



2018/19 BUDGET

PRESENT



PAST

President's Introduction

The Shire of Beverley's 2018/19 Annual Budget is proudly presented to our resident and ratepayer community.

The Shire aims to responsibly provide services and facilities to the Beverley community whilst undertaking asset maintenance and renewal, compilation and review of planning documents, compliance with regulatory requirements and development of initiatives as guided by the recently reviewed Strategic Community Plan 2017 – 2027.

Total income for the year is expected to be \$11.015 million which includes external funding sources, use of reserves, sale of Council assets and an overall rate increase of 2.5 per cent.

The proposed budget includes:

- * Caravan Park power & lighting renewal;
- * Construction of an access causeway over the Avon River;
- * Swimming Pool Strategic Plan;
- * Town Hall kitchen refurbishment;
- * Planning for the implementation of identified trails from the Trails Masterplan;
- * Federation Square refurbishment;
- * Flying through History attraction Landscaping (Hunt Road);
- * Footpath upgrades; and
- * Hunt Road Village Unit 8 renovation.

The capital works program for the 2018/19 year is expected to be \$7.907 million. Of the capital funding required, \$0.905 million will come from Council operations and sale of assets, \$6.557 million from external grants and the balance of \$0.445 million from reserves.

The expected Capital Works Program contains the following highlights:

* Bridge Renewal	\$3,876,000
* Road Construction	\$2,715,000
* Land and Building	\$852,000
* Plant and Equipment Replacement	\$265,000
* Footpath Construction	\$125,000
* Furniture and Equipment Replacement	\$60,000
* Drainage Renewal	\$14,000

I wish to acknowledge staff for the large amount of work that has been undertaken to prepare the 2018/19 Budget, acknowledge Council's leadership resulting in a blend of initiatives supporting the Strategic Community Plan, and thank our Community for their efforts in making Beverley a vibrant and progressive community which values its history in a welcoming and friendly place to live, work and visit. Beverley is the place to BE!

Cr Dee Ridgway
Shire President

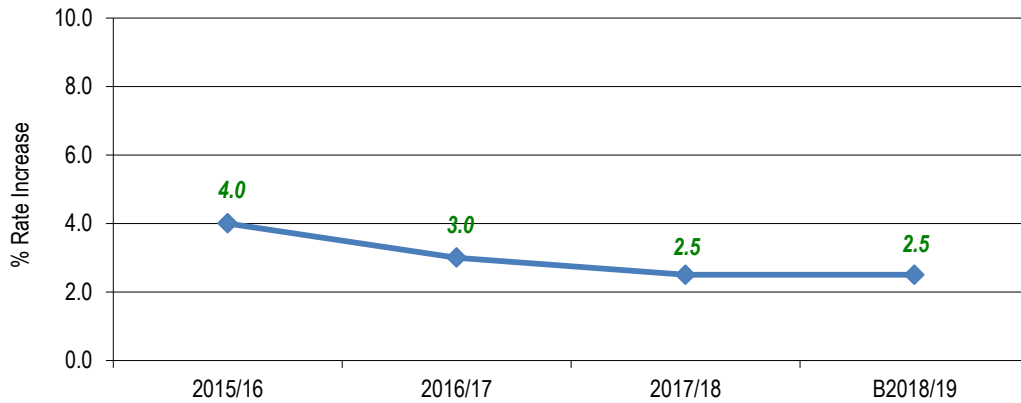
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Chief Executive Officer's Summary

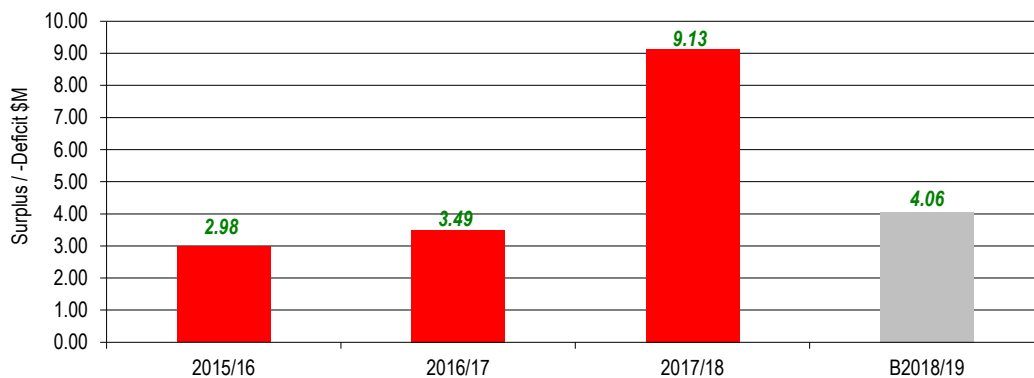
The Annual Budget for the 2018/19 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



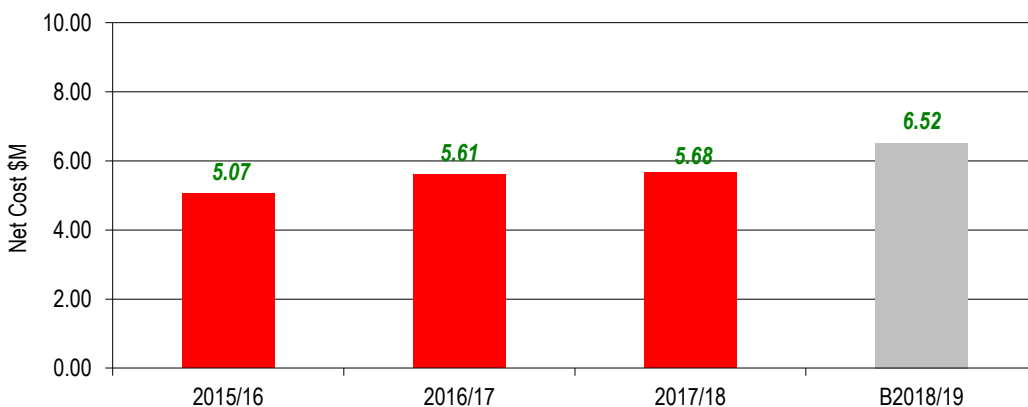
It is proposed that general rates increase by 2.5% for the 2018/19 year, raising total rates of \$2.728 million. The minimum rate is set at \$832 pa and will yield \$199,680. A discount of 10% for early payment of rates will be continued.

2. Operating Result



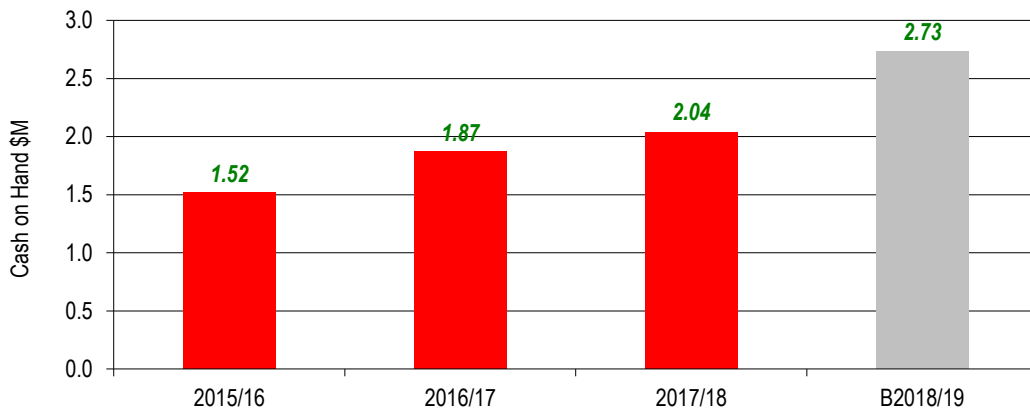
The expected operating result for the 2018/19 year is a surplus of \$4.06 million, which is a decrease of \$5.08 million over 2017/18 Operating Budget attributable to a decrease in grant funding received.

3. Services



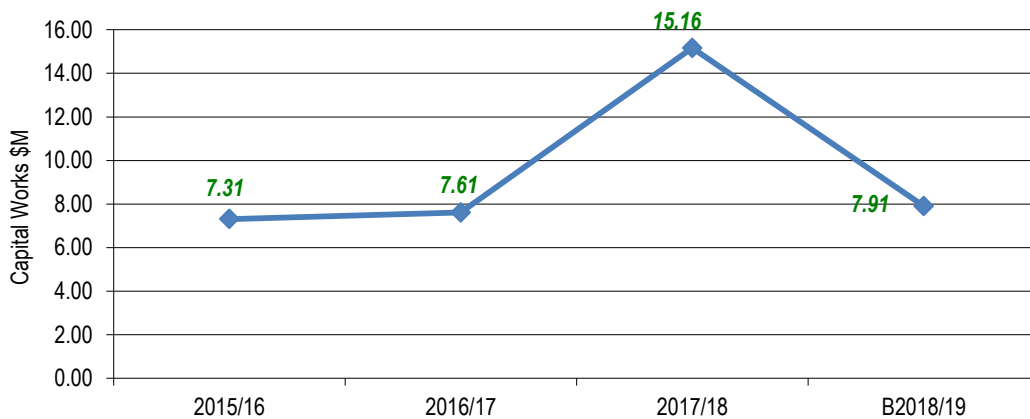
The cost of services to be delivered to the community for the 2018/19 year is expected to be \$6.519 million which is \$0.837 million more when compared to 2017/18 Budget.

4. Cash and Investments



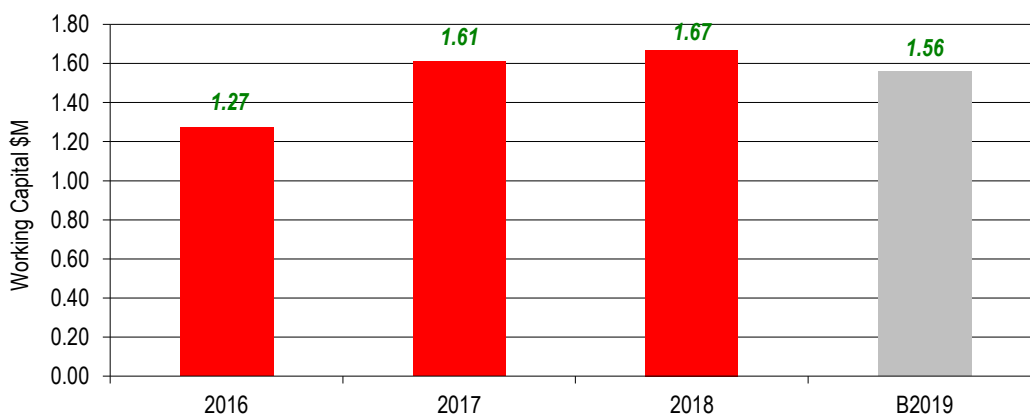
Cash and investments are expected to increase by \$0.690 million during the year to \$2.730 million as at 30 June 2019.

