



Shire of
Perenjori
Embrace Opportunity

Shire of Perenjori – Ordinary Council Meeting

LATE ITEMS

Thursday 24 July 2025

PROCEDURAL MOTION

Council Resolution Number:

Moved: **Seconded:**

That Council accepts late Items 20.1 Adoption of 2025/2026 Statutory Budget and 20.2 Interim Audit Management Letter 2024-25 Financial Year for consideration.

Motion put and carried / lost

For:

Against:

20.1 LATE ITEM - ADOPTION OF 2025/2026 STATUTORY BUDGET

Applicant:	Shire of Perenjori
File:	ADM 0339
Date:	24 July 2025
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Ally Bryant – Finance Manager
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	20.1.1 - Draft 2025/2026 Annual Budget including Fees and Charges 20.1.1 - Budget Information Booklet

Summary

The 2025/2026 Draft Annual Budget for the year ending June 2026 is prepared with intention to deliver on strategies adopted by Council.

This document is submitted to Council for formal consideration and adoption.

Background

A final draft of the 2025/26 Annual Budget has been prepared for consideration based on the principles contained within the Community Strategic Plan and Corporate Business Plan.

Further information previously provided to Council and considered for the budget include:

- Fees & Charges Schedule
- Plant Replacement Program
- Roads Program
- Capital Expenditure
- Councillor Payments

Major projects that have been included in the capital works program include:

Project	Amount \$	Strategic Plan Outcomes Addressed
<i>Strategy: An inclusive community and a great place to live for all ages and stages of life</i>		
Latham Bowls Club Green replacement	128,918	1.1
Pavilion upgrades Lottery West Grant	72,500	1.1
Swimming Pool liner and bowl repairs	500,000	1.1
<i>Strategy: Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</i>		
Implement road program in accordance with Council's adopted Plans and budget process	3,030,447	2.6
Upgrade of Latham Tip	50,000	2.2
Installation of niche wall at Latham Cemetery	15,000	2.8
Upgrade of radio broadcasting equipment	60,000	2.3
<i>Strategy: A diverse economy, with flourishing businesses offering a suite of trades, services and retail</i>		

<i>offerings</i>		
Supermarket	175,275	3.1
Housing renovations	122,000	3.2
Complete construction of 3x2 house	300,000	3.1
<i>Strategy: A strong and diverse Council working closely with the proactive and involved community</i>		
Installation of EPR Finance software	53,425	4.6
Renewal of Shire Plant and Equipment	834,360	4.6

Statutory Environment

The Annual Budget has been prepared in accordance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*. It also complies with relevant Australian Accounting Standards.

Pursuant to Section 6.2 of the *Local Government Act 1995*, the Budget for the Municipal Fund must be prepared and adopted by an absolute majority of Council by 31 August each year.

Section 5.63 (1)(b) The Local Government Act 1995 specifically excludes the need for Elected Members to "Declare a Financial Interest" in imposing a rate, charge or fee. The Section reads as follows: "5.63(1) Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter – (b) an interest arising from the imposition of any rate, charge or fee by the local government". Additionally, the declaration provisions of the Act do not apply to Council business reimbursements or to Members sitting fees. Any other interest, be it Financial, Proximity or Impartiality must be declared.

Divisions 5 and 6 Local Government Act 1995 refer to the setting of budgets and raising of rates and charges. The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The 2024/25 Draft Annual Budget as presented is considered to meet statutory requirements.

Regulation 34(5) Local Government (Financial Management) Regulations 1996 requires each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS (Australian Accounting Standards), to be used in statements of financial activity for reporting material variances.

Policy Implications

The following Council Policy applies:

- Policy 4003 – Managing Council Budgets

Consultation

Elected Members

Paul Anderson, Chief Executive Officer

Marty Noordhof, Manager Infrastructure Services

Nola Comerford, Manager Corporate & Community Services

Finance team, Shire of Perenjori

Financial Implications

The Annual Budget determines how funds will be allocated for the forthcoming financial year.

A summary of key financial data is:

- Opening surplus of \$3.020 million
- Operating revenue of \$7.457 million
- Operating expenditure of \$12.134 million
- Non-operating grants of \$2.523 million
- Capital Expenditure program of \$5.589 million
- Net transfers from Reserves of \$53,744 thousand after transferring in \$0.045 million for interest received

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 budget includes rate revenue increase of 4% for the 2025/26 financial year. It should be noted that whilst the total rates raised will increase by 4% there has also been a reduction in the discount for early payment of rates from the 7.5% to 5%. Individual property results may vary as a result of changes to valuations. The Nett yield will also vary dependent upon the take-up of the discount offered by Council for early payment of rates.

There has been one change to the adopted draft Fees and Charges with the addition of a fee to hire the sign board. This fee is to be \$132 per day or \$99 per day for 5 days or more.

The *Local Government Act 1995* requires that the Annual Budget is prepared and adopted no later than 31 August each financial year.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council resolves to:

1. Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopts the attached Municipal Fund Budget for the Shire of Perenjori for the 2025/26 financial year, which includes the following:

- Statement of Comprehensive Income by Nature and Type
- Statement of Cash Flows
- Statement of Financial Activity
- Notes to and Forming Part of the Budget
- Transfers to and from Reserves Account

2. Adopt the following differential general and minimum rates in accordance with Sections 6.32, 6.33 and 6.35 of the Act:

Rates Category	Minimum Rate	Rate in the \$	Proposed Yield
UV Rural	442	1.0646	\$ 2,442,415
UV Mining	442	28.009	\$ 876,785
GRV Townsites	442	7.9231	\$ 130,935
GRV Mining	442	11.154	\$ 316,658
UV Exploration	442	21.1055	\$ 71,704
TOTAL YIELD			\$ 3,838,497

3. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, adopt the following due dates for the payment in full by instalments:

Option 1 – Pay in Full and Obtain Discount

Due Date Friday 3 October 2025

Option 2 – Pay in Full

Due Date Friday 3 October 2025

Option 3 – Pay in Four Instalments

1st Instalment Due Friday 3 October 2025
2nd Instalment Due Wednesday 3 December 2025
3rd Instalment Due Tuesday 3 February 2026
4th Instalment Due Wednesday 8 April 2026

4. Pursuant to Section 6.51(1) of the *Local Government Act 1995*, adopt an interest rate of 7% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
5. Pursuant to section 6.46 of the *Local Government Act 1995*, Council offers a discount of 5% where the minimum levy does not apply. Ratepayers must pay their rates in full, including arrears, waste and service charges, on or before 3 October 2025 to be eligible for this discount.
6. Pursuant to section 6.16 of the *Local Government Act 1995*, Council adopts the Fees & Charges Schedule 25/26.
7. Pursuant to section 5.99 of the *Local Government Act 1995* and regulation 34 of the Local Government (Administration) Regulations 1996, Council endorses the individual annual fees for Elected Members adopted 19 June 2025.
8. In accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, the level to be used in statements of financial activity in 2025-26 for reporting material variances shall be 10% or \$10,000, whichever is the greater.

Motion put and carried / lost by Absolute Majority

For:

Against:

[Next Item](#)

SHIRE OF PERENJORI
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	27

The Shire of Perenjori a Class 4 local government conducts the operations of a local government with the following community vision:

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

SHIRE OF PERENJORI
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,660,293	3,471,009	3,441,290
Grants, subsidies and contributions		1,945,949	2,321,312	761,033
Fees and charges	14	1,115,091	1,300,280	969,267
Interest revenue	9(a)	97,650	238,919	141,800
Other revenue		568,140	1,744,011	2,807,579
		7,387,123	9,075,531	8,120,969
Expenses				
Employee costs		(3,667,695)	(3,287,770)	(3,574,760)
Materials and contracts		(2,680,006)	(3,436,839)	(4,699,209)
Utility charges		(418,373)	(454,101)	(392,725)
Depreciation	6	(4,775,680)	(4,724,422)	(5,391,127)
Finance costs	9(c)	(183,462)	(65,231)	(66,784)
Insurance		(209,132)	(193,345)	(193,475)
Other expenditure		(200,603)	(205,654)	(222,158)
		(12,134,951)	(12,367,362)	(14,540,238)
		(4,747,828)	(3,291,831)	(6,419,269)
Capital grants, subsidies and contributions		2,523,973	6,663,809	5,660,979
Profit on asset disposals	5	70,155	40,700	2,500
Loss on asset disposals	5	0	(43,936)	(35,875)
		2,594,128	6,660,573	5,627,604
Net result for the period		(2,153,700)	3,368,742	(791,665)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,153,700)	3,368,742	(791,665)

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

SHIRE OF PERENJORI
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
	\$	\$	\$
Rates	3,660,293	3,545,237	3,441,290
Grants, subsidies and contributions	1,945,949	1,558,456	(293,413)
Fees and charges	1,115,091	1,764,777	969,267
Interest revenue	97,650	238,919	141,800
Goods and services tax received	0	74,789	0
Other revenue	568,140	1,744,011	2,807,579
	7,387,123	8,926,189	7,066,523

Payments

Employee costs	(3,667,695)	(3,235,585)	(3,574,760)
Materials and contracts	(2,680,006)	(3,579,771)	(4,699,209)
Utility charges	(418,373)	(454,101)	(392,725)
Finance costs	(183,462)	(53,964)	(66,784)
Insurance paid	(209,132)	(193,345)	(193,475)
Other expenditure	(200,603)	(205,654)	(222,158)
	(7,359,271)	(7,722,420)	(9,149,111)

Net cash provided by (used in) operating activities	4	27,852	1,203,769	(2,082,588)
--	----------	---------------	------------------	--------------------

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,712,560)	(5,348,718)	(5,780,769)
Payments for construction of infrastructure	5(b)	(3,877,355)	(5,890,794)	(5,259,721)
Capital grants, subsidies and contributions		2,523,973	6,653,584	5,660,979
Proceeds from sale of property, plant and equipment	5(a)	246,850	72,700	151,300
Net cash (used in) investing activities		(2,819,092)	(4,513,228)	(5,228,211)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(130,693)	(57,921)	(57,921)
Proceeds from new borrowings	7(a)	0	2,100,000	2,000,000
Net cash provided by (used in) financing activities		(130,693)	2,042,079	1,942,079

Net (decrease) in cash held

		(2,921,933)	(1,267,380)	(5,368,720)
--	--	-------------	-------------	-------------

Cash at beginning of year		6,029,766	7,297,146	7,297,146
---------------------------	--	-----------	-----------	-----------

Cash and cash equivalents at the end of the year	4	3,107,833	6,029,766	1,928,426
---	----------	------------------	------------------	------------------

