



**SHIRE OF BEVERLEY**

**ANNUAL BUDGET**

**2014-15**



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## President's Introduction

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

Overall the increase in rates for this financial year will be 6.0 percent. This level will enable existing service levels to be maintained and a number of new initiatives to be funded whilst continuing to allocate additional funds to renew the Shire's infrastructure.

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

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

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

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

Highlights of the Capital Works program include:

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

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

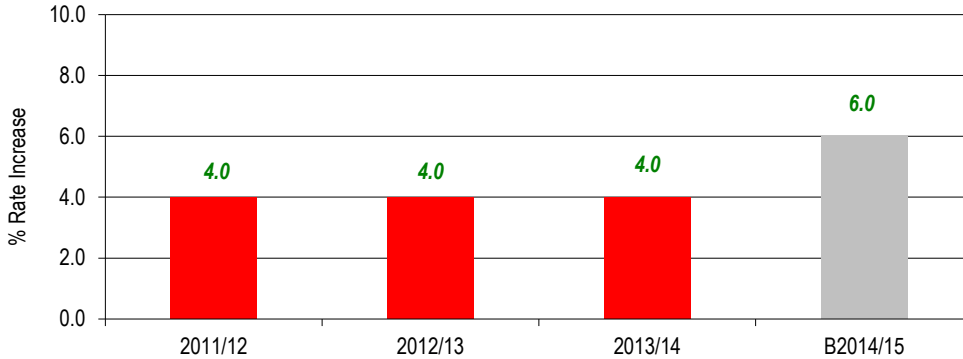
Residents and other interested members of the community are welcome to view the adopted Annual Budget at the Shire's Administration Centre or on our website; [www.beverley.wa.gov.au](http://www.beverley.wa.gov.au).

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

## Chief Executive Officer's Summary

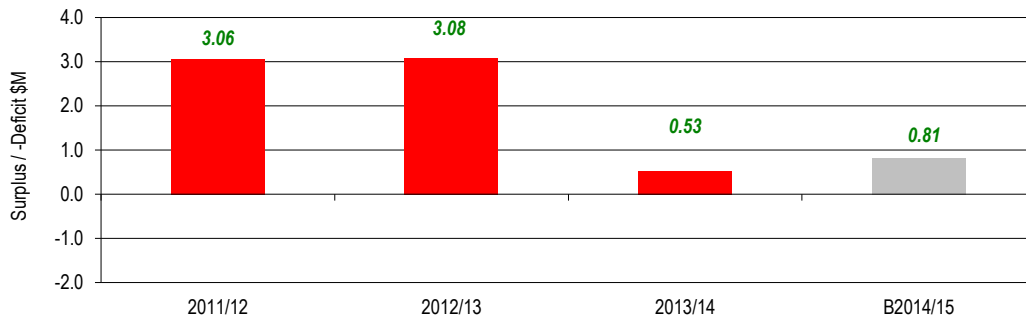
The Annual Budget for the 2014/15 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and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

### 1. Rates



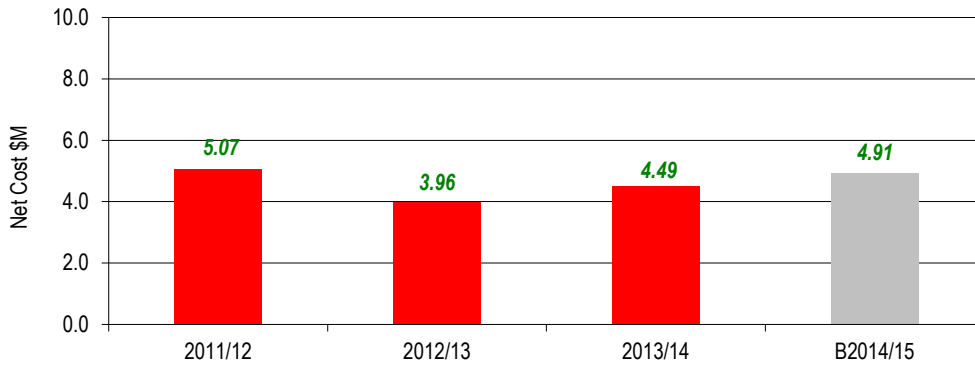
It is proposed that general rates increase by 6.0% for the 2014/15 year, raising total rates of \$2.424 million. The minimum rate is set at \$739.00 pa and will yield \$155,891.

### 2. Operating result



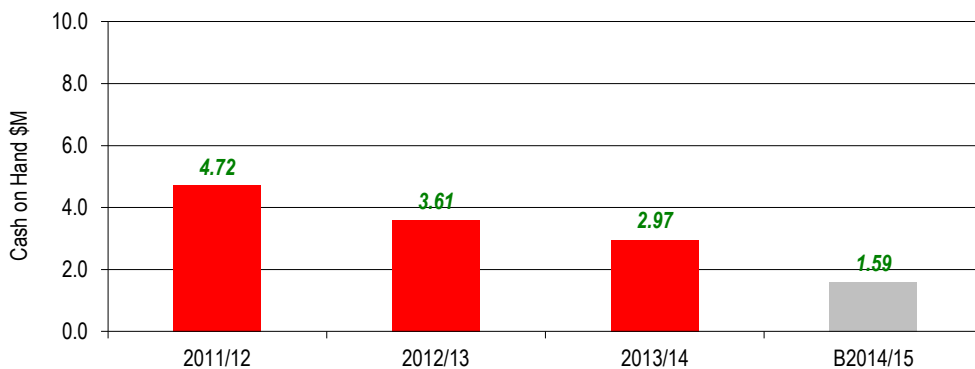
The expected operating result for the 2014/15 year is a surplus of \$0.814 million, which is an increase of \$0.281 million over 2013/2014.

### 3. Services



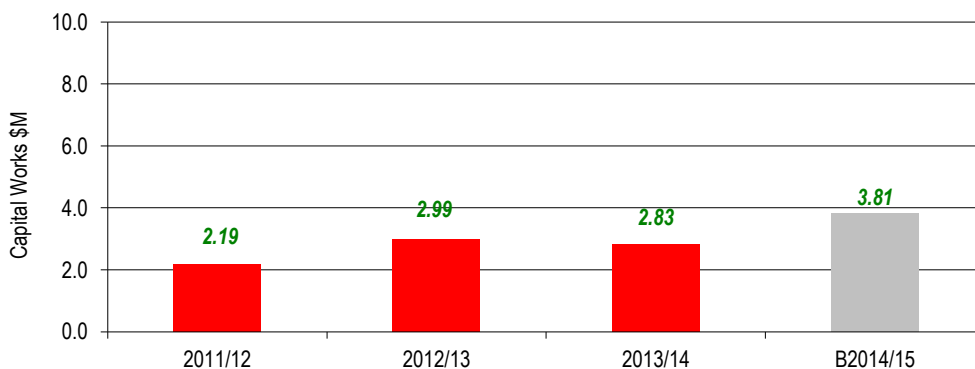
The cost of services to be delivered to the community for the 2014/15 year is expected to be \$4.912 million which is \$0.422 million more when compared to 2013/14.

