



The Shire of Perenjori

# Annual Budget 2024-2025





## **2024/25 ANNUAL BUDGET**

### **CHIEF EXECUTIVE OFFICER'S REPORT**

The Shire's 2024/2025 financial year budget has been developed after taking into consideration the changed and evolving economic and social challenges that are being experienced in Rural communities.

The Council has undertaken a comprehensive review of the Strategic Community Plan and long-term financial plan, and these community objectives and aspirations are incorporated into the 2024/25 and future budgets. However, the Council and community must remain proactive in ensuring any opportunities for betterment and improving the lifestyle that makes the Shire of Perenjori a special place are taken advantage of.

The Council has again considered the rate income required to undertake the current and future aspirations of the Shire and has budgeted for a 5% overall increase in rate revenue in the 2024/2025 year. The Council has also considered the impact of the 10% discount for early payment and reduced this to a payment incentive of 7.5%.

The Valuer General has again significantly increased the value of Rural properties with an average increase in values of 24.39%. This has continued the trend of a 19.96% in 2023/24 and the increase of 22.62% increase in 2022/23 making an average increase in property values of 66.978% over three years.

However, given the limited rate base, the Council will continue to rely on external grant funding from the Federal Government and State Government to maintain the high standard of facilities and services in line with community expectations.

The budget is again being structured to continue a strategy of focusing and clearly identifying current and future operational expenditure and maintenance commitments to ensure sufficient funding is available to maintain the Shire's existing and proposed infrastructure.

The strategy introduced has continued from the 2023/24 year and again has identified a number of outstanding maintenance issues that required additional funding which continues to impact upon the Council's budgets.

As a component of this strategy the Council adopted a 10-year Road works program that identifies and guides the future road expenditure requirements and has been incorporated into this budget and will be updated annually for funding opportunities and budget inclusion. A property maintenance schedule has also been developed and is informing the budget in regard to maintenance required on Council-built assets. The Council has also introduced a plant management system which is guiding and informing the fleet management to ensure that the Council plant assets are maintained and operating in an efficient and effective manner.

The 2024/25 Budget is structured to continue this focus and address the maintenance issues while endeavoring to manage the expenditure required within Council's budgetary constraints. It is the overall aim to put in place proactive maintenance strategies to guide future budgets to a greater degree and ensure assets are maintained to the required standards.

The Council has a significant number of major capital projects that are detailed further in the Budget papers. A majority of these projects are predominately funded by external sources.



## 2024/25 ANNUAL BUDGET

A major component of the capital works is the construction of the supermarket, and the Council has allocated funding of \$3,503,070 in the budget with funding from reserves (\$1,550,000) grants (\$1071,756) and the remainder from loan funding and Council's own resources.

The Federal and State Government has also allocated the Shire funding of \$2.6 million to the Mid-West Secondary Grain Freight Network project for improvements to Morawa South Road and Boundary Road in the Shire. This funding will greatly improve these roads, provide a safer route for commodity transport throughout the Shire and an economic stimulus whilst the works are being undertaken.

The budget also includes the provision of \$1,200,000 to construct two houses for leasing to the Government Regional Officer Housing scheme. This will provide quality housing for the government employees in Perenjori and provide income for the Council to cover the loans required. It is planned for these loans to be over a ten-year period with the option of continuing the lease arrangement or the houses being made available for Council utilisation.

The Council considers that continuation of building housing in the townsite is seen as a significant contribution to an ongoing investment in the town and the Shire's future.

The Council as always remains cognizant of the expectations of the community in regard to maintaining levels of service delivery and while the cost to provide services is increasing, all current and proposed activities must be closely examined to ensure the whole of life costs are taken into consideration.

The economic situation and inflationary pressures have also placed upward pressure upon the Council's operations in regard to employees' materials expenses and the employment of Staff.

While these external pressures are difficult to contain, the Shire will in the 2024/25 budget continue the review of the standard operations to ensure efficiency measures including, but not limited to, increased monitoring of utility expenses, better utilisation of cost-efficient purchasing practices, review of service to delivery to achieve cost effective outcomes, increased resource sharing, development of forward planning to increase works efficiencies, and increasing staff morale and productivity through greater ownership and responsibility.

The 2024/25 Budget will endeavor to deliver a reduced but more focused capital works program in what remains a difficult and uncertain environment for projects requiring external resources and materials and will still present a significant challenge for the Shire.

The prioritisation and focus on externally funded projects with funding deadlines will be a primary objective, however the ongoing economic objectives and social programs to advance and provide for the community's long-term wellbeing will also be to the forefront where opportunities present themselves.

Paul Anderson  
**Chief Executive Officer**



## 2024/25 ANNUAL BUDGET

### **BUDGET OVERVIEW**

The 2024-25 Budget for the Shire of Perenjori has been developed to achieve a nil surplus at 30 June 2025. The budget has taken into consideration the Shire of Perenjori's Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan and Forward Capital Works Plans.

#### Financial Reporting Legislative Changes

Legislative obligations for the local government reporting framework requires that councils only report the rate setting statement by Nature and Type (not by Program), and that reporting by program is done as a note to the statutory budget.

Details of the proposed budget by program are included later in this document.

#### Balance Carried Forward

The calculation of the balance carried forward has been estimated at \$3.13 million. This carried forward surplus is predominately comprised of the 85% Financial Assistance Grant pre-payment for 2024-25 of \$2.495 million received in June 2024 and an underspend on own source funded capital of \$61,000, underspend on expenditure of \$152,000, increased revenue of \$258,000 and an increase on proceeds from disposals of \$156,000.

#### Revenue from Operating Activities

Operating revenue for 2024-25 is \$8.123 million, slightly up on the 2023-24 pre-audit actual of \$8.012 million and also up on the 2023-24 Budget by \$3.093 million.

#### Expenditure from Operating Activities

Operating expenses are \$14.576 million, an increase of \$2.625 million on the pre-audit amount for 2023-24. The two key movements are in private works and employee costs.

#### Investing Activities

Non-operating grants are supporting an expanded capital expenditure program in 2024-25. Phase 4 Local Community and Road Infrastructure Program funding is driving \$901 thousand of additional projects and Mid-West Secondary Grain Freight Network funding is driving an additional \$2.601 million of additional projects. This is in addition to Regional Road Group and Roads to Recovery funding budgeted for 2024-25.

#### Financing Activities

Two new loans totaling \$2,000,000 have been budgeted to fund additional housing for GROH and the required balance for the new Shop. The utilisation of this source of funding will be assessed by the Council during the year. The forecast positive cash flow is allowing for an expanded transfer to Reserves for the year with \$767,898 being transferred to reserves and \$1,954,214 million transferred out to cover the cost of plant replacement, construction of Shop and upgrade to IT programs during the year.



## 2024/25 ANNUAL BUDGET

### PROGRAM ANALYSIS

#### Income

**General Purpose Funding** operating revenue of \$4.947 million includes General Rates of \$3.441 million. The estimated increase from rate revenue in 2024-25 is 5%. Local Roads and Community Infrastructure funding of \$901,000 and General Purpose Grants of \$372,000 from the Western Australian Local Government Grants Commission are also included.

Financial Assistance Grants contribute significantly to the operations of Council and therefore minimal increases and decreases on the level of payment will continue to impact on the overall funding of operations in future budgets. The Council reviews these grant allocations on a regular basis to ensure the Council is receiving the maximum available and it will be reviewed this financial year.

**Law, Order and Public Safety** revenue of \$232,000 includes a contribution from surrounding councils for the Community Emergency Services Manager.

**Housing** revenue of \$278,000 includes private housing rent and recoveries from staff.

**Community Amenities** revenue of \$500,000 includes grant funding from Cyclone Seroja Local Government Resilience Fund.

**Recreation and Culture** revenue includes grant contribution from Department of Sport and Recreation of \$61,000.

**Transport** revenue includes grant funding from Roads to Recovery, Regional Road Group and Mid West Grain Freight Network.

**Economic Services** revenue mostly includes revenue from the Caravan Park Village of \$360,000.

#### Expenditure

**Governance** costs mostly relate to Council Member services and administration costs allocated. Direct administration costs are allocated in accordance with the principles of activity based costing to the various other Shire functions (including governance).

**General Purpose Funding** costs mostly relate to those for the collection of rates and general financing expenses.

**Law, Order and Public Safety** costs include those relating to the Community Services Emergency Manager of \$207,000, fire prevention \$173,000 and other animal control costs.

**Health** costs mostly relate to the provision of doctors and other medical services.

**Education and welfare** costs are a result of building maintenance expenses for the Early Learning Centre.





## 2024/25 ANNUAL BUDGET

**Housing** relates to the provision of housing accommodation for pensioners, staff and private rentals.

**Community Amenities** costs include those relating to the Community Development function, sanitation and waste management, stormwater drainage, environment protection, public conveniences, cemeteries and town planning.

**Recreation and Culture** includes operating expenditure of \$2 million relating to Shire public facilities, parks and gardens, swimming and other sporting facilities.

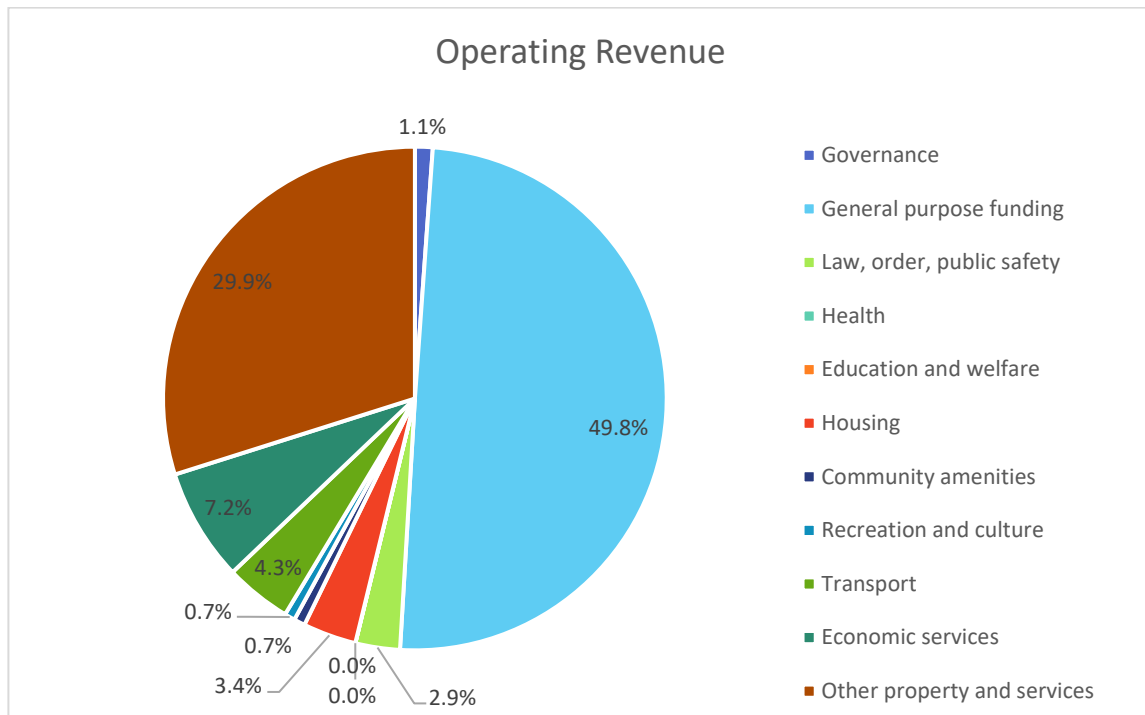
**Transport** costs predominantly relate to the maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase and cleaning of streets.

**Economic Services** costs relate to the operations and maintenance of the caravan park and tourism & area promotion.

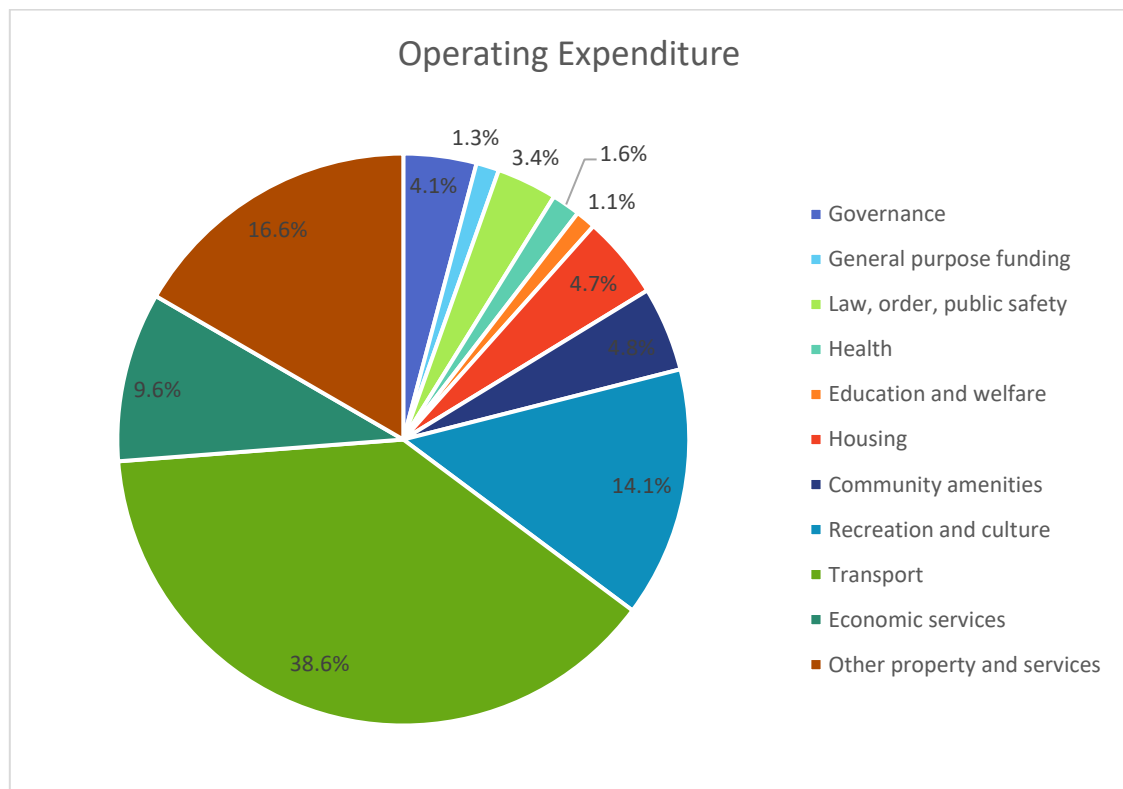
**Other Property and Services** costs mostly relate to private works activities, which generate revenue to the Shire.

