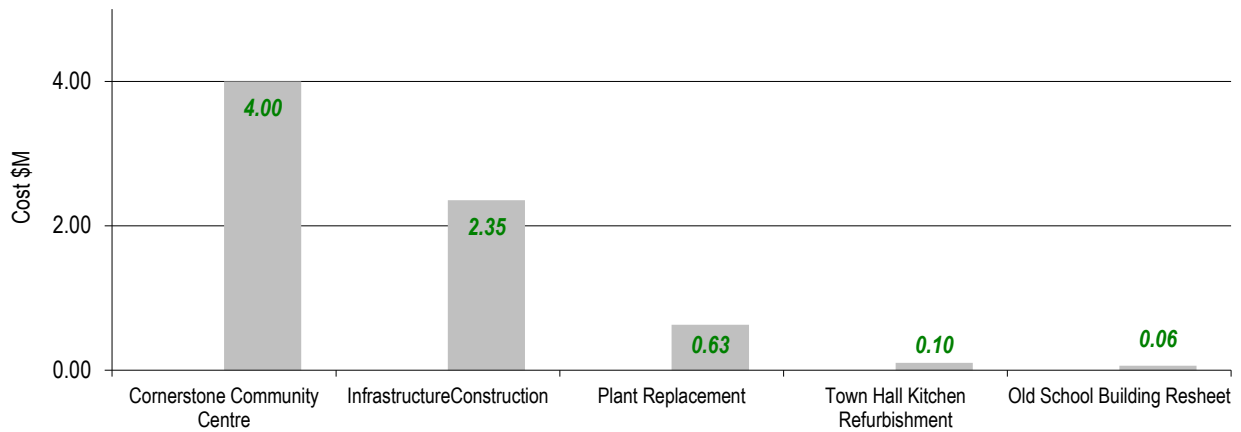
The capital works program for the 2016/17 year is expected to be \$7.610 Million. Of the \$7.610 million capital funding required, \$3.001 million will come from Council operations, \$4.249 million from external grants and the balance of \$0.360 million from reserves. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

#### 6. Financial Position



The net current assets are expected to increase by \$0.340 million to \$1.610 million.

## 7. Major Projects



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

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

**S.P. Gollan**  
Chief Executive Officer



## Budget Processes

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

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

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

<b>Budget Process</b>	<b>Timing</b>
1. Officers prepare operating and capital estimates for inclusion in the Budget.	Feb - May 2016
2. Council considers draft Budget at informal briefings.	June & July 2016
3. Proposed Budget is submitted to Council for approval.	July 2016
4. Copy of adopted Budget submitted to the Department.	August 2016

## 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. A desktop review of the SCP was undertaken in 2015. 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 2016/17 year and how these will contribute to achieving the strategic objectives specified in the Strategic Community Plan.

### Activities

Activity	Description	Revenue (Expenditure) Net Cost \$
<b>General Purpose Funding</b>	Details rates levied, interest on late payment of rates, general purpose grants and interest received on investments.	3,562,053 <u>(212,102)</u> <b>3,349,951</b>
<b>Governance</b>	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	20,000 <u>(488,589)</u> <b>(468,589)</b>
<b>Law Order, Public Safety</b>	This service provides for the supervision of local laws, fire prevention and animal control.	205,704 <u>(382,930)</u> <b>(177,226)</b>
<b>Health</b>	This service provides for food quality and pest control, medical service and environmental health.	100 <u>(108,789)</u> <b>(108,689)</b>
<b>Education and Welfare</b>	This service provides for maintenance of the old school building (CRC) and funding for community activities and initiatives.	0 <u>(77,731)</u> <b>(77,731)</b>
<b>Housing</b>	This service provides for the maintenance of staff housing and the Hunt Road Village.	100,234 <u>(297,540)</u> <b>(197,306)</b>
<b>Community Amenities</b>	This service provides the collection of rubbish, operations of the waste disposal sites, town planning, maintenance of cemeteries, maintenance of the water harvesting dams and protection of the environment.	182,396 <u>(534,255)</u> <b>(351,859)</b>
<b>Recreation and Culture</b>	This service provides for the maintenance of halls, swimming pool, recreation grounds and various reserves, the operations of the library and art gallery and maintenance of courthouse and Dead Finish museum.	3,059,979 <u>(1,132,189)</u> <b>1,927,790</b>
<b>Transport</b>	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance.	1,942,781 <u>(2,017,099)</u> <b>(74,318)</b>
<b>Economic Services</b>	This service provides for weed control, tourism and area promotion, implementation of building controls, swimming pool inspections and promotion of economic development initiatives.	81,500 <u>(442,901)</u> <b>(361,401)</b>
<b>Other Property and Services</b>	This service provides for the undertaking of private works, allocations of on costs and plant operation costs, recording of material and stock, salaries and wages paid and allocated to works.	45,876 <u>(17,613)</u> <b>28,263</b>
<b>Net Operating Surplus/(Deficit)</b>		<b>3,488,885</b>

### **3. Budget Influences**

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

#### **3.1 Snapshot of Beverley Shire Council**

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

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

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

#### **3.2 External Influences**

In preparing the 2016/17 Annual Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 1.4% per annum;
- Reduced funding from State and Federal governments; and
- Prevailing economic conditions impacting on investment interest rates and debt collection.

#### **3.3 Internal Influences**

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2016/17 Annual Budget. These matters have arisen from events occurring in the 2015/16 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2016/17 year. These matters and their financial impact are set out below:

- Budget surplus for the 2015/16 financial year ended 30 June 2016; 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 2015/16 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 2015/16 to be preserved; and
- Operating revenues and expenses arising from completed 2015/16 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 2016/17 Annual Budget, which is included in this report, is for the year 1 July 2016 to 30 June 2017 and is prepared in accordance with the Act and Regulations. The budget includes statutory statements being a budget statement of comprehensive income (Net operations), budget statement of cash flows, budget rate setting statement and notes forming part of the annual budget. These statements have been prepared for the year ended 30 June 2017 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.

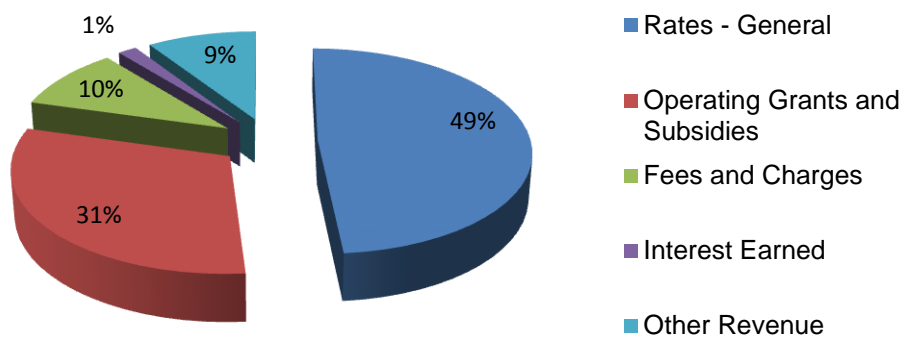
The budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including 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 2016/17 year.

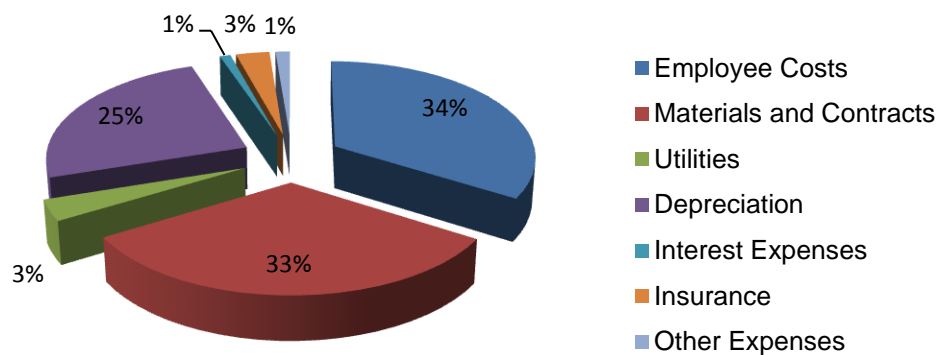
### 4.1 Operating Revenue

Revenue Types	Budget 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Rates - General	2,521	2,605	84
Operating Grants and Subsidies	911	1,644	733
Fees and Charges	504	520	16
Interest Earned	83	87	4
Other Revenue	461	499	38
<b>Total Operating Revenue</b>	<b>4,480</b>	<b>5,355</b>	<b>875</b>
Net gain on sale of assets	<b>10</b>	<b>1</b>	<b>(9)</b>
Non-Operating Grants	<b>4,050</b>	<b>4,249</b>	<b>199</b>



## 4.2 Operating Expenditure

Expenditure Types	Budget	Budget	Variance
	2015/16 \$'000	2016/17 \$'000	\$'000
Employee Costs	1,764	2,056	292
Materials and Contracts	1,998	1,978	(20)
Utilities	231	214	(17)
Depreciation	1,222	1,505	283
Interest Expenses	55	59	4
Insurance	187	184	(3)
Other Expenses	73	77	4
<b>Total Operating Expenditure</b>	<b>5,530</b>	<b>6,073</b>	<b>543</b>
Net loss on sale of assets	29	43	14





## 5. Analysis of Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2016/17 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