### 4. Cash and investments



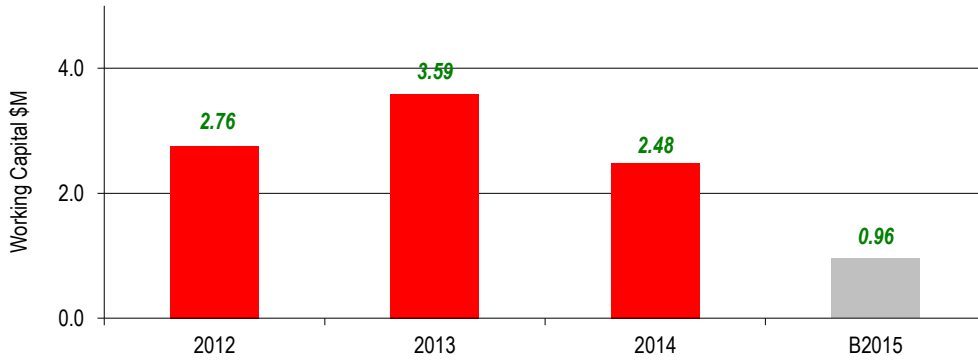
Cash and investments are expected to decrease by \$1.381 million during the year to \$1.585 million as at 30 June 2015.

### 5. Capital works



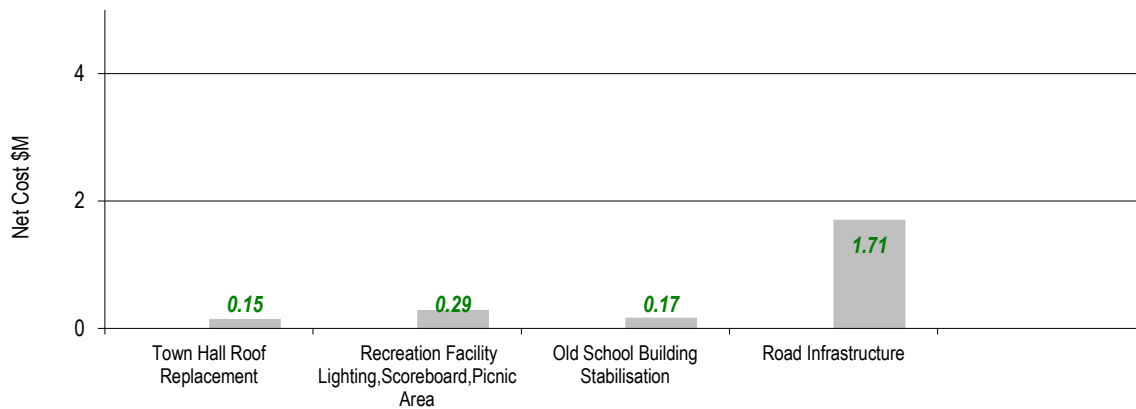
The capital works program for the 2014/15 year is expected to be \$3.806 Million. Of the \$3.806 million capital funding required, \$2.314 million will come from Council operations, \$1.012 million from external grants and the balance of \$0.48 million from reserves. The capital expenditure program has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

## 6. Financial position



The net current assets are expected to decrease by \$1.524 million to \$0.959 million.

## 7. Major Projects



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

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

**S. Gollan**  
Chief Executive Officer

## Budget Processes

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

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

The budget is required to be adopted by 31 August in each year. The key dates for the budget process are summarised below:

<b>Budget Process</b>	<b>Timing</b>
1. Officers prepare operating and capital estimates for inclusion in the Budget.	Feb - May 2014
2. Council considers draft Budget at informal briefings.	June & July 2014
3. Proposed Budget is submitted to Council for approval.	July 2014
4. Copy of adopted Budget submitted to the Department.	August 2014



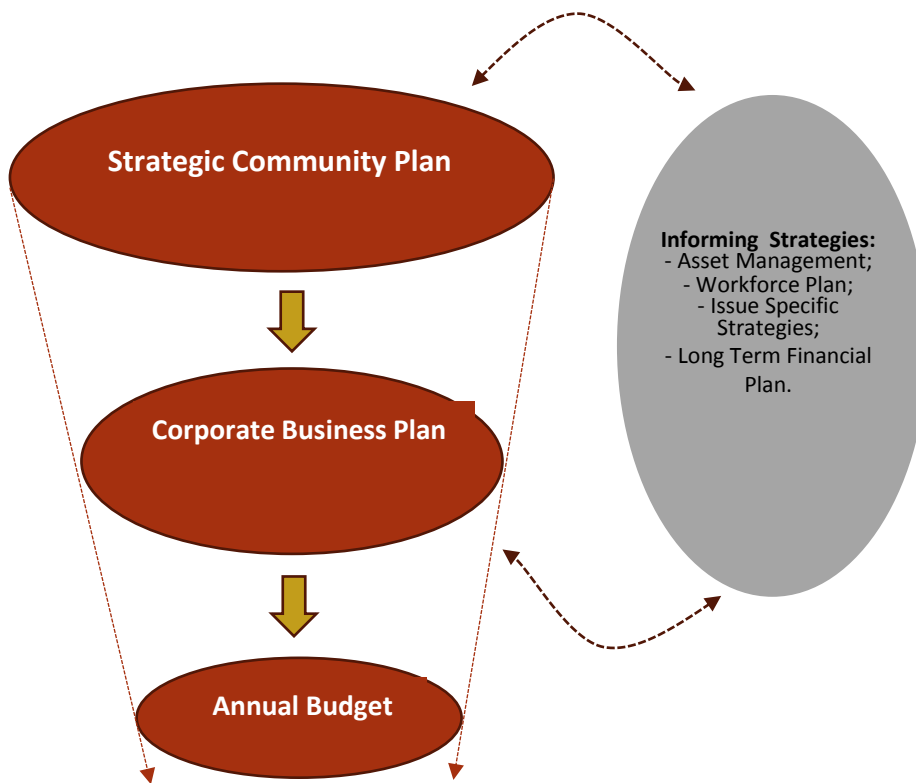
## 1. Linkage to the Council Plan

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

### 1.1 Integrate Planning Framework

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

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



Outputs: Plans, monitoring and annual reporting  
Measurement and Reporting

## 1.2 Our purpose

### Our Vision

Our Shire will be:

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

### Our Aim

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

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

### Our Values

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

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

## 2. Activities and Initiatives

This section provides a description of the activities to be funded in the Budget for the 2014/15 year and how these will contribute to achieving the strategic objectives specified in the Strategic Community Plan.

