2026/27 BUDGET

Progress by Participation

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President's Introduction

The 2026/27 Shire of Beverley Annual Budget is presented to our ratepayers and residents. The 2026/27 Budget was adopted by Council on 22nd July 2026.

In preparing the Budget, Council has sought to balance responsible delivery of services and facilities for our community with current cost of living pressures firmly in mind, while also facing increases in the cost of waste collection, insurance, swimming pool contract, staff wages and regulatory compliance requirements.

The Budget includes asset maintenance and renewal, preparation of key planning documents, and ongoing delivery of initiatives guided the Strategic Community Plan 2023–2033, in an ever-challenging fiscal environment.

Council carefully considered and has agreed to an overall rate increase of 6 percent. Property valuations are provided by the Valuer-General, WA's statutory authority for overseeing the valuation of land across the state, hence this increase may reflect differently to individual properties.

Advice received in May 2026 of the unsuccessful Beverley 2035 rPPP grant funding application was very disappointing. It was hoped that 2026/27 would see the beginning of feasibility planning and refining of the Beverley 2035 program, which the community was so strongly a part of when being developed.
Council now intends on prioritising the ten projects, working towards one project at a time to address the planning and development requirements of each as funds permit, whilst seeking any relevant external funding that can assist with the feasibility and planning phases. These are necessary to be eligible for any grants toward implementation.

Total income for the 2026/27 year is expected to be $21.29 million which includes external funding sources, loan funding, use of reserves and the overall rate increase of 6 per cent.

Budget highlights include:
- Boundary Fence Replacement at the Refuse Site.
- Development of four Workers Accommodation Units.
- Development of Stage 2 Swimming Pool Design and Business Case.
- Development of Beverley Airfield Runway improvements (design).
- Increase of funding to the Community Grants Program.

The capital works program for the 2026/27 year is expected to be $16.43 million. Of the capital funding required $1.22M will come from Council operations, $9.95M from external grants, $3.4M in loan funding and the balance of $1.86M from reserves.

The expected Capital Works Program contains the following highlights:
- Mawson Road, both new reconstruction and final seal of previous roadworks.
- Waterhatch Road, reconstruction and seal.
- Morbinning Road, reconstruction and seal.
- York-Williams Road, various sections.
- Dale Bin North Road Floodway Replacement.
- Caravan Park drainage works.
- $1M general rural roads maintenance.

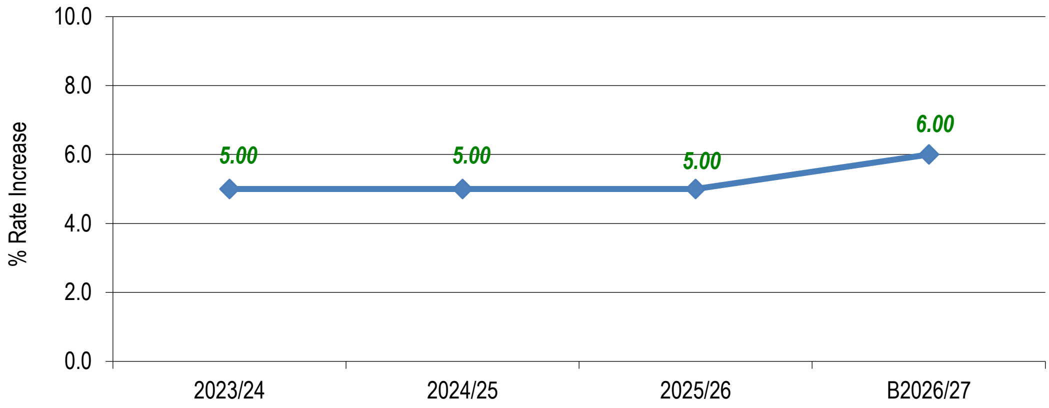
I would like to take this opportunity to acknowledge the huge amount of work undertaken by staff in preparing the 2026/27 Budget. I also wish to recognise my fellow Councillors for their fiscal leadership. A balanced program of initiatives has been delivered that supports services and economic growth within our community while maintaining a responsible level of expenditure.

Cr Dee Ridgway
Shire President

Chief Executive Officer's Summary

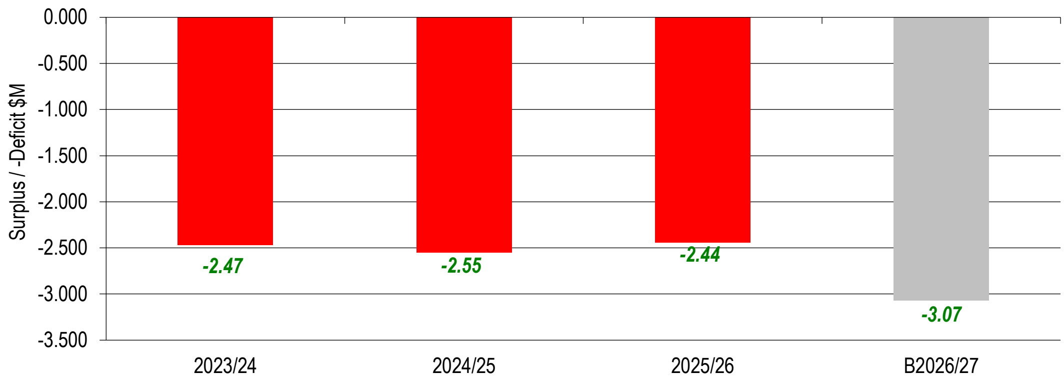
The Annual Budget for the 2026/27 financial year seeks to balance the demand for services and infrastructure with the community's capacity to pay. The key budget information provided below is about the rates, operating result, service levels, cash and investments, capital works, financial position and key strategic activities of the Council.

1. Rates



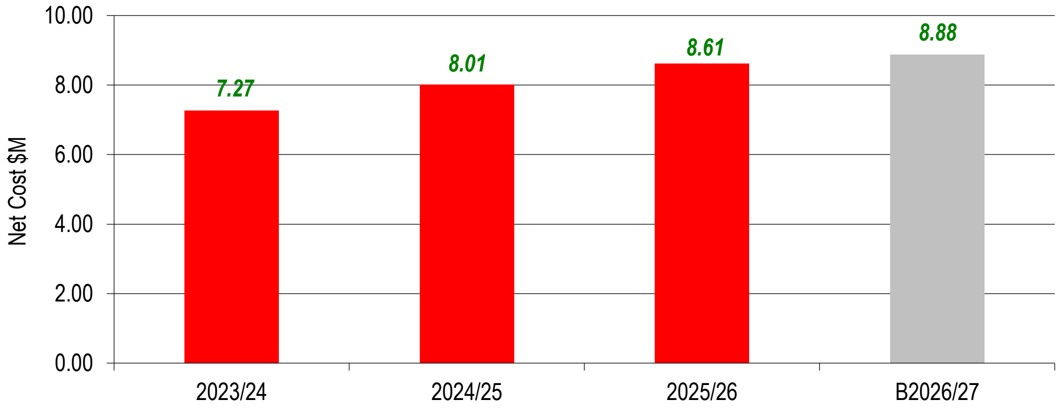
Council have resolved to increase Rates income by 6.0% for the 2026/27 financial year. Total Rates income increases to $4.11 million. In addition the 10% discount incentive has been maintained at an estimated cost of $328,957.

2. Operating Result



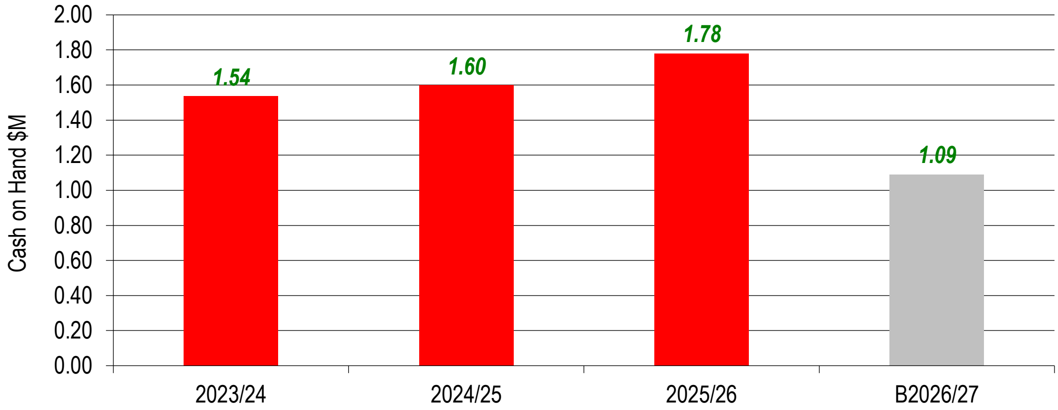
The expected operating result (including depreciation) for the 2026/27 year is a deficit of $3.07 Million, which is an increase of $630,000 over 2025/26 Operating Budget attributable mainly to an increase in budgeted infrastructure depreciation expense. This operating deficit may appear high, however 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



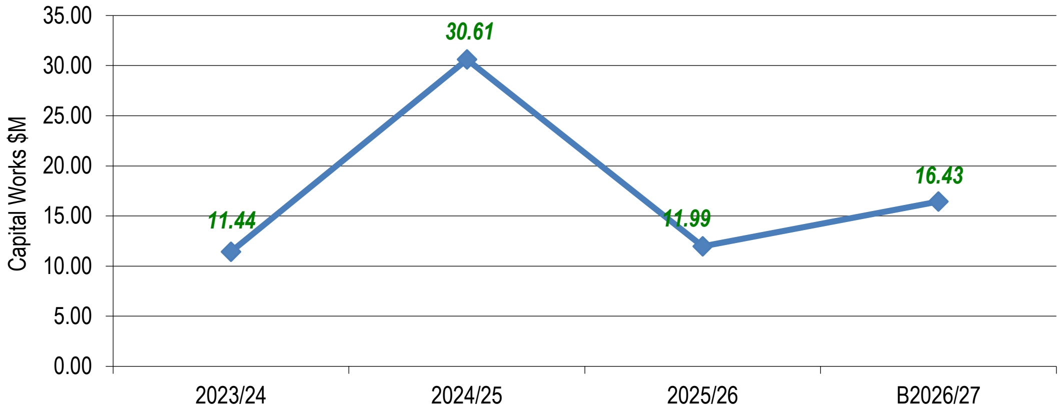
The cost of services (including depreciation) to be delivered to the community for the 2026/27 year is expected to be $8.877 million which is $270,000 more when compared to the 2025/26 Budget. There are several factors contributing to increases in our operating costs being employee wage and super increases, costs associated with audit, insurance premiums, swimming pool management costs 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