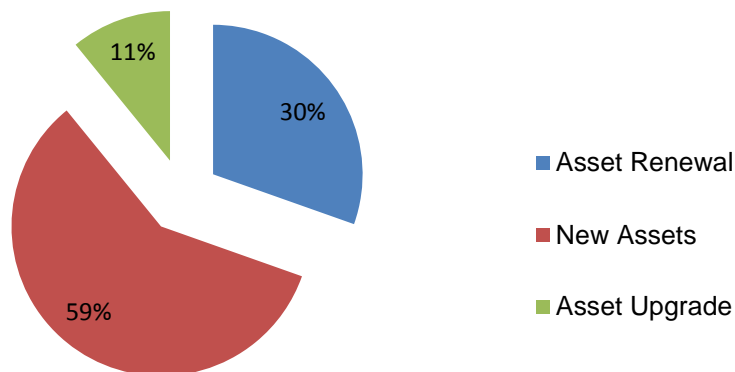
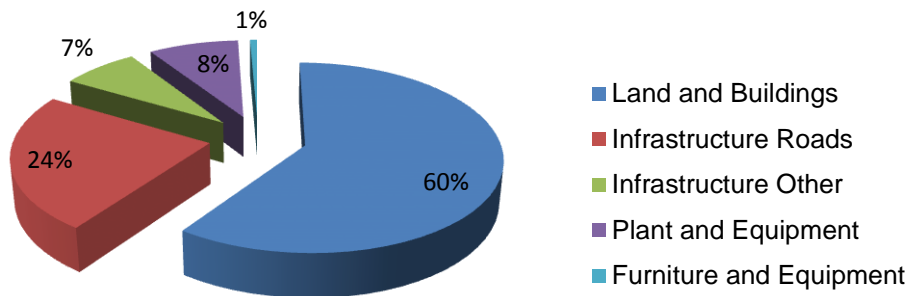
	Budget 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
<b>Cash flows from Operating activities</b>			
<i>Receipts</i>			
Rates - General	2,521	2,605	84
Grants and Subsidies	911	1,644	733
Fees and Charges	504	520	16
Interest Earned	83	87	4
Other revenue	461	499	38
	<b>4,480</b>	<b>5,355</b>	<b>875</b>
<i>Payments</i>			
Employee Costs	(1,764)	(2,056)	(292)
Materials and Contracts	(1,998)	(1,978)	20
Utilities	(231)	(214)	17
Interest Expenses	(55)	(59)	(4)
Insurance	(187)	(184)	3
Other expenses	(73)	(77)	(4)
	<b>(4,308)</b>	<b>(4,568)</b>	<b>(260)</b>
<b>Net cash provided by Operating activities</b>	<b>172</b>	<b>787</b>	<b>615</b>
<b>Cash flows from Investing activities</b>			
Proceeds from sales of Property, Plant & Equip.	216	262	46
Non-Operating Grants, Subsidies & Contributions	4,051	4,249	
Payments for Property, Plant and Equipment	(7,313)	(7,611)	(298)
<b>Net cash used in Investing activities</b>	<b>(3,046)</b>	<b>(3,100)</b>	<b>(252)</b>
<b>Cash flows from Financing activities</b>			
Finance Costs	0	0	0
Proceeds from Borrowings	970	820	(150)
Repayment of Self Supporting Loans	13	14	1
Repayment of Borrowings	(67)	(85)	(18)
<b>Net cash used in Financing activities</b>	<b>916</b>	<b>748</b>	<b>(168)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(1,958)</b>	<b>(1,564)</b>	<b>394</b>
Cash and cash equivalents at the beg of the year	3,476	3,433	(43)
<b>Cash and cash equivalents at end of the year</b>	<b>1,518</b>	<b>1,869</b>	<b>351</b>

## 6. Analysis of Capital Budget

This section analyses the planned capital expenditure budget for the 2016/17 year and the sources of funding for the capital budget.

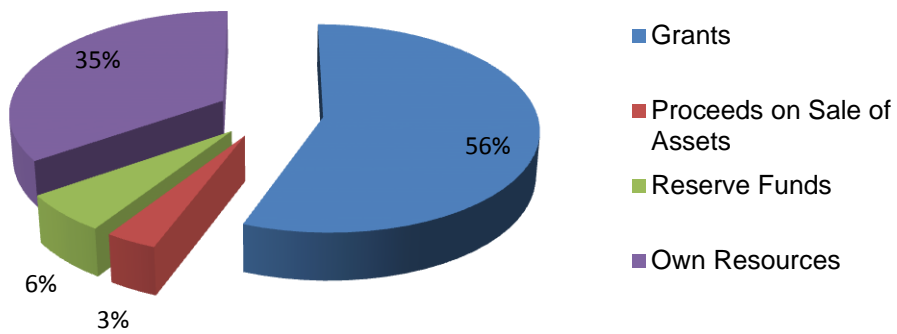
### 6.1 Capital Works

Capital Works Areas	Budget 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Land and Buildings	4,530	4,554	24
Infrastructure Roads	1,657	1,797	140
Infrastructure Recreation Facilities	0	0	0
Infrastructure Other	438	557	119
Plant and Equipment	614	652	38
Furniture and Equipment	74	51	(23)
<b>Total capital works</b>	<b>7,313</b>	<b>7,611</b>	<b>298</b>
<b>Represented by:</b>			
Asset Renewal	1,018	2,315	1,297
New Assets	5,805	4,468	(1,337)
Asset Upgrade	490	828	338
<b>Total capital works</b>	<b>7,313</b>	<b>7,611</b>	<b>298</b>



## 6.2 Funding sources

Sources of funding	Budget 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
<b>External</b>			
Grants - Capital	4,051	4,249	198
Proceeds on sale of assets	216	262	46
	<b>4,267</b>	<b>4,511</b>	<b>244</b>
<b>Internal</b>			
Reserve Funds	460	462	2
Own Resources (Incl. Loans)	2,586	2,638	52
	<b>3,046</b>	<b>3,100</b>	<b>54</b>
<b>Total funding sources</b>	<b>7,313</b>	<b>7,611</b>	<b>298</b>



## 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 59% of the total operating revenue received by Council annually. Planning for future rate increases has therefore been an important component of the planning process.

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

Year	Rate Increases
2012/13	4.00%
2013/14	4.00%
2014/15	6.00%
2015/16	4.00%
2016/17	3.00%
<b>Average increase</b>	<b>4.20%</b>

### 7.2 Current year rate increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 3% in 2016/17 raising a total revenue of \$2.596 million.

Year	Rate Increase %	Total Rates Raised \$'000
2012/13	4.00%	2,204
2013/14	4.00%	2,287
2014/15	6.00%	2,424
2015/16	4.00%	2,521
2016/17	3.00%	2,596

### 7.3 Rating structure

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

- \* Gross Rental Values
- \* Unimproved Values
- \* Minimum Rate

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

## 8. Other Strategies

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

### 8.1 Borrowings

For the 2016/17 year, Council has decided to borrow \$820,000 to partially fund the Cornerstone Community Centre project. The table below details loan borrowings outstanding over a five year period.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2012/13	1,000	38	14	1,208
2013/14	0	67	66	1,141
2014/15	0	70	56	1,071
2015/16	150	67	55	1,154
2016/17	820	85	59	1,889

### 8.2 Asset Management

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.

Consolidation of Council's Building Assets is due to occur in the 2016/17 year with the progression of the the Beverley Cornerstone Community Centre project, where the new building will replace two older Council owned buildings which have been deemed no longer fit for purpose.

### 8.3 Long Term Financial Plans

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

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

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**SHIRE OF BEVERLEY**  
**BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

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**SHIRE OF BEVERLEY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>REVENUE</b>				
Rates	8	2,605,429	2,538,821	2,520,821
Operating Grants, Subsidies and Contributions		1,643,929	1,111,662	911,162
Fees and Charges	13	519,743	553,988	504,127
Service Charges	10	0	0	0
Interest Earnings	2(a)	86,977	148,732	82,656
Other Revenue		498,584	383,147	461,325
		<u>5,354,662</u>	<u>4,736,350</u>	<u>4,480,091</u>
<b>EXPENSES</b>				
Employee Costs		(2,055,908)	(1,810,847)	(1,763,771)
Materials and Contracts		(1,978,283)	(1,158,232)	(1,998,565)
Utility Charges		(213,982)	(221,323)	(231,309)
Depreciation	2(a)	(1,505,324)	(1,472,693)	(1,221,816)
Interest Expenses	2(a)	(58,623)	(58,397)	(54,864)
Insurance Expenses		(183,618)	(191,256)	(186,592)
Other Expenditure		(77,125)	(134,529)	(72,725)
		<u>(6,072,863)</u>	<u>(5,047,278)</u>	<u>(5,529,642)</u>
		(718,201)	(310,928)	(1,049,551)
Non-Operating Grants, Subsidies and Contributions		4,249,086	1,107,978	4,050,978
Profit on Asset Disposals	4	1,000	9,899	10,000
Loss on Asset Disposals	4	(43,000)	(329,881)	(29,300)
Loss on Asset Revaluations		0	(8,634,206)	0
		<u>0</u>	<u>(8,634,206)</u>	<u>0</u>
<b>NET RESULT</b>		<b>3,488,885</b>	<b>(8,157,138)</b>	<b>2,982,127</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	(11,318,408)	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>(11,318,408)</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>3,488,885</u></b>	<b><u>(19,475,546)</u></b>	<b><u>2,982,127</u></b>