5. Capital Works



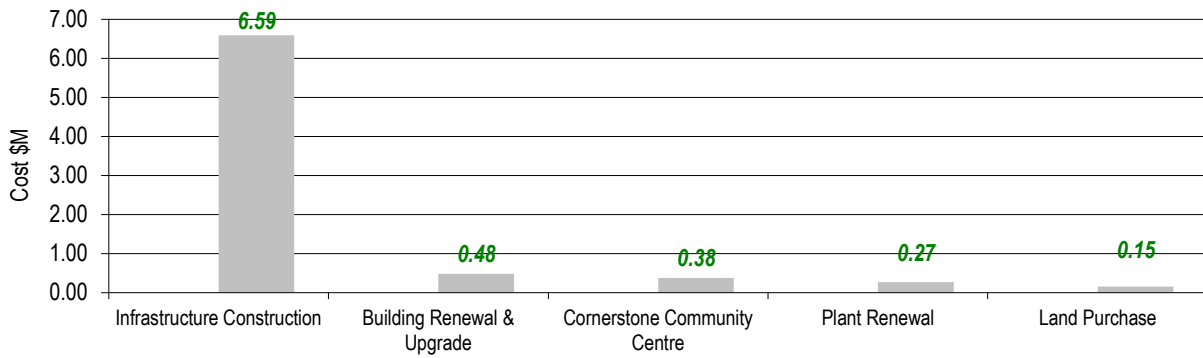
The capital works program for the 2018/19 year is expected to be \$7.907 million. Of the \$7.907 million capital funding required, \$0.743 million will come from Council operations, \$6.557 million from external grants, \$0.445 million from Reserves and the balance of \$0.162 million from disposal of plant & vehicles. The capital expenditure program has been set and prioritised based on needs and sound business cases for each project.

6. Financial Position



The net current assets are expected to decrease by \$0.110 million to \$1.557 million.

7. Major Projects



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

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

S.P. Gollan
Chief Executive Officer

Budget Processes

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

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

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

Budget Process	Timing
1. Officers prepare operating and capital estimates for inclusion in the Budget.	Feb - May 2018
2. Council considers draft Budget at informal briefings.	June & July 2018
3. Proposed Budget is submitted to Council for approval.	July 2018
4. Copy of adopted Budget submitted to the Department.	August 2018

1. Link to the Council Plan

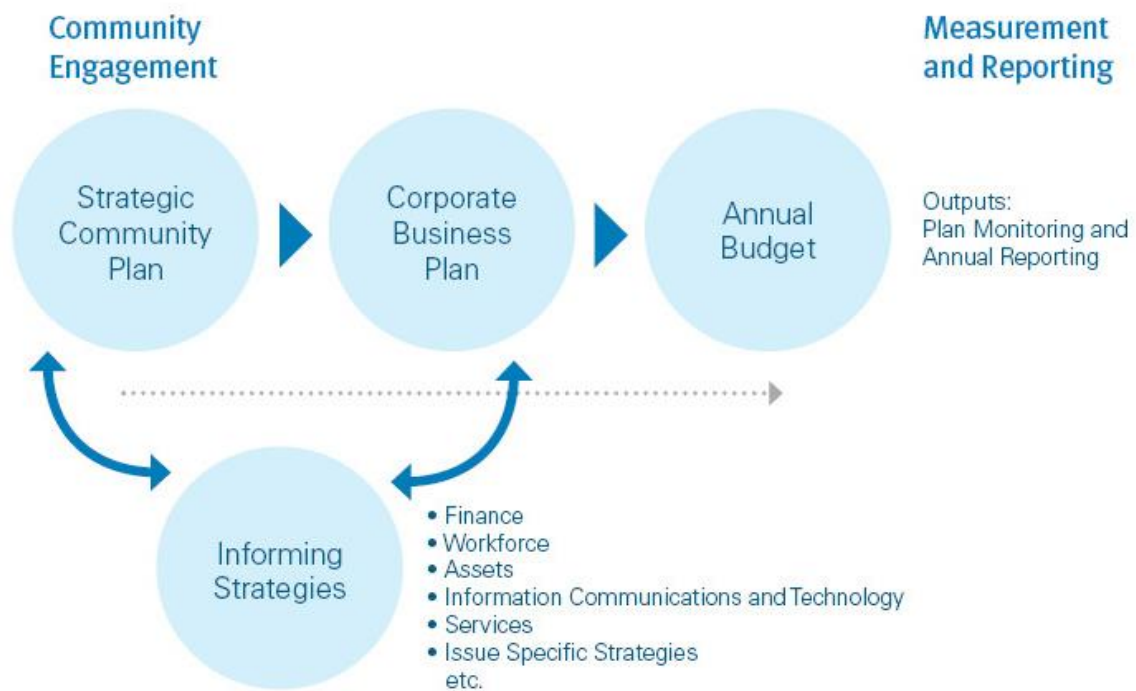
This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

1.1 Integrated Planning Framework

A Strategic Community Plan (SCP) was prepared and adopted by Council in 2018. The SCP outlines the overarching objectives and strategies that guide Council's decision making process.

The Corporate Business Plan (CBP) was prepared and adopted by Council in 2013 and summarises the financial and non-financial impacts of the objectives and strategies presented in the SCP and determines the sustainability of these objectives and strategies. The Annual Budget is then framed, taking into account the activities and initiatives included in the plans which contribute to achieving the strategic objectives specified.

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



Elements of Integrated Planning and Reporting Framework

Reproduced from the Department of Local Government, Sport and Cultural Industries website.

1.2 Our Purpose

Our Vision

Our Shire will be a vibrant and progressive community which values its history in a welcoming and friendly place to live, work and visit. Beverley is the place to BE!

We Value

- The contributions made by our community towards an inclusive, active, diverse and friendly community
- Our natural resources and our place in the natural environment
- Economic diversity and opportunistic growth
- Forward thinking leadership and good governance

Council Priorities

1. Our investments support or facilitate employment and local business growth
2. Our people, the community and quality of life are important to our success
3. Our relationships bring financial social, health and environmental benefits to the organisation and residents

2. Activities and Initiatives

This section provides a description of the activities to be funded in the Budget for the 2018/19 year and how these will contribute to achieving the strategic objectives specified in the Strategic Community Plan.

Activities

Activity	Description	Revenue (Expenditure) Net Cost \$
General Purpose Funding	Details rates levied, interest on late payment of rates, general purpose grants and interest received on investments.	3,238,570 (171,297) 3,067,273
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	29,600 (254,521) (224,921)
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	189,361 (412,479) (223,118)
Health	This service provides for food quality and pest control, medical service and environmental health.	100 (154,808) (154,708)
Education and Welfare	This service provides for maintenance of the old school building (CRC) and funding for community activities and initiatives.	0 (85,143) (85,143)
Housing	This service provides for the maintenance of staff housing and the Hunt Road Village.	108,454 (213,299) (104,845)
Community Amenities	This service provides the collection of rubbish, operations of the waste disposal sites, town planning, maintenance of cemeteries, maintenance of the water harvesting dams and protection of the environment.	208,624 (668,992) (460,368)
Recreation and Culture	This service provides for the maintenance of halls, swimming pool, recreation grounds and various reserves, the operations of the library and art gallery and maintenance of courthouse and Dead Finish museum.	417,941 (1,429,716) (1,011,775)
Transport	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance.	6,289,277 (2,704,666) 3,584,611
Economic Services	This service provides for weed control, tourism and area promotion, implementation of building controls, swimming pool inspections and promotion of economic development initiatives.	141,750 (509,340) (367,590)
Other Property and Services	This service provides for the undertaking of private works, allocations of on costs and plant operation costs, recording of material and stock, salaries and wages paid and allocated to works.	45,450 (17,456) 27,994
Net Operating Surplus/(Deficit)		4,047,410

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 2018/19 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 1.9% per annum;
- Reduced funding from State and Federal governments; and
- Increased Labour costs;
- Increased Utility costs; 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 2018/19 Annual Budget. These matters have arisen from events occurring in the 2017/18 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2018/19 year. These matters and their financial impact are set out below:

- Budget surplus for the 2017/18 financial year ended 30 June 2018; 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 2017/18 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 2017/18 to be preserved; and
- Operating revenues and expenses arising from completed 2017/18 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 2018/19 Annual Budget, which is included in this report, is for the year 1 July 2018 to 30 June 2019 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 2019 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the Budget.

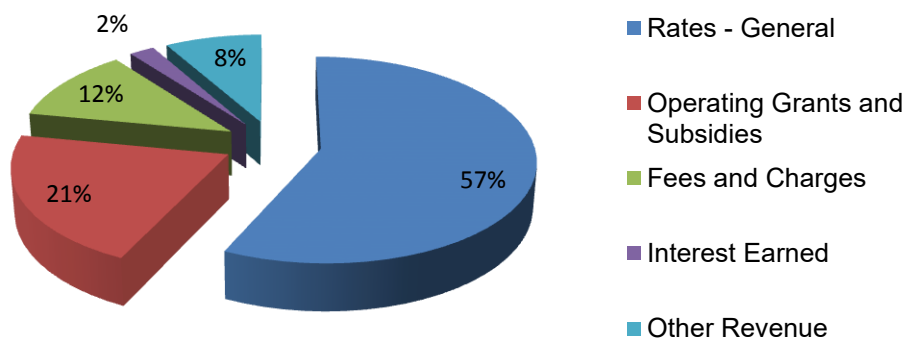
The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including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

4. Analysis of the Operating Budget

This section analyses the expected revenues and expenses of the Council for the 2018/19 year.

