



Shire of
Perenjori
Embrace Opportunity

Shire of Perenjori – Ordinary Council Meeting

AGENDA

Thursday 23 April 2026



NOTICE OF AN ORDINARY COUNCIL MEETING

Dear Council Member,

The next Ordinary Meeting of the Shire of Perenjori will be held on Thursday, 23 April 2026 in the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 3.00 pm.

A handwritten signature in black ink, appearing to read 'C. Strugnell', is positioned below the meeting details.

Clinton Strugnell

CHIEF EXECUTIVE OFFICER

Date: 17 April 2026

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Council Roles

Advocacy:

When Council advocates on its own behalf or on behalf of its community to another level of government / body / agency.

Executive/Strategic:

The substantial direction setting and oversight role of the Council e.g. Adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Legislative:

Includes adopting local laws, town planning schemes and policies.

Review:

When Council reviews decisions made by Officers.

Quasi-Judicial:

When Council determines an application/matter that directly affects a person's rights and interests. The Judicial character arises from the obligations to abide by the principles of natural justice.

Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g.: under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.

Disclaimer

"Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity that has an application before the Shire must obtain, and should only rely on, written notice of the Shire's decision and any conditions attaching to the decision and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request."

Shire of Perenjori

Agenda for the Shire of Perenjori Ordinary Meeting of Council to be held on Thursday, 23 April 2026 in the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 3.00 pm.

1. Declaration of Opening/Acknowledgement of Traditional Custodians/Audio Recording:

The Shire President to declare the meeting open and welcome those in attendance.

In accordance with r.14I of the *Local Government (Administration) Regulations 1996*, this meeting will be recorded and made publicly available on the Shire's website, with publication of meeting minutes.

Acknowledgement of Traditional Custodians: -

As per the Shire of Perenjori Policy (N° 1021) we wish to acknowledge the traditional owners of the land upon which the Shire of Perenjori is situated and to demonstrate respect for the original custodians.

I respectfully acknowledge the past and present traditional owners of the land on which we are meeting, the Badimia people. It is a privilege to be standing on Badimia country.

2. Opening Prayer/Acknowledgement of Pioneers:

The Shire President to read the opening prayer.

Acknowledgement of Pioneers;

I acknowledge the pioneers who settled this country, developed the land and turned it into the productive country we know today.

3. Disclaimer Reading:

As printed.

4. Record of Attendance/Apologies/Leave of Absence:

4.1 ATTENDANCE:

Elected Members:

Staff:

Distinguished Visitors:

Members of the Public:

Leave of Absence:

Cr Fraser

Apologies:

5. Public Question Time:

5.1 RESPONSE TO QUESTIONS TAKEN ON NOTICE:

Insert Response

5.2 QUESTIONS WITHOUT NOTICE:

Insert Question

6. Applications for Leave of Absence:

6.1 APPLICATION/S FOR LEAVE OF ABSENCE:

OFFICER RECOMMENDATION

Council Resolution Number:

Moved: **Seconded:**

That _____ be granted leave of absence for the meeting of _____

Motion put and carried / lost

For:

Against:

7. Confirmation of Minutes of Previous Meetings:

7.1 ORDINARY COUNCIL MEETING HELD ON 26 MARCH 2026

OFFICER RECOMMENDATION

Council Resolution Number:

Moved: **Seconded:**

That the Minutes of the Ordinary Meeting of Council held on 26 March 2026, be confirmed as true and correct subject to no / the following corrections.

Motion put and carried / lost

For:

Against:

[Next Item](#)

8. Announcements by Presiding Member Without Discussion:

9. Petitions/Deputations/Presentations:

10. Announcements of Matters for Which Meeting May Be Closed:

11. Declaration of Interest:

“Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.”

12. Finance:

12.1 MONTHLY FINANCIAL REPORT – MARCH 2026

| | |
|-------------------------|---|
| Applicant: | Shire of Perenjori |
| File: | ADM 0082 |
| Date: | 23 April 2026 |
| Disclosure of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Author: | Ally Bryant – Finance Manager |
| Responsible Officer: | Clinton Strugnell - Chief Executive Officer |
| Attachments: | 12.1.1 Monthly Statement of Financial Activity for March 2026 |

Summary

This item recommends that Council receives the Financial Activity Statements for the periods ending 28 February 2026.

Background

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare a Monthly Statement of Financial Activity.

Recent changes to the Regulations require a focus on reporting and variance analysis by nature and type rather than by program. The Shire's reports have historically been prepared by both nature and type and program with the variance analysis done by program. All reports for 2025-26 to date have been prepared by both nature and type and program, but with the variance analysis being done by nature and type in compliance with the revised Regulations.

Statutory Environment

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare a Monthly Statement of Financial Activity.

Policy Implications

Nil

Consultation

Nil

Financial Implications

Shown in the attached data.

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

Strategic Objectives

4.6. The organisation, assets and finances of the Shire are managed responsibly

Officer Comment

The audited opening surplus for the 2024-25 financial year is \$3,010,531. As previously advised, this surplus is notionally deceiving as the State Government transferred 50% of its 2025-26 financial assistance grants (totalling \$1.570m) to the Shire in June 2025.

Operating revenue YTD is \$6,897,318 - over budget by \$212,924.

Operating expenditure YTD is \$8,669,459 - under budget by \$848,883.

Key variances between the YTD budget and actuals are explained in the attached report on pages 2-3.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That the Monthly Financial Report to 31 March 2026 as attached be received.

Motion put and carried / lost

For:

Against:

[Next Item](#)

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For The Period Ended 31 March 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Statements required by regulation

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SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

| | Supplemental Information | Adopted Budget Estimates (a) \$ | YTD Budget Estimates (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) | Variance* % ((c) - (b))/(b) | Var. Explanation of Variance |
|---|--------------------------|------------------------------------|--------------------------------|----------------------|------------------------------|-----------------------------------|--|
| OPERATING ACTIVITIES | | | | | | | |
| Revenue from operating activities | | | | | | | |
| General rates | 10 | 3,691,537 | 3,691,539 | 3,710,616 | 19,077 | 0.52% | ▲ Interim Rates over budget |
| Grants, subsidies and contributions | 13 | 1,866,520 | 1,487,021 | 1,485,935 | (1,086) | (0.07%) | |
| Fees and charges | | 1,092,821 | 828,502 | 1,021,451 | 192,949 | 23.29% | ▲ Caravan Park over YTD Budget by 102k, Standpipe Water up by 106k |
| Interest revenue | | 150,150 | 126,046 | 171,481 | 45,435 | 36.05% | ▲ Interest better than expected budget |
| Other revenue | | 600,015 | 481,131 | 459,951 | (21,180) | (4.40%) | ▲ Timing |
| Profit on asset disposals | 6 | 70,155 | 70,155 | 47,884 | (22,271) | (31.75%) | ▼ Timing of disposals |
| | | 7,471,198 | 6,684,394 | 6,897,318 | 212,924 | 3.19% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (3,699,181) | (2,849,132) | (2,485,483) | 363,649 | 12.76% | ▲ Timing in several accounts. Some savings expected at EOFY |
| Materials and contracts | | (2,793,206) | (2,123,091) | (1,602,371) | 520,720 | 24.53% | ▲ Timing in several accounts. Some savings expected at EOFY |
| Utility charges | | (421,673) | (366,655) | (358,534) | 8,121 | 2.21% | ▲ Timing |
| Depreciation | | (4,776,260) | (3,596,509) | (3,552,895) | 43,614 | 1.21% | ▲ Feb shorter month |
| Finance costs | | (183,462) | (93,367) | (144,779) | (51,412) | (55.06%) | ▼ Timing of YTD Budget |
| Insurance | | (224,640) | (223,162) | (224,641) | (1,479) | (0.66%) | |
| Other expenditure | | (212,430) | (157,303) | (186,979) | (29,676) | (18.87%) | ▼ Timing under in several Members expense accounts |
| Loss on asset disposals | 6 | (109,103) | (109,103) | (113,777) | (4,674) | (4.28%) | |
| | | (12,419,955) | (9,518,322) | (8,669,459) | 848,863 | 8.92% | |
| Non-cash amounts excluded from operating activities | note 2(i) | 4,815,208 | 3,635,457 | 3,618,788 | (16,669) | (0.46%) | ▼ Timing for Profit and Depreciation |
| Amount attributable to operating activities | | (133,549) | 801,529 | 1,846,647 | 1,045,118 | 130.39% | |
| INVESTING ACTIVITIES | | | | | | | |
| Inflows from investing activities | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 14 | 2,861,655 | 1,310,743 | 501,280 | (809,463) | (61.76%) | ▼ Timing of YTD Budget |
| Proceeds from disposal of assets | 6 | 321,203 | 160,353 | 174,874 | 14,521 | 9.06% | ▲ |
| | | 3,182,858 | 1,471,096 | 676,154 | (794,942) | (54.04%) | |
| Outflows from investing activities | | | | | | | |
| Payments for property, plant and equipment | 5 | (1,708,097) | (1,613,097) | (1,143,411) | 469,687 | 29.12% | ▲ Timing Refer to note 5 |
| Payments for construction of infrastructure | 5 | (4,183,627) | (2,816,523) | (1,268,628) | 1,547,895 | 54.96% | ▲ Timing Refer to note 5 |
| | | (5,891,724) | (4,429,620) | (2,412,039) | 2,017,581 | 45.55% | |
| Amount attributable to investing activities | | (2,708,866) | (2,958,524) | (1,735,885) | 1,222,639 | 41.33% | |

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

| | Supplemental Information | Adopted Budget Estimates (a) \$ | YTD Budget Estimates (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) | Variance* % ((c) - (b))/(b) | Var. | Explanation of Variance |
|--|--------------------------|---------------------------------------|-----------------------------------|-------------------------|------------------------------|-----------------------------------|------|-------------------------|
| FINANCING ACTIVITIES | | | | | | | | |
| Inflows from financing activities | | | | | | | | |
| | 4 | 884,223 | 0 | 0 | 0 | 0.00% | | |
| | | 884,223 | 0 | 0 | 0 | 0.00% | | |
| Outflows from financing activities | | | | | | | | |
| | 11 | (130,693) | (90,642) | (90,642) | 0 | 0.00% | | |
| | 4 | (960,778) | 0 | (58,782) | (58,782) | 0.00% | ▼ | Interest Transferred |
| | | (1,091,471) | (90,642) | (149,424) | (58,782) | (64.85%) | | |
| Amount attributable to financing activities | | (207,248) | (90,642) | (149,424) | (58,782) | (64.85%) | | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | | |
| Surplus or deficit at the start of the financial year | | 3,010,531 | 3,010,531 | 3,010,531 | 0 | 0.00% | | |
| Amount attributable to operating activities | | (133,549) | 801,529 | 1,846,647 | 1,045,118 | 130.39% | ▲ | |
| Amount attributable to investing activities | | (2,708,866) | (2,958,524) | (1,735,885) | 1,222,639 | 41.33% | ▲ | |
| Amount attributable to financing activities | | (207,248) | (90,642) | (149,424) | (58,782) | (64.85%) | ▼ | |
| Surplus or deficit after imposition of general rates | | (39,132) | 762,894 | 2,971,873 | 2,208,979 | | ▲ | |

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF PERENJORI
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDED 31 MARCH 2026

| | Ref Note | Adopted Budget Estimates (a) \$ | YTD Budget Estimates (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) \$ | Variance* % ((c) - (b))/(b) % |
|---|-------------|---|---|----------------------------|------------------------------------|--|
| OPERATING ACTIVITIES | | | | | | |
| Income excluding grants, subsidies and contributions | | | | | | |
| Governance | 10 | 7,200 | 6,629 | 11,700 | 5,071 | 76.50% |
| General purpose funding - other | | 3,991,099 | 3,930,622 | 4,032,745 | 102,123 | 2.60% |
| Law, order and public safety | 13 | 208,286 | 157,343 | 91,004 | (66,339) | (42.16%) |
| Health | | 724 | 362 | 472 | 110 | 30.39% |
| Housing | | 347,813 | 262,472 | 239,048 | (23,424) | (8.92%) |
| Community amenities | | 69,998 | 68,421 | 79,520 | 11,099 | 16.22% |
| Recreation and culture | 6 | 73,650 | 111,867 | 43,819 | (68,048) | (60.83%) |
| Transport | | 148,010 | 75,915 | 50,241 | (25,674) | (33.82%) |
| Economic services | | 667,520 | 503,963 | 712,845 | 208,882 | 41.45% |
| Other property and services | | 160,033 | 135,880 | 144,723 | 8,843 | 6.51% |
| | | 5,659,039 | 5,269,637 | 5,407,102 | 137,465 | 2.61% |
| Grants, subsidies and contributions | | | | | | |
| Governance | | 0 | 0 | 0 | 0 | 0.00% |
| General purpose funding - other | | 1,473,870 | 1,129,471 | 1,142,331 | 12,860 | 1.14% |
| Law, order and public safety | | 88,294 | 79,544 | 27,297 | (52,247) | (65.68%) |
| Health | | 0 | 0 | 0 | 0 | 0.00% |
| Education and welfare | | 15,794 | 0 | 15,794 | 15,794 | 0.00% |
| Housing | | 87,870 | 87,870 | 87,870 | 0 | 0.00% |
| Community amenities | | 17,759 | 17,759 | 17,759 | 0 | 0.00% |
| Recreation and culture | | 305,645 | 0 | 125,317 | 125,317 | 0.00% |
| Transport | | 2,738,943 | 1,433,847 | 570,848 | (862,999) | (60.19%) |
| Economic services | | 0 | 0 | 0 | 0 | 0.00% |
| Other property and services | | 0 | 0 | 0 | 0 | 0.00% |
| | | 4,728,175 | 2,748,491 | 1,987,216 | (761,275) | (27.70%) |
| Expenditure from operating activities (including depreciation) | | | | | | |
| Governance | | (639,762) | (564,323) | (373,308) | 191,015 | 33.85% |
| General purpose funding | | (196,670) | (147,902) | (132,780) | 15,122 | 10.22% |
| Law, order and public safety | | (511,534) | (392,866) | (360,906) | 31,960 | 8.14% |
| Health | | (263,067) | (196,036) | (157,509) | 38,527 | 19.65% |
| Education and welfare | | (151,363) | (116,477) | (111,523) | 4,954 | 4.25% |
| Housing | | (596,586) | (437,289) | (410,977) | 26,312 | 6.02% |
| Community amenities | | (966,721) | (712,895) | (676,953) | 35,942 | 5.04% |
| Recreation and culture | | (1,950,570) | (1,510,445) | (1,303,170) | 207,275 | 13.72% |
| Transport | | (5,444,254) | (4,097,380) | (3,868,787) | 228,593 | 5.58% |
| Economic services | 6 | (1,433,721) | (1,097,154) | (988,726) | 108,428 | 9.88% |
| Other property and services | | (265,707) | (245,555) | (279,600) | (34,045) | (13.86%) |
| | | (12,419,955) | (9,518,322) | (8,664,239) | 854,083 | 8.97% |
| Net Operating Result | | (2,032,741) | (1,500,194) | (1,269,921) | | |

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2026

| | Supplementary Information | 31 March 2026 | 30 June 2025 |
|--------------------------------------|------------------------------|--------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 5,991,241 | 6,029,770 |
| Trade and other receivables | | 509,380 | 344,756 |
| Inventories | 8 | 61,950 | 62,116 |
| TOTAL CURRENT ASSETS | | 6,562,571 | 6,436,642 |
| NON-CURRENT ASSETS | | | |
| Other financial assets | | 79,620 | 79,620 |
| Inventories | | 104,000 | 104,000 |
| Property, plant and equipment | | 27,191,647 | 26,968,562 |
| Infrastructure | | 145,709,554 | 147,297,641 |
| TOTAL NON-CURRENT ASSETS | | 173,084,821 | 174,449,823 |
| TOTAL ASSETS | | 179,647,392 | 180,886,465 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 9 | 384,818 | 801,100 |
| Other liabilities | 12 | 679,016 | 156,929 |
| Borrowings | 11 | 40,051 | 130,693 |
| Employee related provisions | 12 | 282,237 | 282,237 |
| TOTAL CURRENT LIABILITIES | | 1,386,122 | 1,370,959 |
| NON-CURRENT LIABILITIES | | | |
| Borrowings | 11 | 3,037,901 | 3,037,901 |
| Employee related provisions | | 90,350 | 90,350 |
| TOTAL NON-CURRENT LIABILITIES | | 3,128,251 | 3,128,251 |
| TOTAL LIABILITIES | | 4,514,373 | 4,499,210 |
| NET ASSETS | | 175,133,019 | 176,387,255 |
| EQUITY | | | |
| Retained surplus | | 24,629,198 | 25,942,216 |
| Reserve accounts | 4 | 2,526,864 | 2,468,082 |
| Revaluation surplus | | 147,976,957 | 147,976,957 |
| TOTAL EQUITY | | 175,133,019 | 176,387,255 |

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report 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 financial report 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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 financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

Judgements and estimates

The preparation of a financial report 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 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
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 2026

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

| | | Adopted Budget Closing | Last Year Closing | Year to Date |
|---|-------------|------------------------------|-------------------------|--------------------|
| | Information | 30 June 2026 | 30 June 2025 | 31 March 2026 |
| (a) Net current assets used in the Statement of Financial Activity | | | | |
| Current assets | | \$ | \$ | \$ |
| Cash and cash equivalents | 3 | 2,802,794 | 6,029,770 | 5,991,241 |
| Trade and other receivables | | 338,633 | 344,756 | 509,380 |
| Inventories | 8 | 62,116 | 62,116 | 61,950 |
| | | 3,203,543 | 6,436,642 | 6,562,571 |
| Less: current liabilities | | | | |
| Trade and other payables | 9 | (518,222) | (801,100) | (384,818) |
| Other liabilities | 12 | (168,780) | (156,929) | (679,016) |
| Borrowings | 11 | (130,693) | (130,693) | (40,051) |
| Employee related provisions | 12 | (282,237) | (282,237) | (282,237) |
| Other provisions | 12 | (11,036) | 0 | 0 |
| | | (1,110,968) | (1,370,959) | (1,386,122) |
| Net current assets | | 2,092,575 | 5,065,683 | 5,176,449 |
| Less: Total adjustments to net current assets | note 2(i) | (2,131,707) | (2,055,152) | (2,204,576) |
| Closing funding surplus / (deficit) | | (39,132) | 3,010,531 | 2,971,873 |

(b) Non-cash amounts excluded from operating activities

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

| | | Adopted Budget | YTD Budget (a) | YTD Actual (b) |
|--|---|-------------------|----------------------|----------------------|
| | | \$ | \$ | \$ |
| Non-cash amounts excluded from operating activities | | | | |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (70,155) | (70,155) | (47,884) |
| Add: Loss on asset disposals | 6 | 109,103 | 109,103 | 113,777 |
| Add: Depreciation | | 4,776,260 | 3,596,509 | 3,552,895 |
| Total non-cash amounts excluded from operating activities | | 4,815,208 | 3,635,457 | 3,618,788 |

(c) 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.

