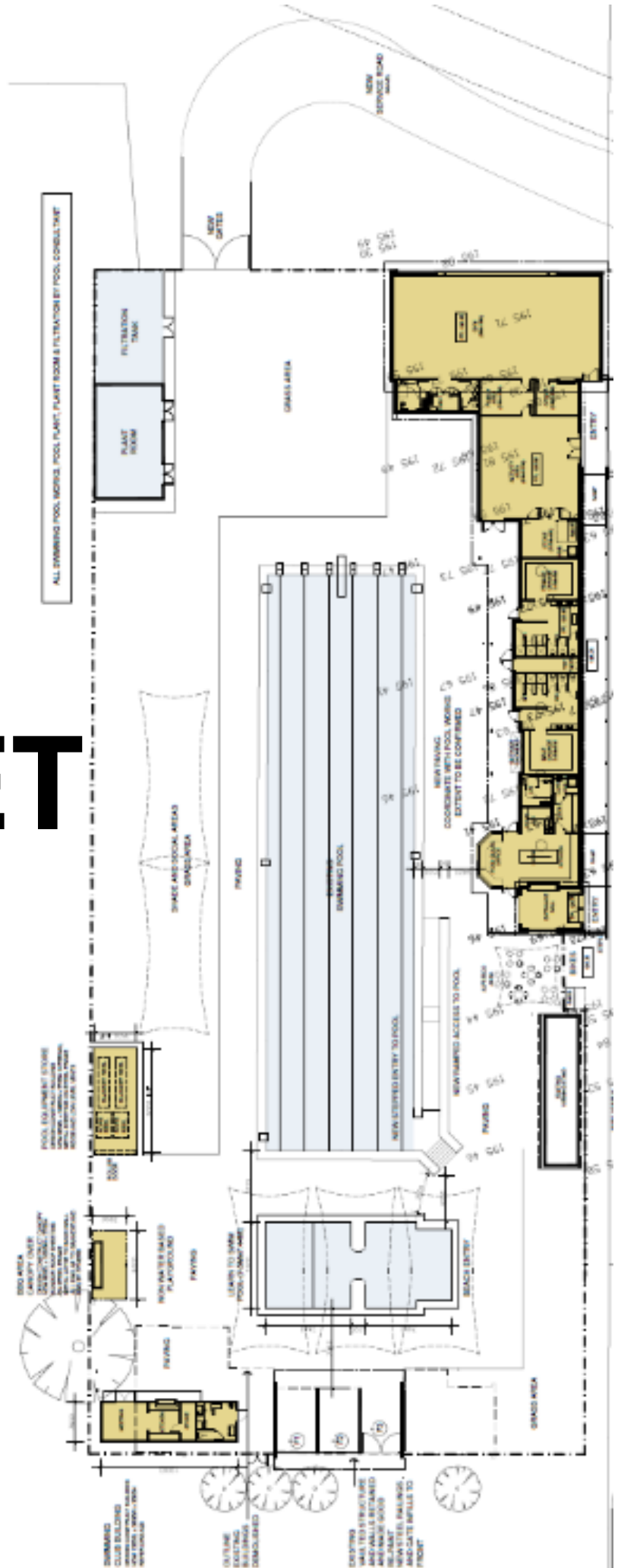




# 2024/25 BUDGET



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## President's Introduction

I am pleased to present the 2024/25 Annual Budget to our ratepayers and residents.

The 2024/25 budget has been adopted by Council on 24th July 2024.

It seems that as we progress from year to year, greater pressures economically make the preparation of a budget difficult in the sense of endeavouring to provide the wider community with services and facilities they have come to expect.

With the completion of the renovations to the Old School Building, the Shire of Beverley will have invested approximately \$17 million into building construction works over 13 years. This has been achieved while maintaining a healthy Balance Sheet. The Council has set criteria for limiting borrowings to ensure costs are not borne by future generations.

Nevertheless, to deliver the services the community deserves, means that the pressure to borrow further becomes greater as it is the only real source of funding for these services. Increasing rates to cover these services would be unacceptable.

Council is also acutely aware that our road network requires constant attention due to bigger and heavier vehicles using the network. Bridges are a part of this network and many of them are just not suitable for this day and age. We continue to work with Main Roads to identify the most urgent bridges and rely upon them for the funding necessary to effect improvements.

In general, the cost pressures for this year's budget have been significant. Increased costs to:

- ▶ All materials necessary for road construction;
- ▶ A 30% increase in Audit costs;
- ▶ An increase for wages and salaries in line with the national minimum wage;
- ▶ An increase in Insurance Premiums of 15%; and,
- ▶ A decrease in funding of 5% from DFES for the engagement of the CESM Officer.

This year's capital budget is \$30,608,349 which is expected to be funded largely from Grants, Reserves, and Loans. The direct cost to Shire resources is \$1,284,183.

The result is that Council has approved an increase of 5% for 2024/2025. It was anticipated that the increase may have been of the order of 6% to 6.5%, several expenses were cut that it would have been preferred, remained. Cutting our cloth to ensure Council keeps increases to a minimum is very difficult for a Shire Council in the Band 4 category.

Unfortunately, the State Government seems to have little sympathy for smaller Local Governments across Regional Western Australia.

Finally, I would like to acknowledge and thank Management for the work done in drafting this budget under the constraints and conditions that are becoming increasingly onerous.

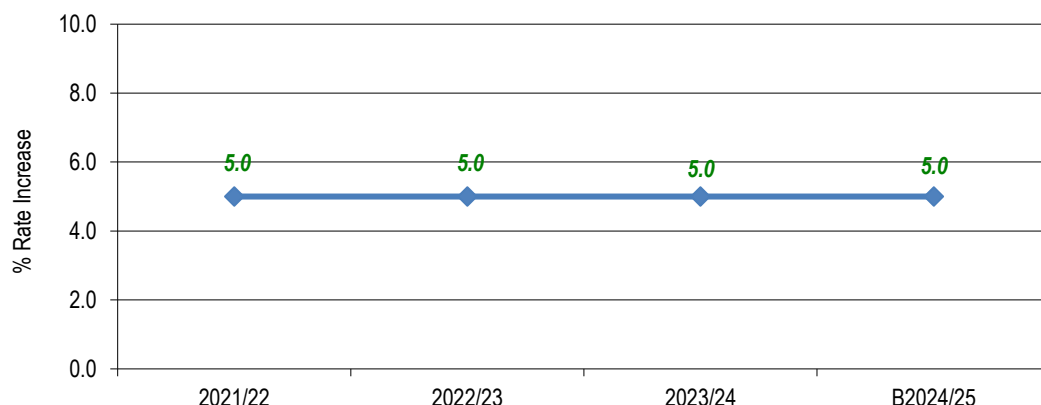


**Cr David White**  
**Shire President**

## Chief Executive Officer's Summary

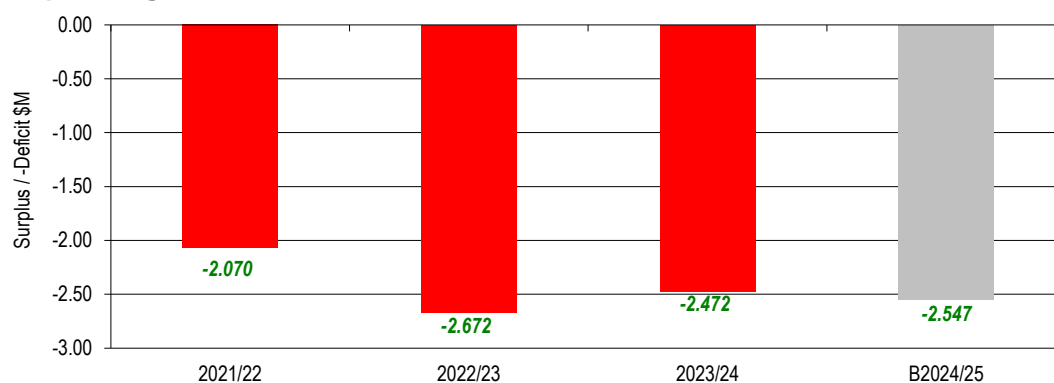
The Annual Budget for the 2024/25 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

### 1. Rates



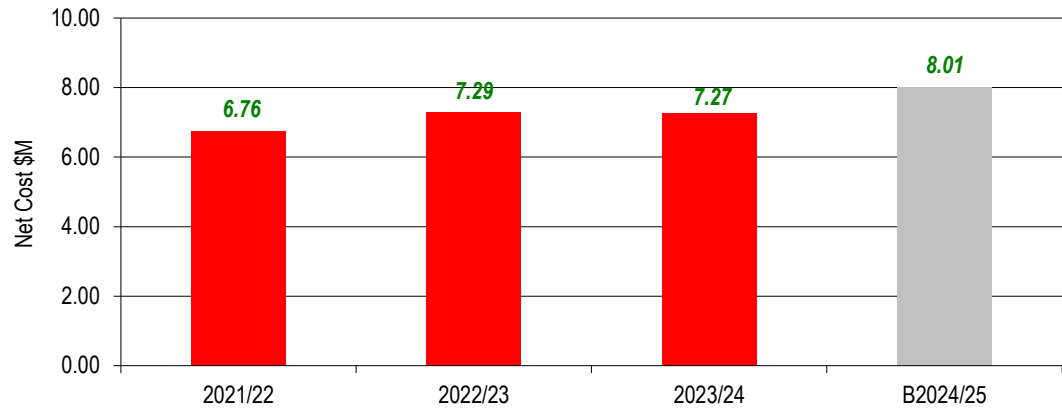
Council have resolved to increase Rates income by 5.0% for the 2024/25 financial year. Total Rates income increases to \$3.69 million. In addition the 10% discount incentive has been maintained at a estimated cost of \$295,576.

### 2. Operating Result



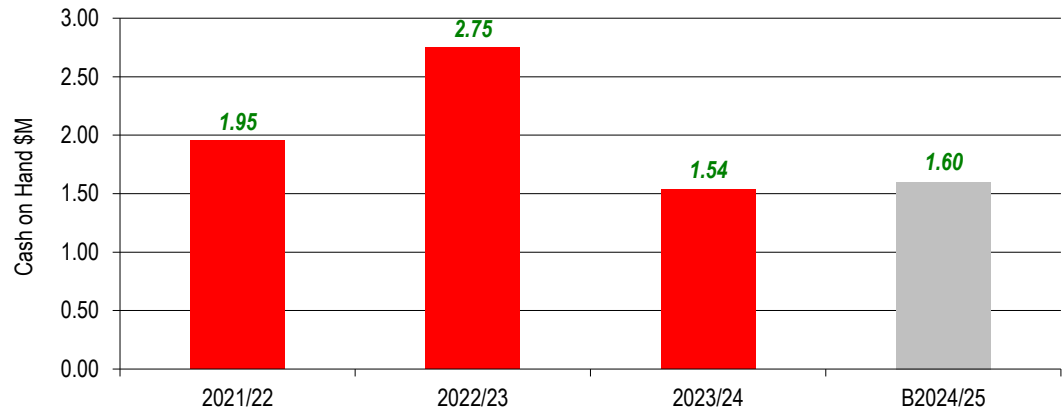
The expected operating result (including depreciation) for the 2024/25 year is a deficit of \$2.547 Million, which is an increase of \$75,000 over 2023/24 Operating Budget attributable to an increase in labour costs, offset by increases to rates and investment interest income. This operating deficit may appear high, however Council maintains a non-revenue producing depreciable infrastructure asset network valued at ~\$140 million, it is unlikely Council will ever produce a operating surplus position based simply on a high depreciation expense and low rate revenue base in comparison.

3. Services



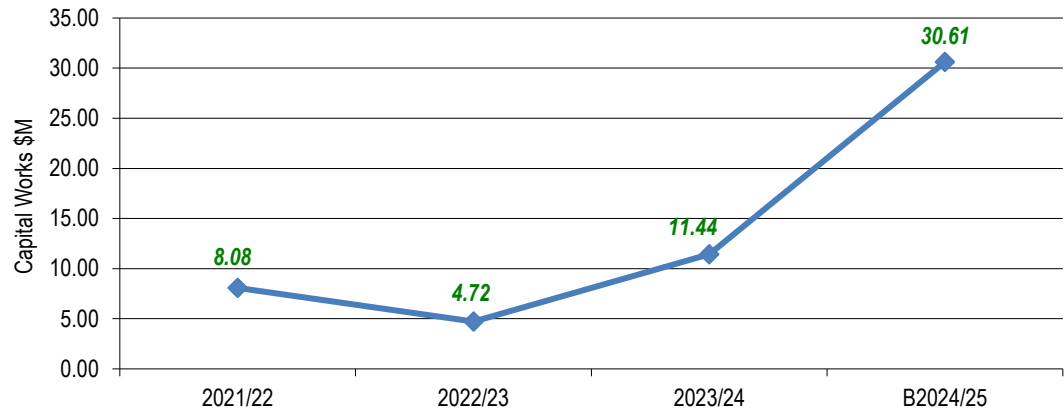
The cost of services (including depreciation) to be delivered to the community for the 2024/25 year is expected to be \$8.010 million which is \$740,000 more when compared to the 2023/24 Budget. There are several factors contributing to increases in our operating costs being employee wage and super increases, costs associated with audit, insurance premiums, local laws review and grant applications and a shift to more hours spent on road maintenance due to an increase in contracted road construction works.