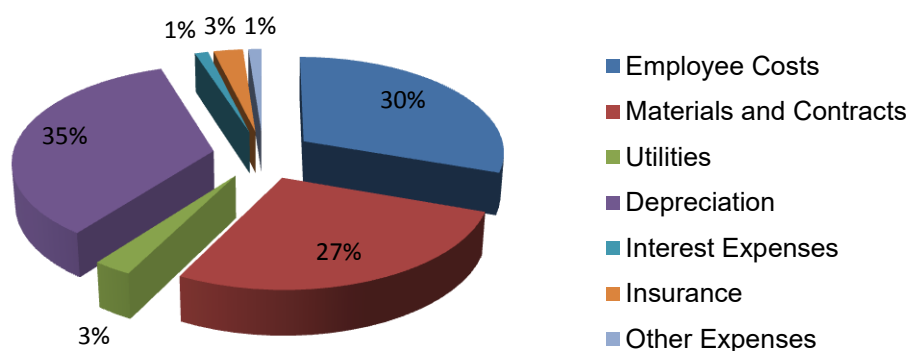
4.1 Operating Revenue

Revenue Types	Budget 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Rates - General	2,670	2,735	65
Operating Grants and Subsidies	2,271	1,005	(1,266)
Fees and Charges	524	555	32
Interest Earned	104	103	(0)
Other Revenue	482	397	(85)
Total Operating Revenue	6,051	4,796	(1,255)
Net gain on sale of assets	12	2	(10)
Non-Operating Grants	9,238	6,220	(3,019)



4.2 Operating Expenditure

Expenditure Types	Budget 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Employee Costs	2,135	2,106	(28)
Materials and Contracts	1,840	1,895	55
Utilities	209	192	(17)
Depreciation	1,692	2,402	710
Interest Expenses	35	84	50
Insurance	168	185	16
Other Expenses	82	82	0
Total Operating Expenditure	6,160	6,946	786
Net loss on sale of assets	8	24	16



5. Analysis of the Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2018/19 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

5.1 Budgeted Cash Flow Statement - Summarised

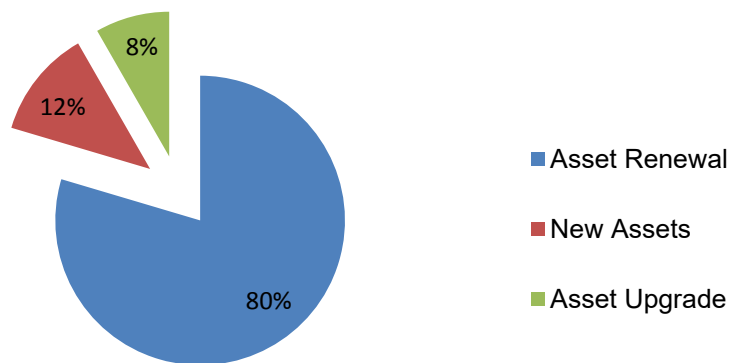
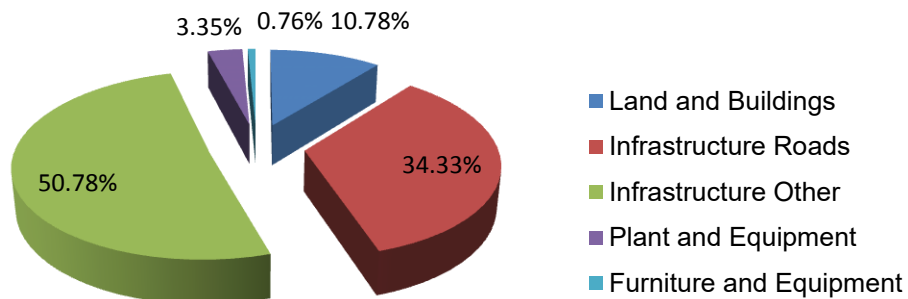
Cash Flow Types	Budget	Budget	Variance
	2017/18	2018/19	
	\$'000	\$'000	\$'000
Net cash provided by/(used) in Operating activities	1,582	252	(1,330)
Net cash provided by/(used) in Investing activities	(5,710)	(1,525)	4,185
Net cash provided by/(used) in Financing activities	1,422	(158)	(1,580)
Net increase/(decrease) in cash and cash equivalents	(2,706)	(1,431)	1,275
Cash and cash equivalents at the start of the year	4,706	4,161	(545)
Cash and cash equivalents at the end of the year	2,000	2,730	730

6. Analysis of the Capital Budget

This section analyses the planned capital expenditure budget for the 2018/19 year and the sources of funding for the capital budget.

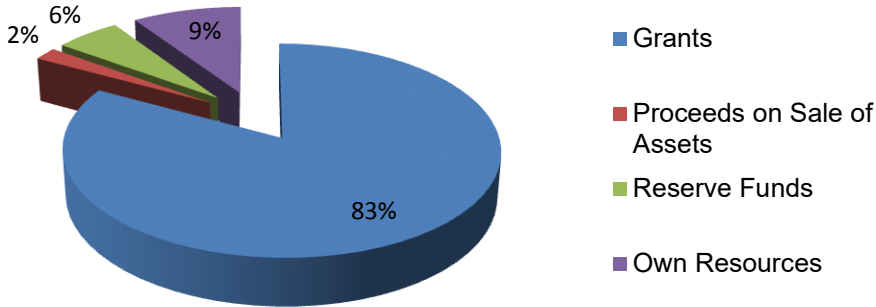
6.1 Capital Works

Capital Works Areas	Budget 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
Land and Buildings	6,535	852	(5,682)
Infrastructure Roads	3,701	2,715	(986)
Infrastructure Recreation Facilities	0	0	0
Infrastructure Other	4,343	4,015	(328)
Plant and Equipment	531	265	(266)
Furniture and Equipment	51	60	10
Total capital works	15,160	7,907	(7,253)
Represented by:			
Asset Renewal	7,302	6,294	(1,008)
New Assets	6,426	958	(5,468)
Asset Upgrade	1,431	655	(776)
Total capital works	15,160	7,907	(7,253)



6.2 Funding Sources

Sources of Funding	Budget 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
External			
Grants - Capital	9,238	6,557	(2,681)
Proceeds on sale of assets	211	162	(49)
	9,449	6,719	(2,730)
Internal			
Reserve Funds	783	445	(338)
Own Resources (Incl. Loans)	4,928	743	(4,185)
	5,710	1,188	(4,522)
Total funding sources	15,160	7,907	(7,253)



7. Rating Strategy

This section considers the Council's rating strategy including strategy development and assumptions underlying the current year rate increase and rating structure.

7.1 Strategy Development

In developing the Annual Budget, rates and charges were identified as an important source of revenue, accounting for 57% of the total operating revenue. Planning for future rate increases has therefore been an important component of the planning process.

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

Year	Rate Increases
2014/15	6.00%
2015/16	4.00%
2016/17	3.00%
2017/18	2.50%
2018/19	2.50%
Average increase	3.60%

7.2 Current Year Rate Increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 2.5% in 2018/19 raising a total of \$2.728 million.

Year	Rate Increase %	Total Rates Raised \$'000
2014/15	6.00%	2,424
2015/16	4.00%	2,521
2016/17	3.00%	2,596
2017/18	2.50%	2,661
2018/19	2.50%	2,728

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 2018/19 year, Council is not required to borrow to fund any projects. The table below details loan borrowings outstanding over a five year period.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2014/15	0	70	56	1,071
2015/16	150	67	55	1,154
2016/17	0	85	59	1,069
2017/18	800	69	27	1,800
2018/19	0	130	84	1,670

8.2 Asset Management

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

8.3 Long Term Financial Plans

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

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

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SHIRE OF BEVERLEY
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

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SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
REVENUE				
Rates	8	2,734,941	2,642,197	2,669,880
Operating Grants, Subsidies and Contributions		1,005,000	3,022,275	2,271,419
Fees and Charges	13	555,291	567,822	523,761
Service Charges	10	0	0	0
Interest Earnings	2(a)	103,497	151,673	103,888
Other Revenue		397,098	405,712	481,692
		<u>4,795,827</u>	<u>6,789,678</u>	<u>6,050,640</u>
EXPENSES				
Employee Costs		(2,106,273)	(2,048,821)	(2,134,739)
Materials and Contracts		(1,895,323)	(1,338,299)	(1,840,463)
Utility Charges		(191,852)	(204,548)	(208,638)
Depreciation	2(a)	(2,401,952)	(1,854,567)	(1,691,589)
Interest Expenses	2(a)	(84,013)	(59,037)	(34,504)
Insurance Expenses		(184,677)	(173,677)	(168,227)
Other Expenditure		(81,975)	(145,599)	(81,975)
		<u>(6,946,065)</u>	<u>(5,824,548)</u>	<u>(6,160,135)</u>
		(2,150,238)	965,130	(109,495)
Non-Operating Grants, Subsidies and Contributions		6,219,648	3,560,564	9,238,188
Profit on Asset Disposals	4	2,000	7,785	12,000
Loss on Asset Disposals	4	(24,000)	(163,513)	(8,000)
Loss on Asset Revaluations		0	(2,169,799)	0
		<u>0</u>	<u>(2,169,799)</u>	<u>0</u>
NET RESULT		4,047,410	2,200,167	9,132,693
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	29,267,587	0
Total Other Comprehensive Income		<u>0</u>	<u>29,267,587</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>4,047,410</u>	<u>31,467,755</u>	<u>9,132,693</u>

Notes:

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

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

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

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

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

SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
General Purpose Funding		3,238,570	3,603,301	3,228,040
Governance		29,600	18,938	6,100
Law, Order, Public Safety		195,361	427,926	184,149
Health		100	455	100
Education and Welfare		0	0	0
Housing		108,454	99,612	1,403,903
Community Amenities		208,624	204,036	198,279
Recreation and Culture		117,941	131,752	90,001
Transport		369,629	1,771,174	380,210
Economic Services		141,750	140,461	81,500
Other Property and Services		43,450	64,444	35,111
		<u>4,453,479</u>	<u>6,462,099</u>	<u>5,607,393</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
General Purpose Funding		(171,297)	(150,649)	(179,989)
Governance		(246,521)	(223,631)	(249,780)
Law, Order, Public Safety		(412,479)	(548,048)	(448,152)
Health		(144,808)	(123,971)	(148,255)
Education and Welfare		(85,143)	(55,858)	(78,374)
Housing		(213,191)	(289,671)	(256,578)
Community Amenities		(666,645)	(503,510)	(620,555)
Recreation & Culture		(1,348,158)	(1,101,837)	(1,012,512)
Transport		(2,704,666)	(2,046,392)	(2,183,986)
Economic Services		(509,340)	(362,518)	(494,577)
Other Property and Services		(17,456)	(31,847)	(9,626)
		<u>(6,519,704)</u>	<u>(5,437,931)</u>	<u>(5,682,384)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Law, Order, Public Safety		0	(2,078)	0
Housing		(108)	(489)	(531)
Community Amenities		(2,347)	(2,839)	(3,208)
Recreation & Culture		(81,558)	(53,631)	(30,765)
		<u>(84,013)</u>	<u>(59,037)</u>	<u>(34,504)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Recreation & Culture		300,000	2,275,199	2,601,834
Transport		5,919,648	1,285,365	6,636,354
		<u>6,219,648</u>	<u>3,560,564</u>	<u>9,238,188</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		(8,000)	1,256	0
Law, Order, Public Safety		(6,000)	(2,329)	2,000
Health		(10,000)	0	0
Transport		0	0	0
Economic Services		0	(159,328)	0
Other Property and Services		2,000	4,673	2,000
		<u>(22,000)</u>	<u>(155,728)</u>	<u>4,000</u>
LOSS ON ASSET REVALUATIONS				
Transport		0	(2,169,799)	0
		<u>0</u>	<u>(2,169,799)</u>	<u>0</u>
NET RESULT				
		4,047,410	2,200,168	9,132,693
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	29,267,587	0
Total Other Comprehensive Income		<u>0</u>	<u>29,267,587</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>4,047,410</u>	<u>31,467,755</u>	<u>9,132,693</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 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,734,941	2,642,197	2,669,880
Operating Grants, Subsidies and Contributions		1,005,000	3,022,275	2,271,419
Fees and Charges		555,291	567,822	523,761
Service Charges		0	0	0
Interest Earnings		103,497	151,673	103,888
Goods and Services Tax		0	0	0
Other		397,098	210,135	481,692
		<u>4,795,827</u>	<u>6,594,102</u>	<u>6,050,640</u>
Payments				
Employee Costs		(2,106,273)	(2,067,647)	(2,134,739)
Materials and Contracts		(1,895,323)	(1,338,299)	(1,840,463)
Utility Charges		(191,852)	(204,548)	(208,638)
Insurance Expenses		(184,677)	(173,677)	(168,227)
Interest Expenses		(84,013)	(33,149)	(34,504)
Goods and Services Tax		0	0	0
Other		(81,975)	863,121	(81,975)
		<u>(4,544,113)</u>	<u>(2,954,199)</u>	<u>(4,468,546)</u>
Net Cash Provided By Operating Activities	15(b)	<u>251,714</u>	<u>3,639,903</u>	<u>1,582,094</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(1,177,201)	(4,230,501)	(7,116,094)
Payments for Construction of Infrastructure	3	(6,729,786)	(4,471,315)	(8,043,515)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		0	0	0
Proceeds from Sale of Plant & Equipment	4	162,000	211,636	211,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(1,525,339)</u>	<u>(4,929,616)</u>	<u>(5,710,421)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(129,929)	(69,208)	(69,209)
Proceeds from Self Supporting Loans		15,313	14,411	14,411
Repayment of Finance Leases		(43,000)	0	(44,147)
Proceeds from New Debentures	5	0	800,000	1,521,151
Net Cash Provided By (Used In) Financing Activities		<u>(157,616)</u>	<u>745,203</u>	<u>1,422,206</u>
Net Increase (Decrease) in Cash Held		(1,431,241)	(544,510)	(2,706,121)
Cash at Beginning of Year		4,161,347	4,705,857	4,705,857
Cash and Cash Equivalents at the End of the Year	15(a)	<u>2,730,106</u>	<u>4,161,347</u>	<u>1,999,736</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 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
REVENUES	1,2			
General Purpose Funding		503,629	961,104	558,160
Governance		21,600	18,938	6,100
Law, Order, Public Safety		195,361	427,926	186,149
Health		100	455	100
Education and Welfare		0	0	0
Housing		108,454	99,612	1,403,903
Community Amenities		208,624	204,036	198,279
Recreation and Culture		417,941	2,406,951	2,691,835
Transport		6,289,277	3,056,539	7,016,564
Economic Services		141,750	140,461	81,500
Other Property and Services		45,450	64,444	45,111
		<u>7,932,186</u>	<u>7,380,466</u>	<u>12,187,701</u>
EXPENSES	1,2			
General Purpose Funding		(171,297)	(150,649)	(179,989)
Governance		(246,521)	(222,375)	(249,780)
Law, Order, Public Safety		(418,479)	(552,455)	(448,152)
Health		(154,808)	(123,971)	(148,255)
Education and Welfare		(85,143)	(55,858)	(78,374)
Housing		(213,299)	(290,160)	(257,109)
Community Amenities		(668,992)	(506,349)	(623,763)
Recreation & Culture		(1,429,716)	(1,155,468)	(1,043,277)
Transport		(2,704,666)	(4,216,190)	(2,183,986)
Economic Services		(509,340)	(521,846)	(494,577)
Other Property and Services		(17,456)	(27,174)	(17,626)
		<u>(6,619,717)</u>	<u>(7,822,495)</u>	<u>(5,724,888)</u>
Net Operating Result Excluding Rates		1,312,469	(442,029)	6,462,813
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Movements in Non-Current to Current Items		0	(51,160)	0
(Profit)/Loss on Asset Disposals	4	22,000	155,728	(4,000)
Depreciation on Assets	2(a)	2,401,952	1,854,567	1,691,589
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(852,201)	(3,691,062)	(6,534,594)
Purchase Plant and Equipment	3	(265,000)	(524,606)	(531,000)
Purchase Furniture and Equipment	3	(60,000)	(14,832)	(50,500)
Purchase Infrastructure Assets - Roads	3	(2,714,578)	(4,142,570)	(3,700,515)
Purchase Infrastructure Assets - Bridges	3	(3,876,000)	(231,390)	(4,218,000)
Purchase Infrastructure Assets - Drainage	3	(14,208)	0	0
Purchase Infrastructure Assets - Footpaths	3	(125,000)	(97,355)	(125,000)
Purchase Infrastructure Assets - Parks	3	0	0	0
Proceeds from Disposal of Assets	4	162,000	211,636	211,000
Repayment of Debentures	5	(129,929)	(69,209)	(69,209)
Proceeds from New Debentures	5	0	800,000	1,521,151
Self-Supporting Loan Principal Income		15,313	14,411	14,411
Transfers to Reserves (Restricted Assets)	6	(142,617)	(270,475)	(392,159)
Transfers from Reserves (Restricted Assets)	6	660,682	285,000	782,607
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	870,176	2,271,526	2,271,526
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	870,176	0
Total Amount Raised from General Rates	8	<u>(2,734,941)</u>	<u>(2,642,197)</u>	<u>(2,669,880)</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 2019

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) 2017/18 Actual Balances

Balances shown in this budget as 2017/18 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 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Cash and Cash Equivalents

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

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

(i) Trade and Other Receivables

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

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

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

(j) Inventories

General

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

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

Land Held for Resale

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

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

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

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

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 2019

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 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

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

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

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

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

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

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

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

Capitalisation Threshold

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market approach

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

Income approach

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

Cost approach

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

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

(m) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(v) Financial liabilities

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

Impairment

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

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

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

Derecognition

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

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

(n) Impairment

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

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

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

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

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

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

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 2019

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 2019**

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 2019

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
 (i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	17,500	18,027	17,000
Other Services	3,610	6,204	3,580
 Depreciation			
<u>By Program</u>			
General Purpose Funding	0	0	0
Governance	67,858	77,880	79,098
Law, Order, Public Safety	67,330	12,103	68,946
Health	24,208	26,309	22,247
Education and Welfare	0	0	0
Housing	90,690	177,624	127,293
Community Amenities	59,969	8,263	6,517
Recreation and Culture	507,133	437,100	177,151
Transport	1,258,723	834,951	882,196
Economic Services	7,568	11,244	9,620
Other Property and Services	318,473	269,093	318,521
	<u>2,401,952</u>	<u>1,854,567</u>	<u>1,691,589</u>
 <u>By Class</u>			
Land and Buildings	629,141	681,445	414,102
Furniture and Equipment	51,638	35,710	47,727
Plant and Equipment	351,453	314,859	347,583
Roads	822,389	783,849	839,473
Bridges	385,142	0	0
Footpaths	37,944	38,704	38,704
Drainage	49,659	0	4,000
Parks and Ovals	74,586	0	0
	<u>2,401,952</u>	<u>1,854,567</u>	<u>1,691,589</u>
 Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	84,013	56,959	34,504
- Other	0	2,078	0
	<u>84,013</u>	<u>59,037</u>	<u>34,504</u>
 Rental Charges			
- Operating Leases			
<i>Photocopier Lease (expiring June 2020)</i>	6,400	6,950	7,500
	<u>6,400</u>	<u>6,950</u>	<u>7,500</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	58,497	55,959	58,888
- Other Funds	24,000	60,564	24,000
Other Interest Revenue (<i>refer note 12</i>)	21,000	35,150	21,000
	<u>103,497</u>	<u>151,673</u>	<u>103,888</u>

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

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 2019

3. ACQUISITION OF ASSETS	2018/19 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
CEO Vehicle	50,000
Admin Office - Computer Equipment Renewal inc. Server	40,000
Admin Office - Office Space Fitout	30,000
Admin Office - Data Cabling Renewal	10,000
Law, Order, Public Safety	
Westdale Fire Shed	80,000
BRMPC Vehicle	45,000
CESM Vehicle	40,000
Health	
Doctor Vehicle	40,000
Medical Practice - Medical Equipment/Office Hardware	20,000
Housing	
Land Purchase - Residential Development	150,000
Hunt Road Village - Unit 8 Refurbishment	20,000
50 Dawson Street - Front & Rear Yard Refurbishment	5,000
6 Barnsley Street - Kitchen Refurbishment	6,500
59 Smith Street - Kitchen Refurbishment	6,500
Hunt Road Village - Unit 2 AC Renewal	2,500
Recreation and Culture	
Beverley Cornerstone Community Centre	375,000
Town Hall - Kitchen Refurbishment	50,000
Transport	
Bridge Construction	3,876,000
Road Construction	2,714,578
Footpath Construction	125,000
Drainage Construction	14,208
Tractor	50,000
Skid Steer Loader	40,000
Economic Services	
Caravan Park - Power Supply Upgrade	50,000
Flying Through History Attraction - Light, Retain & Concrete	35,000
Flying Through History Project (17/18 Carry Over)	17,701
Federation Square - Refurbishment	9,000
Caravan Park - Park Lighting Renewal	5,000
	7,906,987

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

3. ACQUISITION OF ASSETS (Continued)	2018/19 Budget \$
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	(852,201)
Plant and Equipment	(265,000)
Furniture and Equipment	(60,000)
Total Property, Plant & Equipment Acquisitions	<u>(1,177,201)</u>
Infrastructure Assets - Roads	(2,714,578)
Infrastructure Assets - Bridges	(3,876,000)
Infrastructure Assets - Drainage	(14,208)
Infrastructure Assets - Footpaths	(125,000)
Infrastructure Assets - Parks and Ovals	0
Total Infrastructure Acquisitions	<u>(6,729,786)</u>
Total Acquisition of Assets	<u>(7,906,987)</u>

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 BUDGET \$	2018/19 BUDGET \$	2018/19 BUDGET \$
Governance	(50,000)	42,000	(8,000)
Health	(40,000)	30,000	(10,000)
Law, Order & Public Safety	(76,000)	70,000	(6,000)
Other Property and Services	(18,000)	20,000	2,000
	(184,000)	162,000	(22,000)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 BUDGET \$	2018/19 BUDGET \$	2018/19 BUDGET \$
Land and Buildings	0	0	0
Plant and Equipment	(184,000)	162,000	(22,000)
Furniture and Equipment	0	0	0
	(184,000)	162,000	(22,000)

<u>Summary</u>	2018/19 BUDGET \$
Profit on Asset Disposals	2,000
Loss on Asset Disposals	(24,000)
	<u>(22,000)</u>

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$
Housing								
Loan 112 - Frail Aged Lodge	3,203		3,203	6,119	0	3,203	108	489
Recreation								
Loan 117 - Bowling Greens (SSL)	57,917		15,313	14,411	42,604	57,917	3,765	4,487
Recreation								
Loan 118 - Recreation Centre	847,426		40,062	19,347	807,364	847,426	44,687	43,024
Community Amenities								
Loan 119 - Storm Water Dams	91,976		29,985	29,332	61,991	91,976	2,347	2,839
Recreation								
Loan 120 - Community Centre	800,000		41,366	0	758,634	800,000	33,106	6,120
	1,800,522	0	129,929	69,209	1,670,593	1,800,522	84,013	56,959

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 2019**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

Council does not intend to raise any new loans during the financial year 2018/19.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2018 nor is it expected to have unspent debenture funds as at 30th June 2019.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year 2017/18.