**Notes:**

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

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

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

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

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

**SHIRE OF BEVERLEY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
General Purpose Funding		3,562,053	3,129,706	3,051,715
Governance		20,000	41,688	3,110
Law, Order, Public Safety		205,704	339,014	127,314
Health		100	558	100
Education and Welfare		0	0	0
Housing		100,234	99,964	93,654
Community Amenities		182,396	193,828	180,110
Recreation and Culture		95,979	109,354	101,106
Transport		657,695	366,798	388,208
Economic Services		81,500	109,954	81,900
Other Property and Services		45,876	43,781	45,258
		<u>4,951,537</u>	<u>4,434,644</u>	<u>4,072,475</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
General Purpose Funding		(212,102)	(156,181)	(197,858)
Governance		(487,089)	(418,596)	(465,578)
Law, Order, Public Safety		(382,930)	(299,492)	(220,430)
Health		(108,789)	(85,751)	(148,009)
Education and Welfare		(77,731)	(52,525)	(79,228)
Housing		(296,596)	(203,099)	(323,231)
Community Amenities		(530,206)	(471,795)	(522,657)
Recreation & Culture		(1,078,559)	(882,505)	(1,072,516)
Transport		(1,976,599)	(1,839,072)	(1,640,955)
Economic Services		(442,901)	(273,929)	(379,267)
Other Property and Services		(17,613)	(4,231)	(17,433)
		<u>(5,611,115)</u>	<u>(4,687,176)</u>	<u>(5,067,162)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Housing		(944)	(1,286)	(1,244)
Recreation & Culture		(53,630)	(56,300)	(52,944)
Community Amenities		(4,049)	(72)	
Economic Services		0	(739)	(676)
		<u>(58,623)</u>	<u>(58,397)</u>	<u>(54,864)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Law, Order, Public Safety		0	0	0
Community Amenities		0	75,000	75,000
Recreation & Culture		2,964,000	32,000	2,950,000
Transport		1,285,086	1,000,978	1,025,978
		<u>4,249,086</u>	<u>1,107,978</u>	<u>4,050,978</u>
<b>PROFIT/(LOSS) ON</b>				
<b>DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance		(1,500)	(8,111)	10,000
Law, Order, Public Safety		0	0	0
Health		0	0	0
Recreation & Culture		0	0	(3,300)
Transport		(40,500)	0	(26,000)
Economic Development		0	(308,999)	0
Other Property and Services		0	(2,871)	0
		<u>(42,000)</u>	<u>(319,981)</u>	<u>(19,300)</u>
<b>LOSS ON ASSET REVALUATIONS</b>				
Transport		0	(8,634,206)	0
		<u>3,488,885</u>	<u>(8,157,138)</u>	<u>2,982,127</u>
<b>NET RESULT</b>				
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	(11,318,408)	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>(11,318,408)</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><u>3,488,885</u></u>	<u><u>(19,475,546)</u></u>	<u><u>2,982,127</u></u>

**Note:**

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

**SHIRE OF BEVERLEY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		2,605,429	2,538,821	2,520,821
Operating Grants, Subsidies and Contributions		1,643,929	1,111,662	911,162
Fees and Charges		519,743	553,988	504,127
Service Charges		0	0	0
Interest Earnings		86,977	148,732	82,656
Goods and Services Tax		0	0	0
Other		498,583	346,332	461,325
		<u>5,354,661</u>	<u>4,699,535</u>	<u>4,480,091</u>
<b>Payments</b>				
Employee Costs		(2,055,908)	(1,820,336)	(1,763,771)
Materials and Contracts		(1,978,283)	(1,158,232)	(1,998,565)
Utility Charges		(213,982)	(221,323)	(231,309)
Insurance Expenses		(183,618)	(191,256)	(186,592)
Interest Expenses		(58,623)	(58,397)	(54,864)
Goods and Services Tax		0	0	0
Other		(77,125)	(192,704)	(72,725)
		<u>(4,567,539)</u>	<u>(3,642,248)</u>	<u>(4,307,826)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>787,122</u>	<u>1,057,287</u>	<u>172,265</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(5,256,700)	(906,830)	(5,217,000)
Payments for Construction of Infrastructure	3	(2,354,120)	(1,594,468)	(2,095,752)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		4,249,086	1,107,978	4,050,978
Proceeds from Sale of Plant & Equipment	4	262,000	196,826	216,000
Proceeds from Advances		0	0	0
<b>Net Cash Used in Investing Activities</b>		<u>(3,099,734)</u>	<u>(1,196,495)</u>	<u>(3,045,774)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(85,387)	(66,632)	(66,633)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		13,563	12,765	12,765
Proceeds from New Debentures	5	820,000	150,000	970,000
<b>Net Cash Provided By (Used In) Financing Activities</b>		748,176	96,133	916,132
<b>Net Increase (Decrease) in Cash Held</b>		(1,564,436)	(43,075)	(1,957,377)
Cash at Beginning of Year		3,433,024	3,476,099	3,476,097
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>1,868,588</u>	<u>3,433,024</u>	<u>1,518,720</u>

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

**SHIRE OF BEVERLEY  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>REVENUES</b>	1,2			
General Purpose Funding		956,624	590,885	530,894
Governance		18,500	41,968	13,110
Law, Order, Public Safety		205,704	339,014	127,314
Health		100	558	100
Education and Welfare		0	0	0
Housing		100,234	99,964	93,654
Community Amenities		182,396	268,828	255,110
Recreation and Culture		3,059,979	141,354	3,047,806
Transport		1,902,281	1,367,776	1,388,186
Economic Services		81,500	109,954	81,900
Other Property and Services		45,876	53,400	45,258
		<u>6,553,194</u>	<u>3,013,701</u>	<u>5,583,332</u>
<b>EXPENSES</b>	1,2			
General Purpose Funding		(212,102)	(156,181)	(197,858)
Governance		(487,089)	(426,987)	(465,578)
Law, Order, Public Safety		(382,930)	(299,492)	(220,430)
Health		(108,789)	(85,751)	(148,009)
Education and Welfare		(77,731)	(52,525)	(79,228)
Housing		(297,540)	(204,385)	(324,475)
Community Amenities		(534,255)	(471,867)	(522,657)
Recreation & Culture		(1,132,189)	(938,805)	(1,125,460)
Transport		(1,976,599)	(10,473,278)	(1,640,955)
Economic Services		(442,901)	(583,667)	(379,943)
Other Property and Services		(17,613)	(16,721)	(17,433)
		<u>(5,669,738)</u>	<u>(13,709,659)</u>	<u>(5,122,026)</u>
<b>Net Operating Result Excluding Rates</b>		883,456	(10,695,958)	461,306
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
Initial Recognition of Assets due to change in Regulations				
- Land		0	0	0
Movements in Non-Current to Current Items		0	2,778	0
(Profit)/Loss on Asset Disposals	4	42,000	319,982	19,300
Loss on Revaluation of Non Current Assets		0	8,634,206	0
Depreciation on Assets	2(a)	1,505,324	1,472,693	1,221,816
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(4,554,000)	(263,511)	(4,530,000)
Purchase Infrastructure Assets - Roads	3	(1,796,756)	(1,218,597)	(1,657,601)
Purchase Infrastructure Assets - Bridges	3	(422,364)	(72,414)	(57,500)
Purchase Infrastructure Assets - Drainage	3	0	(303,457)	(355,651)
Purchase Infrastructure Assets - Footpaths	3	(135,000)	0	(25,000)
Purchase Infrastructure Assets - Parks	3	0	0	0
Purchase Plant and Equipment	3	(652,000)	(601,475)	(613,500)
Purchase Furniture and Equipment	3	(50,700)	(41,844)	(73,500)
Proceeds from Disposal of Assets	4	262,000	196,826	216,000
Repayment of Debentures	5	(85,387)	(66,632)	(66,633)
Proceeds from New Debentures	5	820,000	150,000	970,000
Self-Supporting Loan Principal Income		13,563	12,765	12,765
Transfers to Reserves (Restricted Assets)	6	(267,848)	(250,048)	(230,618)
Transfers from Reserves (Restricted Assets)	6	462,000	7,500	530,000
<b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,370,283	1,548,648	1,657,995
<b>LESS</b> Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,370,283	0
<b>Total Amount Raised from General Rates</b>	8	<u>(2,605,429)</u>	<u>(2,538,821)</u>	<u>(2,520,821)</u>

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Preparation**

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

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

**(b) The Local Government Reporting Entity**

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

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

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

**(c) 2015/16 Actual Balances**

Balances shown in this budget as 2015/16 Actual, at the time of budget preparation, remain subject to final adjustments.