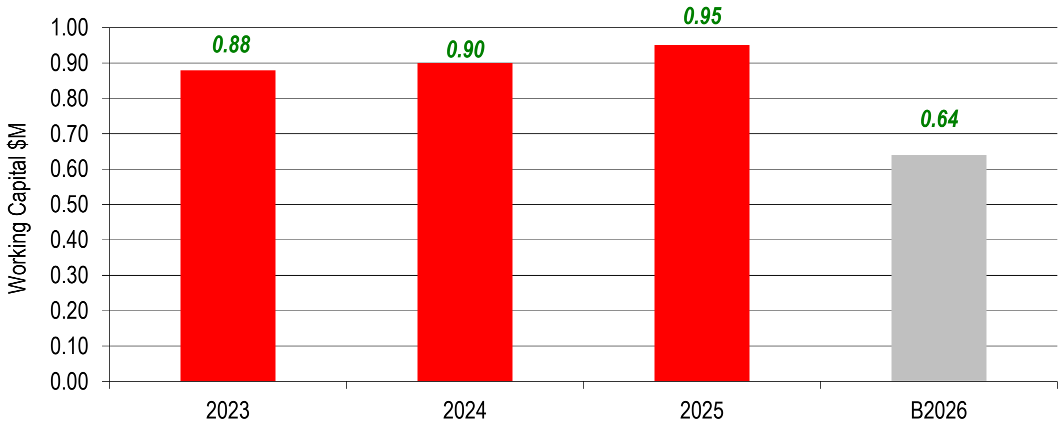
Budgeted cash and investment levels are expected to decrease by $690,000 during the year to 30 June 2027.

5. Capital Works



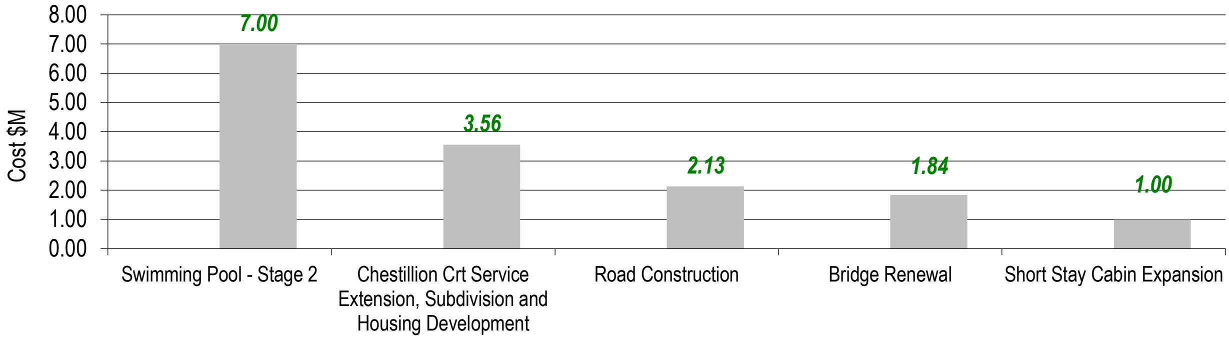
The capital works program for the 2026/27 year is expected to be $16.43 million; an increase on 2025/26 levels due to the proposed $7 million Stage 2 Swimming Pool development (subject to grant funding).
Of the capital funding required, $0.86 million will come from Council operations, $10.29 million from external grants, $1.86 million from Reserves, $3.40 million in loan funds and the balance of $20,000 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 decrease to $639,000.

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 it's Regulations.

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

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

The key dates for the Budget process are summarised below:

Budget Process	Timing
1. Officers prepare operating and capital estimates for inclusion in the Budget.	Feb - May 2026
2. Council considers draft Budget at Committee.	June & July 2026
3. Proposed Budget is submitted to Council for adoption.	July 2026
4. Copy of adopted Budget submitted to the Department.	August 2026

1. Link to the Council Plan

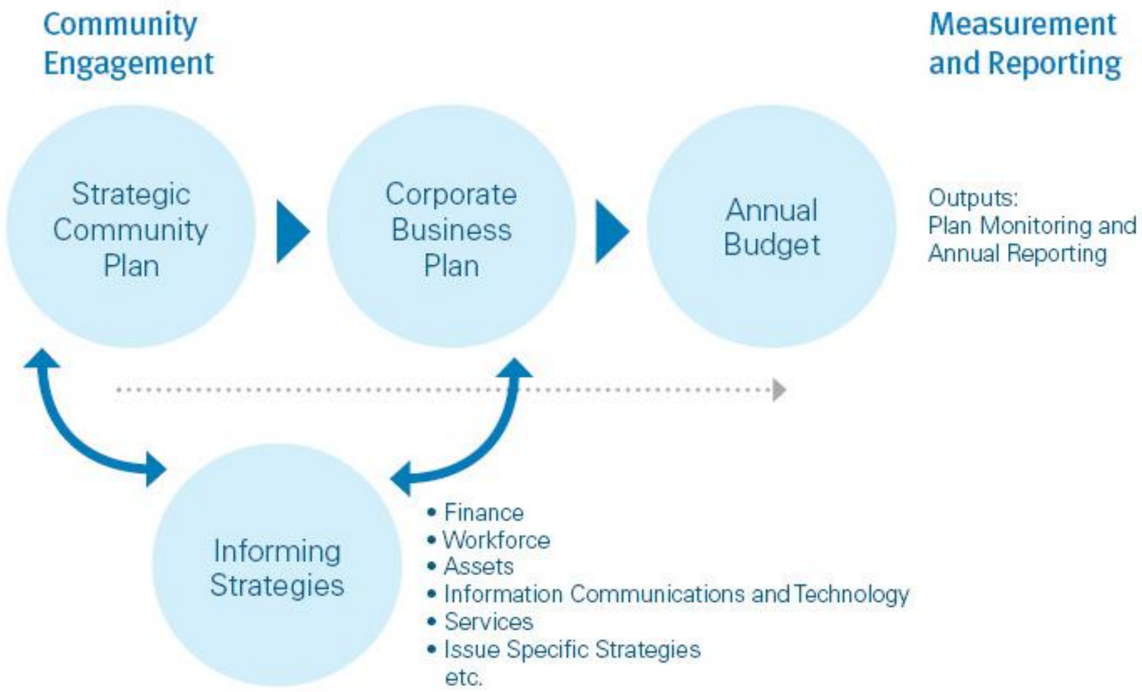
This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short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

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 2026/27 year and how these will contribute to achieving the strategic objectives specified in the Strategic Community Plan.

Activities

Activity	Description	Revenue (Expenditure) Net Cost $
General Purpose Funding	Details rates levied, interest on late payment of rates, general purpose grants and interest received on investments.	4,182,298 (224,503) **3,957,795**
Governance	This service provides assistance to elected members and ratepayers on matters which do not concern specific council services.	1,100 (321,348) **(320,248)**
Law Order, Public Safety	This service provides for the supervision of local laws, fire prevention and animal control.	214,971 (520,031) **(305,060)**
Health	This service provides for food quality and pest control, medical service and environmental health.	300 (181,755) **(181,455)**
Education and Welfare	This service provides for maintenance of and funding for community activities and initiatives.	0 (125,655) **(125,655)**
Housing	This service provides for the maintenance of staff housing and the Hunt Road Village.	1,321,248 (235,337) **1,085,911**
Community Amenities	This service provides the collection of rubbish, operations of the waste disposal sites, town planning, maintenance of cemeteries, maintenance of the water harvesting dams and protection of the environment.	269,370 (780,671) **(511,301)**
Recreation and Culture	This service provides for the maintenance of halls, swimming pool, recreation grounds and various reserves, the operations of the library and art gallery and maintenance of courthouse and Dead Finish museum.	5,873,399 (2,117,379) **3,756,020**
Transport	This service provides for the maintenance of roads, bridges, footpaths, cleaning and lighting of streets, street trees, depot maintenance and aerodrome maintenance.	3,478,322 (3,522,232) **(43,910)**
Economic Services	This service provides for weed control, tourism and area promotion, implementation of building controls, swimming pool inspections and promotion of economic development initiatives.	364,872 (828,834) **(463,962)**
Other Property and Services	This service provides for the undertaking of private works, allocations of on costs and plant operation costs, recording of material and stock, salaries and wages paid and allocated to works.	52,114 (19,921) **32,193**
Net Operating Surplus/(Deficit)		**6,880,328**

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 2026/27 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; and
- Increased Fuel and Bitumen 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 2026/27 Annual Budget. These matters have arisen from events occurring in the 2025/26 year resulting in variances between the interim actual and budgeted results for that year and matters expected to arise in the 2026/27 year. These matters and their financial impact are set out

- Budget surplus for the 2025/26 financial year ended 30 June 2026; 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 2025/26 levels;
- Salaries and wages to be increased in line with the WA Industrial Relation Commission minimum wage increase;
- New initiatives which are not cost neutral to be justified through a business case;
- Real savings in expenditure and increases in revenue identified in 2025/26 to be preserved; and
- Operating revenues and expenses arising from completed 2025/26 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 2026/27 Annual Budget, which is included in this report, is for the year 1 July 2026 to 30 June 2027 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 2027 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.