4. Cash and Investments



Cash and investment levels are expected to slightly increase by \$60,000 during the year to 30 June 2025.

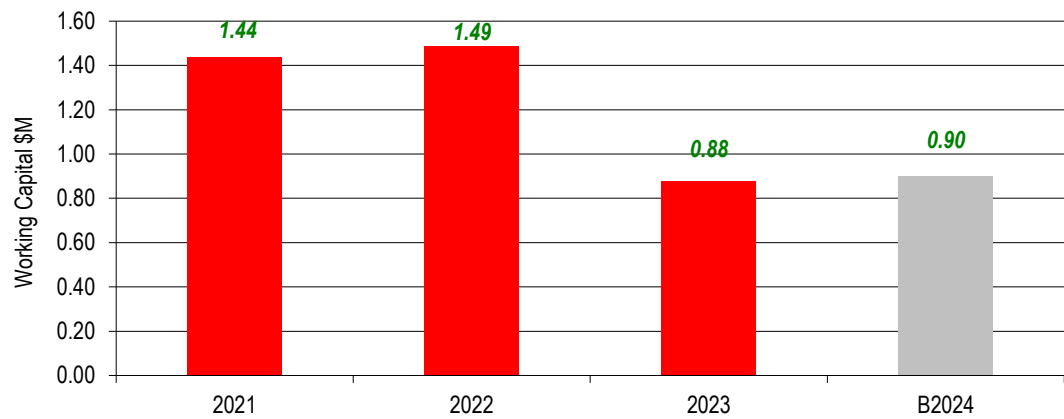
5. Capital Works



The capital works program for the 2024/25 year is expected to be \$30.61 million; a significant increase on prior years.

Of the capital funding required, \$1.28 million will come from Council operations, \$23.80 million from external grants, \$0.95 million from Reserves, \$4.50 million in loan funds and the balance of \$75,000 from disposal of plant and vehicles. The capital expenditure program has been set and prioritised based on the community needs for each project.

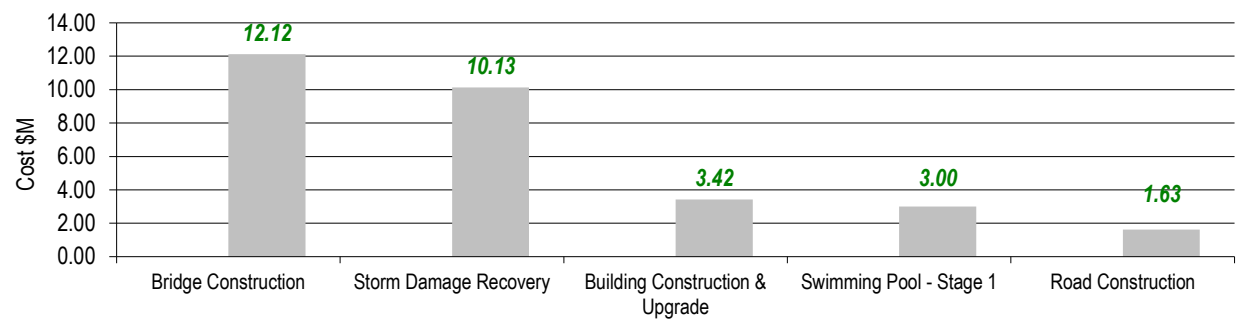
6. Financial Position



The budgeted net current asset position is expected to increase slightly to \$900,000.



7. Major Projects



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

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



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

## Budget Processes

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

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

The Budget is required to be adopted by 31 August in each year. However, Council strive to have the Budget adopted by 31 July annually to allow Staff to progress approved projects in a timely manner.

The key dates for the Budget process are summarised below:

### **Budget Process**

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

### **Timing**

Feb - May 2024  
June & July 2024  
July 2024  
August 2024

## 1. Link to the Council Plan

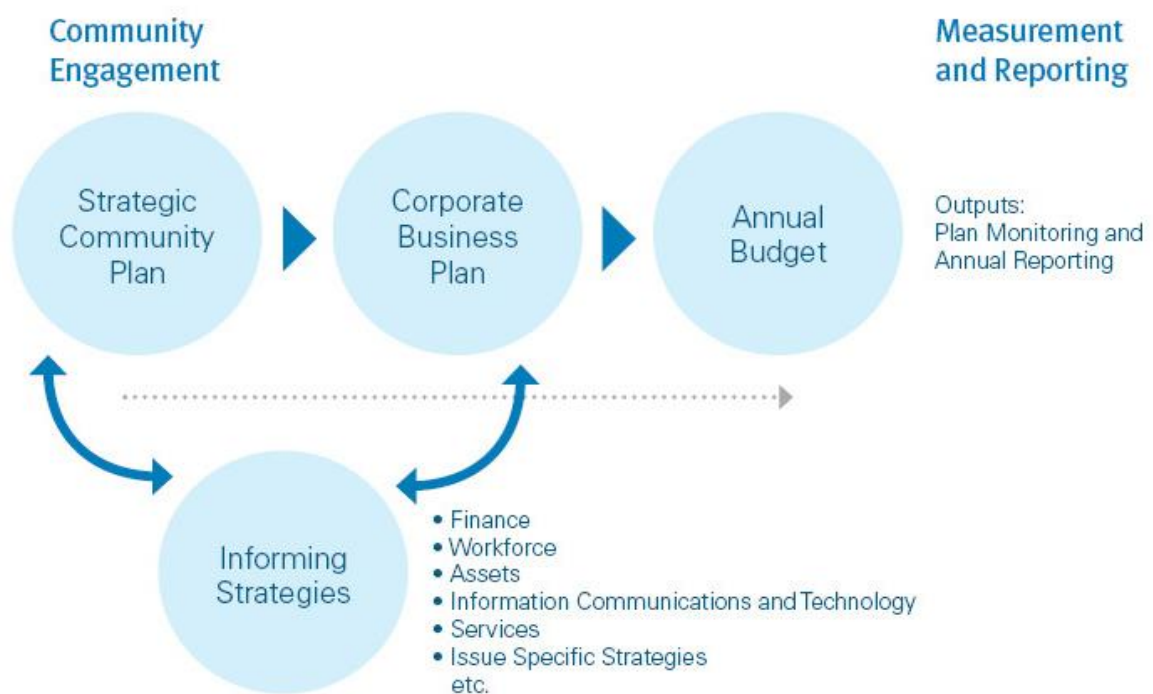
This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short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

### 1.1 Integrated Planning Framework

A Strategic Community Plan (SCP) was prepared and adopted by Council in 2023. The SCP outlines the overarching objectives and strategies that guide Council's decision making process.

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

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



## Elements of Integrated Planning and Reporting Framework

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

## **1.2 Our purpose**

### **Our Vision**

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

### **We Value**

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

### **Council Priorities:**

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

## 2. Activities and Initiatives

This section provides a description of the activities to be funded in the Budget for the 2024/25 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.	3,640,460 (194,157) <b>3,446,303</b>
<b>Governance</b>	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	2,600 (323,505) <b>(320,905)</b>
<b>Law Order, Public Safety</b>	This service provides for the supervision of local laws, fire prevention and animal control.	185,793 (577,371) <b>(391,578)</b>
<b>Health</b>	This service provides for food quality and pest control, medical service and environmental health.	300 (175,058) <b>(174,758)</b>
<b>Education and Welfare</b>	This service provides for maintenance of the old school building (CRC) and funding for community activities and initiatives.	0 (92,688) <b>(92,688)</b>
<b>Housing</b>	This service provides for the maintenance of staff housing and the Hunt Road Village.	146,451 (276,620) <b>(130,169)</b>
<b>Community Amenities</b>	This service provides the collection of rubbish, operations of the waste disposal sites, town planning, maintenance of cemeteries, maintenance of the water harvesting dams and protection of the environment.	249,171 (761,432) <b>(512,261)</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.	880,051 (1,731,473) <b>(851,422)</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.	23,198,437 (3,079,338) <b>20,119,099</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.	388,833 (778,540) <b>(389,707)</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.	171,574 (20,144) <b>151,430</b>
<b>Net Operating Surplus/(Deficit)</b>		<b>20,853,344</b>

### 3. Budget Influences

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

#### 3.1 Snapshot of Beverley Shire Council

For thousands of years the Ballardong Noongar have lived along the Avon (Colguler) River and knew the area as Wergijan, rich in bush food and native animals, the Ballardong people continue to have a deep attachment to their country.

Located on the banks of the Avon River in the western central Wheatbelt region of WA, the town of Beverley was founded in 1838 by Europeans. Today, Beverley is a vibrant and diverse rural community with a population of approximately 1,700. The Shire is home to a highly productive broad acre farming industry with a smaller diversified agricultural base, such as perennial horticulture.

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 2024/25 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:

- Sustained inflationary pressures on the procurement cost of materials, goods and services
- Reduced funding from State and Federal governments;
- Compliance costs related to Local Government Act, Work Health and Safety, State Award and E-Waste reforms;
- Increased Labour costs including increases to the Superannuation guarantee rate; and
- Increased Utility costs.

#### 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 2024/25 Annual Budget. These matters have arisen from events occurring in the 2023/24 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2024/25 year. These matters and their financial impact are set out below:

- Budget surplus for the 2023/24 financial year ended 30 June 2024; 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;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained at 2023/24 levels;
- Salaries and wages to be increased in line with the Local Government Industry Award 2020;
- New initiatives which are not cost neutral to be justified through a business case;
- Real savings in expenditure and increases in revenue identified in 2023/24 to be preserved; and
- Operating revenues and expenses arising from completed 2023/24 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 2024/25 Annual Budget, which is included in this report, is for the year 1 July 2024 to 30 June 2025 and is prepared in accordance with the Act and Regulations. The Budget includes statutory statements being a budget statement of comprehensive income (Net operations), budget statement of financial activity and notes forming part of the annual budget. These statements have been prepared for the year ended 30 June 2025 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the Budget.

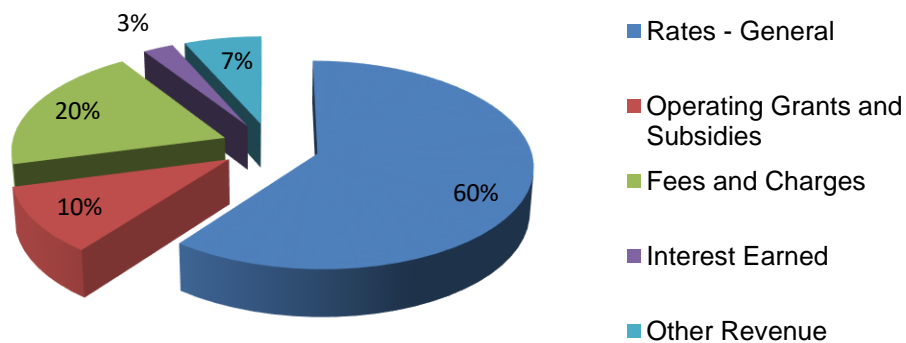
The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including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

## 4. Analysis of the Operating Budget

This section analyses the expected revenues and expenses of the Council for the 2024/25 year.