| | | Adopted Budget Closing | Last Year Closing | Year to Date |
|---|-----------|------------------------------|-------------------------|--------------------|
| | | 30-Jun-26 | 30 June 2025 | 31 March 2026 |
| | | \$ | \$ | \$ |
| Adjustments to net current assets | | | | |
| Less: Reserve accounts | 4 | (2,544,637) | (2,468,082) | (2,526,864) |
| Add: Current liabilities not expected to be cleared at the end of the year: | | | | |
| - Current portion of borrowings | 11 | 130,693 | 130,693 | 40,051 |
| - Current portion of employee benefit provisions | 4 | 282,237 | 282,237 | 282,237 |
| Total adjustments to net current assets | note 2(i) | (2,131,707) | (2,055,152) | (2,204,576) |

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
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SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$3.01 M | \$3.01 M | \$3.01 M | \$0.00 M |
| Closing | (\$0.04 M) | \$0.76 M | \$2.97 M | \$2.21 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|----------|------------|
| | \$ | % of total |
| Unrestricted Cash | \$3.46 M | 57.8% |
| Restricted Cash | \$2.53 M | 42.2% |

Refer to 3 - Cash and Financial Assets

| Payables | | |
|----------------|----------|---------------|
| | \$ | % Outstanding |
| Trade Payables | \$0.21 M | |
| 0 to 30 Days | | 40.7% |
| Over 30 Days | | 59.3% |
| Over 90 Days | | 56.6% |

Refer to 9 - Payables

| Receivables | | |
|------------------|----------|---------------|
| | \$ | % Collected |
| Rates Receivable | \$0.15 M | 96.1% |
| Trade Receivable | \$0.36 M | % Outstanding |
| Over 30 Days | | 19.4% |
| Over 90 Days | | 7.8% |

Refer to 7 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.13 M) | \$0.80 M | \$1.85 M | \$1.05 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$3.71 M | |
| YTD Budget | \$3.69 M | 0.5% |

Refer to 10 - Rate Revenue

| Grants and Contributions | | |
|--------------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$1.49 M | |
| YTD Budget | \$1.51 M | (1.6%) |

Refer to 13 - Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$1.02 M | |
| YTD Budget | \$0.83 M | 23.3% |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$2.71 M) | (\$2.96 M) | (\$1.74 M) | \$1.22 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------|---------|
| | \$ | % |
| YTD Actual | \$0.17 M | |
| Adopted Budget | \$0.32 M | (45.6%) |

Refer to 6 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|----------|---------|
| | \$ | % Spent |
| YTD Actual | \$1.27 M | |
| Adopted Budget | \$4.18 M | (69.7%) |

Refer to 5 - Capital Acquisitions

| Capital Grants | | |
|----------------|----------|------------|
| | \$ | % Received |
| YTD Actual | \$0.50 M | |
| Adopted Budget | \$2.86 M | (82.5%) |

Refer to 5 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.21 M) | (\$0.09 M) | (\$0.15 M) | (\$0.06 M) |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|------------|
| Principal repayments | (\$0.09 M) |
| Interest expense | (\$0.14 M) |
| Principal due | \$3.08 M |

Refer to 11 - Borrowings

| Reserves | |
|------------------|----------|
| Reserves balance | \$2.53 M |
| Interest earned | \$0.06 M |

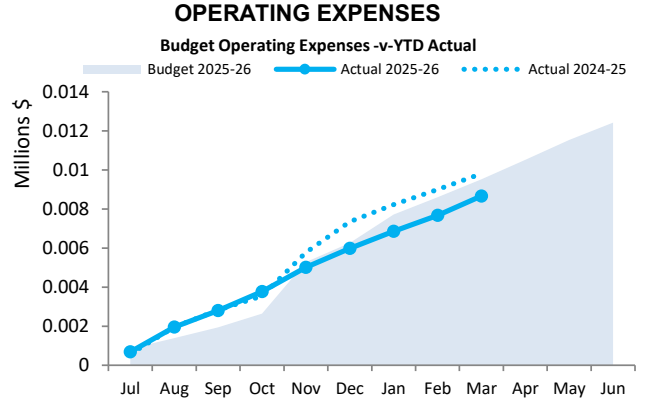
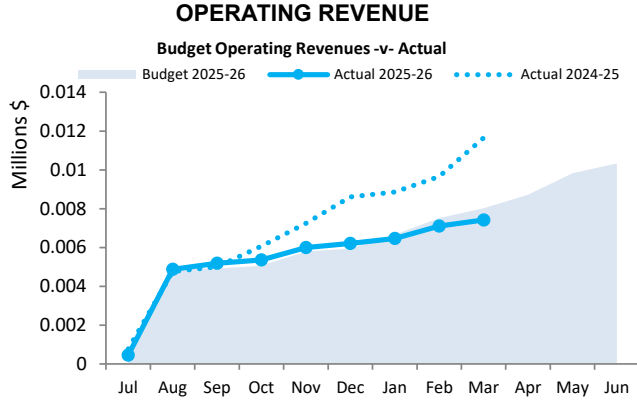
Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

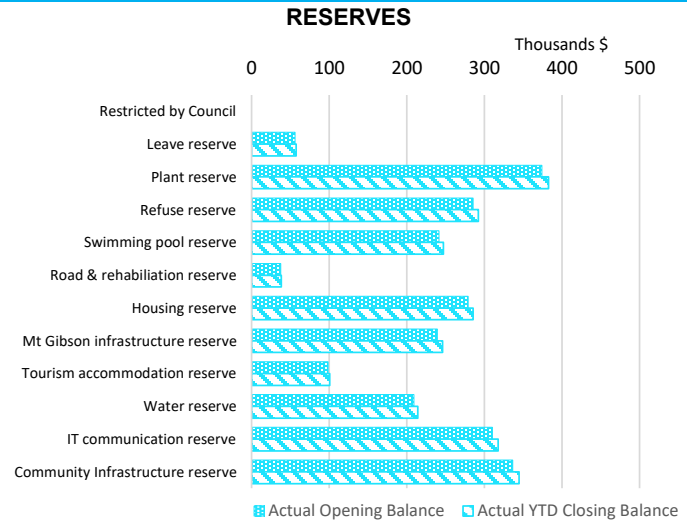
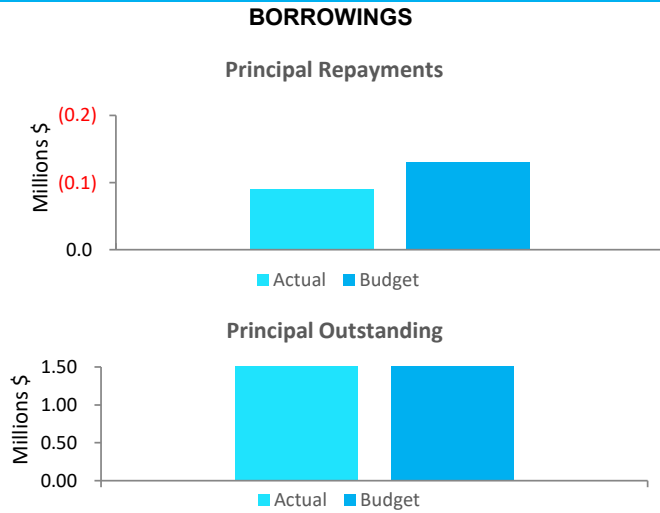
SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



FINANCING ACTIVITIES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

3 CASH AND FINANCIAL ASSETS

| Description | Classification | Total as per the Financial Statements | | | Actual Bank Balance | Institution | Interest Rate | Maturity Date |
|---|---------------------------|---------------------------------------|------------------|------------------|---------------------|-------------|---------------|---------------|
| | | Unrestricted | Restricted | Cash | | | | |
| | | \$ | \$ | \$ | \$ | | | |
| Cash on hand | | | | | | | | |
| NAB Municipal Account | Cash and cash equivalents | 88,019 | | 88,019 | 88,019 | Bank | 0.00% | On Hand |
| Till Float | Cash and cash equivalents | 150 | | 150 | 150 | Bank | 0.00% | On Hand |
| NAB Municipal Telenet Saver Account | Cash and cash equivalents | 3,376,207 | | 3,376,207 | 3,376,207 | Bank | 1.35% | On Hand |
| Reserve Funds - Restricted Cash | | 0 | 2,526,865 | 2,526,865 | | | | |
| - Reserve Bank Account 4721 | Cash and cash equivalents | 0 | | | 30,721 | Bank | 3.50% | On Call |
| - Mt Gibson Mining Reserve Account 6682 | Cash and cash equivalents | 0 | | | 246,067 | Bank | 3.50% | On Call |
| - Reserve Term Deposit 0289 | Cash and cash equivalents | 0 | | | 2,250,638 | Bank | 4.10% | 13/03/2026 |
| Total | | 3,464,376 | 2,526,865 | 5,991,241 | 5,991,802 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 3,464,376 | 2,526,865 | 5,991,241 | 5,991,802 | | | |
| | | 3,464,376 | 2,526,865 | 5,991,241 | 5,991,802 | | | |

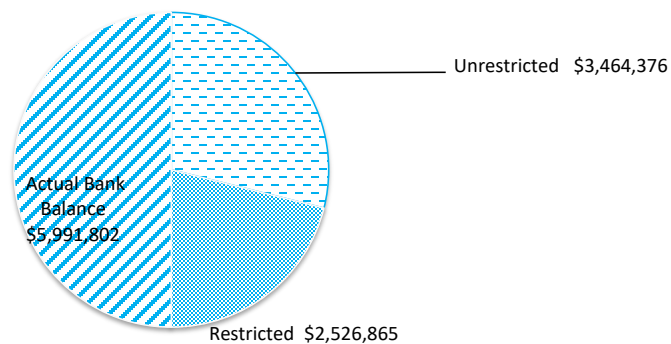
KEY INFORMATION

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

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

4 RESERVE ACCOUNTS

| Reserve name | Budget | Budget | Budget | Budget | Budget | Actual | Actual | Actual | Actual | Actual YTD |
|----------------------------------|------------------|---------------|----------------|------------------|------------------|------------------|---------------|-----------|-----------|------------------|
| | Opening | Interest | Transfer | Transfers | Closing | Opening | Interest | Transfers | Transfer | Closing |
| | Balance | Earned | s In (+) | Out (-) | Balance | Balance | Earned | In (+) | s Out (-) | Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Council | | | | | | | | | | |
| Leave reserve | 56,117 | 1,007 | 0 | (22,189) | 34,935 | 56,117 | 1,309 | 0 | 0 | 57,426 |
| Plant reserve | 374,092 | 6,714 | 561,778 | (130,000) | 812,584 | 374,092 | 8,719 | 0 | 0 | 382,811 |
| Refuse reserve | 285,613 | 5,126 | 0 | (50,000) | 240,739 | 285,613 | 6,656 | 0 | 0 | 292,269 |
| Swimming pool reserve | 241,603 | 4,336 | 100,000 | (323,334) | 22,605 | 241,603 | 5,632 | 0 | 0 | 247,235 |
| Road & rehabilitation reserve | 37,437 | 672 | 0 | 0 | 38,109 | 37,437 | 873 | 0 | 0 | 38,310 |
| Housing reserve | 278,972 | 5,006 | 110,000 | 0 | 393,978 | 278,972 | 6,505 | 0 | 0 | 285,477 |
| Mt Gibson infrastructure reserve | 239,243 | 5,000 | 0 | (175,275) | 68,968 | 239,243 | 6,824 | 0 | 0 | 246,067 |
| Tourism accommodation reserve | 98,521 | 1,768 | 0 | (40,000) | 60,289 | 98,521 | 2,296 | 0 | 0 | 100,817 |
| Water reserve | 209,384 | 3,758 | 0 | 0 | 213,142 | 209,384 | 4,879 | 0 | 0 | 214,263 |
| IT communication reserve | 310,405 | 5,571 | 0 | (113,425) | 202,551 | 310,405 | 7,238 | 0 | 0 | 317,643 |
| Community Infrastructure reserve | 336,695 | 6,042 | 144,000 | (30,000) | 456,737 | 336,695 | 7,851 | 0 | 0 | 344,546 |
| | 2,468,082 | 45,000 | 915,778 | (884,223) | 2,544,637 | 2,468,082 | 58,782 | 0 | 0 | 2,526,864 |

5 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted | | YTD Actual | YTD Actual Variance |
|---|------------------|------------------|------------------|------------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Land | 20,000 | 20,000 | 9,091 | (10,909) |
| Buildings | 859,679 | 764,679 | 607,020 | (157,659) |
| Furniture & equipment | 53,425 | 53,425 | 53,425 | 0 |
| Plant & equipment | 774,993 | 774,993 | 473,874 | (301,119) |
| Acquisition of property, plant and equipment | 1,708,097 | 1,613,097 | 1,143,411 | (469,687) |
| Roads | 3,289,447 | 2,422,343 | 989,191 | (1,433,152) |
| Footpaths | 31,500 | 31,500 | 31,500 | (0) |
| Other | 862,680 | 362,680 | 247,937 | (114,743) |
| Acquisition of infrastructure | 4,183,627 | 2,816,523 | 1,268,628 | (2,487,268) |
| Total capital acquisitions | 5,891,724 | 4,429,620 | 2,412,039 | (2,956,954) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 2,861,655 | 1,310,743 | 501,280 | (809,463) |
| Other (disposals & C/Fwd) | 321,203 | 160,353 | 174,874 | 14,521 |
| Reserve accounts | | | | |
| Plant reserve | 130,000 | 0 | 0 | 0 |
| Refuse reserve | 50,000 | 0 | 0 | 0 |
| Swimming pool reserve | 323,334 | 0 | 0 | 0 |
| Mt Gibson infrastructure reserve | 175,275 | 0 | 0 | 0 |
| Tourism accommodation reserve | 40,000 | 0 | 0 | 0 |
| IT communication reserve | 113,425 | 0 | 0 | 0 |
| Community Infrastructure reserve | 30,000 | 0 | 0 | 0 |
| Contribution - operations | 1,824,643 | 2,958,524 | 1,735,885 | (1,222,639) |
| Capital funding total | 5,891,724 | 4,429,620 | 2,412,039 | (2,017,581) |

SIGNIFICANT ACCOUNTING POLICIES

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

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.

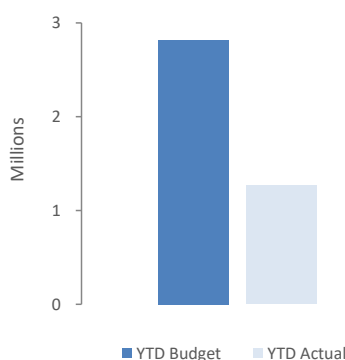
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions

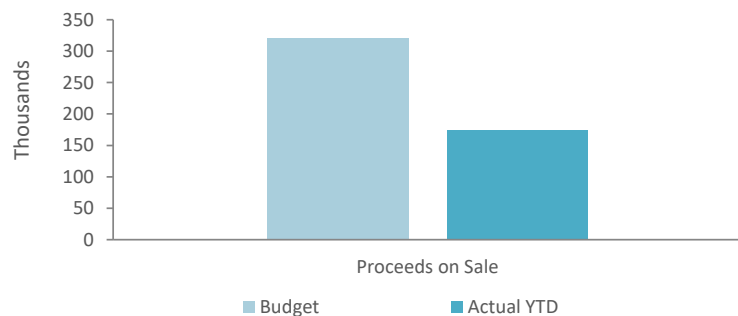


5 CAPITAL ACQUISITIONS - DETAILED

| Job - Account | Job/Account Description | Asset Class | Type | Program | Original Budget | Amended Budget | YTD Budget | YTD Actual | YTD Actual Variance | Comments |
|--|---|-------------------------|-------------------------|---------|--------------------|-------------------|---------------|------------|---------------------|-----------|
| BC30 | Unit 2 and 3 137 Crossing St Flooring & Bathrooms | Buildings | Economic Services | Upgrade | 40,000 | 40,000 | 40,000 | 6,107 | 33,893 | |
| HC34 | Units 11 A&B Livingstone Patios | Buildings | Housing | Upgrade | 14,000 | 14,000 | 14,000 | - | 14,000 | |
| HC35 | 4 John St Ensuite Renovation | Buildings | Housing | Upgrade | 8,000 | 8,000 | 8,000 | - | 8,000 | |
| BC36 | Depot Lean Too Shed and Dome Shelter | Buildings | Transport | New | 33,000 | 33,000 | 33,000 | 6,326 | 26,674 | |
| BC31 | Post Office mail room extension | Buildings | Community Amenities | Upgrade | 15,000 | 15,000 | 15,000 | - | 15,000 | |
| BC32 | Latham Community Centre Amenities upgrade | Buildings | Recreation and Culture | Upgrade | 70,000 | 101,643 | 101,643 | 101,643 | (0) | Completed |
| I015 | Water Bore and Tank DFES CWSP Funded | Infrastructure - Other | Law, Order & Public Saf | New | 57,990 | 67,054 | 67,054 | 67,054 | (0) | |
| BC33 | Disabled Access Pavilion | Buildings | Recreation and Culture | Upgrade | 8,000 | 8,000 | 8,000 | - | 8,000 | |
| BC34 | Sports Club House Renovations | Buildings | Recreation and Culture | Upgrade | 60,000 | 60,000 | 60,000 | 12,138 | 47,862 | |
| BC35 | Gym Access Control System | Buildings | Recreation and Culture | Upgrade | 9,000 | 9,000 | 9,000 | 8,245 | 755 | |
| I014 | Swimming Pool Liner and Bowl repairs | Infrastructure - Other | Recreation and Culture | Upgrade | 500,000 | 500,000 | - | - | - | |
| FE10 | New EPR/Finance System Implementation | Furniture and Equipment | Governance | New | 53,425 | 53,425 | 53,425 | 53,425 | - | |
| I013 | Oval Plumbing and Electrical | Infrastructure - Other | Recreation and Culture | Upgrade | 35,000 | 47,500 | 47,500 | 45,757 | 1,743 | |
| Unfinished Projects from 24/25 Budget | | | | | | | | | | |
| HC32 | House 3x2 Lot 358 3 Hirshauer Rd | Buildings | Housing | New | 300,000 | 285,974 | 285,974 | 286,536 | (562) | |
| I009 | Latham Bowls Green | Infrastructure - Other | Recreation and Culture | Upgrade | 128,918 | 135,126 | 135,126 | 135,126 | (0) | Completed |
| I008 | Latham Refuse Site | Infrastructure - Other | Community Amenities | Upgrade | 50,000 | 50,000 | 50,000 | - | 50,000 | |
| I012 | Radio Broadcasting | Infrastructure - Other | Recreation and Culture | Upgrade | 60,000 | 48,000 | 48,000 | - | 48,000 | |
| I011 | Niche Wall Latham Cemetery | Infrastructure - Other | Community Amenities | New | 15,000 | 15,000 | 15,000 | - | 15,000 | |
| BC29 | Supermarket | Buildings | Community Amenities | New | 175,275 | 139,519 | 44,519 | 44,144 | 375 | |
| LA01 | Purchase of Industrial Land | Land | Community Amenities | New | 20,000 | 20,000 | 20,000 | 9,091 | 10,909 | |
| BC01 | Perenjori Pavilion Upgrade | Buildings | Recreation and Culture | Upgrade | 72,500 | 72,500 | 72,500 | 68,838 | 3,662 | |
| CP34 | EV Charging Station | Plant & Equipment | Transport | New | 8,500 | 8,500 | 8,500 | 8,001 | 499 | |
| HC31 | Unit 1&2, 42 Russell St, Perenjori | Buildings | Housing | New | - | 73,043 | 73,043 | 73,043 | (0) | |
| Road Program | | | | | | | | | | |
| RRG166 | Coorow Latham Rd SLK 5.1-16.31 | Infrastructure - Roads | Transport | Renewal | 450,000 | 450,000 | 337,500 | 3,478 | 334,023 | |
| RRG049 | Syson Rd SLK0.00-6.00 | Infrastructure - Roads | Transport | Renewal | 458,753 | 458,753 | 344,043 | 168,663 | 175,380 | |
| RRG049A | Syson Rd SLK 2.84-4.00 | Infrastructure - Roads | Transport | Renewal | 427,000 | 427,000 | 320,247 | - | 320,247 | |
| RRG018 | Wanarra Rd SLK 2.82-5.55 | Infrastructure - Roads | Transport | Renewal | 410,500 | 410,500 | 307,872 | - | 307,872 | |
| RRG081 | Bunjil Camamah Rd Capital | Infrastructure - Roads | Transport | Renewal | - | 290,000 | 290,000 | - | 290,000 | |
| R2R051 | Bunjil North East Rd SLK 4.55-9.5 | Infrastructure - Roads | Transport | Renewal | 275,903 | 275,903 | 206,910 | 199,762 | 7,148 | |
| R2R040 | Spencer Rd SLK 33.75-36.28 17.32-21.21 | Infrastructure - Roads | Transport | Renewal | 375,822 | 375,822 | 281,835 | 256,812 | 25,023 | |
| R2R017 | Rabbit Proof Fence Rd SLK 24.23-27.52 | Infrastructure - Roads | Transport | Renewal | 271,354 | 271,354 | 203,499 | 181,033 | 22,466 | |
| R2R124 | Timmings St Reseal | Infrastructure - Roads | Transport | Upgrade | 14,500 | 14,500 | 10,872 | - | 10,872 | |
| R2R085 | Rayner Rd SLK 39-3.46 | Infrastructure - Roads | Transport | Upgrade | 57,809 | 57,809 | 43,344 | 64,913 | (21,569) | |
| R2R163 | England Cres SLK 0.03-0.17 | Infrastructure - Roads | Transport | Upgrade | 14,700 | 14,700 | 11,025 | - | 11,025 | |
| MWF047 | Boundary Road - Retention | Infrastructure - Roads | Transport | Upgrade | 106,998 | 106,998 | - | 68,179 | (68,179) | |
| MWF009 | Hill Rd - Retention | Infrastructure - Roads | Transport | Upgrade | 7,397 | 7,397 | - | - | - | |
| MWF039 | Morawa South Rd - Retention | Infrastructure - Roads | Transport | Upgrade | 41,779 | 41,779 | - | 26,802 | (26,802) | |
| FP01 | Fowler St Footpath Repairs | Infrastructure - Roads | Transport | Upgrade | 31,000 | 31,500 | 31,500 | 31,500 | 0 | Completed |
| R2R094 | Syson/Oversby SLK 33.11-37.16 | Infrastructure - Roads | Transport | Upgrade | 86,932 | 86,932 | 65,196 | 19,550 | 45,646 | |
| Plant replacement program | | | | | | | | | | |
| O4259 | CEO Vehicle | Plant & Equipment | Administration | Renewal | 65,000 | 61,354 | 61,354 | 61,354 | 0 | Completed |
| CP54 | Generator Aged Units 24 Kva | Plant & Equipment | Housing | New | 24,000 | 24,000 | 24,000 | 17,278 | 6,722 | |
| CP43 | Mechanics Truck | Plant & Equipment | Transport | New | 130,000 | 130,000 | 130,000 | 101,151 | 28,849 | |
| CP44 | Triton ute single cab | Plant & Equipment | Transport | Renewal | 35,860 | 36,399 | 36,399 | 36,399 | (0) | Completed |
| CP45 | Triton ute single cab with tipping body | Plant & Equipment | Transport | Renewal | 42,000 | 36,399 | 36,399 | 36,399 | (0) | Completed |
| CP46 | Ride on Mower | Plant & Equipment | Transport | Renewal | 22,000 | 22,000 | 22,000 | - | 22,000 | |
| CP47 | New Construction Truck | Plant & Equipment | Transport | Renewal | 130,000 | 130,000 | 130,000 | - | 130,000 | |
| CP48 | Town mower tractor | Plant & Equipment | Transport | Renewal | 100,000 | 100,000 | 100,000 | - | 100,000 | |
| CP49 | Tri Axle Float Refurbish | Plant & Equipment | Transport | Upgrade | 50,000 | 68,428 | 68,428 | 68,428 | (0) | |
| CP50 | Tandem box Trailer | Plant & Equipment | Transport | New | 5,000 | 13,000 | 13,000 | - | 13,000 | |
| CP51 | New Latham community Bus | Plant & Equipment | Transport | New | 60,000 | - | - | - | - | |
| CP52 | 22 Seater Bus | Plant & Equipment | Transport | New | 147,000 | 129,913 | 129,913 | 129,913 | 0 | Completed |
| CP53 | Generator Depot 20Kva | Plant & Equipment | Transport | New | 15,000 | 15,000 | 15,000 | 14,951 | 49 | |
| | | | | | 5,589,915 | 5,891,724 | 4,429,620 | 2,412,039 | 2,017,581 | |

6 DISPOSAL OF ASSETS

| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|----------------------------|----------------------------|----------------|----------------|---------------|------------------|----------------|----------------|---------------|------------------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | | | | | | | | | |
| B1412 | Old Depot Maintenance Shed | | 0 | 0 | 0 | 19,396 | 1,364 | 0 | (18,033) |
| B1413 | Old Depot Truck Shelter | | 0 | 0 | 0 | 11,462 | 909 | 0 | (10,552) |
| B1414 | Old Depot Main Shed | | 0 | 0 | 0 | 67,887 | 1,818 | 0 | (66,069) |
| Plant and equipment | | | | | | | | | |
| PE324 | Ford Everset | | 45,000 | 0 | 0 | 49,906 | 42,364 | 0 | (7,542) |
| PE307 | Toyota Corolla | | 23,000 | 0 | 0 | 19,729 | 18,388 | 0 | (1,340) |
| PE017 | Triton Ute 2020 | | 9,000 | 0 | 0 | 20,161 | 15,486 | 0 | (4,675) |
| PE026 | Triton Ute 2020 | | 9,000 | 0 | 0 | 5,000 | 9,282 | 4,282 | 0 |
| PE024 | Mechanics Truck | | 45,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | John Deere Rideon Mower | | 800 | 0 | 0 | 0 | 0 | 0 | 0 |
| PE177 | New Holland Tractor 2011 | | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| PE219 | Hino Construction Truck | | 35,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| PE12 | Latham Bus Coaster | | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| PE004 | Perenjori Bus Rosa | | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| PE145 | UD Truck | | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Box Trailer | | 50 | 0 | 0 | 0 | 0 | 0 | 0 |
| PE214 | Howard Porter Water Tanker | | 40,696 | 0 | 0 | 8,003 | 51,606 | 43,602 | 0 |
| PE010 | UD Truck | | 33,657 | 0 | 0 | 39,223 | 33,657 | 0 | (5,566) |
| TOTAL | | 251,048 | 321,203 | 70,155 | (109,103) | 0 | 0 | 0 | 0 |
| | | 251,048 | 321,203 | 70,155 | (109,103) | 240,767 | 174,874 | 47,884 | (113,777) |



**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

| | Opening Balance 1 July 2025 | Asset Increase | Asset Reduction | Closing Balance 31 March 2026 |
|-----------------------------------|--|---------------------------|----------------------------|--|
| | \$ | \$ | \$ | \$ |
| Other current assets | | | | |
| Inventory | | | | |
| Stock inventories | 62,116 | 0 | (166) | 61,950 |
| Total other current assets | 62,116 | 0 | (166) | 61,950 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

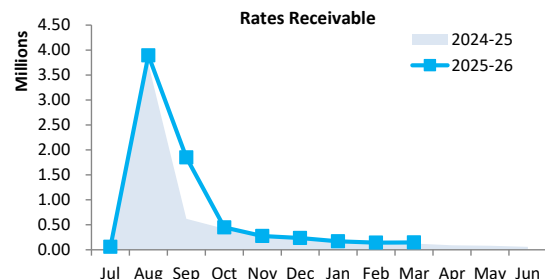
Inventories are measured at the lower of cost and net realisable value.

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.

7 RECEIVABLES

Rates receivable

| | 30 June 2025 | 31 Mar 2026 |
|--------------------------------|---------------|----------------|
| | \$ | \$ |
| Opening arrears previous years | 60,386 | 60,386 |
| Levied this year | | 3,710,616 |
| Less - collections to date | (0) | (3,622,171) |
| Gross rates collectable | 60,386 | 148,831 |
| Net rates collectable | 60,386 | 148,831 |
| % Collected | 0.0% | 96.1% |



Receivables - general

| | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (778) | 280,386 | 30,052 | 9,986 | 26,960 | 346,605 |
| Percentage | (0.2%) | 80.9% | 8.7% | 2.9% | 7.8% | |
| Balance per trial balance | | | | | | |
| Sundry debtors | | | | | | 346,605 |
| GST receivable | | | | | | 13,944 |
| Total receivables general outstanding | | | | | | 360,549 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

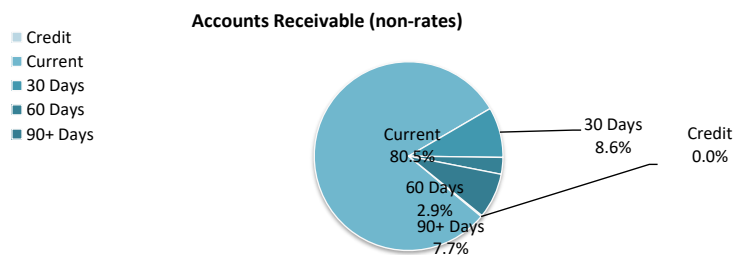
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other 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.



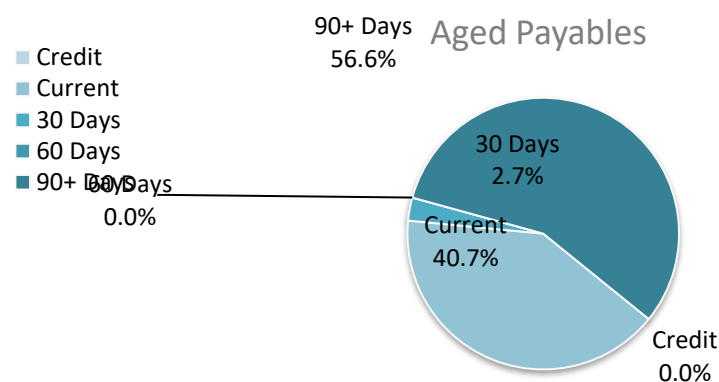
9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 43,660 | 2,944 | 0 | 60,678 | 107,281 |
| Percentage | 0.0% | 40.7% | 2.7% | 0.0% | 56.6% | |
| Balance per trial balance | | | | | | |
| Payables, current | 0 | 214,895 | 0 | 0 | 0 | 214,895 |
| ATO liabilities | 0 | 45,136 | 0 | 0 | 0 | 45,136 |
| Prepaid rates | 0 | 62,591 | 0 | 0 | 0 | 62,591 |
| Licencing | 0 | 5,491 | 0 | 0 | 0 | 5,491 |
| Accrued loan interest | 0 | 56,705 | 0 | 0 | 0 | 56,705 |
| Total payables general outstanding | | | | | | 384,818 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.



10 RATE REVENUE

General rate revenue

| RATE TYPE | Rate in | Number of | Rateable | Rate | Budget | Total | Rate | YTD Actual | Total |
|----------------------------------|------------|------------|--------------------|------------------|-----------------|------------------|------------------|--------------|------------------|
| | \$ (cents) | Properties | Value | Revenue | Interim | Revenue | Revenue | Interim | Total |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Gross rental value | | | | | | | | | |
| Townsite | 0.079231 | 106 | 1,468,481 | 116,349 | 0 | 116,349 | 116,349 | 0 | 116,349 |
| Mining | 0.111540 | 1 | 2,835,000 | 316,216 | (12,000) | 304,216 | 316,216 | 0 | 316,216 |
| Unimproved value | | | | | | | | | |
| Rural | 0.010646 | 260 | 228,922,684 | 2,437,111 | 0 | 2,437,111 | 2,435,656 | (95) | 2,435,561 |
| Mining | 0.280090 | 41 | 3,122,478 | 874,575 | 0 | 874,575 | 874,575 | 8,648 | 883,223 |
| Exploration | 0.211055 | 32 | 287,387 | 60,654 | (1,835) | 58,819 | 61,100 | (3,354) | 57,747 |
| Sub-Total | | 440 | 236,636,030 | 3,804,905 | (13,835) | 3,791,070 | 3,803,896 | 5,200 | 3,809,096 |
| Minimum payment | | | | | | | | | |
| Gross rental value | | | | | | | | | |
| Townsite | 442 | 33 | 36,039 | 14,586 | 0 | 14,586 | 14,586 | 0 | 14,586 |
| Mining | 442 | 1 | 20 | 442 | 0 | 442 | 442 | 0 | 442 |
| Unimproved value | | | | | | | | | |
| Rural | 442 | 12 | 139,940 | 5,304 | 0 | 5,304 | 7,072 | 0 | 7,072 |
| Mining | 442 | 5 | 2,899 | 2,210 | 0 | 2,210 | 2,210 | 0 | 2,210 |
| Exploration | 442 | 25 | 27,626 | 11,050 | 0 | 11,050 | 10,608 | 0 | 10,608 |
| Sub-total | | 76 | 206,524 | 33,592 | 0 | 33,592 | 34,918 | 0 | 34,918 |
| Discount | | | | | | (160,668) | | | (160,668) |
| Amount from general rates | | | | | | 3,663,994 | | | 3,683,346 |
| Ex-gratia rates | | | | | | 27,543 | 27,270 | | 27,270 |
| Total general rates | | | | | | 3,691,537 | | | 3,710,616 |

11 BORROWINGS

Repayments - borrowings

| Information on borrowings Particulars | Loan No. | New Loans | | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|------------------|----------|----------|----------------------|------------------|-----------------------|------------------|---------------------|------------------|
| | | 1 July 2025 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| John Street Subdivision | 98 | 98,059 | 0 | 0 | (30,474) | (30,474) | 67,585 | 67,585 | (7,106) | (6,554) |
| Council Housing | 99 | 970,535 | 0 | 0 | (15,307) | (31,010) | 955,228 | 939,525 | (31,948) | (56,578) |
| Supermarket | 104 | 1,500,000 | 0 | 0 | (21,079) | (21,079) | 1,478,921 | 1,478,921 | (88,809) | (89,693) |
| Council House 3x2 | 105 | 600,000 | 0 | 0 | (23,783) | (48,130) | 576,217 | 551,870 | (16,915) | (30,637) |
| Total | | 3,168,594 | 0 | 0 | (90,642) | (130,693) | 3,077,952 | 3,037,901 | (144,779) | (183,462) |
| Current borrowings | | 130,693 | | | | | 40,051 | | | |
| Non-current borrowings | | 3,037,901 | | | | | 3,037,901 | | | |
| | | 3,168,594 | | | | | 3,077,952 | | | |

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

| | Note | Opening Balance 1 July 2025 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 March 2026 |
|---|------|-----------------------------------|--|-----------------------|------------------------|-------------------------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| Other current liabilities | | | | | | |
| Other liabilities | | | | | | |
| Contract liabilities | | 147,553 | 0 | 828,933 | (306,846) | 669,640 |
| Capital grant/contributions liabilities | | 9,376 | 0 | 0 | 0 | 9,376 |
| Total other liabilities | | 156,929 | 0 | 828,933 | (306,846) | 679,016 |
| Employee Related Provisions | | | | | | |
| Employee provisions | | 282,237 | 0 | 0 | 0 | 282,237 |
| Total Provisions | | 282,237 | 0 | 0 | 0 | 282,237 |
| Total other current liabilities | | 439,166 | 0 | 828,933 | (306,846) | 961,253 |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

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 Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. 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 liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Program | Unspent grant, subsidies and contributions liability | | | | | Grants, subsidies and contributions revenue | | |
|------------------------------------|----------------------------|--|--------------------------|--|--------------------------|-------------------------------------|---|------------------|--------------------------|
| | | Liability 1 July 2025 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Mar 2026 | Current Liability 31 Mar 2026 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Grants and subsidies | | | | | | | | | |
| DFES Operating Grant | Law, Order & Public Safety | 0 | 0 | 0 | 0 | 0 | 30,304 | 21,554 | 21,537 |
| Direct Grant | Transport | 0 | 0 | 0 | 0 | 0 | 325,443 | 325,443 | 325,443 |
| Grants Commission Grant | General purpose funding | 0 | 0 | 0 | 0 | 0 | 891,863 | 675,742 | 668,897 |
| Untied Road Grant | General purpose funding | 0 | 0 | 0 | 0 | 0 | 582,007 | 453,729 | 436,505 |
| Doantion Bush Telegraph Committee | General purpose funding | 9,376 | 0 | 0 | 9,376 | 9,376 | 0 | 0 | 0 |
| Volunteers & Seniors Grants | Community Services | 0 | 0 | 0 | 0 | 0 | 12,750 | 12,750 | 12,750 |
| Main Roads Street Lighting Subsidy | Transport | 0 | 0 | 0 | 0 | 0 | 3,350 | 0 | 0 |
| Youth Grant | Education | 0 | 0 | 0 | 0 | 0 | 15,794 | 15,794 | 15,794 |
| Western Power Contribution | Community Services | 0 | 0 | 0 | 0 | 0 | 5,009 | 5,009 | 5,009 |
| | | 9,376 | 0 | 0 | 9,376 | 9,376 | 1,866,520 | 1,510,021 | 1,485,935 |

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Program | Capital grant/contribution liabilities | | | | Capital grants, subsidies and contributions revenue | | |
|--|----------------------------|--|-----------------------|-----------------------|----------------|---|------------------|----------------|
| | | Liability | Increase in Liability | Decrease in Liability | Liability | Adopted Budget | YTD | YTD Revenue |
| | | 1 July 2025 | | (As revenue) | 31 Mar 2026 | Revenue | Budget | Actual |
| | | \$ | \$ | \$ | \$ | \$ | \$ | |
| Capital grants and subsidies | | | | | | | | |
| LR&CIP Funding | General Purpose Funding | 0 | 0 | 0 | 0 | 0 | 36,928 | |
| Department of Industry (Evacuation Centre Grant) | General Purpose Funding | 0 | 0 | 0 | 0 | 0 | 0 | |
| Grant Income - DWER | Law, Order & Public Safety | 0 | 0 | 0 | 57,990 | 57,990 | 5,760 | |
| Housing capital grant | Housing | 0 | 0 | 0 | 87,870 | 87,870 | 87,870 | |
| Regional Road Group Funding | Transport | 0 | 720,667 | (123,477) | 597,190 | 1,351,667 | 579,165 | |
| Roads To Recovery Funding | Transport | 75,081 | 0 | (19,550) | 55,531 | 942,819 | 471,408 | |
| Mid West Secondary Grain Freight Network Grant | Transport | 0 | 108,266 | (94,991) | 13,275 | 115,664 | 57,831 | |
| Lottery West Grant and DWER | Recreation and Culture | 72,472 | 0 | (68,838) | 3,634 | 128,979 | 56,479 | |
| Department Sport and Rec | Recreation and Culture | 0 | 0 | 0 | 0 | 176,666 | 0 | |
| | | 147,553 | 828,933 | (306,856) | 669,630 | 2,861,655 | 1,310,743 | 501,280 |

**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

| Description | Council Resolution | Classification | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|------------------------------|--------------------|-------------------------|---------------------|----------------------------|----------------------------|--------------------------------|
| | | | \$ | \$ | \$ | \$ |
| Budget adoption | 240725.2 | Surplus/(Deficit) | | | | 0 |
| Audited Finances Deficit | | Opening Surplus/Deficit | | | (10,146) | (10,146) |
| Operating Revenue | | Operating revenue | | 13,920 | | 3,774 |
| Operating Expenditure | | Operating expenses | | | (285,004) | (281,230) |
| Non Cash amounts | | Non cash item | | 109,683 | | (171,547) |
| Capital Grants | | Capital revenue | | 337,682 | | 166,135 |
| Proceeds from Asset Disposal | | Capital revenue | | 74,353 | | 240,488 |
| Capital Works | | Operating expenses | | | (301,809) | (61,321) |
| Transfer from Reserves | | Operating revenue | | 22,189 | | (39,132) |
| | | | | 557,827 | (596,959) | (39,132) |

12.2 SCHEDULE OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2026

| | |
|--------------------------------|--|
| Applicant: | Shire of Perenjori |
| File: | ADM 0082 |
| Report Date: | 23 April 2026 |
| Disclosure of Interest: | Nil |
| Voting Requirements: | Simple Majority |
| Author: | Gypsie Douglas – Finance Officer |
| Responsible Officer: | Ally Bryant – Finance Manager |
| Attachments: | 12.2 (a) - Accounts for Payment March 2026 12.2 (b) - Corporate Credit Card Breakdown and Statement |

Summary

Council is presented the list of payments made from the Municipal, Trust and Reserve Accounts under delegation since the last Ordinary Council Meeting.