**(d) Rounding Off Figures**

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

**(e) Rates, Grants, Donations and Other Contributions**

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

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

**(f) Goods and Services Tax**

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

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

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

**(g) Superannuation**

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Cash and Cash Equivalents**

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

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

**(i) Trade and Other Receivables**

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

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

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

**(j) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fixed Assets**

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

***Mandatory Requirement to Revalue Non-Current Assets***

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

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

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

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

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

***Revaluation***

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

***Land Under Control***

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

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

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

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fixed Assets (Continued)**

***Land Under Roads***

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

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

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

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

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



**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fixed Assets (Continued)**

**Depreciation of Non-Current Assets**

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

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

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

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

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

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

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

**Capitalisation Threshold**

Expenditure on items of equipment under \$1,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**(m) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

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

Amortised cost is calculated as:

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Financial Instruments (Continued)**

**Classification and Subsequent Measurement (Continued)**

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

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

*(iv) Available-for-sale financial assets*

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

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

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

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Financial Instruments (Continued)**

**Classification and Subsequent Measurement (Continued)**

*(v) Financial liabilities*

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

***Impairment***

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

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

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

***Derecognition***

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

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

**(n) Impairment**

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

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

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

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

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Trade and Other Payables**

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

**(p) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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

**(q) Borrowing Costs**

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Provisions**

Provisions are recognised when:

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

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

**(s) Leases**

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

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

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

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

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

**(t) Interests in Joint Arrangements**

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

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

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

**(u) Current and Non-Current Classification**

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

**(v) Comparative Figures**

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(w) Budget Comparative Figures**

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



**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	16,500	18,071	18,500
Other Services	3,560	0	2,610
<b>Depreciation</b>			
<b><u>By Program</u></b>			
General Purpose Funding	0	0	0
Governance	69,878	63,315	71,399
Law, Order, Public Safety	4,502	1,000	4,502
Health	19,838	13,176	19,838
Education and Welfare	0	0	0
Housing	190,238	114,208	194,308
Community Amenities	1,805	1,820	1,805
Recreation and Culture	211,498	219,640	210,948
Transport	883,544	883,593	596,535
Economic Services	8,157	8,760	8,157
Other Property and Services	115,864	167,181	114,324
	<u>1,505,324</u>	<u>1,472,693</u>	<u>1,221,816</u>
<b><u>By Class</u></b>			
Land and Buildings	463,222	382,951	466,742
Furniture and Equipment	32,659	38,989	34,180
Plant and Equipment	131,266	172,576	129,726
Roads	839,473	839,473	591,168
Bridges	0	0	0
Footpaths	38,704	38,704	0
Drainage	0	0	0
	<u>1,505,324</u>	<u>1,472,693</u>	<u>1,221,816</u>
<b>Borrowing Costs (Interest)</b>			
- Finance Lease Charges	0	0	0
- Debentures (refer note 5(a))	58,623	58,397	54,864
	<u>58,623</u>	<u>58,397</u>	<u>54,864</u>
<b>Rental Charges</b>			
- Operating Leases			
<i>Photocopier Lease (expiring 17 June 2017)</i>	7,645	6,950	7,000
	<u>7,645</u>	<u>6,950</u>	<u>7,000</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	49,277	58,463	43,456
- Other Funds	24,000	53,160	24,000
Other Interest Revenue (refer note 13)	13,700	37,109	15,200
	<u>86,977</u>	<u>148,732</u>	<u>82,656</u>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Aged Persons Residence and Staff Housing.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

<b>3. ACQUISITION OF ASSETS</b>	<b>2016/17 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Governance</b>	
- CEO Vehicle (Replacement)	(93,000)
- DCEO Vehicle (Replacement)	(37,000)
- Computer Equipment (Replacement)	(5,000)
- Chambers TV & Furniture	(5,000)
- Christmas Decorations Power Supply	(1,500)
<b>Law, Order, Public Safety</b>	
- 4x4 Wagon - BRMPC	(55,000)
- CCTV Cameras	(25,000)
<b>Health</b>	
- Doctor Vehicle (Replacement)	(32,000)
- Medical & Office Equipment	(10,000)
- Medical Practice Waiting Room	(7,500)
<b>Housing</b>	
- Land Purchase	(200,000)
- 50 Dawson St - Shed (Replacement)	(20,000)
- Hunt Road Village Unit Refurbishment	(15,000)
- Woodfire Heater (Replacement)	(3,000)
<b>Community Amenities</b>	
- Cemetery - Niche Wall Extension	(3,000)
- Cemetery - Niche Wall Footpath	(10,000)
- Vincent Street Street Bins	0
<b>Recreation and Culture</b>	
- Beverley Cornerstone Community Centre	(4,000,000)
- Old School Building - Roof Resheet	(60,000)
- Old Court House - Roof Resheet	0
- Town Hall - Kitchen Refurbishment	(100,000)
- Recreation Ground - Carpark Lighting	(10,000)
- Avon River Park - Electric BBQ	(15,000)
- Swimming Pool - Spectator Seating Shade	(20,000)
- Swimming Pool - Capital Renewal	(12,000)
- Town Hall - Public Toilet Refurbishment	(7,500)
- Old School Building - Tank, Pump & Pipe Relocation	(50,000)
- Gym Equipment	(25,000)
- Gym Equipment	(1,200)
<b>Transport</b>	
- Crewcab Ute (Replacement)	(36,000)
- Grader Ute (Replacement)	(29,000)
- Grader (Replacement)	(345,000)
- Road Construction	(1,796,756)
- Bridge Construction	(422,364)
- Footpath Construction	(125,000)
- Drainage Construction	0
<b>Economic Services</b>	
- Vampire Jet Shelter & Interpretive Signage	(34,000)
	<b><u>(7,610,820)</u></b>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

<b>3. ACQUISITION OF ASSETS (Continued)</b>	<b>2016/17 Budget \$</b>
<b><u>By Class</u></b>	
Land Held for Resale	0
Land and Buildings	(4,554,000)
Infrastructure Assets - Roads	(1,796,756)
Infrastructure Assets - Bridges	(422,364)
Infrastructure Assets - Drainage	0
Infrastructure Assets - Footpaths	(135,000)
Infrastructure Assets - Parks and Ovals	0
Plant and Equipment	(652,000)
Furniture and Equipment	(50,700)
	<b><u>(7,610,820)</u></b>

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	<small>Net Book Value</small> <b>2016/17 BUDGET \$</b>	<small>Sale Proceeds</small> <b>2016/17 BUDGET \$</b>	<small>Profit(Loss)</small> <b>2016/17 BUDGET \$</b>
Governance	(113,500)	112,000	(1,500)
Recreation and Culture	0	0	0
Transport	0	0	0
Other Property and Services	(190,500)	150,000	(40,500)
	(304,000)	262,000	(42,000)

<b><u>By Class</u></b>	<small>Net Book Value</small> <b>2016/17 BUDGET \$</b>	<small>Sale Proceeds</small> <b>2016/17 BUDGET \$</b>	<small>Profit(Loss)</small> <b>2016/17 BUDGET \$</b>
Land and Buildings	0	0	0
Plant and Equipment	(304,000)	262,000	(42,000)
Furniture and Equipment	0	0	0
	(304,000)	262,000	(42,000)

<b><u>Summary</u></b>	<b>2016/17 BUDGET \$</b>
Profit on Asset Disposals	1,000
Loss on Asset Disposals	(43,000)
	<b>(42,000)</b>

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
<b>Housing</b>								
Loan 112 - Frail Aged Lodge	15,077		5,756	5,413	9,321	15,077	944	1,286
<b>Economic Services</b>								
Loan 116 - Caravan Park Upgrade	0		0	12,767	0	0	0	739
<b>Recreation</b>								
Loan 117 - Bowling Greens (SSL)	85,891		13,563	12,765	72,328	85,892	5,792	6,544
<b>Recreation</b>								
Loan 118 - Recreation Centre	904,149		37,376	35,687	866,773	904,149	47,838	49,756
<b>Community Amenities</b>								
Loan 119 - Storm Water Dams	150,000		28,692	0	121,308	0	4,049	0
<b>Recreation</b>								
Loan 120 - Community Centre	0	820,000	0	0	820,000	0	0	0
	1,155,117	820,000	85,387	66,632	1,889,730	1,005,118	58,623	58,325

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures

<b>Particulars/Purpose</b>	<b>Amount Borrowed Budget</b>	<b>Institution</b>	<b>Loan Type</b>	<b>Term (Years)</b>	<b>Total Interest &amp; Charges</b>	<b>Interest Rate %</b>	<b>Amount Used Budget</b>	<b>Balance Unspent \$</b>
<b>Recreation &amp; Culture</b> Loan 120 - Community Centre	820,000	WATC	Debenture	20	390,624	4.11	820,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year 2015/16.