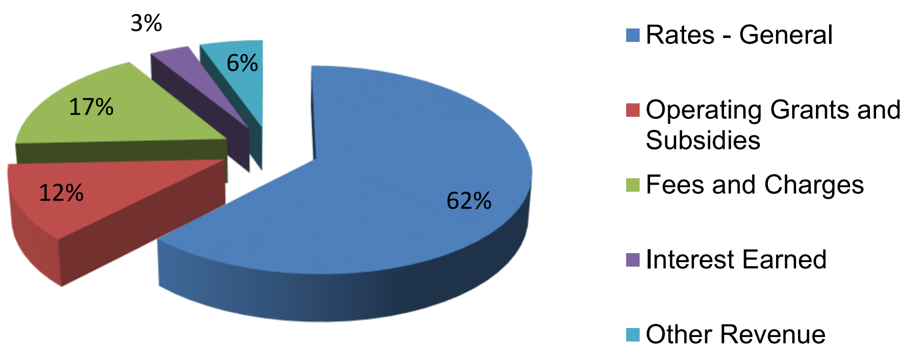
The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Rating Strategy and Other Long Term Strategies including 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 2026/27 year.

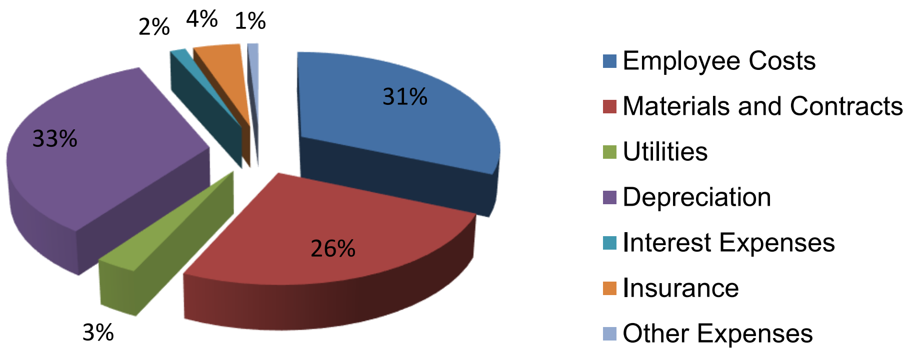
4.1 Operating Revenue

Revenue Types	Budget 2025/26 $'000	Budget 2026/27 $'000	Variance $'000
Rates - General	3,242	3,794	552
Operating Grants and Subsidies	569	733	164
Fees and Charges	799	1,031	232
Interest Earned	166	207	41
Other Revenue	592	329	(263)
Total Operating Revenue	**5,368**	**6,094**	**726**
Net gain on sale of assets	28	10	(18)
Non-Operating Grants	6,598	9,952	3,354



4.2 Operating Expenditure

Expenditure Types	Budget 2025/26 $'000	Budget 2026/27 $'000	Variance $'000
Employee Costs	2,449	2,877	428
Materials and Contracts	2,275	2,346	71
Utilities	222	278	56
Depreciation	2,455	3,059	604
Interest Expenses	68	131	63
Insurance	286	387	101
Other Expenses	84	90	6
Total Operating Expenditure	**7,839**	**9,168**	1,329
Net loss on sale of assets	6	6	0



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 2026/27 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

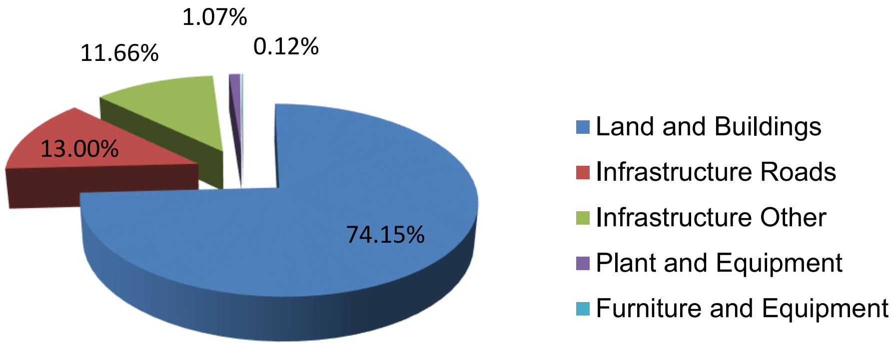
Cash Flow Types	Budget 2025/26 $'000	Budget 2026/27 $'000	Variance $'000
Net cash provided by/(used) in Operating activities	(280)	(17)	263
Net cash provided by/(used) in Investing activities	(8,294)	(8,348)	(55)
Net cash provided by/(used) in Financing activities	4,345	3,107	(1,238)
Net increase/(decrease) in cash and cash equivalents	**(4,229)**	**(5,258)**	**(1,029)**
Cash and cash equivalents at the start of the year	5,831	6,356	525
Cash and cash equivalents at the end of the year	**1,602**	**1,098**	(504)

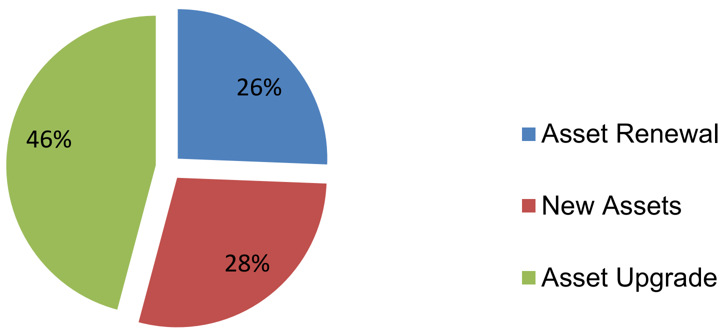
6. Analysis of the Capital Budget

This section analyses the planned capital expenditure budget for the 2026/27 year and the sources of funding for the capital budget.

6.1 Capital Works

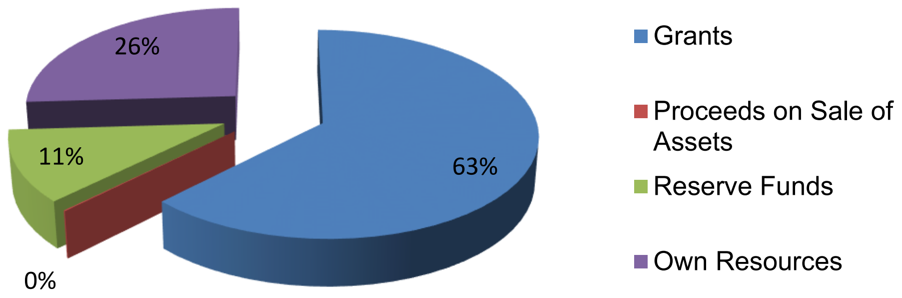
Capital Works Areas	Budget 2025/26 $'000	Budget 2026/27 $'000	Variance $'000
Land and Buildings	787	12,182	11,395
Infrastructure Roads	2,005	2,135	130
Infrastructure Other	1,201	1,915	714
Plant and Equipment	682	176	(506)
Furniture and Equipment	40	20	(20)
Total capital works	**4,715**	**16,428**	11,713
Represented by:			
Asset Renewal	3,826	4,208	382
New Assets	315	4,688	4,373
Asset Upgrade	574	7,532	6,958
Total capital works	**4,715**	**16,428**	11,713





6.2 Funding Sources

Sources of Funding	Budget 2025/26 $'000	Budget 2026/27 $'000	Variance $'000
External			
Grants - Capital	2,031	10,285	8,254
Proceeds on sale of assets	194	20	(174)
	2,225	**10,305**	8,080
Internal			
Reserve Funds	967	1,863	896
Own Resources (Incl. Loans)	1,523	4,260	2,737
	2,490	**6,123**	3,633
Total funding sources	**4,715**	**16,428**	11,713



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 62% 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
2021/22	5.00%
2022/23	5.00%
2023/24	5.00%
2024/25	5.00%
2025/26	5.00%
Average increase	**5.00%**

7.2 Current Year Rate Increase

In order to maintain service levels and a strong capital expenditure program, general rates will increase by 6.0% in 2026/27 raising a total of $3.783 million (net of discount).

Year	Rate Increase %	Total Rates Raised $'000*
2022/23	5.00%	3,083
2023/24	5.00%	3,237
2024/25	5.00%	3,399
2025/26	5.00%	3,569
2026/27	6.00%	3,783

*Net of discount

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 $328,957. 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 2026/27 year, Council intends to raise $3,400,000 loan funds to build four essential worker accommodation units, a further six short stay cabins at the Caravan Park and partially fund Stage 2 of the Swimming Pool development project.
The table below details loan borrowings outstanding over a five year period:

Year	New Borrowings $'000	Principal Paid $'000	Interest Paid $'000	Balance 30 June $'000
2022/23	0	138	93	2,118
2023/24	0	143	86	1,975
2024/25	1,500	148	60	3,327
2025/26	0	276	149	3,051
2026/27	3,400	286	131	6,165

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 2027

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SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2027

	NOTE	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
REVENUE				
Rates	8	3,793,515	3,571,823	3,580,630
Grants, Subsidies and Contributions		732,729	2,739,202	1,212,241
Fees and Charges	13	1,030,873	1,301,377	1,152,020
Interest Earnings	2(a)	206,783	315,454	153,417
Other Revenue		329,185	282,749	248,486
		6,093,085	8,210,605	6,346,794
EXPENSES				
Employee Costs		(2,877,151)	(2,627,575)	(2,910,175)
Materials and Contracts		(2,346,362)	(1,980,603)	(2,510,263)
Utility Charges		(277,776)	(253,779)	(265,210)
Depreciation	2(a)	(3,058,847)	(3,128,289)	(2,490,098)
Finance costs	2(a)	(131,304)	(149,478)	(139,792)
Insurance		(386,999)	(348,962)	(372,618)
Other Expenditure		(90,484)	(87,677)	(98,101)
		(9,168,923)	(8,576,363)	(8,786,257)
SUB TOTAL		(3,075,838)	(365,758)	(2,439,463)
Capital Grants, Subsidies and Contributions		9,951,666	3,468,877	4,885,373
Profit on Asset Disposals	4	10,000	19,392	7,000
Loss on Asset Disposals	4	(5,500)	(17,245)	(22,500)
Loss on Asset Revaluations		-	-	-
NET RESULT		**6,880,328**	**3,105,266**	**2,430,410**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		-	1,502,146	-
Total Other Comprehensive Income		-	1,502,146	-
TOTAL COMPREHENSIVE INCOME		**6,880,328**	**4,607,412**	**2,430,410**

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 2025/26 Actual figures are unaudited.

SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2027

	NOTE	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
REVENUE (Refer Notes 1,2,8 to 13)				
General Purpose Funding		4,182,298	4,944,089	4,078,961
Governance		1,100	67,020	7,600
Law, Order, Public Safety		220,471	173,326	178,394
Health		300	277	300
Education and Welfare		-	-	-
Housing		1,321,248	150,114	1,313,875
Community Amenities		269,370	266,709	258,353
Recreation and Culture		5,873,399	350,870	706,357
Transport		2,790,623	1,240,390	2,552,540
Economic Services		364,872	795,096	666,728
Other Property and Services		42,114	58,426	67,312
		15,065,795	8,046,318	9,830,420
EXPENSES EXCLUDING FINANCE COSTS (Refer Notes 1,2 & 14)				
General Purpose Funding		(224,503)	(180,085)	(209,299)
Governance		(321,348)	(293,993)	(345,489)
Law, Order, Public Safety		(520,031)	(391,245)	(457,497)
Health		(181,755)	(141,567)	(181,538)
Education and Welfare		(125,655)	(80,135)	(96,770)
Housing		(235,337)	(192,625)	(301,690)
Community Amenities		(780,671)	(785,107)	(791,452)
Recreation & Culture		(2,076,780)	(1,710,228)	(1,895,834)
Transport		(3,500,754)	(3,368,771)	(3,177,399)
Economic Services		(828,834)	(1,062,661)	(1,057,038)
Other Property and Services		(19,921)	(56,180)	(20,183)
		(8,815,589)	(8,262,598)	(8,534,189)
FINANCE COSTS (Refer Notes 2 & 5)				
Recreation & Culture		(40,599)	(124,328)	(45,850)
Transport		(21,478)	(25,150)	(22,670)
		(62,077)	(149,478)	(68,520)
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Recreation & Culture		-	523,008	-
Transport		687,699	2,945,869	1,225,199
		687,699	3,468,877	1,225,199
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		0	(7,562)	(6,500)
Law, Order, Public Safety		(5,500)	-	-
Health		-	(8,528)	-
Other Property and Services		10,000	18,237	(16,000)
		4,500	2,147	(22,500)
NET RESULT		**6,880,328**	**3,105,266**	**2,430,410**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		-	1,502,146	-
Total Other Comprehensive Income		-	1,502,146	-
TOTAL COMPREHENSIVE INCOME		**6,880,328**	**4,607,412**	**2,430,410**

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 2025/26 Actual figures are unaudited.

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30TH JUNE 2027

	NOTE	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
REVENUES				
Rates	8	3,793,515	3,571,823	3,580,630
Grants, Subsidies and Contributions		732,729	2,739,202	1,212,241
Fees and Charges	13	1,030,873	1,301,377	1,152,020
Service Charges	10	-	-	-
Interest Earnings	2(a)	206,783	315,454	153,417
Other Revenue		329,184	282,751	248,485
Profit On Asset Disposal		10,000	19,392	7,000
		6,103,084	8,229,999	6,353,793
EXPENSES				
Employee Costs		(2,877,151)	(2,627,575)	(2,910,175)
Materials and Contracts		(2,346,362)	(1,980,603)	(2,510,263)
Utility Charges		(277,776)	(253,779)	(265,210)
Depreciation	2(a)	(3,058,846)	(3,128,291)	(2,490,097)
Finance costs	2(a)	(131,304)	(149,478)	(139,792)
Insurance		(386,999)	(348,962)	(372,618)
Other Expenditure		(90,484)	(87,670)	(98,101)
Loss On Asset Disposal		(5,500)	(17,245)	(22,500)
Loss on Revaluation of Non-Current Assets		-	-	-
		(9,174,422)	(8,593,603)	(8,808,756)
Net Operating Result		(3,071,338)	(363,604)	(2,454,963)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Movements in Non-Current to Current Items		-	(11,034)	-
(Profit)/Loss on Asset Disposals	4	(4,500)	(2,147)	15,500
Loss on Revaluation of Non Current Assets		-	-	-
Depreciation on Assets	2(a)	3,058,846	3,128,289	2,490,098
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	-	-	-
Purchase Land and Buildings	3	(12,181,958)	(3,384,661)	(7,613,658)
Purchase Plant and Equipment	3	(176,000)	(455,427)	(454,000)
Purchase Furniture and Equipment	3	(20,000)	(35,471)	(35,600)
Purchase Infrastructure Assets - Roads	3	(2,135,192)	(1,927,102)	(1,984,522)
Purchase Infrastructure Assets - Bridges	3	(1,837,333)	(1,310,701)	(1,786,000)
Purchase Infrastructure Assets - Drainage	3	(11,391)	(677)	(10,822)
Purchase Infrastructure Assets - Footpaths	3	(65,898)	(101,700)	(107,428)
Purchase Infrastructure Assets - Parks	3	-	-	-
Capital Grants, Subsidies and Contributions		9,951,666	3,468,877	4,885,373
Proceeds from Disposal of Assets	4	27,500	168,636	165,000
Lease Payments	5	(5,331)	(5,331)	(5,331)
Repayment of Debentures	5	(286,280)	(275,310)	(275,310)
Proceeds from New Debentures	5	3,400,000	-	3,000,000
Self-Supporting Loan Principal Income		-	-	-
Transfers to Reserves (Restricted Assets)	6	(339,475)	(730,730)	(428,814)
Transfers from Reserves (Restricted Assets)	6	2,075,000	599,500	1,740,200
Surplus/(Deficit) July 1 B/Fwd	7	1,621,684	2,860,277	2,860,277
Estimated Surplus/(Deficit) June 30 C/Fwd	**7**	**-**	**1,621,684**	**-**

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

The represented 2025/26 Actual figures are unaudited.

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) 2025/26 Actual Balances

Balances shown in this budget as 2025/26 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.

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.

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.

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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

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.

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.

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.

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.

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.

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.

2. REVENUES AND EXPENSES	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	38,000	37,576	38,000
Other Services	4,000	11,480	12,500
	42,000	49,056	50,500
Depreciation			
By Program			
Governance	51,338	60,211	63,442
Law, Order, Public Safety	12,297	6,326	10,694
Health	13,117	12,872	14,834
Education and Welfare	-	-	-
Housing	85,481	84,877	158,147
Community Amenities	8,727	121,598	56,424
Recreation and Culture	789,084	761,231	647,748
Transport	1,916,696	1,799,902	1,259,237
Economic Services	44,641	43,391	26,542
Other Property and Services	137,465	237,881	253,029
	3,058,846	3,128,289	2,490,097
By Class			
Land and Buildings	844,323	819,180	791,926
Furniture and Equipment	21,678	32,815	33,263
Plant and Equipment	179,360	264,748	295,190
Roads	1,392,816	1,359,067	822,389
Bridges	353,981	376,464	385,142
Footpaths	34,434	39,678	37,944
Drainage	111,988	116,072	49,658
Parks and Ovals	120,266	120,266	74,585
	3,058,846	3,128,290	2,490,097
Interest Expenses (Finance Costs)			
- Debentures *(refer note 5(a))*	131,304	149,477	139,792
	131,304	149,477	139,792
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	123,283	119,445	95,417
- Other Funds	47,500	145,483	37,500
Other Interest Revenue *(refer note 12)*	36,000	50,526	20,500
	206,783	315,454	153,417

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.

3. ACQUISITION OF ASSETS

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

	2026/27 Budget $
By Program	
Governance	
Vincent Street-Christmas Decorations	20,000
Housing	
Chestillion Crt - Four Unit Development	2,000,000
Chestillion Crt - Utility Headworks	1,557,958
Vacant Land Purchase	100,000
Hunt Road Village - Unit Refurbishment	20,000
Community Amenities	
Refuse Site Boundary Fence	75,000
Recreation and Culture	
Swimming Pool Redevelopment - Stage 2	7,000,000
Bowling Club - Replace Damaged Green	156,000
Swimming Pool - Solar Expansion & Battery	145,000
Town Hall - AC Replacement	45,000
Rec Ground - LED Scoreboard Power Upgrade	40,000
Rec Centre - Automatic Entrance & Toilet Doors	22,000
Rec Ground - Fenced Dog Exercise Area	10,000
Rec Ground - Shade sail Replacement	6,000
Cornerstone - Shade sail Replacement	5,000
Transport	
Bridge Construction	1,837,333
Road Construction	2,135,192
Footpath Construction	65,898
Drainage Construction	11,391
Economic Services	
Caravan Park - Six Cabin Development	1,000,000
Other Property and Services	
Turf Tractor BE023	80,000
Gardener's Ute BE015	38,000
Steel Wheel Loader BE004	50,000
Side Tip Trailer BE3514 - Refurbishment	8,000
	16,427,772
By Class	
Land and Buildings	12,181,958
Plant and Equipment	176,000
Furniture and Equipment	20,000
Total Property, Plant & Equipment Acquisitions	**12,377,958**
Infrastructure Assets - Roads	2,135,192
Infrastructure Assets - Bridges	1,837,333
Infrastructure Assets - Drainage	11,391
Infrastructure Assets - Footpaths	65,898
Total Infrastructure Acquisitions	**4,049,814**
Total Acquisition of Assets	**16,427,772**

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value 2026/27 BUDGET $	Sale Proceeds 2026/27 BUDGET $	Profit(Loss) 2026/27 BUDGET $
Law, Order, Public Safety	(13,000)	7,500	(5,500)
Other Property and Services	(10,000)	20,000	10,000
	(23,000)	27,500	4,500

By Class	Net Book Value 2026/27 BUDGET $	Sale Proceeds 2026/27 BUDGET $	Profit(Loss) 2026/27 BUDGET $
Plant and Equipment	(23,000)	27,500	4,500
	(23,000)	27,500	4,500

Summary	2026/27 BUDGET $
Profit on Asset Disposals	10,000
Loss on Asset Disposals	(5,500)
	4,500

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-26	New Loans	Principal Repayments 2026/27 Budget $	Principal Repayments 2025/26 Actual $	Principal Outstanding 2026/27 Budget $	Principal Outstanding 2025/26 Actual $	Interest Repayments 2026/27 Budget $	Interest Repayments 2025/26 Actual $
Recreation								
Loan 118 - Recreation Centre	439,811		59,362	56,678	380,449	439,811	23,206	27,902
Recreation								
Loan 120 - Cornerstone Community Centre	425,156		54,601	52,739	370,555	425,156	17,393	20,749
Governance								
Loan 121 - Vincent Street Streetscape	808,210		44,992	44,109	763,218	808,210	21,478	25,150
Recreation								
Loan 122 - Swimming Pool Upgrade - Stage 1	1,378,216		127,325	121,784	1,250,891	1,378,216	69,227	75,676
Housing								
New Loan - Chestillion Crt Four Unit Development	-	2,000,000	-	-	2,000,000	-	-	-
Economic Services								
New Loan - Caravan Park Six Cabin Development	-	1,000,000	-	-	1,000,000	-	-	-
Recreation								
New Loan - Swimming Pool Upgrade - Stage 2	-	400,000	-	-	400,000	-	-	-
	3,051,393	3,400,000	286,280	275,310	6,165,113	3,051,393	131,304	149,477

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

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

Council intends to raise $3,400,000 in loan funds during the 2026/27 financial year to fund a four unit housing development, a six unit expansion of the Caravan Park Cabins and Stage 2 of the Swimming Pool upgrade.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2026 and it is not expected to have unspent debenture funds as at 30th June 2027.