### Activities

Activity	Description	Revenue (Expenditure) Net Cost \$
<b>General Purpose Funding</b>	Details rates levied, interest on late payment of rates, general purpose grants and interest received on investments.	3,848,089 (72,458) <b>3,775,631</b>
<b>Governance</b>	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	6,000 (247,438) <b>(241,438)</b>
<b>Law Order, Public Safety</b>	This service provides for the supervision of local laws, fire prevention and animal control.	471,006 (215,426) <b>255,580</b>
<b>Health</b>	This service provides for food quality and pest control, medical service and administration of health scheme.	100 (178,176) <b>(178,076)</b>
<b>Education and Welfare</b>	This service provides for maintenance of old school, donation towards school awards and youth activities and initiatives.	2,500 (91,965) <b>(89,465)</b>
<b>Housing</b>	This service provides for the maintenance of staff housing and Hunt Road Village.	68,500 (300,567) <b>(232,067)</b>
<b>Community Amenities</b>	This service provides the collection of rubbish, operations of waste disposal sites administration of town planning scheme, maintenance of cemeteries, and protection of the environment.	174,769 (583,770) <b>(409,001)</b>
<b>Recreation and Culture</b>	This service provides for the maintenance of halls, swimming pool, recreation grounds and various reserves. The operations of the library and art gallery and maintenance of courthouse and Dead Finish museum.	201,698 (1,079,967) <b>(878,269)</b>
<b>Transport</b>	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance. Revenue associated with the construction of roads etc. is also recorded in this programme.	786,835 (1,701,278) <b>(914,443)</b>
<b>Economic Services</b>	This service provides for weed control, tourism and area promotion, implementation of building controls, swimming pool inspections and promotion of economic development initiatives.	73,500 (408,265) <b>(334,765)</b>
<b>Other Property and Services</b>	This service provides for the undertaking of private works, allocations of on costs and plant operation costs, recording of material and stock, salaries and wages paid and allocated to works.	57,500 (34,177) <b>23,323</b>
<b>Net Operating Income</b>		<b>777,010</b>

### Initiatives

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

### **3. Budget Influences**

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

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

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

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

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

#### **3.2 External influences**

In preparing the 2014/15 Annual Budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- Consumer Price Index (CPI) increases on goods and services of 3.5% per annum;
- Reduced funding from State and Federal governments; and
- Prevailing economic conditions impacting on investment interest rates and debt collection.

#### **3.3 Internal influences**

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2014/15 Annual Budget. These matters have arisen from events occurring in the 2013/14 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2014/15 year. These matters and their financial impact are set out below:

- Budget surplus for the 2013/14 financial year ended 30 June 2014; and
- Minimal staff turnover

#### **3.4 Budget principles**

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

- Existing fees and charges to be increased in line with CPI or market levels
- Grants to be based on confirmed funding levels
- New revenue sources to be identified where possible
- Service levels to be maintained at 2013/14 levels
- Salaries and wages to be increased in line with Average Weekly Earnings
- New initiatives which are not cost neutral to be justified through a business case
- Real savings in expenditure and increases in revenue identified in 2013/14 to be preserved
- Operating revenues and expenses arising from completed 2013/14 capital projects to be included.

### **3.5 Legislative requirements**

Under the Local Government Act 1995 (“the Act”), Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Financial Management ) Regulations 1996 (“the Regulations”) which support the Act.

The 2014/15 Annual Budget, which is included in this report, is for the year 1 July 2014 to 30 June 2015 and is prepared in accordance with the Act and Regulations. The budget includes statutory statements being a budget operating, budget statement of financial activity, budget statement of cash flows, budget rate setting statement, budget statement of rating information and notes forming part of the annual budget. These statements have been prepared for the year ended 30 June 2015 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

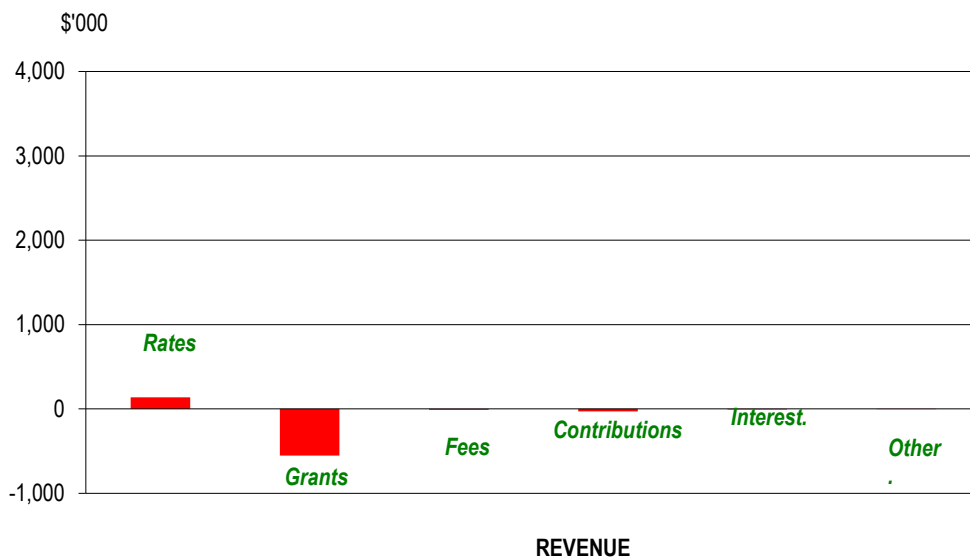
The budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including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

## 4. Analysis of Operating Budget

This section analyses the expected revenues and expenses of the Council for the 2014/15 year.

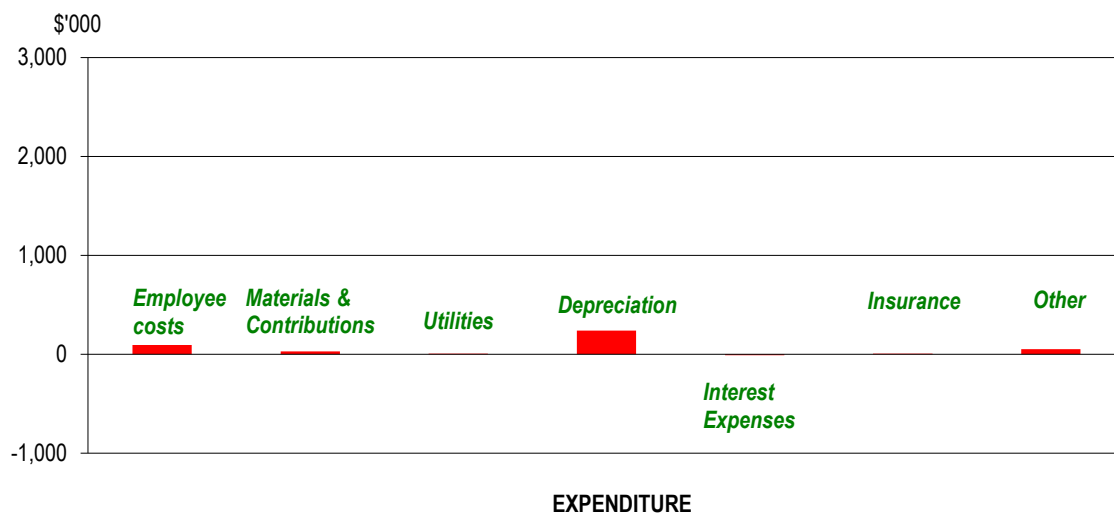
### 4.1 Operating revenue

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



## 4.2 Operating expenditure

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



## 5. Analysis of Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2014/15 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