### 4.1 Operating Revenue

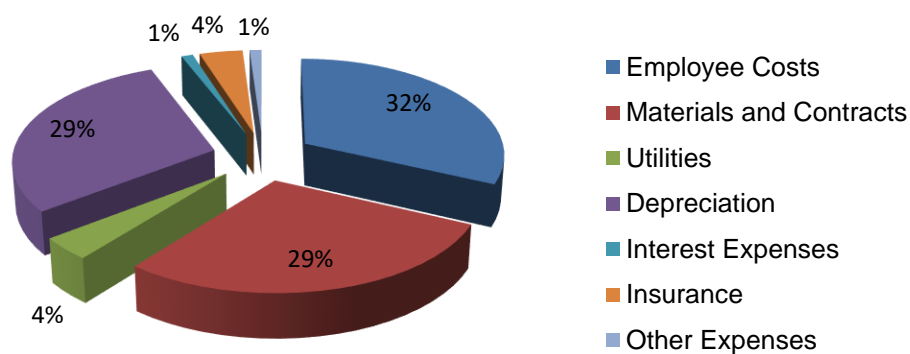
Revenue Types	Budget 2023/24 \$'000	Budget 2024/25 \$'000	Variance \$'000
Rates - General	3,242	3,411	169
Operating Grants and Subsidies	569	594	25
Fees and Charges	799	1,125	326
Interest Earned	166	148	(18)
Other Revenue	592	374	(218)
<b>Total Operating Revenue</b>	<b>5,368</b>	<b>5,652</b>	<b>284</b>
Net gain on sale of assets	28	5	(23)
Non-Operating Grants	6,598	23,617	17,019





## 4.2 Operating Expenditure

Expenditure Types	Budget 2023/24 \$'000	Budget 2024/25 \$'000	Variance \$'000
Employee Costs	2,449	2,679	230
Materials and Contracts	2,275	2,430	155
Utilities	222	320	98
Depreciation	2,455	2,478	23
Interest Expenses	68	88	20
Insurance	286	326	40
Other Expenses	84	89	5
<b>Total Operating Expenditure</b>	<b>7,839</b>	<b>8,410</b>	<b>571</b>
Net loss on sale of assets	6	10	4



## 5. Analysis of the Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2024/25 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

These activities also include repayment of the principal component of loan repayments for the year.

### 5.1 Budgeted Cash Flow Statement - Summarised

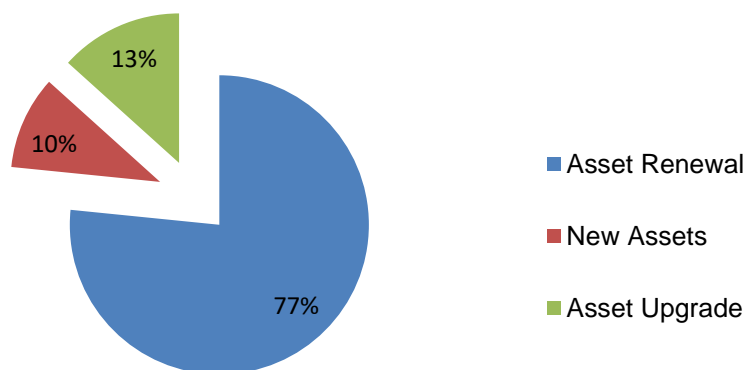
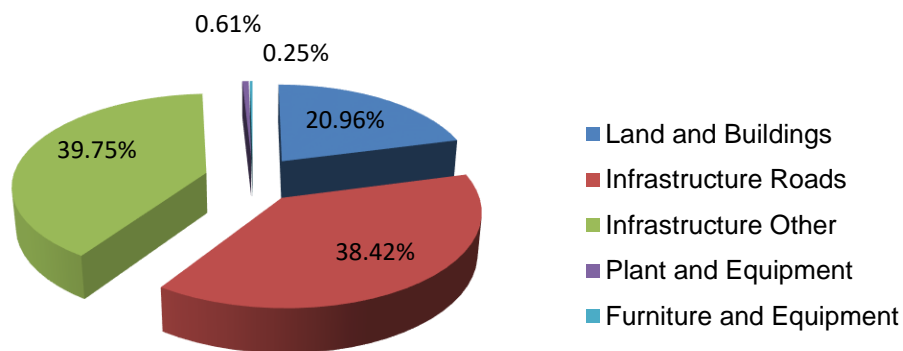
Cash Flow Types	Budget 2023/24 \$'000	Budget 2024/25 \$'000	Variance \$'000
Net cash provided by/(used) in Operating activities	(16)	(280)	(265)
Net cash provided by/(used) in Investing activities	(4,503)	(8,294)	(3,791)
Net cash provided by/(used) in Financing activities	876	4,345	3,469
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(3,643)</b>	<b>(4,229)</b>	<b>(586)</b>
Cash and cash equivalents at the start of the year	5,181	5,831	650
<b>Cash and cash equivalents at the end of the year</b>	<b>1,538</b>	<b>1,602</b>	<b>64</b>

## 6. Analysis of the Capital Budget

This section analyses the planned capital expenditure budget for the 2024/25 year and the sources of funding for the capital budget.

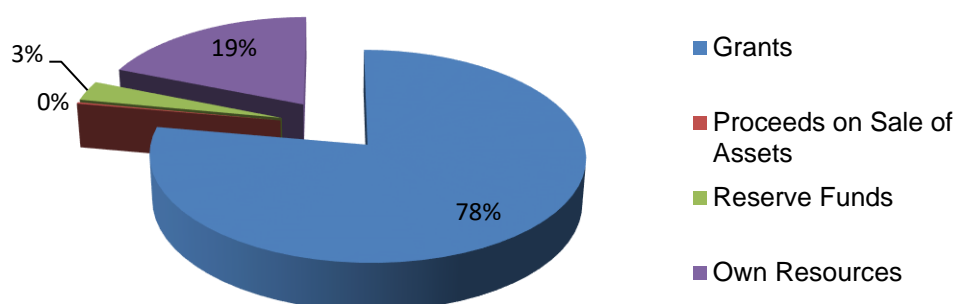
### 6.1 Capital Works

Capital Works Areas	Budget 2023/24 \$'000	Budget 2024/25 \$'000	Variance \$'000
Land and Buildings	787	6,415	5,628
Infrastructure Roads	2,005	11,761	9,756
Infrastructure Other	1,201	12,166	10,965
Plant and Equipment	682	188	(494)
Furniture and Equipment	40	78	38
<b>Total capital works</b>	<b>4,715</b>	<b>30,608</b>	<b>25,893</b>
<b>Represented by:</b>			
Asset Renewal	3,826	23,445	19,619
New Assets	315	3,086	2,771
Asset Upgrade	574	4,077	3,503
<b>Total capital works</b>	<b>4,715</b>	<b>30,608</b>	<b>25,893</b>



## 6.2 Funding Sources

Sources of Funding	Budget 2023/24 \$'000	Budget 2024/25 \$'000	Variance \$'000
<b>External</b>			
Grants - Capital	2,031	23,797	21,766
Proceeds on sale of assets	194	75	(119)
	<b>2,225</b>	<b>23,872</b>	<b>21,647</b>
<b>Internal</b>			
Reserve Funds	967	952	(15)
Own Resources (Incl. Loans)	1,523	5,784	4,261
	<b>2,490</b>	<b>6,736</b>	<b>4,246</b>
<b>Total funding sources</b>	<b>4,715</b>	<b>30,608</b>	<b>25,893</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 Annual Budget, rates and charges were identified as an important source of revenue, accounting for 60% of total operating revenue. Planning for future rate increases has therefore been an important component of the planning process.

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

Year	Rate Increases
2020/21	0.00%
2021/22	5.00%
2022/23	5.00%
2023/24	5.00%
2024/25	5.00%
<b>Average increase</b>	<b>4.00%</b>

### 7.2 Current Year Rate Increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 5.0% in 2024/25 raising a total of \$3.411 million (net of discount).

Year	Rate Increase %	Total Rates Raised \$'000
2020/21	0.00%	2,796
2021/22	5.00%	2,936
2022/23	5.00%	3,083
2023/24	5.00%	3,237
2024/25	5.00%	3,399

A payment incentive discount of 10% for rates paid within 21 days of the issue date has been allowed for. The discount cost to the budget is \$295,576. This is the most generous discount offered in the State and reflects Councils ongoing support of its loyal rate payer base.

### 7.3 Rating Structure

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

- ▶ Gross Rental Values
- ▶ Unimproved Values
- ▶ Minimum Rate

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

## 8. Other Strategies

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

### 8.1 Borrowings

For the 2024/25 year, Council intends to raise \$4,500,000 loan funds to progress Stage 1 of the Swimming Pool Redevelopment project, build eight essential worker accommodation units and a further six cabins at the Caravan Park.

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
2020/21	0	138	66	1,379
2021/22	1,000	113	85	2,257
2022/23	0	138	93	2,118
2023/24	0	143	86	1,975
2024/25	4,500	148	88	6,327

### 8.2 Asset Management

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

### 8.3 Long Term Financial Plans

The Long Term Financial Plan was reviewed in March 2021 and forms an important part of Council's integrated planning process. The LTFP has been aligned with Council's Strategic Community Plan and Corporate Business Plan and forms the basis for the preparation of the Annual Budget.

The LTFP covers a 10 year planning period from 2019-20 to 2029-30 and will cost the community's aspirations against the financial realities.

**SHIRE OF BEVERLEY**  
**BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

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**SHIRE OF BEVERLEY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

	NOTE	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
<b>REVENUE</b>				
Rates	8	3,410,624	3,261,819	3,241,771
Grants, Subsidies and Contributions		593,892	1,882,174	569,235
Fees and Charges	13	1,124,912	1,054,480	798,854
Interest Earnings	2(a)	147,836	250,781	166,267
Other Revenue		373,771	368,553	592,113
		<u>5,651,035</u>	<u>6,817,807</u>	<u>5,368,240</u>
<b>EXPENSES</b>				
Employee Costs		(2,678,612)	(2,583,240)	(2,448,524)
Materials and Contracts		(2,430,226)	(1,874,130)	(2,275,089)
Utility Charges		(319,668)	(307,511)	(222,075)
Depreciation	2(a)	(2,478,108)	(2,704,286)	(2,455,403)
Finance costs	2(a)	(87,741)	(86,019)	(67,594)
Insurance		(326,297)	(286,065)	(286,484)
Other Expenditure		(88,581)	(80,577)	(84,001)
		<u>(8,409,233)</u>	<u>(7,921,828)</u>	<u>(7,839,170)</u>
<b>SUB TOTAL</b>		<b>(2,758,198)</b>	<b>(1,104,021)</b>	<b>(2,470,930)</b>
Capital Grants, Subsidies and Contributions		23,616,776	1,862,154	6,597,684
Profit on Asset Disposals	4	5,050	8,511	27,900
Loss on Asset Disposals	4	(10,284)	(12,223)	(6,300)
Loss on Asset Revaluations		-	-	-
<b>NET RESULT</b>		<b>20,853,344</b>	<b>754,421</b>	<b>4,148,354</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		-	-	-
<b>Total Other Comprehensive Income</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>20,853,344</u></b>	<b><u>754,421</u></b>	<b><u>4,148,354</u></b>

**Notes:**

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

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

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

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

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

The represented 2023/24 Actual figures are unaudited.

**SHIRE OF BEVERLEY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

	NOTE	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
General Purpose Funding		3,640,460	4,218,216	3,430,038
Governance		2,600	36,058	5,600
Law, Order, Public Safety		185,793	179,517	185,368
Health		300	26,113	300
Education and Welfare		-	4,800	-
Housing		146,451	132,833	132,476
Community Amenities		249,171	247,516	240,703
Recreation and Culture		880,051	167,484	989,229
Transport		12,138,603	835,590	2,073,219
Economic Services		388,833	459,742	291,799
Other Property and Services		175,308	233,754	14,361
		<u>17,807,570</u>	<u>6,541,623</u>	<u>7,363,093</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
General Purpose Funding		(194,157)	(178,389)	(200,690)
Governance		(322,005)	(280,741)	(306,325)
Law, Order, Public Safety		(577,371)	(389,808)	(547,162)
Health		(175,058)	(164,988)	(167,872)
Education and Welfare		(92,688)	(119,545)	(154,854)
Housing		(276,620)	(181,872)	(231,312)
Community Amenities		(761,432)	(796,683)	(735,991)
Recreation & Culture		(1,667,421)	(1,532,622)	(1,587,219)
Transport		(3,055,649)	(3,035,209)	(2,575,793)
Economic Services		(778,540)	(692,952)	(669,297)
Other Property and Services		(20,144)	(186,815)	(18,041)
		<u>(7,921,085)</u>	<u>(7,559,625)</u>	<u>(7,194,556)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Recreation & Culture		(64,052)	(64,625)	(42,739)
Transport		(23,689)	(21,394)	(24,855)
		<u>(87,741)</u>	<u>(86,019)</u>	<u>(67,594)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Recreation & Culture		-	365,452	-
Transport		11,059,834	1,496,703	4,025,811
		<u>11,059,834</u>	<u>1,862,154</u>	<u>4,025,811</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance		(1,500)	(5,458)	(3,500)
Law, Order, Public Safety		-	-	-
Health		-	-	(2,000)
Other Property and Services		(3,734)	1,746	27,100
		<u>(5,234)</u>	<u>(3,712)</u>	<u>21,600</u>
<b>NET RESULT</b>		<b>20,853,344</b>	<b>754,421</b>	<b>4,148,354</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		-	-	-
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>20,853,344</b>	<b>754,421</b>	<b>4,148,354</b>

**Notes:**

Information relating to Fair Values is as per the Statement of Comprehensive Income by Nature or Type.