(d) Overdraft

Council has not utilised an overdraft facility during the 2025/26 financial year nor intends to utilise a facility during 2026/27.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

6. RESERVES

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
(a) Building Reserve			
Purpose - to be used to fund the construction of new and renovation of existing Council buildings.			
Opening Balance	293,398	308,646	308,646
Amount Set Aside / Transfer to Reserve	12,716	112,752	10,854
Amount Used / Transfer from Reserve	(207,000)	(128,000)	(248,200)
	99,114	293,398	71,300
(b) Community Bus Reserve			
Reserve fund closed.			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	-
	-	-	-
(c) Cropping Committee Reserve			
Purpose - to be used to fund Community Based projects and assist Community Groups.			
Opening Balance	159,653	114,247	114,247
Amount Set Aside / Transfer to Reserve	38,522	64,906	52,737
Amount Used / Transfer from Reserve	(127,000)	(19,500)	(100,000)
	71,175	159,653	66,984
(d) Emergency Services Reserve			
Purpose - to be used to acquire Emergency Service support equipment.			
Opening Balance	34,261	32,850	32,851
Amount Set Aside / Transfer to Reserve	1,485	1,411	1,155
Amount Used / Transfer from Reserve	-	-	-
	35,746	34,261	34,006
(e) LSL and Gratuity Reserve			
Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.			
Opening Balance	166,750	159,885	159,885
Amount Set Aside / Transfer to Reserve	7,227	6,865	5,623
Amount Used / Transfer from Reserve	-	-	-
	173,977	166,750	165,508
(f) ITC Renewal Reserve			
Purpose - to be used for the replacement or upgrade of IT and communication infrastructure and software.			
Opening Balance	248,989	168,738	168,737
Amount Set Aside / Transfer to Reserve	10,792	110,251	105,934
Amount Used / Transfer from Reserve	-	(30,000)	(30,000)
	259,781	248,989	244,671
(g) Plant Replacement Reserve			
Purpose - to be used for the purchase of major plant.			
Opening Balance	249,342	318,570	318,571
Amount Set Aside / Transfer to Reserve	70,807	82,772	81,203
Amount Used / Transfer from Reserve	(45,000)	(152,000)	(152,000)
	275,149	249,342	247,774

6. RESERVES (Continued)

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
(h) Recreation Development Reserve			
Purpose - to be used to fund capital projects to enhance recreational pursuits.			
Opening Balance	1,185,682	987,290	987,290
Amount Set Aside / Transfer to Reserve	56,390	198,392	34,721
Amount Used / Transfer from Reserve	(1,201,000)	-	(940,000)
	41,072	1,185,682	82,011
(i) Infrastructure Reserve			
Purpose - to be used to fund infrastructure construction and maintenance projects including Roads, Bridges, Footpaths & Drainage.			
Opening Balance	46,321	234,121	234,122
Amount Set Aside / Transfer to Reserve	52,008	62,200	58,234
Amount Used / Transfer from Reserve	(75,000)	(250,000)	(250,000)
	23,329	46,321	42,356
(j) Airfield Improvement Reserve			
Purpose - to be used for the upgrade and maintenance of the Airfield.			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	-
	-	-	-
(k) Senior's Housing Reserve			
Purpose - to be used for the future development and current maintenance of Senior's Housing.			
Opening Balance	388,071	319,852	319,852
Amount Set Aside / Transfer to Reserve	86,408	88,219	75,926
Amount Used / Transfer from Reserve	(420,000)	(20,000)	(20,000)
	54,479	388,071	375,778
(l) Avondale Machinery Museum Reserve			
Purpose - to be used to fund Avondale Machinery Museum upgrades and special projects.			
Opening Balance	71,951	68,989	68,989
Amount Set Aside / Transfer to Reserve	3,119	2,962	2,426
Amount Used / Transfer from Reserve	-	-	-
	75,070	71,951	71,415
(m) Summary			
Opening Balance	2,844,418	2,713,188	2,713,190
Amount Set Aside / Transfer to Reserve	339,474	730,730	428,813
Amount Used / Transfer from Reserve	(2,075,000)	(599,500)	(1,740,200)
Total Reserves	1,108,892	2,844,418	1,401,803

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

6. RESERVES (Continued)

Summary of Transfers
To Cash Backed Reserves

	2026/27 Budget $	2025/26 Actual $	2025/26 Budget $
Transfers to Reserves			
Building Reserve	12,716	112,752	10,854
Cropping Committee Reserve	38,522	64,906	52,737
Emergency Services Reserve	1,485	1,411	1,155
LSL and Gratuity Reserve	7,227	6,865	5,623
ITC Renewal Reserve	10,792	110,251	105,934
Plant Replacement Reserve	70,807	82,772	81,203
Recreation Development Reserve	56,390	198,392	34,721
Infrastructure Reserve	52,008	62,200	58,234
Airfield Emergency Lighting Reserve	-	-	-
Senior's Housing Reserve	86,408	88,219	75,926
Avondale Machinery Museum Reserve	3,119	2,962	2,426
	339,474	730,730	428,813
Transfers from Reserves			
Building Reserve	(207,000)	(128,000)	(248,200)
Community Bus Reserve	-	-	-
Cropping Committee Reserve	(127,000)	(19,500)	(100,000)
Plant Replacement Reserve	(45,000)	(152,000)	(152,000)
Recreation Development Reserve	(1,201,000)	-	(940,000)
Infrastructure Reserve	(75,000)	(250,000)	(250,000)
Airfield Emergency Lighting Reserve	-	-	-
Senior's Housing Reserve	(420,000)	(20,000)	(20,000)
	(2,075,000)	(599,500)	(1,740,200)
Total Transfer to/(from) Reserves	(1,735,526)	131,230	(1,311,387)

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

	Note	2026/27 Budget $	2025/26 Actual $
CURRENT ASSETS			
Cash - Unrestricted	15(a)	(9,378)	3,512,077
Cash - Restricted Reserves	15(a)	1,108,892	2,844,418
Receivables		617,781	627,779
Inventories		7,992	7,992
		1,725,287	6,992,266
LESS: CURRENT LIABILITIES			
Payables and Provisions		(1,086,186)	(2,984,524)
NET CURRENT ASSET POSITION		639,101	4,007,742
Less Cash - Restricted Reserves	15(a)	(1,108,892)	(2,844,418)
Add Leave Reserves - Cash Backed		166,750	166,750
Add Lease Payable		5,331	5,331
Add Loan Principal Payable		297,710	286,279
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		-	1,621,684

The estimated surplus/(deficiency) c/fwd in the 2025/26 actual column represents the surplus (deficit) brought forward as at 1 July 2026.

The estimated surplus/(deficiency) c/fwd in the 2026/27 budget column represents the surplus (deficit) carried forward as at 30 June 2027.

8. RATING INFORMATION

RATE TYPE	Rate in $	Number of Properties	Rateable Value $	2026/27 Budgeted Total Revenue $	2025/26 Actual $
GRV	0.135102	488	6,326,213	854,684	805,202
UV	0.004508	391	589,955,000	2,659,517	2,510,185
UV - Mining	0.004508	-	-	-	-
Sub-Totals		879	596,281,213	3,514,201	3,315,387
Minimum Rates	**Minimum $**				
GRV	1,154	177	856,933	204,258	193,842
UV	1,154	336	64,458,070	387,744	356,103
UV - Mining	1,154	5	70,040	5,770	14,157
Sub-Totals		518	65,385,043	597,772	564,102
Discounts (Note 11)				(328,958)	(304,604)
Total Amount of General Rates				3,783,015	3,574,885
Interim Rates - GRV				1,000	0
Interim Rates - UV				1,000	(12,150)
Ex-Gratia Rates				9,000	9,293
Rates Written Off				(500)	(204)
Total Rates				3,793,515	3,571,824

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 2026/27 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.

The intended issue date of 2026/27 Rate Notices is 12 August 2026.

9. SPECIFIED AREA RATE

No specified area rates will be levied during the 2026/27 year.

10. SERVICE CHARGES

No service charge will be levied during the 2026/27 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.

GENERAL RATES DISCOUNT FOR EARLY PAYMENT OF RATES: 10%	**VALUE:**	**$328,958**

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 $30,000 for the 2026/27 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 16th September 2026
2nd Instalment	Wednesday 18th November 2026
3rd Instalment	Wednesday 20th January 2027
4th Instalment	Wednesday 24th March 2027

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 2026/27 financial year.