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>6. RESERVES</b>			
<b>(a) Annual Leave Reserve</b>			
<i>Purpose - to be used to fund annual leave requirements.</i>			
Opening Balance	150,767	146,498	146,498
Amount Set Aside / Transfer to Reserve	3,618	4,268	3,516
Amount Used / Transfer from Reserve	<u>(32,000)</u>	<u>0</u>	<u>0</u>
	<u>122,385</u>	<u>150,767</u>	<u>150,014</u>
<b>(b) Avon River Development Reserve</b>			
<i>Purpose - to be used to develop the Avon River pool and surrounding environment.</i>			
Opening Balance	23,523	22,857	22,857
Amount Set Aside / Transfer to Reserve	565	666	549
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>24,088</u>	<u>23,523</u>	<u>23,406</u>
<b>(c) Building Reserve</b>			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	359,513	349,336	349,336
Amount Set Aside / Transfer to Reserve	40,628	10,178	8,384
Amount Used / Transfer from Reserve	<u>(100,000)</u>	<u>0</u>	<u>(200,000)</u>
	<u>300,141</u>	<u>359,513</u>	<u>157,720</u>
<b>(d) Community Bus Reserve</b>			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	38,334	37,249	37,249
Amount Set Aside / Transfer to Reserve	2,092	1,085	2,061
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>40,426</u>	<u>38,334</u>	<u>39,310</u>
<b>(e) Cropping Committee Reserve</b>			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	337,941	294,252	294,252
Amount Set Aside / Transfer to Reserve	45,961	51,189	50,197
Amount Used / Transfer from Reserve	<u>(280,000)</u>	<u>(7,500)</u>	<u>(280,000)</u>
	<u>103,902</u>	<u>337,941</u>	<u>64,449</u>
<b>(f) Emergency Services Reserve</b>			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	117,033	113,720	113,720
Amount Set Aside / Transfer to Reserve	2,809	3,313	2,729
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>119,842</u>	<u>117,033</u>	<u>116,449</u>
<b>(g) LSL and Gratuity Reserve</b>			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	96,566	93,832	93,832
Amount Set Aside / Transfer to Reserve	2,318	2,734	2,252
Amount Used / Transfer from Reserve	<u>(50,000)</u>	<u>0</u>	<u>(50,000)</u>
	<u>48,884</u>	<u>96,566</u>	<u>46,084</u>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>(h) Office Equipment Replacement Reserve</b>			
<i>Purpose - to be used for the replacement of office equipment.</i>			
Opening Balance	20,291	10,000	10,000
Amount Set Aside / Transfer to Reserve	10,487	10,291	10,240
Amount Used / Transfer from Reserve	0	0	0
	<u>30,778</u>	<u>20,291</u>	<u>20,240</u>
<b>(i) Plant Replacement Reserve</b>			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	107,586	55,956	55,956
Amount Set Aside / Transfer to Reserve	102,582	51,630	51,343
Amount Used / Transfer from Reserve	0	0	0
	<u>210,168</u>	<u>107,586</u>	<u>107,299</u>
<b>(j) Recreation Ground Reserve</b>			
<i>Purpose - to be used for the upgrade or maintenance of recreation areas and buildings, including the Swimming Pool.</i>			
Opening Balance	374,511	354,192	354,192
Amount Set Aside / Transfer to Reserve	13,888	20,319	18,401
Amount Used / Transfer from Reserve	0	0	0
	<u>388,399</u>	<u>374,511</u>	<u>372,593</u>
<b>(k) Road Construction Reserve</b>			
<i>Purpose - to be used to fund the construction and maintenance of roads.</i>			
Opening Balance	356,200	297,531	297,531
Amount Set Aside / Transfer to Reserve	8,549	58,669	57,141
Amount Used / Transfer from Reserve	0	0	0
	<u>364,749</u>	<u>356,200</u>	<u>354,672</u>
<b>(l) Airfield Emergency Lighting Reserve</b>			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	36,279	35,252	35,252
Amount Set Aside / Transfer to Reserve	871	1,027	846
Amount Used / Transfer from Reserve	0	0	0
	<u>37,150</u>	<u>36,279</u>	<u>36,098</u>
<b>(m) Senior's Housing Reserve</b>			
<i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i>			
Opening Balance	34,678	0	0
Amount Set Aside / Transfer to Reserve	33,480	34,678	22,959
Amount Used / Transfer from Reserve	0	0	0
	<u>68,158</u>	<u>34,678</u>	<u>22,959</u>
<b>(n) Summary</b>			
Opening Balance	2,053,222	1,810,675	1,810,675
Amount Set Aside / Transfer to Reserve	267,848	250,048	230,618
Amount Used / Transfer from Reserve	(462,000)	(7,500)	(530,000)
<b>Total Reserves</b>	<u>1,859,070</u>	<u>2,053,223</u>	<u>1,511,293</u>

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



**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2016/17 Budget</b>	<b>2015/16 Actual</b>	<b>2015/16 Budget</b>
<b>6. RESERVES (Continued)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Summary of Transfers</b>			
<b>To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Annual Leave Reserve	3,618	4,268	3,516
Avon River Development Reserve	565	666	549
Building Reserve	40,628	10,178	8,384
Community Bus Reserve	2,092	1,085	2,061
Cropping Committee Reserve	45,961	51,189	50,197
Emergency Services Reserve	2,809	3,313	2,729
LSL and Gratuity Reserve	2,318	2,734	2,252
Office Equipment Replacement Reserve	10,487	10,291	10,240
Plant Replacement Reserve	102,582	51,630	51,343
Recreation Ground Reserve	13,888	20,319	18,401
Road Construction Reserve	8,549	58,669	57,141
Airfield Emergency Lighting Reserve	871	1,027	846
New Reserve - Senior's Housing Reserve	33,480	34,678	22,959
	<u>267,848</u>	<u>250,048</u>	<u>230,618</u>
<b>Transfers from Reserves</b>			
Annual Leave Reserve	(32,000)	0	0
Avon River Development Reserve	0	0	0
Building Reserve	(100,000)	0	(200,000)
Community Bus Reserve	0	0	0
Cropping Committee Reserve	(280,000)	(7,500)	(280,000)
Emergency Services Reserve	0	0	0
LSL and Gratuity Reserve	(50,000)	0	(50,000)
Office Equipment Replacement Reserve	0	0	0
Plant Replacement Reserve	0	0	0
Recreation Ground Reserve	0	0	0
Road Construction Reserve	0	0	0
Airfield Emergency Lighting Reserve	0	0	0
New Reserve - Senior's Housing Reserve	0	0	0
	<u>(462,000)</u>	<u>(7,500)</u>	<u>(530,000)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(194,152)</u>	<u>242,548</u>	<u>(299,382)</u>

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2016/17 Budget \$	2015/16 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	9,518	1,379,801
Cash - Restricted Reserves	15(a)	1,859,070	2,053,223
Receivables		440,326	453,889
Inventories		7,910	7,911
		2,316,824	3,894,824
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		(705,086)	(790,474)
NET CURRENT ASSET POSITION		1,611,738	3,104,350
Less Cash - Restricted Reserves	15(a)	(1,859,070)	(2,053,223)
Less Self Supporting Loan Income		0	(13,563)
Add Leave Reserves - Cash Backed		247,332	247,332
Add Loan Principal Payable		0	85,388
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	1,370,283

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**8. RATING INFORMATION**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
GRV	0.1072	516	5,430,387	582,230	0	0	582,230	561,164
UV	0.0092	680	225,608,000	2,080,783	0	0	2,080,783	2,025,829
UV - Mining	0.0092	0	0	0	0	0	0	0
<b>Sub-Totals</b>		1,196	231,038,387	2,663,012	0	0	2,663,013	2,586,993
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV	792	147	442,112	116,424	0	0	116,424	116,119
UV	792	49	1,873,800	38,808	0	0	38,808	33,067
UV - Mining	792	5	79,109	3,960	0	0	3,960	3,845
<b>Sub-Totals</b>		201	2,395,021	159,192	0	0	159,192	153,031
Discounts (Note 12)							(225,776)	(216,378)
<b>Total Amount of General Rates</b>							2,596,429	2,523,646
Interim Rates - GRV							2,000	3,312
Interim Rates - UV							2,000	7,149
Ex-Gratia Rates							5,000	4,999
Rates Written Off							0	(285)
Specified Area Rates (Note 9)							0	0
<b>Total Rates</b>							2,605,429	2,538,821

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**9. SPECIFIED AREA RATE**

No specified area rates will be levied during the 2016/17 year.

**10. SERVICE CHARGES**

No service charge will be levied during the 2016/17 year.

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

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

<b>GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10% VALUE: \$225,776</b>
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**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**12. INTEREST CHARGES AND INSTALMENTS**

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

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

(i) after it becomes due and payable; or

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

whichever is the later.

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

The rate of interest to apply is 11% and the estimated revenue from the imposition of the charge amounts to \$7,700 for the 2016/17 financial year.

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

1st Instalment	Friday 9th September 2016
2nd Instalment	Friday 11th November 2016
3rd Instalment	Wednesday 11th January 2017
4th Instalment	Monday 13th March 2017

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 2016/17 financial year.

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

**13. FEES & CHARGES REVENUE**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
General Purpose Funding	49,000	37,309
Governance	1,000	2,257
Law, Order, Public Safety	8,200	13,207
Health	100	0
Education and Welfare	0	0
Housing	93,234	90,513
Community Amenities	178,993	192,048
Recreation & Culture	84,299	87,998
Transport	7,000	7,205
Economic Services	81,200	103,577
Other Property & Services	16,717	19,874
	<u>519,743</u>	<u>553,988</u>

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
<b>14. ELECTED MEMBERS REMUNERATION</b>		
<p>The following fees, expenses and allowances were paid to council members and/or the president.</p>		
Meeting Fees	40,900	40,000
President's Allowance	5,500	5,500
Deputy President's Allowance	1,375	1,375
Travelling Expenses	5,000	3,728
Telecommunications Allowance	13,320	12,972
	<u>66,095</u>	<u>63,575</u>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
Cash - Unrestricted	9,518	1,379,801	7,427
Cash - Restricted	<u>1,859,070</u>	<u>2,053,223</u>	<u>1,511,293</u>
	<u><u>1,868,588</u></u>	<u><u>3,433,024</u></u>	<u><u>1,518,720</u></u>

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

Reserve Funds	1,859,070	2,053,223	1,511,293
Restricted Grant Funds	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>1,859,070</u></u>	<u><u>2,053,223</u></u>	<u><u>1,511,293</u></u>

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

Net Result	3,488,885	(8,157,138)	2,982,127
Depreciation	1,505,324	1,472,693	1,221,816
(Profit)/Loss on Sale of Asset	42,000	319,981	19,300
Loss on Revaluation of Non Current Assets	0	8,634,206	0
(Increase)/Decrease in Receivables	0	(38,491)	0
(Increase)/Decrease in Inventories	0	1,678	0
Increase/(Decrease) in Payables	0	(58,175)	0
Increase/(Decrease) in Employee Provisions	0	(9,489)	0
Grants/Contributions for the Development of Assets	(4,249,086)	(1,107,978)	(4,050,978)
Non-Current Assets recognised due to change in Legislative Requirements	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Cash from Operating Activities</b>	<u><u>787,123</u></u>	<u><u>1,057,287</u></u>	<u><u>172,265</u></u>

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

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

**Loan Facilities**

Loan Facilities in use at Balance Date	<u><u>1,889,730</u></u>	<u><u>1,155,117</u></u>	<u><u>1,975,117</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**16. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-16 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 30-Jun-17 \$</b>
Unclaimed Monies	24,017	0	(24,017)	0
Nomination Deposits	0	0	0	0
Second Hand Housing Deposits	5,000	0	(5,000)	0
Hunt Road Village Bonds	3,927	0	0	3,927
Subdivision Bonds	0	0	0	0
Key Bonds	1,860	400	(400)	1,860
Cleaning Bonds	1,800	1,500	(3,000)	300
Housing Rental Bonds	620	0	0	620
Cat Trap Bonds	0	0	0	0
ILU Retention Fee	172,006	0	(5,994)	166,012
	<u>209,230</u>	<u>1,900</u>	<u>(38,411)</u>	<u>172,719</u>

**17. MAJOR LAND TRANSACTIONS**

Council is not anticipated to participate in any major land transactions in 2016/17.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.