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

The represented 2023/24 Actual figures are unaudited.

**SHIRE OF BEVERLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

	NOTE	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
<b>REVENUES</b>				
Rates	8	3,410,624	3,261,819	3,241,771
Grants, Subsidies and Contributions		593,892	1,882,174	569,235
Fees and Charges	13	1,124,912	1,054,480	798,854
Service Charges	10	-	-	-
Interest Earnings	2(a)	147,836	250,781	166,267
Other Revenue		373,770	368,558	592,112
Profit On Asset Disposal		5,050	8,511	27,900
		<u>5,656,084</u>	<u>6,826,325</u>	<u>5,396,139</u>
<b>EXPENSES</b>				
Employee Costs		(2,678,612)	(2,583,240)	(2,448,524)
Materials and Contracts		(2,430,226)	(1,874,130)	(2,275,089)
Utility Charges		(319,668)	(307,511)	(222,075)
Depreciation	2(a)	(2,478,107)	(2,704,287)	(2,455,402)
Finance costs	2(a)	(87,741)	(86,019)	(67,594)
Insurance		(326,297)	(286,065)	(286,484)
Other Expenditure		(88,581)	(80,577)	(84,001)
Loss On Asset Disposal		(10,284)	(12,223)	(6,300)
Loss on Revaluation of Non-Current Assets		-	-	-
		<u>(8,419,516)</u>	<u>(7,934,053)</u>	<u>(7,845,469)</u>
<b>Net Operating Result</b>		<u>(2,763,432)</u>	<u>(1,107,729)</u>	<u>(2,449,330)</u>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
Movements in Non-Current to Current Items		-	29,522	-
(Profit)/Loss on Asset Disposals	4	5,234	3,712	(21,600)
Loss on Revaluation of Non Current Assets		-	-	-
Depreciation on Assets	2(a)	2,478,107	2,704,286	2,455,403
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	-	-	-
Purchase Land and Buildings	3	(6,415,000)	(1,174,167)	(3,343,000)
Purchase Plant and Equipment	3	(188,000)	(459,629)	(637,500)
Purchase Furniture and Equipment	3	(78,000)	(41,236)	(33,000)
Purchase Infrastructure Assets - Roads	3	(11,761,272)	(2,281,129)	(5,382,773)
Purchase Infrastructure Assets - Bridges	3	(12,116,077)	(286,178)	(1,929,430)
Purchase Infrastructure Assets - Drainage	3	-	-	(12,426)
Purchase Infrastructure Assets - Footpaths	3	(50,000)	(102,197)	(100,000)
Purchase Infrastructure Assets - Parks	3	-	-	-
Capital Grants, Subsidies and Contributions		23,616,776	1,862,154	6,597,684
Proceeds from Disposal of Assets	4	77,880	155,091	264,400
Lease Payments	5	(6,648)	(6,837)	(6,837)
Repayment of Debentures	5	(148,300)	(143,269)	(117,135)
Proceeds from New Debentures	5	4,500,000	-	1,000,000
Self-Supporting Loan Principal Income		-	-	-
Transfers to Reserves (Restricted Assets)	6	(288,556)	(235,758)	(418,740)
Transfers from Reserves (Restricted Assets)	6	972,000	622,347	1,507,980
Surplus/(Deficit) July 1 B/Fwd	7	2,165,288	2,626,304	2,626,304
<b>Estimated Surplus/(Deficit) June 30 C/Fwd</b>	<b>7</b>	<b>-</b>	<b>2,165,288</b>	<b>-</b>

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

The represented 2023/24 Actual figures are unaudited.

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Preparation**

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

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

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

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

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

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

**(c) 2023/24 Actual Balances**

Balances shown in this budget as 2023/24 Actual, at the time of budget preparation, remain subject to final audit and adjustments.

**(d) Rounding Off Figures**

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

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

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

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

**(f) Goods and Services Tax**

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

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

**(g) Superannuation**

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

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

**(h) Cash and Cash Equivalents**

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

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

**(i) Trade and Other Receivables**

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

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

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

**(j) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

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

**(k) Fixed Assets**

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

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

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

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

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

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

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

***Revaluation***

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

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**

***Land under control prior to 1 July 2019***

In accordance with the then *Local Government (Financial Management) Regulation 16 (a)*, the Shire was previously required to include as an asset (by 30 June 2013), vested 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.

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

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

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

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY (Continued)**

***Land under roads prior to 1 July 2019***

In Western Australia, most 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 AASB1051 *Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited 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 of Non-Current Assets**

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

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

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

Buildings	25 to 50 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
- formation	not depreciated
- pavement	40 years
- bituminous seals	15 years
Gravel roads	
- formation	not depreciated
- pavement	40 years
- gravel sheet	20 years
Formed roads (unsealed)	
- formation	not depreciated
- pavement	40 years
Bridges	100 years
Footpaths	20 years
Water supply piping & drainage systems	54 years
Parks and Ovals	25 years

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

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

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

**Depreciation of Non-Current Assets (Continued)**

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

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

***Capitalisation Threshold***

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

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

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

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

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

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (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.



**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

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

**(m) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

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

Amortised cost is calculated as:

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

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

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

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

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

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

**Classification and Subsequent Measurement (Continued)**

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

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

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

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

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

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

*(v) Financial liabilities*

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

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

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

**Classification and Subsequent Measurement (Continued)**

***Impairment***

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

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

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

***Derecognition***

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

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

**(n) Impairment**

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

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

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

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

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

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

**(o) Trade and Other Payables**

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

**(p) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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

**(q) Borrowing Costs**

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

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

**(r) Provisions**

Provisions are recognised when:

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

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

**(s) Leases**

At inception of a contract, an entity shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

**(t) Interests in Joint Arrangements**

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

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

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

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

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

**(v) Comparative Figures**

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

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

**(w) Budget Comparative Figures**

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

**(x) Change In Accounting Policies**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**AASB 15 Revenue From Contracts With Customers**

The Shire of Beverley adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Beverley has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019.

No adjustment has been made to the retained surplus as at 1 July 2019 when applying AASB 15. Any applicable transactions have been appropriately accounted for in the preceding financial year.

Currently the Shire of Beverley does not expect to have any Contract Assets or Contract Liabilities at the balance date.

**AASB 16 Leases**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Beverley is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

**AASB 1058 Income For Not-For-Profit Entities**

The Shire of Beverley has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Beverley has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

No adjustment has been made to the retained surplus as at 1 July 2019 when applying AASB 1058. Any applicable transactions have been appropriately accounted for in the preceding financial year.

Currently the Shire of Beverley does not expect to have any transactions applicable to the adoption of AASB 1058 at the balance date.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Beverley. When the taxable event occurs the financial liability is extinguished and the Shire of Beverley recognises income for the prepaid rates that have not been refunded.

The Shire of Beverley was not provided with any Volunteer Services during the year.

Any applicable transactions have been appropriately accounted for in the preceding financial year.

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	35,200	26,840	28,000
Other Services	4,080	5,150	4,500
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	65,562	57,750	63,312
Law, Order, Public Safety	10,694	6,326	10,694
Health	14,834	13,900	14,834
Education and Welfare	-	-	-
Housing	147,160	83,155	116,440
Community Amenities	56,424	118,434	56,424
Recreation and Culture	647,748	691,397	648,348
Transport	1,259,237	1,446,516	1,259,238
Economic Services	29,042	43,224	29,042
Other Property and Services	247,406	243,584	257,071
	<u>2,478,107</u>	<u>2,704,286</u>	<u>2,455,403</u>
<b><u>By Class</u></b>			
Land and Buildings	780,939	738,288	750,819
Furniture and Equipment	35,383	28,837	33,133
Plant and Equipment	292,067	272,779	301,732
Roads	822,389	1,043,713	822,390
Bridges	385,142	353,981	385,142
Footpaths	37,944	34,434	37,944
Drainage	49,658	111,988	49,658
Parks and Ovals	74,585	120,266	74,585
	<u>2,478,107</u>	<u>2,704,286</u>	<u>2,455,403</u>
<b>Interest Expenses (Finance Costs)</b>			
- Debentures (refer note 5(a))	87,741	86,019	67,594
	<u>87,741</u>	<u>86,019</u>	<u>67,594</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	82,336	104,378	100,767
- Other Funds	45,000	108,692	45,000
Other Interest Revenue (refer note 12)	20,500	37,711	20,500
	<u>147,836</u>	<u>250,781</u>	<u>166,267</u>



**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

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

**(b) Statement of Objective**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Aged Persons Residence and Staff Housing.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

<b>3. ACQUISITION OF ASSETS</b>	<b>2024/25 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Governance</b>	
Old School Building - Civic Centre Car Park	250,000
Old School Building - Town Square	75,000
DCEO Vehicle	67,000
Administration Office - Staff Room and Office Space	50,000
Council Chambers - Meeting Table and Furniture	43,000
Old School Building - Civic Centre Upgrade	10,000
<b>Housing</b>	
Hunt Road Village - Eight Unit Development	2,000,000
Hunt Road Village - Unit Refurbishment	20,000
<b>Recreation and Culture</b>	
Swimming Pool Redevelopment - Stage 1	3,000,000
Moort Wabiny Park - CCTV	20,000
Rec Ground - Light Tower Lamp Replacement	10,000
<b>Transport</b>	
Bridge Construction	12,116,077
Road Construction	11,761,272
Footpath Construction	50,000
Depot - Network Connection	15,000
<b>Economic Services</b>	
Caravan Park - Six Cabin Development	1,000,000
<b>Other Property and Services</b>	
Garden's Utility	39,000
Construction Utility	39,000
Ride On Mower	20,000
Portable Traffic Lights	15,000
Walk Behind Fork Lift	8,000
	<b><u>30,608,349</u></b>
<b><u>By Class</u></b>	
Land and Buildings	6,415,000
Plant and Equipment	188,000
Furniture and Equipment	78,000
<b>Total Property, Plant &amp; Equipment Acquisitions</b>	<b><u>6,681,000</u></b>
Infrastructure Assets - Roads	11,761,272
Infrastructure Assets - Bridges	12,116,077
Infrastructure Assets - Drainage	-
Infrastructure Assets - Footpaths	50,000
<b>Total Infrastructure Acquisitions</b>	<b><u>23,927,349</u></b>
<b>Total Acquisition of Assets</b>	<b><u>30,608,349</u></b>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2024/25 BUDGET</b>	<b>2024/25 BUDGET</b>	<b>2024/25 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance	(34,500)	33,000	(1,500)
Other Property and Services	(48,614)	44,880	(3,734)
	(83,114)	77,880	(5,234)

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2024/25 BUDGET</b>	<b>2024/25 BUDGET</b>	<b>2024/25 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Plant and Equipment	(83,114)	77,880	(5,234)
	(83,114)	77,880	(5,234)

<b><u>Summary</u></b>	<b>2024/25 BUDGET</b>
	<b>\$</b>
Profit on Asset Disposals	5,050
Loss on Asset Disposals	(10,284)
	<u>(5,234)</u>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-24	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2024/25 Budget \$	2023/24 Actual \$	2024/25 Budget \$	2023/24 Actual \$	2024/25 Budget \$	2023/24 Actual \$
<b>Recreation</b>								
Loan 118 - Recreation Centre	550,605		54,116	51,670	496,489	550,605	42,447	43,195
<b>Recreation</b>								
Loan 120 - Community Centre	528,835		50,940	49,203	477,895	528,835	21,605	21,430
<b>Governance</b>								
Loan 121 - Vincent Street Streetscape	895,564		43,244	42,396	852,320	895,564	23,689	21,394
<b>Recreation</b>								
New Loan - Swimming Pool Upgrade - Stage 1	-	1,500,000	-	-	1,500,000	-	-	-
<b>Housing</b>								
New Loan - Hunt Road Eight Unit Development	-	2,000,000	-	-	2,000,000	-	-	-
<b>Economic Services</b>								
New Loan - Caravan Park Six Cabin Development	-	1,000,000	-	-	1,000,000	-	-	-
	1,975,004	4,500,000	148,300	143,269	6,326,704	1,975,004	87,741	86,019

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

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

(b) New Debentures

Council intends to raise \$4,500,000 in loan funds during the 2024/25 financial year to partially fund Stage 1 of the Swimming Pool Upgrade, a eight unit housing development and a six unit expansion of the Caravan Park Cabins..

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2024 nor is it expected to have unspent debenture funds as at 30th June 2025.