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

13. FEES & CHARGES REVENUE

	2026/27 Budget $	2025/26 Actual $
General Purpose Funding	32,000	29,352
Governance	1,000	-
Law, Order, Public Safety	7,200	8,880
Health	300	277
Education and Welfare	-	-
Housing	156,290	142,370
Community Amenities	267,370	265,879
Recreation & Culture	161,740	181,111
Transport	9,315	9,585
Economic Services	364,572	653,021
Other Property & Services	31,086	10,901
	1,030,873	1,301,377

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2026/27 Budget $	2025/26 Actual $
Meeting Fees	39,933	40,620
President’s Allowance	6,300	6,300
Deputy President's Allowance	1,575	1,575
Travelling Expenses	1,000	572
Telecommunications Allowance	16,352	20,138
	65,160	69,206

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:

Detail	Balance 1-Jul-26 $	Amounts Received $	Amounts Paid ($)	Balance 30-Jun-27 $
Unclaimed Monies	663	-	(663)	-
Nomination Deposits	800	-	(800)	-
Second Hand Housing Deposits	10,000	-	(10,000)	-
Hunt Road Village Bonds	7,468	-	-	7,468
Key Bonds	1,810	400	(400)	1,810
Cleaning Bonds	3,000	1,500	(1,500)	3,000
Housing Rental Bonds	2,250	-	-	2,250
Cat Trap Bonds	100	100	(200)	-
Project Retention Fees	83,976	-	(83,976)	-
Cornerstone Commercial Tenancy Bonds	5,430	-	-	5,430
	115,497	2,000	(97,539)	19,958

16. INTEREST IN JOINT ARRANGEMENTS

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

SHIRE OF BEVERLEY

2026/27 SCHEDULE OF FEES AND CHARGES

EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
SPORTING CLUBS/COMMUNITY ORGANISATIONS						
Football Club	4,296.00	4,494.00	per year		⇧ 198.00	Oval, Function Centre and Changerooms
Netball Clubs (Beverley Netball Club & Redbacks Netball Club)	655.00	685.00	per year		⇧ 30.00	Courts, Function Centre and Changerooms
Cricket Club	655.00	685.00	per year		⇧ 30.00	Oval, Function Centre and Changerooms
Hockey Club	655.00	685.00	per year		⇧ 30.00	Oval, Function Centre and Changerooms
Horse and Pony Club (Annual Fee)	143.00	150.00	per year		⇧ 7.00	Annual CPI Mar Quarter Review as per Licence Agreement (#55). Oval NOT included. Club provide own cleaner.
Horse and Pony Club (Extra Events)	220.00	230.00	per event		⇧ 10.00	Includes Main Oval - Function Centre hire extra.
Tennis Club	723.00	756.00	per year		⇧ 33.00	Club provide own cleaner/ Ablutions Only
Ladies Badminton Club	49.00	51.00	per booking (AM/PM/Eve)		⇧ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Boot Scooting	49.00	51.00	per booking (AM/PM/Eve)		⇧ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Ballet Group	49.00	51.00	per booking (AM/PM/Eve)		⇧ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
CRC Bingo	49.00	51.00	per booking (AM/PM/Eve)		⇧ 2.00	Times must be allocated AM (Morning) PM (Afternoon) or Evening (Night)
Soaring Society	5,169.00	5,407.00	per year		⇧ 238.00	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	301.00	308.00	per event		⇧ 7.00	Annual CPI Dec Quarter Review as per Licence Agreement. Exp 31 Dec 2026 (Agreement# 9)
Beverley Districts Motor Cycle Club (Ulinga Park)	1,384.00	1,448.00	per year		⇧ 64.00	Annual CPI Perth Review as per Lease Agreement. Exp 30 Jun 2031 (Agreement# 12)
Ladies Hospital Auxiliary - Op Shop (Lesser Hall)	12.00	13.00	per week		⇧ 1.00	Lesser Hall use.
Beverley Station Arts (Licence Fee)	127.00	133.00	per year		⇧ 6.00	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)
CORNERSTONE COMMUNITY CENTRE CHARGES						
Beverley Community Resource Centre Lease	15,684.00	16,405.00	per year		⇧ 721.00	As per Management Agreement reviewed annually by December Qtr CPI Perth. (Agreement# 75)
Commercial Office 1 Lease	103.00	103.00	per week		⇧ 0.00	(Agreement# 86)
Commercial Office 2 Lease	170.00	178.00	per week		⇧ 8.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 103)
Commercial Office 3 Lease	93.00	97.00	per week		⇧ 4.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 112)
Commercial Office 4 Lease	262.00	275.00	per week		⇧ 13.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 90)
Creche Lease	392.00	410.00	per week		⇧ 18.00	Agreement reviewed at renewal by CPI Perth. (Agreement# 88)
Conference/Training Facility - Hourly	25.00	25.00	per hour		⇧ 0.00	Per Room
Conference/Training Facility - Daily	125.00	125.00	per day		⇧ 0.00	Per Room - max. 8 hours inc. use of Kitchen facilities.
Conference/Training Facility - Hourly - Community Group	11.00	11.00	per hour		⇧ 0.00	Per Room. **Incorporated bodies** only. Includes use of tea and coffee making facilities.
Conference/Training Facility - Daily - Community Group	55.00	55.00	per day		⇧ 0.00	Per Room - max. 8 hours inc. use of Kitchen facilities. **Incorporated bodies** 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

2026/27 SCHEDULE OF FEES AND CHARGES

EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
ROAD MAINTENANCE CHARGES						
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.
HALL						***Tables, Chairs, Crockery & Cutlery* not to be removed from Hall**
Main Hall - Community Group Functions	228.00	238.00	per day		⇧ 10.00	**Incorporated bodies** only. Includes Bar Facilities.
Lesser Hall - Community Group Functions	181.00	189.00	per day		⇧ 8.00	**Incorporated bodies** only. Includes Bar Facilities.
Full Complex - Community Group Functions	287.00	300.00	per day		⇧ 13.00	**Incorporated bodies** only. Includes use of Kitchen and Bar Facilities
Main Hall - Private Functions	395.00	413.00	per day		⇧ 18.00	Includes Bar Facilities.
Lesser Hall - Private Functions	304.00	318.00	per day		⇧ 14.00	Includes Bar Facilities.
Full Complex - Private Functions	571.00	597.00	per day		⇧ 26.00	Includes use of Kitchen and Bar Facilities
Commercial Kitchen Hire	80.00	80.00	per day		⇧ 0.00	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	68.00	71.00	per day		⇧ 3.00	Cleaning responsibility of Hirer.
Morbinning Hall	68.00	71.00	per day		⇧ 3.00	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
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
EQUIPMENT RENTALS						
Chairs	1.00	1.00	per chair		⇧ 0.00	Old Green Amenities Chairs (stored in Exhibition Shed) only.
RECREATION GROUND						
Oval Hire (Day)	227.00	237.00	per day		⇧ 10.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Oval Hire (Night)	319.00	334.00	per night		⇧ 15.00	APPLICATION MUST BE SUBMITTED and is SUBJECT TO APPROVAL
Exhibition Shed	92.00	96.00	per day		⇧ 4.00	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	92.00	96.00	per day		⇧ 4.00	Beverley Agricultural Society Exempt.
Poultry Shed	92.00	96.00	per day		⇧ 4.00	Beverley Agricultural Society Exempt.
Caravan Overflow (Per Van)	34.00	36.00	per day		⇧ 2.00	Including Power.
FUNCTION & RECREATION CENTRE						***Tables, Chairs, Crockery & Cutlery*** **not to be removed from Centre**
Community Group Functions	181.00	189.00	per day		⇧ 8.00	**Local Incorporated Bodies** only. Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Community Group Meetings	54.00	56.00	per event		⇧ 2.00	**Local Incorporated Bodies** only. Use of meeting room only includes tea and coffee making facilities.
Private Functions	362.00	379.00	per day		⇧ 17.00	Kitchen, Bar and Outside BBQ use included in Function Centre hire fee.
Private Meetings	110.00	115.00	per event		⇧ 5.00	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.
COMMUNITY BUS						***24 seats inc driver, 50% subsidy for transport of school aged children (Local Children Only)***
Fee Includes Fuel Charges etc. (Minimum $50)	1.87	2.00	per km		⇧ 0.13	Minimum Hire charge of $50 applies.

SHIRE OF BEVERLEY
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
CARAVAN PARK - Power Charges INCLUDED						
Powered - Van/RV Site	34.00	36.00	per day		⇧ 2.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Van/RV Site	21.00	22.00	per day		⇧ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Powered - Campsite	21.00	22.00	per day		⇧ 1.00	Charge includes use of ablutions for maximum of 2 Persons (Age 5+)
Unpowered - Campsite	15.00	16.00	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)	206.00	215.00	per week		⇧ 9.00	Maximum of 2 Persons (Age 5+) (1-28 days) [140.91 + 14.09 GST]
Extended Stay Site (29+ Days)	206.00	215.00	per week	5% GST	⇧ 9.00	Maximum of 2 Persons (Age 5+) **12 Weeks Max - Permission Required** [146.92+8.08 GST]
CARAVAN PARK - Onsite Accommodation						***All bookings to be made through the Online Portal. Payment via Credit Card.***
One Bedroom Unit	160.00	176.00	per night		⇧ 16.00	Accommodation for up to 2 people. 1 x King Size Bed. $10 discount per night for two or more night stay.
Two Bedroom Unit	180.00	198.00	per night		⇧ 18.00	Accommodation for up to 4 people. 1 x King Size Bed 2 x King Single Beds. $10 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	58.00	per hour		⇧ 3.00	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	960.00	1,056.00	per 7 days		⇧ 96.00	Linen changed every 7 days.
Two Bedroom Unit - Weekly Rate	1,080.00	1,188.00	per 7 days		⇧ 108.00	Linen changed every 7 days.
GYM MEMBERSHIP						
Junior Membership - 16-18 Years	75.00	79.00	6 months		⇧ 4.00	Written permission required from Parent/Guardian.
Junior Membership - 16-18 Years	125.00	131.00	12 months		⇧ 6.00	Written permission required from Parent/Guardian.
Adult Membership - Over 18 Years	120.00	126.00	6 months		⇧ 6.00	
Adult Membership - Over 18 Years	200.00	210.00	12 months		⇧ 10.00	
Senior/Pensioner Membership	75.00	79.00	6 months		⇧ 4.00	
Senior/Pensioner Membership	125.00	131.00	12 months		⇧ 6.00	
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	33.00	33.00			⇧ 0.00	Compulsory for New Memberships only.
Gym Induction - Personal Trainer Consultation	33.00	33.00			⇧ 0.00	Optional for New Memberships only; conducted at same time as compulsory induction.
Gym Access Card - Replacement	25.00	25.00	per Card		⇧ 0.00	Applicable to replacement cards only.