**19. INTEREST IN JOINT ARRANGEMENTS**

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



**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>SPORTING CLUBS/COMMUNITY ORGANISATIONS</b>					
Football Club	3,356.00	3,457.00	per year		↑ 101.00
Netball Clubs (Beverley Netball Club & Redbacks Netball Club)	516.00	531.00	per year		↑ 15.00
Cricket Club	516.00	531.00	per year		↑ 15.00
Hockey Club	516.00	531.00	per year		↑ 15.00
Horse and Pony Club (Annual Fee)	113.00	114.00	per year		↑ 1.00
Horse and Pony Club (Extra Events)	172.00	177.00	per event		↑ 5.00
Tennis Club	570.00	587.00	per year		↑ 17.00
Ladies Badminton Club	37.00	38.00	per booking (AM/PM/Eve)		↑ 1.00
Boot Scooting	37.00	38.00	per booking (AM/PM/Eve)		↑ 1.00
Ballet Group	37.00	38.00	per booking (AM/PM/Eve)		↑ 1.00
Soaring Society	4,000.00	4,052.00	per year		↑ 52.00
Soaring Society - Hangar Fees	100.00	100.00	per glider/year		↑ 0.00
Tractor Pull	277.00	285.00	per event		↑ 8.00
Beverley Districts Motor Cycle Club (Ulinga Park)	1,071.00	1,085.00	per year		↑ 14.00
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	50.00	10.00	per week		↓ -40.00
Beverley Station Arts (Licence Fee)	101.00	102.00	per year		↑ 1.00
Beverley Station Arts (Artist In Residence - Dawson St Accommodation)	50.00	0.00	per week		↓ -50.00
Beverley Off Road Motor Sports Association (BORMSA)	2,000.00	2,000.00	per year		↑ 0.00
Beverley Community Resource Centre (CRC)	0.00	90.00	per week		↑ 90.00
Telstra (Mobile Tower Lease)	1,000.00	1,000.00	per year		↑ 0.00
<b>ROAD MAINTENANCE CHARGES</b>					
Austral Brick	12,991.00	13,381.00	per year		↑ 390.00
<b>HALL - includes use of kitchen</b>					
Main Hall	130.00	134.00	per day		↑ 4.00
Lesser Hall	92.00	95.00	per day		↑ 3.00
Full Complex	200.00	206.00	per day		↑ 6.00
Community Meeting Room	FREE	FREE			↑ 0.00
Key Bond	50.00	50.00	per key	✓	↑ 0.00
Function/Cleaning Bond	150.00	150.00	per event	✓	↑ 0.00
Bally Bally Hall	50.00	52.00	per day		↑ 2.00
Morbinning Hall	50.00	52.00	per day		↑ 2.00
<b>EQUIPMENT RENTALS</b>					
Chairs	1.00	1.00	per chair		↑ 0.00
Marquee/Tent (Old)	55.00	57.00	per day		↑ 2.00
Marquee/Tent (New)	108.00	111.00	per day		↑ 3.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>RECREATION GROUND</b>					
Oval Hire (Day)	173.00	178.00	per day		↑ 5.00
Oval Hire (Night)	242.00	249.00	per night		↑ 7.00
Exhibition Shed	70.00	72.00	per day		↑ 2.00
Ram Shed	70.00	72.00	per day		↑ 2.00
Poultry Shed	70.00	72.00	per day		↑ 2.00
Camping Overflow (Per Van)	28.00	28.00	per day		↑ 0.00
<b>FUNCTION &amp; RECREATION CENTRE</b>					
Functions	130.00	134.00	per day		↑ 4.00
Meetings	43.00	44.00	per event		↑ 1.00
Key Bond	50.00	50.00	per key	✓	↑ 0.00
Function/Cleaning Bond	150.00	150.00	per event	✓	↑ 0.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>COMMUNITY BUS</b>					
Fee Includes Fuel Charges Etc	1.55	1.55	per km		↑ 0.00
<b>CARAVAN PARK - Power Charges INCLUDED</b>					
Powered - Van/RV Site	28.00	28.00	per day		↑ 0.00
Unpowered - Van/RV Site	11.00	11.00	per day		↑ 0.00
Powered - Campsite	16.00	16.00	per day		↑ 0.00
Unpowered - Campsite	11.00	11.00	per day		↑ 0.00
Additional Person/s (Age 5+ Years)	5.00	5.00	each per day		↑ 0.00
Children 5 Years Or Under	FREE	FREE			↑ 0.00
Showers	5.00	5.00	each per shower use		↑ 0.00
Extended Stay Site (First 28 Days)	168.00	168.00	per week		↑ 0.00
Extended Stay Site (29+ Days)	168.00	168.00	per week	5% GST	↑ 0.00
<b>GYM MEMBERSHIP</b>					
13-18 Yr Olds	81.00	83.00	6 months		↑ 2.00
13-18 Yr Olds	135.00	139.00	12 months		↑ 4.00
Over 18 Yrs Old	163.00	168.00	6 months		↑ 5.00
Over 18 Yrs Old	271.00	279.00	12 months		↑ 8.00
Senior/Pensioner	81.00	83.00	6 months		↑ 2.00
Senior/Pensioner	135.00	139.00	12 months		↑ 4.00
Over 18 Yrs Old - Active Smart Participants	0.00	243.90	12 months		↑ 243.90
Senior/Pensioner - Active Smart Participants	0.00	121.50	12 months		↑ 121.50
30 Day Trial	43.00	44.00			↑ 1.00
Key Bond	50.00	50.00	per key	✓	↑ 0.00
<b>SWIMMING POOL</b>					
Adult	3.00	3.00	per entry		↑ 0.00
Pensioner/Senior	2.25	2.25	per entry		↑ 0.00
Child (17 years and under)	1.00	1.00	per entry		↑ 0.00
Spectator	1.00	1.00	per entry		↑ 0.00
Season Ticket - Adult	86.00	102.00	per season		↑ 16.00
Season Ticket - Pensioner/Senior	65.00	76.50	per season		↑ 11.50
Season Ticket - Child (17 years and under)	55.00	34.00	per season		↓ -21.00
Season Ticket - Family	195.00	240.00	per season		↑ 45.00
<b>COMMUNITY HEALTHY LIFESTYLE PACKAGE</b>					
Combined 12 Month Gym Membership and Pool Season Pass (Adult)	0.00	343.00	per year		↑ 343.00
Combined 12 Month Gym Membership and Pool Season Pass (Senior)	0.00	194.00	per year		↑ 194.00
<b>HUNT ROAD VILLAGE</b>					
Rental Charge	121.00	130.00	per week	✓	↑ 9.00
<b>INDEPENDENT LIVING UNITS</b>					
Management Fee	66.00	66.00	per week	✓	↑ 0.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>BLARNEY ADVERTISING</b>					
Size A ~ 122 X 180mm	86.00	89.00	per advert		↑ 3.00
Size B ~ 122 X 89mm	43.00	44.00	per advert		↑ 1.00
Size C ~ 60 X 89mm	26.00	27.00	per advert		↑ 1.00
Size D ~ 5 Lines*	8.00	8.00	per advert		↑ 0.00
Size E ~ 3 Lines*	5.00	5.00	per advert		↑ 0.00
Size F ~ 122 X 135mm	65.00	67.00	per advert		↑ 2.00
Size G ~ Full Page	165.00	170.00	per advert		↑ 5.00
Trading Post	0.00	3.00	per advert		↑ 3.00
12 Months Size A	866.00	890.00	per year		↑ 24.00
12 Months Size B	433.00	440.00	per year		↑ 7.00
12 Months Size C	259.00	270.00	per year		↑ 11.00
12 Months Size F	650.00	670.00	per year		↑ 20.00
12 Months Size G	1,650.00	1,700.00	per year		↑ 50.00
<b>COPYING</b>					
Single Copy (1-19 Sheets)	0.40	0.40	per sheet		↑ 0.00
Bulk Copy (20+ Sheets)	0.30	0.30	per sheet		↑ 0.00
History Of Beverley Book	20.00	20.00	per copy		↑ 0.00
History Of Beverley Book - Posted	35.00	35.00	per copy		↑ 0.00
<b>LIBRARY</b>					
Library - Replacement Card	7.00	7.00	per card		↑ 0.00
Library - Lost Books - Admin Fee	16.00	20.00	per investigation		↑ 4.00
<b>MAP CHARGES</b>					
District Map - 1000 X 700mm	32.00	32.00	per copy		↑ 0.00
District Map - 3 Pages (A3)	11.00	11.00	per copy		↑ 0.00
District Map - 1 Page (A3)	5.00	5.00	per copy		↑ 0.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>FACSIMILE FEES</b>					
In Aust 1st Page	7.00	7.00	per page		↑ 0.00
In Aust Additional Pages	3.00	3.00	per page		↑ 0.00
O/Seas 1st Page	15.00	15.00	per page		↑ 0.00
O/Seas Additional Pages	6.00	6.00	per page		↑ 0.00
Receival	3.00	3.00	per page		↑ 0.00
<b>FREEDOM OF INFORMATION</b>					
Personal Information About Applicant	No charge	No charge			
<b>FOI - NON PERSONAL INFORMATION</b>					
Application Fee	30.00	30.00	per application	✓	
Time Dealing With Applicant	30.00	30.00	per hour	✓	
Access Time	30.00	30.00	per hour	✓	
Duplication Of Information			Actual cost + GST		
Delivery, Packing Or Postage			Actual cost + GST		
Deposits - Advance Deposit			75% of estimated cost		
<b>ACCOUNT ENQUIRIES</b>					
Rate Account Enquiry	167.00	172.00	per enquiry	✓	↑ 5.00
Title Search	61.00	63.00	per enquiry		↑ 2.00
Rate Book (Printed Or Electronic)	139.00	143.00	per copy		↑ 4.00
<b>RUBBISH/RECYCLING</b>					
Refuse Collection	183.00	184.00	per refuse bin/year	✓	↑ 1.00
Recycling Collection	82.00	83.00	per recycle bin/year	✓	↑ 1.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>CAT LICENSE</b>					
1. Annual registration of a cat, unless concessional fees are applicable.	20.00	20.00	per year	✓	
2. Concessional registration fee-					
a) Three Year Registration Period	42.50	42.50		✓	
b) Three Year Registration Period - Pensioner	21.25	21.25		✓	
c) Lifetime registration period	100.00	100.00		✓	
c) Lifetime registration period - Pensioner	50.00	50.00		✓	
d) Registration after 31 May in any year, for that registration year.	50% of fee payable	50% of fee payable otherwise.		✓	
3. Annual application for approval or renewal to breed cats (per cat).	100.00	100.00		✓	
<b>CAT TRAP</b>					
Cat Trap Hire	15.00	15.00	per day		↑ 0.00
Cat Trap Bond	50.00	50.00	per hire	✓	↑ 0.00
<b>DOG LICENSE</b>					
Dog - Male Or Female	50.00	50.00	1 year	✓	↑ 0.00
Dog - Male Or Female	120.00	120.00	3 years	✓	↑ 0.00
Dog - Male Or Female	250.00	250.00	Lifetime	✓	↑ 0.00
Pension Rate: Dog - Male Or Female	25.00	25.00	1 year	✓	↑ 0.00
Pension Rate: Dog - Male Or Female	60.00	60.00	3 years	✓	↑ 0.00
Pension Rate: Dog - Male Or Female	125.00	125.00	Lifetime	✓	↑ 0.00
Pension Rate: Sterilised Dog Or Bitch	10.00	10.00	1 year	✓	↑ 0.00
Pension Rate: Sterilised Dog Or Bitch	21.25	21.25	3 years	✓	↑ 0.00
Pension Rate: Sterilised Dog Or Bitch	50.00	50.00	Lifetime	✓	
Sheep Dog	25% of fee otherwise payable	25% of fee otherwise payable	1 year	✓	
Sheep Dog	25% of fee otherwise payable	25% of fee otherwise payable	3 years	✓	
Sheep Dog	25% of fee otherwise payable	25% of fee otherwise payable	Lifetime	✓	
Sterilised Dog Or Bitch	20.00	20.00	1 year	✓	↑ 0.00
Sterilised Dog Or Bitch	42.50	42.50	3 years	✓	↑ 0.00
Sterilised Dog Or Bitch	100.00	100.00	Lifetime	✓	↑ 0.00
Bulk Dog Registration	200.00	200.00		✓	↑ 0.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>DOG IMPOUNDING FEES</b>					
Impound Fee	65.00	67.00	per impounding		↑ 2.00
Sustenance	12.00	12.00	per day		↑ 0.00
<b>DOG PENALTIES/INFRINGEMENTS</b>					
1. Unregistered Dog	100.00	100.00		✓	↑ 0.00
2. Failure to give notice of new owner	40.00	40.00		✓	↑ 0.00
3. Keeping more than the prescribed number of dogs	100.00	100.00		✓	↑ 0.00
4. Breach of kennel establishment licence	200.00	200.00		✓	↑ 0.00
5. Dog in public place without collar or registration tag	50.00	50.00		✓	↑ 0.00
6. Owners name and address not on collar	50.00	50.00		✓	↑ 0.00
7. Dog not held by a leash in certain public places	100.00	100.00		✓	↑ 0.00
8. Failure to control a dog in exercise areas and rural areas	100.00	100.00		✓	↑ 0.00
9. Greyhound not muzzled	200.00	200.00		✓	↑ 0.00
10. Dog in place without consent	100.00	100.00		✓	↑ 0.00
11. Dangerous dog not muzzled	250.00	250.00		✓	↑ 0.00
12. Dangerous dog not on leash in exercise area	200.00	200.00		✓	↑ 0.00
13. Dangerous dog not under continuous supervision	200.00	200.00		✓	↑ 0.00
14. Dangerous dog in specifically prohibited area	200.00	200.00		✓	↑ 0.00
15. Dangerous dog enclosure requirement not complied with	200.00	200.00		✓	↑ 0.00
16. Dangerous dog not wearing specified collar	200.00	200.00		✓	↑ 0.00
17. Dangerous dog signs not displayed	200.00	200.00		✓	↑ 0.00
18. Local Government not advised of dangerous dog attack	200.00	200.00		✓	↑ 0.00
19. Local Government not advised of missing dangerous dog	200.00	200.00		✓	↑ 0.00
20. Local Government not advised of dangerous dog ownership change	200.00	200.00		✓	↑ 0.00
21. Local Government not advised of dangerous dog location change	200.00	200.00		✓	↑ 0.00
22. Failure to take steps against parasites	50.00	50.00		✓	↑ 0.00
23. Dog causing nuisance	100.00	100.00		✓	↑ 0.00
24. Failure to produce document issued under Dog Act 1976	100.00	100.00		✓	↑ 0.00
25. Failure of alleged offender to give name and address.	100.00	100.00		✓	↑ 0.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>PRIVATE WORKS</b>					
Back Hoe With Post Hole Digger	167.00	172.00	per hour		↑ 5.00
Backhoe	167.00	172.00	per hour		↑ 5.00
Bobcat With Broom	123.00	127.00	per hour		↑ 4.00
Cherry Picker With Chainsaw	288.00	297.00	per hour		↑ 9.00
Grader (BE001, BE003)	188.00	194.00	per hour		↑ 6.00
Loader (BE004, BE036)	177.00	182.00	per hour		↑ 5.00
Roller - Rubber Tyre (BE033)	167.00	172.00	per hour		↑ 5.00
Roller - Vibrator (BE033)	167.00	172.00	per hour		↑ 5.00
Slasher (BE008)	154.00	159.00	per hour		↑ 5.00
Tractor (BE023)	133.00	137.00	per hour		↑ 4.00
Tractor Ford (BE014)	133.00	137.00	per hour		↑ 4.00
Truck Light (BE015, BE028)	100.00	103.00	per hour		↑ 3.00
Truck Tandem (BE010, BE012, BE013)	128.00	132.00	per hour		↑ 4.00
<b>LABOUR</b>					
Engineering Consultation	163.00	168.00	per hour		↑ 5.00
Works Staff	76.00	78.00	per hour		↑ 2.00
<b>BUILDING MATERIALS</b>					
Gravel	40.00	41.00	per m <sup>3</sup>		↑ 1.00
Gravel - Truck Load	205.00	211.00	per truck load		↑ 6.00
Metal - All Sizes	76.00	78.00	per m <sup>3</sup>		↑ 2.00
Metal - Truck Load	595.00	613.00	per truck load		↑ 18.00
Metal Dust	40.00	41.00	per m <sup>3</sup>		↑ 1.00
Metal Dust - Truck Load	205.00	211.00	per truck load		↑ 6.00
Sand Filling	40.00	41.00	per m <sup>3</sup>		↑ 1.00
Sand Filling - Truck Load	182.00	187.00	per truck load		↑ 5.00
Sweepings - When Available	38.00	39.00	per m <sup>3</sup>		↑ 1.00
Sweepings - Truck Load	298.00	307.00	per m <sup>3</sup>		↑ 9.00