### 5.1 Budgeted cash flow statement

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



## 6. Analysis of Capital Budget

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

### 6.1 Capital works

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

### 6.2 Funding sources

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

## 7. Rating Strategy

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

### 7.1 Strategy development

In developing the plan for the future, rates and charges were identified as an important source of revenue, accounting for 42.6% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the planning process.

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

Year	Rate Increases
2010/11	3.00%
2011/12	4.00%
2012/13	4.00%
2013/14	4.00%
2014/15	6.00%
<b>Average increase</b>	<b>4.20%</b>

### 7.2 Current year rate increase

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

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

### 7.3 Rating structure

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

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

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

## 8. Other Strategies

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

### 8.1 Borrowings

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

For the 2014/15 year, Council has decided not to borrow. The table below details loan borrowings outstanding over a five year period.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2010/11	0	34	19	282
2011/12	0	36	17	246
2012/13	1,000	38	14	1,208
2013/14	0	67	66	1,141
2014/15	0	70	56	1,071

### 8.2 Infrastructure

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

### 8.3 Long Term Financial Plans

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

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

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## **Statutory Annual Budget**

Budgeted information includes the following:

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

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

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

**Notes:**

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

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

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

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



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

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

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



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

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

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

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

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

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to this budget document.

**(b) 2013/14 Actual Balances**

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

**(c) Rounding Off Figures**

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

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

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

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

**(e) Goods and Services Tax (GST)**

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

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

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

**(f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

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

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

**(g) Cash and Cash Equivalents**

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

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

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

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

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

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

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

**(j) Fixed Assets (Continued)**

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

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

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

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

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

***Land Under Control***

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

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

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

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

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

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

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

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

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

**(j) Fixed Assets (Continued)**

***Revaluation***

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

***Transitional Arrangement***

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

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

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

***Land Under Roads***

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

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

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

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

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

***Depreciation***

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

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

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

**(j) Fixed Assets (Continued)**

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

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

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

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

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

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

***Capitalisation Threshold***

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

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

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

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

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

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

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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



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

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

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

**Income approach**

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

**Cost approach**

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

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

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

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

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

**(I) Financial Instruments (Continued)**

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

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

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

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

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

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

*(v) Financial liabilities*

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

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

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

**(l) Financial Instruments (Continued)**

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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

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

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

**(m) Impairment of Assets (Continued)**

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

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

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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

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

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

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**(q) Provisions**

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

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

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

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

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

**2 OPERATING, REVENUES AND EXPENSES**

The Net Result as reported in the Annual Budget includes:

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

**3 DESCRIPTION OF FUNCTIONS/ACTIVITIES**

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

**Description of Programs**

**General Purpose Funding**

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

**Governance**

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

**Law, Order, Public Safety**

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

**Health**

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

**Education and Welfare**

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

**Housing**

Aged Persons Residence and Staff Housing.

**Community Amenities**

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

**Recreation and Culture**

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

**Transport**

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

**Economic Services**

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

**Other Property and Services**

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

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

**4 OPERATING REVENUES AND EXPENSES**

Operating expenses and revenues classified according to nature and type.

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

**5 CASH**

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

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

**6 DISPOSAL OF ASSETS**

**(A) DISPOSAL OF ASSETS BY CLASS**

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

**(B) DISPOSAL OF ASSETS BY PROGRAM**

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

**(C) SUMMARY**

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

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

No Borrowing Costs were incorporated in the Annual Budget.

**7 BORROWINGS INFORMATION**

**(a) Loans Raised in Financial Year**

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



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

**7 BORROWINGS INFORMATION (continued)**

**(b) Loan Repayments**

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

**8 RESERVES**

**(a) Plant Reserve (Cash Backed)**

Purpose - Acquisition of Major Plant.

The transactions of the Reserve Fund are summarised as follows:

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

**(b) Fire Fighters Reserve (Cash Backed)**

Purpose - Acquisition of Major Fire Fighting Equipment.

The transactions of the Reserve Fund are summarised as follows:

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

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

**8 RESERVES (Continued)**

**(c) Office Equipment Reserve (Cash Backed)**

Purpose - Purchase and replacement of Office Equipment.

The transactions of the Reserve Fund are summarised as follows:

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

**(d) Building Reserve (Cash Backed)**

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

The transactions of the Reserve Fund are summarised as follows:

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

**(e) Recreation Reserve (Cash Backed)**

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

The transactions of the Reserve Fund are summarised as follows:

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

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

**8 RESERVES (Continued)**

**(f) Annual Leave Reserve (Cash Backed)**

Purpose - Fund the Annual Leave Payments.

The transactions of the Reserve Fund are summarised as follows:

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

**(g) Avon River Development Reserve (Cash Backed)**

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

The transactions of the Reserve Fund are summarised as follows:

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

**(h) Community Bus Reserve (Cash Backed)**

Purpose - Fund the Capital Improvements to Community Bus.

The transactions of the Reserve Fund are summarised as follows:

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

**(i) Cropping Reserve (Cash Backed)**

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

The transactions of the Reserve Fund are summarised as follows:

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

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

**8 RESERVES (Continued)**

**(j) Road Construction Reserve (Cash Backed)**

Purpose - Fund the construction of Roads.

The transactions of the Reserve Fund are summarised as follows:

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

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

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

The transactions of the Reserve Fund are summarised as follows:

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

**(l) Airfield Emergency Lighting Reserve (Cash Backed)**

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

The transactions of the Reserve Fund are summarised as follows:

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

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

**9 CASH FLOW INFORMATION**

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

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

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

**10 TRUST FUND INFORMATION**

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

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

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

**11 COMPARISON WITH RATE SETTING BUDGET**

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

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

**12 RATING INFORMATION**

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

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

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

**12 RATING INFORMATION (continued)**

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

**General and Minimum Rate**

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

**The Objects and Reasons for General and Minimum Rate**

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

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

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

**Specified Area Rates**

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

**13 SERVICE CHARGES**

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

**14 INFORMATION ABOUT DISCOUNTS, INCENTIVES, CONCESSIONS AND WRITE OFFS**

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

<b>GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES:</b>	<b>RATE 10%</b>	<b>VALUE \$210,771</b>
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**15 INTEREST CHARGES FOR THE LATE PAYMENT OF RATES CHARGES**

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

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

- (i) after it becomes due and payable;
- or
- (ii) 35 days after the date of issue of the rate notice

which ever is the later.