Background

Council delegates authority to the Chief Executive Officer annually:

- To make payments from Trust, Reserve and Municipal Fund;
- To purchase goods and services to a value of not more than \$250,000;

Legal Compliance

Local Government Act 1995

S6.5. Accounts and records

Local Government (Financial Management) Regulations 1996

R11. Payments, procedures for making etc.

R12. Payments from municipal fund or trust fund, restrictions on making

(1) A payment may only be made from the municipal fund or the trust fund —

(a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or

(b) otherwise, if the payment is authorised in advance by a resolution of the council.

(2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

S13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

(a) the payee's name; and

(b) the amount of the payment; and

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(2) A list of accounts for approval to be paid is to be prepared each month showing —

(a) for each account which requires council authorisation in that month —

(i) the payee's name; and

(ii) the amount of the payment; and

(iii) sufficient information to identify the transaction; and

(b) the date of the meeting of the council to which the list is to be presented.

(3) A list prepared under sub-regulation (1) or (2) is to be —

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Policy Implications

Nil

Council Policy Compliance

Payments are checked to ensure compliance with Council’s Purchasing Policy Number 4007 – Procurement Policy.

Financial Implications

All payments are made in accordance with the adopted annual budget.

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.6. The organisation, assets and finances of the Shire are managed responsibly.

Consultation

Clinton Strugnell – Chief Executive Officer

Ally Bryant – Finance Manager

Officer Comment

Accounts paid for the month ending 31st March 2026

| Municipal Account | |
|------------------------------------|---------------------|
| EFT 19867-19965 | \$439,987.28 |
| Direct Debits DD15757.1-DD15772.10 | \$170,660.71 |
| Cheques | \$0.00 |
| Corporate MasterCard | \$4,572.32 |
| Bank Fees | \$322.19 |
| Total | \$615,542.50 |

| Trust Account – Mt Gibson Public Benefit Funds | |
|--|---------------|
| EFT – Transfer to another account (Close Term Deposit) | \$0.00 |
| Cheques | \$0.00 |
| Bank Fees | \$0.00 |
| Total | \$0.00 |

Totalling **\$615,542.50** from *Municipal* and *Trust Accounts* for the month ending **31st March 2026**.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That the cheques and electronic payments as per the attached schedules of accounts for payment totaling \$615,542.50 (Six hundred and fifteen thousand, five hundred and forty-two dollars and fifty cents) be accepted.

Motion put and carried / lost

For:

Against:

[Next Item](#)



Statement for

NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &

AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)



053/2872

SHIRE OF PERENJORI

PO BOX 22

PERENJORI WA 6620

| | |
|---------------------|-----------------------------------|
| Statement Period | 28 February 2026 to 27 March 2026 |
| Company Account No: | 4336 8799 1062 5536 |
| Facility Limit: | \$22,000 |

Your Account Summary

| | |
|---|----------------------|
| Balance from previous statement | \$4,572.32 DR |
| Payments and other credits | \$4,572.32 CR |
| Purchases, cash advances and other debits | \$3,387.88 DR |
| Interest and other charges | \$3.27 DR |
| Closing Balance | \$3,391.15 DR |

| | |
|---|----------------|
| Monthly payment - due by 21 April 2026 | \$84.78 |
| Total minimum payment | \$84.78 |

**YOUR DIRECT DEBIT PAYMENT OF \$3,391.15 WILL BE
CHARGED TO ACCOUNT 000086643- 0000975069649 ON
21/04/2026 AS PER OUR AGREEMENT.**

see reverse for transaction details

Transaction record for: Billing account

| Date | Amount A\$ | Details | Reference |
|------------------------|---------------|---------------------------|-------------|
| 16 Mar 2026 | \$3.27 | NAB INTNL TRAN FEE - (MC) | 74336876075 |
| 24 Mar 2026 | \$4,572.32 CR | DIRECT DEBIT PAYMENT | 74336876082 |
| Total for this Period: | \$4,569.05 CR | | |



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Low Rate Business Card account. Phone 13 10 12, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Low Rate Business Card account using NAB Internet Banking at nab.com.au



NAB ATM: Transfer funds from your linked NAB accounts to your NAB Credit Card account. You must have a Personal Identification Number (PIN)



Billers Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in "Your Account Summary" section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

| Cardholder account | Cardholder name | Credit limit | Payments and other credits (A) | Purchases and cash advances (B) | Interest and other charges (C) | Net Totals (B + C - A) |
|---------------------|----------------------|--------------|--------------------------------|---------------------------------|--------------------------------|------------------------|
| 4336-8757-3662-2061 | MS NOLA LEANNE COMER | \$5,000 | \$0.00 | \$2,339.38 | \$0.00 | \$2,339.38 |
| 4336-8757-3662-3853 | RICHARD LAWRENCE RYA | \$2,000 | \$0.00 | \$908.30 | \$0.00 | \$908.30 |
| 4336-8757-3670-8001 | MR CLINTON PETER STR | \$15,000 | \$0.00 | \$140.20 | \$0.00 | \$140.20 |
| 4336-8799-1062-5536 | BILLING ACCOUNT | \$0 | \$4,572.32 CR | \$0.00 | \$3.27 DR | \$4,569.05 CR |
| | | | \$4,572.32 CR | \$3,387.88 DR | \$3.27 DR | \$1,181.17 CR |

Transaction type

Purchase

Annual percentage rate

13.250%

Daily percentage rate

0.03630%



Statement for
NAB Low Rate Business Card
 NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
 Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &
 AEDT Saturday and Sunday
 Fax 1300 363 658
 Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MS NOLA LEANNE COMERFORD
 Account No: 4336 8757 3662 2061
 Statement Period: 28 February 2026 to 27 March 2026
 Cardholder Limit: \$5,000

RECEIVED 03 APR 2026

Transaction record for: MS NOLA LEANNE COMERFORD

| Date | Amount A\$ | Details | Explanation | Amount NOT subject to GST | Amount subject to GST | GST component (1/11th of the amount subject to GST) | Reference |
|------------------------------|-------------------|--------------------------------|---------------|---------------------------|-----------------------|---|-------------|
| 6 Mar 2026 | \$1.49 | APPLE.COM/BILL SYDNEY | | | | | 74798066063 |
| 6 Mar 2026 | \$90.00 | Garmin Eastern Creek | | | | | 74071916063 |
| 13 Mar 2026 | \$179.95 | AMAZON MARKETPLACE AU SYDNEY | | | | | 74201336071 |
| 16 Mar 2026 | \$108.93 | JAMF SOFTWARE, LLC JAMF.COM MN | | | | | 24011346073 |
| 16 Mar 2026 | \$108.93 | FRGN AMT: 76.00 US dollar | | | | | |
| 17 Mar 2026 | \$323.51 | Military Shop 61261232908 | | | | | 01091268555 |
| 20 Mar 2026 | \$1,071.00 | KMART Mulgrave | | | | | 74039196078 |
| 23 Mar 2026 | \$564.50 | STARLINK INTERNET Sydney | | | | | 74773886079 |
| Total for this period | \$2,339.38 | | Totals | | | | |

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____

Date: _____



Statement for

NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)



Cardholder Details

Cardholder Name: RICHARD LAWRENCE RYAN
Account No: 4336 8757 3662 3853
Statement Period: 28 February 2026 to 27 March 2026
Cardholder Limit: \$2,000

RECEIVED 00 APR 2026

Transaction record for: RICHARD LAWRENCE RYAN

| Date | Amount A\$ | Details | Explanation | Amount NOT subject to GST | Amount subject to GST | GST component (1/11th of the amount subject to GST) | Reference |
|------------------------------|-----------------|-----------------------------------|---------------|---------------------------|-----------------------|---|-------------|
| 12 Mar 2026 | \$116.71 | BULL MOTOR BODIES PL O'CONNOR | | | | | 74940526069 |
| 16 Mar 2026 | \$22.00 | Billabong Ho/23253 North Meadow | | | | | 74278246072 |
| 17 Mar 2026 | \$16.58 | OVERLANDER ROADHOUSE HAMELIN BAY | | | | | 74940526074 |
| 17 Mar 2026 | \$56.00 | THE OLD PEARLER DENHAM | | | | | 01966881123 |
| 17 Mar 2026 | \$190.79 | WONTHELLA SUPA IGA SUP WONTHELLA | | | | | 74940526074 |
| 18 Mar 2026 | \$9.03 | WONTHELLA SUPA IGA SUP WONTHELLA | | | | | 74940526075 |
| 25 Mar 2026 | \$14.00 | SQ *DAPHNE'S TIMELESS TREPerejori | | | | | 74064146083 |
| 25 Mar 2026 | \$407.48 | SUPER CHEAP AUTO GERALDTON | | | | | 74564456083 |
| 27 Mar 2026 | \$75.71 | IGA PERENJORI PERENJORI | | | | | 74564456085 |
| Total for this period | \$508.30 | | Totals | | | | |

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____

Date: _____



Statement for
NAB Low Rate Business Card
 NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
 Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &
 AEDT Saturday and Sunday
 Fax 1300 363 658
 Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

RECEIVED 03 APR 2026

Cardholder Details

Cardholder Name: MR CLINTON PETER STRUGNELL
 Account No: 4336 8757 3670 8001
 Statement Period: 28 February 2026 to 27 March 2026
 Cardholder Limit: \$15,000

Transaction record for: MR CLINTON PETER STRUGNELL

| Date | Amount A\$ | Details | Explanation | Amount NOT subject to GST | Amount subject to GST | GST component (1/11th of the amount subject to GST) | Reference |
|------------------------------|-----------------|------------------------------------|---------------|---------------------------|-----------------------|---|-------------|
| 16 Mar 2026 | \$119.00 | STARLINK INTERNET Sydney | | | | | 74773886073 |
| 23 Mar 2026 | \$21.20 | THREE SPRINGS IGA PL THREE SPRINGS | | | | | 74940526078 |
| Total for this period | \$140.20 | | Totals | | | | |

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy
 Cardholder signature: _____ Date: _____

Shire of Perenjori
CREDIT CARD SUMMARY ONLY
NATIONAL AUSTRALIA BANK

Corporate Mastercard - 28 February 2026 to 27 March 2026 - Nola Comerford - MCCS

| DATE | DESCRIPTION | ACCOUNT DESCRIPTION | PERSON CONTACTING SELLER | AMOUNT |
|---|--------------------|--|--------------------------|--------------------|
| 6/03/2026 | Apple | iCloud storage for MCCS mobile | MCCS | \$ 1.49 |
| 6/03/2026 | Garmin | Monthly GPS with SOS Capability for Graders - Lone Worker Safety | MIS | \$ 90.00 |
| 13/03/2026 | Amazon Marketplace | Water Carafes for Council & Community Events | MCCS | \$ 179.95 |
| 16/03/2026 | JAMF | Apple Management Portal - Secure Management Control of Access to Apps for Councillor iPads | MCCS | \$ 108.93 |
| 17/03/2026 | Military Shop | Donation fabric poppy with safety pins - Anzac Day 26 | CDO | \$ 323.51 |
| 20/03/2026 | Kmart | Linen for C/Park Village | MCCS | \$ 1,071.00 |
| 23/03/2026 | Starlink | Internet Connection - C/Park, Village, 2 & 4 John St | MCCS | \$ 564.50 |
| MCCS Corporate Credit Card Purchases for 28 February 2026 to 27 March 2026 | | | | \$ 2,339.38 |

Corporate Mastercard - 28 February 2026 to 27 March 2026 - Richard Ryan - CESM

| DATE | DESCRIPTION | ACCOUNT DESCRIPTION | PERSON CONTACTING SELLER | AMOUNT |
|---|--------------------------|--|--------------------------|------------------|
| 12/03/2026 | Bull Motor Bodies | Locking barrell for draw tray - CESM Vehicle | CESM | \$ 116.71 |
| 16/03/2026 | Billabong | Breakfast & coffee | CESM | \$ 22.00 |
| 17/03/2026 | Overlander Roadhouse | Breakfast | CESM | \$ 16.58 |
| 17/03/2026 | The Old Pearler | Meal & drink | CESM | \$ 56.00 |
| 17/03/2026 | Wonthella Supa IGA | Lunches for ROC Incident 774925. To be charged to DFES | CESM | \$ 190.79 |
| 18/03/2026 | Wonthella Supa IGA | Lunches for ROC Incident 774925. To be charged to DFES | CESM | \$ 9.03 |
| 25/03/2026 | Daphne's Timeless Treats | Lunch | CESM | \$ 14.00 |
| 25/03/2026 | Super Cheap Auto | Replacement tow ball kit & replaced maxtrax for recovery purposes - CESM Vehicle | CESM | \$ 407.48 |
| 27/03/2026 | IGA Perenjori | Mouse traps | CESM | \$ 75.71 |
| CESM Corporate Credit Card Purchases for 28 February 2026 to 27 March 2026 | | | | \$ 908.30 |

Corporate Mastercard - 28 February 2026 to 27 March 2026 - Clinton Strugnell - CEO

| DATE | DESCRIPTION | ACCOUNT DESCRIPTION | PERSON CONTACTING SELLER | AMOUNT |
|---|-------------------|--|--------------------------|------------------|
| 16/03/2026 | Starlink | Internet connection for Medical Centre | MCCS | \$ 119.00 |
| 23/03/2026 | Three Springs IGA | Mouse Traps | CEO | \$ 21.20 |
| CESM Corporate Credit Card Purchases for 28 February 2026 to 27 March 2026 | | | | \$ 140.20 |

| | |
|--|--------------------|
| Total Payments of Corporate Credit Card | \$ 3,387.88 |
|--|--------------------|

| | |
|-------------------------------------|--------------------|
| Interest & Other Charges | \$ 3.27 |
| Grand Total | \$ 3,391.15 |

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st March 2026**

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|---------------------------|-------------|--|--|----------------------|-----------------------|---------------|
| 495 | 02/03/2026 | FEE GST - BANK FEES WITH GST | NAB CONNECT FEE | M | | 25.64 |
| 495 | 31/03/2026 | EFT GST - EFTPOS FEES WITH GST | EFTPOS FEES WITH GST | M | | 88.54 |
| 495 | 31/03/2026 | EFT GST - EFTPOS FEES WITH GST | EFTPOS FEES WITH GST | M | | 120.21 |
| 495 | 31/03/2026 | BANK FEES - BANK FEES NO GST | ACCOUNT FEE | M | | 27.00 |
| 495 | 31/03/2026 | FEE GST - BANK FEES WITH GST | NAB CONNECT | M | | 23.84 |
| 495 | 31/03/2026 | EFT GST - EFTPOS FEES WITH GST | BPAY CHARGE | M | | 36.96 |
| EFT19867 | 13/03/2026 | ABLE POWER | 40KVA Isuzu Generator - Aged Units & 25KVA Isuzu Generator - Depot | M | | 35,030.00 |
| EFT19868 | 13/03/2026 | AFGRI EQUIPMENT PTY LTD | Wet & dry vac plus freight – Depot. Elbow & adapter fitting, hydraulic hose, oil filter & filter element - PJ1503 | M | | 1,619.22 |
| EFT19869 | 13/03/2026 | ALONGSIDE BUILDING SOLUTIONS | 50% Deposit to replace ceilings in front counter & seating area - Tourist Centre | M | | 16,610.00 |
| EFT19870 | 13/03/2026 | APPLIED SATELLITE TECHNOLOGY AUSTRALIA PTY LTD | Monthly subscription & AST service fee - March 26 | M | | 92.00 |
| EFT19871 | 13/03/2026 | AQUATIC SERVICES WA PTY LTD | Supply prominent slow speed electric stirrer to suit 250Lt includes labour, materials & travel. Supply 25 Granular calcium hypochlorite - Pool | M | | 6,810.38 |
| EFT19872 | 13/03/2026 | AVON WASTE | Waste Removal - February 26 | M | | 3,045.60 |
| EFT19873 | 13/03/2026 | BLOOMIN HARDWARE & GIFTS | Hardware & Garden Supplies - February 26 | M | | 1,488.60 |
| EFT19874 | 13/03/2026 | BOB WADDELL & ASSOCIATES PTY LTD | Rates services w/e 08/03/26 | M | | 616.00 |
| EFT19875 | 13/03/2026 | BOC LIMITED | Monthly cylinder fee - 29/01/26 to 25/02/26 | M | | 52.68 |
| EFT19876 | 13/03/2026 | BRADFORD AIR | Pressure test A/C including mobe - PJ1530. Repair A/C - 25 Timmings St. Blank off 2 caps to kitchen evap A/C - Pavilion | M | | 2,007.70 |