**2024/25 ANNUAL BUDGET**

**BUDGETED OPERATING REVENUE 2024-2025**

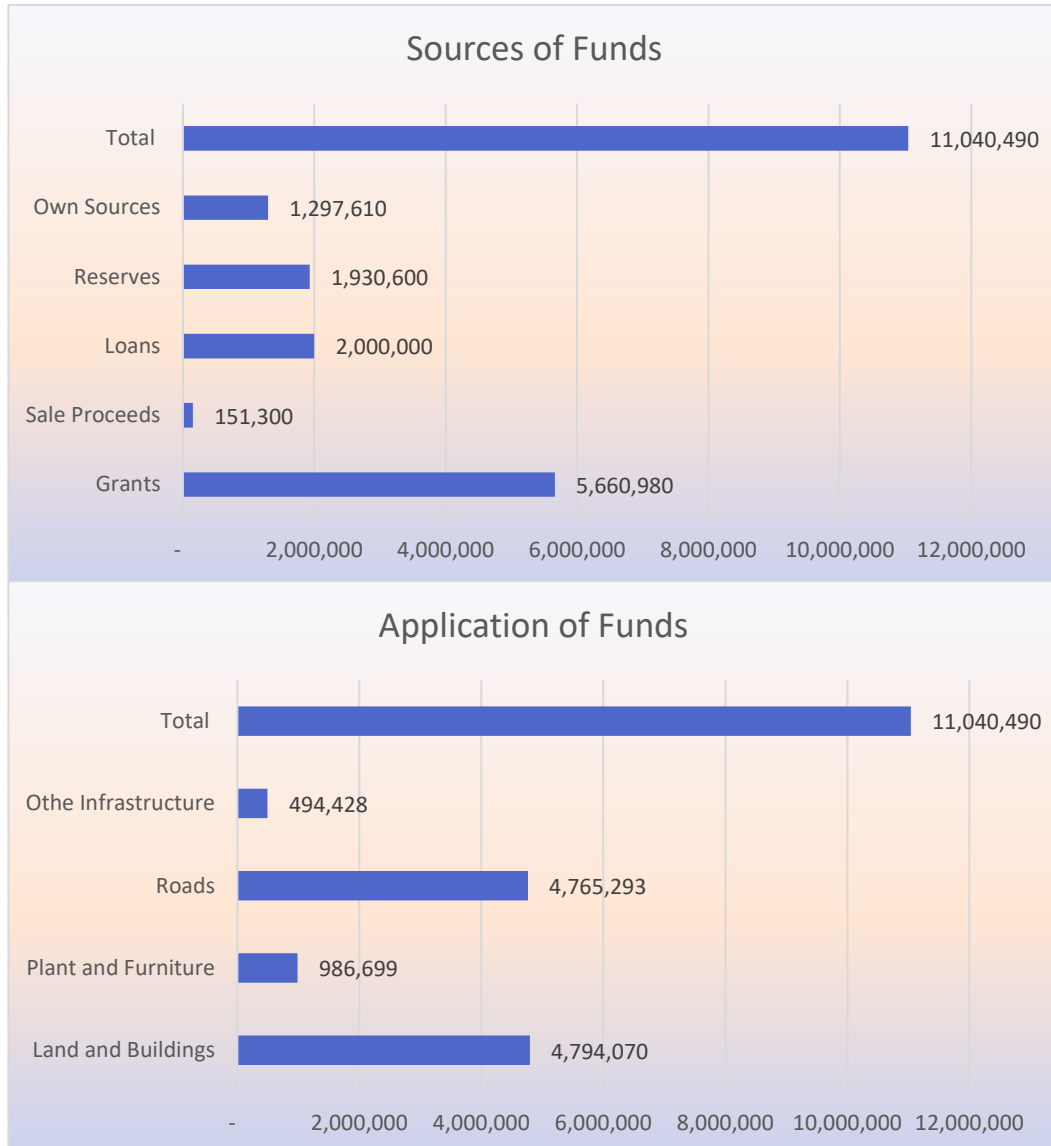


**BUDGETED OPERATING EXPENDITURE 2024-2025**



**BUDGETED CAPITAL EXPENDITURE 2024-2025**

## 2024/25 ANNUAL BUDGET



## NATURE AND TYPE ANALYSIS

**Operating grants and subsidies** are made up of Grants Commission funding of \$371,848 in addition to the \$2.496 million that was paid in advance in June 2024.

**Non-operating grants and subsidies** relate to capital projects shown in the Capital Expenditure Program in this budget and total \$5.6 million. These include Local Community and Road Infrastructure Program funding of \$901 thousand, Mid-West Secondary Grain Freight Network funding of \$2.601 million, Rural Road Grants, Roads to Recovery and other funding of \$2.589 million.

**Fees and charges** revenue is budgeted at \$0.969 million. Main sources of fees and charges revenue is from the collection of rubbish, police licensing and fees for the caravan park.





## 2024/25 ANNUAL BUDGET

**Interest earned revenue** is based on conservative rate estimates with transfers to reserves being undertaken at the end of the year.

**Other revenue** of \$2.807 million includes rebates and expense reimbursements.

**Employee costs** of \$3.574 million for 2024-25 incorporate an increase in direct wages of 3.6% and the superannuation guarantee rate increase from 11% to 11.5%. Employee cost incorporates salary and wages and on costs such as superannuation, staff training and amenities, clothing and safety equipment, workers compensation insurance and leave entitlements. Staff costs have been reviewed and allocated to areas where increased activity is required to maintain levels of service, while minimising any additional costs.

It is important to note that:

- The budget is premised on a full staffing quota of 43 positions with a full time equivalent of 32.
- The increase in budget from the 2023-24 Actual is \$493,000 (14%), and is mostly the result of the pay and super increases and staff movements during 2023-24 resulting in higher employees and lower contract positions

**Materials and Contracts** costs are budgeted to increase to \$4.699 million in 2024-25 to cover an expanded operational works program. This includes additional costs in managing the Mid West Secondary Freight Network for the Shire of Morawa.

**Depreciation** for 2024-25 has been calculated after assessing the residual values and estimated lives on major assets such as road infrastructure and the fair valuation assessment on plant and equipment and furniture and equipment undertaken.

**Interest costs** are the interest incurred from the Shire's loans.

**Insurance** costs have been budgeted at the amounts advised as being the 2024-25 premiums by the Local Government Insurance Scheme.

**Other expenditure** includes sundry administration and member costs which have been budgeted conservatively.



## 2024/25 ANNUAL BUDGET

### STRATEGIC PLANNING

The Shire's four-year Corporate Business Plan sets the priorities for the coming year to address the outcomes and objectives of the Shire of Perenjori's fifteen year Community Strategic Plan.

The table below identifies major projects that have been included in the budget for the coming year, the amount of funding allocated for the project and the strategic outcomes that the project addresses.

The remaining outcomes identified in the Corporate Business Plan for actioning in the 2024-2025 financial year will be funded as part of the day-to-day operations on the Shire.

Project	Amount \$	Strategic Plan Outcomes Addressed
<i>Strategy: An inclusive community and a great place to live for all ages and stages of life</i>		
Support for Latham Bowls Club CSRFF grant	184,428	1.1
Upgrade of Library software	10,600	1.3
Installation of Pump Track	150,000	1.1
<i>Strategy: Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</i>		
Implement road program in accordance with Council's adopted Plans and budget process	4,765,292	2.6
Upgrade of Latham Tip	50,000	2.2
Installation of niche wall at Latham Cemetery	10,000	2.8
Continue to improve and maintain Council buildings	100,000	2.3
Upgrade of radio broadcasting equipment	60,000	2.3
Townscape projects	40,000	2.7
<i>Strategy: A diverse economy, with flourishing businesses offering a suite of trades, services and retail offerings</i>		
Community Hub project	3,503,070	3.1
Caravan Park Chalet upgrades	30,000	3.2
Construction of two 4x2 houses for government housing	1,200,000	3.1
<i>Strategy: A strong and diverse Council working closely with the proactive and involved community</i>		
Installation of payroll software	60,000	4.6
Installation of onsite server	50,000	4.6
Renewal of Shire Plant and Equipment	846,600	4.6

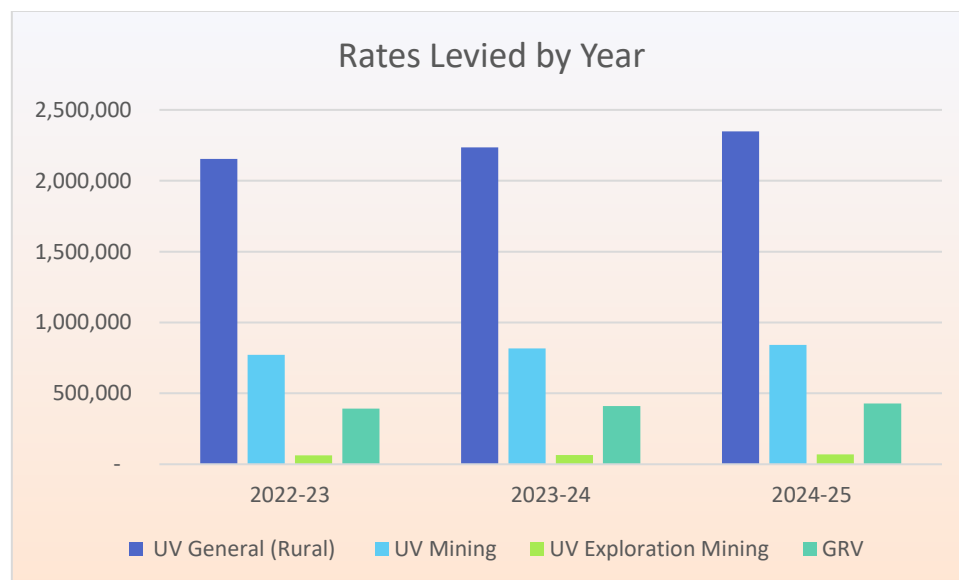
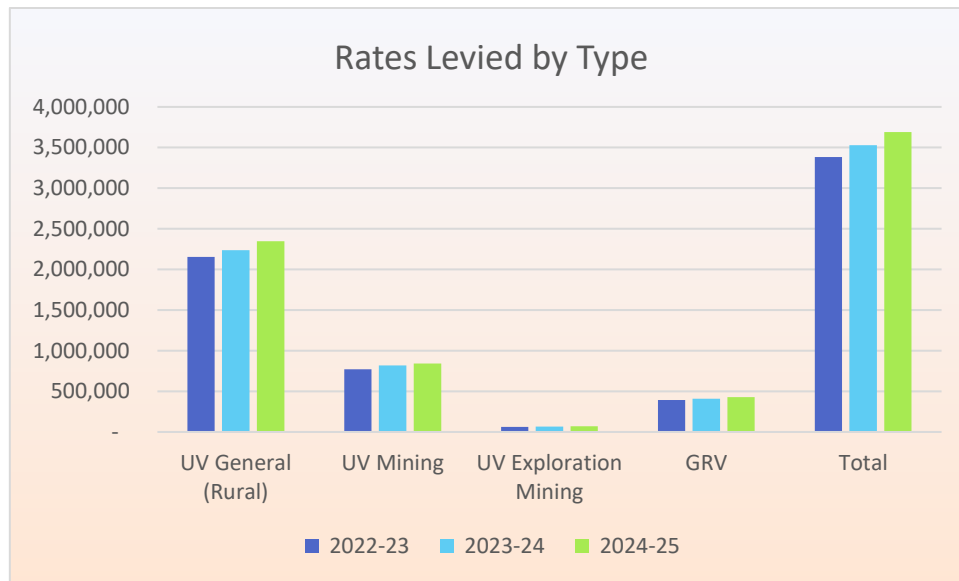


## 2024/25 ANNUAL BUDGET

### RATES

In order to maintain the level of services and facilities in the coming year, and to keep rates revenue in line with the Shire of Perenjori's Long Term Financial Plan, the Shire of Perenjori has advertised to increase rate revenue by 5%. This will be subject to any deviations in Gross Rental Valuation and Unimproved Value effective from the 1 July 2025 on which the rate model yield is based. The Council also include a discount of 7.5% for early payment.

### RATES LEVIED COMPARISON 2023/2024 to 2024/2025





## 2024/25 ANNUAL BUDGET

### REFUSE AND RECYCLING CHARGES

The residential and commercial rubbish collection fees for 2024-25 will be \$377.00 per property, an increase of \$13.00 on 2023-24. Pensioners will be charged \$188.50 per property in 2024-25, an increase of \$6.50 from 2023-24.

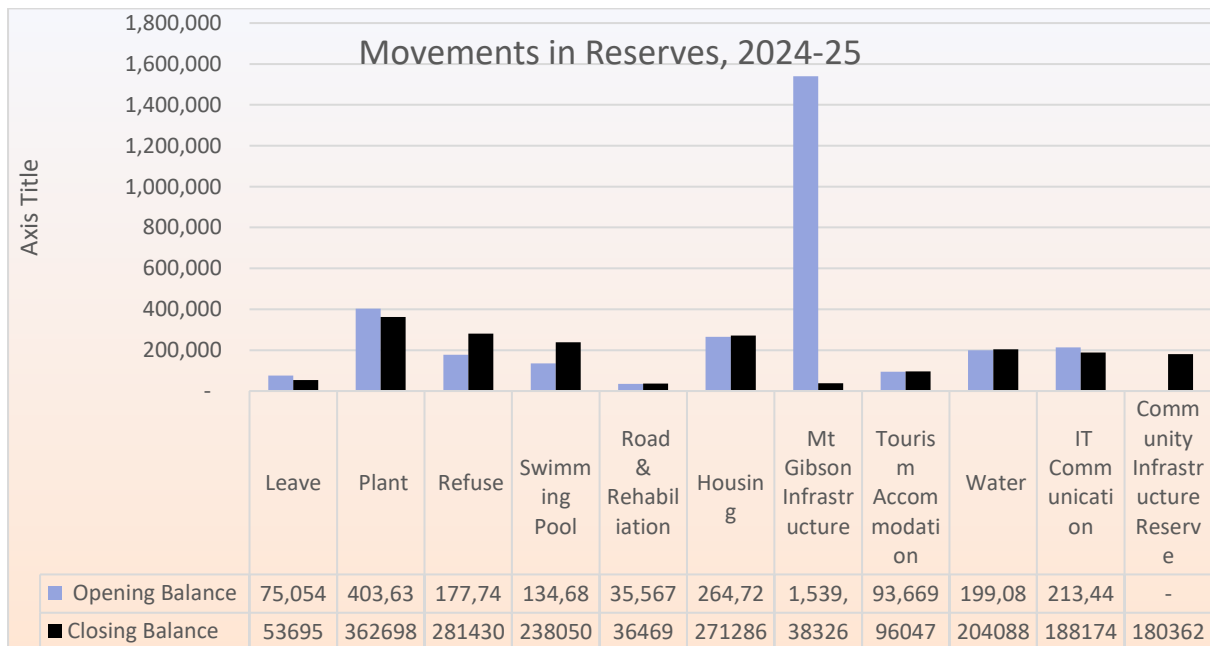
These annual charges total \$36,390 and will assist toward cost recovery for the service and contribute towards the operating costs of the refuse site.

The total costs budgeted for 2024-25 to maintain the refuse site and recycling expenses are \$275,106. An additional \$50,000 has been budgeted to make improvements to the waste disposal process at the Latham and Perenjori sites.