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

The rate of interest to apply is 11% and the estimated revenue from the imposition of the interest amounts to \$7,500 for the 2014/15 financial year.

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

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

Charges on instalment Plan is \$10.00 Administration Charge and rate of interest of 5.5%, the estimated revenue from the imposition amounts to \$7,500 for the 2014/15 financial year.

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

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

**16 FEES AND CHARGES INFORMATION**

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

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

**17 INVESTMENTS**

Earnings from Investments is summarised as follows:

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

**18 COUNCIL MEMBERS - FEES, EXPENSES AND ALLOWANCES**

The 2014/2015 Budget provides for the following:

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



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

**19 DEPRECIATION ON NON-CURRENT ASSETS**

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

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

**20 MAJOR LAND TRANSACTIONS**

Council did not participate in any trading undertakings.

**21 JOINT VENTURE**

Council did not participate in any Joint Venture.

**22 TRADING UNDERTAKINGS**

Council did not participate in any trading undertakings.

**23 CAPITAL AND LEASING COMMITMENTS**

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

**24 FINANCIAL INSTRUMENTS**

(a) Interest Rate Risk

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

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

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

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

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

**25 POSITION AT COMMENCEMENT OF FINANCIAL YEAR**

Determination of opening funds:

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

**26 ACQUISITION OF ASSETS**

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

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

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

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

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

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

Description	Charge 2014/15	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>CARAVAN PARK - Power Charges INCLUDED</b>					
POWERED - VAN/RV SITE	27.00	per day		⌘ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
UNPOWERED - VAN/RV SITE	10.00	per day		⌘ 0.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
POWERED - CAMPSITE	15.00	per day		⌘ 0.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
UNPOWERED - CAMPSITE	10.00	per day		⌘ 0.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
ADDITIONAL PERSON/S (Age 5+ Years)	5.00	each per day		⌘ 0.00	
CHILDREN 5 YEARS OR UNDER	FREE			⌘ 0.00	
SHOWERS	5.00	each per shower use		⌘ 0.00	
PERMANENT SITE (First 28 days)	160.00	per week		⌘ 5.00	Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST]
PERMANENT SITE (29+ days)	160.00	per week	5% GST	⌘ 5.00	Maximum of 2 Persons (Age 5+) <b>12 Weeks Max.</b> [146.92 + 8.08 GST]
<b>SWIMMING POOL</b>					
ADULTS	3.00	per entry		⌘ 0.50	
CHILDREN	1.00	per entry		⌘ 0.00	
SPECTATORS	1.00	per entry		⌘ 0.00	
SEASON TICKET- ADULT	82.00	per season		⌘ 2.00	
SEASON TICKET- PENSIONER (FULL PENSION)	62.00	per season		⌘ 2.00	
SEASON TICKET- CHILD	52.00	per season		⌘ 2.00	
SEASON TICKET- FAMILY	186.00	per season		⌘ 6.00	
<b>HUNT ROAD VILLAGE</b>					
Rental Charge	115.00	per week	✓	⌘ 5.00	
<b>BLARNEY ADVERTISING</b>					
SIZE A - 122 X 180mm	82.00	per advert		⌘ 2.00	
SIZE B - 122 X 89mm	41.00	per advert		⌘ 1.00	
SIZE C - 60 X 89mm	25.00	per advert		⌘ 1.00	
SIZE D - 5 LINES*	8.00	per advert		⌘ 0.00	*MUST BE PAID IN ADVANCE
SIZE E - 3 LINES*	5.00	per advert		⌘ 0.00	*MUST BE PAID IN ADVANCE
SIZE F - 122 x 135mm	62.00	per advert		⌘ 2.00	
12 MONTHS SIZE A	825.00	per year		⌘ 25.00	12 Editions
12 MONTHS SIZE B	412.00	per year		⌘ 12.00	12 Editions
12 MONTHS SIZE C	247.00	per year		⌘ 7.00	12 Editions
12 MONTHS SIZE F	619.00	per year		⌘ 19.00	12 Editions
<b>COPYING</b>					
SINGLE COPY (1-19 sheets)	0.40	per sheet		⌘ 0.00	Library Photocopier - Black & White Only.
BULK COPY (20+ sheets)	0.30	per sheet		⌘ 0.00	Library Photocopier - Black & White Only.
HISTORY of BEVERLEY BOOK	20.00	per copy		⌘ 0.00	
HISTORY of BEVERLEY BOOK - Posted	35.00	per copy		⌘ 0.00	
<b>LIBRARY</b>					
LIBRARY - REPLACEMENT CARD	7.00	per card		⌘ 0.00	
LIBRARY - LOST BOOKS - ADMIN FEE	15.00	per investigation		⌘ 0.00	Replacement Books to be charged at Cost.
<b>MAP CHARGES</b>					
DISTRICT MAP - 1000 x 700mm	30.00	per copy		⌘ 0.00	
DISTRICT MAP - 3 pages (A3)	10.00	per copy		⌘ 0.00	
DISTRICT MAP - 1 page (A3)	5.00	per copy		⌘ 0.00	
<b>FACSIMILE FEES</b>					
IN AUST 1st page	7.00	per page		⌘ 0.00	
IN AUST Additional pages	3.00	per page		⌘ 0.00	
O/SEAS 1st page	14.00	per page		⌘ 0.00	
O/SEAS Additional pages	6.00	per page		⌘ 0.00	
RECEIVAL	3.00	per page		⌘ 0.00	
<b>FREEDOM OF INFORMATION</b>					<i>Freedom of Information Regulations 1993</i>