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
6. RESERVES			
(a) Annual Leave Reserve			
<i>Purpose - to be used to fund annual leave requirements.</i>			
Opening Balance	133,068	129,881	129,881
Amount Set Aside / Transfer to Reserve	3,460	3,186	3,377
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>136,528</u>	<u>133,068</u>	<u>133,258</u>
(b) Avon River Development Reserve			
<i>Purpose - to be used to develop the Avon River pool and surrounding environment.</i>			
Opening Balance	24,751	24,159	24,159
Amount Set Aside / Transfer to Reserve	0	593	0
Amount Used / Transfer from Reserve	<u>(24,751)</u>	<u>0</u>	<u>(24,159)</u>
	<u>0</u>	<u>24,751</u>	<u>0</u>
(c) Building Reserve			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	411,853	402,229	402,229
Amount Set Aside / Transfer to Reserve	10,708	9,624	10,458
Amount Used / Transfer from Reserve	<u>(230,000)</u>	<u>0</u>	<u>(335,000)</u>
	<u>192,561</u>	<u>411,853</u>	<u>77,687</u>
(d) Community Bus Reserve			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	32,652	31,870	31,870
Amount Set Aside / Transfer to Reserve	1,993	782	1,988
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>34,645</u>	<u>32,652</u>	<u>33,858</u>
(e) Cropping Committee Reserve			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	101,540	378,494	378,494
Amount Set Aside / Transfer to Reserve	38,368	(11,954)	47,691
Amount Used / Transfer from Reserve	<u>(20,000)</u>	<u>(265,000)</u>	<u>(350,000)</u>
	<u>119,908</u>	<u>101,540</u>	<u>76,185</u>
(f) Emergency Services Reserve			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	123,145	120,196	120,196
Amount Set Aside / Transfer to Reserve	3,202	2,949	3,125
Amount Used / Transfer from Reserve	<u>(20,000)</u>	<u>0</u>	<u>0</u>
	<u>106,347</u>	<u>123,145</u>	<u>123,321</u>
(g) LSL and Gratuity Reserve			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	62,609	99,175	99,175
Amount Set Aside / Transfer to Reserve	1,628	(36,567)	2,579
Amount Used / Transfer from Reserve	<u>(21,180)</u>	<u>0</u>	<u>(32,608)</u>
	<u>43,057</u>	<u>62,609</u>	<u>69,146</u>

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
6. RESERVES (Continued)			
(h) Office Equipment Replacement Reserve			
<i>Purpose - to be used for the replacement of office equipment.</i>			
Opening Balance	21,351	20,840	20,840
Amount Set Aside / Transfer to Reserve	0	511	0
Amount Used / Transfer from Reserve	<u>(21,351)</u>	<u>0</u>	<u>(20,840)</u>
	<u>0</u>	<u>21,351</u>	<u>0</u>
(i) Plant Replacement Reserve			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	475,658	210,494	210,494
Amount Set Aside / Transfer to Reserve	12,367	265,164	265,473
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>488,025</u>	<u>475,658</u>	<u>475,967</u>
(j) Recreation Ground Reserve			
<i>Purpose - to be used for the upgrade or maintenance of recreation areas and buildings, including the Swimming Pool.</i>			
Opening Balance	404,191	389,632	389,632
Amount Set Aside / Transfer to Reserve	15,509	14,559	15,130
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>419,700</u>	<u>404,191</u>	<u>404,762</u>
(k) Road Construction Reserve			
<i>Purpose - to be used to fund the construction and maintenance of roads.</i>			
Opening Balance	374,801	365,826	365,826
Amount Set Aside / Transfer to Reserve	9,745	8,975	9,511
Amount Used / Transfer from Reserve	<u>(303,400)</u>	<u>0</u>	<u>0</u>
	<u>81,146</u>	<u>374,801</u>	<u>375,337</u>
(l) Airfield Emergency Lighting Reserve			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	38,174	37,259	37,259
Amount Set Aside / Transfer to Reserve	993	914	969
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>39,167</u>	<u>38,174</u>	<u>38,228</u>
(m) Senior's Housing Reserve			
<i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i>			
Opening Balance	67,454	75,715	75,715
Amount Set Aside / Transfer to Reserve	44,644	11,739	31,858
Amount Used / Transfer from Reserve	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
	<u>92,098</u>	<u>67,454</u>	<u>87,573</u>
(n) Summary			
Opening Balance	2,271,247	2,285,770	2,285,770
Amount Set Aside / Transfer to Reserve	142,617	270,475	392,159
Amount Used / Transfer from Reserve	<u>(660,682)</u>	<u>(285,000)</u>	<u>(782,607)</u>
Total Reserves	<u>1,753,182</u>	<u>2,271,246</u>	<u>1,895,322</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 2019

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
6. RESERVES (Continued)			
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Annual Leave Reserve	3,460	3,186	3,377
Avon River Development Reserve	0	593	0
Building Reserve	10,708	9,624	10,458
Community Bus Reserve	1,993	782	1,988
Cropping Committee Reserve	38,368	(11,954)	47,691
Emergency Services Reserve	3,202	2,949	3,125
LSL and Gratuity Reserve	1,628	(36,567)	2,579
Office Equipment Replacement Reserve	0	511	0
Plant Replacement Reserve	12,367	265,164	265,473
Recreation Ground Reserve	15,509	14,559	15,130
Road Construction Reserve	9,745	8,975	9,511
Airfield Emergency Lighting Reserve	993	914	969
Senior's Housing Reserve	44,644	11,739	31,858
	<u>142,617</u>	<u>270,475</u>	<u>392,159</u>
Transfers from Reserves			
Annual Leave Reserve	0	0	0
Avon River Development Reserve	(24,751)	0	(24,159)
Building Reserve	(230,000)	0	(335,000)
Community Bus Reserve	0	0	0
Cropping Committee Reserve	(20,000)	(265,000)	(350,000)
Emergency Services Reserve	(20,000)	0	0
LSL and Gratuity Reserve	(21,180)	0	(32,608)
Office Equipment Replacement Reserve	(21,351)	0	(20,840)
Plant Replacement Reserve	0	0	0
Recreation Ground Reserve	0	0	0
Road Construction Reserve	(303,400)	0	0
Airfield Emergency Lighting Reserve	0	0	0
Senior's Housing Reserve	(20,000)	(20,000)	(20,000)
	<u>(660,682)</u>	<u>(285,000)</u>	<u>(782,607)</u>
Total Transfer to/(from) Reserves	<u>(518,065)</u>	<u>(14,525)</u>	<u>(390,448)</u>

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

	Note	2018/19 Budget \$	2017/18 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	976,924	1,890,101
Cash - Restricted Reserves	15(a)	1,753,182	2,271,246
Receivables		768,607	783,920
Prepaid Expenses		39,629	39,629
Inventories		<u>9,939</u>	<u>9,939</u>
		3,548,281	4,994,834
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(1,990,775)</u>	<u>(2,163,705)</u>
NET CURRENT ASSET POSITION		1,557,504	2,831,129
Less Cash - Restricted Reserves	15(a)	(1,753,182)	(2,271,246)
Less Self Supporting Loan Income		0	(15,313)
Add Leave Reserves - Cash Backed		195,676	195,676
Add Loan Principal Payable		<u>0</u>	<u>129,929</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>870,176</u></u>

The estimated surplus/(deficiency) c/fwd in the 2017/18 actual column represents the surplus (deficit) brought forward as at 1 July 2018.

The estimated surplus/(deficiency) c/fwd in the 2018/19 budget column represents the surplus (deficit) carried forward as at 30 June 2019.

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

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Budgeted Rate Revenue \$	2018/19 Budgeted Interim Rates \$	2018/19 Budgeted Back Rates \$	2018/19 Budgeted Total Revenue \$	2017/18 Actual \$
GRV	0.1090	501	5,815,498	633,645	0	0	633,645	618,201
UV	0.0090	659	237,609,000	2,131,828	0	0	2,131,828	2,079,724
UV - Mining	0.0090	0	0	0	0	0	0	0
Sub-Totals		1,160	243,424,498	2,765,473	0	0	2,765,473	2,697,925
Minimum Rates	Minimum \$							
GRV	832	165	499,692	137,280	0	0	137,280	131,544
UV	832	71	4,070,100	59,072	0	0	59,072	59,276
UV - Mining	832	4	75,992	3,328	0	0	3,328	4,060
Sub-Totals		240	4,645,784	199,680	0	0	199,680	194,880
Discounts (Note 11)							(237,212)	(224,561)
Total Amount of General Rates							2,727,941	2,668,244
Interim Rates - GRV							2,000	2,346
Interim Rates - UV							2,000	(6,287)
Ex-Gratia Rates							3,000	3,160
Rates Written Off							0	(25,266)
Specified Area Rates (Note 9)							0	0
Total Rates							2,734,941	2,642,197

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 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

9. SPECIFIED AREA RATE

No specified area rates will be levied during the 2018/19 year.

10. SERVICE CHARGES

No service charge will be levied during the 2018/19 year.

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

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

GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10%	VALUE: \$237,212
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**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

12. INTEREST CHARGES AND INSTALMENTS

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

- (a) Where no election has been made to pay the rate and rubbish charge by instalments due
 - (i) after it becomes due and payable; or
 - (ii) 35 days after the date of issue of the rate notice.

whichever is the later.

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

The rate of interest to apply is 11% and the estimated revenue from the imposition of the charge amounts to \$15,000 for the 2018/19 financial year.