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st March 2026**

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|---------------------------|-------------|---------------------------------|--|----------------------|-----------------------|---------------|
| EFT19877 | 13/03/2026 | BRIAN OLIVER WILLIAM CAMPBELL | Travel for Ordinary Meeting - 26/02/26 | M | | 85.15 |
| EFT19878 | 13/03/2026 | BURGESS RAWSON (WA) PTY LTD | L3206 Fowler St - water rates 01/01/26-28/02/26 & water usage 09/12/25-10/02/25 | M | | 606.26 |
| EFT19879 | 13/03/2026 | CANINE CONTROL | Ranger services - 26/02/26 & 05/03/26 | M | | 1,870.80 |
| EFT19880 | 13/03/2026 | CNW PTY LTD | Dishwasher - 27 Timmings St. Smoke alarm – Latham CWA | M | | 1,071.08 |
| EFT19881 | 13/03/2026 | DAIMLER TRUCKS | Outer door handle - PJ1569 | M | | 178.56 |
| EFT19882 | 13/03/2026 | DANIEL KEVIN BRADFORD | Travel for Ordinary Meeting - 26/02/26 | M | | 83.17 |
| EFT19883 | 13/03/2026 | FLEET FITNESS | Treadmill overlay & underlay plus postage - Gym | M | | 275.00 |
| EFT19884 | 13/03/2026 | FVS FIRE PTY LTD | Annual inspection of fire extinguishers, hose reels, blankets, eyewash & safety showers - Various locations | M | | 5,205.16 |
| EFT19885 | 13/03/2026 | GERALDTON HYDRAULICS | Hydraulic hose - PJ1555 | M | | 124.28 |
| EFT19886 | 13/03/2026 | GERALDTON TOYOTA | V & C belt - 1516PJ | M | | 180.00 |
| EFT19887 | 13/03/2026 | GH COUNTRY COURIER | Freight – CNW & Geraldton Hydraulics | M | | 233.64 |
| EFT19888 | 13/03/2026 | GRANTS EMPIRE | Development of Recycling Modernisation Fund - Perenjori Cardboard Recycling Point - Final Payment | M | | 1,056.00 |
| EFT19889 | 13/03/2026 | GREENFIELD TECHNICAL SERVICES | Variation: run & manage Tender Exempt process for road reconstruction - Coorow Latham Rd & Bunjil Carnamah Rd | M | | 4,950.00 |
| EFT19890 | 13/03/2026 | HILLZ SOFT SERVE | Supply of Ice Creams - Australia Day Event | M | | 580.00 |
| EFT19891 | 13/03/2026 | IKONYX MEDICAL SERVICES PTY LTD | Medical Practice Support Retainer - March 26 | M | | 2,291.66 |
| EFT19892 | 13/03/2026 | INDEPENDENT RURAL PTY LTD | Cleaning, garden & hardware supplies – March 26 | M | | 1,222.82 |
| EFT19893 | 13/03/2026 | INTEGRATED ICT | Monthly Subscription Fees - February 26 | M | | 9,476.97 |

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st March 2026**

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-----------------------|-------------|---|--|------------------|-------------------|---------------|
| EFT19894 | 13/03/2026 | JUDE SUTHERLAND | Travel for Ordinary Meeting - 26/02/26 | M | | 37.62 |
| EFT19895 | 13/03/2026 | LANDGATE - VALUATIONS | GRV Interim Valuation - G2026/1 08/11/25-02/01/26 | M | | 66.25 |
| EFT19896 | 13/03/2026 | LG COMPLIANCE GROUP | EHO - September 25 & February 26 | M | | 3,962.77 |
| EFT19897 | 13/03/2026 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA | Evaluation Framework Workshop for A Hajat - 23 to 24/03/26 | M | | 945.00 |
| EFT19898 | 13/03/2026 | MCLEODS LAWYERS | Deed of Gift Agreement: Lot 16 (No. 47) Russell Street, Perenjori: Stubbs-Mills - legal fees. Road Damage – Water Corporation Pipe Failure | M | | 7,014.43 |
| EFT19899 | 13/03/2026 | MICHAEL LUPARDO T/A ALLGLO PAINTING CONTRACTORS | Prepare & paint 5 x doors - Railway Building & entrance – Hall | M | | 1,975.00 |
| EFT19900 | 13/03/2026 | MIDWEST DIESEL PTY LTD | Regas A/C - PJ1563 | M | | 308.66 |
| EFT19901 | 13/03/2026 | MITCHELL & BROWN | Hisense TV x 24 - C/Park | M | | 5,256.00 |
| EFT19902 | 13/03/2026 | MODUS NATURA PTY LTD T/A STAX CHAIRS | Wood Picnic Table - Australia Day Event | M | | 2,073.50 |
| EFT19903 | 13/03/2026 | MOORA GLASS SERVICE | Repairs to window - 3 Livingstone St | M | | 132.00 |
| EFT19904 | 13/03/2026 | OAKSTAR ASSET PTY LTD | Wet hire of Loader - PJ Tip | M | | 618.75 |
| EFT19905 | 13/03/2026 | ON HOLD ON LINE | Monthly on Hold Messages - February 26 | M | | 77.00 |
| EFT19906 | 13/03/2026 | PERENJORI ROADHOUSE | Milk, mobil 2 T, coffee, sugar, spray & wipe, sponges - Depot | M | | 149.08 |
| EFT19907 | 13/03/2026 | PETES TRAILER DELIVERIES | Freight - Local Works Geraldton | M | | 30.00 |
| EFT19908 | 13/03/2026 | PJC SERVICES & CO PLUMBING & GAS | Replace retic from ATU – PECC. Replace cistern, supply & install leech drain – Latham CWA. Unblock waterless urinal – C/Park. Supply & fit new cistern – Park Home | M | | 9,644.39 |
| EFT19909 | 13/03/2026 | RAY WHITE GERALDTON | End of management fees - 38A & B, 40A & B, 42A Russell, 8B John | M | | 486.67 |

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st March 2026

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-----------------------|-------------|---|--|------------------|-------------------|---------------|
| EFT19910 | 13/03/2026 | REPCO AUTO PARTS | Bolt, bracket, oil filter - Mechanic's Truck & PJ1526 | M | | 67.94 |
| EFT19911 | 13/03/2026 | RJ & LJ KING | Fit supplied tyres, rotate wheel axels - PJ1512 & PJ1527. Repair - PJ1500 | M | | 770.00 |
| EFT19912 | 13/03/2026 | SHIRE OF MINGENEW | Reimbursement of catering costs for CEO performance review training - 05/02/26 | M | | 334.00 |
| EFT19913 | 13/03/2026 | SINCH MESSAGEMEDIA | Monthly Messaging Service - February 26 | M | | 529.14 |
| EFT19914 | 13/03/2026 | TEAM GLOBAL EXPRESS PTY LTD | Freight – Hersey’s, Hitachi, Sunny Industrial, Total Tools, Westrac & Winc | M | | 430.20 |
| EFT19915 | 13/03/2026 | TOTALLY WORKWEAR | Outside staff uniforms - Depot | M | | 1,482.36 |
| EFT19916 | 13/03/2026 | WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION | CEO Performance Review WALGA Training in Mingenew - 05/02/26. Understanding Local Government eLearning – Cr Curtin | M | | 7,425.26 |
| EFT19917 | 13/03/2026 | WESTRAC PTY LTD | Remove & install final drive mounts - PJ1502 | M | | 1,912.68 |
| EFT19918 | 13/03/2026 | WINC AUSTRALIA PTY LIMITED | Stationary order - Depot | M | | 278.37 |
| EFT19919 | 19/03/2026 | AUSTRALIAN TAXATION OFFICE | BAS - February 26 | M | | 28,908.00 |
| EFT19920 | 19/03/2026 | FULCHER CONTRACTORS | 50% of retention held (end of Defects Liability Period - 23/03/26) - Boundary Rd | M | | 131,143.62 |
| EFT19921 | 26/03/2026 | AMPAC DEBT RECOVERY | Commission - payment plan for RMS invoice 1613 - C/Park | M | | 110.00 |
| EFT19922 | 26/03/2026 | AUSTRALIA POST | Annual fees for PO Box 63 - Perenjori Primary School (not ours - will be credited on March bill). Monthly postage – February 26. Annual fees for PO Box 22 & 60 (Medical Centre) | M | | 319.03 |
| EFT19923 | 26/03/2026 | BOB WADDELL & ASSOCIATES PTY LTD | Rates Services - Week ended 15/03/2026 & 22/03/26 | M | | 1,320.00 |
| EFT19924 | 26/03/2026 | BRADFORD AIR | Repair damaged drainpipe on air con in master bedroom - 27 Timmings St | M | | 481.00 |
| EFT19925 | 26/03/2026 | BUNNINGS WAREHOUSE | Chainsaw chaps - Depot | M | | 210.90 |

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st March 2026

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-----------------------|-------------|---|--|------------------|-------------------|---------------|
| EFT19926 | 26/03/2026 | CANINE CONTROL | Ranger Services - Visit 16/03/2026 | M | | 935.40 |
| EFT19927 | 26/03/2026 | CNW PTY LTD | LED batten x 3 – Museum. Insulation tape – Depot | M | | 363.11 |
| EFT19928 | 26/03/2026 | DGL WAREHOUSING & DISTRIBUTION PTY LTD | Freight - Fantastic Furniture Beckenham | M | | 348.24 |
| EFT19929 | 26/03/2026 | FLEET FITNESS | Callout & triceps rope - Gym | M | | 482.90 |
| EFT19930 | 26/03/2026 | GH COUNTRY COURIER | Freight - Bundle Lights CNW, Geraldton Lock & Key, Geraldton Toyota | M | | 231.05 |
| EFT19931 | 26/03/2026 | GREAT SOUTHERN FUEL | Adblue 1000L, Rx Super 205L - Various Plant. Grease – PJ1578 & PJ1527 | M | | 2,826.82 |
| EFT19932 | 26/03/2026 | HAVE A GO NEWS - CONCEPT MEDIA | Advertising in Australia’s Golden Outback | M | | 355.74 |
| EFT19933 | 26/03/2026 | INDEPENDENT RURAL PTY LTD | Cleaning, Garden & Hardware Supplies – February 26 | M | | 1,082.14 |
| EFT19934 | 26/03/2026 | INTERIA SYSTEMS | 3-Seater, 2-Seater & table - Medical Centre | M | | 2,992.00 |
| EFT19935 | 26/03/2026 | IQTECH SOLUTIONS | 1 x set of 4 toners - Depot Printer | M | | 768.46 |
| EFT19936 | 26/03/2026 | KINGS WA PTY LTD | Gravel Haulage on Bunjil Northeast Road - January 26. Grading on John Forrest Lookout & Rabbit Proof Fence Rd – January 26. Grading on Syson, Spencer & Rabbit Proof Fence Rd – February 26. Gravel Haulage on Bunjil N/E, Rabbit Proof Fence & Spencer Rd | M | | 50,091.25 |
| EFT19937 | 26/03/2026 | LANDGATE - VALUATIONS | Mining tenements - Interim Valuations | M | | 93.00 |
| EFT19938 | 26/03/2026 | MAINTENANCE EXPERTS PTY LTD | Intro to MEX training - Depot Administrator | M | | 1,815.00 |
| EFT19939 | 26/03/2026 | MCLEODS LAWYERS | Property Buy Back Advice - Lot 160 & Lot 161 England Crescent, Perenjori | M | | 1,148.23 |
| EFT19940 | 26/03/2026 | MCLEODS LAWYERS - TRUST | Purchase of Lot 160 England Crescent, Perenjori | M | | 9,508.00 |
| EFT19941 | 26/03/2026 | MICHAEL LUPARDO T/A ALLGLO PAINTING CONTRACTORS | Prepare & paint entrance ceiling - Pavilion | M | | 2,874.00 |

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st March 2026

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-----------------------|-------------|---|---|------------------|-------------------|---------------|
| EFT19942 | 26/03/2026 | MIDLAND TOOLS PTY LTD T/A TOTAL TOOLS - MIDLAND | Air Compressor, hole saw & bit - Mechanics Truck | M | | 1,020.19 |
| EFT19943 | 26/03/2026 | MIDWEST DIESEL PTY LTD | Breakdown Repairs - PJ1527 | M | | 1,992.32 |
| EFT19944 | 26/03/2026 | MITCHELL & BROWN | LG 664L side by side Fridge – Pavillion. 90Lt Bar Fridge – C/Park | M | | 1,542.20 |
| EFT19945 | 26/03/2026 | MITCHELL & BROWN COMMUNICATIONS PTY LTD | Supply & Install swipe card system - Perenjori Gym | M | | 8,640.35 |
| EFT19946 | 26/03/2026 | NORTH MIDLANDS AG & TRADE | Terminal crimp set - 25 Timmings St | M | | 63.00 |
| EFT19947 | 26/03/2026 | PERENJORI MEDICAL CENTRE | Pre-placement Medical & Drug Screen | M | | 319.00 |
| EFT19948 | 26/03/2026 | PERENJORI ROADHOUSE | Milk, sugar & coffee – Depot. Cleaning supplies – C/Park & Gym. Milk & Ice – Admin & Australia Day Event | M | | 252.53 |
| EFT19949 | 26/03/2026 | PERTH COMMERCIAL KITCHENS | 6 Tray Combi Oven - Supermarket | M | | 3,389.00 |
| EFT19950 | 26/03/2026 | PETER EGAN CARPENTRY | Completion of ceiling works (25% balance) - Pavilion | M | | 2,805.00 |
| EFT19951 | 26/03/2026 | PETES TRAILER DELIVERIES | Freight - Mitchell & Brown | M | | 270.00 |
| EFT19952 | 26/03/2026 | PJC SERVICES & CO PLUMBING & GAS | Investigate possible water leak, supply & install mixer - 9 Hirshauer Rd. Repair water leak – 36 Livingstone St. Supply & Install new mixer in laundry – C/Park | M | | 1,635.42 |
| EFT19953 | 26/03/2026 | REECE PTY LTD | Heat Sink Compound 10g - 25 Timmings | M | | 22.15 |
| EFT19954 | 26/03/2026 | REPCO AUTO PARTS | Cable Lugs Various - Depot | M | | 323.05 |
| EFT19955 | 26/03/2026 | RJ & LJ KING | Repair tyre - PJ4775, Tyre x 2 - PJ1525 | M | | 910.80 |
| EFT19956 | 26/03/2026 | TEAM GLOBAL EXPRESS PTY LTD | Freight - Winc & Stax Chairs | M | | 131.29 |
| EFT19957 | 26/03/2026 | TRUCKLINE | Axle, spring brake, u bolt, torque rod, spring seat, bearing set, spring release - PJ1535 & PJ1527 | M | | 2,375.18 |

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st March 2026**

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|---------------------------|-------------|--|---|----------------------|-----------------------|---------------|
| EFT19958 | 26/03/2026 | TYRECYCLE PTY LTD | Removal of Tyres | M | | 7,478.68 |
| EFT19959 | 26/03/2026 | WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION | Cr Curtin WALGA eLearning - Module 2: Conflicts of Interest - March 26 | M | | 264.00 |
| EFT19960 | 26/03/2026 | WESTRAC PTY LTD | Hydraulic Hose - PJ1502 | M | | 882.35 |
| EFT19961 | 26/03/2026 | WETDECK PTY LTD | Pool Survey Report - Perenjori Aquatic Centre | M | | 7,260.00 |
| EFT19962 | 26/03/2026 | WINC AUSTRALIA PTY LIMITED | Stationery & cleaning order - Admin, C/Park, Depot & Latham Community Centre | M | | 1,774.23 |
| EFT19963 | 26/03/2026 | TELSTRA CORPORATION LIMITED | Telephone Charges to 15/03/2026 - Fire Brigade | M | | 52.90 |
| EFT19964 | 26/03/2026 | WATER CORPORATION | Water Charges - 47 Russell Street, Perenjori | M | | 97.61 |
| EFT19965 | 31/03/2026 | IKONYX MEDICAL SERVICES PTY LTD | Execution of Agreement - Signing Bonus | M | | 15,208.34 |
| DD15757.1 | 10/03/2026 | AWARE SUPER | Payroll deductions | M | | 9,791.49 |
| DD15757.2 | 10/03/2026 | UNISUPER | Superannuation contributions | M | | 313.55 |
| DD15757.3 | 10/03/2026 | REST INDUSTRY SUPERANNUATION | Superannuation contributions | M | | 582.21 |
| DD15757.4 | 10/03/2026 | THE RL & JMA RYAN SUPERANNUATION FUND | Superannuation contributions | M | | 1,192.20 |
| DD15757.5 | 10/03/2026 | AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS) | Superannuation contributions | M | | 778.84 |
| DD15757.6 | 10/03/2026 | EXPAND EXTRA SUPER | Superannuation contributions | M | | 571.07 |
| DD15757.7 | 10/03/2026 | AUSTRALIAN SUPER | Superannuation contributions | M | | 4,026.37 |
| DD15757.8 | 10/03/2026 | MERCER SUPER TRUST | Superannuation contributions | M | | 696.03 |
| DD15757.9 | 10/03/2026 | HOST PLUS SUPER | Superannuation contributions | M | | 422.53 |

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st March 2026

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-----------------------|-------------|---|---|------------------|-------------------|---------------|
| DD15768.1 | 16/03/2026 | REFUEL AUSTRALIA | Fuel Card Purchases for February 26 | M | | 29,767.65 |
| DD15769.1 | 04/03/2026 | WATER CORPORATION | Water usage 09/12/25-10/02/26 - Buildings & P&G | M | | 74,364.54 |
| DD15769.2 | 10/03/2026 | TELSTRA CORPORATION LIMITED | Main Account to 15/02/26 | M | | 2,563.86 |
| DD15769.3 | 02/03/2026 | WESTNET | Monthly Internet Charge for Museum & Library - February 26 | M | | 73.95 |
| DD15769.4 | 02/03/2026 | RMS (Aust) P/L | RMS Online Fees - February 26 | M | | 75.63 |
| DD15769.5 | 05/03/2026 | RMS (Aust) P/L | RMS Cloud & Support - March 26 | M | | 508.20 |
| DD15769.6 | 02/03/2026 | NODE ONE | N1 Business Fibre - March 26 | M | | 1,100.00 |
| DD15769.7 | 06/03/2026 | Fleetcare Pty Ltd | CESM Ford Ranger - February 26 | M | | 3,167.29 |
| DD15769.8 | 05/03/2026 | WATER CORPORATION | Water usage 09/02/25-11/02/26 - Latham Hall & Community Centre | M | | 316.26 |
| DD15769.9 | 11/03/2026 | SYNERGY | Electricity usage 17/01/26-17/02/26 - Pool | M | | 3,327.75 |
| DD15770.1 | 19/03/2026 | SYNERGY | Electricity usage 23/12/25-24/02/26 - Oval, FM Tower, Latham Community Centre, Airstrip | M | | 1,251.23 |
| DD15772.1 | 24/03/2026 | AWARE SUPER | Payroll deductions | M | | 8,996.45 |
| DD15772.2 | 24/03/2026 | UNISUPER | Superannuation contributions | M | | 313.55 |
| DD15772.3 | 24/03/2026 | REST INDUSTRY SUPERANNUATION | Superannuation contributions | M | | 543.89 |
| DD15772.4 | 24/03/2026 | THE RL & JMA RYAN SUPERANNUATION FUND | Superannuation contributions | M | | 1,192.20 |
| DD15772.5 | 24/03/2026 | AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS) | Superannuation contributions | M | | 778.84 |
| DD15772.6 | 24/03/2026 | EXPAND EXTRA SUPER | Superannuation contributions | M | | 585.35 |

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st March 2026

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|---------------------------|-------------|--------------------|--|----------------------|-----------------------|-------------------|
| DD15772.7 | 24/03/2026 | AUSTRALIAN SUPER | Superannuation contributions | M | | 4,732.13 |
| DD15772.8 | 24/03/2026 | MERCER SUPER TRUST | Superannuation contributions | M | | 700.68 |
| DD15772.9 | 24/03/2026 | HOST PLUS SUPER | Superannuation contributions | M | | 447.83 |
| DD15784.1 | 27/03/2026 | SYNERGY | Electricity usage 25/01/26-24/02/26 - Street Lighting | M | | 1,861.83 |
| DD15784.2 | 30/03/2026 | BOND ADMINISTRATOR | Unit 2, North Rd - Housing Bond 18029/26 (Perenjori Hotel) | M | | 912.00 |
| DD15784.3 | 24/03/2026 | NAB CREDIT CARD | Credit Card purchases 29/01/26-27/02/26 | M | | 4,572.32 |
| DD15757.10 | 10/03/2026 | AMP SUPER FUND | Superannuation contributions | M | | 350.74 |
| DD15769.10 | 13/03/2026 | SYNERGY | Electricity usage 15/01/26-18/02/26 - C/Park Village | M | | 2,433.45 |
| DD15769.11 | 18/03/2026 | SYNERGY | Electricity usage 20/12/25-23/02/26 - Buildings, Houses, Gardens | M | | 11,577.11 |
| DD15772.10 | 24/03/2026 | AMP SUPER FUND | Superannuation contributions | M | | 344.01 |
| TOTAL | | | | | | 615,542.50 |

12.3 DIFFERENTIAL RATES 2025/26

| | |
|-------------------------|--|
| Applicant: | Shire of Perenjori |
| File: | ADM 0793 |
| Report Date: | 23 April 2026 |
| Disclosure of Interest: | |
| Voting Requirements: | Absolute Majority |
| Author: | Ally Bryant – Finance Manager |
| Responsible Officer: | Clinton Strugnell – Chief Executive Officer |
| Attachments: | 12.3.1 – Objects and Reasons 12.3.2 – Draft Advertisement 12.3.3 Draft Budget 24/25 Rate Setting Statement |

Executive Summary:

The purpose of this report is to consider the case for differential rating as part of the annual budget process.