### RESERVE TRANSFERS

A number of Reserve transfers are budgeted for 2024-25 to put aside funds for future capital activity. Major contributions include \$199,053 to the Plant Reserve, \$100,000 to Refuse Reserve, \$100,000 to Swimming Pool Reserve and \$100,000 to the IT Communication Reserve

Transfers from Reserve accounts include \$1,550,000 for the Community Supermarket, \$250,000 to assist with the purchase of plant, \$130,000 for upgrades to IT Systems and \$23,614 to reimburse operations for staff long service leave.



### LOANS

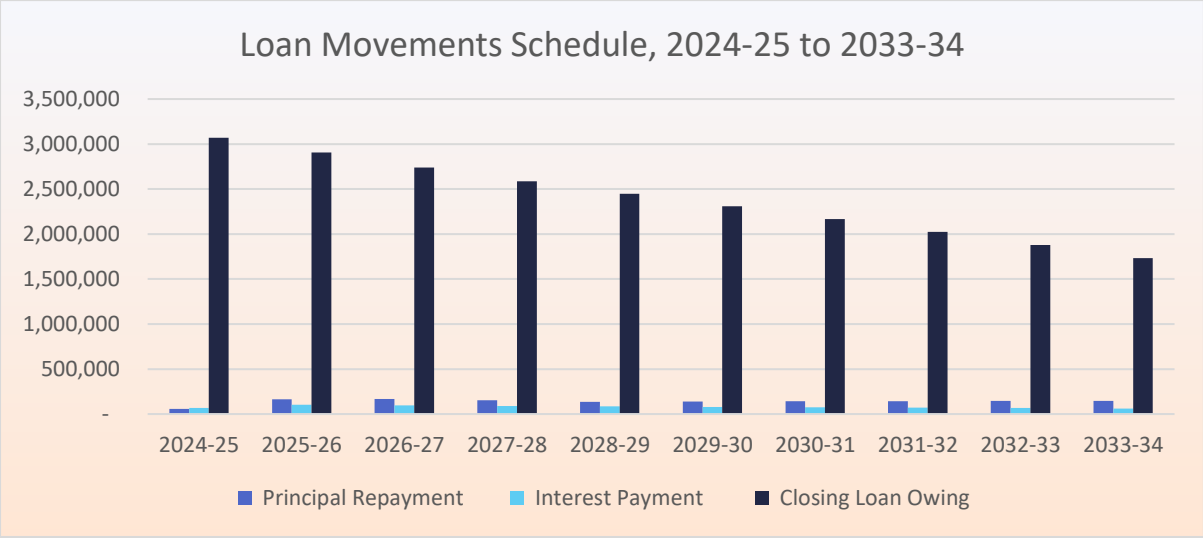
The Shire currently has 2 loans in place:

- Community Housing taken out in May 2024 for a 20yr period.
- The John Street Subdivision loan due for finalisation in January 2028

An additional 2 loans is budgeted for 2024-25, \$800,000 for additional funds to complete the shop development and \$1,200,000 for the purpose of building 2 houses for GROH.



2024/25 ANNUAL BUDGET





## 2024/25 ANNUAL BUDGET

Job -					Proposed Budget		Proceeds		Own		Comments
Account	Job/Account Description	Asset Class	Type	Program	Budget	Reserve	Grants	of Sale	Loan	Source	
FE03	Altus Payroll	Furniture & Equipment	Governance	New	70,000	70,000					C/F 23/24
BC27	Master Key System	Buildings	Governance	New	5,000	-				5,000	C/F 23/24
FE04	Library Software	Furniture & Equipment	Recreation and Culture	New	10,600	10,600					C/F 23/24
FE09	Server - Inhouse	Furniture & Equipment	Administration	New	50,000	50,000				-	
FE08	Admin Printer	Furniture & Equipment	Administration	New	9,499					9,499	Purchase outright
HC28	Additional Housing Timmings & Hirshauer	Buildings	Housing	New	36,000					36,000	Complete Landscaping CF/23/24
I009	Latham Bowls Green	Infrastructure - Other	Recreation and Culture	Upgrade	184,428		61,623			122,805	61,623 CSRFF 50,00 Latham Club 72805 Own Source
I002	Community Hub Project	Buildings	Economic Services	New	3,503,070	1,550,000	1,071,756		800,000	81,314	LRCIP Phase 4A, DFES, Mt Gib Reserve Tender \$3,006,062 additional works \$500,000
LA01	Purchase of Industrial Land	Land	Community Amenities	New	20,000					20,000	C/F 23/24
BC19	Chalet 3&4 Caravan Park	Buildings	Economic Services	Upgrade	30,000					30,000	
I008	Latham Refuse Site	Infrastructure - Other	Community Amenities	Upgrade	50,000					50,000	
I012	Radio Broadcasting	Infrastructure - Other	Recreation and Culture	Upgrade	60,000					60,000	
HC33	Demolition of Gifted Property	Infrastructure - Other	Housing	Upgrade	40,000					40,000	
I011	Niche Wall Latham Cemetery	Infrastructure - Other	Community Amenities	New	10,000					10,000	
HC32	GROH Housing 2 x 3x2 houses	Buildings	Housing	New	1,200,000				1,200,000		
I010	Pump Track	Infrastructure - Other	Recreation and Culture	New	150,000		100,000			50,000	Grant will need to be sourced
<b>Road Program</b>											
RRG141A	Warriedar Coppermine Rd SLK 6.5-7.3	Infrastructure - Roads	Transport	Upgrade	446,500		297,667			148,833	RRG Job
RRG049A	Syson Rd SLK 6.00-9.00	Infrastructure - Roads	Transport	Renewal	228,798		153,333			75,465	RRG Job
RRG165	Carnamah Perenjori Rd SLK 21.39-23.42	Infrastructure - Roads	Transport	Renewal	219,817		215,568			4,249	RRGFunds 97k LRCIP Funds 118,568
R2R094	Oversby Rd	Infrastructure - Roads	Transport	Renewal	207,146		207,146			-	R2R
R2R014	Grant Rd	Infrastructure - Roads	Transport	Renewal	152,789		152,789				R2R
R2R009	Hill Rd	Infrastructure - Roads	Transport	Renewal	261,255		261,255				R2R
R2R123	Crossing Rd Reconstruct/reseal	Infrastructure - Roads	Transport	Renewal	417,220		320,285			96,935	R2R and Own source
RC196	Iona Rd Reseal	Infrastructure - Roads	Transport	Renewal	18,810					18,810	Own Source
RC005	Lochada Rd	Infrastructure - Roads	Transport	Renewal	148,860		148,860				LRCIP Phase 4b
RC001	Bowgada Rd	Infrastructure - Roads	Transport	Renewal	62,373		62,373				LRCIP Phase 4b
12008	MSGFN - Boundary Rd	Infrastructure - Roads	Transport	Upgrade	2,433,491		2,433,491				MSGFN Job
12008	MSGFN - Hill Rd	Infrastructure - Roads	Transport	Upgrade	168,233		168,233				MSGFN Job
<b>Plant replacement program</b>											
4259	Small SUV	Plant & Equipment	Administration	Renewal	40,000			15,000		25,000	
CP36	Utility - Works Crew	Plant & Equipment	Transport	Renewal	65,000			16,300		48,700	
CP37	Works Supervisors Utility	Plant & Equipment	Transport	Renewal	65,000			25,000		40,000	
CP39	New Truck	Plant & Equipment	Transport	Renewal	360,000	250,000		50,000		60,000	
CP40	Tri Axle Water Tank	Plant & Equipment	Transport	Renewal	150,000			45,000		105,000	
CP41	Multi Tyre Roller Attachment	Plant & Equipment	Transport	New	70,000					70,000	
CP42	Multi Tyre Roller Attachment	Plant & Equipment	Transport	New	70,000					70,000	
CP38	Bobcat Trailer	Plant & Equipment	Transport	New	20,000					20,000	
CP34	EV Charging Station	Plant & Equipment	Transport	New	6,600		6,600				C/F from 23/24



SHIRE OF PERENJORI			
Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
General Purpose Funding			
	Rates		
	Operating Expenditure		
	03000	Rates Written off Expense	\$1,000
	03003	Training & Conferences Expense	\$500
	03004	Advertising Expense	\$500
	03005	Printing & Stationery Expense	\$1,750
	03006	Postage & Freight Expense- Rates	\$500
	03007	Valuation Expenses	\$9,000
	03009	Rates Legal Fees.	\$2,500
	03099	Administration Allocated	\$93,869
	Operating Expenditure Total		\$109,619
General Purpose Funding			
	Rates		
	Operating Income		
	03100	Rates UV	-\$2,343,702
	03101	Rates GRV	-\$113,377
	03102	Minimum Rates UV	-\$4,488
	03103	Minimum Rates GRV Perenjori	-\$6,120
	03104	Minimum Rates GRV Latham	-\$3,264
	03105	Minimum Rates GRV Other Towns	-\$2,040
	03107	GRV Mining Rates	-\$304,025
	03109	ESL Interest	-\$300
	03110	Ex Gratia Rates	-\$27,543
	03115	Rates - UV Mining.	-\$840,603
	03116	Discount Allowed	\$276,790
	03119	Minimum Rates GRV Mining.	-\$408
	03120	Penalty Interest	-\$4,000
	03121	Instalment Fees	-\$1,300
	03123	Instalment Interest	-\$2,500
	03201	Minimum Rates UV Mining	-\$2,040
	03202	Rates - Exploration UV	-\$59,046
	03203	Minimum Rates - Exploration	-\$11,424
	Operating Income Total		-\$3,449,390
General Purpose Funding			
	General Purpose Grants		
	Operating Income		
	03300	Grants Commission Grant	-\$255,553
	03301	Untied Road Grant	-\$116,295
	03302	LR&CIP Funding	-\$901,557
	Operating Income Total		-\$1,273,405

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
General Purpose Funding			
	General Finance		
	Operating Expenditure		
	03400	EFTPOS Fees Expense	\$4,800
	03401	Bank Fees	\$3,000
	03499	Administration Allocated	\$71,419
	Operating Expenditure Total		\$79,219
General Purpose Funding			
	General Finance		
	Operating Income		
	03500	Telenet Saver Interest Received	-\$45,000
	03501	Property Enquires	-\$800
	03503	Community Infrastructure Income	-\$178,845
	Operating Income Total		-\$224,645
	General Purpose Funding Operating Expenditure Total		\$188,838
	General Purpose Funding Operating Income Total		-\$4,947,440

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Governance</b>			
	<b>Members Of Council</b>		
	<b>Members Of Council</b>		
	04000	Presidents Allowance Expense	\$21,710
	04001	Members Travelling Expense	\$8,500
	04002	Refreshment & Meeting Expense	\$7,000
	04003	Conference Expenses	\$21,500
	04004	Subscriptions Expense	\$13,668
	04005	Insurances Expense	\$1,171
	04006	Members Meeting Payments Expense	\$51,571
	04007	Council Ipad Expenses	\$6,500
	04011	Deputy Presidents Allowance Expense	\$5,427
	04012	Donation Expenditure	\$10,000
	04013	Council Functions Expenses	\$7,000
	04014	Chambers Mntce Expense	\$1,212
	04016	CEO Performance Review	\$8,000
	04019	Members Training Expense	\$10,000
	04020	Council Chamber Cleaning Costs	\$1,409
	04021	Compliance Expense	\$48,000
	04099	Administration Allocated	\$319,711
	<b>Operating Expenditure Total</b>		<b>\$542,379</b>
<b>Governance</b>			
	<b>Administration General</b>		
	<b>Operating Expenditure</b>		
	04200	Administration Salaries	\$647,813
	04201	Superannuation Expense	\$93,893
	04202	Insurances Public Liability Expense	\$24,431
	04205	Regional Risk Co-ordinator Expense	\$12,000
	04208	Printing & Stationery Expense	\$10,000
	04209	Telephone Expense	\$48,313
	04210	Advertising Expense	\$2,000
	04211	Office Equipment Maintenance Expense	\$1,000
	04212	Postage Expense	\$1,000
	04213	Office Expenses Other	\$3,000
	04214	IT & Computer Expense	\$136,832
	04215	Photocopier Expense	\$11,000
	04216	IT Vision Support Fees Expense	\$44,600
	04217	Travelling & Accommodation	\$3,000
	04218	Admin Vehicle Running Expenses	\$53,116
	04219	Conference Expenses	\$11,500
	04220	Audit Fees	\$53,950
	04221	Legal Fees	\$10,000
	04222	Removal Allowance Expense	\$1,000

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
	04224	Training Expenses	\$15,000
	04226	Housing Allocation	\$62,028
	04229	Admin Building & Mntce Expense - JOB	\$21,390
	04230	FBT Expense	\$29,000
	04232	Record Keeping	\$1,000
	04234	CEO Allowance Expense	\$44,100
	04235	Website Maintenance/Upgrade	\$2,000
	04236	Insurances Commercial Crime & Cyber Security	\$5,298
	04237	CEO Recruitment Costs	\$15,000
	04238	Consultant Fees	\$56,000
	04239	Admin Workers Compensation Insurance	\$51,151
	04240	Salaries - CEO	\$174,307
	04241	Superannuation - CEO	\$24,484
	04242	Insurances Accident, Fidelity & Salary Expenses	\$3,682
	04244	Advertsing - New Employee Expense	\$1,000
	04247	Admin Staff Housing Allowance	\$70,127
	04248	Administration Staff Uniforms	\$4,400
	04265	Admin Building Cleaning Expenses	\$12,284
	04266	CEO Professional Development	\$6,000
	04267	Strategic Planning	\$10,000
	04270	Drug & Alcohol Testing	\$1,500
	04290	Depreciation - Admin General	\$21,970
	04291	Depreciation - Admin Buildings	\$92,945
	04299	Allocation to Other Services	-\$1,873,175
	04328	Admin Consumables	\$5,000
	04334	Admin Subscriptions	\$34,560
	<b>Operating Expenditure Total</b>		<b>\$59,499</b>
<b>Governance</b>			
	<b>Administration General</b>		
	<b>Operating Income</b>		
	04301	Sundry Income	-\$1,000
	04304	Reserve Interest Received	-\$90,000
	04307	Reimbursements	-\$500
	04318	LGISWA Scheme Member Dividend	-\$1,000
	<b>Operating Income Total</b>		<b>-\$92,500</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Governance</b>			
	<b>Administration General</b>		
	<b>Capital Expenditure</b>		
	04258	Capital - Admin Building	\$5,000
	04259	Capital - Admin Vehicles	\$40,000
	04253	Capital - IT Vision Software.	\$70,000
	04255	Capital - Furniture & Equipment.	\$50,000
	028TT	Transfer to Community Infrastructure Reserve	\$180,362
	005TT	Transfer to Leave Entitlement Reserve	\$2,255
	021TT	Transfer to Mt Gibson Infra Reserve	\$49,000
	<b>Capital Expenditure Total</b>		<b>\$396,617</b>
	<b>Administration General</b>		
	<b>Capital Revenue</b>		
	021TF	Transfer from Mt Gibson Infrastructure Reserve.	-\$1,550,000
	029TF	Transfer from Leave Reserve	-\$23,614
	<b>Capital Income Total</b>		<b>-\$1,573,614</b>
	<b>Governance Operating Expenditure Total</b>		<b>\$601,878</b>
	<b>Governance Operating Income Total</b>		<b>-\$92,500</b>
	<b>Governance Capital Expenditure Total</b>		<b>\$396,617</b>
	<b>Governance Capital Income Total</b>		<b>-\$1,573,614</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
Law, Order & Public Safety			
	Fire Prevention		
	Operating Expenditure		
	05002	Volunteer Protective Clothing Expense	\$1,500
	05003	Training Expenses	\$1,000
	05004	Bush Fire Appliances Insurance	\$12,564
	05005	Fire Vehicles Maintenance Expense	\$6,236
	05006	Equipment Maintenance Expense	\$3,000
	05008	Fire Control Expense	\$1,000
	05010	Perenjori Fire Station Building Mntce Exp - JOB	\$6,788
	05011	Latham Fire Station Building Mntce Exp - JOB	\$1,052
	05090	Depreciation - Fire Building Vehicle	\$104,721
	05299	Administration Allocated	\$35,155
	Operating Expenditure Total		\$173,016
Law, Order & Public Safety			
	Fire Prevention		
	Operating Income		
	05100	DFES Operating Grant	-\$40,732
	05101	ESG Admin Income	-\$4,000
	Operating Income Total		-\$44,732
Law, Order & Public Safety			
	Vermin Control		
	Operating Expenditure		
	05201	Animal Control Expense	\$28,679
	05399	Administration Allocated	\$32,433
	Operating Expenditure Total		\$61,112
Law, Order & Public Safety			
	Vermin Control		
	Operating Income		
	05300	Dog Registration Fees	-\$1,000
	05302	Cat Registration Fees	-\$100
	Operating Income Total		-\$1,100



Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
Law, Order & Public Safety			
	Other Law & Order		
	Operating Expenditure		
	05599	Administration Allocated	\$43,975
	05609	Depreciation - Other Law & Order	\$12,604
	Operating Expenditure Total		\$56,579
Law, Order & Public Safety			
	Community Emergency Services Management		
	Operating Expenditure		
	05701	CESM Vehicle expenses	\$46,000
	05702	CESM Employee Expense	\$145,531
	05703	CESM - Other Employee Costs	\$14,504
	05704	CESM Conference and training expense	\$1,000
	Operating Expenditure Total		\$207,035
	Operating Income		
	05802	CESM Reimbursements - Other Councils	-\$186,330
			-\$186,330
	Law, Order & Public Safety Operating Expenditure Total		\$497,742
	Law, Order & Public Safety Operating Income Total		-\$232,162

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Health</b>			
		<b>Health Admin &amp; Inspection</b>	
		<b>Operating Expenditure</b>	
	07002	EHO Expenses	\$15,000
	07003	Health Admin & Inspections Subscriptions	\$396
		<b>Operating Expenditure Total</b>	<b>\$15,396</b>
<b>Health</b>			
		<b>Health Admin &amp; Inspection</b>	
		<b>Operating Income</b>	
	07100	Septic Tank Inspection Fees	-\$236
	07101	Stall Holders Licences	-\$240
		<b>Operating Income Total</b>	<b>-\$476</b>
<b>Health</b>			
		<b>Other Health</b>	
		<b>Operating Expenditure</b>	
	07202	Ambulance Building Mntce Expense - JOB	\$208
	07203	Medical Centre Building Mntce Expense - JOB	\$32,313
	07206	Doctors Software Fees & Computer Maintenance	\$3,788
	07208	Doctor - Practice Support	\$36,000
	07209	Medical Centre Cleaning Costs	\$13,029
	07213	Other Health Expenditure	\$5,000
	07290	Depreciation - Other Health	\$32,656
	07299	Administration Allocated	\$66,867
		<b>Operating Expenditure Total</b>	<b>\$189,861</b>
<b>Health</b>			
		<b>Preventive Services - Pest Control</b>	
		<b>Operating Expenditure</b>	
	07600	Mosquito Control Expense	\$29,489
		<b>Operating Expenditure Total</b>	<b>\$29,489</b>
		<b>Health Operating Expenditure Total</b>	<b>\$234,746</b>
		<b>Health Operating Income Total</b>	<b>-\$476</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Education &amp; Welfare</b>			
	<b>Other Education</b>		
	<b>Operating Expenditure</b>		
	08001	Donation Perenjori Primary School Expense	\$3,000
	08003	Achievement Awards - PJ School	\$550
	<b>Operating Expenditure Total</b>		<b>\$3,550</b>
<b>Education &amp; Welfare</b>			
	<b>Other Welfare</b>		
	<b>Operating Expenditure</b>		
	08502	Youth Activities.	\$12,000
	<b>Operating Expenditure Total</b>		<b>\$12,000</b>
<b>Education &amp; Welfare</b>			
	<b>Childcare Centre</b>		
	<b>Operating Expenditure</b>		
	08400	Perenjori Early Childhood Building Expenditure - JC	\$34,592
	08453	PECC Centre Building Depreciation	\$76,000
	08499	Administration Allocated	\$39,548
	<b>Operating Expenditure Total</b>		<b>\$150,140</b>
	<b>Education &amp; Welfare Operating Expenditure Total</b>		<b>\$165,690</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Housing</b>			
	<b>Staff Housing</b>		
	<b>Operating Expenditure</b>		
	09228	Housing Allocation	-\$231,196
	09292	Housing Maintenance Cost - JOBS	\$240,818
	12291	Depreciation - Staff Housing	\$69,155
		<b>Operating Expenditure Total</b>	<b>\$78,777</b>
<b>Housing</b>			
	<b>Housing</b>		
	<b>Operating Income</b>		
	09306	Staff Housing Rent	-\$71,233
	09315	Staff Housing Reimbursements	-\$7,544
		<b>Operating Income Total</b>	<b>-\$78,777</b>
<b>Housing</b>			
	<b>Housing Other</b>		
	<b>Operating Expenditure</b>		
	09232	Loan 99 Interest Expense	\$58,334
	09200	Vacant Land Expense.	\$100
	09291	Housing Maintenance Costs - JOBS	\$268,458
	09293	Housing - Other Expenditure	\$22,348
	09290	Depreciation - Council Housing	\$105,845
	09299	Administration Allocated	\$148,995
		<b>Operating Expenditure Total</b>	<b>\$604,080</b>
<b>Housing</b>			
	<b>Housing Other</b>		
	<b>Operating Income</b>		
	09300	Housing Rent- Private	-\$186,680
	09301	Reimbursements	-\$12,692
		<b>Operating Income Total</b>	<b>-\$199,372</b>
<b>Housing</b>			
	<b>Housing Other</b>		
	<b>Capital Expenditure</b>		
	09286	Capital - Housing Expenditure	\$1,236,000
	09288	Loan 99 Loan Repayment	\$29,465
	09284	Capital - Other Infrastructure	\$40,000
	018TT	Transfer to Housing Reserve	\$6,560
		<b>Capital Expenditure Total</b>	<b>\$1,312,025</b>
		<b>Housing Operating Expenditure Total</b>	<b>\$682,857</b>
		<b>Housing Operating Income Total</b>	<b>-\$278,149</b>
		<b>Housing Capital Expenditure Total</b>	<b>\$1,312,025</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Community Amenities</b>			
	<b>Household Refuse</b>		
	<b>Operating Expenditure</b>		
	10001	Refuse Site Mntce Expense - JOBS	\$124,535
	10004	Refuse Collection Expense	\$35,724
	10006	Cardboard Recycling Expenses	\$32,102
	10000	Refuse Improvements Planning	\$20,000
	10099	Depreciation - Household Refuse	\$4,699
	10199	Administration Allocated	\$58,046
	<b>Operating Expenditure Total</b>		<b>\$275,106</b>
<b>Community Amenities</b>			
	<b>Household Refuse</b>		
	<b>Operating Income</b>		
	10100	Refuse Collection Fees	-\$36,390
	<b>Operating Income Total</b>		<b>-\$36,390</b>
<b>Community Amenities</b>			
	<b>Household Refuse</b>		
	<b>Capital Expenditure</b>		
	10136	Capital Expenditure - Other Infrastructure	\$50,000
	009TT	Transfer to Refuse Reserve	\$103,690
	<b>Capital Expenditure Total</b>		<b>\$153,690</b>
<b>Community Amenities</b>			
	<b>Town Planning &amp; Regional Development</b>		
	<b>Operating Expenditure</b>		
	10202	Town Planning Expense	\$10,000
	10204	Loan 98 Interest Expense	\$8,450
	10298	Administration Allocated	\$83,492
	<b>Operating Expenditure Total</b>		<b>\$101,942</b>
<b>Community Amenities</b>			
	<b>Town Planning &amp; Regional Development</b>		
	<b>Operating Income</b>		
	10300	Planning Approval Fees	-\$2,000
	<b>Operating Income Total</b>		<b>-\$2,000</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Community Amenities</b>			
	<b>Town Planning &amp; Regional Development</b>		
	<b>Capital Expenditure</b>		
	14960	Purchase of Industrial Land.	\$20,000
	16098	Loan 98 Repayment	\$28,456
	<b>Capital Expenditure Total</b>		<b>\$48,456</b>
<b>Community Amenities</b>			
	<b>Community Services</b>		
	<b>Operating Expenditure</b>		
	04018	Banners in the Terrace Competition	\$500
	04231	CRC Building Mntce Expense - JOB	\$7,930
	10400	Cemetery Maintenance Expense	\$14,639
	10409	Community Function Expense	\$28,108
	10410	CDO Salaries	\$79,715
	10401	Latham Cemetery Expense	\$840
	10411	CDO Superannuation	\$9,167
	10412	CDO Project Expenses	\$23,000
	10416	Town Marketing Costs	\$16,340
	10498	Administration Allocated	\$80,592
	10499	Depreciation - Community Services	\$18,132
	10510	Community Bus Maintenance Expense	\$17,164
	<b>Operating Expenditure Total</b>		<b>\$296,127</b>
<b>Community Amenities</b>			
	<b>Community Services</b>		
	<b>Operating Income</b>		
	10500	Burial Fees	-\$2,000
	10501	Undertakers Licence	-\$100
	14502	Community Bus Hire	-\$3,300
	10502	Monumental Mason Licence.	-\$50
	10509	Grant Income	-\$512,000
	10505	Sundry Income	-\$2,000
	<b>Operating Income Total</b>		<b>-\$519,450</b>
<b>Community Amenities</b>			
	<b>Community Services</b>		
	<b>Capital Expenditure</b>		
	00419	Capital - Buildings Expenditure	\$3,503,070
	00418	Capital Expenditure - Other Infrastructure	\$10,000
	<b>Capital Expenditure Total</b>		<b>\$3,513,070</b>



Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Community Amenities</b>			
	<b>Public Conveniences</b>		
	<b>Operating Expenditure</b>		
	10800	Public Conveniences Mntce Expense - JOBS	\$12,516
	10810	Public Conveniences Cleaning Costs	\$10,729
	<b>Operating Expenditure Total</b>		<b>\$23,245</b>
	<b>Community Amenities Operating Expenditure Total</b>		<b>\$696,420</b>
	<b>Community Amenities Operating Income Total</b>		<b>-\$557,840</b>
	<b>Community Amenities Capital Expenditure Total</b>		<b>\$3,715,216</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Recreation &amp; Culture</b>			
	<b>Public Halls</b>		
	<b>Operating Expenditure</b>		
	11000	Perenjori Hall Mntce Expense - JOBS	\$13,438
	11001	Latham Hall Mntce Expense - JOB	\$7,785
	11005	PJ Hall Cleaning Costs	\$2,987
	11020	Latham CWA Building Maintenance - JOB	\$2,545
	11090	Depreciation - Public Halls	\$36,600
	11099	Administration Allocated	\$69,857
	<b>Operating Expenditure Total</b>		<b>\$133,212</b>
<b>Recreation &amp; Culture</b>			
	<b>Swimming Pool</b>		
	<b>Operating Expenditure</b>		
	11200	Swimming Pool Manager	\$66,228
	11201	Superannuation - Pool Manager	\$5,230
	11202	Other Employee Costs - Pool	\$4,407
	11203	Pool Operating Expense - JOB	\$108,872
	11209	Minor Equipment (Expensed)	\$2,000
	11290	Depreciation - Swimming Pools	\$150,750
	11299	Administration Allocated	\$52,459
	11897	Staff Housing Allocated	\$10,933
	<b>Operating Expenditure Total</b>		<b>\$400,879</b>
<b>Recreation &amp; Culture</b>			
	<b>Swimming Pool</b>		
	<b>Capital Expenditure</b>		
	011TT	Transfer to Swimming Pool Reserve	\$103,362
	<b>Capital Expenditure Total</b>		<b>\$103,362</b>
<b>Recreation &amp; Culture</b>			
	<b>Other Recreation &amp; Sport</b>		
	<b>Operating Expenditure</b>		
	11401	Sports Clubs	\$4,422
	11404	Rec Ground Buildings Expense - JOB	\$54,813
	11405	Latham Community Centre Mntce Expense - JOB	\$43,655
	11407	Parks & Gardens Expense - JOB	\$416,774
	11408	Golf & Bowls Expense - JOB	\$27,000
	11409	Perenjori Oval Expense- JOBS	\$243,126
	11412	PJ Pavillion Cleaning	\$18,395
	11413	Gym Cleaning	\$5,825