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

1st Instalment	Monday 10th September 2018
2nd Instalment	Monday 12th November 2018
3rd Instalment	Monday 14th January 2019
4th Instalment	Thursday 14th March 2019

Charges on instalment Plan is \$10.00 Administration Charge and rate of interest of 5.5%, the estimated revenue from the imposition amounts to \$8,000 for the 2018/19 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

	2018/19 Budget \$	2017/18 Actual \$
General Purpose Funding	24,500	12,965
Governance	1,000	1,639
Law, Order, Public Safety	8,200	13,289
Health	100	255
Education and Welfare	0	0
Housing	102,454	87,864
Community Amenities	205,006	203,142
Recreation & Culture	74,481	86,393
Transport	7,000	7,780
Economic Services	111,450	131,758
Other Property & Services	21,100	22,737
	<u>555,291</u>	<u>567,822</u>

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

	2018/19 Budget \$	2017/18 Actual \$
14. ELECTED MEMBERS REMUNERATION		
<p>The following fees, expenses and allowances were paid to council members and/or the president.</p>		
Meeting Fees	40,900	39,100
President's Allowance	5,500	5,500
Deputy President's Allowance	1,375	1,375
Travelling Expenses	5,000	2,807
Telecommunications Allowance	11,160	14,148
	63,935	62,930

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

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:

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Cash - Unrestricted	976,924	1,890,101	104,414
Cash - Restricted	<u>1,753,182</u>	<u>2,271,246</u>	<u>1,895,322</u>
	<u><u>2,730,106</u></u>	<u><u>4,161,347</u></u>	<u><u>1,999,736</u></u>

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

Reserve Funds	1,753,182	2,271,246	1,895,322
Restricted Grant Funds	<u>0</u>	<u>0</u>	<u>0</u>
	<u><u>1,753,182</u></u>	<u><u>2,271,246</u></u>	<u><u>1,895,322</u></u>

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

Net Result	4,047,410	2,200,168	9,132,693
Depreciation	2,401,952	1,854,567	1,691,589
(Profit)/Loss on Sale of Asset	22,000	155,728	(4,000)
Loss on Revaluation of Non Current Assets	0	2,169,799	0
(Increase)/Decrease in Receivables	0	(233,286)	0
(Increase)/Decrease in Inventories	0	3,653	0
Increase/(Decrease) in Payables	0	1,068,661	0
Increase/(Decrease) in Employee Provisions	0	(18,823)	0
Grants/Contributions for the Development of Assets	(6,219,648)	(3,560,564)	(9,238,188)
Non-Current Assets recognised due to change in Legislative Requirements	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash from Operating Activities	<u><u>251,714</u></u>	<u><u>3,639,903</u></u>	<u><u>1,582,094</u></u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Credit Card limit	10,000	10,000	10,000
Credit Card Balance at Balance Date	<u>0</u>	<u>(4,788)</u>	<u>0</u>
Total Amount of Credit Unused	<u><u>10,000</u></u>	<u><u>5,212</u></u>	<u><u>10,000</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>1,670,593</u></u>	<u><u>1,800,522</u></u>	<u><u>2,521,672</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 2019**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-18	Amounts Received	Amounts Paid	Balance 30-Jun-19
	\$	\$	(\$)	\$
Unclaimed Monies	134	0	(134)	0
Nomination Deposits	0	0	0	0
Second Hand Housing Deposits	5,000	0	(5,000)	0
Hunt Road Village Bonds	4,667	0	0	4,667
Subdivision Bonds	10,000	0	0	10,000
Key Bonds	2,170	400	(400)	2,170
Cleaning Bonds	2,100	1,500	(1,800)	1,800
Housing Rental Bonds	800	0	0	800
Cat Trap Bonds	0	0	0	0
ILU Retention Fee	160,018	0	(5,994)	154,024
Cornerstone Retention Fee	174,203	0	(174,203)	0
	<u>359,092</u>	<u>1,900</u>	<u>(187,531)</u>	<u>173,461</u>

17. MAJOR LAND TRANSACTIONS

Council is not anticipated to participate in any major land transactions in 2018/19.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

19. INTEREST IN JOINT ARRANGEMENTS

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

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
SPORTING CLUBS/COMMUNITY ORGANISATIONS					
Football Club	3,561.00	3,561.00	per year		Oval, Function Centre and Changerooms
Netball Clubs (Beverley Netball Club & Redbacks Netball Club)	547.00	547.00	per year		Courts, Function Centre and Changerooms
Cricket Club	547.00	547.00	per year		Oval, Function Centre and Changerooms
Hockey Club	547.00	547.00	per year		Oval, Function Centre and Changerooms
Horse and Pony Club (Annual Fee)	116.00	118.00	per year		Annual CPI Review as per Licence Agreement. Oval <u>NOT</u> included. Club provide own cleaner.
Horse and Pony Club (Extra Events)	182.00	182.00	per event		Includes Main Oval - Function Centre hire extra.
Tennis Club	605.00	605.00	per year		Club provide own cleaner/ Ablutions Only
Ladies Badminton Club	39.00	40.00	per booking (AM/PM/Eve)		Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Boot Scooting	39.00	40.00	per booking (AM/PM/Eve)		Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Ballet Group	39.00	40.00	per booking (AM/PM/Eve)		Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
CRC Bingo	39.00	40.00	per booking (AM/PM/Eve)		Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Soaring Society	4,137.00	4,216.00	per year		Annual CPI Review and Billed July as per Lease Agreement.
Soaring Society - Hangar Fees	100.00	100.00	per glider/year		Fixed Fee - billed July as per Lease Agreement.
Tractor Pull	294.00	294.00	per event		
Beverley Districts Motor Cycle Club (Ulinga Park)	1,108.00	1,129.00	per year		Annual CPI Review as per Lease Agreement.
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	10.00	10.00	per week		Lesser Hall use.
Beverley Station Arts (Licence Fee)	104.00	106.00	per year		Annual CPI Review as per Licence Agreement.
Beverley Off Road Motor Sports Association (BORMSA)	2,000.00	2,000.00	per year		Fixed Lease.
Beverley Community Resource Centre (CRC)	90.00	90.00	per week		Old School Building use.
Telstra (Mobile Tower Lease)	1,000.00	1,000.00	per year		Fixed Lease.
CORNERSTONE COMMUNITY CENTRE CHARGES					
Beverley Community Resource Centre Lease	0.00	12,000.00	per year		As per Mangement Agreement reviewed annually by CPI.
Commercial Office 1 Lease	0.00	100.00	per week		
Commercial Office 2 Lease	0.00	150.00	per week		
Commercial Office 3 Lease	0.00	90.00	per week		
Commercial Office 4 Lease	0.00	220.00	per week		
Creche Lease	0.00	350.00	per week		
Conference/Training Facility - Hourly	0.00	20.00	per hour		Per Room
Conference/Training Facility - Daily	0.00	140.00	per day		Per Room - max. 8 hours inc. use of Kitchen facilities.
ROAD MAINTENANCE CHARGES					
Austral Brick	13,782.00	5,000.00	per year		Road Maintenance Contribution as per Vehicle Movement logs.

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
HALL					Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Hall
Main Hall - Community Group Functions	135.00	139.00	per day		Incorporated bodies only. Includes use of tea and coffee making facilities.
Lesser Hall - Community Group Functions	98.00	101.00	per day		Incorporated bodies only. Includes use of tea and coffee making facilities.
Full Complex - Community Group Functions	230.00	237.00	per day		Incorporated bodies only. Includes Use of Kitchen, Coolroom and Bar Facilities
Main Hall - Private Functions	270.00	278.00	per day		Includes use of tea and coffee making facilities.
Lesser Hall - Private Functions	196.00	202.00	per day		Includes use of tea and coffee making facilities.
Full Complex - Private Functions	460.00	474.00	per day		Includes Use of Kitchen, Coolroom and Bar Facilities
Community Meeting Room	FREE	FREE			Front room adjacent to Hall Foyer.
Bally Bally Hall	54.00	56.00	per day		Cleaning responsibility of Hirer.
Morbinning Hall	54.00	56.00	per day		Cleaning responsibility of Hirer.
Key Bond	50.00	50.00	per key	✓	Clubs pay one Bond per Season.
Function/Cleaning Bond	150.00	150.00	per event	✓	Function Application required. Clubs pay one Bond per Season.

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
EQUIPMENT RENTALS					
Chairs	1.00	1.00	per chair		Orange plastic chairs or old amenities chairs (stored in Exhibition Shed) only.
Marquee/Tent (Old)	59.00	60.00	per day		
Marquee/Tent (New)	114.00	110.00	per day		
RECREATION GROUND					
Oval Hire (Day)	183.00	188.00	per day		APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Oval Hire (Night)	256.00	264.00	per night		APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Exhibition Shed	74.00	76.00	per day		Beverley Agricultural Society Exempt.
Ram Shed	74.00	76.00	per day		Beverley Agricultural Society Exempt.
Poultry Shed	74.00	76.00	per day		Beverley Agricultural Society Exempt.
Caravan Overflow (Per Van)	28.00	28.00	per day		Including Power.
FUNCTION & RECREATION CENTRE					
Community Group Functions	150.00	150.00	per day		Tables, Chairs, Crockery & Cutlery <u>not</u> to be removed from Centre Local Incorporated Bodies only. Kitchen, Bar and Outside Bbq use included in Function Centre hire fee.
Community Group Meetings	45.00	45.00	per event		Local Incorporated Bodies only. Use of meeting room only includes tea and coffee making facilities.
Private Functions	300.00	300.00	per day		Kitchen, Bar and Outside Bbq use included in Function Centre hire fee.
Private Meetings	90.00	90.00	per event		Use of meeting room only includes tea and coffee making facilities.
Key Bond	50.00	50.00	per key	✓	Clubs pay one Bond per Season.
Function/Cleaning Bond	150.00	150.00	per event	✓	Function Application required. Clubs pay one Bond per Season.

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
COMMUNITY BUS					
Fee Includes Fuel Charges etc. (Minimum \$50)	1.55	1.55	per km		24 seats inc driver, 50% subsidy for transport of school aged children (Local Children Only) Minimum Hire charge of \$50 applies.
CARAVAN PARK - Power Charges INCLUDED					
Powered - Van/RV Site	28.00	28.00	per day		Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Van/RV Site	11.00	11.00	per day		Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Powered - Campsite	16.00	16.00	per day		Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Campsite	11.00	11.00	per day		Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Additional Person/s (Age 5+ Years)	5.00	5.00	each per day		
Children 5 Years Or Under	FREE	FREE			
Showers	5.00	5.00	each per shower use		
Extended Stay Site (First 28 Days)	168.00	168.00	per week		Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST]
Extended Stay Site (29+ Days)	168.00	168.00	per week	5% GST	Maximum of 2 Persons (Age 5+) 12 Weeks Max - Permission Required [146.92+8.08 GST]
GYM MEMBERSHIP					
Junior Membership - 13-18 Years	85.00	88.00	6 months		Written permission required from Parent/Guardian.
Junior Membership - 13-18 Years	143.00	147.00	12 months		Written permission required from Parent/Guardian.
Adult Membership - Over 18 Years	173.00	178.00	6 months		
Adult Membership - Over 18 Years	287.00	296.00	12 months		
Senior/Pensioner Membership	85.00	88.00	6 months		
Senior/Pensioner Membership	143.00	147.00	12 months		
30 Day Trial	45.00	46.00			Must be 18 years old or over
Key Bond	50.00	50.00	per key	✓	Bond returned via Cheque/EFT payment only.
SWIMMING POOL					
Adult	5.00	5.00	per entry		
Pensioner/Senior	3.00	3.00	per entry		
Child (17 Years and Under)	1.00	1.00	per entry		
Spectator	1.00	1.00	per entry		
Season Ticket - Adult	170.00	170.00	per season		
Season Ticket - Pensioner/Senior	102.00	102.00	per season		
Season Ticket - Child (17 years and under)	34.00	34.00	per season		
Season Ticket - Family - Two Adults + 1 Child	299.00	299.00	per season		20% Discount to Individual Season Rates.
Season Ticket - Family - Two Adults + 2 Children	326.00	326.00	per season		20% Discount to Individual Season Rates.
Season Ticket - Family - Two Adults + 3 Children	354.00	354.00	per season		20% Discount to Individual Season Rates.
Season Ticket - Family - Two Adults + 4 Children (Maximum)	381.00	381.00	per season		20% Discount to Individual Season Rates.