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	3,660,293	3,471,009	3,441,290
Grants, subsidies and contributions		1,945,949	2,321,312	761,033
Fees and charges	14	1,115,091	1,300,280	969,267
Interest revenue	9(a)	97,650	238,919	141,800
Other revenue		568,140	1,744,011	2,807,579
Profit on asset disposals	5	70,155	40,700	2,500
		7,457,278	9,116,231	8,123,469

Expenditure from operating activities

Employee costs		(3,667,695)	(3,287,770)	(3,574,760)
Materials and contracts		(2,680,006)	(3,436,839)	(4,699,209)
Utility charges		(418,373)	(454,101)	(392,725)
Depreciation	6	(4,775,680)	(4,724,422)	(5,391,127)
Finance costs	9(c)	(183,462)	(65,231)	(66,784)
Insurance		(209,132)	(193,345)	(193,475)
Other expenditure		(200,603)	(205,654)	(222,158)
Loss on asset disposals	5	0	(43,936)	(35,875)
		(12,134,951)	(12,411,298)	(14,576,113)

Non cash amounts excluded from operating activities

	3(c)	4,705,525	4,727,658	5,424,502
--	------	-----------	-----------	-----------

Amount attributable to operating activities

27,852 1,432,591 (1,028,142)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,523,973	6,663,809	5,660,979
Proceeds from disposal of property, plant and equipment	5(a)	246,850	72,700	151,300
		2,770,823	6,736,509	5,812,279

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(1,712,560)	(5,348,718)	(5,780,769)
Acquisition of infrastructure	5(b)	(3,877,355)	(5,890,794)	(5,259,721)
		(5,589,915)	(11,239,512)	(11,040,490)

Amount attributable to investing activities

(2,819,092) (4,503,003) (5,228,211)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	0	2,100,000	2,000,000
Transfers from reserve accounts	8(a)	862,034	1,640,644	1,954,214
		862,034	3,740,644	3,954,214

Outflows from financing activities

Repayment of borrowings	7(a)	(130,693)	(57,921)	(57,921)
Transfers to reserve accounts	8(a)	(960,778)	(762,045)	(767,898)
		(1,091,471)	(819,966)	(825,819)

Amount attributable to financing activities

(229,437) 2,920,678 3,128,395

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	3,020,677	3,170,411	3,127,958
Amount attributable to investing activities		27,852	1,432,591	(1,028,142)
Amount attributable to financing activities		(2,819,092)	(4,503,003)	(5,228,211)
		(229,437)	2,920,678	3,128,395

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

3 0 3,020,677 0

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

SHIRE OF PERENJORI
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	13
Note 5	Property, Plant and Equipment	14
Note 6	Depreciation	16
Note 7	Borrowings	17
Note 8	Reserve Accounts	19
Note 9	Other Information	20
Note 10	Council Members Remuneration	21
Note 11	Trust Funds	22
Note 12	Revenue and Expenditure	23
Note 13	Program Information	25
Note 14	Fees and Charges	26

1. BASIS OF PREPARATION

The annual budget of the Shire of Perenjori which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements: Tier 2 Disclosures

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

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities , became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996* . Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
 - Standards – Annual Improvements Volume 11

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Townsite	Gross rental valuation	0.079231	106	1,468,481	116,349	0	116,349	112,159	113,377
Mining	Gross rental valuation	0.11154	1	2,835,000	316,216	(12,000)	304,216	304,025	304,025
Rural	Unimproved valuation	0.010646	260	228,922,684	2,437,111	0	2,437,111	2,342,918	2,343,702
Mining	Unimproved valuation	0.280090	41	3,122,478	874,575	0	874,575	840,603	840,603
Exploration	Unimproved valuation	0.211055	32	287,387	60,654	(1,835)	58,819	47,675	59,046
Total general rates			440	236,636,030	3,804,905	(13,835)	3,791,070	3,647,380	3,660,753
		Minimum							
		\$							
(ii) Minimum payment									
Townsite	Gross rental valuation	442.00	33	36,039	14,586	0	14,586	13,056	11,424
Mining	Gross rental valuation	442.00	1	20	442	0	442	408	408
Rural	Unimproved valuation	442.00	12	139,940	5,304	0	5,304	5,304	4,488
Mining	Unimproved valuation	442.00	5	2,899	2,210	0	2,210	2,040	2,040
Exploration	Unimproved valuation	442.00	25	27,626	11,050	0	11,050	12,240	11,424
Total minimum payments			76	206,524	33,592	0	33,592	33,048	29,784
Total general rates and minimum payments			516	236,842,554	3,838,497	(13,835)	3,824,662	3,680,428	3,690,537
(iii) Ex-gratia rates									
Ex Gratia - CBH					27,543	0	27,543	27,496	27,543
					3,866,040	(13,835)	3,852,205	3,707,924	3,718,080
Discounts (Refer note 2(f))							(191,912)	(236,915)	(276,790)
Total rates					3,866,040	(13,835)	3,660,293	3,471,009	3,441,290
Instalment plan charges							1,443	1,404	1,300
Instalment plan interest							1,250	1,243	2,500
Late payment of rate or service charge interest							6,000	7,859	5,800
							8,693	10,506	9,600

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Discount on General R	3/10/2025	0	0.0%	7.0%
Option two				
Single full payment	3/10/2025	0	0.0%	7.0%
Option three				
First instalment	3/10/2025	0	0.0%	7.0%
Second instalment	3/12/2025	12	5.5%	7.0%
Third instalment	3/02/2026	12	5.5%	7.0%
Fourth instalment	8/04/2026	13	5.5%	7.0%

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

(i) Differential general rate

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

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

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV Rural	0.012637	0.010646	Update to valuations from Landgate to achieve advertised rate yeild
UV Mining	0.307875	0.280090	Update to valuations from Landgate to achieve advertised rate yeild
GRV Mining	0.115330	0.111540	Update to valuations from Landgate to achieve advertised rate yeild
Exploration	0.240665	0.211055	Update to valuations from Landgate to achieve advertised rate yeild

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(f) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
				\$	\$	\$	
Discount for Prompt Payment	Rate	5.0%		191,912	236,915	276,790	When Full payment is made prior to due date
				191,912	236,915	276,790	

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	3,107,833	6,029,766	1,928,426
	338,633	338,633	583,686
	62,116	62,116	127,103
	0	0	0
	3,508,582	6,430,515	2,639,215
	(518,222)	(518,222)	(688,593)
	(168,780)	(168,780)	0
7	130,693	0	(2,000,000)
	(243,718)	(243,718)	(233,540)
	(11,036)	(11,036)	0
	(811,063)	(941,756)	(2,922,133)
	2,697,519	5,488,759	(282,918)
3(b)	(2,697,519)	(2,468,082)	282,918
	0	3,020,677	0
8	(2,566,826)	(2,468,082)	(1,950,622)
	(130,693)	0	2,000,000
	0	0	233,540
	(2,697,519)	(2,468,082)	282,918

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Non-cash movements in non-current assets and liabilities:
- Employee provisions
- Other provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(70,155)	(40,700)	(2,500)
5	0	43,936	35,875
6	4,775,680	4,724,422	5,391,127
	0	10,225	0
	0	(10,225)	0
	4,705,525	4,727,658	5,424,502

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 3,107,833	\$ 6,029,766	\$ (22,196)
Term deposits		0	0	1,950,622
Total cash and cash equivalents		3,107,833	6,029,766	1,928,426
Held as				
- Unrestricted cash and cash equivalents		541,007	3,561,684	(22,196)
- Restricted cash and cash equivalents		2,566,826	2,468,082	1,950,622
	3(a)	3,107,833	6,029,766	1,928,426
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,566,826	2,468,082	1,950,622
		2,566,826	2,468,082	1,950,622
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	2,566,826	2,468,082	1,950,622
		2,566,826	2,468,082	1,950,622
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,153,700)	3,368,742	(791,665)
Depreciation	6	4,775,680	4,724,422	5,391,127
(Profit)/loss on sale of asset	5	(70,155)	3,236	33,375
(Increase)/decrease in receivables		0	213,108	0
(Increase)/decrease in contract assets		0	58,719	0
(Increase)/decrease in inventories		0	21,920	0
(Increase)/decrease in other assets		0	8,534	0
Increase/(decrease) in payables		0	(120,159)	0
Increase/(decrease) in contract liabilities		0	(885,666)	(1,054,446)
Increase/(decrease) in other provision		0	(10,225)	0
Increase/(decrease) in employee provisions		0	10,225	0
Capital grants, subsidies and contributions		(2,523,973)	(6,653,584)	(5,660,979)
Net cash from operating activities		27,852	739,272	(2,082,588)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget							2024/25 Actual							2024/25 Budget						
	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$		\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$		\$	\$	\$
Land - freehold land	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000	0	0	0	0	0	0
Buildings - non-specialised	804,775	0	0	0	0	0	0	4,570,657	0	0	0	0	0	0	4,774,070	0	0	0	0	0	0
Furniture and equipment	53,425	0	0	0	0	0	0	39,435	0	0	0	0	0	0	140,099	0	0	0	0	0	0
Plant and equipment	834,360	0	(176,695)	0	246,850	70,155	0	738,626	0	(32,000)	0	72,700	40,700	0	846,600	0	(184,675)	0	151,300	2,500	(35,875)
Total	1,712,560	0	(176,695)	0	246,850	70,155	0	5,348,718	0	(32,000)	0	72,700	40,700	0	5,780,769	0	(184,675)	0	151,300	2,500	(35,875)
(b) Infrastructure																					
Infrastructure - roads	2,999,447	0	0	0	0	0	0	5,837,783	0	0	0	0	0	0	4,765,293	0	0	0	0	0	0
Infrastructure - footpaths	31,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	846,908	0	0	0	0	0	0	53,011	0	(32,310)	0	0	0	(32,310)	494,428	0	0	0	0	0	0
Infrastructure - parks and ovals	0	0	0	0	0	0	0	0	0	(11,626)	0	0	0	(11,626)	0	0	0	0	0	0	0
Total	3,877,355	0	0	0	0	0	0	5,890,794	0	(43,936)	0	0	0	(43,936)	5,259,721	0	0	0	0	0	0
Total	5,589,915	0	(176,695)	0	246,850	70,155	0	11,239,512	0	(75,936)	0	72,700	40,700	(43,936)	11,040,490	0	(184,675)	0	151,300	2,500	(35,875)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF PERENJORI
CAPITAL BUDGET WORKINGS
2025-26 BUDGET