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
	11415	PJ Oval Toilets Cleaning Costs	\$6,115
	11416	PJ Oval Toilets Maintenance - JOB	\$4,183
	11421	Gym Equipment Maintenance	\$2,711
	11490	Depreciation - Other Rec & Sport	\$393,245
	11498	Administration Allocated	\$89,140
	<b>Operating Expenditure Total</b>		<b>\$1,309,404</b>
<b>Recreation &amp; Culture</b>			
	<b>Other Recreation &amp; Sport</b>		
	<b>Operating Income</b>		
	11304	Reimbursements	-\$50,000
	11306	Grant - Dept Of Sport & Rec	-\$161,623
	11500	Pavilion Hire Charges	-\$600
	11511	Gym Membership Fees	-\$500
	11522	Latham Camping Donation Received	-\$3,300
	<b>Operating Income Total</b>		<b>-\$216,023</b>
<b>Recreation &amp; Culture</b>			
	<b>Other Recreation &amp; Sport</b>		
	<b>Capital Expenditure</b>		
	11452	Capital Expenditure - Other Infrastructure	\$334,428
	<b>Capital Expenditure Total</b>		<b>\$334,428</b>
<b>Recreation &amp; Culture</b>			
	<b>Libraries</b>		
	<b>Operating Expenditure</b>		
	11601	Library Materials Expense	\$2,300
	11602	Library Amlib Licence & Support	\$1,000
	11699	Administration Allocated	\$54,782
	<b>Operating Expenditure Total</b>		<b>\$58,082</b>
<b>Recreation &amp; Culture</b>			
	<b>Libraries</b>		
	<b>Capital Expenditure</b>		
	11650	Capital - Furniture & Equipment	\$10,600
	<b>Capital Expenditure Total</b>		<b>\$10,600</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Recreation &amp; Culture</b>			
	<b>Other Culture</b>		
	<b>Operating Expenditure</b>		
	11800	Community Event - Ag Society	\$19,024
	11801	Old Bankwest Building - JOB	\$3,145
	11803	Radio Broadcasting - FM Tower Mntce Expense	\$3,702
	11805	Museum/Tourist Bureau Mntce Expense - JOBS	\$50,074
	11806	The Lodge Mntce Expense - JOB	\$35,997
	11890	Depreciation - Other Culture	\$6,855
	11899	Administration Allocated	\$41,946
	<b>Operating Expenditure Total</b>		<b>\$160,743</b>
<b>Recreation &amp; Culture</b>			
	<b>Other Culture</b>		
	<b>Operating Income</b>		
	11900	Rent - Old Bankwest Building	-\$500
	<b>Operating Income Total</b>		<b>-\$500</b>
	<b>Other Culture</b>		
	<b>Capital Expenditure</b>		
	11851	Capital Expenditure - Other Infrastructure	\$60,000
	<b>Capital Expenditure Total</b>		<b>\$60,000</b>
	<b>Recreation &amp; Culture Operating Expenditure Total</b>		<b>\$2,062,320</b>
	<b>Recreation &amp; Culture Operating Income Total</b>		<b>-\$216,573</b>
	<b>Recreation &amp; Culture Capital Expenditure Total</b>		<b>\$508,390</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Transport</b>			
		<b>Streets, Roads - Maintenance</b>	
		<b>Operating Income</b>	
	12300	Direct Grant	-\$333,103
	12301	Regional Road Group Funding	-\$548,000
	12302	MRD Street Lighting Subsidy	-\$3,350
	12303	Roads To Recovery Funding	-\$941,475
	12311	Mid West Secondary Grain Freight Network Grant	-\$2,601,724
	12309	Grant - Capital Grant Income	-\$6,600
		<b>Operating Income Total</b>	<b>-\$4,434,252</b>
<b>Transport</b>			
		<b>Streets, Roads - Construction</b>	
		<b>Capital Expenditure</b>	
	12001	Road Construction Expense Council	\$230,043
	12003	Road Construction Expense RRG	\$895,116
	12006	Road Construction R2R	\$1,038,410
	12008	Midwest Secondary Grain Freight Network - Capit	\$2,601,724
		<b>Capital Expenditure Total</b>	<b>\$4,765,293</b>
<b>Transport</b>			
		<b>Streets, Roads - Maintenance</b>	
		<b>Operating Expenditure</b>	
	12200	Street Lighting Expense	\$26,000
	12201	Romans Software Expense	\$10,720
	12240	Depot Mntce Expense	\$123,757
	12252	Transport Depreciation	\$47,040
	12260	General Road Mntce Expense - JOBS	\$1,515,754
	12261	Traffic Signs Expense	\$36,733
	12262	Street Cleaning Expense	\$16,119
	12263	Street Trees Mntce Expense	\$31,489
	12265	Engineers/Consultant.	\$26,000
	12270	Loss on Sale of Assets	\$35,875
	12290	Depreciation - Infrastructure	\$3,508,979
	12299	Administration Allocated	\$124,359
		<b>Operating Expenditure Total</b>	<b>\$5,502,825</b>
<b>Transport</b>			
		<b>Streets, Roads - Maintenance</b>	
		<b>Capital Expenditure</b>	
	12283	Plant & Equipment Purchase	\$156,600
		<b>Capital Expenditure Total</b>	<b>\$156,600</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
Transport			
	Airport		
	Operating Expenditure		
	12400	Perenjori Air Strip Mntce Expense - JOB	\$19,783
	12490	Depreciation - Airport	\$24,222
	Operating Expenditure Total		\$44,005
Transport			
	Road Plant Purchases		
	Operating Income		
	12306	Profit On Sale Of Assets.	-\$2,500
	12307	Proceeds From Sale Of Assets	-\$154,300
	12313	Realisation Of Sale Of Asset.	\$154,300
	Operating Income Total		-\$2,500
Transport			
	Road Plant Purchases		
	Capital Expenditure		
	008TT	Transfer to Plant Replacement Reserve	\$209,057
	017TT	Transfer to Road & Rehab Infra Reserve	\$902
	12320	Capital Expenditure - Plant Purchase	\$650,000
	Capital Expenditure Total		\$859,959
Transport			
	Road Plant Purchases		
	Capital Income		
	008TF	Transfer from Plant Reserve	-\$250,000
	Capital Income Total		-\$250,000



Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Transport</b>			
	<b>Traffic Control</b>		
	<b>Operating Expenditure</b>		
	12600	Administration Allocated	\$77,714
	<b>Operating Expenditure Total</b>		<b>\$77,714</b>
<b>Transport</b>			
	<b>Traffic Control</b>		
	<b>Operating Income</b>		
	12650	Local Authority Plates	-\$150
	12651	DOT Licensing Commissions	-\$7,500
	<b>Operating Income Total</b>		<b>-\$7,650</b>
	<b>Transport Operating Expenditure Total</b>		<b>\$5,624,544</b>
	<b>Transport Operating Income Total</b>		<b>-\$4,444,402</b>
	<b>Transport Capital Expenditure Total</b>		<b>\$5,781,852</b>
	<b>Transport Capital Income Total</b>		<b>-\$250,000</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Economic Services</b>			
	<b>Caravan Park</b>		
	<b>Operating Expenditure</b>		
	13100	Caravan Park Salaries	\$94,829
	13101	Caravan Park Superannuation	\$10,905
	13095	Caravan Park Other Employee Costs	\$5,276
	13102	Caravan Park Maintenance Expense - JOB	\$175,840
	13105	C/Park Computer & Software Expense	\$7,000
	13108	CVP Cleaning	\$86,440
	13109	Eco House Maintenance - JOB	\$16,211
	13172	Caravan Park Village Maintenance Expense - JOB	\$52,366
	13175	CVP Village Cleaning Costs	\$143,590
	13177	CP - Low Value Asset Pool	\$5,000
	13399	Administration Allocated	\$99,253
	13898	Staff Housing Allocated GEN	\$19,986
	<b>Operating Expenditure Total</b>		<b>\$716,696</b>
<b>Economic Services</b>			
	<b>Caravan Park</b>		
	<b>Operating Income</b>		
	13150	Caravan Park Fees (Powered/UnPowered Sites)	-\$45,000
	13152	Caravan Park Parkhome & Chalets - Revenue	-\$80,000
	13185	Caravan Park Village Accommodation Fees.	-\$360,000
	13156	Caravan Park Sundry Income	-\$1,800
	13183	ECO House 1 Fees	-\$3,000
	<b>Operating Income Total</b>		<b>-\$489,800</b>
<b>Economic Services</b>			
	<b>Caravan Park</b>		
	<b>Capital Expenditure</b>		
	026TT	Transfer to Tourist Accom Reserve	\$2,378
	13194	Caravan Park - Capital.	\$30,000
	<b>Capital Expenditure Total</b>		<b>\$32,378</b>
<b>Economic Services</b>			
	<b>Tourism &amp; Area Promotion</b>		
	<b>Operating Expenditure</b>		
	13199	Administration Allocated	\$46,773
	13200	Area Promotion Expense	\$5,000
	13201	Townscape Project Expense	\$40,000
	13202	Visitors Centre Officer	\$5,336
	13204	Tourist Sites Mntce Expense	\$42,932
	13209	Tourism Signage Interpretation Exp	\$2,000
	13291	Depreciation - Tourism	\$204,710
	<b>Operating Expenditure Total</b>		<b>\$346,751</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Economic Services</b>			
	<b>Building Control</b>		
	<b>Operating Expenditure</b>		
	13400	Building Expense	\$2,500
	13499	Administration Allocated	\$48,185
	<b>Operating Expenditure Total</b>		<b>\$50,685</b>
<b>Economic Services</b>			
	<b>Building Control</b>		
	<b>Operating Income</b>		
	13500	Building Permit Fees	-\$3,500
	<b>Operating Income Total</b>		<b>-\$3,500</b>
<b>Economic Services</b>			
	<b>Other Economic Services</b>		
	<b>Operating Expenditure</b>		
	13603	Standpipe Mntce Expense	\$6,000
	13604	Dams Mntce Expense - JOB	\$26,292
	13614	Standpipes Water Expenses	\$78,000
	13699	Administration Allocated	\$45,180
	<b>Operating Expenditure Total</b>		<b>\$155,472</b>
<b>Economic Services</b>			
	<b>Other Economic Services</b>		
	<b>Operating Income</b>		
	13700	Standpipe Water Charges	-\$90,000
	<b>Operating Income Total</b>		<b>-\$90,000</b>
<b>Economic Services</b>			
	<b>Other Economic Services</b>		
	<b>Capital Expenditure</b>		
	020TT	Transfer to Water Reserve	\$5,002
	027TT	Transfer to IT Communication Reserve	\$105,330
	<b>Capital Expenditure Total</b>		<b>\$110,332</b>
<b>Economic Services</b>			
	<b>Other Economic Services</b>		
	<b>Capital Income</b>		
	027TF	Transfer from IT Communications Reserve	-\$130,600
	<b>Capital Income Total</b>		<b>-\$130,600</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Economic Services</b>			
	<b>Economic Development</b>		
	<b>Operating Expenditure</b>		
	13610	Business Incubator - Operating Expenses.	\$5,534
	13616	Land held for development operating costs - JOBS	\$890
	13899	Administration Allocated	\$120,057
	<b>Operating Expenditure Total</b>		<b>\$126,481</b>
<b>Economic Services</b>			
	<b>Economic Development</b>		
	<b>Operating Income</b>		
	13909	Business Incubator - Rental Income	-\$4,538
	<b>Operating Income Total</b>		<b>-\$4,538</b>
	<b>Economic Services Operating Expenditure Total</b>		<b>\$1,396,085</b>
	<b>Economic Services Operating Income Total</b>		<b>-\$587,838</b>
	<b>Economic Services Capital Expenditure Total</b>		<b>\$142,710</b>
	<b>Economic Services Capital Income Total</b>		<b>-\$130,600</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
Other Property & Services			
	Plant Depreciation		
	14490	Depreciation - Plant	\$343,280
	14491	Depreciation Posted to Jobs	-\$343,280
	Plant Depreciation Total		\$0
Other Property & Services			
	Private Works		
	Operating Expenditure		
	14000	Private Works Expense - JOBS	\$3,557
	14003	Mining Project Expense - JOB	\$42,000
	14004	Private Works Shire of Morawa RTF-MWSFN-01-2	\$2,306,568
	14099	Administration Allocated	\$21,868
	Operating Expenditure Total		\$2,373,993
Other Property & Services			
	Private Works		
	Operating Income		
	14102	Private Works Income	-\$4,500
	14103	Plant Hire Income	-\$10,000
	14105	Private Works Shire of Morawa Reimbursement M	-\$2,311,568
	14106	Mining Project Income	-\$50,000
	Operating Income Total		-\$2,376,068
Other Property & Services			
	Public Works Overheads		
	Operating Expenditure		
	14200	Manager of Infrastructure Services	\$220,834
	14201	Superannuation	\$229,558
	14202	Sick & Holiday Pay	\$254,440
	14204	Protective Clothing Expense	\$20,000
	14207	Long Service Leave Expense	\$10,000
	14209	Occupational Health & Safety Expenses	\$15,913
	14210	Staff Training - Wages	\$20,044
	14211	Staff Training - Other	\$30,000
	14212	Pre-placement Medicals Expense	\$2,000
	14213	Workers Compensation Insurance	\$109,580
	14214	Less Allocated to PWO	-\$1,436,915
	14215	Insurance Expenses	\$22,946
	14218	Housing Benefit Expense	\$97,027
	14219	Allowances Expense	\$2,080
	14220	Depot Cleaning	\$2,481
	14221	Depot Admin	\$69,275
	14223	Minor Equipment Expensed	\$8,000
	14225	Staff Housing Allocated	\$138,249
	14227	Depot Vehicle Expenses	\$67,878

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
	14228	Sundry Plant Operating Expenses	\$98,420
	14229	Cleaners Administration Cost	\$4,887
	14402	Tool Replacement	\$4,600
	14415	Freight Charges	\$500
	14230	Building Officers Administration Time	\$6,203
	14231	Building Officers Stock Expenses	\$6,000
	Operating Expenditure Total		\$4,000
Other Property & Services			
	Public Works Overheads		
	Operating Income		
	14506	Sale of Scrap Metal	-\$2,000
	14950	Reimbursements Income	-\$2,000
	Operating Income Total		-\$4,000
Other Property & Services			
	Plant Operating Costs		
	Operating Expenditure		
	14400	Fuels & Oils	\$261,679
	14401	Tyres & Tubes	\$42,750
	14403	Parts	\$79,595
	14404	Plant Repair Wages	\$211,627
	14405	Insurance	\$27,352
	14406	Wearparts	\$6,000
	14407	Licences & Stamp Duty	\$13,500
	14410	Less POC	-\$610,503
	Operating Expenditure Total		\$32,000
Other Property & Services			
	Plant Operating Costs		
	Operating Income		
	14501	Reimbursements	-\$2,000
	14700	Fuel Rebates	-\$30,000
	Operating Income Total		-\$32,000
Other Property & Services			
	Salaries & Wages		
	Operating Expenditure		
	14800	Gross Salary & Wages	\$3,261,489
	14803	Less Salary & Wages Allocated	-\$3,261,489
	14801	Workers Compensation - Wages	\$15,000
	Operating Expenditure Total		\$15,000

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
Other Property & Services			
	Salaries & Wages		
	Operating Income		
	14900	Reimbursement Workers Comp Wages	-\$15,000
	Operating Income Total		-\$15,000
	Other Property & Services Operating Expenditure Total		\$2,424,993
	Other Property & Services Operating Income Total		-\$2,427,068
Total Operating Expenditure			\$14,576,113
Total Operating Income			-\$13,784,448
Total Capital Expenditure			\$11,856,810
Total Capital Income			-\$1,954,214

**SHIRE OF PERENJORI**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

The Shire of Perenjori will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.