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
COMMUNITY HEALTHY LIFESTYLE PACKAGE					
Combined 12 Month Gym Membership and Pool Season Pass (Adult)	419.00	373.00	per year		20% Saving
Combined 12 Month Gym Membership and Pool Season Pass (Senior)	224.00	199.00	per year		20% Saving
HUNT ROAD VILLAGE					
Rental Charge	140.00	150.00	per week	✓	
INDEPENDENT LIVING UNITS					
49B Dawson St Lease Fee	0.00	250.00	per week	✓	
Management Fee	70.00	70.00	per week	✓	As per ILU Contract.
BBP SENIORS HOUSING UNITS					
Lease Fee	0.00	250.00	per week	✓	Dawson Street - 3 Units
BLARNEY ADVERTISING					
Size A ~ 122 X 180mm	92.00	95.00	per advert		
Size B ~ 122 X 89mm	45.00	46.00	per advert		
Size C ~ 60 X 89mm	28.00	29.00	per advert		
Size D ~ 5 Lines*	8.00	8.00	per advert		*MUST BE PAID IN ADVANCE
Size E ~ 3 Lines*	5.00	5.00	per advert		*MUST BE PAID IN ADVANCE
Size F ~ 122 X 135mm	69.00	71.00	per advert		
Size G ~ Full Page	175.00	180.00	per advert		
Trading Post	3.00	3.00	per advert		Trading Post Format - 120 Characters Maximum
12 Months Size A	920.00	950.00	per year		12 Editions
12 Months Size B	450.00	460.00	per year		12 Editions
12 Months Size C	280.00	290.00	per year		12 Editions
12 Months Size F	690.00	710.00	per year		12 Editions
12 Months Size G	1,750.00	1,800.00	per year		12 Editions
COPYING					
Single Copy (1-19 Sheets)	0.40	0.40	per sheet		Library Photocopier - Black & White Only.
Bulk Copy (20+ Sheets)	0.30	0.30	per sheet		Library Photocopier - Black & White Only.

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
LIBRARY					
Library - Replacement Card	10.00	10.00	per card		
Library - Lost Books - Admin Fee	25.00	25.00	per investigation		Replacement Books to be charged at Cost.
MAP CHARGES					
District Map - 1000 X 700mm	33.00	34.00	per copy		
District Map - 3 Pages (A3)	11.00	11.00	per copy		
District Map - 1 Page (A3)	5.00	5.00	per copy		
FREEDOM OF INFORMATION (FOI)					
					Freedom of Information Regulations 1993
Personal Information About Applicant	No charge	No charge			Copies as per copying fees.
FOI - NON PERSONAL INFORMATION					
Application Fee	30.00	30.00	per application	✓	Disadvantaged applicants/pension card - 25% discount.
Time Dealing With Applicant	30.00	30.00	per hour	✓	
Access Time	30.00	30.00	per hour	✓	Supervised by staff.
Duplication Of Information			Actual cost + GST		
Delivery, Packing Or Postage			Actual cost + GST		
Deposits - Advance Deposit			75% of estimated cost		
ACCOUNT ENQUIRIES					
Rate Account Enquiry	200.00	200.00	per enquiry	✓	
Rates Credit Balance Refund - Admin Charge	0.00	50.00	per request	✓	First credit balance refund free of charge per financial year.
Title Search	65.00	67.00	per enquiry		
Rate Book (Printed Or Electronic)	200.00	200.00	per copy		
RUBBISH/RECYCLING					
Refuse Collection	190.00	196.00	per refuse bin/year	✓	Annual March Quarter Perth CPI increase as per agreement.
Recycling Collection	85.00	88.00	per recycle bin/year	✓	Annual March Quarter Perth CPI increase as per agreement.

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
CAT LICENSE					
1. Annual registration of a cat, unless concessional fees are applicable.	20.00	20.00	per year	✓	<i>Cat Act 2011</i>
2. Concessional registration fee-					
a) Three Year Registration Period	42.50	42.50		✓	
b) Three Year Registration Period - Pensioner	21.25	21.25		✓	Full Concession Card required
c) Lifetime registration period	100.00	100.00		✓	
c) Lifetime registration period - Pensioner	50.00	50.00		✓	Full Concession Card required
d) Registration after 31 May in any year, for that registration year.	50% of fee payable	50% of fee payable otherwise.		✓	
3. Annual application for approval or renewal to breed cats (per cat).	100.00	100.00		✓	
CAT TRAP					
Cat Trap Hire	15.00	15.00	per day		Hire fees to be paid in advance
Cat Trap Bond	50.00	50.00	per hire	✓	Bond returned via Cheque payment
DOG LICENSE					
<i>Dog Act 1976</i>					
Dog - Male Or Female	50.00	50.00	1 year	✓	
Dog - Male Or Female	120.00	120.00	3 years	✓	
Dog - Male Or Female	250.00	250.00	Lifetime	✓	
Pension Rate: Dog - Male Or Female	25.00	25.00	1 year	✓	Full Concession Card required
Pension Rate: Dog - Male Or Female	60.00	60.00	3 years	✓	Full Concession Card required
Pension Rate: Dog - Male Or Female	125.00	125.00	Lifetime	✓	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog Or Bitch	10.00	10.00	1 year	✓	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog Or Bitch	21.25	21.25	3 years	✓	Full Concession & Certificate Of Sterilisation required
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	✓	Certificate of Sterilisation required
Sterilised Dog Or Bitch	42.50	42.50	3 years	✓	Certificate of Sterilisation required
Sterilised Dog Or Bitch	100.00	100.00	Lifetime	✓	Certificate of Sterilisation required
Bulk Dog Registration	200.00	200.00		✓	For approved kennel establishments only. Fee payable per establishment.

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
DOG IMPOUNDING FEES					
Impound Fee	69.00	71.00	per impounding		
Sustenance	12.00	12.00	per day		
DOG PENALTIES/INFRINGEMENTS					
<i>Dog Act 1976</i>					
1. Unregistered Dog	100.00	100.00		✓	Double penalty for Dangerous Dog
2. Failure to give notice of new owner	40.00	40.00		✓	
3. Keeping more than the prescribed number of dogs	100.00	100.00		✓	
4. Breach of kennel establishment licence	200.00	200.00		✓	
5. Dog in public place without collar or registration tag	50.00	50.00		✓	Double penalty for Dangerous Dog
6. Owners name and address not on collar	50.00	50.00		✓	Double penalty for Dangerous Dog
7. Dog not held by a leash in certain public places	100.00	100.00		✓	Double penalty for Dangerous Dog
8. Failure to control a dog in exercise areas and rural areas	100.00	100.00		✓	Double penalty for Dangerous Dog
9. Greyhound not muzzled	200.00	200.00		✓	
10. Dog in place without consent	100.00	100.00		✓	Double penalty for Dangerous Dog
11. Dangerous dog not muzzled	250.00	250.00		✓	
12. Dangerous dog not on leash in exercise area	200.00	200.00		✓	
13. Dangerous dog not under continuous supervision	200.00	200.00		✓	
14. Dangerous dog in specifically prohibited area	200.00	200.00		✓	
15. Dangerous dog enclosure requirement not complied with	200.00	200.00		✓	
16. Dangerous dog not wearing specified collar	200.00	200.00		✓	
17. Dangerous dog signs not displayed	200.00	200.00		✓	
18. Local Government not advised of dangerous dog attack	200.00	200.00		✓	
19. Local Government not advised of missing dangerous dog	200.00	200.00		✓	
20. Local Government not advised of dangerous dog ownership change	200.00	200.00		✓	
21. Local Government not advised of dangerous dog location change	200.00	200.00		✓	
22. Failure to take steps against parasites	50.00	50.00		✓	
23. Dog causing nuisance	100.00	100.00		✓	Double penalty for Dangerous Dog
24. Failure to produce document issued under Dog Act 1976	100.00	100.00		✓	
25. Failure of alleged offender to give name and address.	100.00	100.00		✓	

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
PRIVATE WORKS					
Back Hoe With Post Hole Digger	177.00	182.00	per hour		With Shire Operator Only
Backhoe	177.00	182.00	per hour		With Shire Operator Only
Bobcat	131.00	135.00	per hour		With Shire Operator Only
Cherry Picker With Chainsaw	306.00	315.00	per hour		With 2 Shire Operators & Truck
Grader (BE001, BE003)	200.00	206.00	per hour		With Shire Operator Only
Loader (BE004, BE036)	187.00	193.00	per hour		With Shire Operator Only
Roller - Rubber Tyre (BE033)	177.00	182.00	per hour		With Shire Operator Only
Roller - Vibrator (BE033)	177.00	182.00	per hour		With Shire Operator Only
Slasher (BE008)	164.00	169.00	per hour		With Shire Operator Only
Tractor (BE023)	141.00	145.00	per hour		With Shire Operator Only
Tractor Ford (BE014)	141.00	145.00	per hour		With Shire Operator Only
Truck Light (BE015, BE028)	106.00	109.00	per hour		With Shire Operator Only
Truck Tandem (BE010, BE012, BE013)	136.00	140.00	per hour		With Shire Operator Only
LABOUR					
Engineering Consultation	173.00	178.00	per hour		Minimum Charge = One Hour
Works Staff	80.00	82.00	per hour		Minimum Charge = One Hour
BUILDING MATERIALS					
					SUPPLY RESTRICTIONS OF MATERIALS:
Gravel	42.00	43.00	per m ³		PICK UP - MIN. of 1m³ (During Tip Opening Hours Only)
Gravel - Truck Load	217.00	224.00	per truck load		DELIVERED - MIN. of 2m³
Metal - All Sizes	80.00	82.00	per m ³		CARTAGE extra
Metal - Truck Load	631.00	650.00	per truck load		Tandem truck carries ~ 8m ³ or 12 tonne
Metal Dust	42.00	43.00	per m ³		Loader Bucket = ~ 2 m ³
Metal Dust - Truck Load	217.00	224.00	per truck load		
Sand Filling	42.00	43.00	per m ³		
Sand Filling - Truck Load	193.00	199.00	per truck load		
Sweepings - When Available	40.00	41.00	per m ³		
Sweepings - Truck Load	316.00	325.00	per m ³		

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
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Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
CARTAGE					
Per Load - Cartage Both Ways	3.00	3.00	per km		Eg: Client is 20kms out, 40kms cartage is charged
RURAL ROAD NUMBERS					
Replacement Rural Road Numbers	100.00	100.00	per Sign		First Sign - No Charge. Replacement includes Sign, Post and Erection Labour.
TELSTRA/WATER CORP REINSTATEMENTS					
Bitumen & Concrete	424.00	437.00	per m ²		
Gravel	424.00	437.00	per m ²		
CROSS OVERS (RURAL) - Gravel Only					
300mm pipe	1,895.00	1,952.00	per Crossover (2x Pipes)		Payment to be made in Advance 50% subsidy for 1st crossover on the property
375mm pipe	PRICE ON APP/ APPLICATION				
450mm pipe	PRICE ON APP/ APPLICATION				
CROSS OVERS (TOWN SITE) - Concrete					
Per square metre	64.00	66.00	per m ²		50% Subsidy for 1st Crossover of the property
STANDPIPES					
Per 1,000L (1kL)	3.35	3.35	per kL	✓	Charges billed monthly * First \$1.25 GST exempt, \$2 GST inclusive.