CAPITAL ACQUISITIONS - DETAILED

Job - Account	Job/Account Description	Asset Class	Type	Program	Propose	Reserv	Grants	Proceed	Loan	Own Source	Comments
	Unfinished Projects from 24/25 Budget										
HC32	House 3x2 Lot 358 3 Hirshauer Rd	Buildings	Housing	New	300,000					300,000	Loan was drawn down in May 25
I009	Latham Bowls Green	Infrastructure - Other	Recreation and Culture	Upgrade	128,918					128,918	Contribution Latham Club \$35,000 sourced grant \$7,500
I008	Latham Refuse Site	Infrastructure - Other	Community Amenities	Upgrade	50,000	50,000				-	Waste Reserve
I012	Radio Broadcasting	Infrastructure - Other	Recreation and Culture	Upgrade	60,000	60,000				-	IT Reserve
I011	Niche Wall Latham Cemetery	Infrastructure - Other	Community Amenities	New	15,000					15,000	
BC29	Supermarket	Buildings	Community Amenities	New	175,275	175,275				-	Retention due June 26 95,275
LA01	Purchase of Industrial Land	Land	Community Amenities	New	20,000					20,000	
BC01	Perenjori Pavilion Upgrade	Buildings	Recreation and Culture	Upgrade	72,500		72,500				
CP34	EV Charging Station	Plant & Equipment	Transport	New	8,500					8,500	Electrical Connection
BC30	Unit 2 and 3 137 Crossing St Flooring & Bathrooms	Buildings	Economic Services	Upgrade	40,000	40,000				-	Tourism Reserve
HC34	Units 11 A&B Livingstone Patios	Buildings	Housing	Upgrade	14,000					14,000	
HC35	4 John St Ensuite Renovation	Buildings	Housing	Upgrade	8,000					8,000	
BC36	Depot Lean Too Shed and Dome Shelter	Buildings	Transport	New	33,000					33,000	
BC31	Post Office mail room extention	Buildings	Community Amenities	Upgrade	15,000					15,000	
BC32	Latham Community Centre Amenities upgrade	Buildings	Recreation and Culture	Upgrade	70,000					70,000	
I015	Water Bore and Tank DFES CWSP Funded	Infrastructure - Other	Law, Order & Public Safety	New	57,990		57,990				CWSP Grant CESM project
BC33	Disabled Access Pavilion	Buildings	Recreation and Culture	Upgrade	8,000					8,000	
BC34	Sports Club House Renovations	Buildings	Recreation and Culture	Upgrade	60,000	30,000				30,000	\$30,000 contibution from PJ Sports Club
BC35	Gym Access Control System	Buildings	Recreation and Culture	Upgrade	9,000					9,000	
I014	Swimming Pool Liner and Bowl repairs	Infrastructure - Other	Recreation and Culture	Upgrade	500,000	323,334	176,666			-	Tender required try CSRFF Grant Feb
FE10	New EPR/Finance System Implementation	Furniture and Equipment	Governance	New	53,425	53,425					26/27 \$70,000 and 27/28 \$30,000
I013	Oval Plumbing and Electrical	Infrastructure - Other	Recreation and Culture	Upgrade	35,000					35,000	
Road Program											
RRG166	Coorow Latham Rd SLK 5.1-16.31	Infrastructure - Roads	Transport	Renewal	450,000		300,000			150,000	RRG Job
RRG049	Syson Rd SLK0.00-6.00	Infrastructure - Roads	Transport	Renewal	458,752		300,000			158,752	RRG Job
RRG049	Syson Rd SLK 2.84-4.00	Infrastructure - Roads	Transport	Renewal	427,000		284,667			142,333	RRG Job
RRG018	Wanarra Rd SLK 2.82-5.55	Infrastructure - Roads	Transport	Renewal	410,500		273,667			136,833	RRG Job
R2R051	Bunjil North East Rd SLK 4.55-9.5	Infrastructure - Roads	Transport	Renewal	275,903		275,903			-	R2R
R2R040	Spencer Rd SLK 33.75-36.28 17.32-21.21	Infrastructure - Roads	Transport	Renewal	375,822		221,620			154,202	R2R
R2R017	Rabbit Proof Fence Rd SLK 24.23-27.52	Infrastructure - Roads	Transport	Renewal	271,354		271,354			-	R2R
R2R124	Timmings St Reseal	Infrastructure - Roads	Transport	Renewal	14,500		14,500			-	R2R
R2R085	Rayner Rd SLK 39-3.46	Infrastructure - Roads	Transport	Renewal	57,810		57,810			-	R2R
R2R163	England Cres SLK 0.03-0.17	Infrastructure - Roads	Transport	Renewal	14,700		14,700			-	R2R
MWF047	Boundary Road - Retention	Infrastructure - Roads	Transport	Renewal	106,998		66,488			40,510	Retention due April 26.
MWF009	Hill Rd - Retention	Infrastructure - Roads	Transport	Renewal	7,397		7,397			-	Retention due April 26.
MWF039	Morawa South Rd - Retention	Infrastructure - Roads	Transport	Renewal	41,779		41,779			-	Retention due April 26.
FP01	Fowler St Footpath Repairs	Infrastructure - Footpaths	Transport	Upgrade	31,000					31,000	
R2R094	Syson/Oversby SLK 33.11-37.16	Infrastructure - Roads	Transport	Upgrade	86,932		86,932				unfinished in 24/25 funds in contract liabil
Plant replacement program											
04259	CEO Vehicle	Plant & Equipment	Administration	Renewal	65,000			45,000		20,000	
CP43	Mechanics Truck	Plant & Equipment	Transport	New	130,000			45,000		85,000	
CP44	Triton ute single cab	Plant & Equipment	Transport	Renewal	35,860			9,000		26,860	
CP45	Triton ute single cab with tipping body	Plant & Equipment	Transport	Renewal	42,000			9,000		33,000	
CP46	Ride on Mower	Plant & Equipment	Transport	Renewal	22,000			800		21,200	
CP47	New Construction Truck	Plant & Equipment	Transport	Renewal	130,000	95,000		35,000		-	
CP48	Town mower tractor	Plant & Equipment	Transport	Renewal	100,000	35,000		15,000		50,000	
CP49	Tri Axle Float Refurbish	Plant & Equipment	Transport	Upgrade	50,000			-		50,000	
CP50	Tandem box Trailer	Plant & Equipment	Transport	New	5,000			50		4,950	
CP51	New Latham community Bus	Plant & Equipment	Transport	New	60,000			15,000		45,000	
CP52	22 Seater Bus	Plant & Equipment	Transport	New	147,000			20,000		127,000	
CP53	Generator Depot 20Kva	Plant & Equipment	Transport	New	15,000					15,000	
CP54	Generator Aged Units 24 Kva	Plant & Equipment	Housing	New	24,000					24,000	

Disposal without new purchase 53000

5,589,915 862,034 2,523,973 246,850 - 2,010,058

SHIRE OF PERENJORI
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

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

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
429,497	651,723	785,088
5,072	5,754	2,747
534,235	470,802	663,231
3,520,400	3,177,908	3,439,508
21,815	24,742	27,029
81,941	117,173	144,470
159,026	254,940	305,912
23,694	21,380	23,142
4,775,680	4,724,422	5,391,127
75,903	105,166	139,335
100,116	94,548	117,325
18,580	25,891	32,656
38,000	60,175	76,000
107,546	159,172	175,000
14,242	28,416	29,030
317,222	469,785	587,450
3,611,391	3,284,816	3,580,241
105,764	163,424	204,710
386,916	333,029	449,380
4,775,680	4,724,422	5,391,127

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	25 to 50 Years
Furniture and equipment	4 to 30 years
Plant and equipment	5 to 15 years
Infrastructure - roads	50 to 65 years
Infrastructure - footpaths	50 years
Infrastructure - other	10 to 50 years
Infrastructure - parks and ovals	10 to 50 years
Infrastructure - Airfield	10 to 50 years

AMORTISATION

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

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

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
John Street Subdivision	98	WATC	6.97%	98,059		(30,474)	67,585	(6,554)	126,515	0	(28,456)	98,059	(9,301)	126,515	0	(28,456)	98,059	(8,450)
Council Housing	99	WATC	5.17%	970,535		(31,010)	939,525	(56,578)	1,000,000	0	(29,465)	970,535	(55,925)	1,000,000	0	(29,465)	970,535	(58,334)
Shop Development	104	WATC	5.30%	1,500,000		(21,079)	1,478,921	(89,693)	0	1,500,000	0	1,500,000	0	0	800,000	0	800,000	0
House	105	WATC	4.75%	600,000		(48,130)	551,870	(30,637)	0	600,000	0	600,000	0	0	1,200,000	0	1,200,000	0
CHA	96	WATC	6.44%	0		0	0	0	0	0	0	0	(5)	0	0	0	0	0
				3,168,594	0	(130,693)	3,037,901	(183,462)	1,126,515	2,100,000	(57,921)	3,168,594	(65,231)	1,126,515	2,000,000	(57,921)	3,068,594	(66,784)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	22,000	22,000	22,000
Credit card balance at balance date	0	(3,549)	0
Total amount of credit unused	22,000	18,451	22,000
Loan facilities			
Loan facilities in use at balance date	3,037,901	3,168,594	3,068,594

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	56,117	1,007	0	57,124	75,054	4,677	(23,614)	56,117	75,054	2,255	(23,614)	53,695
(b) Plant reserve	374,092	568,492	(130,000)	812,584	403,638	220,454	(250,000)	374,092	403,638	209,057	(250,000)	362,695
(c) Refuse reserve	285,613	5,126	(50,000)	240,739	177,740	107,873	0	285,613	177,740	103,690	0	281,430
(d) Swimming Pool reserve	241,603	104,336	(323,334)	22,605	134,688	106,915	0	241,603	134,688	103,362	0	238,050
(e) Road & Rehabilitation reserve	37,437	672	0	38,109	35,567	1,870	0	37,437	35,567	902	0	36,469
(f) Housing reserve	278,972	115,006	0	393,978	264,726	14,246	0	278,972	264,726	6,560	0	271,286
(g) Mt Gibson Infrastructure reserve	239,243	5,000	(175,275)	68,968	1,539,326	57,847	(1,357,930)	239,243	1,539,326	49,000	(1,550,000)	38,326
(h) Tourism Accomodation reserve	98,521	1,768	(40,000)	60,289	93,669	4,852	0	98,521	93,669	2,378	0	96,047
(i) Water reserve	209,384	3,758	0	213,142	199,086	10,298	0	209,384	199,086	5,002	0	204,088
(j) IT Communication reserve	310,405	5,571	(113,425)	202,551	213,444	106,061	(9,100)	310,405	213,444	105,330	(130,600)	188,174
(k) Community Infastructure reserve	336,695	150,042	(30,000)	456,737	0	336,695	0	336,695	0	180,362	0	180,362
	2,468,082	960,778	(862,034)	2,566,826	3,136,938	971,788	(1,640,644)	2,468,082	3,136,938	767,898	(1,954,214)	1,950,622