**SHIRE OF PERENJORI**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	3,441,290	3,239,524	3,232,632
Grants, subsidies and contributions		761,033	2,956,836	422,886
Fees and charges	14	969,267	974,086	731,910
Interest revenue	9(a)	141,800	203,934	120,500
Other revenue		2,807,579	500,446	352,800
		8,120,969	7,874,826	4,860,728
<b>Expenses</b>				
Employee costs		(3,574,760)	(3,086,984)	(3,418,008)
Materials and contracts		(4,699,209)	(2,955,005)	(2,710,039)
Utility charges		(392,725)	(380,282)	(393,200)
Depreciation	6	(5,391,127)	(4,850,648)	(3,482,000)
Finance costs	9(c)	(66,784)	(5,820)	(46,051)
Insurance		(193,475)	(200,640)	(185,800)
Other expenditure		(222,158)	(425,570)	(244,994)
		(14,540,238)	(11,904,949)	(10,480,092)
		(6,419,269)	(4,030,123)	(5,619,364)
Capital grants, subsidies and contributions		5,660,979	2,345,674	6,318,159
Profit on asset disposals	5	2,500	137,347	169,302
Loss on asset disposals	5	(35,875)	(45,936)	0
		5,627,604	2,437,085	6,487,461
<b>Net result for the period</b>		<b>(791,665)</b>	<b>(1,593,038)</b>	<b>868,097</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(791,665)</b>	<b>(1,593,038)</b>	<b>868,097</b>

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

**SHIRE OF PERENJORI**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Receipts</b>		\$	\$	\$
Rates		3,441,290	3,216,431	3,232,632
Grants, subsidies and contributions		(293,413)	4,426,391	165,534
Fees and charges		969,267	974,086	731,910
Interest revenue		141,800	203,934	120,500
Goods and services tax received		0	(88,746)	0
Other revenue		2,807,579	500,446	352,800
		7,066,523	9,232,542	4,603,376
<b>Payments</b>				
Employee costs		(3,574,760)	(3,058,423)	(3,418,008)
Materials and contracts		(4,699,209)	(4,047,003)	(2,710,039)
Utility charges		(392,725)	(380,282)	(393,200)
Finance costs		(66,784)	(11,051)	(46,051)
Insurance paid		(193,475)	(200,640)	(185,800)
Other expenditure		(222,158)	(425,570)	(244,994)
		(9,149,111)	(8,122,969)	(6,998,092)
<b>Net cash provided by (used in) operating activities</b>	4	(2,082,588)	1,109,573	(2,394,716)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(5,780,769)	(2,777,392)	(4,178,461)
Payments for construction of infrastructure	5(b)	(5,259,721)	(2,642,215)	(4,926,361)
Capital grants, subsidies and contributions		5,660,979	2,345,674	6,318,159
Proceeds from sale of property, plant and equipment	5(a)	151,300	501,523	282,000
<b>Net cash (used in) investing activities</b>		(5,228,211)	(2,572,410)	(2,504,663)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(57,921)	(43,791)	(55,089)
Proceeds from new borrowings	7(a)	2,000,000	1,000,000	1,000,000
<b>Net cash provided by financing activities</b>		1,942,079	956,209	944,911
<b>Net (decrease) in cash held</b>		(5,368,720)	(506,628)	(3,954,468)
Cash at beginning of year		7,297,146	7,803,774	7,803,774
<b>Cash and cash equivalents at the end of the year</b>	4	<b>1,928,426</b>	<b>7,297,146</b>	<b>3,849,306</b>

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

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

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates  
Grants, subsidies and contributions  
Fees and charges  
Interest revenue  
Other revenue  
Profit on asset disposals

**Expenditure from operating activities**

Employee costs  
Materials and contracts  
Utility charges  
Depreciation  
Finance costs  
Insurance  
Other expenditure  
Loss on asset disposals

Non cash amounts excluded from operating activities  
**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions  
Proceeds from disposal of assets

**Outflows from investing activities**

Payments for property, plant and equipment  
Payments for construction of infrastructure

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings  
Transfers from reserve accounts

**Outflows from financing activities**

Repayment of borrowings  
Transfers to reserve accounts

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities  
Amount attributable to investing activities  
Amount attributable to financing activities

**Surplus/(deficit) remaining after the imposition of general rates**

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	3,441,290	3,239,524	3,232,632
	761,033	2,956,836	422,886
14	969,267	974,086	731,910
9(a)	141,800	203,934	120,500
	2,807,579	500,446	352,800
5	2,500	137,347	169,302
	8,123,469	8,012,173	5,030,030
	(3,574,760)	(3,086,984)	(3,418,008)
	(4,699,209)	(2,955,001)	(2,710,039)
	(392,725)	(380,282)	(393,200)
6	(5,391,127)	(4,850,648)	(3,482,000)
9(c)	(66,784)	(5,820)	(46,051)
	(193,475)	(200,640)	(185,800)
	(222,158)	(425,570)	(244,994)
5	(35,875)	(45,936)	0
	(14,576,113)	(11,950,881)	(10,480,092)
3(c)	5,424,502	4,759,237	3,312,698
	<b>(1,028,142)</b>	<b>820,529</b>	<b>(2,137,364)</b>
	5,660,979	2,345,674	6,318,159
5	151,300	501,523	282,000
	5,812,279	2,847,197	6,600,159
5(a)	(5,780,769)	(2,777,392)	(4,178,461)
5(b)	(5,259,721)	(2,642,215)	(4,926,361)
	(11,040,490)	(5,419,607)	(9,104,822)
	<b>(5,228,211)</b>	<b>(2,572,410)</b>	<b>(2,504,663)</b>
	2,000,000	1,000,000	1,000,000
7(a)	1,954,214	673,216	501,600
8(a)	3,954,214	1,673,216	1,501,600
	(57,921)	(43,791)	(55,089)
7(a)	(767,898)	(326,476)	(395,254)
8(a)	(825,819)	(370,267)	(450,343)
	<b>3,128,395</b>	<b>1,302,949</b>	<b>1,051,257</b>
	3,127,958	3,576,890	3,590,770
3	(1,028,142)	820,529	(2,137,364)
	(5,228,211)	(2,572,410)	(2,504,663)
	3,128,395	1,302,949	1,051,257
3	<b>0</b>	<b>3,127,958</b>	<b>0</b>

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

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

**1 BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

**2023/24 actual balances**

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

All figures shown in this statement are rounded to the nearest dollar.

**Statement of Cashflows**

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
    - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards
    - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards
    - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards
    - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards
    - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

**Judgements, estimates and assumptions**

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Townsite	Gross rental valuation	0.076182	110	1,488,241	113,377	0	113,377	107,973	106,806
Mining	Gross rental valuation	0.107240	1	2,835,000	304,025	0	304,025	290,659	289,647
Rural	Unimproved valuation	0.012152	259	192,865,500	2,343,702	0	2,343,702	2,231,945	2,231,945
Mining	Unimproved valuation	0.295015	40	2,849,358	840,603	0	840,603	814,599	800,648
Exploration	Unimproved valuation	0.179321	35	329,274	59,046	0	59,046	56,269	56,269
<b>Total general rates</b>			445	200,367,373	3,660,753	0	3,660,753	3,501,445	3,485,315
<b>(j) Minimum payment</b>									
		<b>Minimum</b>							
		\$							
Townsite	Gross rental valuation	408	28	15,466	11,424	0	11,424	11,281	12,448
Mining	Gross rental valuation	408	1	20	408	0	408	389	389
Rural	Unimproved valuation	408	11	98,700	4,488	0	4,488	4,279	4,279
Mining	Unimproved valuation	408	5	2,741	2,040	0	2,040	2,723	2,723
Exploration	Unimproved valuation	408	28	27,837	11,424	0	11,424	9,725	9,725
<b>Total minimum payments</b>			73	144,764	29,784	0	29,784	28,397	29,564
<b>Total general rates and minimum payments</b>			518	200,512,137	3,690,537	0	3,690,537	3,529,842	3,514,879
<b>(k) Ex-gratia rates</b>									
Ex Grtia CBH					27,543		27,543	27,543	24,890
					3,718,080	0	3,718,080	3,557,385	3,539,769
Discounts (Refer note 2(f))							(276,790)	(317,861)	(307,137)
<b>Total rates</b>					3,718,080	0	3,441,290	3,239,524	3,232,632

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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 local government services/facilities.

SHIRE OF PERENJORI  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Discount on General R	30/09/2024	0	0.0%	7.0%
<b>Option two</b>				
Single full payment	30/09/2024	0	0.0%	7.0%
<b>Option three</b>				
First instalment	30/09/2024	0	0.0%	7.0%
Second instalment	2/12/2024	12	5.5%	7.0%
Third instalment	3/02/2025	12	5.5%	7.0%
Fourth instalment	3/04/2025	12	5.5%	7.0%
		<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
		\$	\$	\$
Instalment plan admin charge revenue		1,300	1,290	0
Instalment plan interest earned		2,500	2,352	0
Unpaid rates and service charge interest earned		4,000	5,429	0
		7,800	9,071	0

SHIRE OF PERENJORI  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)  
 (c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
UV Rural	Pastoral land with predominantly rural use of land	To obtain a fair contribution to the revenue requirements of the Shire	This allows for a fair contribution to the revenue requirements of the Shire at a sustainable level.
UV Mining	Covers all: Mining Leases Prospecting Licences Retention Licences General Purpose Leases Other Licences and Permits	To ensure that mining contributes reasonably to the maintenance of the Shire's assets and	To attain equity amongst those who will bear the burden of the rates and obtain a reasonable contribution from the mining sector for the general level of infrastructure and services provided by Council.
Exploration	Exploration Licences	To ensure the reasonable contribution of these	To attain equity amongst those who will bear the burden of

(d) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV Rural	0.01510	0.01215	Update to valuations from Landgate
UV Mining	0.32120	0.29502	Update to valuations from Landgate
GRV Townsites	0.09839	0.07618	Update to valuations from Landgate
GRV Mining	0.09670	0.10724	Update to valuations from Landgate
Eploration	0.18870	0.17932	Update to valuations from Landgate



SHIRE OF PERENJORI  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(f) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
Discount for prompt payment	Rate	7.5%		\$ 276,790	\$ 317,861	\$ 307,137	When full payment is made prior to due date
				276,790	317,861	307,137	

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

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

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
Receivables  
Inventories

**Less: current liabilities**

Trade and other payables  
Contract liabilities  
Long term borrowings  
Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	1,928,426	7,297,146	3,849,306
	583,686	583,686	1,098,631
	127,103	127,103	136,308
	2,639,215	8,007,935	5,084,245
	(688,593)	(688,593)	(1,716,789)
	0	(1,054,446)	
7	(2,000,000)	(57,921)	(988,702)
	(233,540)	(233,540)	(267,966)
	(2,922,133)	(2,034,500)	(2,973,457)
	(282,918)	5,973,435	2,110,788
3(b)	282,918	(2,845,477)	(2,110,788)
	0	3,127,958	0

**(b) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

8	(1,950,622)	(3,136,938)	(3,367,456)
	2,000,000	57,921	988,702
	233,540	233,540	267,966
	282,918	(2,845,477)	(2,110,788)

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(c) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(2,500)	(137,347)	(169,302)
5	35,875	45,936	0
6	5,391,127	4,850,648	3,482,000
	5,424,502	4,759,237	3,312,698

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

**3. NET CURRENT ASSETS**

**(e) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**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.

**Superannuation**

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

**LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

The Shire'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 determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions 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.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire 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.

**CONTRACT ASSETS**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

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

**4. RECONCILIATION OF CASH**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ (22,196)	\$ 4,160,208	\$ 3,849,306
Term deposits		1,950,622	3,136,938	0
<b>Total cash and cash equivalents</b>		1,928,426	7,297,146	3,849,306
Held as				
- Unrestricted cash and cash equivalents		(22,196)	4,160,208	481,850
- Restricted cash and cash equivalents		1,950,622	3,136,938	3,367,456
	3(a)	1,928,426	7,297,146	3,849,306
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,950,622	3,136,938	3,367,456
		1,950,622	3,136,938	3,367,456
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	1,950,622	3,136,938	3,367,456
		1,950,622	3,136,938	3,367,456
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(791,665)	(1,593,038)	868,097
Depreciation	6	5,391,127	4,850,648	3,482,000
(Profit)/loss on sale of asset	5	33,375	(91,411)	(169,302)
(Increase)/decrease in receivables		0	(260,573)	
(Increase)/decrease in contract assets		0	730,605	
(Increase)/decrease in inventories		0	9,205	
Increase/(decrease) in payables		0	(1,108,687)	
Increase/(decrease) in contract liabilities		(1,054,446)	887,684	(257,352)
Increase/(decrease) in employee provisions		0	30,814	
Capital grants, subsidies and contributions		(5,660,979)	(2,345,674)	(6,318,159)
<b>Net cash from operating activities</b>		(2,082,588)	1,109,573	(2,394,716)

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget						2023/24 Actual						2023/24 Budget					
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment																		
Land - freehold land	20,000					0						0	20,000					0
Buildings - non-specialised	4,774,070					0	1,905,066					0	3,179,705					0
Furniture and equipment	140,099					0	38,110					0	854,656					0
Plant and equipment	846,600		(184,675)	151,300	2,500	(35,875)	834,216		(410,111)	501,523	137,347	(45,935)	124,100		(112,698)	282,000	169,302	0
Total	5,780,769	0	(184,675)	151,300	2,500	(35,875)	2,777,392	0	(410,111)	501,523	137,347	(45,935)	4,178,461	0	(112,698)	282,000	169,302	0
(b) Infrastructure																		
Infrastructure - roads	4,765,293					0	2,247,452					0	4,612,479					0
Infrastructure - footpaths	0					0	70,791					0	0					0
Infrastructure Other	494,428					0	323,972					0	313,882					0
Total	5,259,721	0	0	0	0	0	2,642,215	0	0	0	0	0	4,926,361	0	0	0	0	0
Total	11,040,490	0	(184,675)	151,300	2,500	(35,875)	5,419,607	0	(410,111)	501,523	137,347	(45,935)	9,104,822	0	(112,698)	282,000	169,302	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF PERENJORI  
CAPITAL BUDGET WORKINGS  
2024-25 BUDGET