(d) Overdraft

Council has not utilised an overdraft facility during the 2023/24 financial year nor intends to utilise a facility during 2024/25.

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
<b>6. RESERVES</b>			
<b>(a) Building Reserve</b>			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	317,714	583,633	583,633
Amount Set Aside / Transfer to Reserve	13,812	151,081	49,068
Amount Used / Transfer from Reserve	(227,000)	(417,000)	(464,531)
	<u>104,526</u>	<u>317,714</u>	<u>168,170</u>
<b>(b) Community Bus Reserve</b>			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	-	40,904	40,904
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	(40,904)	(40,904)
	<u>-</u>	<u>-</u>	<u>-</u>
<b>(c) Cropping Committee Reserve</b>			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	99,934	176,019	176,019
Amount Set Aside / Transfer to Reserve	55,563	35,840	52,370
Amount Used / Transfer from Reserve	(40,000)	(111,925)	(140,000)
	<u>115,497</u>	<u>99,934</u>	<u>88,389</u>
<b>(d) Emergency Services Reserve</b>			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	31,290	29,712	29,712
Amount Set Aside / Transfer to Reserve	1,360	1,578	1,337
Amount Used / Transfer from Reserve	-	-	-
	<u>32,650</u>	<u>31,290</u>	<u>31,049</u>
<b>(e) LSL and Gratuity Reserve</b>			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	152,292	144,613	144,613
Amount Set Aside / Transfer to Reserve	6,621	7,679	6,508
Amount Used / Transfer from Reserve	-	-	-
	<u>158,913</u>	<u>152,292</u>	<u>151,121</u>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>(f) ITC Renewal Reserve</b>			
<i>Purpose - to be used for the replacement or upgrade of IT and communication infrastructure and software.</i>			
Opening Balance	64,278	41,281	41,281
Amount Set Aside / Transfer to Reserve	52,794	22,997	21,858
Amount Used / Transfer from Reserve	-	-	-
	<u>117,072</u>	<u>64,278</u>	<u>63,139</u>
<b>(g) Plant Replacement Reserve</b>			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	145,938	101,235	101,235
Amount Set Aside / Transfer to Reserve	56,344	44,703	105,641
Amount Used / Transfer from Reserve	-	-	(65,000)
	<u>202,282</u>	<u>145,938</u>	<u>141,876</u>
<b>(h) Recreation Development Reserve</b>			
<i>Purpose - to be used to fund capital projects to enhance recreational pursuits.</i>			
Opening Balance	683,105	604,663	604,663
Amount Set Aside / Transfer to Reserve	34,697	88,902	82,210
Amount Used / Transfer from Reserve	(685,000)	(10,460)	(511,000)
	<u>32,802</u>	<u>683,105</u>	<u>175,873</u>
<b>(i) Infrastructure Reserve</b>			
<i>Purpose - to be used to fund infrastructure construction and maintenance projects including Roads, Bridges, Footpaths &amp; Drainage.</i>			
Opening Balance	61,715	222,867	222,867
Amount Set Aside / Transfer to Reserve	52,683	(161,152)	60,029
Amount Used / Transfer from Reserve	-	-	(225,000)
	<u>114,398</u>	<u>61,715</u>	<u>57,896</u>
<b>(j) Airfield Emergency Lighting Reserve</b>			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	-	41,545	41,545
Amount Set Aside / Transfer to Reserve	-	513	-
Amount Used / Transfer from Reserve	-	(42,058)	(41,545)
	<u>-</u>	<u>-</u>	<u>-</u>
<b>(k) Senior's Housing Reserve</b>			
<i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i>			
Opening Balance	271,985	231,682	231,682
Amount Set Aside / Transfer to Reserve	11,824	40,303	36,910
Amount Used / Transfer from Reserve	(20,000)	-	(20,000)
	<u>263,809</u>	<u>271,985</u>	<u>248,592</u>
<b>(l) Avondale Machinery Museum Reserve</b>			
<i>Purpose - to be used to fund Avondale Machinery Museum upgrades and special projects.</i>			
Opening Balance	65,713	62,399	62,399
Amount Set Aside / Transfer to Reserve	2,857	3,314	2,808
Amount Used / Transfer from Reserve	-	-	-
	<u>68,570</u>	<u>65,713</u>	<u>65,207</u>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>(m) Summary</b>			
Opening Balance	1,893,964	2,280,553	2,280,553
Amount Set Aside / Transfer to Reserve	288,555	235,758	418,739
Amount Used / Transfer from Reserve	<u>(972,000)</u>	<u>(622,347)</u>	<u>(1,507,980)</u>
<b>Total Reserves</b>	<u><u>1,210,519</u></u>	<u><u>1,893,964</u></u>	<u><u>1,191,312</u></u>

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



**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

	2024/25 Budget \$	2023/24 Actual \$	2023/24 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Summary of Transfers</b>			
<b>To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Building Reserve	13,812	151,081	49,068
Cropping Committee Reserve	55,563	35,840	52,370
Emergency Services Reserve	1,360	1,578	1,337
LSL and Gratuity Reserve	6,621	7,679	6,508
ITC Renewal Reserve	52,794	22,997	21,858
Plant Replacement Reserve	56,344	44,703	105,641
Recreation Development Reserve	34,697	88,902	82,210
Infrastructure Reserve	52,683	(161,152)	60,029
Airfield Emergency Lighting Reserve	-	513	-
Senior's Housing Reserve	11,824	40,303	36,910
Avondale Machinery Museum Reserve	2,857	3,314	2,808
	<u>288,555</u>	<u>235,758</u>	<u>418,739</u>
<b>Transfers from Reserves</b>			
Building Reserve	(227,000)	(417,000)	(464,531)
Community Bus Reserve	-	(40,904)	(40,904)
Cropping Committee Reserve	(40,000)	(111,925)	(140,000)
Plant Replacement Reserve	-	-	(65,000)
Recreation Development Reserve	(685,000)	(10,460)	(511,000)
Infrastructure Reserve	-	-	(225,000)
Airfield Emergency Lighting Reserve	-	(42,058)	(41,545)
Senior's Housing Reserve	(20,000)	-	(20,000)
	<u>(972,000)</u>	<u>(622,347)</u>	<u>(1,507,980)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(683,445)</u>	<u>(386,589)</u>	<u>(1,089,241)</u>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

	Note	2024/25 Budget \$	2023/24 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	391,467	3,936,913
Cash - Restricted Reserves	15(a)	1,210,519	1,893,963
Receivables		925,083	1,201,326
Inventories		<u>12,512</u>	<u>12,512</u>
		2,539,581	7,044,714
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(1,641,528)</u>	<u>(3,286,055)</u>
NET CURRENT ASSET POSITION		898,053	3,758,658
Less Cash - Restricted Reserves	15(a)	(1,210,519)	(1,893,963)
Add Leave Reserves - Cash Backed		152,292	152,292
Add Lease Payable		6,648	-
Add Loan Principal Payable		<u>153,526</u>	<u>148,300</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>-</u></u>	<u><u>2,165,288</u></u>

The estimated surplus/(deficiency) c/fwd in the 2023/24 actual column represents the surplus (deficit) brought forward as at 1 July 2024.

The estimated surplus/(deficiency) c/fwd in the 2024/25 budget column represents the surplus (deficit) carried forward as at 30 June 2025.

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**8. RATING INFORMATION**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2024/25 Budgeted Total Revenue \$</b>	<b>2023/24 Actual \$</b>
GRV	0.121475	485	6,287,361	763,757	734,099
UV	0.005297	408	452,695,000	2,397,925	2,290,674
UV - Mining	0.005297	-	-	-	-
<b>Sub-Totals</b>		893	458,982,361	3,161,682	3,024,773
<b>Minimum Rates</b>	<b>Minimum \$</b>				
GRV	1,037	181	442,287	187,697	168,948
UV	1,037	318	18,493,300	329,766	303,316
UV - Mining	1,037	15	175,147	15,555	19,760
<b>Sub-Totals</b>		514	19,110,734	533,018	492,024
Discounts (Note 11)				(295,576)	(265,537)
<b>Total Amount of General Rates</b>				3,399,124	3,251,260
Interim Rates - GRV				1,000	344
Interim Rates - UV				1,000	217
Ex-Gratia Rates				10,000	10,206
Rates Written Off				(500)	(208)
<b>Total Rates</b>				3,410,624	3,261,819

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

The general rates detailed above for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF BEVERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**9. SPECIFIED AREA RATE**

No specified area rates will be levied during the 2024/25 year.

**10. SERVICE CHARGES**

No service charge will be levied during the 2024/25 year.

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

The following discount on rates is offered to those who pay their rates in full within 21 days of the date of service appearing on the rate notice.

<b>GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10%      VALUE:      \$295,576</b>
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**12. INTEREST CHARGES AND INSTALMENTS**

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

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

(i) after it becomes due and payable; or

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

whichever is the later.

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

The rate of interest to apply is 11% and the estimated revenue from the imposition of the charge amounts to \$14,500 for the 2024/25 financial year.

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

1st Instalment	Wednesday 11th September 2024
2nd Instalment	Wednesday 13th November 2024
3rd Instalment	Wednesday 15th January 2025
4th Instalment	Wednesday 19th March 2025

Charges on instalment Plan is \$10.00 Administration Charge and rate of interest of 5.5%, the estimated revenue from the imposition amounts to \$8,000 for the 2024/25 financial year.

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

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

<b>13. FEES &amp; CHARGES REVENUE</b>	<b>2024/25 Budget \$</b>	<b>2023/24 Actual \$</b>
General Purpose Funding	22,000	23,950
Governance	1,000	-
Law, Order, Public Safety	7,200	7,631
Health	300	277
Education and Welfare	-	-
Housing	139,451	127,140
Community Amenities	245,151	247,368
Recreation & Culture	86,433	167,396
Transport	7,000	8,453
Economic Services	388,533	449,480
Other Property & Services	227,844	22,785
	<u>1,124,912</u>	<u>1,054,480</u>
<b>14. ELECTED MEMBERS REMUNERATION</b>	<b>2024/25 Budget \$</b>	<b>2023/24 Actual \$</b>
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	42,680	39,100
President's Allowance	6,300	5,500
Deputy President's Allowance	1,575	1,375
Travelling Expenses	5,000	-
Telecommunications Allowance	20,000	19,720
	<u>75,555</u>	<u>65,695</u>

**SHIRE OF BEVERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

**15. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-24 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 30-Jun-25 \$</b>
Unclaimed Monies	319	-	(319)	-
Nomination Deposits	-	400	(400)	-
Second Hand Housing Deposits	20,000	-	(20,000)	-
Hunt Road Village Bonds	5,818	-	-	5,818
Key Bonds	1,260	400	(1,660)	-
Cleaning Bonds	2,250	1,500	(3,750)	-
Housing Rental Bonds	2,250	-	-	2,250
Cat Trap Bonds	50	100	(150)	-
Cornerstone Commercial Tenancy Bonds	6,048	-	-	6,048
	<u>37,995</u>	<u>2,400</u>	<u>(26,279)</u>	<u>14,116</u>