(b) Reserve Accounts - Purposes

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

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	90,000	229,817	135,000
Late payment of fees and charges *	400	382	300
Other interest revenue	7,250	8,720	6,500
	97,650	238,919	141,800

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

The net result includes as expenses

(b) Auditors remuneration

Audit services	53,589	50,200	50,200
Other services	4,500	4,600	3,750
	58,089	54,800	53,950

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	183,462	65,231	66,784
	183,462	65,231	66,784

(d) Write offs

General rate	1,500	1,637	1,000
	1,500	1,637	1,000

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	22,470	21,710	21,710
Meeting attendance fees	10,940	5,285	5,285
ICT expenses	357	218	305
Travel and accommodation expenses	1,214	376	1,214
	34,981	27,589	28,514
Deputy President's			
Deputy President's allowance	5,618	5,427	5,427
Meeting attendance fees	7,988	7,715	7,715
ICT expenses	357	218	305
Travel and accommodation expenses	1,214	238	1,214
	15,177	13,598	14,661
Council member 1			
Meeting attendance fees	7,988	7,715	7,715
ICT expenses	357	218	305
Travel and accommodation expenses	1,214	1,010	1,214
	9,559	8,943	9,234
Council member 2			
Meeting attendance fees	7,988	7,715	7,715
ICT expenses	357	218	305
Travel and accommodation expenses	1,214	960	1,214
	9,559	8,893	9,234
Council member 3			
Meeting attendance fees	7,988	7,715	7,715
ICT expenses	357	218	305
Travel and accommodation expenses	1,214	57	1,214
	9,559	7,990	9,234
Council member 4			
Meeting attendance fees	7,988	7,715	7,715
ICT expenses	357	218	305
Travel and accommodation expenses	1,214	89	1,214
	9,559	8,022	9,234
Council member 5			
Meeting attendance fees	7,988	7,715	7,715
ICT expenses	357	218	305
Travel and accommodation expenses	1,214	0	1,214
	9,559	7,933	9,234
Total Council Member Remuneration	97,950	82,968	89,345
President's allowance	22,470	21,710	21,710
Deputy President's allowance	5,618	5,427	5,427
Meeting attendance fees	58,865	51,575	51,575
ICT expenses	2,499	1,526	2,135
Travel and accommodation expenses	8,498	2,730	8,498
	97,950	82,968	89,345

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Mt Gibson Public Benefit Trust	560	0	(560)	0
	560	0	(560)	0

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

GOVERNANCE

Expenses associated with provision of services to members of Council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing

General purpose funding

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues such as commission on police licensing. The costs associated with raising the above mentioned revenues, eg valuation expenses, debt collection and overheads

Law, order, public safety

LAW, ORDER, PUBLIC SAFETY

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

Health

HEALTH

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

Education and welfare

EDUCATION AND WELFARE

Donations to local education facilities, Perenjori Early Childhood Centre

Housing

HOUSING

Provision of maintenance for staff and private housing

Community amenities

COMMUNITY AMENITIES

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

Recreation and culture

RECREATION AND CULTURE

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

Transport

TRANSPORT

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

Economic services

ECONOMIC SERVICES

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

Other property and services

OTHER PROPERTY AND SERVICES

Plant works, plant overheads and stock of materials

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	200	686	0
General purpose funding	2,943	5,500	2,100
Law, order, public safety	4,850	4,785	5,100
Health	724	248	476
Education and welfare	500	0	0
Housing	328,254	265,805	257,913
Community amenities	45,550	61,295	43,840
Recreation and culture	1,700	2,137	1,650
Transport	7,700	8,265	7,650
Economic services	652,320	836,137	586,038
Other property and services	70,350	115,422	64,500
	1,115,091	1,300,280	969,267

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

SCHEDULE OF FEES & CHARGES 2025/2026

STATUTORY or COUNCIL	FEES AND CHARGES	GST	25/26
GENERAL PURPOSE FUNDING			
	RATES		
C	Rates Property Enquiry	10%	\$ 55.00
C	Rates Orders and Requisitions	10%	\$ 83.00
C	Rates 4 Instalment Plan Admin Fee	Nil	\$ 37.00
GOVERNANCE			
	ADMINISTRATION GENERAL		
C	Photocopying - A4 per sheet	10%	\$ 0.70
C	Photocopying - A3 per sheet	10%	\$ 0.90
C	Dishonoured cheque fee (Cost plus 25%)	10%	Cost plus 25%
FREEDOM OF INFORMATION			
<i>Freedom of Information fees as per the Freedom of Information Regulations 1993 Schedule 1 (As per Freedom of information Act 1992)</i>			
S	Freedom of Information Act (FOI) Application Fee	Nil	as per Act
S	FOI - Labour in processing application / per hour	Nil	as per Act
S	FOI - Labour in supervising access / per hour	Nil	as per Act
S	FOI - Labour in photocopying / per hour	Nil	as per Act
S	FOI - Photocopying A4 per sheet	Nil	as per Act
LAW, ORDER & PUBLIC SAFETY			
	ANIMAL CONTROL		
	DOG REGISTRATIONS		
S	<i>These Fees are set by the Dog Act 1976 and Regulations</i>	Nil	as per Act
S	Kennel License (As per Dogs Local Law)	Nil	\$ 46.00
	CAT REGISTRATIONS		
S	<i>These Fees are set by the Cat Act 2011 and Regulations</i>	Nil	as per Act
C	Impounding of Animal (Cat or dog)	10%	\$ 126.00
C	Sustenance per day (Cat or dog)	10%	\$ 23.00
C	Destruction of Animal (Cat or dog)	10%	Cost plus 25%
C	Cat Traps - refundable hire bond no daily charge (1 week limit)	10%	\$ 61.00
C	Fox Traps - Refundable hire bond no daily charge (1 week limit)	10%	\$ 61.00

SCHEDULE OF FEES & CHARGES 2025/2026			
STATUTORY or COUNCIL	FEES AND CHARGES	GST	25/26
HEALTH			
HEALTH (PUBLIC BUILDING) AMENDMENTS			
S	Fee equal to the cost of considering application up to maximum per act.	Nil	as per Act
TREATMENT OF SEWAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE			
S	<i>These fees are as fixed by the Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Amendment Regulations 2004</i>	Nil	as per Act
Food Premises - all ex GST (Food Act 2008)			
	Registration		
	All premises including mobile and itinerant		
	Annual renewal fee:		
C	High Risk Premises	Nil	\$ 254.00
C	Medium Risk Premises	Nil	\$ 219.00
C	Low Risk Premises	Nil	\$ 127.00
LODGING HOUSE			
C	Lodging House Application Fee (As per Health Local Law)	10%	\$ 225.00
C	Lodging House Per Annum Fee (As per Health Local Law)	10%	\$ 199.00
Home Based Business: (Regulatory Fee)			
S	New application	Nil	\$ 222.00
S	Renewal	Nil	\$ 75.00
EDUCATION			
PECC Consulting Room			
C	Consulting Room - Rental full day or part thereof - own cleaning required	10%	\$ 27.00

SCHEDULE OF FEES & CHARGES 2025/2026			
STATUTORY or COUNCIL	FEES AND CHARGES	GST	25/26
HOUSING			
STAFF HOUSING			
C	Housing Rental as per employee housing policy and agreement	Nil	per agreement

OTHER HOUSING			
	<i>Rent chargeable when houses are not occupied by employees of the Shire</i>		
	<i>Charges to take effect upon renewal of Lease Agreements</i>		
C	60 Crossing St (Caravan Park Manager)	Nil	per agreement
C	19 Hesford St	Nil	\$ 285.00
C	21 Hesford St	Nil	\$ 282.00
C	23 Hesford St	Nil	\$ 282.00
C	7 Hirshauer St	Nil	\$ 292.00
C	5 Hirshauer St	Nil	\$ 292.00
C	9 Hirshauer St (GROH Housing)	Nil	per agreement
C	2 John St	Nil	\$ 302.00
C	4 John St	Nil	\$ 302.00
C	8A John St	Nil	\$ 216.00
C	8B John St	Nil	\$ 216.00
C	3 Livingstone St	Nil	\$ 290.00
C	11A Livingstone St	Nil	\$ 112.00
C	11B Livingstone St	Nil	\$ 112.00
C	24 Livingstone St	Nil	\$ 290.00
C	32 Livingstone St	Nil	\$ 282.00
C	34 Livingstone St	Nil	\$ 282.00
C	36 Livingstone St	Nil	\$ 282.00
C	1/137 North Rd	Nil	\$ 228.00
C	2/137 North Rd	Nil	\$ 228.00
C	38A Russell St (Income assessed up to maximum)	Nil	\$ 238.00
C	38B Russell St (Income assessed up to maximum)	Nil	\$ 238.00
C	40A Russell St	Nil	\$ 238.00
C	40B Russell St	Nil	\$ 238.00
C	42A Russell St (Income assessed up to maximum)	Nil	\$ 238.00
C	42B Russell St (Income assessed up to maximum)	Nil	\$ 238.00
C	50 Russell St	Nil	\$ 301.00
C	59 Russell St	Nil	\$ 295.00
C	25 Timmings St (GROH Housing)	Nil	per agreement
C	27 Timmings St (Eco House 2)	Nil	\$ 317.00

SCHEDULE OF FEES & CHARGES 2025/2026			
STATUTORY or COUNCIL	FEES AND CHARGES	GST	25/26
COMMUNITY AMENITIES			
	HOUSEHOLD REFUSE		
C	Collection x 1 240/t Sulo Bin (Domestic and Commercial)	Nil	\$ 386.00
C	Eligible pensioner - 50% discount	Nil	\$ 195.00
ASBESTOS WASTE DISPOSAL			
C	Asbestos (Wrapped) (minimum charge)	10%	\$ 130.00
C	Asbestos (Wrapped) (per/m3)	10%	\$ 200.00
Additional Building:			
C	Demolition / Builders Waste (per/m3)	10%	\$ 50.00
BURIAL FEES			
C	Burial	10%	\$ 1,144.00
C	Re-opening of grave	10%	\$ 809.00
C	Niche Wall plaque (Cost plus 25%)	10%	Cost plus 25%
C	Funeral Directors Licence	10%	\$ 29.00
C	Monumental Mason Licence	10%	\$ 35.00
C	Plot/Niche Wall Reservation Fee	10%	\$ 35.00
TOWN PLANNING FEES			
	<i>The fees for Town Planning are as set under the Planning and Development (Local Government Planning Scheme) Regulations 2000.</i>		as per Act
COMMUNITY BUS			
C	Bond	Nil	\$ 232.00
C	Community Groups/Clubs - up to 300km	10%	No Charge
C	Community Groups/Clubs - over 300km	10%	\$ 0.60
C	Community Bus Hire: Residents - Per Km	10%	\$ 0.60
C	Community Bus Hire: Non Residents - Per Km	10%	\$ 1.43
	<i>Bus to be cleaned and fuel tank full on return</i>		
	<i>If the Shire refills the fuel tank the cost is the bowser price plus \$0.15 cents per litre</i>		