CAPITAL ACQUISITIONS - DETAILED

Job - Account	Job/Account Description	Asset Class	Type	Program	Proposed Budget	Reserve	Grants	Proceeds of Sale	Loan	Own Source	Comments
FE03	Altus Payroll	Furniture & Equipment	Governance	New	70,000	70,000					C/F 23/24
BC27	Master Key System	Buildings	Governance	New	5,000					5,000	C/F 23/24
FE04	Library Software	Furniture & Equipment	Recreation and Culture	New	10,600	10,600					C/F 23/24
FE09	Server - Inhouse	Furniture & Equipment	Administration	New	50,000	50,000				-	
FE08	Admin Printer	Furniture & Equipment	Administration	New	9,499					9,499	Purchase outright
HC28	Additional Housing Timmings & Hirshauer	Buildings	Housing	New	36,000					36,000	Complete Landscaping CF/23/24
I009	Latham Bowls Green	Infrastructure - Other	Recreation and Culture	Upgrade	184,428		61,623			122,805	61,623 CSRFF 50,00 Latham Club 72805 Own Source
I002	Community Hub Project	Buildings	Economic Services	New	3,503,070	1,550,000	1,071,756		800,000	81,314	LRCIP Phase 4A, DFES, Mt Gib Reserve Tender \$3,006,062 additional works \$497,008
LA01	Purchase of Industrial Land	Land	Community Amenities	New	20,000					20,000	C/F 23/24
BC19	Chalet 3&4 Caravan Park	Buildings	Economic Services	Upgrade	30,000					30,000	
I008	Latham Refuse Site	Infrastructure - Other	Community Amenities	Upgrade	50,000					50,000	
I012	Radio Broadcasting	Infrastructure - Other	Recreation and Culture	Upgrade	60,000					60,000	
HC33	Demolition of Gifted Property	Infrastructure - Other	Housing	Upgrade	40,000					40,000	
I011	Niche Wall Latham Cemetery	Infrastructure - Other	Community Amenities	New	10,000					10,000	
HC32	GROH Housing 2 x 3x2 houses	Buildings	Housing	New	1,200,000				1,200,000		
I010	Pump Track	Infrastructure - Other	Recreation and Culture	New	150,000		100,000			50,000	Grant will need to be sourced
<b>Road Program</b>											
RRG141A	Warriedar Coppermine Rd SLK 6.5-7.3	Infrastructure - Roads	Transport	Upgrade	446,500		297,667			148,833	RRG Job
RRG049A	Syson Rd SLK 6.00-9.00	Infrastructure - Roads	Transport	Renewal	228,798		153,333			75,465	RRG Job
RRG165	Carnamah Perenjori Rd SLK 21.39-23.42	Infrastructure - Roads	Transport	Renewal	219,817		215,568			4,249	RRGFunds 97k LRCIP Funds 118,568
R2R094	Oversby Rd	Infrastructure - Roads	Transport	Renewal	207,146		207,146			-	R2R
R2R014	Grant Rd	Infrastructure - Roads	Transport	Renewal	152,789		152,789				R2R
R2R009	Hill Rd	Infrastructure - Roads	Transport	Renewal	261,255		261,255				R2R
R2R123	Crossing Rd Reconstruct/reseal	Infrastructure - Roads	Transport	Renewal	417,220		320,285			96,935	R2R and Own source
RC196	Iona Rd Reseal	Infrastructure - Roads	Transport	Renewal	18,810					18,810	Own Source
RC005	Lochada Rd	Infrastructure - Roads	Transport	Renewal	148,860		148,860				LRCIP Phase 4b
RC001	Bowgada Rd	Infrastructure - Roads	Transport	Renewal	62,373		62,373				LRCIP Phase 4b
12008	MSGFN - Boundary Rd	Infrastructure - Roads	Transport	Upgrade	2,433,491		2,433,491				MSGFN Job
12008	MSGFN - Hill Rd	Infrastructure - Roads	Transport	Upgrade	168,233		168,233				MSGFN Job
<b>Plant replacement program</b>											
04259	Small SUV	Plant & Equipment	Administration	Renewal	40,000			15,000		25,000	
CP36	Utility - Works Crew	Plant & Equipment	Transport	Renewal	65,000			16,300		48,700	
CP37	Works Supervisors Utility	Plant & Equipment	Transport	Renewal	65,000			25,000		40,000	
CP39	New Truck	Plant & Equipment	Transport	Renewal	360,000	250,000		50,000		60,000	
CP40	Tri Axle Water Tank	Plant & Equipment	Transport	Renewal	150,000			45,000		105,000	
CP41	Multi Tyre Roller Attachment	Plant & Equipment	Transport	New	70,000					70,000	
CP42	Multi Tyre Roller Attachment	Plant & Equipment	Transport	New	70,000					70,000	
CP38	Bobcat Trailer	Plant & Equipment	Transport	New	20,000					20,000	
CP34	EV Charging Station	Plant & Equipment	Transport	New	6,600		6,600				C/F from 23/24

23614 Leave reserve

11,040,490	1,954,214	5,660,979	151,300	2,000,000	1,297,610
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SHIRE OF PERENJORI  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - parks and ovals
Other infrastructure Airfield
Infrastructure Other

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
785,088	711,006	761,000
2,747	2,755	
663,231	521,498	560,000
3,439,508	3,156,809	1,671,000
27,029	24,807	24,000
305,912	281,505	322,000
23,142	21,242	24,000
144,470	131,026	120,000
5,391,127	4,850,648	3,482,000
139,335	129,318	125,000
117,325	108,027	146,000
32,656	29,972	34,000
76,000	69,753	80,000
175,000	155,319	171,000
29,030	21,848	47,000
587,450	540,246	599,000
3,580,241	3,287,612	1,852,000
204,710	187,886	198,000
449,380	320,667	230,000
5,391,127	4,850,648	3,482,000

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Asset Class	Useful life
Furniture and equipment	4 to 30 years
Plant and equipment	5 to 15 years
- asphalt surfaces	25 years
Gravel roads	
Footpaths - slab	50 years
Water supply piping and drainage systems	not depreciated
Airfield & Other Infrastructure	10-50 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset’s useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF PERENJORI  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments	Actual Principal	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding	2023/24 Actual Interest Repayments	Budget Principal	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding	2023/24 Budget Interest Repayments
				1 July 2024	\$	\$	30 June 2025	\$	1 July 2023	\$	\$	30 June 2024	\$	1 July 2023	\$	\$	30 June 2024	\$
CHA Housing				0			0		17,219		(17,219)	0	(377)			(17,219)	(17,219)	(836)
John Street Subdivision				126,515		(28,456)	98,059	(8,450)	153,087		(26,572)	126,515	(5,443)			(26,572)	(26,572)	(10,215)
Council Housing				1,000,000		(29,465)	970,535	(58,334)	0	1,000,000		1,000,000			1,000,000	(11,298)	988,702	(35,000)
Shop Development				0	800,000		800,000					0					0	
GROH Housing				0	1,200,000		1,200,000					0					0	
				1,126,515	2,000,000	(57,921)	3,068,594	(66,784)	170,306	1,000,000	(43,791)	1,126,515	(5,820)	0	1,000,000	(55,089)	944,911	(46,051)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.



SHIRE OF PERENJORI  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
GROH Housing	WATC	Fixed Interest	10	4.88%	1,200,000	333,000	1,200,000	0
Shop Development	WATC	Fixed Interest	10	4.88%	800,000	222,000	800,000	0
					2,000,000	555,000	2,000,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	22,000	20,000	20,000
Credit card balance at balance date	0	(1,722)	0
<b>Total amount of credit unused</b>	22,000	18,278	20,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	3,068,594	1,126,515	944,911

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.  
 Borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	75,054	2,255	(23,614)	53,695	85,545	3,895	(14,386)	75,054	85,545	2,360		87,905
(b) Plant reserve	403,638	209,057	(250,000)	362,695	593,196	210,442	(400,000)	403,638	593,196	321,224	(400,000)	514,420
(c) Refuse reserve	177,740	103,690		281,430	227,137	9,433	(58,830)	177,740	227,137	5,716	(15,000)	217,853
(d) Swimming Pool reserve	134,688	103,362		238,050	129,693	4,995		134,688	129,693	3,027		132,720
(e) Road & Rehabilitation reserve	35,567	902		36,469	34,018	1,549		35,567	34,018	939		34,957
(f) Housing reserve	264,726	6,560		271,286	444,485	20,241	(200,000)	264,726	444,485	12,266		456,751
(g) Mt Gibson Infrastructure reserve	1,539,326	49,000	(1,550,000)	38,326	1,483,275	56,051		1,539,326	1,473,399	37,681		1,511,080
(h) Tourism Accomodation reserve	93,669	2,378		96,047	90,678	2,991		93,669	90,678	1,812		92,490
(i) Water Reserve	199,086	5,002		204,088	191,503	7,583		199,086	191,503	4,595		196,098
(j) IT Communication reserve	213,444	105,330	(130,600)	188,174	204,148	9,296		213,444	204,148	5,634	(86,600)	123,182
(k) Community Infrastructure Reserve	0	180,362		180,362	0			0				0
	3,136,938	767,898	(1,954,214)	1,950,622	3,483,678	326,476	(673,216)	3,136,938	3,473,802	395,254	(501,600)	3,367,456

**(b) Reserve Accounts - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to -: fund long service leave requirements.
(b) Plant reserve	Ongoing	To be used for -: purchase of major plant.
(c) Refuse reserve	Ongoing	To be used for -: future landfill sites.
(d) Swimming Pool reserve	Ongoing	To be used for -: refurbishment and upgrade swimming pool facilities.
(e) Road & Rehabilitation reserve	Ongoing	To be used for -: roads, gravel and airport infrastructure.
(f) Housing reserve	Ongoing	To be used for -: maintenance, upgrade and additional housing requirements.
(g) Mt Gibson Infrastructure reserve	30/06/2025	To be used for -: supporting the acquisition, restoration, extension or improvement of infrastructure assets limited to public buildings, recreational facilities, parks and gardens, power supply, water supply, land drainage or roads as per agreement.
(h) Tourism Accomodation reserve	Ongoing	To be used for -: costs associated with the caravan park.
(i) Water Reserve	Ongoing	To be used for -: increasing and maintaining all aspects of water capacity within the Shire.
(j) IT Communication reserve	Ongoing	To be used for -: IT costs associated with future requirements.
(k) Community Infrastructure Reserve	Ongoing	To be used for -: Purpose of acquisition, restoration, extension and improvement of community infrastructure owned by or located within the Shire.

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

**9. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments	135,000	195,758	115,000
Late payment of fees and charges *	300	395	5,500
Other interest revenue	6,500	7,781	0
	141,800	203,934	120,500

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	50,200	38,590	41,500
Other services	3,750	2,670	5,000
	53,950	41,260	46,500

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	66,784	5,820	46,051
	66,784	5,820	46,051

**(d) Write offs**

General rate	1,000	1,440	0
	1,000	1,440	0

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

**10. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Elected member C King</b>			
President's allowance	0	5,219	20,875
Meeting attendance fees	0	5,081	5,126
ICT expenses	0	0	455
Travel and accommodation expenses	0	386	1,216
	0	10,686	27,672
<b>Elected member J Sutherland</b>			
President's allowance	21,710	15,656	0
Deputy President's allowance	0	1,305	5,219
Meeting attendance fees	5,285	5,563	7,479
ICT expenses	305	305	453
Travel and accommodation expenses	1,214	677	1,214
	28,514	23,506	14,365
<b>Elected member L Hepworth</b>			
Deputy President's allowance	5,427	3,914	
Meeting attendance fees	7,715	7,418	7,479
ICT expenses	305	305	453
Travel and accommodation expenses	1,214	782	1,214
	14,661	12,419	9,146
<b>Elected member C Bryant</b>			
Meeting attendance fees	7,715	7,418	7,479
ICT expenses	305	305	453
Travel and accommodation expenses	1,214	2,069	1,214
	9,234	9,792	9,146
<b>Elected member D Bradford</b>			
Meeting attendance fees	7,715	7,418	7,479
ICT expenses	305	305	453
Travel and accommodation expenses	1,214	994	1,214
	9,234	8,717	9,146
<b>Elected member A Fraser</b>			
Meeting attendance fees	7,715	7,418	7,479
ICT expenses	305	305	453
Travel and accommodation expenses	1,214	340	1,214
	9,234	8,063	9,146
<b>Elected member D Sparkman</b>			
Meeting attendance fees	7,715	7,418	7,479
ICT expenses	305	305	453
Travel and accommodation expenses	1,214	89	1,214
	9,234	7,812	9,146
<b>Elected member B Campbell</b>			
Meeting attendance fees	7,715	5,563	0
ICT expenses	305	225	0
Travel and accommodation expenses	1,214	0	0
	9,234	5,788	0
<b>Total Elected Member Remuneration</b>	<b>89,345</b>	<b>86,783</b>	<b>87,767</b>
President's allowance	21,710	20,875	20,875
Deputy President's allowance	5,427	5,219	0
Meeting attendance fees	51,575	53,297	40,261
Child care expenses	0	0	14,958
ICT expenses	2,135	2,055	3,173
Travel and accommodation expenses	8,498	5,337	8,500
	<b>89,345</b>	<b>86,783</b>	<b>87,767</b>

SHIRE OF PERENJORI  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

11. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Mt Gibson Public Benefit Trust	276,889	2,100	(100,000)	178,989
	276,889	2,100	(100,000)	178,989

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

**12. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the Local Government (*Financial Management*) Regulations 1996 identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

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

**12. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of Revenue recognition</b>
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance.	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works

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

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

**OBJECTIVE**

**ACTIVITIES**

**Governance**

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer

**General purpose funding**

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues such as commission

**Law, order, public safety**

LAW ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

**Health**

HEALTH

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

**Education and welfare**

GENERAL PURPOSE FUNDING

Donations to local education facilities, Perenjori Early Childhood Centre.

**Housing**

HOUSING

Provision of maintenance for staff and private housing.

**Community amenities**

COMMUNITY AMENITIES

Rubbish collection services, operation and maintenance of refuse sites, cemetery maintenance and flood mitigation, public convenience

**Recreation and culture**

RECREATION AND CULTURE

Maintenance of halls, swimming pool, recreation centres, parks and gardens, ovals and various reserves, operation of library services.

**Transport**

TRANSPORT

Maintenance of roads, drainage, footpaths, parking facilities, traffic control, street cleaning and maintenance of airstrip.

**Economic services**

ECONOMIC SERVICES

Tourism, community development, pest control, building services, caravan parks and private works.

**Other property and services**

OTHER PROPERTY AND SERVICES

Plant works, plant overheads and stock of materials.