**16. INTEREST IN JOINT ARRANGEMENTS**

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

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>SPORTING CLUBS/COMMUNITY ORGANISATIONS</b>						
Football Club	4,049.00	4,195.00	per year		↑ 146.00	Oval, Function Centre and Changerooms
Netball Clubs (Beverley Netball Club & Redbacks Netball Club)	618.00	640.00	per year		↑ 22.00	Courts, Function Centre and Changerooms
Cricket Club	618.00	640.00	per year		↑ 22.00	Oval, Function Centre and Changerooms
Hockey Club	618.00	640.00	per year		↑ 22.00	Oval, Function Centre and Changerooms
Horse and Pony Club (Annual Fee)	135.00	140.00	per year		↑ 5.00	Annual CPI Mar Quarter Review as per Licence Agreement (#55). Oval <u>NOT</u> included. Club provide own cleaner.
Horse and Pony Club (Extra Events)	208.00	215.00	per event		↑ 7.00	Includes Main Oval - Function Centre hire extra.
Tennis Club	681.00	706.00	per year		↑ 25.00	Club provide own cleaner/ Ablutions Only
Ladies Badminton Club	46.00	48.00	per booking (AM/PM/Eve)		↑ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Boot Scooting	46.00	48.00	per booking (AM/PM/Eve)		↑ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Ballet Group	46.00	48.00	per booking (AM/PM/Eve)		↑ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
CRC Bingo	46.00	48.00	per booking (AM/PM/Eve)		↑ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Soaring Society	4,863.00	5,028.00	per year		↑ 165.00	Annual CPI Mar Quarter Perth Review and Billed July as per Lease Agreement. Exp 30 Jun 2032 (Agreement# 33)
Soaring Society - Hangar Fees	100.00	100.00	per glider/year		↑ 0.00	Fixed Fee - billed July as per Lease Agreement. Exp 30 Jun 2032 (Agreement# 33)
Tractor Pull	294.00	294.00	per event		↑ 0.00	Annual CPI Dec Quarter Review as per Licence Agreement. Exp 31 Dec 2026 (Agreement# 9)
Beverley Districts Motor Cycle Club (Ulinga Park)	1,302.00	1,346.00	per year		↑ 44.00	Annual CPI Perth Review as per Lease Agreement. Exp 30 Jun 2031 (Agreement# 12)
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	12.00	12.00	per week		↑ 0.00	Lesser Hall use.
Community Markets	10.00	10.00	per event		↑ 0.00	
Beverley Station Arts (Licence Fee)	120.00	124.00	per year		↑ 4.00	Annual CPI Mar Quarter Review as per Licence Agreement. Exp 30 Apr 2028 (Agreement# 24)
Beverley Off Road Motor Sports Association (BORMSA)	2,000.00	2,000.00	per year		↑ 0.00	Fixed Lease. Exp 31 Dec 2025 (Agreement# 57)
Telstra (Mobile Tower Lease)	1,000.00	1,000.00	per year		↑ 0.00	Fixed Lease. (Agreement# 3)
<b>CORNERSTONE COMMUNITY CENTRE CHARGES</b>						
Beverley Community Resource Centre Lease	13,839.00	14,459.00	per year		↑ 620.00	As per Management Agreement reviewed annually by December Qtr CPI Perth. (Agreement# 75)
Commercial Office 1 Lease	100.00	100.00	per week		↑ 0.00	(Agreement# 86)
Commercial Office 2 Lease	158.00	161.00	per week		↑ 3.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 103)
Commercial Office 3 Lease	90.00	93.00	per week		↑ 3.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 112)
Commercial Office 4 Lease	255.00	255.00	per week		↑ 0.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 90)
Creche Lease	345.00	381.00	per week		↑ 36.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 88)
Conference/Training Facility - Hourly	22.00	23.00	per hour		↑ 1.00	Per Room
Conference/Training Facility - Daily	157.00	163.00	per day		↑ 6.00	Per Room - max. 8 hours inc. use of Kitchen facilities.
Conference/Training Facility - Hourly - Community Group	12.00	12.00	per hour		↑ 0.00	Per Room. <b>Incorporated bodies</b> only. Includes use of tea and coffee making facilities.
Conference/Training Facility - Daily - Community Group	79.00	82.00	per day		↑ 3.00	Per Room - max. 8 hours inc. use of Kitchen facilities. <b>Incorporated bodies</b> only. Includes use of tea and coffee making facilities.
Electronic Display - Advertising Set Up	55.00	55.00	per advert		↑ 0.00	As per Council Policy C015. Community Groups exempt.
Electronic Display - Monthly Advertising	55.00	55.00	per month		↑ 0.00	As per Council Policy C015. Community Groups exempt.

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>ROAD MAINTENANCE CHARGES</b>						
Austral Brick	5,000.00	5,000.00	per year		↑ 0.00	Road Maintenance Contribution as per Tonnage transported @ 48c per ton - \$5,000 agreed floor price.
<b>HALL</b>						<b><i>Tables, Chairs, Crockery &amp; Cutlery <u>not</u> to be removed from Hall</i></b>
Main Hall - Community Group Functions	215.00	223.00	per day		↑ 8.00	<b><u>Incorporated bodies</u></b> only. Includes Bar Facilities.
Lesser Hall - Community Group Functions	171.00	177.00	per day		↑ 6.00	<b><u>Incorporated bodies</u></b> only. Includes Bar Facilities.
Full Complex - Community Group Functions	270.00	280.00	per day		↑ 10.00	<b><u>Incorporated bodies</u></b> only. Includes use of Kitchen and Bar Facilities
Main Hall - Private Functions	373.00	386.00	per day		↑ 13.00	Includes Bar Facilities.
Lesser Hall - Private Functions	287.00	297.00	per day		↑ 10.00	Includes Bar Facilities.
Full Complex - Private Functions	539.00	558.00	per day		↑ 19.00	Includes use of Kitchen and Bar Facilities
Commercial Kitchen Hire	0.00	80.00	per day		↑ 80.00	Limit 8 hours per day. Cannot hire if booked for Private or Community Function.
Full Complex - Special Functions	1,000.00	1,000.00	per Event		↑ 0.00	Includes Use of Kitchen and Bar Facilities. Access day before and after to set up/pack up. Use of Hall Chairs and Tables and Scaffold.
Community Meeting Room	FREE	FREE			↑ 0.00	Front room adjacent to Hall Foyer.
Bally Bally Hall	64.00	66.00	per day		↑ 2.00	Cleaning responsibility of Hirer.
Morbinning Hall	64.00	66.00	per day		↑ 2.00	Cleaning responsibility of Hirer.
Key Bond	50.00	50.00	per key	✓	↑ 0.00	Clubs pay one Bond per Season.
Function/Cleaning Bond	150.00	150.00	per event	✓	↑ 0.00	Function Application required. Clubs pay one Bond per Season.



**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>EQUIPMENT RENTALS</b>						
Chairs	1.00	1.00	per chair		↑ 0.00	Old Green Amenities Chairs (stored in Exhibition Shed) only.
<b>RECREATION GROUND</b>						
Oval Hire (Day)	214.00	222.00	per day		↑ 8.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Oval Hire (Night)	301.00	312.00	per night		↑ 11.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Exhibition Shed	87.00	90.00	per day		↑ 3.00	Beverley Agricultural Society Exempt. If leased, private hire not available.
Exhibition Shed Commercial Lease	500.00	500.00	per year		↑ 0.00	Beverley Agricultural Society to have access for 2 weeks per year.
Ram Shed	87.00	90.00	per day		↑ 3.00	Beverley Agricultural Society Exempt.
Poultry Shed	87.00	90.00	per day		↑ 3.00	Beverley Agricultural Society Exempt.
Caravan Overflow (Per Van)	32.00	33.00	per day		↑ 1.00	Including Power.
<b>FUNCTION &amp; RECREATION CENTRE</b>						<b>Tables, Chairs, Crockery &amp; Cutlery <u>not</u> to be removed from Centre</b>
Community Group Functions	171.00	177.00	per day		↑ 6.00	<b>Local Incorporated Bodies</b> only. Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Community Group Meetings	51.00	53.00	per event		↑ 2.00	<b>Local Incorporated Bodies</b> only. Use of meeting room only includes tea and coffee making facilities.
Private Functions	342.00	354.00	per day		↑ 12.00	Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Private Meetings	103.00	107.00	per event		↑ 4.00	Use of meeting room only includes tea and coffee making facilities.
Key Bond	50.00	50.00	per key	✓	↑ 0.00	Clubs pay one Bond per Season.
Function/Cleaning Bond	150.00	150.00	per event	✓	↑ 0.00	Function Application required. Clubs pay one Bond per Season.
<b>COMMUNITY BUS</b>						<b>24 seats inc driver, 50% subsidy for transport of school aged children (Local Children Only)</b>
Fee Includes Fuel Charges etc. (Minimum \$50)	1.77	1.83	per km		↑ 0.06	Minimum Hire charge of \$50 applies.

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>CARAVAN PARK - Power Charges INCLUDED</b>						
Powered - Van/RV Site	32.00	33.00	per day		↑ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Van/RV Site	19.00	20.00	per day		↑ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Powered - Campsite	19.00	20.00	per day		↑ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Campsite	14.00	15.00	per day		↑ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Additional Person/s (Age 5+ Years)	5.00	5.00	each per day		↑ 0.00	
Children 5 Years Or Under	FREE	FREE			↑ 0.00	
Showers	5.00	5.00	each per shower use		↑ 0.00	
Extended Stay Site (First 28 Days)	193.00	200.00	per week		↑ 7.00	Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST]
Extended Stay Site (29+ Days)	193.00	200.00	per week	5% GST	↑ 7.00	Maximum of 2 Persons (Age 5+) <b>12 Weeks Max - Permission Required</b> [146.92+8.08 GST]
<b>CARAVAN PARK - Onsite Accommodation</b>						<b>All bookings to be made through the Online Portal. Payment via Credit Card.</b>
One Bedroom Unit	135.00	150.00	per night		↑ 15.00	Accommodation for up to 2 people. 1 x King Size Bed. \$15 discount per night for two or more night stay.
Two Bedroom Unit	155.00	170.00	per night		↑ 15.00	Accommodation for up to 4 people. 1 x King Size Bed 2 x King Single Beds. \$15 discount per night for two or more night stay.
Extra Persons	15.00	15.00	per person		↑ 0.00	Double fold out couch available in each Unit. Limit 2 additional guests per Unit.
Additional Cleaning Fee	55.00	55.00	per hour		↑ 0.00	Where additional cleaning is required charged at the discretion of the Chief Executive Officer.
Cancellation/No Show Charge			One Nights Charge		↑ 0.00	Fee equivalent to one nights charge payable for no show or cancellation within 24 hours of booking.
One Bedroom Unit - Weekly Rate	810.00	900.00	per 7 days		↑ 90.00	Linen changed every 7 days.
Two Bedroom Unit - Weekly Rate	930.00	1,020.00	per 7 days		↑ 90.00	Linen changed every 7 days.
<b>GYM MEMBERSHIP</b>						
Junior Membership - 16-18 Years	75.00	75.00	6 months		↑ 0.00	Written permission required from Parent/Guardian.
Junior Membership - 16-18 Years	125.00	125.00	12 months		↑ 0.00	Written permission required from Parent/Guardian.
Adult Membership - Over 18 Years	120.00	120.00	6 months		↑ 0.00	
Adult Membership - Over 18 Years	200.00	200.00	12 months		↑ 0.00	
Senior/Pensioner Membership	75.00	75.00	6 months		↑ 0.00	
Senior/Pensioner Membership	125.00	125.00	12 months		↑ 0.00	
Occasional Use	50.00	50.00	30 Days		↑ 0.00	Must be 18 years old or over. Valid for 30 consecutive days from date of payment.
Personal Trainer Membership	400.00	400.00	12 months		↑ 0.00	Personal Trainers must provide a copy of Accreditation and CoC of Public Liability cover.
Gym Induction Fee	30.00	30.00			↑ 0.00	Compulsory for New Memberships only.
Gym Induction - Personal Trainer Consultation	30.00	30.00			↑ 0.00	Optional for New Memberships only; conducted at same time as compulsory induction.
Gym Access Card - Replacement	20.00	20.00	per Card		↑ 0.00	Applicable to replacement cards only.

SHIRE OF BEVERLEY  
2024/25 SCHEDULE OF FEES AND CHARGES  
EFFECTIVE FROM 1 JULY 2024

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
SWIMMING POOL						
Adult	5.00	5.00	per entry		↑ 0.00	
Pensioner/Senior	3.00	3.00	per entry		↑ 0.00	
Child (6-17 Years)	2.00	2.00	per entry		↑ 0.00	Under 6 Years No Charge
Spectator	2.00	2.00	per entry		↑ 0.00	Spectators include Parents supervising children who cannot swim and may need to enter the toddler or learner pools.
Season Ticket - Adult (18 Years+)	50.00	50.00	per season		↑ 0.00	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Pensioner/Senior	30.00	30.00	per season		↑ 0.00	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Child (6-17 Years)	20.00	20.00	per season		↑ 0.00	Equivalent to 10 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Family - Two Adults + 1 Child	100.00	100.00	per season		↑ 0.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 2 Children	120.00	120.00	per season		↑ 0.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 3 Children	140.00	140.00	per season		↑ 0.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 4 Children (Maximum)	160.00	160.00	per season		↑ 0.00	Complimentary Single Child Season Pass
COMMUNITY HEALTHY LIFESTYLE PACKAGE						
Combined 12 Month Gym Membership and Pool Season Pass (Adult)	225.00	225.00	per year		↑ 0.00	10% Saving
Combined 12 Month Gym Membership and Pool Season Pass (Senior)	140.00	140.00	per year		↑ 0.00	10% Saving