Background:

Council currently levies rural and urban general rates, provides for a minimum rate in these areas and has established a differential rate for mining activities.

The Rate Process

The value of rates paid by a ratepayer is the product of two elements – the Council budget and the property value.

The Council determines its budget based on its expenditure requirements and revenue estimation. The gap between these two items determines the amount of revenue that must be generated from rates.

The Valuer General assess land according to its unimproved value for land used predominantly for rural purposes, or gross rental value for land used predominantly for non-rural purposes.

The valuation divided by the rate revenue determines the rate in the dollar, which is then applied to individual property values to determine the rate bill for each property.

A local government may impose a single general rate which applies to all properties in the unimproved value or gross rental value category, or it can distinguish between land in either category on the basis of its zoning, use or whether it is vacant land (or other characteristic set out in regulations), or a combination of these factors, and apply a differential general rate to each.

The purpose of the imposition of a differential general rate is to ensure that every landowner makes a reasonable contribution to the Forecast Budget deficiency in accordance with the forecast contained with the council community strategic and resource plans.

Statutory Environment:

Local Government Act (1995) and associated regulations.

6.33. Differential general rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics:
 - (a) the purpose for which the land is zoned, whether under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or
 - (b) a purpose for which the land is held or used as determined by the local government; or
 - (c) whether or not the land is vacant land; or
 - (d) any other characteristic or combination of characteristics prescribed.
- (2) Regulations may:
 - (a) specify the characteristics under subsection (1) which a local government is to use; or
 - (b) limit the characteristics under subsection (1) which a local government is permitted to use.

- (3) In imposing a differential general rate, a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.
- (4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.
- (5) A differential general rate that a local government purported to impose under this Act before the *Local Government Amendment Act 2009* section 39(1)(a) came into operation is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.

6.36. Local government to give notice of certain rates

- (1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.
- (2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1). (*Budget preparation by 31 August*)
- (3) A notice referred to in subsection (1) —
 - (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and
 - (b) is to contain —
 - (i) details of each rate or minimum payment the local government intends to impose; and
 - (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and
 - (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed.and
 - (c) is to advise electors and ratepayers that the document referred to in subsection (3A) —
 - (i) may be inspected at a time and place specified in the notice; and
 - (ii) is published on the local government's official website.
- (3A) The local government is required to prepare a document describing the objects of, and reasons for, each proposed rate and minimum payment and to publish the document on the local government's official website.
- (4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.
- (5) Where a local government —
 - (a) in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or
 - (b) proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4),

it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.

[Section 6.36 amended: No. 16 of 2019 s. 62.]

Policy Implications:

Nil

Budget Implications:

The Strategic Community and Resource Plans inform the future funding requirements of the council and the rate in the dollar applied to any differential rate will impact the revenue raised by that aspect of the budget.

Consultation:

Nil

Strategic Community Plan:

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.6 The organisation assets and finances of the Shire are managed responsibly.

Comment:

The Strategic Resource Plan 2023-2038 adopted by the council recommends a 4.0% increase in rates each year.

The Western Australia Local Government Association (WALGA) provides on an annual basis a local Government Index that takes into consideration the goods that Local Government purchases in large quantities such as fuel and bitumen. This index varies to the normal CPI due to the goods assessed.

The CPI (Perth) for the 12 months to February 2026 rose to 4.9%, this CPI includes many items that are not undertaken in the normal business operations of the shire. The Local Government CPI may differ from this, and the council may need to consider a greater increase in the subsequent budgets or review expenditure in line with the overall comparative reduction in revenue.

The previous increases contained within the strategic plan have been considered and given the projected CPI, anticipated wages, operational cost increases and the political impact of significant increases an amount of 3% in rate revenue prior to discount has been modelled for council consideration.

The nett increase in revenue from rates, however, will not match the increase in operational costs given the current rate of inflation. This may be offset to some degree by anticipated increases in grant funding, but this trend will have to be further reviewed in the 2026/27 Budget and future budgets to ensure an equitable balance is restored as the council's current surplus is depleted.

The final valuations for Mining have not yet been provided from the Valuer General, and this may result in an adjustment to the rate in the dollar to achieve our required rate yield.

The discount being provided for early payment of rates is to remain at 5% discount.

The Rates revenue model below is based upon a 3% increase in the rate revenue. This is effectively a 2.12% increase in rates payable if a ratepayer consistently took advantage of the full discount offered by the council.

This combination of rate increase and discount reduction may have an effect on council's cash flows and reduce interest earned, this impact is difficult to quantify.

The anticipated yields from the proposed increase will yield the following:

| Land Category | Proposed rate in the Dollar (cents) | Current number of properties | Proposed 2026/27 rates to be levied | 2025/26 rate revenue | Increase |
|-----------------------------|-------------------------------------|------------------------------|-------------------------------------|----------------------|----------------|
| Gross Rental Value | | | | | |
| Townsites | 8.1605 | 106 | 119,835 | 116,349 | 3,486 |
| Mining | 11.4891 | 1 | 325,716 | 316,216 | 9,500 |
| | | | | | |
| Unimproved Value | | | | | |
| Rural | 0.9274 | 257 | 2,508,802 | 2,435,656 | 73,146 |
| Mining | 28.4309 | 43 | 900,775 | 874,575 | 26,200 |
| Exploration | 22.3455 | 37 | 62,931 | 61,100 | 1,831 |
| Sub-Total | | | 3,918,059 | 3,803,896 | 114,163 |
| Minimum Payment | | | | | |
| Townsites GRV | 455 | 31 | 14,105 | 14,586 | -481 |
| Mining GRV | 455 | 1 | 455 | 442 | -390 |
| Rural UV | 455 | 15 | 6,825 | 7,072 | -247 |
| Mining UV | 455 | 4 | 1,820 | 2,210 | 13 |
| Exploration UV | 455 | 28 | 12,740 | 10,608 | 2,132 |
| Sub-Total | | | 35,945 | 34,918 | 1,027 |
| Total Proposed Rates | | | 3,954,004 | 3,838,814 | 115,190 |
| Less Proposed Discount | | | 197,700 | 160,668 | 37,032 |
| Proposed Rate Yield | | | 3,756,304 | 3,453,875 | 78,158 |

Before imposing any differential general rates or a minimum payment applying to a differential rate category a local government is to give 21 days' local public notice of its intention to do so and must produce a document detailing the proposals and the rationale for them for the public to inspect and respond to.

Council must consider the public submissions and determine whether to proceed with the application to the Minister.

In considering Council's request for a differential rate more than the legislated parameters (*i.e., greater than twice the level of the lowest rate*), the Minister will have regard to.

Objectivity

- essentially, assessing whether the application is within the scope of the legislation.

Fairness and Equity

- That the Council of the local government has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. This is to be reflected in the council minutes when it adopts the budget strategy and endorses objects and reasons for each differential rating category and each minimum payment.
- The objects of imposing differential rates and reasons for each proposed differential general rate are set out by the local government in a publicly available document.
- These objects and reasons clearly explain why each differential general rate is proposed to be imposed.
- The objects and reasons clearly explain why it is proposed to set the differential general rate at that particular rate.
- If a category of ratepayer is significantly contributing to the local government's revenue through fees, charges and other payments, the local government has not used these same costs as the justification for the difference in differential general rate.

- If there are fewer than thirty ratepayers who will be subject to the differential general rate, each affected ratepayer has been informed in writing by the local government of:
 - the terms of the government's policy (*through the provision of a copy of the policy document*)
 - the local government's objects of and reasons for proposing to impose the differential general rates.
 - the differential general rate that will apply to the ratepayer's property; and
 - the differential general rate that applied in the previous year for comparison and was given at least 21 days to make submissions to the local government on the proposal
 - The ratepayers' submissions, if any, and the local government's response to each ratepayer's submission (as recorded in the minutes of the Council meeting at which the response was adopted) have been provided to the Minister.

Consistency

- The local government has rated similar properties that are used for the same purpose in the same way.
- The proposed differential rates align with the rating strategy in the corporate business plan and long-term financial plan, or the council of the local government has detailed its reasons for deviating from that rating strategy.
- The local government has reviewed and considered rates proposed in neighboring or similar local government districts in the rating strategy.

Transparency & Administrative Efficiency

- The local government has:
 - prepared and made publicly available a document clearly describing the object of and reason for each differential general rate.
 - given public notice.
 - published the notices after 1 May in the relevant year.
- The public notice published by the local government contained:
 - details of each differential general rate that the local government intends to impose.
 - an invitation for submissions to be made by an elector or ratepayer.
 - a closing date for submissions which is at least twenty-one days after the day on which the notice is published
 - advice on the time and place where a document containing the objects of and reasons for the differential general rates can be inspected.
- The council of the local government has:
 - considered each ratepayer submission (if any)
 - resolved to make the application provided the Minister with the minutes and agenda papers relevant to these matters.

Strategy

The Council adopts the budget strategy and endorses objects and reasons for each differential rating category and each minimum payment.

Notice Period

In accordance with section 6.36(2)(a) of the *Local Government Act 1995*, the local government publishes a notice of its intention to impose differential general rates on or after this date.

21 days after publication

Council considers submissions and determines appropriate level of differential rates.

Council decision to seek Ministerial approval for the imposition of differential general rates that fall within section 6.33(3).

Processing Time

A local government needs to allow three weeks for the processing of an application from the date all the required information is received by the Department of Local Government and Communities.

Budget Deadline

The local government's budget is to be adopted by 31 August under section 6.2(1) of the *Local Government Act 1995*. The budget cannot be adopted until after the Minister makes a decision.

If the local government has submitted the final documents for Ministerial approval later than the end of July, consideration may need to be given by the local government to applying for Ministerial approval for an extension to the budget adoption.

The object of the UV Exploration rate is to ensure the reasonable contribution of these ratepayers to Council's expenditure profile.

The reasons for the level of rates set for the UV Exploration rate by the Council is to attain equity amongst those who will bear the burden of the rates and obtain a reasonable contribution from the Exploration sector for the general level of infrastructure, services and tenement administration provided by the Council.

Exploration and prospecting ratepayers require a higher level of governance for licensing, clearance permits, etc, and impose greater environmental damage to the environment through activities such as clearing, drilling and associated undertakings.

Striking a reasonable balance between all in the production of the rate income is important in achieving balance and equity between ratepayers, whilst at the same time the fairness of the expenditures by the Shire on the Exploration sector is also considered.

The minimum payment proposed for the UV Exploration category reflects a reasonable cost for a base level of service.

- 4. Adopts a discount of 5% when payment of the full amount of rates due and payable is made prior to the due date as set by Council in the Annual Budget.**

Motion put and carried / lost

For:

Against:

[Next Item](#)



OBJECTIVES AND REASONS

PROPOSED DIFFERENTIAL RATES

YEAR ENDING 30 JUNE 2027

Overview

The purpose of levying rates is to meet the Shire's annual budget requirements in order to deliver services and community infrastructure in a manner that is deemed to be fair and equitable for Shire ratepayers.

When framing its annual budget, the Council considers the requirements of its community as expressed in the Community Strategic Plan and associated planning documents, the expectations of central governments and the prevailing economic, social, and environmental conditions that may impact on the Shire's budget requirements.

After defining its expenditure requirements and exploring the efficiencies and cost minimisation opportunities available to it, the Council applies the known non-rates revenue sources to that expenditure to arrive at the total amount of rates to be raised from the ratepayers.

Property valuations provided by Landgate – the Valuer General - are used as the basis for the calculation of rates each year.

However, it is recognised that valuations alone do not always produce equitable results in all communities, therefore the *Local Government Act 1995 (the Act)* provides the ability to differentially rate properties based on zoning and/or land use to assist in achieving equitable rating outcomes.

The Act specifies that where land is used for predominately rural purposes the rates levied shall be based on its unimproved value (UV), and where land is used for predominantly non-rural purposes the rates levied shall be on its gross rental value (GRV).

In accordance with the Act, the Shire of Perenjori uses a combination of GRV and UV in its calculation of annual rates. Currently, properties that are assigned as UV are revalued annually and properties assigned as GRV are revalued every five years. All valuations are carried out by the Valuer General.

Interim valuations are provided to the Shire monthly by Landgate for properties where changes have occurred as a result of subdivisions, building construction / additions and property rezoning.

Differential Rating

Council has the flexibility to raise differential rates from specifically identified properties or groups of properties within the district in order to achieve a more equitable rate burden across the rate base. For this reason, Council will set differential rates for the 2026/2027 financial year in accordance with section 6.33 of the Act:

- (1) *A local government may impose differential general rates according to any, or a combination, of the following characteristics —*
- (a) *the purpose for which the land is zoned, whether under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
 - (b) *a purpose for which the land is held or used as determined by the local government; or*
 - (c) *whether or not the land is vacant land; or*
 - (d) *any other characteristic or combination of characteristics prescribed.* In accordance with Section 6.36 of the Act 1995 the Shire is required to publish its Objects and Reasons for implementing Differential Rates.

OVERALL OBJECTIVE

The Shire of Perenjori imposes differential general rates on properties within the Shire based on the existing land use to achieve a more equitable distribution of the rating effort across the rate base.

VALUATIONS

The valuations provided by the Valuer General have not yet been received and will have an impact on the rate in the dollar to achieve the advertised Rate Revenue yield required.

| Land Category | 2025/26 Valuation | 2026/27 Valuation as at 15 April 26 | \$ Increase | % increase |
|---------------------------|--------------------|-------------------------------------|-------------------|--------------|
| Unimproved Value | | | | |
| Rural | 228,786,000 | 270,520,000 | 41,734,000 | 18.24 |
| Mining | 3,122,478 | 3,168,295 | 45,817 | 1.47 |
| Exploration | 289,499 | 281,627 | -7,872 | 9.30 |
| Gross Rental Value | | | | |
| Townsites | 1,468,481 | 1,468,481 | 0.00 | 0.00 |
| Mining | 2,835,000 | 2,835,000 | 0.00 | 0.00 |
| Minimum Payment | | | | |
| Rural UV | 276,624 | 253,655 | -22,969 | -8.30 |
| Mining UV | 2,899 | 2,249 | -65 | -22.24 |
| Townsites GRV | 36,039 | 35,242 | -797 | -2.21 |
| Mining GRV | 20 | 20 | 0.00 | 0.00 |
| Exploration | 25,514 | 27,888 | 2,374 | 9.30 |
| Total Valuations | 236,842,554 | 278,592,457 | 41,749,903 | 17.63 |

Rates in the \$

A global increase of 3% of the yield from rates to be reflected in an adjustment to the rate in the \$, is proposed for all categories of rates and minimum levies. This will enable the Shire to meet its rate revenue requirements whilst maintaining the existing relativities between all rating categories.

| Land Category | Proposed rate in the Dollar (cents) | Current number of properties | Proposed 2026/27 rates to be levied | 2025/26 rate revenue | Increase |
|-----------------------------|-------------------------------------|------------------------------|-------------------------------------|----------------------|----------------|
| Unimproved Value | | | | | |
| Rural | 0.9274 | 257 | 2,508,802 | 2,435,656 | 73,146 |
| Mining | 28.4309 | 43 | 900,775 | 874,575 | 26,200 |
| Exploration | 22.3455 | 37 | 62,931 | 61,100 | 1,831 |
| Gross Rental Value | | | | | |
| Townsites | 8.1605 | 106 | 119,835 | 116,349 | 3,486 |
| Mining | 11.4891 | 1 | 325,716 | 316,216 | 9,500 |
| Minimum Payment \$ | | | | | |
| Rural UV | 455 | 15 | 6,825 | 7,072 | -247 |
| Mining UV | 455 | 4 | 1,820 | 2,210 | -390 |
| Townsites GRV | 455 | 31 | 14,105 | 14,586 | -481 |
| Mining GRV | 455 | 1 | 455 | 442 | 13 |
| Exploration | 455 | 28 | 12,740 | 10,608 | 2,132 |
| Total Proposed Rates | | | 3,954,004 | 3,838,814 | 115,190 |

Minimum Rates

The setting of minimum rates within rating categories ensures that all ratepayers contribute equitably to a basic level of service. A minimum rate of \$455.00 has been set for all rating categories.

Gross Rental Value

The Shire seeks to establish GRV rates for Townsites and Mining but does not seek to establish a differential in these categories.

GRV Townsites

The object of the GRV rates is to require a fair contribution to the revenue requirements of the Shire, while not risking additional financial pressure on the users in those areas that affect their long-term viability.