SCHEDULE OF FEES & CHARGES 2025/2026			
STATUTORY or COUNCIL	FEES AND CHARGES	GST	25/26
RECREATION & CULTURE			
PUBLIC HALLS			
	<i>Waived hire fees of community facilities for Shire of Perenjori not-for-profit organisations</i>		
	PERENJORI COMMUNITY HALL		
C	Refundable Bonds for Functions with Alcohol:	No	\$ 269.00
C	Refundable Bonds for Functions without Alcohol:	No	\$ 164.00
	Functions:		
C	Day	10%	\$ 132.00
C	Night	10%	\$ 196.00
C	Hourly Rate	10%	\$ 22.00
	<i>The above hire is inclusive of kitchen facilities</i>		
	PERENJORI PAVILION		
C	Refundable Bonds for Functions with Alcohol	10%	\$ 269.00
C	Refundable Bonds for Functions without Alcohol	10%	\$ 164.00
	Functions:		
C	Day	10%	\$ 134.00
C	Night	10%	\$ 199.00
C	Hourly Rate	10%	\$ 22.00
C	Shire of Perenjori NFP, Community and Sporting groups, Perenjori Primary School		FREE
C	Shire of Perenjori community organisations with external funding		75% of total cost
C	Hire for funerals		FREE
	<i>The above hire is inclusive of kitchen facilities</i>		
C	Squash Courts - per hour	10%	\$ 5.80

SCHEDULE OF FEES & CHARGES 2025/2026			
STATUTORY or COUNCIL	FEES AND CHARGES	GST	25/26
RECREATION & CULTURE			
LATHAM COMMUNITY CENTRE			
C	Refundable Bonds for Functions with Alcohol	Nil	\$ 269.00
C	Refundable Bonds for Functions without Alcohol	Nil	\$ 164.00
Functions:			
C	Day	10%	\$ 134.00
C	Night	10%	\$ 199.00
C	Hourly Rate	10%	\$ 22.00
C	Shire of Perenjori NFP, Community and Sporting groups, Perenjori Primary School		FREE
C	Shire of Perenjori community organisations with external funding		75% of total cost
C	Hire for funerals		FREE
<i>The above hire is inclusive of kitchen facilities</i>			
CHAIR HIRE			
C	Refundable Bond on return	10%	\$ 111.00
C	Hire Fee (per chair) *	10%	\$ 2.50
C	Trestle Hire (per trestle) *	10%	\$ 13.00
<i>*Charge only for outside hall hire</i>			
PA SYSTEM HIRE			
C	Refundable bond on return	10%	\$ 249.00
C	Per day	10%	\$ 66.00
C	Projector hire	10%	\$ 56.00
C	Portable screen hire	10%	\$ 29.00
C	Portable JBL Speaker	10%	\$ 56.00
GYM			
C	Shire of Perenjori residents		FREE
C	Day Charge	10%	\$ 6.50
C	One-month	10%	\$ 23.00
C	Six-months	10%	\$ 103.00
C	Twelve-months	10%	\$ 183.00
SWIMMING POOL			
C	FREE as per Council Decision No. 201022.4		FREE
OTHER CULTURE			
C	Wellness Centre - Rental full day or part thereof - own cleaning required	10%	\$ 27.00
COMMUNITY STAGE			
C	Bond (refundable)	Nil	\$ 528.00
C	Community stage hire – Perenjori Community groups		FREE
C	Community stage hire – Regional Community groups - per event, max 4 days	10%	\$ 543.00
C	Community stage hire – Regional Community groups – weekly	10%	\$ 867.00
C	Inflatable projector screen	10%	\$ 211.00
C	Bond (refundable)	Nil	\$ 317.00

SCHEDULE OF FEES & CHARGES 2025/2026			
STATUTORY or COUNCIL	FEES AND CHARGES	GST	25/26
TRANSPORT			
	TRAFFIC CONTROL		
C	Local Authority Plates (Shire fee only - Dept of Transport charge also)	10%	\$ 29.00
ECONOMIC SERVICES			
	CARAVAN PARK FEES Fees are for a maximum of two persons unless otherwise stated. Additional fee - \$10 per person / night		
C	Powered site - 7 days	10%	\$ 142.00
C	Powered site - 3 nights	10%	\$ 70.00
C	Powered site - per night	10%	\$ 29.00
C	Unpowered site - per night	10%	\$ 17.00
C	Unpowered site - per week	10%	\$ 60.00
	<i>The following accommodation is to be booked in advance and paid by credit card. Less that 24 hours cancellation notice will incur a 10% administration fee. Failure to show will result in full payment.</i>		
	ECO HOUSE		
C	Per night (Minimum 3 night stay)	10%	\$ 244.00
C	Per 7-day week	10%	\$ 1,136.00
	PARK HOME		
C	Per night (Minimum 2 night stay)	10%	\$ 190.00
C	Per 7-day week	10%	\$ 876.00
	CHALETS		
C	Per night (Minimum 2 night stay)	10%	\$ 143.00
C	Per 7-day week	10%	\$ 796.00
	ACCOMMODATION VILLAGE (Ensuite Units)		
C	Per night	10%	\$ 114.00
C	Per 7-day week	10%	\$ 626.00
C	Special Rate - Per 7-days if 5 or more units booked by one entity.	10%	\$ 514.00
C	3/71 North Road (Blue Units) per 7-day week	10%	\$ 689.00
C	LOST KEY	10%	\$ 59.00
	CARAVAN PARK FACILITIES - Non-Park Residents		
C	Ablution facilities / per person	10%	\$ 10.00

SCHEDULE OF FEES & CHARGES 2025/2026			
STATUTORY or COUNCIL	FEES AND CHARGES	GST	25/26
ECONOMIC SERVICES CON'T			
	OTHER SERVICES		
C	Hire of Incubator - per week	10%	\$ 55.00
C	Electric Vehicle Charger - per kWh	10%	\$ 0.60
C	Standpipe Access Card and Replacement Card	Nil	\$ 28.00
C	Water (from standpipe) per Kilolitre - Commercial at cost + 10%	Nil	At cost + 10%
	BUILDING CONTROL		
	<i>Fees are set in Building Regulations 2012 - Schedule 2</i>		
S	Applications for Building Permits		as per Reg's
S	Demolition Permit		as per Reg's
S	Occupancy Permit		as per Reg's
S	Building Approval Certificates		as per Reg's
S	Certificate of Design Compliance		as per Reg's
S	Certificate of construction Compliance		as per Reg's
S	Certificate of Building Compliance		as per Reg's
S	Building Service Levy (BSL)		as per Reg's
S	Unauthorised Building Works		as per Reg's
S	Building Construction Industry Training Fund Levy		as per Reg's
	Swimming Pools:		
S	Inspections of Pool Enclosures (Building reg. 2012 Reg 53) 4 yearly	Nil	\$ 58.00

SCHEDULE OF FEES & CHARGES 2025/2026			
STATUTORY or COUNCIL	FEES AND CHARGES	GST	25/26
OTHER PROPERTY & SERVICES			
	Extractive Industries License:		
C	New license	10%	\$ 39.00
C	Renewal	10%	\$ 58.00
	PRIVATE WORKS		
	Hire of Drivable Plant includes operator (No Dry Hire)		
C	Private Works based on Cost Plus Estimated Quotes Provided prior to works		cost plus admin charge up to 25%
C	Travel \$5.15 per km		
	PLANT HIRE CHARGES		
C	Scaffolding / day	10%	\$ 70.00
C	Scaffolding per 7-day week	10%	\$ 342.00
C	Gyprock Lifter / day	10%	\$ 54.00
C	Gyprock Lifter per 7-day week	10%	\$ 273.00
C	Cement Mixer	10%	\$ 41.00
C	Portable Toilet/ day	10%	\$ 72.00
C	Portable Toilet Refundable Bond on return	NIL	\$ 232.00
C	Side Tipper / day	10%	\$ 239.00
C	Plus travel per km	10%	\$ 0.24
C	Low Loader - day rate Dry hire	10%	\$ 258.00
C	Plus travel per km	10%	\$ 0.24
C	Water Tanker / day:	10%	\$ 208.00
C	Plus Travel per km	10%	\$ 0.24
C	Sign Board Hire/ day	10%	\$ 132.00
C	Sign Board Hire/ per day for over 5 days or more hire	10%	\$ 99.00
	Small plant - if hired for the weekend charged one day hire and the second day free.		



The Shire of Perenjori

Annual Budget 2025-2026





2025/26 ANNUAL BUDGET

CHIEF EXECUTIVE OFFICER'S REPORT

I am very proud to present the Shire of Perenjori 2025/26 Budget which will be my last budget for the Shire of Perenjori.

The Shires Financial, administration, Governance position and overall operations have seen significant improvement in the last three years and the 2025/26 endeavors to build and maintain these improvements.

Shire's 2025/2026 financial year budget has been developed after taking into consideration the review of maintenance practices and the economic and social challenges that are being experienced in Rural communities.

The Council has reviewed the Strategic Community Plan and long-term financial plan, and these community objectives and aspirations are incorporated into the 2025/26 and future budgets. However, the Council and community must remain proactive in ensuring any opportunities for betterment and improving the lifestyle that makes the Shire of Perenjori a special place are taken advantage of as they arise.

The Council has again considered the rate income required to undertake the current and future aspirations of the Shire and has budgeted for a 4% overall increase in rate revenue in the 2025/2026 year. This is in line with the Shires long term financial plan.

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

The budget is again being structured to continue a strategy of focusing and clearly identifying current and future operational expenditure and maintenance commitments to ensure sufficient funding is also set aside for Capital works to improve these assets.

As a component of this strategy the Council adopted a 10-year Road works program that identifies and guides the future road expenditure requirements and has been incorporated into this budget and will be updated annually for funding opportunities and budget inclusion.

A property maintenance schedule has also been developed and is informing the budget regarding maintenance required on Council-built assets. This maintenance schedule is being addressed and has seen a significant number of works undertaken, this will continue in the 2025/2026 budget

The Council has also introduced a plant management system which is guiding and informing the fleet management to ensure that the Council plant assets are maintained and operating in an efficient and effective manner. The 2025/26 Budget is structured to continue this focus and address the maintenance works while endeavoring to manage the expenditure required within Council's budgetary constraints. It is the overall aim to put



2025/26 ANNUAL BUDGET

in place proactive maintenance strategies to guide future budgets to a greater degree and ensure assets are maintained to the required standards.