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

Description	Charge 2014/15	Frequency	GST Exempt	Increase \$	Information/Conditions
Personal information about applicant	No charge				Copies as per copying fees.
<b>NON PERSONAL INFORMATION</b>					
APPLICATION FEE	30.00	per application	✓		Disadvantaged applicants/pension card - 25% discount
TIME dealing with applicant	30.00	per hour	✓		
ACCESS TIME	30.00	per hour	✓		Supervised by staff
DUPLICATION OF INFORMATION		Actual cost + GST			
DELIVERY, PACKING or POSTAGE		Actual cost + GST			
DEPOTS - Advance deposit		75% of estimated cost			
<b>ACCOUNT ENQUIRIES</b>					
RATE ACCOUNT ENQUIRY	159.00	per enquiry	✓	⬆ 5.00	
TITLE SEARCH	58.00	per enquiry		⬆ 2.00	
RATE BOOK (Printed or electronic)	132.00	per copy		⬆ 4.00	
<b>RATES</b>					
REFUSE COLLECTION	180.00	per refuse bin/year	✓	⬆ 5.00	
RECYCLING COLLECTION	81.00	per recycle bin/year	✓	⬆ 2.00	
<b>CAT LICENSE</b>					
1. Annual registration of a cat, unless concessional fees are applicable.	20.00	per year	✓		<b>Cat Act 2011</b>
2. Concessional registration fee-					
a) Three Year Registration Period	42.50		✓		
b) Three Year Registration Period - Pensioner	21.25		✓		Full Concession Card required
c) Lifetime registration period	100.00		✓		
c) Lifetime registration period - Pensioner	50.00		✓		Full Concession Card required
d) Registration after 31 May in any year, for that registration year.	50% of fee payable otherwise.		✓		
3. Annual application for approval or renewal to breed cats (per cat).	100.00		✓		
<b>CAT TRAP</b>					
Cat Trap Hire	11.00	per day		⬆ 11.00	Hire fees to be paid in advance
Cat Trap Bond	50.00	per hire	✓	⬆ 50.00	Bond returned via Cheque payment
<b>DOG LICENSE</b>					
<b>Dog Act 1976</b>					
DOG - MALE or FEMALE	50.00	1 year	✓	⬆ 0.00	
DOG - MALE or FEMALE	120.00	3 years	✓	⬆ 0.00	
DOG - MALE or FEMALE	250.00	Lifetime	✓	⬆ 0.00	
PENSION RATE: DOG - MALE or FEMALE	25.00	1 year	✓	⬆ 0.00	Full Concession Card required
PENSION RATE: DOG - MALE or FEMALE	60.00	3 years	✓	⬆ 0.00	Full Concession Card required
PENSION RATE: DOG - MALE or FEMALE	125.00	Lifetime	✓	⬆ 0.00	Full Concession & Certificate Of Sterilisation required
PENSION RATE: STERILISED DOG or BITCH	10.00	1 year	✓	⬆ 0.00	Full Concession & Certificate Of Sterilisation required
PENSION RATE: STERILISED DOG or BITCH	21.25	3 years	✓	⬆ 0.00	Full Concession & Certificate Of Sterilisation required
PENSION RATE: STERILISED DOG or BITCH	50.00	Lifetime	✓		
SHEEP DOG	herwise payable	1 year	✓		
SHEEP DOG	herwise payable	3 years	✓		
SHEEP DOG	herwise payable	Lifetime	✓		
STERILISED DOG or BITCH	20.00	1 year	✓	⬆ 0.00	Certificate of Sterilisation required
STERILISED DOG or BITCH	42.50	3 years	✓	⬆ 0.00	Certificate of Sterilisation required
STERILISED DOG or BITCH	100.00	Lifetime	✓	⬆ 0.00	Certificate of Sterilisation required
BULK DOG REGISTRATION	200.00		✓	⬆ 200.00	For approved kennel establishments only. Fee payable per establishment.
<b>DOG IMPOUNDING FEES</b>					
Impound Fee	62.00	per impounding		⬆ 2.00	
Sustenance	11.00	per day		⬆ 0.00	
<b>DOG PENALTIES/INFRINGEMENTS</b>					
<b>Dog Act 1976</b>					
1. Unregistered Dog	100.00		✓	⬆ 0.00	Double penalty for Dangerous Dog
2. Failure to give notice of new owner	40.00		✓	⬆ 0.00	
3. Keeping more than the prescribed number of dogs	100.00		✓	⬆ 0.00	

**SHIRE OF BEVERLEY**  
**2014/15 SCHEDULE OF FEES AND CHARGES**  
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Description	Charge 2014/15	Frequency	GST Exempt	Increase \$	Information/Conditions
4. Breach of kennel establishment licence	200.00		✓	⌘ 0.00	
5. Dog in public place without collar or registration tag	50.00		✓	⌘ 0.00	Double penalty for Dangerous Dog
6. Owners name and address not on collar	50.00		✓	⌘ 0.00	Double penalty for Dangerous Dog
7. Dog not held by a leash in certain public places	100.00		✓	⌘ 0.00	Double penalty for Dangerous Dog
8. Failure to control a dog in exercise areas and rural areas	100.00		✓	⌘ 0.00	Double penalty for Dangerous Dog
9. Greyhound not muzzled	200.00		✓	⌘ 0.00	
10. Dog in place without consent	100.00		✓	⌘ 0.00	Double penalty for Dangerous Dog
11. Dangerous dog not muzzled	250.00		✓	⌘ 0.00	
12. Dangerous dog not on leash in exercise area	200.00		✓	⌘ 0.00	
13. Dangerous dog not under continuous supervision	200.00		✓	⌘ 0.00	
14. Dangerous dog in specifically prohibited area	200.00		✓	⌘ 0.00	
15. Dangerous dog enclosure requirement not complied with	200.00		✓	⌘ 0.00	
16. Dangerous dog not wearing specified collar	200.00		✓	⌘ 0.00	
17. Dangerous dog signs not displayed	200.00		✓	⌘ 0.00	
18. Local Government not advised of dangerous dog attack	200.00		✓	⌘ 0.00	
19. Local Government not advised of missing dangerous dog	200.00		✓	⌘ 0.00	
20. Local Government not advised of dangerous dog ownership change	200.00		✓	⌘ 0.00	
21. Local Government not advised of dangerous dog location change	200.00		✓	⌘ 0.00	
22. Failure to take steps against parasites	50.00		✓	⌘ 0.00	
23. Dog causing nuisance	100.00		✓	⌘ 0.00	Double penalty for Dangerous Dog
24. Failure to produce document issued under Dog Act 1976	100.00		✓	⌘ 0.00	
25. Failure of alleged offender to give name and address.	100.00		✓	⌘ 0.00	
<b>PRIVATE WORKS</b>					
BACK HOE with POST HOLE DIGGER	159.00	per hour		⌘ 5.00	with SHIRE OPERATOR ONLY
BACKHOE	159.00	per hour		⌘ 5.00	with SHIRE OPERATOR ONLY
BOBCAT with BROOM	117.00	per hour		⌘ 4.00	with SHIRE OPERATOR ONLY
CHERRY PICKER with CHAINSAW	274.00	per hour		⌘ 8.00	with 2 SHIRE OPERATORS & TRUCK
GRADER (BE001, BE003)	179.00	per hour		⌘ 5.00	with SHIRE OPERATOR ONLY
LOADER (BE004, BE036)	169.00	per hour		⌘ 5.00	with SHIRE OPERATOR ONLY
ROLLER - RUBBER TYRE (BE033)	159.00	per hour		⌘ 5.00	with SHIRE OPERATOR ONLY
ROLLER - VIBRATOR (BE033)	159.00	per hour		⌘ 5.00	with SHIRE OPERATOR ONLY
SLASHER (BE008)	147.00	per hour		⌘ 4.00	with SHIRE OPERATOR ONLY
TRACTOR (BE023)	127.00	per hour		⌘ 4.00	with SHIRE OPERATOR ONLY
TRACTOR FORD (BE014)	127.00	per hour		⌘ 4.00	with SHIRE OPERATOR ONLY
TRUCK LIGHT (BE015, BE016, BE028)	95.00	per hour		⌘ 3.00	with SHIRE OPERATOR ONLY
TRUCK TANDEM (BE010, BE012, BE013)	122.00	per hour		⌘ 4.00	with SHIRE OPERATOR ONLY
<b>LABOUR</b>					
ENGINEERING CONSULT	155.00	per hour		⌘ 5.00	Minimum Charge = One Hour
WORKS STAFF	72.00	per hour		⌘ 2.00	Minimum Charge = One Hour
<b>BUILDING MATERIALS</b>					
<b>SUPPLY RESTRICTIONS OF MATERIALS:</b>					
GRAVEL	38.00	per m <sup>3</sup>		⌘ 1.00	PICK UP - MIN. of 1m <sup>3</sup> (During Tip Opening Hours Only)
GRAVEL - Truck Load	195.00	per truck load		⌘ 6.00	DELIVERED - MIN. of 2m <sup>3</sup>
METAL - all sizes	72.00	per m <sup>3</sup>		⌘ 2.00	CARTAGE extra
METAL - Truck Load	567.00	per truck load		⌘ 17.00	Tandem truck carries ~ 8m <sup>3</sup> or 12 tonne
METAL DUST	38.00	per m <sup>3</sup>		⌘ 1.00	Loader Bucket = ~ 2 m <sup>3</sup>
METAL DUST - Truck Load	195.00	per truck load		⌘ 6.00	
SAND FILLING	38.00	per m <sup>3</sup>		⌘ 1.00	
SAND FILLING - Truck Load	173.00	per truck load		⌘ 5.00	
SWEEPINGS - when available	36.00	per m <sup>3</sup>		⌘ 1.00	
SWEEPINGS - Truck Load	284.00	per m <sup>3</sup>		⌘ 9.00	
<b>CARTAGE</b>					
PER LOAD - CARTAGE BOTH WAYS	3.00	per km		⌘ 0.00	Eg. Client is 20kms out, 40kms cartage is charged