**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>CARTAGE</b>					
Per Load - Cartage Both Ways	3.00	3.00	per km		↑ 0.00
<b>RURAL ROAD NUMBERS</b>					
Replacement Rural Road Numbers	0.00	100.00	per Sign		↑ 100.00
<b>TELSTRAWATER CORP REINSTATEMENTS</b>					
Bitumen & Concrete	400.00	412.00	per m <sup>2</sup>		↑ 12.00
Gravel	400.00	412.00	per m <sup>2</sup>		↑ 12.00
<b>CROSS OVERS (RURAL) - Gravel Only</b>					
300mm pipe	1,786.00	1,840.00	per pipe		↑ 54.00
375mm pipe	PRICE ON APP	PRICE ON APPLICATION			
450mm pipe	PRICE ON APP	PRICE ON APPLICATION			
<b>CROSS OVERS (TOWN SITE) - Concrete</b>					
Per square metre	60.00	62.00	per m <sup>2</sup>		↑ 2.00
<b>STANDPIPES</b>					
Per 1,000L (1kL)	3.10	3.10	per kL	✓	↑ 0.00
<b>PUBLIC CEMETERIES / NICHE WALLS</b>					
Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	47.00	48.00			↑ 1.00
Plot - Land 2.44m (L) X 3.05m (W) X 1.80m (D)	71.00	73.00			↑ 2.00
Plot - Land 2.44m (L) X 4.57m (W) X 1.80m (D)	71.00	73.00			↑ 2.00
Grave - Ordinary	959.00	988.00			↑ 29.00
Grave - Child (7 & Under)	480.00	494.00			↑ 14.00
Excess Of 1.8m, Per Every 300mm	180.00	185.00			↑ 5.00
Reopening Of Grave - Ordinary	959.00	988.00			↑ 29.00
Reopening Of Grave - Child (7 & Under)	480.00	494.00			↑ 14.00
Extra Charge Of Interment - Outside Usual Hours	84.00	87.00			↑ 3.00
Erect Headstone	12.00	12.00		✓	↑ 0.00
Grave Number Plate	19.00	20.00			↑ 1.00
Attendance When Required By Grantee	36.00	37.00			↑ 1.00
Standard Grave - Land	47.00	48.00			↑ 1.00
Standard Grave - Grave to 1.80m	959.00	988.00			↑ 29.00
Standard Grave - Plate No.	19.00	20.00			↑ 1.00
Standard Grave - Burial Charge	1,025.00	1,056.00			↑ 31.00
Standard Grave - Overtime Fee	719.00	741.00			↑ 22.00
Interment Of Ashes In Grave Plot	120.00	124.00			↑ 4.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>NICHE WALLS</b>					
Niche Wall Single	60.00	62.00			↑ 2.00
Niche Wall Double	90.00	93.00			↑ 3.00
Installation Fee (Minimum)	60.00	62.00	per hour		↑ 2.00
Urn Container	13.00	13.00			↑ 0.00
Vases	68.00	70.00			↑ 2.00
<b>RESERVATIONS OF GRAVE PLOTS / NICHE WALLS</b>					
Grave Reservation - Initial	84.00	87.00	per site		↑ 3.00
Niche Wall Single Reservation - Initial	84.00	87.00	per site		↑ 3.00
Niche Wall Double Reservation - Initial	168.00	173.00	per site		↑ 5.00
Reservation - Renewal Every 5 Years	12.00	12.00	per site		↑ 0.00
<b>REFUSE SITE FEES</b>					
Asbestos Burial	108.00	111.00	per m <sup>3</sup>		↑ 3.00
Asbestos Burial	Large quantities				
Building Rubble	27.00	28.00	per tonne		↑ 1.00
Car Bodies	27.00	28.00	per car		↑ 1.00
Concrete, Rock, Gravel, Sand Or Like	27.00	28.00	per tonne		↑ 1.00
Fencing Wire	7.00	7.00	per m <sup>3</sup>		↑ 0.00
Putrescible Waste Organic Commercial	7.00	7.00	per m <sup>3</sup>		↑ 0.00
Rubbish Bag (Wool Bale)	7.00	7.00	per bag		↑ 0.00
Bin 240L Domestic Waste Or 200L Drum Equivalent	3.00	3.00	per bin		↑ 0.00
Septic Tank Waste	55.00	60.00	per 2,000L		↑ 5.00
Septic Tank Waste (Outside of Beverley)	110.00	120.00	per 2,000L		↑ 10.00
Trailer 6X4, Car, Ute Mixed Load	14.00	14.00	per load		↑ 0.00
Trailer Tandem Axle Up To 2.5m In Length	27.00	28.00	per load		↑ 1.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>BUILDING FEES</b>					
Building Inspection	150.00	150.00	per Inspection	✓	
Septic Tank Application (Health Act 1911)	226.00	226.00	per Application	✓	
BCITF Levy	0.2% of total construction value for all works valued over \$20,000.00			✓	
<b>Building Services Levy (BSL)</b>					
Building Permit					
- \$45,000 or Less	61.65	61.65	per Application	✓	
- Over \$45,000	0.137% of the value of work		per Application	✓	
Demolition Permit					
- \$45,000 or Less	61.65	61.65	per Application	✓	
- Over \$45,000	0.137% of the value of work		per Application	✓	
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the <i>Building Act</i> .					
- \$45,000 or Less	61.65	61.65	per Application	✓	
- Over \$45,000	61.65	61.65	per Application	✓	
Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> .					
- \$45,000 or Less	91.00	91.00	per Application	✓	
- Over \$45,000	0.18% of the value of work		per Application	✓	
Occupancy Permit or Building Approval Certificate for <u>unauthorised</u> building work under s51 of the <i>Building Act</i> .					
- \$45,000 or Less	123.30	123.30	per Application	✓	
- Over \$45,000	0.274% of the value of work		per Application	✓	
Occupancy Permit under s46 of the <i>Building Act</i> .					
- \$45,000 or Less	No Levy	No Levy			
- Over \$45,000	No Levy	No Levy			
Modification of Occupancy Permit for additional use of building on temporary basis under s48 of the <i>Building Act</i> .					
- \$45,000 or Less	No Levy	No Levy			
- Over \$45,000	No Levy	No Levy			