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

The budget includes the completion of a shire house to ensure there is sufficient housing stock available to maintain quality housing that will assist in attracting and keeping employees in the community. The Council considers that continuation of building housing in the townsite is seen as a significant contribution to an ongoing investment in the town and Shire's future.

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

The impact of external inflationary and labour shortages has also placed pressure upon the Council's operations regarding operational and capital expenses and the employment of Staff.

While these external pressures are difficult to contain, the Shire will in the 2025/26 budget continue the review of the standard operations to ensure efficiency measures including, but not limited to, increased monitoring of utility expenses, better utilisation of cost-efficient purchasing practices, review of service to delivery to achieve cost effective outcomes, increased resource sharing, development of forward planning to increase works efficiencies, and increasing staff morale and productivity through greater ownership and responsibility.

The 2025/26 Budget will continue to deliver a reduced but more focused capital works program in what remains a difficult and uncertain environment for projects requiring external resources and materials and will still present a significant challenge for the Shire.

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

Paul Anderson
Chief Executive Officer



2025/26 ANNUAL BUDGET

BUDGET OVERVIEW

The 2025-26 Budget for the Shire of Perenjori has been developed to achieve a nil surplus at 30 June 2026. The budget has taken into consideration the Shire of Perenjori's Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan and Forward Capital Works Plans.

Financial Reporting Legislative Changes

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

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

Balance Carried Forward

The calculation of the balance carried forward has been estimated at \$3.020 million. This carried forward surplus is predominately comprised of the 50% Financial Assistance Grant pre-payment for 2025-26 of \$1.570 million received in June 2025 and an underspend on own source funded capital of \$313,000, underspend on expenditure of \$716,000, increased revenue of \$180,635 and an underspend on capital house build bring loan of \$240,000 into surplus.

Revenue from Operating Activities

Operating revenue for 2025-26 is \$7.457 million, down on the 2024-25 pre-audit actual of \$9.116 million due to no major private works revenue from roads budgeted in 2025-26.

Expenditure from Operating Activities

Operating expenses are \$12.134 million, a slight decrease of \$0.300 million on the pre-audit amount for 2024-25. The two key movements are in private works and employee costs.

Investing Activities

Non-operating grants are supporting an expanded capital expenditure program in 2025-26. Major road funding from Regional Road Group and Roads to Recovery for the 2025-26 year are

Financing Activities

The forecast positive cash flow is allowing for an expanded transfer to Reserves for the year with \$960,778 being transferred to reserves and \$862,034 thousand transferred out to cover the cost of plant replacement, swimming pool repairs and upgrade to IT programs during the year.



2025/26 ANNUAL BUDGET

PROGRAM ANALYSIS

Income

General Purpose Funding operating revenue of \$5.475 million includes General Rates of \$3.660 million. The estimated increase from rate revenue in 2025-26 is 4%. General Purpose Grants of \$1.570 million from the Western Australian Local Government Grants Commission are also included.

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

Law, Order and Public Safety revenue of \$301,000 includes a contribution from surrounding councils for the Community Emergency Services Manager.

Housing revenue of \$347,000 includes private housing rent and recoveries from staff.

Community Amenities revenue of \$59,000 includes refuse collect fees and small operating grants

Recreation and Culture revenue of \$322,000 includes grant contribution for swimming pool repairs of \$176,000, the remainder of Lottery West Grant of \$72,000 and contributions from the Latham Sports Club and Perenjori Sports Club totaling \$67,500.

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

Economic Services revenue mostly includes revenue from the Caravan Park of \$546,000.

Expenditure

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

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

Law, Order and Public Safety costs include those relating to the Community Services Emergency Manager of \$226,000, fire prevention \$170,000 and other animal control costs.

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

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



2025/26 ANNUAL BUDGET

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

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

Recreation and Culture includes operating expenditure of \$1.883 million relating to Shire public facilities, parks and gardens, swimming and other sporting facilities.

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

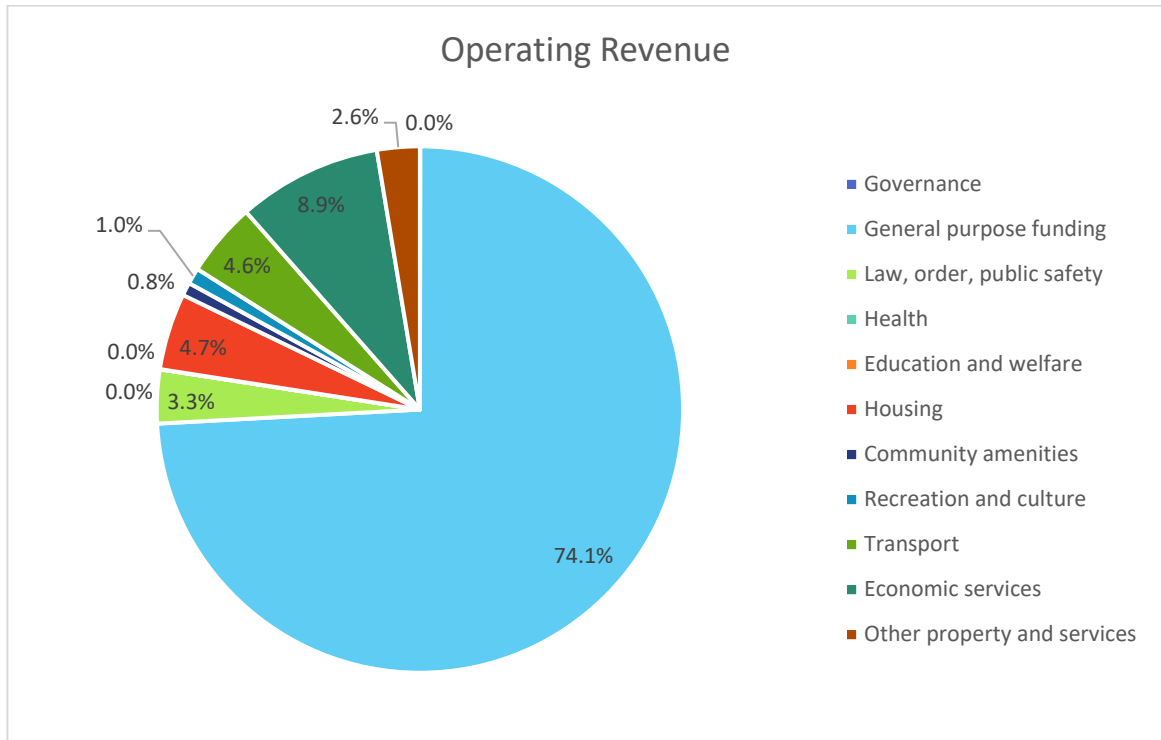
Economic Services costs relate to the operations and maintenance of the caravan park and tourism & area promotion.