The reasons for the level of rates set for Gross Rental Values is that this allows for a fair contribution to the revenue requirements of the Shire at the highest sustainable level.

The minimum payment proposed for the GRV category reflects a reasonable cost for a basic level of service.

GRV Mining

The object of the GRV Mining rates is to require a fair contribution to the revenue requirements of the Shire, from the improved land use and facilities in GRV rated areas of mining activities.

The reasons for the level of rates set for GRV Mining is that this allows for a fair contribution to the revenue requirements, acknowledging the potential for additional impact on Council service and infrastructure costs.

The minimum payment proposed for the GRV category reflects a reasonable cost for a basic level of service.

The Shire applies the GRV rates equally in both townsites and mining and does not seek to differentiate between them.

Unimproved Value

The Shire seeks to impose a differential rate on Unimproved Value properties in the Rural, Mining and Exploration categories, with both UV Mining and UV Exploration being more than twice that proposed for UV Rural.

UV Rural properties are the most significant contributors to the Shire's rate revenue, and this has been the case throughout the history of the Shire. Hence the UV Rural sector has made a significant contribution to the infrastructure and services provided by the Shire.

By comparison the UV Mining and UV Exploration sectors are relatively new and have paid a lesser contribution though they use the Shire's infrastructure extensively - the road network. The proposed rates for UV Mining and UV Exploration are consistent with the rates imposed in previous years.

UV Rural

The object of the UV Rural rate is to obtain a fair contribution to the revenue requirements of the Shire, while not risking additional financial pressure on ratepayers in those areas and impact their long-term viability.

The reasons for the level of rates set for UV Rural is that this allows for a fair contribution to the revenue requirements of the Shire at a sustainable level. Whilst Council cannot control the rural sector's vulnerability to external forces, it attempts to ensure that the industry is not adversely affected by excessive rates.

The minimum payment proposed for the UV Rural category reflects the present financial vulnerability of ratepayers in the category due to factors such as adverse weather, cyclones, bushfires, drought, world demand for product and fluctuations in export prices.

UV Mining

The object of the UV Mining rate is to ensure that mining contributes reasonably to the maintenance of the Shire's assets and services. Every effort is made to establish rates and minimum payments at the fairest possible levels, acknowledging that the industry does not need to be specifically nurtured, nor is it affected by the same vulnerabilities as broad acre farming. In reaching its rating decisions, Council has considered that there are external forces, such as fluctuating commodity prices, which impact on resource projects and is sensitive to these issues.

The reasons for the level of rates set for the UV Mining rate by the Council is 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 the Council. Striking a reasonable balance between all ratepayers in the production of the rate revenue is important in achieving equity, whilst at the same time the fairness of the expenditures by the Shire on the mining sector is also considered.

The maintenance of Shire assets and services for the benefit of all users, long term, and short term, is a burden which to a significant extent fall upon the long-term ratepayers, justifying a differential contribution from the mining sector. The minimum payment proposed for the UV Mining category reflects a reasonable cost for a base level of service.

UV Exploration

The object of the UV Exploration rate is to ensure the reasonable contribution of these ratepayers to Council's expenditure profile.

The reasons for the level of rates set for the UV Exploration rate by the Council is to attain equity amongst those who will bear the burden of the rates and obtain a reasonable contribution from the Exploration sector for the general level of infrastructure, services and tenement administration provided by the Council.

Exploration and prospecting ratepayers require a higher level of governance for licensing, clearance permits, etc, and impose greater environmental damage to the environment through activities such as clearing, drilling and associated undertakings.

Striking a reasonable balance between all in the production of the rate income is important in achieving balance and equity between ratepayers, whilst at the same time the fairness of the expenditures by the

Shire on the Exploration sector is also considered.

The minimum payment proposed for the UV Exploration category reflects a reasonable cost for a base level of service.

Submissions

Submissions regarding the proposed differential rates and minimum levies may be made via:

- Email: ea@perenjori.wa.gov.au
- In writing to:

CEO
Shire of Perenjori
PO BOX 22
Perenjori, WA 6620

Submissions must be received before 4.00pm, Monday 25th May 2026.

SHIRE OF PERENJORI

NOTICE OF PROPOSAL TO IMPOSE DIFFERENTIAL RATES

In the Shire of Perenjori's budget for the year ending 30 June 2027, the Shire intends to impose differential rates and minimum payments as detailed below. It is to be noted that after the Valuations have been updated from the Valuer General the Rate in the Dollar will be updated to achieve the advertised rate yield.

| Land Category | Proposed Minimum Rate | Proposed Rate | Rate Yield |
|---------------|-----------------------|---------------|------------|
| UV Rural | 455 | 0.009274 | 2,508,802 |
| UV Mining | 455 | 0.284309 | 900,775 |
| GRV Townsites | 455 | 0.081605 | 119,835 |
| GRV Mining | 455 | 0.114891 | 325,716 |
| Exploration | 455 | 0.223455 | 62,931 |

A document describing the objectives and reasons for each proposed rate and minimum payment can be inspected at, or obtained from, the Shire of Perenjori Administration Office, 56 Fowler Street, Perenjori, WA 6620, between the hours of 8.00am and 4.00pm, Monday to Friday. Alternatively, a copy can be found on the Shire's website: <https://www.perenjori.wa.gov.au/>

Submissions from electors and ratepayers about a proposed rate, or minimum payment, and any related matters can be made to the Chief Executive Officer, PO Box 22, Perenjori, WA 6620. Alternatively, they can be handed to the Administration Office at 56 Fowler Street, Perenjori 6620, or emailed to Bianca Plug at ea@perenjori.wa.gov.au by **4.00pm Monday 25th May 2026**.

Clinton Strugnell
Chief Executive Officer
1st May 2026



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

3%

OPERATING ACTIVITIES

Revenue from operating activities

| | Note | 2026/27 Budget | 2025/26 Actual Estim | 2025/26 Orig Budget |
|-------------------------------------|---------|-------------------|-------------------------|------------------------|
| General rates | 2(a)(i) | \$ 3,783,575 | \$ 3,710,616 | \$ 3,660,293 |
| Grants, subsidies and contributions | | 3,292,737 | 1,866,519 | 1,945,949 |
| Fees and charges | 8 | 1,140,485 | 1,080,916 | 1,115,091 |
| Interest revenue | 5(a) | 117,300 | 191,481 | 97,650 |
| Other revenue | | 365,587 | 604,524 | 568,140 |
| Profit on asset disposals | 4 | 0 | 70,155 | 70,155 |
| | | 8,699,684 | 7,524,211 | 7,457,278 |

Expenditure from operating activities

| | | | | |
|-------------------------|------|---------------------|---------------------|---------------------|
| Employee costs | | (3,511,884) | (3,505,005) | (3,667,695) |
| Materials and contracts | | (2,379,496) | (2,310,191) | (2,680,006) |
| Utility charges | | (434,323) | (421,673) | (418,373) |
| Depreciation | 4 | (4,919,547) | (4,776,260) | (4,775,680) |
| Finance costs | 5(a) | (174,288) | (183,462) | (183,462) |
| Insurance | | (235,873) | (224,641) | (209,132) |
| Other expenditure | | (218,802) | (212,430) | (200,603) |
| Loss on asset disposals | 4 | 0 | 109,103 | 0 |
| | | (11,874,213) | (11,524,559) | (12,134,951) |

Non-cash amounts excluded from operating activities

| | | | | |
|--|------|-----------|-----------|-----------|
| | 3(b) | 4,919,547 | 4,815,208 | 4,705,525 |
|--|------|-----------|-----------|-----------|

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

| | | | | |
|---|--|------------------|------------------|------------------|
| Capital grants, subsidies and contributions | | 2,359,741 | 2,718,225 | 2,523,973 |
| Proceeds from disposal of assets | | 224,000 | 251,048 | 246,850 |
| | | 2,583,741 | 2,969,273 | 2,770,823 |

Outflows from investing activities

| | | | | |
|---|------|--------------------|--------------------|--------------------|
| Payments for property, plant and equipment | 4(a) | (1,474,500) | (1,628,396) | (1,712,560) |
| Payments for construction of infrastructure | 4(a) | (3,917,599) | (3,633,627) | (3,877,355) |
| | | (5,392,099) | (5,262,023) | (5,589,915) |

Hide

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

| | | | | |
|---------------------------------|------|----------------|----------------|----------------|
| Proceeds from new borrowings | 5(a) | 0 | 0 | 0 |
| Transfers from reserve accounts | 5(a) | 506,930 | 395,614 | 862,034 |
| | | 506,930 | 395,614 | 862,034 |

Outflows from financing activities

| | | | | |
|-------------------------------|------|------------------|--------------------|--------------------|
| Repayment of borrowings | 5(a) | (137,928) | (130,693) | (130,693) |
| Transfers to reserve accounts | 5(a) | (44,800) | (986,560) | (960,778) |
| | | (182,728) | (1,117,253) | (1,091,471) |

Hide

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

| | | | | |
|--|----------|---------------|----------------|-------------|
| Amount attributable to operating activities | 3 | 1,745,018 | 814,860 | 27,852 |
| Amount attributable to investing activities | | (2,808,358) | (2,292,750) | (2,819,092) |
| Amount attributable to financing activities | | 324,202 | (721,639) | (229,437) |
| Surplus/(deficit) remaining after the imposition of general rates | 3 | 71,864 | 811,002 | 0 |

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

12.4 CHANGE IN PURPOSE OF RESERVE FUNDS

| | |
|--------------------------------|---|
| Applicant: | Shire of Perenjori |
| File: | ADM 0082 |
| Date: | 23 April 2026 |
| Disclosure of Interest: | |
| Voting Requirements: | Absolute Majority |
| Author: | Clinton Strugnell – Chief Executive Officer |
| Responsible Officer: | Clinton Strugnell – Chief Executive Officer |
| Attachments: | Nil |

Summary

The purpose of this item is to seek Council endorsement for a change in purpose to the Shires Refuse and Community Infrastructure Reserves.

Background

The Shire of Perenjori maintains eleven different Reserve Funds. The purpose of the Reserve Funds is to set aside money to meet the future costs of specific infrastructure, services or activities.

The Local Government Act 1995 requires that where a local government chooses to establish a reserve fund it must clearly define the purpose of the fund. Once the fund is established it can only be used for the prescribed purpose. A local government can change the purpose of a reserve fund by providing public notice of its intent to do so or as part of its annual budget process.

Included in the Shires eleven reserve funds are a Refuse Reserve and a Community Infrastructure Reserve.

The prescribed purpose of these reserves are;

Refuse Reserve – to be used for future landfill sites

Community Infrastructure Reserve – to be used for acquisition, restoration, extension and improvement of community infrastructure owned by or located within the Shire.

Statutory Environment

Local Government Act 1995 S6.11

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year,
- (2) Subject to subsection (3), before a local government —
 - (a) changes* the purpose of a reserve account; or
 - (b) uses* the money in a reserve account for another purpose,it must give one month's local public notice of the proposed change of purpose or proposed use.
** Absolute majority required.*
- (3) A local government is not required to give local public notice under subsection (2) —
 - (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or
 - (b) in such other circumstances as are prescribed.
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.

Policy Implications

Nil

Consultation

Finance Manager – Ally Bryant

Financial Implications

The current balance of the respective reserves are:

- Refuse Reserve \$292,269.00
- Community Infrastructure Reserve \$489,575.12

Strategic Community Plan

4.6. The organisation, assets and finances of the Shire are managed responsibly

Officer Comment

The current prescribed purposes for the Refuse and Community Infrastructure Reserves may not align with the Shire’s medium term demand for funds.

The Refuse Reserve currently only allows for funds to be allocated to future landfill sites. At this point the Shire does not have any designated future landfill sites and has recently agreed to changes to divert all kerbside and cardboard waste out of the Perenjori and Latham landfill sites. This will significantly extend the life of the two sites and allow the Shire to better manage access and operations of the sites as well as to resolve some historic contamination issues. The broadening of the purpose of the Refuse Reserve to include existing landfill sites and recycling facilities will be beneficial to the improvement of both the Latham and Perenjori landfill facilities.

The current prescribed use of the Community Infrastructure Reserve does not clearly define if the Perenjori Supermarket would be considered “community infrastructure” and accordingly qualify for reserve funding. Given that the Shire is likely to have ongoing commitments to the supermarket it is important to clearly define that the Community Infrastructure Reserve is available for supermarket funding.

It is important to note that changing the prescribed purpose of the reserves does not automatically allow reserve funds to be accessed. Use of the funds can only occur as a result of specific Council resolution or the adoption of an annual budget that shows a movement of funds to or from that reserve.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That in accordance with the Local Government Act 1995 S6.11(2), Council give public notice of its intent to change the following reserve fund purposes;

Refuse Reserve - to be used to fund expenses for current and future landfill and recycling sites

Community Infrastructure Reserve - to be used for acquisition, restoration, extension and improvement of community infrastructure owned by or located within the Shire, inclusive of the operational, maintenance and capital expenses of the Perenjori Supermarket.

Motion put and carried / lost

For:

Against:

[Next Item](#)

13. Community Development and Services:

13.1 RECONSTRUCTION OF PERENJORI BOWLING GREEN

| | |
|--------------------------------|---|
| Applicant: | Shire of Perenjori |
| File: | ADM0636 |
| Date: | 23 April 2026 |
| Disclosure of Interest: | |
| Voting Requirements: | Simple majority |
| Author: | Clinton Strugnell – Chief Executive Officer |
| Responsible Officer: | Clinton Strugnell – Chief Executive Officer |
| Attachments: | Nil |

Summary

The purpose of this item is to seek Council endorsement for the reconstruction of the Perenjori bowling green and the associated funding arrangements.

Background

In November 2025 the Shire commenced the process of establishing a 10 Year Sporting Club Infrastructure Budget. The first draft of that document was presented to Council prior to its March 2026 meeting and confirmed that the Perenjori bowling green is a priority for upgrade. The green has deteriorated rapidly in recent months and is now unusable. In addition to the playing surface failing the sub-base and plinths have failed and the facility requires a full reconstruction.

Initial discussions have been held with the Department of Sport and Recreation Midwest regarding what support may be available to fund the upgrade. The Department advised that the Community Sport and Recreation Facilities Fund (CSRFF) has not operated for approximately a year and there is no commitment as to when it will open again. Additionally, CSRFF prioritises the resurfacing of existing playing surfaces as a low funding priority and a maximum of 16% is available for these projects.

Statutory Environment

Policy Implications

Nil

Consultation

Perenjori Bowling Club

Council

Department of Sport and Recreation- Midwest

Financial Implications

A quote for the bowling green construction has provided an indicative cost of \$305,000. As part of its 2026/2027 Budget deliberations Council will need to determine if the project can be funded direct from the 2026/2027 Budget, the Community Infrastructure Reserve Fund, or a combination of both.

Strategic Community Plan

1.1. The community is active and has access to a range of sport and recreation facilities

4.6. The organisation, assets and finances of the Shire are managed responsibly

Officer Comment

The bowling greens at Perenjori and Latham represent a significant investment for the Shire. Once the greens are constructed, funding for replacement playing surfaces is generally not available. In effect this means that with two greens and a ten-year life cycle the Shire will be funding a new playing surface every five years at a current cost of approximately \$185,000. A reduction in this cost can be achieved by encouraging Clubs to move from a woven carpet surface to a synthetic surface which on average provides an additional five to six years of life expectancy. This does impose some additional green management functions on the Clubs but balanced against the cost savings is not considered unreasonable.

The Shire does not have any policy position relating to Club contributions to playing infrastructure. In 2025 the Latham bowling green was replaced at a cost of \$188,000 with the Club contributing \$33,000 and securing an external grant of \$7500.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council

- 1 Invite tenders for the reconstruction of the Perenjori bowling green inclusive of
 - replacement of sub-base, plinths and surrounds; and
 - replacement of playing surface with a synthetic surface inclusive of watering infrastructure.**
- 2 Advise the Perenjori Bowling Club that a minimum contribution of \$35,000 is required toward the project and the Club is encouraged to source corporate sponsorship and small grants in excess of the required contribution.**
- 3 Advise the Perenjori Bowling Club the tendering and construction process may impact the greens availability and they should consider alternate playing arrangements for the 2026/27 season.**

Motion put and carried / lost

For:

Against:

[Next Item](#)

14. Infrastructure Services:

Nil

15. Governance:

15.1 QUARTERLY REPORT – COUNCIL PLAN

| | |
|-------------------------|---|
| Applicant: | Shire of Perenjori |
| File: | ADM 0618 |
| Date: | 23 April 2026 |
| Disclosure of Interest: | |
| Voting Requirements: | Simple Majority |
| Author: | Nola Comerford – Manager Corporate and Community Services |
| Responsible Officer: | Clinton Strugnell – Chief Executive Officer |
| Attachments: | Quarterly Report – Council Plan |

Summary

For Council to consider endorsement of the 2022-2032 Strategic Community Plan/Corporate Business Plan (Council Plan) quarterly report.

Background

Council adopted the Strategic Community Plan and Corporate Business Plan (Council Plan) at the August 2022 Ordinary Council Meeting.

Section 5.56(1) of the *Local Government Act 1995* requires all local governments to have a plan for the future of the district, and under the Local Government (Administration) Regulations 1996, all local governments are required to have adopted two key documents – a Strategic Community Plan and a Corporate Business Plan. Together these documents drive the development of the local government’s budget.

The Integrated Planning and Reporting Framework and Operational Guidelines (2016) issued by the Department of Local Government, Sport and Cultural Industries (DLGSC), which guide the Strategic Community Plan and Corporate Business Plan process, require that regular monitoring and reporting of these plans are undertaken. Quarterly updates form part of this key reporting process.

Statutory Environment

Local Government Act 1995 s5.56:

5.56 Planning for the future

(1) A local government is to plan for the future of the district.

(2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

Local Government (Administration) Regulations 1996

(3) A local government is to review the current strategic community plan for its district at least once every 4 years.

Policy Implications

Nil

Consultation

Clinton Strugnell – Chief Executive Officer

Marty Noordhof – Manager Infrastructure Services

Ally Bryant – Finance Manager

Financial Implications

The cost of projects and actions contained within the Quarterly Report are as per the Annual Budget 2025/26.

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.6. The organisation, assets and finances of the Shire are managed responsibly.

Officer Comment

The Quarterly Report is designed to provide information on the progress and milestones of key goals in the Council Plan 2022-2032.

As per legislation requiring that local governments conduct a major review of the Council Plan every four years, Council have endorsed acceptance of a proposal from 150Square to undertake the review in the 2026/27 financial year, and budget allocation will be made accordingly.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council receives the achievements against the actions in the Quarterly Council Plan for the period ending 31 March 2026.

Motion put and carried / lost

For:

Against:

[Next Item](#)



Perenjori
Embrace Opportunity

QUARTERLY REPORT

JANUARY-MARCH 2026



Our Highlights

Australia Day

This annual community event, held at the Perenjori Aquatic Centre, is an opportunity for residents to socialise and to celebrate individuals and groups who have made a significant contribution to the Perenjori community.