SHIRE OF BEVERLEY

2026/27 SCHEDULE OF FEES AND CHARGES

EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	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	55.00	per season		⇧ 5.00	Equivalent to 11 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Pensioner/Senior	30.00	35.00	per season		⇧ 5.00	Equivalent to 12 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Child (6-17 Years)	20.00	25.00	per season		⇧ 5.00	Equivalent to 13 Entries. Shire of Beverley Residents/Ratepayers Only - Residential address proof required.
Season Ticket - Family - Two Adults + 1 Child	100.00	110.00	per season		⇧ 10.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 2 Children	120.00	135.00	per season		⇧ 15.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 3 Children	140.00	160.00	per season		⇧ 20.00	Complimentary Single Child Season Pass
Season Ticket - Family - Two Adults + 4 Children (Maximum)	160.00	185.00	per season		⇧ 25.00	Complimentary Single Child Season Pass
COMMUNITY HEALTHY LIFESTYLE PACKAGE						
Combined 12 Month Gym Membership and Pool Season Pass (Adult)	225.00	239.00	per year		⇧ 14.00	10% Saving
Combined 12 Month Gym Membership and Pool Season Pass (Senior)	140.00	150.00	per year		⇧ 10.00	10% Saving

SHIRE OF BEVERLEY
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
HUNT ROAD VILLAGE						
Rental Charge	170.00	179.00	per week	✓	⇧ 9.00	Rental Agreement
INDEPENDENT LIVING UNITS						
Rental Charge	255.00	268.00	per week per Unit	✓	⇧ 13.00	Rental Agreement
30B DAWSON STREET						
Rental Charge	305.00	319.00	per week	✓	⇧ 14.00	Rental Agreement - Annual CPI review
5 SHORT STREET						
Rental Charge	250.00	263.00	per week	✓	⇧ 13.00	Rental Agreement - Annual CPI review
BLARNEY ADVERTISING						
Full Page 18.5 x 26.8 cm	210.00	220.00	per advert		⇧ 10.00	
Half Page 18.5 x 13.3 cm	110.00	115.00	per advert		⇧ 5.00	
Quarter Page 9.2 x 13.3 cm	55.00	58.00	per advert		⇧ 3.00	
Small 6 x 8.7 cm	35.00	37.00	per advert		⇧ 2.00	
Trade 6 x 4.5 cm	10.00	10.00	per advert		⇧ 0.00	
Annual Ad Space - 9.10 x 6.25cm	550.00	575.00	per year		⇧ 25.00	12 Editions
Community Notice	0.00	0.00	per advert		⇧ 0.00	

SHIRE OF BEVERLEY
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
LIBRARY						
Library - Replacement Card	12.00	13.00	per card		⇧ 1.00	
Library - Lost Books - Admin Fee	30.00	31.00	per investigation		⇧ 1.00	Replacement Books to be charged at Cost.
FREEDOM OF INFORMATION (FOI)						***Freedom of Information (Charges) Regulations 2019***
Personal Information About Applicant	No charge	No charge				Copies as per Beverley CRC copying fees.
FOI - NON PERSONAL INFORMATION						
Application Fee	30.00	0.00	per application	✓		
Search and Retrieval of Document	30.00	15.00	per hour	✓		
Review of Requested Documents	30.00	20.00	per hour	✓		First 5 hours no charge.
Supervision During Viewing Of Documents		6.25	per half hour	✓		First 5 hours no charge.
Duplication Of Information (other than a photocopy)		4.40	per page	✓		
Photocopy Of Information		0.10	per page	✓		
Delivery, Packing And/Or Postage			AT COST + GST			
Deposit - Up to $100 Estimated Charges		20.00	per application			
Deposit - $100+ Estimated Charges		25%	per application			
ACCOUNT ENQUIRIES						
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 (Electronic Only)	250.00	250.00	per copy		⇧ 0.00	
RUBBISH/RECYCLING						
Refuse Collection	241.00	252.00	per refuse bin/year	✓	⇧ 11.00	Annual March Quarter Perth CPI increase as per agreement.
Recycling Collection	108.00	113.00	per recycle bin/year	✓	⇧ 5.00	Annual March Quarter Perth CPI increase as per agreement.

SHIRE OF BEVERLEY
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
CAT REGISTRATION - Statutory subject to change						***Cat Act 2011***
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		✓		
CAT IMPOUNDING FEES						
Impound Fee	0.00	80.00	per impounding		⇧ 80.00	
Sustenance	0.00	20.00	per day		⇧ 20.00	
Surrender	0.00	40.00	per surrender		⇧ 40.00	
CAT TRAP						
Cat Trap Hire	17.00	18.00	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
DOG REGISTRATION - Statutory subject to change						***Dog Act 1976***
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.

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
DOG IMPOUNDING FEES						
Impound Fee	69.00	150.00	per impounding		⇧ 81.00	Dog must be registered prior to release. Registered Dog $100 per impounding.
Sustenance	15.00	30.00	per day		⇧ 15.00	
DOG PENALTIES/INFRINGEMENTS						***Dog Act 1976***
1. Unregistered Dog	100.00	200.00		✓	⇧ 100.00	**Double penalty for Dangerous Dog**
2. Failure to give notice of new owner	40.00	200.00		✓	⇧ 160.00	
3. Keeping more than the prescribed number of dogs	100.00	200.00		✓	⇧ 100.00	
4. Breach of kennel establishment licence	200.00	200.00		✓	⇧ 0.00	
5. Dog in public place without collar or registration tag	50.00	200.00		✓	⇧ 150.00	**Double penalty for Dangerous Dog**
6. Owners name and address not on collar	50.00	200.00		✓	⇧ 150.00	**Double penalty for Dangerous Dog**
7. Dog not held by a leash in certain public places	100.00	200.00		✓	⇧ 100.00	**Double penalty for Dangerous Dog**
8. Failure to control a dog in exercise areas and rural areas	100.00	200.00		✓	⇧ 100.00	**Double penalty for Dangerous Dog**
9. Greyhound not muzzled	200.00	200.00		✓	⇧ 0.00	
10. Dog in place without consent	100.00	200.00		✓	⇧ 100.00	**Double penalty for Dangerous Dog**
11. Dangerous dog not muzzled	250.00	400.00		✓	⇧ 150.00	
12. Dangerous dog not on leash in exercise area	200.00	400.00		✓	⇧ 200.00	
13. Dangerous dog not under continuous supervision	200.00	0.00		✓	⇩ (200.00)	
14. Dangerous dog in specifically prohibited area	200.00	400.00		✓	⇧ 200.00	
15. Dangerous dog enclosure requirement not complied with	200.00	400.00		✓	⇧ 200.00	
16. Dangerous dog not wearing specified collar	200.00	400.00		✓	⇧ 200.00	
17. Dangerous dog signs not displayed	200.00	400.00		✓	⇧ 200.00	
18. Local Government not advised of dangerous dog attack	200.00	400.00		✓	⇧ 200.00	
19. Local Government not advised of missing dangerous dog	200.00	400.00		✓	⇧ 200.00	
20. Local Government not advised of dangerous dog ownership change	200.00	400.00		✓	⇧ 200.00	
21. Local Government not advised of dangerous dog location change	200.00	400.00		✓	⇧ 200.00	
22. Failure to take steps against parasites	50.00	0.00		✓	⇩ (50.00)	
23. Dog causing nuisance	100.00	200.00		✓	⇧ 100.00	**Double penalty for Dangerous Dog**
24. Failure to produce document issued under Dog Act 1976	100.00	200.00		✓	⇧ 100.00	**Double penalty for Dangerous Dog**
25. Failure of alleged offender to give name and address.	100.00	200.00		✓	⇧ 100.00	**Double penalty for Dangerous Dog**

SHIRE OF BEVERLEY
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
PRIVATE WORKS						
Excavator	219.00	229.00	per hour		⇧ 10.00	With Shire Operator Only
Bobcat	164.00	172.00	per hour		⇧ 8.00	With Shire Operator Only
Grader (BE001, BE003)	249.00	260.00	per hour		⇧ 11.00	With Shire Operator Only
Loader (BE004, BE036)	233.00	244.00	per hour		⇧ 11.00	With Shire Operator Only
Roller - Rubber Tyre (BE033)	219.00	229.00	per hour		⇧ 10.00	With Shire Operator Only
Roller - Vibrator (BE033)	219.00	229.00	per hour		⇧ 10.00	With Shire Operator Only
Slasher (BE008)	205.00	214.00	per hour		⇧ 9.00	With Shire Operator Only
Tractor (BE023)	175.00	183.00	per hour		⇧ 8.00	With Shire Operator Only
Tractor Ford (BE014)	175.00	183.00	per hour		⇧ 8.00	With Shire Operator Only
Truck Light (BE015, BE028)	131.00	137.00	per hour		⇧ 6.00	With Shire Operator Only
Truck Tandem (BE010, BE012, BE013)	169.00	177.00	per hour		⇧ 8.00	With Shire Operator Only
LABOUR						
Engineering Consultation	214.00	224.00	per hour		⇧ 10.00	Minimum Charge = One Hour
Works Staff	98.00	103.00	per hour		⇧ 5.00	Minimum Charge = One Hour
BUILDING MATERIALS						***SUPPLY RESTRICTIONS OF MATERIALS:***
Gravel	52.00	54.00	per m^3		⇧ 2.00	**PICK UP - MIN. of 1m^3 (During Tip Opening Hours Only)**
Gravel - Truck Load	271.00	283.00	per truck load		⇧ 12.00	**DELIVERED - MIN. of 2m^3**
Metal - All Sizes	98.00	103.00	per m^3		⇧ 5.00	**CARTAGE extra**
Metal - Truck Load	785.00	821.00	per truck load		⇧ 36.00	Tandem truck carries ~ 8m^3 or 12 tonne
Sand Filling	52.00	54.00	per m^3		⇧ 2.00	
Sand Filling - Truck Load	241.00	252.00	per truck load		⇧ 11.00	
Sweepings - When Available	50.00	52.00	per m^3		⇧ 2.00	
Sweepings - Truck Load	392.00	410.00	per m^3		⇧ 18.00	