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

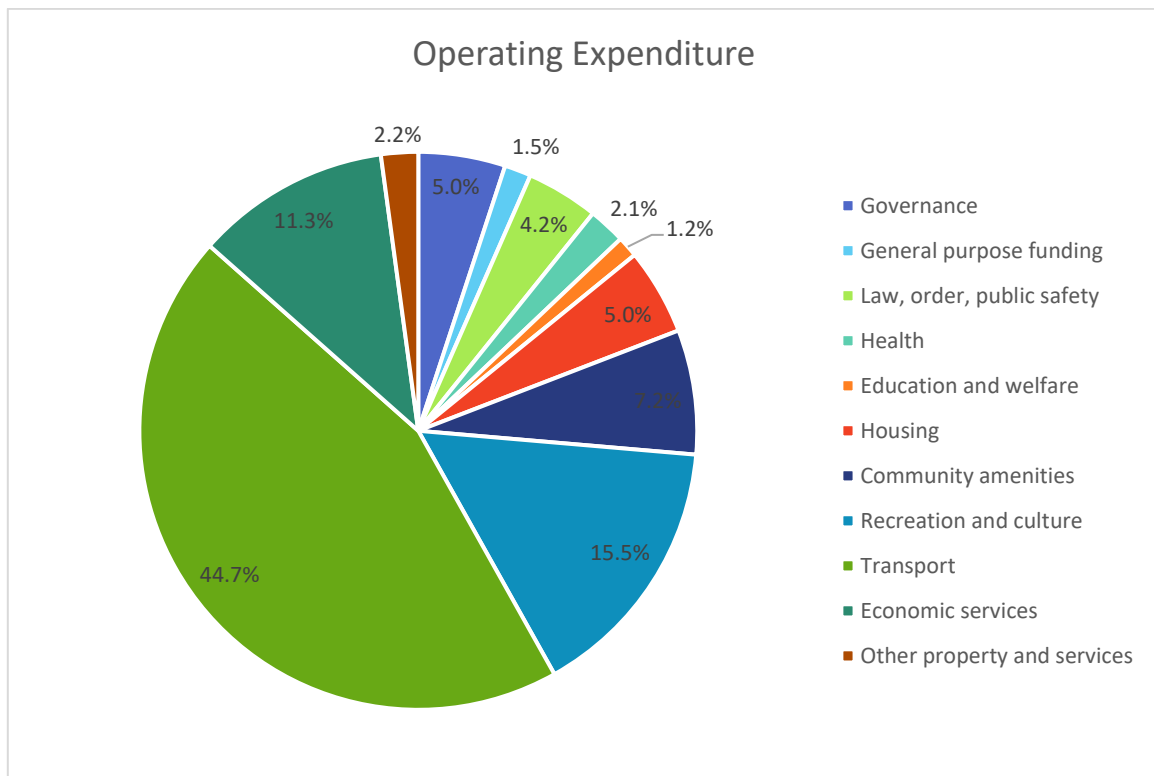


2025/26 ANNUAL BUDGET

BUDGETED OPERATING REVENUE 2025-2026

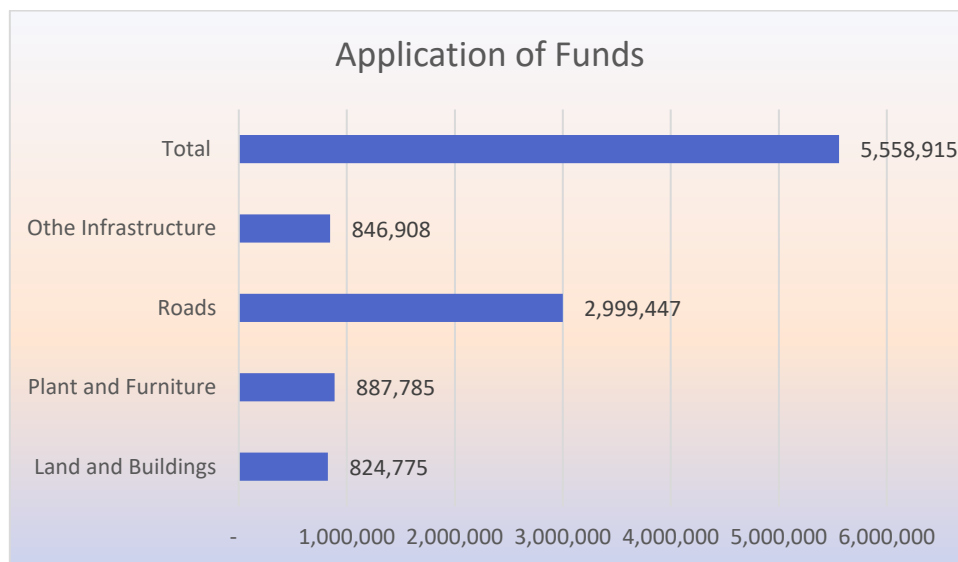
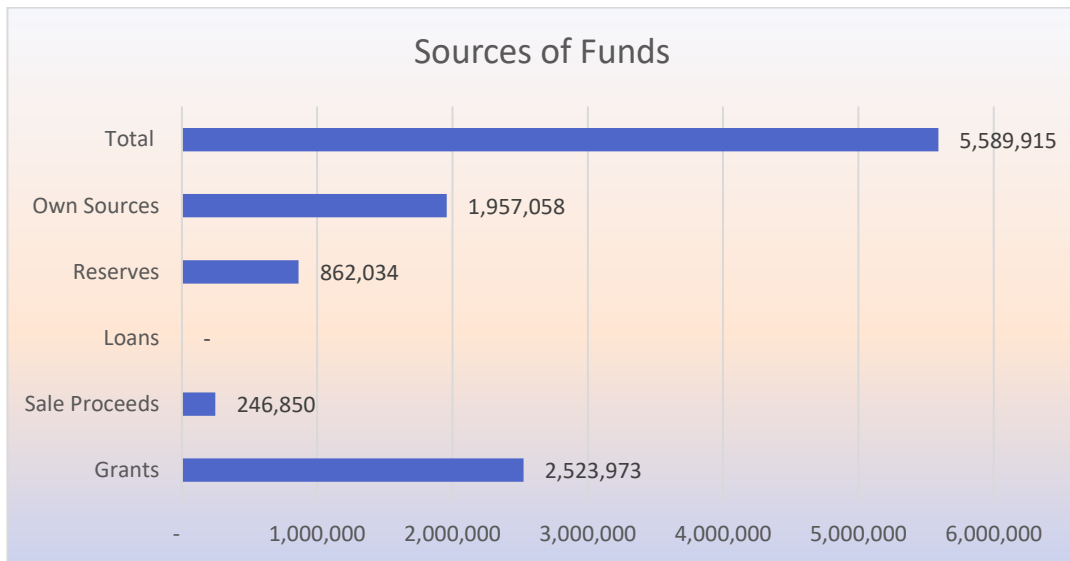


BUDGETED OPERATING EXPENDITURE 2025-2026



2025/26 ANNUAL BUDGET

BUDGETED CAPITAL EXPENDITURE 2025-2026



NATURE AND TYPE ANALYSIS

Operating grants and subsidies are made up of Grants Commission funding of \$1.570 million in addition to the \$1.570 million that was paid in advance in June 2025.

Non-operating grants and subsidies relate to capital projects shown in the Capital Expenditure Program in this budget and total \$2.523 million. These include Regional Road Grants, Roads to Recovery of \$2.216 million.

Fees and charges revenue is budgeted at \$1.115 million. Main sources of fees and charges revenue is from the collection of rubbish, police licensing and fees for the caravan park.



2025/26 ANNUAL BUDGET

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

Other revenue of \$0.568 million includes rebates and expense reimbursements.

Employee costs of \$3.667 million for 2025-26 incorporate an increase in direct wages of 2.9% and the superannuation guarantee rate increase from 11.5% to 12%. Employee cost incorporates salary and wages and on costs such as superannuation, staff training and amenities, clothing and safety equipment, workers compensation insurance and leave entitlements. Staff costs have been reviewed and allocated to areas where increased activity is required to maintain levels of service, while minimising any additional costs.

It is important to note that:

- The budget is premised on a full staffing quota of 39 positions with a full time equivalent of 32.
- The increase in budget from the 2024-25 Actual is \$379,000 (10%), and is mostly the result of the pay and super increases and staff movements during 2024-25 resulting in higher employees and lower contract positions

Materials and Contracts costs are budgeted to decrease to \$2.680 million in 2025-26 due to the completion of the Mid West Secondary Freight Network for the Shire of Morawa.

Depreciation for 2025-26 has been calculated after assessing the residual values and estimated lives on major assets such as road infrastructure and the fair valuation assessment on plant and equipment and furniture and equipment undertaken.

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

Insurance costs have been budgeted at the amounts advised as being the 2025-26 premiums by the Local Government Insurance Scheme.

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



2025/26 ANNUAL BUDGET

STRATEGIC PLANNING

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

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

The remaining outcomes identified in the Corporate Business Plan for actioning in the 2025-2026 financial year will be funded as part of the day-to-day operations on the Shire.

Project	Amount \$	Strategic Plan Outcomes Addressed
<i>Strategy: An inclusive community and a great place to live for all ages and stages of life</i>		
Latham Bowls Club Green replacement	128,918	1.1
Pavilion upgrades Lottery West Grant	72,500	1.1
Swimming Pool liner and bowl repairs	500,000	1.1
<i>Strategy: Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</i>		
Implement road program in accordance with Council's adopted Plans and budget process	3,030,447	2.6
Upgrade of Latham Tip	50,000	2.2
Installation of niche wall at Latham Cemetery	15,000	2.8
Upgrade of radio broadcasting equipment	60,000	2.3
<i>Strategy: A diverse economy, with flourishing businesses offering a suite of trades, services and retail offerings</i>		
Supermarket	175,275	3.1
Housing renovations	122,000	3.2
Complete construction of 3x1 house	300,000	3.1
<i>Strategy: A strong and diverse Council working closely with the proactive and involved community</i>		
Installation of EPR Finance software	53,425	4.6
Renewal of Shire Plant and Equipment	834,360	4.6

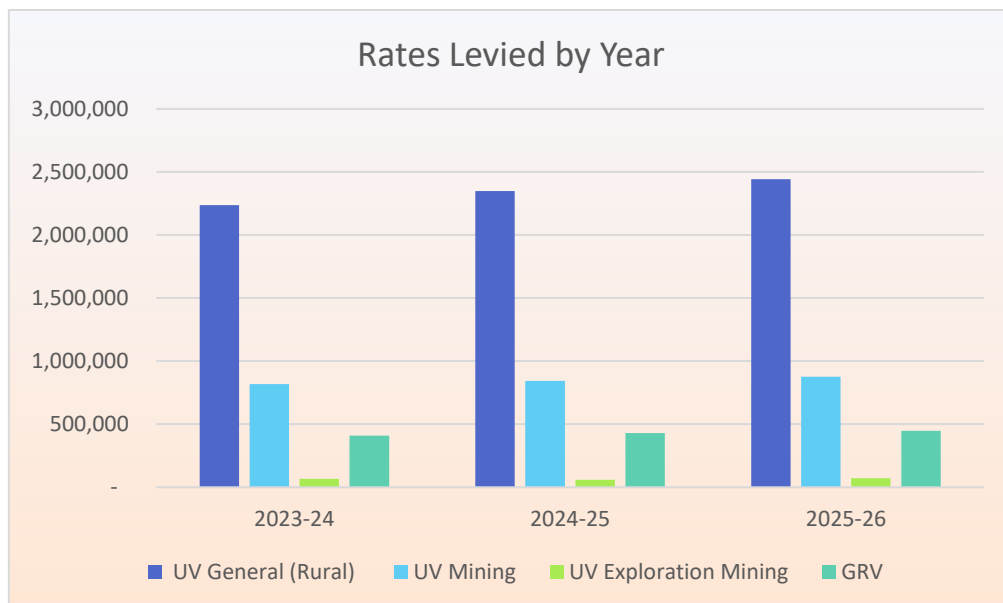
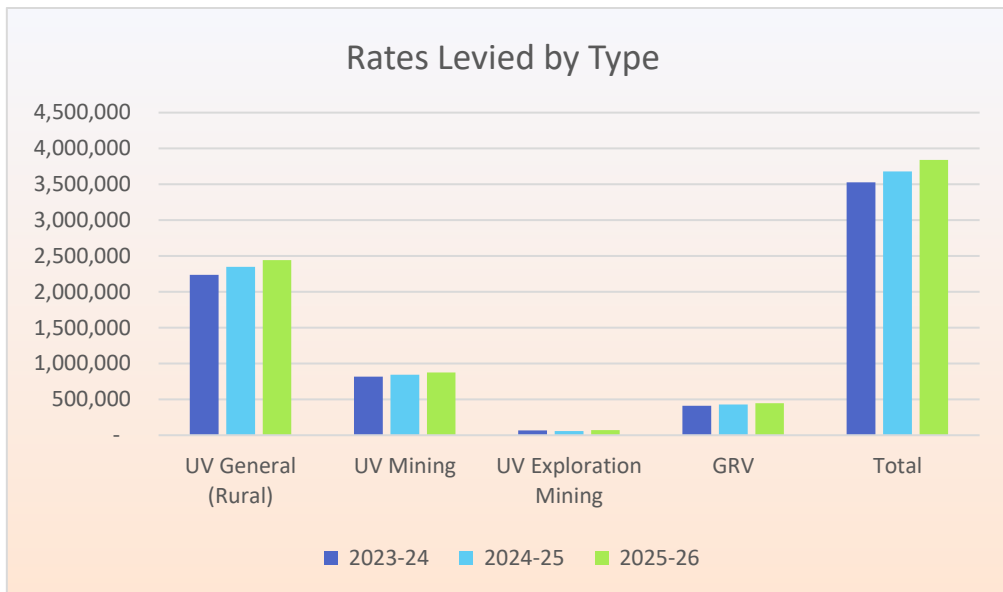


2025/26 ANNUAL BUDGET

RATES

In order to maintain the level of services and facilities in the coming year, and to keep rates revenue in line with the Shire of Perenjori's Long Term Financial Plan, the Shire of Perenjori has advertised to increase rate revenue by 4%. This will be subject to any deviations in Gross Rental Valuation and Unimproved Value effective from the 1 July 2025 on which the rate model yield is based. The Council also include a discount of 5% for early payment.