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

Description	Charge 2014/15	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>TELSTRA/WATER CORP REINSTATEMENTS</b>					
BITUMEN & CONCRETE	381.00	per m <sup>2</sup>		⌘ 11.00	
GRAVEL	381.00	per m <sup>2</sup>		⌘ 11.00	
<b>CROSS OVERS (RURAL) - Gravel Only</b>					
300mm pipe	1,701.00	per pipe		⌘ 51.00	Payment to be made in Advance 50% subsidy for 1st crossover on the property
375mm pipe	APPLICATION				
450mm pipe	APPLICATION				
<b>CROSS OVERS (TOWN SITE) - Concrete</b>					
Per square metre	57.00	per m <sup>2</sup>		⌘ 2.00	50% Subsidy for 1st Crossover of the property
<b>STANDPIPES</b>					
Per 1,000L (1KL)	3.10	per KL	✓	⌘ 0.10	Charges billed monthly * First \$1 GST exempt, \$2 GST inclusive.
<b>PUBLIC CEMETERIES / NICHE WALLS</b>					
LAND 2.44m X 1.52m	45.00			⌘ 1.00	On application of Grant of Right of Burial
LAND 2.44m X 3.05m	68.00			⌘ 2.00	
LAND 2.44m X 4.57m	68.00			⌘ 2.00	
GRAVE ordinary	913.00			⌘ 27.00	On application of Order of Burial
GRAVE child < 7 or stillborn	457.00			⌘ 14.00	
EXCESS of 1.8m, per every 300mm	171.00			⌘ 5.00	
REOPENING of GRAVE ordinary	913.00			⌘ 27.00	
REOPENING of GRAVE	457.00			⌘ 14.00	Child < 7 yrs or stillborn
EXTRA CHARGE of INTERMENT	80.00			⌘ 2.00	
EXTRA CHARGE of INTERMENT	80.00			⌘ 2.00	Not in usual hours as prescribed by By-law 17 (per hour)
ERECT HEADSTONE	11.00		✓	⌘ 0.00	PERMISSION and/or KERBING
GRAVE NUMBER PLATE	18.00			⌘ 1.00	
ATTENDANCE when required by GRANTEE	34.00			⌘ 1.00	
STANDARD GRAVE - Land	45.00			⌘ 1.00	
STANDARD GRAVE - Grave	913.00			⌘ 27.00	
STANDARD GRAVE - Plate No.	18.00			⌘ 1.00	
STANDARD BURIAL CHARGE	976.00			⌘ 29.00	
STANDARD GRAVE - Overtime fee	685.00			⌘ 21.00	Estimation only
INTERMENT of ASHES in GRAVE PLOT	114.00			⌘ 3.00	
<b>NICHE WALLS</b>					
NICHE WALL Single	57.00			⌘ 2.00	Not including cost of PLAQUE / TABLET or FITTING
NICHE WALL Double	86.00			⌘ 3.00	Not including cost of PLAQUE / TABLET or FITTING
INSTALLATION FEE (Minimum)	57.00	per hour		⌘ 2.00	
URN CONTAINER	12.00			⌘ 0.00	
VASES	65.00			⌘ 2.00	Cost on application
<b>RESERVATIONS OF GRAVE PLOTS / NICHE WALLS</b>					
GRAVE RESERVATION - Initial	80.00	per site		⌘ 2.00	
NICHE WALL SINGLE RESERVATION - Initial	80.00	per site		⌘ 2.00	
NICHE WALL DOUBLE RESERVATION - Initial	160.00	per site		⌘ 5.00	
RESERVATION - Renewal every 5 years	11.00	per site		⌘ 0.00	APPLICABLE TO BOTH GRAVES & NICHE WALL RESERVATIONS
<b>REFUSE SITE FEES</b>					
ASBESTOS BURIAL	103.00	per m <sup>3</sup>		⌘ 3.00	Minimum \$50 charge.
ASBESTOS BURIAL		Large quantities			Price based on per m <sup>3</sup> rate plus machine hire.
BUILDING RUBBLE	26.00	per tonne		⌘ 1.00	
CAR BODIES	26.00	per car		⌘ 1.00	
CONCRETE, ROCK, GRAVEL, SAND or like	26.00	per tonne		⌘ 1.00	
FENCING WIRE	7.00	per m <sup>3</sup>		⌘ 0.00	
PUTRESCIBLE WASTE Organic commercial	7.00	per m <sup>3</sup>		⌘ 0.00	
RUBBISH BAG (Wool bale)	7.00	per bag		⌘ 0.00	