SHIRE OF BEVERLEY
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
CARTAGE						
Per Load - Cartage Both Ways	3.00	3.00	per km		⇧ 0.00	E.g.: Client is 20kms out, 40kms cartage is charged
RURAL ROAD NUMBERS						
Replacement Rural Road Numbers	119.00	124.00	per Sign		⇧ 5.00	First Sign - No Charge. Replacement includes Sign, Post and Erection Labour.
TELSTRA/WATER CORP REINSTATEMENTS						
Bitumen & Concrete	529.00	553.00	per m^2		⇧ 24.00	
Gravel	529.00	553.00	per m^2		⇧ 24.00	
CROSS OVERS (RURAL) - Gravel Only						***Payment to be made in Advance***
300mm pipe	2,358.00	2,466.00	per Crossover (2x Pipes)		⇧ 108.00	50% subsidy for 1st crossover on the property
375mm pipe	PRICE ON APPLICATION					
450mm pipe	PRICE ON APPLICATION					
CROSS OVERS (TOWN SITE) - Concrete						***Payment to be made in Advance***
Per square metre	80.00	84.00	per m^2		⇧ 4.00	50% Subsidy for 1st Crossover of the property
STANDPIPES						
Per 1,000L (1kL)	10.00	10.50	per kL	✓	⇧ 0.50	Charges billed monthly
Administration Charge	5.00	5.00	per Invoice		⇧ 0.00	
Standpipe Access Card	25.00	25.00	per Card		⇧ 0.00	
Non-potable water per 1,000L (1kL)	4.50	4.70	per kL	✓	⇧ 0.20	Water from Town Dam. Charges billed monthly.

SHIRE OF BEVERLEY

2026/27 SCHEDULE OF FEES AND CHARGES

EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
RESERVATIONS OF GRAVE PLOTS / NICHE WALLS						
Grave Reservation - Initial	120.00	126.00	per site		⇧ 6.00	25 Years validity.
Niche Wall Single Reservation - Initial	120.00	126.00	per site		⇧ 6.00	
Niche Wall Double Reservation - Initial	216.00	226.00	per two sites		⇧ 10.00	25 Years validity.
Transfer of Reservation - Grave & Niche Wall	61.00	64.00	per reservation		⇧ 3.00	25 Years validity from date of transfer.
Reservation - Renewal Every 5 Years	30.00	31.00	per site		⇧ 1.00	APPLICABLE TO BOTH GRAVE PLOT & NICHE WALL RESERVATIONS
CEMETERIES - GRAVE PLOTS, DIGGING & ASSOC CHARGES						
Grant of Right of Burial Charge	1,209.00	1,265.00		✓	⇧ 56.00	25 Year Period.
Standard Grave - Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	120.00	126.00	per Grave		⇧ 6.00	On application of Grant of Right of Burial
Standard Grave - Grave digging to 1.80m	1,209.00	1,265.00	per Grave		⇧ 56.00	On application of Grant of Right of Burial
Standard Grave - Grave Number Plate - Per Standard Plot	61.00	64.00	per Grave		⇧ 3.00	On application of Grant of Right of Burial
Standard Grave - Overtime Fee - Weekends/Public Holidays/RDOs	907.00	949.00	per Grave (if applicable)		⇧ 42.00	On application of Grant of Right of Burial (if applicable)
Plot - Land 2.44m (L) X 1.52m (W) X 1.80m (D)	120.00	126.00			⇧ 6.00	
Double Plot - Land 2.44m (L) X 3.05m (W) X 1.80m (D)	216.00	226.80			⇧ 10.80	10% Discount on multiple plots. Plots must be adjacent.
Triple Plot - Land 2.44m (L) X 4.57m (W) X 1.80m (D)	324.00	340.20			⇧ 16.20	10% Discount on multiple plots. Plots must be adjacent.
Grave - Child (7 & Under) - Grave digging to 1.80m	605.00	633.00	per Grave		⇧ 28.00	
Excess Depth Of 1.80m - Per Every 300mm	239.00	250.00	per each 300mm		⇧ 11.00	
Reopening Of Grave - Ordinary	1,209.00	1,265.00	per Grave		⇧ 56.00	
Reopening Of Grave - Child (7 & Under)	605.00	633.00	per Grave		⇧ 28.00	
Exhumation Fee	2,417.00	2,528.00	per exhumation		⇧ 111.00	In addition to grave digging charge.
Permission to Erect Headstone	181.00	189.00	per Headstone		⇧ 8.00	PERMISSION and/or KERBING
Attendance When Required By Grantee	181.00	189.00	per attendance		⇧ 8.00	
Internment Of Ashes In Grave Plot	181.00	189.00			⇧ 8.00	
Extra Charge Of Ashes Internment - Overtime Fee - Weekends/Public Holidays/RDOs	302.00	316.00			⇧ 14.00	
NICHE WALLS - PLOTS, INTERNMENT & ASSOC. CHARGES						
Internment Fee - Niche Wall - Single Compartment	242.00	253.00			⇧ 11.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 1st Internment	242.00	253.00			⇧ 11.00	Not including cost of PLAQUE / TABLET or FITTING
Internment Fee - Niche Wall - Double Compartment - 2nd Internment	120.00	126.00			⇧ 6.00	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	181.00	189.00	per plaque		⇧ 8.00	
Urn Container	30.00	31.00	per container		⇧ 1.00	
Vases	90.00	94.00	per vase		⇧ 4.00	Cost on application

SHIRE OF BEVERLEY
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
REFUSE SITE FEES						
Asbestos Burial (Beverley District Only)	161.00	174.00	per m^3		⇧ 13.00	By Appointment Only Minimum $50 charge. MUST BE DOUBLE BLACK PLASTIC WRAPPED AND LABELLED.
Asbestos Burial (Beverley District Only)	Large quantities					Price based on per m^3 rate plus machine hire.
Building Rubble, Concrete, Rock, Gravel, Sand Or Like	34.00	36.00	per m3		⇧ 2.00	
Passenger Vehicle Tyre Disposal	5.00	8.00	per tyre		⇧ 3.00	Based on cost recovery - Fee subject to change.
4WD/Light Truck Tyre Disposal	5.00	10.50	per tyre		⇧ 5.50	Based on cost recovery - Fee subject to change.
Truck Tyre Disposal	5.00	20.00	per tyre		⇧ 15.00	Based on cost recovery - Fee subject to change.
Other Tyre Disposal (Tractor, Header etc)		AT COST	per tyre by application		⇧ 0.00	By Application. Based on cost recovery - Fee subject to change.
Mattresses	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)	302.00	316.00	per 2,000L		⇧ 14.00	per 2,000L or part thereof.
Septic Tank Waste (Outside of Beverley District)	605.00	633.00	per 2,000L		⇧ 28.00	per 2,000L or part thereof - Double Rate.
HEALTH FEES						***Health Act 1911***
Pest Control Business Registration Fee	0.00	240.00	per Registration	✓	⇧ 240.00	
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	230.00	230.00	per Application	✓	⇧ 0.00	
Public Event Application - Community Group	50.00	50.00	per Application	✓	⇧ 0.00	

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
BUILDING FEES - Statutory subject to change						***Building Act 2011***
Building Permit Fees						***As per Building Regulations 2012***
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			✓		
Building Services Levy (BSL)						
Building Permit						
- $45,000 or Less	61.65	61.65	per Application	✓		
- Over $45,000	0.137% of the value of work		per Application	✓		
Demolition Permit						
- $45,000 or Less	61.65	61.65	per Application	✓		
- Over $45,000	0.137% of the value of work		per Application	✓		
Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the *Building Act*.						
- $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 *Building Act*.						
- $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 unauthorised building work under s51 of the *Building Act*.						
- $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 *Building Act*.						
- $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 *Building Act*.						
- $45,000 or Less	No Levy	No Levy				
- Over $45,000	No Levy	No Levy				

SHIRE OF BEVERLEY
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
Building/Demolition Permits						
1. Certified application for building permit-						
a) for building work for a Class 1 or Class 10 building or incidental structure.	0.19% of the estimated value of building as determined by the relevant permit authority, but not less than $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

2026/27 SCHEDULE OF FEES AND CHARGES

EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	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
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
TOWN PLANNING FEES- Statutory subject to change						***Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)***
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
2026/27 SCHEDULE OF FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Charge 2025/26	Charge 2026/27	Frequency	GST Exempt	Increase $	Information/Conditions
TOWN PLANNING FEES (Continued)						***Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)***
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 I 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	
17. Trading in Public Place Application	50.00	50.00	per Applicant	✓	⇧ 0.00	Initial application fee per Vendor allows trade for 12 months.
18. Trading in Public Place Annual Renewal	200.00	200.00	per Year	✓	⇧ 0.00	Renewal fee applicable after initial 12 month period.
PLANNING ADVERTISING AND NOTIFICATION COSTS						
Applicant to pay	Borne by applicant					
DEVELOPMENT APPLICATIONS						***Planning and Development (DAP) Amendment Regulations 2013***
1. A DAP application where the estimated cost of development is-						
a) less than $2 million	5,475.00	5,475.00		✓	⇧ 0.00	
b) not less than $2 million and less than $7 million	6,322.00	6,322.00		✓	⇧ 0.00	
c) not less than $7 million and less than $10 million	9,760.00	9,760.00		✓	⇧ 0.00	
d) not less than $10 million and less than $12.5 million	10,620.00	10,620.00		✓	⇧ 0.00	
e) not less than $12.5 million and less than $15 million	10,922.00	10,922.00		✓	⇧ 0.00	
f) not less than $15 million and less than $17.5 million	11,226.00	11,226.00		✓	⇧ 0.00	
g) not less than $17.5 million and less than $20 million	11,530.00	11,530.00		✓	⇧ 0.00	
h) not less than $20 million and less than $50 million	11,833.00	11,833.00		✓	⇧ 0.00	
i) Not less than $50 million	17,097.00	17,097.00		✓	⇧ 0.00	
2. An application under Reg.17	271.00	271.00		✓	⇧ 0.00	
ROAD CLOSURE PROCESSING FEE						
Charge	302.00	316.00	per application		⇧ 14.00	