SHIRE OF BEVERLEY  
2024/25 SCHEDULE OF FEES AND CHARGES  
EFFECTIVE FROM 1 JULY 2024

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>HUNT ROAD VILLAGE</b>						
Rental Charge	150.00	165.00	per week	✓	⬆ 15.00	Rental Agreement
<b>30B DAWSON STREET</b>						
Rental Charge	288.00	298.00	per week	✓	⬆ 10.00	Rental Agreement - Annual CPI review
<b>INDEPENDENT LIVING UNITS</b>						
Rental Charge	250.00	250.00	per week per Unit	✓	⬆ 0.00	Rental Agreement
<b>BLARNEY ADVERTISING</b>						
Full Page 18.5 x 26.8 cm	195.00	202.00	per advert		⬆ 7.00	
Half Page 18.5 x 13.3 cm	103.00	107.00	per advert		⬆ 4.00	
Quarter Page 9.2 x 13.3 cm	50.00	52.00	per advert		⬆ 2.00	
Small 6 x 8.7 cm	31.00	32.00	per advert		⬆ 1.00	
Trade 6 x 4.5 cm	9.00	9.00	per advert		⬆ 0.00	
Full Page - 12 Months	1,947.00	2,017.00	per year		⬆ 70.00	12 Editions
Half Page - 12 Months	1,027.00	1,064.00	per year		⬆ 37.00	12 Editions
Quarter Page - 12 Months	503.00	521.00	per year		⬆ 18.00	12 Editions
Small - 12 Months	310.00	321.00	per year		⬆ 11.00	12 Editions
Community Notice	0.00	0.00	per advert		⬆ 0.00	

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>LIBRARY</b>						
Library - Replacement Card	12.00	12.00	per card		↑ 0.00	
Library - Lost Books - Admin Fee	28.00	29.00	per investigation		↑ 1.00	Replacement Books to be charged at Cost.
<b>FREEDOM OF INFORMATION (FOI)</b>						<i>Freedom of Information Regulations 1993</i>
Personal Information About Applicant	No charge	No charge				Copies as per Beverley CRC copying fees.
<b>FOI - NON PERSONAL INFORMATION</b>						
Application Fee	30.00	30.00	per application	✓		Disadvantaged applicants/pension card - 25% discount.
Time Dealing With Applicant	30.00	30.00	per hour	✓		
Access Time	30.00	30.00	per hour	✓		Supervised by staff.
Duplication Of Information			Actual cost + GST			
Delivery, Packing Or Postage			Actual cost + GST			
Deposits - Advance Deposit			75% of estimated cost			
<b>ACCOUNT ENQUIRIES</b>						
Rate Account Enquiry	250.00	250.00	per enquiry	✓	↑ 0.00	
Rates Credit Balance Refund - Admin Charge	50.00	50.00	per request		↑ 0.00	First credit balance refund free of charge per financial year.
Title Search	68.00	68.00	per enquiry		↑ 0.00	
Rate Book (Printed Or Electronic)	250.00	250.00	per copy		↑ 0.00	
<b>RUBBISH/RECYCLING</b>						
Refuse Collection	226.00	234.00	per refuse bin/year	✓	↑ 8.00	Annual March Quarter Perth CPI increase as per agreement.
Recycling Collection	102.00	105.00	per recycle bin/year	✓	↑ 3.00	Annual March Quarter Perth CPI increase as per agreement.

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>CAT REGISTRATION</b>						<b>Cat Act 2011</b>
1. Annual registration of a cat, unless concessional fees are applicable.	20.00	20.00	per year	✓		
2. Concessional registration fee-						
a) Three Year Registration Period	42.50	42.50		✓		
b) Three Year Registration Period - Pensioner	21.25	21.25		✓		Full Concession Card required
c) Lifetime registration period	100.00	100.00		✓		
c) Lifetime registration period - Pensioner	50.00	50.00		✓		Full Concession Card required
d) Registration after 31 May in any year, for that registration year.	50% of fee payable otherwise.			✓		
3. Annual application for approval or renewal to breed cats (per cat).	100.00	100.00		✓		
<b>CAT TRAP</b>						
Cat Trap Hire	16.00	17.00	per day		↑ 1.00	Hire fees to be paid in advance
Cat Trap Bond	50.00	50.00	per hire	✓	↑ 0.00	Bond returned via Cheque payment
<b>DOG REGISTRATION</b>						<b>Dog Act 1976</b>
Dog - Male Or Female	50.00	50.00	1 year	✓	↑ 0.00	
Dog - Male Or Female	120.00	120.00	3 years	✓	↑ 0.00	
Dog - Male Or Female	250.00	250.00	Lifetime	✓	↑ 0.00	
Sterilised Dog - Male or Female	20.00	20.00	1 year	✓	↑ 0.00	Certificate of Sterilisation required
Sterilised Dog - Male or Female	42.50	42.50	3 years	✓	↑ 0.00	Certificate of Sterilisation required
Sterilised Dog - Male or Female	100.00	100.00	Lifetime	✓	↑ 0.00	Certificate of Sterilisation required
Pension Rate: Dog - Male Or Female	25.00	25.00	1 year	✓	↑ 0.00	Full Concession Card required
Pension Rate: Dog - Male Or Female	60.00	60.00	3 years	✓	↑ 0.00	Full Concession Card required
Pension Rate: Dog - Male Or Female	125.00	125.00	Lifetime	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog - Male or Female	10.00	10.00	1 year	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog - Male or Female	21.25	21.25	3 years	✓	↑ 0.00	Full Concession & Certificate Of Sterilisation required
Pension Rate: Sterilised Dog - Male or Female	50.00	50.00	Lifetime	✓	↑ 0.00	
Sheep Dog	25% of fee otherwise payable		1 year	✓		
Sheep Dog	25% of fee otherwise payable		3 years	✓		
Sheep Dog	25% of fee otherwise payable		Lifetime	✓		
Bulk Dog Registration	200.00	200.00		✓	↑ 0.00	For approved kennel establishments only. Fee payable per establishment.

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>DOG IMPOUNDING FEES</b>						
Impound Fee	69.00	69.00	per impounding		↑ 0.00	
Sustenance	14.00	15.00	per day		↑ 1.00	
<b>DOG PENALTIES/INFRINGEMENTS</b>						<i>Dog Act 1976</i>
1. Unregistered Dog	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
2. Failure to give notice of new owner	40.00	40.00		✓	↑ 0.00	
3. Keeping more than the prescribed number of dogs	100.00	100.00		✓	↑ 0.00	
4. Breach of kennel establishment licence	200.00	200.00		✓	↑ 0.00	
5. Dog in public place without collar or registration tag	50.00	50.00		✓	↑ 0.00	Double penalty for Dangerous Dog
6. Owners name and address not on collar	50.00	50.00		✓	↑ 0.00	Double penalty for Dangerous Dog
7. Dog not held by a leash in certain public places	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
8. Failure to control a dog in exercise areas and rural areas	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
9. Greyhound not muzzled	200.00	200.00		✓	↑ 0.00	
10. Dog in place without consent	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
11. Dangerous dog not muzzled	250.00	250.00		✓	↑ 0.00	
12. Dangerous dog not on leash in exercise area	200.00	200.00		✓	↑ 0.00	
13. Dangerous dog not under continuous supervision	200.00	200.00		✓	↑ 0.00	
14. Dangerous dog in specifically prohibited area	200.00	200.00		✓	↑ 0.00	
15. Dangerous dog enclosure requirement not complied with	200.00	200.00		✓	↑ 0.00	
16. Dangerous dog not wearing specified collar	200.00	200.00		✓	↑ 0.00	
17. Dangerous dog signs not displayed	200.00	200.00		✓	↑ 0.00	
18. Local Government not advised of dangerous dog attack	200.00	200.00		✓	↑ 0.00	
19. Local Government not advised of missing dangerous dog	200.00	200.00		✓	↑ 0.00	
20. Local Government not advised of dangerous dog ownership change	200.00	200.00		✓	↑ 0.00	
21. Local Government not advised of dangerous dog location change	200.00	200.00		✓	↑ 0.00	
22. Failure to take steps against parasites	50.00	50.00		✓	↑ 0.00	
23. Dog causing nuisance	100.00	100.00		✓	↑ 0.00	Double penalty for Dangerous Dog
24. Failure to produce document issued under Dog Act 1976	100.00	100.00		✓	↑ 0.00	
25. Failure of alleged offender to give name and address.	100.00	100.00		✓	↑ 0.00	

SHIRE OF BEVERLEY  
2024/25 SCHEDULE OF FEES AND CHARGES  
EFFECTIVE FROM 1 JULY 2024

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
PRIVATE WORKS						
Back Hoe With Post Hole Digger	207.00	214.00	per hour		⬆ 7.00	With Shire Operator Only
Backhoe	207.00	214.00	per hour		⬆ 7.00	With Shire Operator Only
Bobcat	154.00	160.00	per hour		⬆ 6.00	With Shire Operator Only
Grader (BE001, BE003)	235.00	243.00	per hour		⬆ 8.00	With Shire Operator Only
Loader (BE004, BE036)	220.00	228.00	per hour		⬆ 8.00	With Shire Operator Only
Roller - Rubber Tyre (BE033)	207.00	214.00	per hour		⬆ 7.00	With Shire Operator Only
Roller - Vibrator (BE033)	207.00	214.00	per hour		⬆ 7.00	With Shire Operator Only
Slasher (BE008)	193.00	200.00	per hour		⬆ 7.00	With Shire Operator Only
Tractor (BE023)	165.00	171.00	per hour		⬆ 6.00	With Shire Operator Only
Tractor Ford (BE014)	165.00	171.00	per hour		⬆ 6.00	With Shire Operator Only
Truck Light (BE015, BE028)	124.00	128.00	per hour		⬆ 4.00	With Shire Operator Only
Truck Tandem (BE010, BE012, BE013)	159.00	165.00	per hour		⬆ 6.00	With Shire Operator Only
LABOUR						
Engineering Consultation	202.00	209.00	per hour		⬆ 7.00	Minimum Charge = One Hour
Works Staff	93.00	96.00	per hour		⬆ 3.00	Minimum Charge = One Hour
BUILDING MATERIALS						SUPPLY RESTRICTIONS OF MATERIALS:
Gravel	49.00	51.00	per m <sup>3</sup>		⬆ 2.00	PICK UP - MIN. of 1m <sup>3</sup> (During Tip Opening Hours Only)
Gravel - Truck Load	256.00	265.00	per truck load		⬆ 9.00	DELIVERED - MIN. of 2m <sup>3</sup>
Metal - All Sizes	93.00	96.00	per m <sup>3</sup>		⬆ 3.00	CARTAGE extra
Metal - Truck Load	740.00	767.00	per truck load		⬆ 27.00	Tandem truck carries ~ 8m <sup>3</sup> or 12 tonne
Metal Dust	49.00	51.00	per m <sup>3</sup>		⬆ 2.00	Loader Bucket = ~ 2 m <sup>3</sup>
Metal Dust - Truck Load	256.00	265.00	per truck load		⬆ 9.00	
Sand Filling	49.00	51.00	per m <sup>3</sup>		⬆ 2.00	
Sand Filling - Truck Load	227.00	235.00	per truck load		⬆ 8.00	
Sweepings - When Available	47.00	49.00	per m <sup>3</sup>		⬆ 2.00	
Sweepings - Truck Load	370.00	383.00	per m <sup>3</sup>		⬆ 13.00	



**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>CARTAGE</b>						
Per Load - Cartage Both Ways	3.00	3.00	per km		↑ 0.00	E.g.: Client is 20kms out, 40kms cartage is charged
<b>RURAL ROAD NUMBERS</b>						
Replacement Rural Road Numbers	112.00	116.00	per Sign		↑ 4.00	First Sign - No Charge. Replacement includes Sign, Post and Erection Labour.
<b>TELSTRA/WATER CORP REINSTATEMENTS</b>						
Bitumen & Concrete	499.00	517.00	per m <sup>2</sup>		↑ 18.00	
Gravel	499.00	517.00	per m <sup>2</sup>		↑ 18.00	
<b>CROSS OVERS (RURAL) - Gravel Only</b>						<b>Payment to be made in Advance</b>
300mm pipe	2,223.00	2,303.00	per Crossover ( 2x Pipes)		↑ 80.00	50% subsidy for 1st crossover on the property
375mm pipe	PRICE ON APPLICATION					
450mm pipe	PRICE ON APPLICATION					
<b>CROSS OVERS (TOWN SITE) - Concrete</b>						<b>Payment to be made in Advance</b>
Per square metre	75.00	78.00	per m <sup>2</sup>		↑ 3.00	50% Subsidy for 1st Crossover of the property
<b>STANDPIPES</b>						
Per 1,000L (1kL)	9.35	10.00	per kL	✓	↑ 0.65	Charges billed monthly
Administration Charge	5.00	5.00	per Invoice		↑ 0.00	
Standpipe Access Card	20.00	20.00	per Card		↑ 0.00	
Non-potable water per 1,000L (1kL)	4.00	4.00	per kL	✓	↑ 0.00	Water from Town Dam. Charges billed monthly.