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>Building/Demolition Permits</b>					
1. Certified application for building permit-					
a) for building work for a Class 1 or Class 10 building or incidental structure.	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$95.			✓	
b) for building work for a Class 2 to Class 9 building or incidental structure.	0.09% of the estimated value of building as determined by the relevant permit authority, but not less than \$95.			✓	
2. Uncertified application for a building permit	0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$95.			✓	
3. Application for a demolition permit -					
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure.	95.00	95.00		✓	
b) for demolition work in respect of a Class 2 to Class 9 building.	\$95 for each storey of the building.			✓	
4. Application to extend the time which a building or demolition permit has effect.	95.00	95.00		✓	
5. Application for an occupancy permit for a completed building.	95.00	95.00		✓	
6. Application for a temporary occupancy permit for an incomplete building.	95.00	95.00		✓	
7. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	95.00	95.00		✓	
8. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	95.00	95.00		✓	
9. Application for a replacement occupancy permit for permanent change of the building's use/classification.	95.00	95.00		✓	
10. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision.	10.50 104.65	10.50 104.65		✓	
11. Application for an occupancy permit for a building in respect of which unauthorised work has been done.	95.00	95.00		✓	
12. Application for a building approval certificate for a building in respect of which unauthorised work has been done.	95.00	95.00		✓	
13. Application to replace an occupancy permit for an existing building.	95.00	95.00		✓	
14. Application for a building approval certificate for an existing building where unauthorised work has not been done.	95.00	95.00		✓	
15. Application to extend the time during which an occupancy permit or building approval certificate has effect.	95.00	95.00		✓	
16. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought).	2,100.00	2,100.00		✓	
17. Inspection of pool enclosures.	57.45	57.45		✓	
18 Local government approval of battery powered smoke alarms	174.40	174.40		✓	

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2016**

Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
<b>TOWN PLANNING FEES</b>					
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is-					
(a) not more than \$50,000	147.00	147.00		✓	↑ 0.00
(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development			✓	
(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000			✓	
(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			✓	
(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million			✓	
(f) more than \$21.5 million	34,196.00	34,196.00		✓	↑ 0.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.			✓	
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	739.00		✓	↑ 0.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee			✓	
5. Providing a subdivision clearance for					
(a) not more than 5 lots	73.00	73.00	per Lot	✓	↑ 0.00
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot			✓	
(c) more than 195 lots	7,393.00	7,393.00		✓	↑ 0.00
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced.	222.00	222.00		✓	↑ 0.00
7. Determining an initial application for approval of a home occupation where the home occupation has commenced.	The fee in item 6 plus, by way of penalty, twice that fee			✓	
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires.	73.00	73.00		✓	↑ 0.00
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired.	The fee in item 8 plus, by way of penalty, twice that fee			✓	
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.	295.00	295.00		✓	↑ 0.00

**SHIRE OF BEVERLEY**  
**2016/17 SCHEDULE OF FEES AND CHARGES**  
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Description	Charge 2015/16	Charge 2016/17	Frequency	GST Exempt	Increase \$
11. Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.			The fee in item 10 plus, by way of penalty, twice that fee.	✓	
12. Providing a zoning certificate.	73.00	73.00		✓	↑ 0.00
13. Replying to a property settlement questionnaire.	73.00	73.00		✓	↑ 0.00
14. Providing written planning advice.	73.00	73.00		✓	↑ 0.00
15. Scheme Amendments - initiated outside of Council					
Shire Planner	88.00	88.00	per hour		↑ 0.00
Administration Officer	30.20	30.20	per hour		↑ 0.00
16. Structure Plans - initiated outside of Council					
Shire Planner	88.00	88.00	per hour		↑ 0.00
Administration Officer	30.20	30.20	per hour		↑ 0.00
<b>PLANNING ADVERTISING AND NOTIFICATION COSTS</b>					
Applicant to pay	Borne by applicant				
<b>DEVELOPMENT APPLICATIONS</b>					
1. A DAP application where the estimated cost of development is-					
a) not less than \$3 million and less than \$7 million	3,503.00	3,503.00		✓	↑ 0.00
b) not less than \$7 million and less than \$10 million	5,409.00	5,409.00		✓	↑ 0.00
c) not less than \$10 million and less than \$12.5 million	5,885.00	5,885.00		✓	↑ 0.00
d) not less than \$12.5 million and less than \$15 million	6,053.00	6,053.00		✓	↑ 0.00
e) not less than \$15 million and less than \$17.5 million	6,221.00	6,221.00		✓	↑ 0.00
f) not less than \$17.5 million and less than \$20 million	6,390.00	6,390.00		✓	↑ 0.00
g) not less than \$20 million or more	6,557.00	6,557.00		✓	↑ 0.00
2. An application under Reg.17	150.00	150.00		✓	↑ 0.00
<b>ROAD CLOSURE PROCESSING FEE</b>					
Charge	250.00	250.00	per application		↑ 0.00