SHIRE OF PERENJORI  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>By Program:</b>			
Governance		2	500
General purpose funding	2,100	2,303	500
Law, order, public safety	5,100	5,782	1,100
Health	476	642	3,900
Housing	257,913	168,079	145,000
Community amenities	43,840	39,018	38,360
Recreation and culture	1,650	1,579	1,200
Transport	7,650	7,679	5,150
Economic services	586,038	698,564	511,200
Other property and services	64,500	50,438	25,000
	969,267	974,086	731,910

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

## SCHEDULE OF FEES & CHARGES 2024/2025

STATUTORY or COUNCIL	FEES AND CHARGES	GST	24/25
<b>GENERAL PURPOSE FUNDING</b>			
	<b>RATES</b>		
C	Rates Property Enquiry	10%	\$ 54.00
C	Rates Orders and Requisitions	10%	\$ 81.00
C	Rates 4 Instalment Plan Admin Fee	Nil	\$ 36.00
<b>GOVERNANCE</b>			
	<b>ADMINISTRATION GENERAL</b>		
C	Photocopying - A4 per sheet	10%	\$ 0.70
C	Photocopying - A3 per sheet	10%	\$ 0.90
C	Dishonoured cheque fee (Cost plus 25%)	10%	Cost plus 25%
<b>FREEDOM OF INFORMATION</b>			
<i>Freedom of Information fees as per the Freedom of Information Regulations 1993 Schedule 1 (As per Freedom of information Act 1992)</i>			
S	Freedom of Information Act (FOI) Application Fee	Nil	as per Act
S	FOI - Labour in processing application / per hour	Nil	as per Act
S	FOI - Labour in supervising access / per hour	Nil	as per Act
S	FOI - Labour in photocopying / per hour	Nil	as per Act
S	FOI - Photocopying A4 per sheet	Nil	as per Act
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			
	<b>ANIMAL CONTROL</b>		
	<b>DOG REGISTRATIONS</b>		
S	<i>These Fees are set by the Dog Act 1976 and Regulations</i>	Nil	as per Act
S	Kennel License (As per Dogs Local Law)	Nil	\$ 45.00
	<b>CAT REGISTRATIONS</b>		
S	<i>These Fees are set by the Cat Act 2011 and Regulations</i>	Nil	as per Act
C	Impounding of Animal (Cat or dog)	10%	\$ 123.00
C	Sustenance per day (Cat or dog)	10%	\$ 22.00
C	Destruction of Animal (Cat or dog)	10%	Cost plus 25%
C	Cat Traps - refundable hire bond no daily charge (1 week limit)	10%	\$ 60.00
C	Fox Traps - Refundable hire bond no daily charge (1 week limit)	10%	\$ 60.00

## SCHEDULE OF FEES & CHARGES 2024/2025

STATUTORY or COUNCIL	FEES AND CHARGES	GST	24/25
<b>HEALTH</b>			
<b>HEALTH (PUBLIC BUILDING) AMENDMENTS</b>			
S	Fee equal to the cost of considering application up to maximum per act.	Nil	as per Act
<b>TREATMENT OF SEWAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE</b>			
S	<i>These fees are as fixed by the Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Amendment Regulations 2004</i>	Nil	as per Act
<b>Food Premises - all ex GST (Food Act 2008)</b>			
	<b>Registration</b>		
	All premises including mobile and itinerant		
	Annual renewal fee:		
C	High Risk Premises	Nil	\$ 248.00
C	Medium Risk Premises	Nil	\$ 214.00
C	Low Risk Premises	Nil	\$ 124.00
<b>LODGING HOUSE</b>			
C	Lodging House Application Fee (As per Health Local Law)	10%	\$ 225.00
C	Lodging House Per Annum Fee (As per Health Local Law)	10%	\$ 199.00
<b>Home Based Business: (Regulatory Fee)</b>			
S	New application	Nil	\$ 222.00
S	Renewal	Nil	\$ 75.00

## SCHEDULE OF FEES & CHARGES 2024/2025

STATUTORY or COUNCIL	FEES AND CHARGES	GST	24/25
<b>HOUSING</b>			
	<b>STAFF HOUSING</b>		
C	Housing Rental as per employee housing policy and agreement	Nil	per agreement

	<b>OTHER HOUSING</b>		
	<i>Rent chargeable when houses are not occupied by employees of the Shire</i>		
	<i>Charges to take effect upon renewal of Lease Agreements</i>		
C	60 Crossing St (Caravan Park Manager)	Nil	per agreement
C	19 Hesford St	Nil	\$ 278.00
C	21 Hesford St	Nil	\$ 275.00
C	23 Hesford St (Joint Venture income assessed up to maximum)	Nil	\$ 275.00
C	7 Hirshauer St	Nil	\$ 285.00
C	5 Hirshauer St	Nil	\$ 285.00
C	9 Hirshauer St (GROH Housing)	Nil	per agreement
C	2 John St	Nil	\$ 295.00
C	4 John St	Nil	\$ 295.00
C	8A John St	Nil	\$ 211.00
C	8B John St	Nil	\$ 211.00
C	3 Livingstone St	Nil	\$ 283.00
C	11A Livingstone St	Nil	\$ 109.00
C	11B Livingstone St	Nil	\$ 109.00
C	24 Livingstone St	Nil	\$ 283.00
C	32 Livingstone St (Joint Venture income assessed up to maximum)	Nil	\$ 275.00
C	34 Livingstone St (Joint Venture income assessed up to maximum)	Nil	\$ 275.00
C	36 Livingstone St (Joint Venture income assessed up to maximum)	Nil	\$ 275.00
C	1/137 North Rd	Nil	\$ 223.00
C	2/137 North Rd	Nil	\$ 223.00
C	38A Russell St (Income assessed up to maximum)	Nil	\$ 232.00
C	38B Russell St (Income assessed up to maximum)	Nil	\$ 232.00
C	40A Russell St	Nil	\$ 232.00
C	40B Russell St	Nil	\$ 232.00
C	42A Russell St (Income assessed up to maximum)	Nil	\$ 232.00
C	42B Russell St (Income assessed up to maximum)	Nil	\$ 232.00
C	50 Russell St	Nil	\$ 294.00
C	59 Russell St	Nil	\$ 289.00
C	25 Timmings St	Nil	\$ 285.00
C	27 Timmings St (Eco House 2)	Nil	\$ 310.00

## SCHEDULE OF FEES & CHARGES 2024/2025

STATUTORY or COUNCIL	FEES AND CHARGES	GST	24/25
<b>COMMUNITY AMENITIES</b>			
	<b>HOUSEHOLD REFUSE</b>		
C	Collection x 1 240lt Sulo Bin (Domestic and Commercial)	Nil	\$ 377.00
C	Eligible pensioner - 50% discount	Nil	\$ 188.50
<b>ASBESTOS WASTE DISPOSAL</b>			
C	Asbestos (Wrapped) (minumum charge)	10%	\$ 130.00
C	Asbestos (Wrapped) (per/m3)	10%	\$ 200.00
<b>Additional Building:</b>			
C	Demolition / Builders Waste (per/m3)	10%	\$ 50.00
<b>BURIAL FEES</b>			
C	Burial	10%	\$ 1,117.00
C	Re-opening of grave	10%	\$ 790.00
C	Niche Wall plaque (Cost plus 25%)	10%	Cost plus 25%
C	Funeral Directors Licence	10%	\$ 28.00
C	Monumental Mason Licence	10%	\$ 34.00
C	Plot/Niche Wall Reservation Fee	10%	\$ 34.00
<b>TOWN PLANNING FEES</b>			
	<i>The fees for Town Planning are as set under the Planning and Development (Local Government Planning Scheme) Regulations 2000.</i>		as per Act
<b>COMMUNITY BUS</b>			
C	Bond	Nil	\$ 232.00
C	Community Groups/Clubs - up to 300km	10%	No Charge
C	Community Groups/Clubs - over 300km	10%	\$ 0.60
C	Community Bus Hire: Residents - Per Km	10%	\$ 0.60
C	Community Bus Hire: Non Residents - Per Km	10%	\$ 1.43
	<i>Bus to be cleaned and fuel tank full on return</i>		
	<i>If the Shire refills the fuel tank the cost is the bowser price plus \$0.15 cents per litre</i>		

## SCHEDULE OF FEES & CHARGES 2024/2025

STATUTORY or COUNCIL	FEES AND CHARGES	GST	24/25
RECREATION & CULTURE			
PUBLIC HALLS			
	<i>Waived hire fees of community facilities for Shire of Perenjori not-for-profit organisations</i>		
PERENJORI COMMUNITY HALL			
C	Refundable Bonds for Functions with Alcohol:	No	\$ 269.00
C	Refundable Bonds for Functions without Alcohol:	No	\$ 164.00
	<b>Functions:</b>		
C	Day	10%	\$ 132.00
C	Night	10%	\$ 196.00
C	Hourly Rate	10%	\$ 22.00
	<i>The above hire is inclusive of kitchen facilities</i>		
PERENJORI PAVILION			
C	Refundable Bonds for Functions with Alcohol	10%	\$ 269.00
C	Refundable Bonds for Functions without Alcohol	10%	\$ 164.00
	<b>Functions:</b>		
C	Day	10%	\$ 134.00
C	Night	10%	\$ 199.00
C	Hourly Rate	10%	\$ 22.00
C	Shire of Perenjori NFP, Community and Sporting groups, Perenjori Primary School		FREE
C	Shire of Perenjori community organisations with external funding		75% of total cost
C	Hire for funerals		FREE
	<i>The above hire is inclusive of kitchen facilities</i>		
C	Squash Courts - per hour	10%	\$ 5.80
LATHAM HALL			
C	Refundable Bonds for Functions with Alcohol	Nil	\$ 269.00
C	Refundable Bonds for Functions without Alcohol	Nil	\$ 164.00
	<b>Functions:</b>		
C	Day	10%	\$ 38.00
C	Night	10%	\$ 76.00
C	Shire of Perenjori NFP, Community and Sporting groups, Perenjori Primary School		FREE
C	Shire of Perenjori community organisations with external funding		75% of total cost

## SCHEDULE OF FEES & CHARGES 2024/2025

STATUTORY or COUNCIL	FEES AND CHARGES	GST	24/25
RECREATION & CULTURE			
LATHAM COMMUNITY CENTRE			
C	Refundable Bonds for Functions with Alcohol	Nil	\$ 269.00
C	Refundable Bonds for Functions without Alcohol	Nil	\$ 164.00
	<b>Functions:</b>		
C	Day	10%	\$ 134.00
C	Night	10%	\$ 199.00
C	Hourly Rate	10%	\$ 22.00
C	Shire of Perenjori NFP, Community and Sporting groups, Perenjori Primary School		FREE
C	Shire of Perenjori community organisations with external funding		75% of total cost
C	Hire for funerals		FREE
	<i>The above hire is inclusive of kitchen facilities</i>		
CHAIR HIRE			
C	Refundable Bond on return	10%	\$ 111.00
C	Hire Fee (per chair) *	10%	\$ 2.50
C	Trestle Hire (per trestle) *	10%	\$ 13.00
	<i>*Charge only for outside hall hire</i>		
PA SYSTEM HIRE			
C	Refundable bond on return	10%	\$ 249.00
C	Per day	10%	\$ 66.00
C	Projector hire	10%	\$ 56.00
C	Portable screen hire	10%	\$ 29.00
C	Portable JBL Speaker	10%	\$ 56.00
GYM			
C	Shire of Perenjori residents		FREE
C	Day Charge	10%	\$ 6.50
C	One-month	10%	\$ 23.00
C	Six-months	10%	\$ 103.00
C	Twelve-months	10%	\$ 183.00
SWIMMING POOL			
C	FREE as per Council Decision No. 201022.4		FREE
OTHER CULTURE			
C	Wellness Centre - Rental full day or part thereof - own cleaning required	10%	\$ 26.00
COMMUNITY STAGE			
C	Bond (refundable)	Nil	\$ 528.00
C	Community stage hire – Perenjori Community groups		FREE
	Community stage hire – Regional Community groups - per event, max 4 days		
C		10%	\$ 543.00
C	Community stage hire – Regional Community groups – weekly	10%	\$ 867.00
C	Inflatable projector screen	10%	\$ 211.00
C	Bond (refundable)	Nil	\$ 317.00

## SCHEDULE OF FEES & CHARGES 2024/2025

STATUTORY or COUNCIL	FEES AND CHARGES	GST	24/25
TRANSPORT			
	TRAFFIC CONTROL		
C	Local Authority Plates (Shire fee only - Dept of Transport charge also)	10%	\$ 28.00
ECONOMIC SERVICES			
	<b>CARAVAN PARK FEES</b> Fees are for a maximum of <b>two persons</b> unless otherwise stated. Additional fee - \$10 per person / night		
C	Powered site - 7 days	10%	\$ 139.00
C	Powered site - 3 nights	10%	\$ 68.00
C	Powered site - per night	10%	\$ 28.00
C	Unpowered site - per night	10%	\$ 17.00
C	Unpowered site - per week	10%	\$ 59.00
	<i>The following accommodation is to be booked in advance and paid by credit card. Less that 24 hours cancellation notice will incur a 10% administration fee. Failure to show will result in full payment.</i>		
	ECO HOUSE		
C	Per night (Minimum 3 night stay)	10%	\$ 238.00
C	Per 7-day week	10%	\$ 1,109.00
	PARK HOME		
C	Per night (Minimum 2 night stay)	10%	\$ 186.00
C	Per 7-day week	10%	\$ 855.00
	CHALETS		
C	Per night (Minimum 2 night stay)	10%	\$ 140.00
C	Per 7-day week	10%	\$ 777.00
	ACCOMMODATION VILLAGE (Ensuite Units)		
C	Per night	10%	\$ 111.00
C	Per 7-day week	10%	\$ 611.00
C	Special Rate - Per 7-days if 5 or more units booked by one entity.	10%	\$ 502.00
C	3/71 North Road (Blue Units) per 7-day week	10%	\$ 673.00
C	LOST KEY	10%	\$ 57.00
	CARAVAN PARK FACILITIES - Non-Park Residents		
C	Ablution facilities / per person	10%	\$ 10.00



## SCHEDULE OF FEES & CHARGES 2024/2025

STATUTORY or COUNCIL	FEES AND CHARGES	GST	24/25
ECONOMIC SERVICES CON'T			
	OTHER SERVICES		
C	Hire of Incubator - per week	10%	\$ 54.00
C	Standpipe Access Card and Replacement Card	Nil	\$ 27.00
C	Water (from standpipe) per Kilolitre - Commercial at cost + 10%	Nil	At cost + 10%
	BUILDING CONTROL		
	<i>Fees are set in Building Regulations 2012 - Schedule 2</i>		
S	Applications for Building Permits		as per Reg's
S	Demolition Permit		as per Reg's
S	Occupancy Permit		as per Reg's
S	Building Approval Certificates		as per Reg's
S	Certificate of Design Compliance		as per Reg's
S	Certificate of construction Compliance		as per Reg's
S	Certificate of Building Compliance		as per Reg's
S	Building Service Levy (BSL)		as per Reg's
S	Unauthorised Building Works		as per Reg's
S	Building Construction Industry Training Fund Levy		as per Reg's
	Swimming Pools:		
S	Inspections of Pool Enclosures (Building reg. 2012 Reg 53) 4 yearly	Nil	\$ 58.00
OTHER PROPERTY & SERVICES			
	Extractive Industries License:		
C	New license	10%	\$ 39.00
C	Renewal	10%	\$ 58.00
	PRIVATE WORKS		
C	<b>Hire of Drivable Plant includes operator (No Dry Hire)</b>		
C	Private Works based on Cost Plus Admin Charge up to 25%		cost plus admin charge up to 25%
C	Estimated Quotes Provided prior to works		25%
	PLANT HIRE CHARGES		
C	Scaffolding / day	10%	\$ 68.00
C	Scaffolding per 7-day week	10%	\$ 334.00
C	Gyprock Lifter / day	10%	\$ 53.00
C	Gyprock Lifter per 7-day week	10%	\$ 267.00
C	Cement Mixer	10%	\$ 40.00
C	Portable Toilet/ day	10%	\$ 70.00
C	Portable Toilet Refundable Bond on return	NIL	\$ 232.00
C	Side Tipper / day	10%	\$ 233.00
C	Plus travel per km	10%	\$ 0.23
C	Low Loader - day rate Dry hire	10%	\$ 252.00
C	Plus travel per km	10%	\$ 0.23
C	Water Tanker / day:	10%	\$ 203.00
C	Plus Travel per km	10%	\$ 0.23
	<i>Small plant - if hired for the weekend charged one day hire and the second day free.</i>		