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>RESERVATIONS OF GRAVE PLOTS / NICHE WALLS</b>						
Grave Reservation - Initial	113.00	117.00	per site		↑ 4.00	25 Years validity.
Niche Wall Single Reservation - Initial	113.00	117.00	per site		↑ 4.00	
Niche Wall Double Reservation - Initial	204.00	211.00	per two sites		↑ 7.00	25 Years validity.
Transfer of Reservation - Grave & Niche Wall	58.00	60.00	per reservation		↑ 2.00	25 Years validity from date of transfer.
Reservation - Renewal Every 5 Years	28.00	29.00	per site		↑ 1.00	APPLICABLE TO BOTH GRAVE PLOT & NICHE WALL RESERVATIONS
<b>CEMETERIES - GRAVE PLOTS, DIGGING &amp; ASSOC CHARGES</b>						
Grant of Right of Burial Charge	1,140.00	1,181.00			↑ 41.00	25 Year Period.
Standard Grave - Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	113.00	117.00	per Grave		↑ 4.00	On application of Grant of Right of Burial
Standard Grave - Grave digging to 1.80m	1,140.00	1,181.00	per Grave		↑ 41.00	On application of Grant of Right of Burial
Standard Grave - Grave Number Plate - Per Standard Plot	58.00	60.00	per Grave		↑ 2.00	On application of Grant of Right of Burial
Standard Grave - Overtime Fee - Weekends/Public Holidays/RDOs	855.00	886.00	per Grave (if applicable)		↑ 31.00	On application of Grant of Right of Burial (if applicable)
Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	113.00	117.00			↑ 4.00	
Double Plot - Land 2.44m (L) X 3.05m (W) X 1.80m (D)	171.00	177.00			↑ 6.00	
Triple Plot - Land 2.44m (L) X 4.57m (W) X 1.80m (D)	228.00	236.00			↑ 8.00	
Grave - Child (7 & Under) - Grave digging to 1.80m	570.00	591.00	per Grave		↑ 21.00	
Excess Depth Of 1.80m - Per Every 300mm	225.00	233.00	per each 300mm		↑ 8.00	
Reopening Of Grave - Ordinary	1,140.00	1,181.00	per Grave		↑ 41.00	
Reopening Of Grave - Child (7 & Under)	570.00	591.00	per Grave		↑ 21.00	
Exhumation Fee	2,278.00	2,360.00	per exhumation		↑ 82.00	In addition to grave digging charge.
Permission to Erect Headstone	171.00	177.00	per Headstone		↑ 6.00	PERMISSION and/or KERBING
Attendance When Required By Grantee	171.00	177.00	per attendance		↑ 6.00	
Internment Of Ashes In Grave Plot	171.00	177.00			↑ 6.00	
Extra Charge Of Ashes Internment - Overtime Fee - Weekends/Public Holidays/RDOs	285.00	295.00			↑ 10.00	
<b>NICHE WALLS - PLOTS, INTERNMENT &amp; ASSOC. CHARGES</b>						
Internment Fee - Niche Wall - Single Compartment	228.00	236.00			↑ 8.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 1st Internment	228.00	236.00			↑ 8.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 2nd Internment	113.00	117.00			↑ 4.00	Not including cost of PLAQUE / TABLET or FITTING
Plaque Fee	AT COST	AT COST	per plaque			Plaque Cost to be recovered in full.
Plaque Installation Fee	171.00	177.00	per plaque		↑ 6.00	
Urn Container	28.00	29.00	per container		↑ 1.00	
Vases	85.00	88.00	per vase		↑ 3.00	Cost on application

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>REFUSE SITE FEES</b>						
Asbestos Burial (Beverley District Only)	140.00	151.00	per m <sup>3</sup>		⬆ 11.00	By Appointment Only Minimum \$50 charge. <u>MUST BE DOUBLE BLACK PLASTIC WRAPPED AND LABELLED.</u>
Asbestos Burial (Beverley District Only)	Large quantities					Price based on per m <sup>3</sup> rate plus machine hire.
Building Rubble, Concrete, Rock, Gravel, Sand Or Like	32.00	33.00	per m3		⬆ 1.00	
Car & 4WD Tyre Disposal	5.00	5.00	per tyre		⬆ 0.00	Based on cost recovery - Fee subject to change. Other Sized Tyres By Application
Matresses	25.00	25.00	per mattress		⬆ 0.00	Based on cost recovery - Fee subject to change.
Fridges/Air Conditioners	10.00	10.00	per unit		⬆ 0.00	Based on cost recovery - Fee subject to change. No charge if degassed.
Septic Tank Waste (Local)	285.00	295.00	per 2,000L		⬆ 10.00	per 2,000L or part thereof.
Septic Tank Waste (Outside of Beverley District)	570.00	591.00	per 2,000L		⬆ 21.00	per 2,000L or part thereof - Double Rate.
<b>HEALTH FEES</b>						<b><i>Health Act 1911</i></b>
Public Building Event Approval Registration Fee	230.00	230.00	per Registration	✓	⬆ 0.00	
Food Premises Registration Fee	230.00	230.00	per Registration	✓	⬆ 0.00	
Food Business Notification Fee	75.00	75.00	per Notification	✓	⬆ 0.00	
Food Business (Food Stalls) Notification Fee	75.00	75.00	per Notification	✓	⬆ 0.00	
Food Premises Annual Inspection Fee	160.00	160.00	per Year	✓	⬆ 0.00	Annual Inspection of Food Premises.
Septic Tank/Onsite Waste Water Disposal Application	236.00	236.00	per Application	✓	⬆ 0.00	
Public Event Application - General	0.00	230.00	per Application	✓	⬆ 230.00	
Public Event Application - Community Group	0.00	50.00	per Application	✓	⬆ 50.00	

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>BUILDING FEES</b>						<i>Building Act 2011</i>
<b>Building Permit Fees</b>						<i>As per Building Regulations 2012</i>
Building Inspection	150.00	150.00	per Inspection	✓		
Building Certification	PRICE ON APPLICATION		per Certification	✓		Price On Application
BCITF Levy	0.2% of total construction value for all works valued over \$20,000.00			✓		
<b>Building Services Levy (BSL)</b>						
Building Permit						
- \$45,000 or Less	61.65	61.65	per Application	✓		
- Over \$45,000	0.137% of the value of work		per Application	✓		
Demolition Permit						
- \$45,000 or Less	61.65	61.65	per Application	✓		
- Over \$45,000	0.137% of the value of work		per Application	✓		
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the <i>Building Act</i> .						
- \$45,000 or Less	61.65	61.65	per Application	✓		
- Over \$45,000	61.65	61.65	per Application	✓		
Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> .						
- \$45,000 or Less	91.00	91.00	per Application	✓		
- Over \$45,000	0.18% of the value of work		per Application	✓		
Occupancy Permit or Building Approval Certificate for <u>unauthorised</u> building work under s51 of the <i>Building Act</i> .						
- \$45,000 or Less	123.30	123.30	per Application	✓		
- Over \$45,000	0.274% of the value of work		per Application	✓		
Occupancy Permit under s46 of the <i>Building Act</i> .						
- \$45,000 or Less	No Levy	No Levy				
- Over \$45,000	No Levy	No Levy				
Modification of Occupancy Permit for additional use of building on temporary basis under s48 of the <i>Building Act</i> .						
- \$45,000 or Less	No Levy	No Levy				
- Over \$45,000	No Levy	No Levy				

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<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 \$110.			✓		
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 \$110.			✓		
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 \$110.			✓		
3. Application for a demolition permit -						
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure.	110.00	110.00		✓		
b) for demolition work in respect of a Class 2 to Class 9 building.	\$110 for each storey of the building.			✓		
4. Application to extend the time which a building or demolition permit has effect.	110.00	110.00		✓		
5. Application for an occupancy permit for a completed building.	110.00	110.00		✓		
6. Application for a temporary occupancy permit for an incomplete building.	110.00	110.00		✓		
7. Application for modification of an occupancy permit for additional use of a building on a temporary basis.	110.00	110.00		✓		
8. Application for a replacement occupancy permit for permanent change of the building's use/classification.	110.00	110.00		✓		
9. Application for an occupancy permit or building approval certificate for registration of strata scheme/plan of resubdivision.	11.60 115.00	11.60 115.00		✓		per Strata Unit minimum
10. Application for an occupancy permit for a building in respect of which unauthorised work has been done.	110.00	110.00		✓		
11. Application for a building approval certificate for a building in respect of which unauthorised work has been done.	110.00	110.00		✓		
12. Application to replace an occupancy permit for an existing building.	110.00	110.00		✓		
13. Application for a building approval certificate for an existing building where unauthorised work has not been done.	110.00	110.00		✓		
14. Application to extend the time during which an occupancy permit or building approval certificate has effect.	110.00	110.00		✓		

SHIRE OF BEVERLEY  
2024/25 SCHEDULE OF FEES AND CHARGES  
EFFECTIVE FROM 1 JULY 2024

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
Building/Demolition Permits (Continued)						
15. Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought).	2,160.15	2,160.15		✓		
16. Inspection of pool enclosures.	58.45	58.45		✓		Regulation 53.
17 Local government approval of battery powered smoke alarms	179.40	179.40		✓		Regulation 61.
18. Certificate of Design Compliance	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than \$110.			✓		
19. Certificate of Building Compliance	0.32% of the estimated value of the building as determined by the relevant permit authority, but not less than \$110.			✓		

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>TOWN PLANNING FEES</b>						<i>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</i>
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is-						
(a) not more than \$50,000	147.00	147.00		✓	↑ 0.00	
(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development			✓		
(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000			✓		
(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			✓		
(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million			✓		
(f) more than \$21.5 million	34,196.00	34,196.00		✓	↑ 0.00	
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.			✓		
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	739.00		✓	↑ 0.00	
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee			✓		
5. Providing a subdivision clearance for						
(a) not more than 5 lots	73.00	73.00	per Lot	✓	↑ 0.00	
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot			✓		
(c) more than 195 lots	7,393.00	7,393.00		✓	↑ 0.00	
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced.	222.00	222.00		✓	↑ 0.00	
7. Determining an initial application for approval of a home occupation where the home occupation has commenced.	The fee in item 6 plus, by way of penalty, twice that fee			✓		
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires.	73.00	73.00		✓	↑ 0.00	
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired.	The fee in item 8 plus, by way of penalty, twice that fee			✓		

**SHIRE OF BEVERLEY**  
**2024/25 SCHEDULE OF FEES AND CHARGES**  
**EFFECTIVE FROM 1 JULY 2024**

Description	Charge 2023/24	Charge 2024/25	Frequency	GST Exempt	Increase \$	Information/Conditions
<b>TOWN PLANNING FEES (Continued)</b>						<i>Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)</i>
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.	295.00	295.00		✓	↑ 0.00	
11. Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	The fee in item 10 plus, by way of penalty, twice that fee.			✓		
12. Providing a zoning certificate.	73.00	73.00		✓	↑ 0.00	
13. Replying to a property settlement questionnaire.	73.00	73.00		✓	↑ 0.00	
14. Providing written planning advice.	73.00	73.00		✓	↑ 0.00	
15. Scheme Amendments - initiated outside of Council						
Shire Planner	88.00	88.00	per hour		↑ 0.00	
Administration Officer	30.20	30.20	per hour		↑ 0.00	
16. Structure Plans - initiated outside of Council						
Shire Planner	88.00	88.00	per hour		↑ 0.00	
Administration Officer	30.20	30.20	per hour		↑ 0.00	
<b>PLANNING ADVERTISING AND NOTIFICATION COSTS</b>						
Applicant to pay	Borne by applicant					
<b>DEVELOPMENT APPLICATIONS</b>						<i>Planning and Development (DAP) Amendment Regulations 2013</i>
1. A DAP application where the estimated cost of development is-						
a) not less than \$2 million and less than \$7 million	5,701.00	5,701.00		✓	↑ 0.00	
b) not less than \$7 million and less than \$10 million	8,801.00	8,801.00		✓	↑ 0.00	
c) not less than \$10 million and less than \$12.5 million	9,576.00	9,576.00		✓	↑ 0.00	
d) not less than \$12.5 million and less than \$15 million	9,849.00	9,849.00		✓	↑ 0.00	
e) not less than \$15 million and less than \$17.5 million	10,122.00	10,122.00		✓	↑ 0.00	
f) not less than \$17.5 million and less than \$20 million	10,397.00	10,397.00		✓	↑ 0.00	
g) \$20 million or more	10,670.00	10,670.00		✓	↑ 0.00	
2. An application under Reg.17	245.00	245.00		✓	↑ 0.00	
<b>ROAD CLOSURE PROCESSING FEE</b>						
Charge	285.00	295.00	per application		↑ 10.00	