SHIRE OF BEVERLEY
2018/19 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
RESERVATIONS OF GRAVE PLOTS / NICHE WALLS					
Grave Reservation - Initial	100.00	100.00	per site		25 Years validity.
Niche Wall Single Reservation - Initial	100.00	100.00	per site		
Niche Wall Double Reservation - Initial	180.00	180.00	per two sites		25 Years validity.
Transfer of Reservation - Grave & Niche Wall	50.00	50.00	per reservation		25 Years validity from date of transfer.
Reservation - Renewal Every 5 Years	25.00	25.00	per site		APPLICABLE TO BOTH GRAVE PLOT & NICHE WALL RESERVATIONS
CEMETERIES - GRAVE PLOTS, DIGGING & ASSOCIATED CHARGES					
Grant of Right of Burial Charge	1,000.00	1,000.00			25 Year Period.
Standard Grave - Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	100.00	100.00	per Grave		On application of Grant of Right of Burial
Standard Grave - Grave digging to 1.80m	1,000.00	1,000.00	per Grave		On application of Grant of Right of Burial
Standard Grave - Grave Number Plate - Per Standard Plot	50.00	50.00	per Grave		On application of Grant of Right of Burial
Standard Grave - Overtime Fee - Weekends/Public Holidays/RDOs	750.00	750.00	per Grave (if applicable)		On application of Grant of Right of Burial (if applicable)
Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	100.00	100.00			
Double Plot - Land 2.44m (L) X 3.05m (W) X 1.80m (D)	150.00	150.00			
Triple Plot - Land 2.44m (L) X 4.57m (W) X 1.80m (D)	200.00	200.00			
Grave - Child (7 & Under) - Grave digging to 1.80m	500.00	500.00	per Grave		
Excess Depth Of 1.80m - Per Every 300mm	191.00	197.00	per each 300mm		
Reopening Of Grave - Ordinary	1,000.00	1,000.00	per Grave		
Reopening Of Grave - Child (7 & Under)	500.00	500.00	per Grave		
Exhumation Fee	2,000.00	2,000.00	per exhumation		In addition to grave digging charge.
Permission to Erect Headstone	150.00	150.00	per Headstone		PERMISSION and/or KERBING
Attendance When Required By Grantee	150.00	150.00	per attendance		
Internment Of Ashes In Grave Plot	150.00	150.00			
Extra Charge Of Ashes Internment - Overtime Fee - Weekends/Public Holidays/RDOs	250.00	250.00			
NICHE WALLS - PLOTS, INTERNMENT & ASSOCIATED CHARGES					
Internment Fee - Niche Wall - Single Compartment	200.00	200.00			Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 1st Internment	200.00	200.00			Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 2nd Internment	100.00	100.00			Not including cost of PLAQUE / TABLET or FITTING
Plaque Fee	AT COST	AT COST	per plaque		Plaque Cost to be recovered in full.
Plaque Installation Fee	150.00	150.00	per plaque		
Urn Container	25.00	25.00	per container		
Vases	72.00	74.00	per vase		Cost on application

SHIRE OF BEVERLEY
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Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
REFUSE SITE FEES					
Asbestos Burial	114.00	117.00	per m ³		Minimum \$50 charge.
Asbestos Burial			Large quantities		Price based on per m ³ rate plus machine hire.
Building Rubble	28.00	29.00	per tonne		
Car Bodies	28.00	29.00	per car		
Concrete, Rock, Gravel, Sand Or Like	28.00	29.00	per tonne		
Fencing Wire	7.00	7.00	per m ³		
Putrescible Waste Organic Commercial	7.00	7.00	per m ³		
Rubbish Bag (Wool Bale)	7.00	7.00	per bag		
Bin 240L Domestic Waste Or 200L Drum Equivalent	3.00	3.00	per bin		
Trailer 6X4, Car, Ute Mixed Load	14.00	14.00	per load		
Trailer Tandem Axle Up To 2.5m In Length	28.00	29.00	per load		
Septic Tank Waste (Local)	250.00	250.00	per 2,000L		per 2,000L or part thereof.
Septic Tank Waste (Outside of Beverley District)	500.00	500.00	per 2,000L		per 2,000L or part thereof - Double Rate.
HEALTH FEES					
					Health Act 1911
Public Building Event Approval Registration Fee	0.00	200.00	per Registration	✓	
Food Premises Registration Fee	140.00	180.00	per Registration	✓	
Food Business Notification Fee	50.00	60.00	per Notification	✓	
Food Business (Food Stalls) Notification Fee	50.00	60.00	per Notification	✓	
Septic Tank/Onsite Waste Water Disposal Application	226.00	226.00	per Application	✓	

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EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
BUILDING FEES					Building Act 2011
Building Inspection	150.00	150.00	per Inspection	✓	
BCITF Levy	0.2% of total construction value for all works valued over \$20,000.00			✓	
Building Services Levy (BSL)					
Building Permit					
- \$45,000 or Less	61.65	61.65	per Application	✓	
- Over \$45,000	0.137% of the value of work		per Application	✓	
Demolition Permit					
- \$45,000 or Less	61.65	61.65	per Application	✓	
- Over \$45,000	0.137% of the value of work		per Application	✓	
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the <i>Building Act</i> .					
- \$45,000 or Less	61.65	61.65	per Application	✓	
- Over \$45,000	61.65	61.65	per Application	✓	
Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> .					
- \$45,000 or Less	91.00	91.00	per Application	✓	
- Over \$45,000	0.18% of the value of work		per Application	✓	
Occupancy Permit or Building Approval Certificate for <u>unauthorised</u> building work under s51 of the <i>Building Act</i> .					
- \$45,000 or Less	123.30	123.30	per Application	✓	
- Over \$45,000	0.274% of the value of work		per Application	✓	
Occupancy Permit under s46 of the <i>Building Act</i> .					
- \$45,000 or Less	No Levy	No Levy			
- Over \$45,000	No Levy	No Levy			
Modification of Occupancy Permit for additional use of building on temporary basis under s48 of the <i>Building Act</i> .					
- \$45,000 or Less	No Levy	No Levy			
- Over \$45,000	No Levy	No Levy			

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EFFECTIVE FROM 1 JULY 2018

Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
Building/Demolition Permits					
1. Certified application for building permit-					
a) for building work for a Class 1 or Class 10 building or incidental structure.	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$97.70.			✓	
b) for building work for a Class 2 to Class 9 building or incidental structure.	0.09% of the estimated value of building as determined by the relevant permit authority, but not less than \$97.70.			✓	
2. Uncertified application for a building permit	0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$97.70.			✓	
3. Application for a demolition permit -					
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure.	97.70	97.70		✓	
b) for demolition work in respect of a Class 2 to Class 9 building.	\$97.70 for each storey of the building.			✓	
4. Application to extend the time which a building or demolition permit has effect.	97.70	97.70		✓	
5. Application for an occupancy permit for a completed building.	97.70	97.70		✓	
6. Application for a temporary occupancy permit for an incomplete building.	97.70	97.70		✓	
7. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	97.70	97.70		✓	
8. Application for a replacement occupancy permit for permanent change of the building's use/classification.	97.70	97.70		✓	
9. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision.	10.80 107.70	10.80 107.70		✓	
10. Application for an occupancy permit for a building in respect of which unauthorised work has been done.	97.70	97.70		✓	
11. Application for a building approval certificate for a building in respect of which unauthorised work has been done.	97.70	97.70		✓	
12. Application to replace an occupancy permit for an existing building.	97.70	97.70		✓	
13. Application for a building approval certificate for an existing building where unauthorised work has not been done.	97.70	97.70		✓	
14. Application to extend the time during which an occupancy permit or building approval certificate has effect.	97.70	97.70		✓	
15. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought).	2,160.15	2,160.15		✓	
16. Inspection of pool enclosures.	58.45	58.45		✓	Regulation 53.
17. Local government approval of battery powered smoke alarms	179.40	179.40		✓	Regulation 61.
18. Certificate of Design Compliance	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$97.70.			✓	
19. Certificate of Building Compliance	0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$97.70.			✓	

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Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
TOWN PLANNING FEES					<i>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</i>
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is-					
(a) not more than \$50,000	147.00	147.00		✓	
(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		✓	
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		✓	
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	✓	
(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		✓	
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced.	222.00	222.00		✓	
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		✓	
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		✓	

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2018/19 SCHEDULE OF FEES AND CHARGES
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Description	Charge 2017/18	Charge 2018/19	Frequency	GST Exempt	Information/Conditions
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		✓	
13. Replying to a property settlement questionnaire.	73.00	73.00		✓	
14. Providing written planning advice.	73.00	73.00		✓	
15. Scheme Amendments - initiated outside of Council					
Shire Planner	88.00	88.00	per hour		
Administration Officer	30.20	30.20	per hour		
16. Structure Plans - initiated outside of Council					
Shire Planner	88.00	88.00	per hour		
Administration Officer	30.20	30.20	per hour		
PLANNING ADVERTISING AND NOTIFICATION COSTS					
Applicant to pay	Borne by applicant				
DEVELOPMENT APPLICATIONS					<i>Planning and Development (DAP) Amendment Regulations 2013</i>
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		✓	
b) not less than \$7 million and less than \$10 million	5,409.00	5,409.00		✓	
c) not less than \$10 million and less than \$12.5 million	5,885.00	5,885.00		✓	
d) not less than \$12.5 million and less than \$15 million	6,053.00	6,053.00		✓	
e) not less than \$15 million and less than \$17.5 million	6,221.00	6,221.00		✓	
f) not less than \$17.5 million and less than \$20 million	6,390.00	6,390.00		✓	
g) not less than \$20 million or more	6,557.00	6,557.00		✓	
2. An application under Reg.17	150.00	150.00		✓	
ROAD CLOSURE PROCESSING FEE					
Charge	250.00	250.00	per application		