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

Description	Charge 2014/15	Frequency	GST Exempt	Increase \$	Information/Conditions
BIN 240L dom waste or 200L DRUM EQUIV	3.00	per bin		⌕ 0.00	
SEPTIC TANK WASTE	52.00	per 2,000L		⌕ 2.00	per 2,000L or part thereof
TRAILER 6x4, CAR, UTE Mixed load	13.00	per load		⌕ 0.00	
TRAILER tandem axle up to 2.5m in length	26.00	per load		⌕ 1.00	
TYRES Car	7.00	per tyre		⌕ 0.00	
TYRES Light truck	13.00	per tyre		⌕ 0.00	
TYRES Truck	21.00	per tyre		⌕ 1.00	
TYRES Tractor	31.00	per tyre		⌕ 1.00	
TYRES Earthmoving	31.00	per tyre		⌕ 1.00	
<b>BUILDING FEES</b>					<i>Building Act 2011</i>
Building Inspection	150.00	per Inspection	✓		
Septic Tank Application (Health Act 1911)	226.00	per Application	✓		
BCITF Levy	0.2% of total construction value for all works valued over \$20,000.00		✓		
<b>Building Services Levy (BSL)</b>					
Building Permit					
- \$45,000 or Less	40.50	per Application	✓		
- Over \$45,000	the value of work	per Application	✓		
Demolition Permit					
- \$45,000 or Less	40.50	per Application	✓		
- Over \$45,000	the value of work	per Application	✓		
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the					
- \$45,000 or Less	40.50	per Application	✓		
- Over \$45,000	40.50	per Application	✓		
Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> .					
- \$45,000 or Less	91.00	per Application	✓		
- Over \$45,000	the value of work	per Application	✓		
Occupancy Permit or Building Approval Certificate for unauthorised building work under s51 of the <i>Building Act</i> .					
- \$45,000 or Less	81.00	per Application	✓		
- Over \$45,000	the value of work	per Application	✓		
Occupancy Permit under s46 of the <i>Building Act</i> .					
- \$45,000 or Less	No Levy				
- Over \$45,000	No Levy				
Modification of Occupancy Permit for additional use of building on temporary basis under s48 of the <i>Building Act</i> .					
- \$45,000 or Less	No Levy				
- Over \$45,000	No Levy				
<b>Building/Demolition Permits</b>					
1. Certified application for building permit-					
a) for building work for a Class 1 or Class 10 building or incidental structure.	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$92.		✓		
b) for building work for a Class 2 to Class 9 building or incidental structure.	0.09% of the estimated value of building as determined by the relevant permit authority, but not less than \$92.		✓		
2. Uncertified application for a building permit	0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$92.		✓		
3. Application for a demolition permit -					
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure.	92.00		✓		
b) for demolition work in respect of a Class 2 to Class 9 building.	\$92 for each storey of the building.		✓		
4. Application to extend the time which a building or demolition permit has effect.	92.00		✓		
5. Application for an occupancy permit for a completed building.	92.00		✓		



**SHIRE OF BEVERLEY**  
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Description	Charge 2014/15	Frequency	GST Exempt	Increase \$	Information/Conditions
6. Application for a temporary occupancy permit for an incomplete building.	92.00		✓		
7. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	92.00		✓		
8. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	92.00		✓		
9. Application for a replacement occupancy permit for permanent change of the building's use/classification.	92.00		✓		
10. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision.	10.25 102.00		✓		
11. Application for an occupancy permit for a building in respect of which unauthorised work has been done.	92.00		✓		
12. Application for a building approval certificate for a building in respect of which unauthorised work has been done.	92.00		✓		
13. Application to replace an occupancy permit for an existing building.	92.00		✓		
14. Application for a building approval certificate for an existing building where unauthorised work has not been done.	92.00		✓		
15. Application to extend the time during which an occupancy permit or building approval certificate has effect.	92.00		✓		
16. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought).	2,040.00		✓		
17. Inspection of pool enclosures.	56.00		✓		Regulation 53.
<b>TOWN PLANNING FEES</b>					<b>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</b>
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is-					
(a) not more than \$50,000	147.00		✓		
(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of		✓		
(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000		✓		
(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million		✓		
(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million		✓		
(f) more than \$21.5 million	34,196.00		✓	Ⓢ 0.00	
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.		✓		
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00		✓	Ⓢ 0.00	
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee		✓		
5. Providing a subdivision clearance for					
(a) not more than 5 lots	73.00 per Lot		✓	Ⓢ 0.00	
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot		✓		
(c) more than 195 lots	7,393.00		✓	Ⓢ 0.00	
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced.	222.00		✓	Ⓢ 0.00	
7. Determining an initial application for approval of a home occupation where the home occupation has commenced.	The fee in item 6 plus, by way of penalty, twice that fee		✓		
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires.	73.00		✓	Ⓢ 0.00	
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired.	The fee in item 8 plus, by way of penalty, twice that fee		✓		
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.	295.00		✓	Ⓢ 0.00	

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

Description	Charge 2014/15	Frequency	GST Exempt	Increase \$	Information/Conditions
11. Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	The fee in item 10 plus, by way of penalty, twice that fee.		✓		
12. Providing a zoning certificate.	73.00		✓	0.00	
13. Replying to a property settlement questionnaire.	73.00		✓	0.00	
14. Providing written planning advice.	73.00		✓	0.00	
15. Scheme Amendments - initiated outside of Council					
Shire Planner	88.00	per hour		0.00	
Administration Officer	30.20	per hour		0.00	
16. Structure Plans - initiated outside of Council					
Shire Planner	88.00	per hour		0.00	
Administration Officer	30.20	per hour		0.00	
<b>PLANNING ADVERTISING AND NOTIFICATION COSTS</b>					
Applicant to pay					
<b>DEVELOPMENT APPLICATIONS</b>					
1. A DAP application where the estimated cost of development is-					<i>Planning and Development (DAP) Amendment Regulations 2013</i>
a) not less than \$3 million and less than \$7 million	3,503.00		✓	0.00	
b) not less than \$7 million and less than \$10 million	5,409.00		✓	0.00	
c) not less than \$10 million and less than \$12.5 million	5,885.00		✓	0.00	
d) not less than \$12.5 million and less than \$15 million	6,053.00		✓	0.00	
e) not less than \$15 million and less than \$17.5 million	6,221.00		✓	0.00	
f) not less than \$17.5 million and less than \$20 million	6,390.00		✓	0.00	
g) not less than \$20 million or more	6,557.00		✓	0.00	
2. An application under Reg.17	150.00		✓	0.00	
<b>ROAD CLOSURE PROCESSING FEE</b>					
Charge	250.00	per application		0.00	