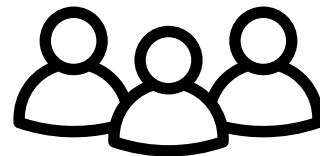
Well Women's Clinic

Funded through Rural Health WA, a quarterly Well Women's Clinic attended by a female GP provides health and wellbeing services for female community members.



Elector's Meeting

The 2025/26 Annual Electors Meeting was held in the Perenjori Hall.



Mine Visit

Terra Mining hosted Councillors and staff at their Extension Hill project in March. The visit included a blast, plus a tour of the open cut and the processing site.





Performance against the 2023-2033 Council Plan

STRATEGIC DIRECTION for the Shire of Perenjori

The strategic direction for the plan is driven by the community. It covers the things that the Shire is directly responsible for, as well as things that others are responsible for (such as Federal or State Government, industry, or other stakeholders).



VISION

Our community is strong and growing.

We create our own future with imagination and energy.

We are proud of this place we call home and welcome visitors to share in its outstanding natural beauty.



Other Progress



Goal 1 - Social

An inclusive community and a great place to live for all ages and stages of life.

Strategic Objectives

The community is active and has access to a range of sport and recreation facilities.

- Free use of Gym for community members.
- Oval renovations undertaken.
- Continuation of upgrades to the Perenjori Pavilion.
- Aquatic Centre hosted the Perenjori Primary School swimming carnival.
- A new card swipe entry system was implemented at the Perenjori Gym.

Community life is enhanced and nurtured with well supported clubs, community groups, and essential volunteer-based services.

- Employee support for St John Ambulance volunteer response.
- Budget support for Perenjori Sports Club house renovations.

The community is accessible for and inclusive of people with disability.

- Inclusion in the 2025/26 Budget for improved disabled access at the Perenjori Pavilion.

Early childhood services are provided in support of workforce participation and educational outcomes.

- Two furnished houses provided for REED staff members.
- Ongoing building and grounds maintenance for early learning centre.
- Building repairs undertaken at early learning centre.

Young people are engaged in pro-social activity and civic life.

- Children encouraged to lead the community in the Australian National Anthem at the Australia Day event.
- An after-school hours Pool Carnival was well attended by Perenjori Primary School students.
- Funding received for a School Holiday program.

Gaps in medical, allied health services, and other community services are filled where possible to meet the needs of the local population.

- Visiting Physiotherapist located in Council building.
- Ongoing assistance to Perenjori Medical Centre.
- Renewal of contract between Shire of Perenjori and Morawa Perenjori Medical Practice.

Goal 1...continued

Strategic Objectives

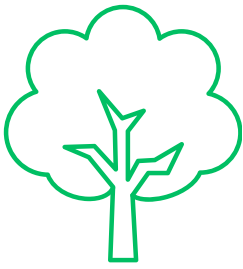
Seniors are valued and supported to age in place.

- Ongoing support for weekly seniors' morning tea at the Lodge.
- Ongoing advocacy for senior community care services.

Emergency management and associated community liaison and education activities are undertaken to protect the community and minimise harm from disasters.

- Ongoing Volunteer Bushfire Brigade inductions undertaken to comply with new WHS Act.
- Updates to burning season periods are provided to the public.
- Cyclone warning updates provided to community as required during recent storm activity.
- Quarterly Local Emergency Management Committee meetings attended by staff and chaired by Shire President.





Goal 2 - Natural & Built Environment

Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.

Strategic Objectives

Public health, safety and amenity standards are upheld.

- Provision of housing for two Police officers.
- GPS systems installed in graders to provide lone worker safety.
- Ablution renovations undertaken at the Latham Community Centre.
- Tenders called for kerbside waste services.
- Mosquito fogging recommenced throughout townsites.
- Ongoing corella culling undertaken by contract Ranger.

Land use and building regulations are designed and administered to meet the current and future needs of the community.

- Ownership of 160 England Crescent has been completed as per Council Resolution and Annual Budget.
- Monthly EHO visits to the Shire to assist the community in environmental health compliance.
- A funding application has been submitted for the construction of two 2x1 residences.

The Shire's buildings and leases are administered to an appropriate standard for the benefit of the community according to their need and use.

- Building maintenance schedule is ongoing.
- Scope of works sourced for relining of Aquatic Centre pool bowl.
- Financial support for Perenjori Sports Club house renovation.
- Council resolved unanimously to sell Latham Hall.
- Progression of sale of three Council tenanted residences.

Local Aboriginal and non-Aboriginal stories, structures and places of interest are acknowledged, preserved and promoted as appropriate.

- Townscape planning underway for Indigenous Interpretive site.
- Consultation with Indigenous leaders and groups in cultural appropriate plantings for above.

Waste management services are provided efficiently and sustainably.

- Weekly disposal service with licensed waste provider.
- Regular maintenance at waste disposal sites.
- Budget allocation included in 25/26 Budget for upgrades to the Latham Tip.
- A new cell has been installed and is in use at the Perenjori Tip.
- Kerbside general waste collection tender accepted by Council.

Roads, footpaths and drainage are appropriately managed according to their need and use.

- Maintenance carried out in line with the sealed roads program.
- Unsealed roads maintained regularly by fleet of graders.
- Regular street sweeping undertaken.
- Scope of works for sealed roads program developed tender awarded.

Parks, gardens, street trees and reserves are appropriately managed according to their need and use.

- Ongoing weed spraying program throughout townsites.

The provision of cemeteries reflects community needs, heritage values, and a peaceful natural environment.

- Purchase Order issued for construction of a Niche Wall in the Latham Cemetery.



Goal 3 - Economic

A diverse economy, with flourishing businesses offering a suite of trades, services and retail offerings.

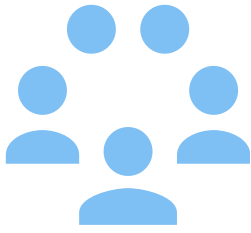
Strategic Objectives

Opportunities are maximised to promote economic growth and local development.

- Ongoing support for new supermarket including establishment of a committee to assist in efficient management.
- Working group formed to provide feedback to supermarket management.
- Partnered with LG Professionals in a local government career campaign initiative.
- Working with Pharmacist to provide a Council-owned facility to open a Chemist two days per week.
- Three Council houses offered for sale to local business owners/managers holding lease agreements for the residences.

Visitors are welcomed and well-catered for.

- Promotion of Astrotourism through social media updates.
- Subscription to annual Astrotourism Towns membership.
- Shire support for annual Off-Road Car Rally including traffic management.
- Upgrades to the Caravan Park Accommodation Village include a new washing machine for guests and installation of smart TVs in each unit.



Goal 4 - Governance & Leadership

A strong and diverse Council working closely with the proactive and involved community.

Strategic Objectives

The community is well-informed and engaged.

- Regular social media and website posts of roadworks, events and projects.
- Flyers installed on notice boards throughout town advising of Council happenings, events, projects and general information.
- The Bush Telegraph utilised as an online/hardcopy tool to inform the community.
- Members of the public are able to ask questions on any matter affecting the Shire in time set aside for this purpose at meetings of the Council.

The Shire listens to and works closely with the community and its decision-making is transparent and accountable.

- Council Meeting Agendas and Minutes published on Shire website.
- Annual Electors Meeting undertaken in accordance with the *Local Government Act 1995*.

The Shire advocates and partners effectively on behalf of the community.

- Relationship building with mining corporations utilising Council roads.

The Shire works proactively with the Traditional Owners regarding sites and other matters of significance to the Badimia people.

- Ongoing consultation and cooperative facilitation of Aboriginal Interpretive site with local Badimia elders and indigenous groups.

People receive a high standard of customer service in their dealings with the Shire.

- Staff training schedule implemented to provide best practice delivery to the community.
- Job Descriptions updated as required.
- Annual Performance Reviews undertaken for all staff.
- The Town Crew completed a Chainsaw Operations course.

The organisation, assets and finances of the Shire are managed responsibly.

- Capital works program undertaken in accordance with Council Budget.
- In accordance with the *Local Government (Financial Management) Regulations 1996*, an annual budget review was undertaken in February 2026.
- Council endorsed the appointment of an Independent Presiding Member of the Audit, Risk and Improvement Committee.

Capital Expenditure - 2025/26

| Job | Description | Budget | Status |
|------|---|-----------|-----------------------|
| HC32 | 3x2 House - 3 Hirshauer Rd | \$300,000 | Completed |
| I009 | Latham Bowls Green | \$128,918 | Completed |
| I008 | Latham Refuse Site | \$50,000 | Pending |
| I012 | Radio Broadcasting | \$60,000 | Pending |
| I011 | Niche Wall Latham Cemetery | \$15,000 | Purchase Order issued |
| BC29 | Supermarket | \$75,275 | Completed |
| LA01 | Purchase of Industrial Land | \$20,000 | Completed |
| BC01 | Pavilion Upgrade | \$72,500 | In progress |
| CP34 | EV Charging Station | \$8,500 | In progress |
| BC30 | Units 2 & 3 North Rd Renovations | \$40,000 | Completed |
| HC34 | 11A & 11B Livingstone St Patios | \$14,000 | Pending |
| BC36 | Depot Lean-To Shed and Dome Shelter | \$33,000 | Pending |
| BC31 | Post Office Mail Room Extension | \$15,000 | In progress |
| BC32 | Latham Community Centre Amenities Upgrade | \$70,000 | Completed |

Capital Expenditure - 2025/26 Cont.

| Job | Description | Budget | Status |
|------------|---------------------------------------|---------------|---------------|
| I015 | Water Bore and Tank | \$57,990 | In progress |
| BC33 | Disabled Access Pavilion | \$8,000 | Pending |
| BC34 | Sports Club House Renovations | \$60,000 | In progress |
| BC35 | Gym Access Control System | \$9,000 | Completed |
| I014 | Swimming Pool Liner Repaint | \$500,000 | Postponed |
| FE10 | EPR/Finance System Implementation | \$53,425 | In progress |
| I013 | Oval Plumbing and Electrical Upgrades | \$35,000 | Completed |

Capital Expenditure - 2025/26 Cont.

Road Program

| Job | Description | Budget | Status |
|---------|---|-----------|-------------------------------|
| RRG166 | Coorow Latham Rd SLK 5.1-16.31 | \$450,000 | Pending |
| RRG049 | Syson Rd SLK 0.00-6.00 | \$458,752 | Scheduled for Dec/Jan |
| RRG049A | Syson Rd SLK 2.84-4.00 | \$427,000 | Pending |
| RRG018 | Wanarra Rd SLK 2.82-5.55 | \$410,500 | Pending |
| R2R051 | Bunjil North East Rd SLK 4.55-9.5 | \$275,903 | Completed |
| R2R040 | Spencer Rd SLK 33.75-46.28 17.32-21.21 | \$375,822 | Completed |
| R2R017 | Rabbit Proof Fence Rd SLK 24.23-27.52 | \$271,354 | Completed |
| R2R124 | Timmings St Reseal | \$14,500 | Pending |
| R2R085 | Rayner Rd SLK .39-3.46 | \$57,810 | Completed |
| R2R163 | England Cres SLK 0.03-0.17 | \$14,700 | Pending |
| MWF047 | Boundary Rd - Retention | \$7,397 | Scheduled for April retention |
| MWF039 | Morawa South Rd - Retention | \$41,779 | Scheduled for April retention |
| FP01 | Fowler St Footpath Repairs | \$31,000 | Completed |
| R2R094 | Syson/Oversby SLK 33.11-37.16 | \$86,932 | In progress |

Capital Expenditure - 2025/26 Cont.

Plant Replacement Program

| Job | Description | Budget | Status |
|------------|-------------------------------|---------------|------------------|
| 04259 | CEO Vehicle | \$65,000 | Completed |
| CP43 | Mechanics Truck | \$130,000 | Pending delivery |
| CP44 | Triton Ute single cab | \$35,860 | Completed |
| CP45 | Triton ute single cab tipping | \$42,000 | Completed |
| CP46 | Ride-on mower | \$22,000 | Pending delivery |
| CP47 | Construction truck | \$130,000 | Completed |
| CP48 | Town tractor mower | \$100,000 | Completed |
| CP49 | Tri-axle float refurbish | \$50,000 | Completed |
| CP50 | Tandem box trailer | \$5,000 | Completed |
| CP51 | Latham Community Bus | \$60,000 | Pending |
| CP52 | 22-seater bus | \$147,000 | Completed |
| CP53 | Depot generator 20Kva | \$15,000 | Pending |
| CP54 | Aged Units generator 24Kva | \$24,000 | Completed |

Major Projects and Capital Works Highlights

IN PROGRESS

Perenjori Pavilion Renovations

Contractors are finalising upgrades at the Perenjori Pavilion, including fresh internal paint, new lighting, an improved acoustic ceiling in the main hall, an outdoor PA system, outdoor roller blinds and a new audio/visual setup. Funded by Lotterywest, this project will give the community a more comfortable and versatile space.



15.2 DISPOSAL OF PROPERTY – LOT 47 RUSSELL STREET, PERENJORI

| | |
|-------------------------|---|
| Applicant: | Shire Of Perenjori |
| File: | A131 |
| Date: | 23 April 2026 |
| Disclosure of Interest: | |
| Voting Requirements: | Simple Majority |
| Author: | Clinton Strugnell – Chief Executive Officer |
| Responsible Officer: | Clinton Strugnell – Chief Executive Officer |
| Attachments: | Nil |

Summary

The purpose of this item is to seek Council endorsement for the disposal of Lot 47 Russell Street, Perenjori.

Background

Lot 47 Russell Street, Perenjori is a residential zoned property, comprising a house damaged during cyclone Seroja. The property was subject to a deceased estate and has been in an uninhabitable state since April 2021. At its meeting of April 18th 2024 Council made the following resolution in relation to the property.

Council Resolution Number: 180424.18

Moved: Cr Bryant

Seconded: Cr Campbell

That Council:

- d) **The CEO be approved to negotiate with the owner of the property the option of the land and buildings being relinquished/gifted to the Shire for a nominal sum.**
- e) **The CEO be authorised to progress the transfer of the land and buildings at lot 47 Russell Street Perenjori to the Shire in the event negotiations with the owner of 47 Russell street are successful.**

Motion put and carried 5/1

For: Cr Sutherland, Cr Hepworth, Cr Bryant, Cr Campbell, Cr Fraser

Against: Cr Sparkman

The gifting of the property from the deceased estate to the Shire of Perenjori has been a protracted process with settlement occurring on March 10th, 2026.

The Shire is now in a position to either dispose of the property or retain the property for its own use. In the event a decision is made to dispose of the property, consideration will need to be given to disposing of the property in its current condition or demolishing the building and selling as vacant land.

Statutory Environment

Local Government Act 1995 S3.58

(1) In this section —

dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;

property includes the whole or any part of the interest of a local government in property, but does not include money.

(2) Except as stated in this section, a local government can only dispose of property to —

(a) the highest bidder at public auction; or

(b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.

Policy Implications

Nil

Consultation

Manager Infrastructure Services – Marty Noordhof

Financial Implications

Although Lot 47 Russell Street has been gifted to the Shire, costs of \$9,746.45 have been incurred in administering the process.

Strategic Community Plan

2.3. The Shire's buildings and leases are administered to an appropriate standard for the benefit of the community according to their need and use.

Officer Comment

It is understood that the decision to agree to the gifting of Lot 47 Russell Street was based on finding a solution to the property's condition rather than the Shire having a specific demand for the property.

The building at Lot 47 Russell Street is in poor condition with approximately one quarter of the roof missing. Over time this has resulted in the ceilings collapsing and some damage to wall lining where they have been exposed to water. Additionally, there are many of the previous residents' belongings still in the house. Structurally the house could be repaired but would require significant investment or the appropriate trade skills.

Staff have had two enquiries from the public interested in acquiring the house with a view to restoration. Were this able to be achieved this would be a good outcome for the community given the housing shortage being experienced. Accordingly, it is recommended that an attempt be made to dispose of the property on an "as is" basis and should this be unsuccessful an item will be returned to Council to consider demolition. Staff will shortly be commencing the removal of all rubbish and debris from the site to make it suitable for disposal.

In this instance it is recommended that the property be disposed of by tender rather than having the property valued and negotiating with potential buyers. It is expected that the property would be difficult to value and is likely to lead to a circumstance where there is a significant difference between the disposal price and valuation.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council invites public tender for the disposal of Lot 47 Russell Street , Perenjori.

Motion put and carried / lost

For:

Against:

[Next Item](#)

16. Confidential Reports:

16.1 COUNCIL DECISION TO GO BEHIND CLOSED DOORS

PROCEDURAL MOTION

Council Resolution:

Moved:

Seconded:

That Council, in accordance with section 5.23(2) of the *Local Government Act 1995*, accept that the meeting be closed to members of the public at ____pm to consider confidential items:

As the matters contain confidential information relating to sections 5.23(2)(a), (c) and (e) of the *Local Government Act 1995*.

Motion put and carried / lost

For:

Against:

16.2 **CONFIDENTIAL ITEM** - REQUEST TO WAIVER ELECTRICITY EXPENSES – PERENJORI SUPERMARKET

| | |
|-------------------------|--|
| Applicant: | Shire Of Perenjori |
| File: | ADM 0941 |
| Date: | 23 April 2026 |
| Disclosure of Interest: | |
| Voting Requirements: | Simple Majority |
| Author: | Clinton Strugnell – Chief Executive Officer |
| Responsible Officer: | Clinton Strugnell – Chief Executive Officer |
| Attachments: | 16.2.1 Request to Waive Electricity Costs 16.2.2 Supermarket Weekly Financials 16.2.3 Supermarket Budget |

16.3 **CONFIDENTIAL ITEM** - TERRA MINING PTY LTD – REQUEST TO LIFT BANK GUARANTEE

| | |
|-------------------------|---|
| Applicant: | Shire Of Perenjori |
| File: | ADM 0901 |
| Date: | 23 April 2026 |
| Disclosure of Interest: | |
| Voting Requirements: | Simple Majority |
| Author: | Clinton Strugnell – Chief Executive Officer |
| Responsible Officer: | Clinton Strugnell – Chief Executive Officer |
| Attachments: | Nil |

OFFICER RECOMMENDATION

Council Resolution Number:

Moved: **Seconded:**

That Council accepts the Officer's recommendation as contained in the confidential report.

Motion put and carried / lost

For:

Against:

[Next Item](#)

16.4 COUNCIL DECISION TO RETURN FROM BEHIND CLOSED DOORS

PROCEDURAL MOTION

Council Resolution:

Moved: **Seconded:**

That Council return to standing orders and re-open the meeting to the public.

Motion put and carried / lost

For:

Against:

[Next Item](#)

17. Ordering the Common Seal

18. Reports of Committees and Members:

19. Motions of Which Previous Notice Has Been Given:

20. Notice of Motions:

21. New Business of an Urgent Nature Admitted by Council:

22. Closure of Meeting:

The Shire President to declare the meeting closed.

23. Next Meeting:

The Shire President to advise that the next Ordinary Meeting of Council will be held on Thursday, 28 May 2026 in the Shire of Perenjori Council Chambers, 56 Fowler St, Perenjori WA 6620, commencing at 3.00 pm.