RATES LEVIED COMPARISON 2023/2024 to 2025/2026



2025/26 ANNUAL BUDGET

REFUSE AND RECYCLING CHARGES

The residential and commercial rubbish collection fees for 2025-26 will be \$386.00 per property, an increase of \$9.00 on 2024-25. Pensioners will be charged \$195 per property in 2025-26, an increase of \$6.50 from 2024-25.

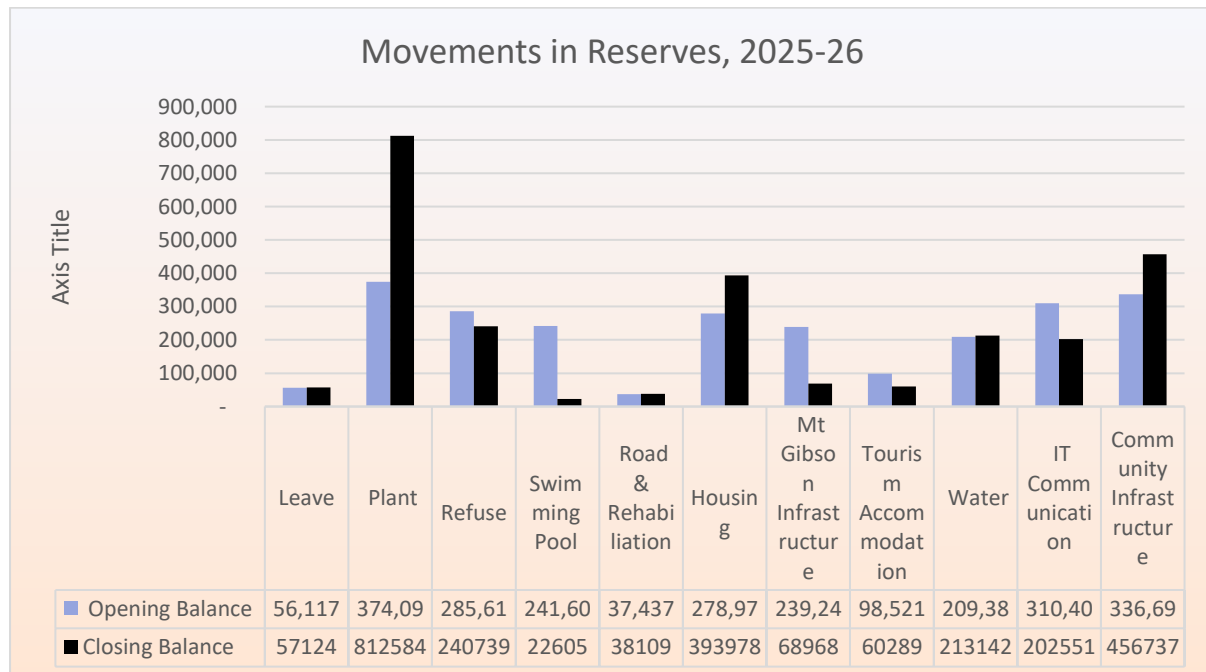
These annual charges total \$38,600 and will assist toward cost recovery for the service and contribute towards the operating costs of the refuse site.

The total costs budgeted for 2025-26 to maintain the refuse site and recycling expenses are \$283,847. An additional \$50,000 has been budgeted to make improvements to the waste disposal process at the Latham site.

RESERVE TRANSFERS

A number of Reserve transfers are budgeted for 2025-26 to put aside funds for future capital activity. Major contributions include \$561,085 to the Plant Reserve, \$100,000 to Swimming Pool Reserve and \$110,000 to Housing Reserve.

Transfers from Reserve accounts include \$175,275 for the Supermarket, \$130,000 to assist with the purchase of plant, \$113,425 for upgrades to IT Systems, \$30,000 to renovate Perenjori Sports Club House and \$50,000 for Refuse site improvements.



LOANS

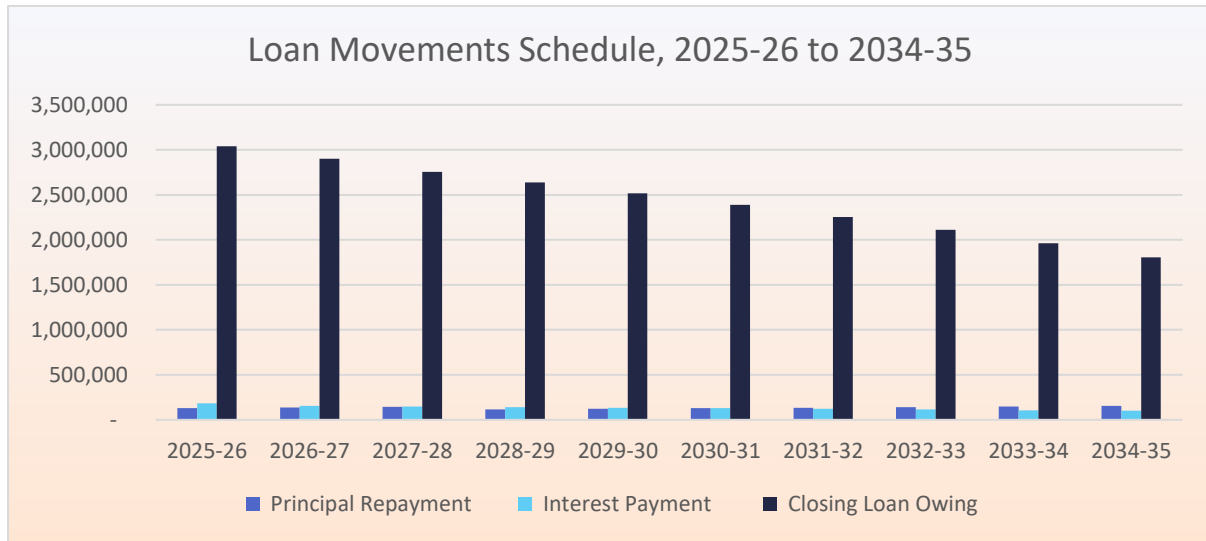
The Shire currently has 4 loans in place:

- Community Housing taken out in May 2025 for a 10yr period.
- Supermarket taken out in February 2025 for a 20yr period with a balloon refinance amount of \$803,000 in 2045.
- Community Housing taken out in May 2024 for a 20yr period.
- The John Street Subdivision loan due for finalisation in January 2028



2025/26 ANNUAL BUDGET

There are no additional loans budgeted in the 2025-26 year.



2025/26 ANNUAL BUDGET

Job - Account	Job/Account Description	Asset Class	Type	Program	Proposed Budget	Reserve	Grants	Proceeds of Sale	Loan	Own Source	Comments
	Unfinished Projects from 24/25 Budget										
HC32	House 3x2 Lot 358 3 Hirshauer Rd	Buildings	Housing	New	300,000					300,000	Loan was drawn down in May 25
I009	Latham Bowls Green	Infrastructure - Other	Recreation and Culture	Upgrade	128,918					128,918	Contribution Latham Club \$35,000 sourced grant \$7,500
I008	Latham Refuse Site	Infrastructure - Other	Community Amenities	Upgrade	50,000	50,000				-	Waste Reserve
I012	Radio Broadcasting	Infrastructure - Other	Recreation and Culture	Upgrade	60,000	60,000				-	IT Reserve
I011	Niche Wall Latham Cemetery	Infrastructure - Other	Community Amenities	New	15,000					15,000	
BC29	Supermarket	Buildings	Community Amenities	New	175,275	175,275				-	Retention due June 26 95,275
LA01	Purchase of Industrial Land	Land	Community Amenities	New	20,000					20,000	
BC01	Perenjori Pavilion Upgrade	Buildings	Recreation and Culture	Upgrade	72,500		72,500				
CP34	EV Charging Station	Plant & Equipment	Transport	New	8,500					8,500	Electrical Connection
BC30	Unit 2 and 3 137 Crossing St Flooring & Bathrooms	Buildings	Economic Services	Upgrade	40,000	40,000				-	Tourism Reserve
HC34	Units 11 A&B Livingstone Patios	Buildings	Housing	Upgrade	14,000					14,000	
HC35	4 John St Ensuite Renovation	Buildings	Housing	Upgrade	8,000					8,000	
BC36	Depot Lean Too Shed and Dome Shelter	Buildings	Transport	New	33,000					33,000	
BC31	Post Office mail room extension	Buildings	Community Amenities	Upgrade	15,000					15,000	
BC32	Latham Community Centre Amenities upgrade	Buildings	Recreation and Culture	Upgrade	70,000					70,000	
I015	Water Bore and Tank DFES CWSP Funded	Infrastructure - Other	Law, Order & Public Safety	New	57,990		57,990				CWSP Grant CESM project
BC33	Disabled Access Pavilion	Buildings	Recreation and Culture	Upgrade	8,000					8,000	
BC34	Sports Club House Renovations	Buildings	Recreation and Culture	Upgrade	60,000	30,000				30,000	\$30,000 contribution from PJ Sports Club
BC35	Gym Access Control System	Buildings	Recreation and Culture	Upgrade	9,000					9,000	
I014	Swimming Pool Liner and Bowl repairs	Infrastructure - Other	Recreation and Culture	Upgrade	500,000	323,334	176,666			-	Tender required try CSRFF Grant Feb
FE10	New EPR/Finance System Implementation	Furniture and Equipment	Governance	New	53,425	53,425					26/27 \$70,000 and 27/28 \$30,000
I013	Oval Plumbing and Electrical	Infrastructure - Other	Recreation and Culture	Upgrade	35,000					35,000	
Road Program											
RRG166	Coorow Latham Rd SLK 5.1-16.31	Infrastructure - Roads	Transport	Renewal	450,000		300,000			150,000	RRG Job
RRG049	Syson Rd SLK0.00-6.00	Infrastructure - Roads	Transport	Renewal	458,752		300,000			158,752	RRG Job
RRG049A	Syson Rd SLK 2.84-4.00	Infrastructure - Roads	Transport	Renewal	427,000		284,667			142,333	RRG Job
RRG018	Wanarra Rd SLK 2.82-5.55	Infrastructure - Roads	Transport	Renewal	410,500		273,667			136,833	RRG Job
R2R051	Bunjil North East Rd SLK 4.55-9.5	Infrastructure - Roads	Transport	Renewal	275,903		275,903			-	R2R
R2R040	Spencer Rd SLK 33.75-36.28 17.32-21.21	Infrastructure - Roads	Transport	Renewal	375,822		221,620			154,202	R2R
R2R017	Rabbit Proof Fence Rd SLK 24.23-27.52	Infrastructure - Roads	Transport	Renewal	271,354		271,354			-	R2R
R2R124	Timings St Reseal	Infrastructure - Roads	Transport	Renewal	14,500		14,500			-	R2R
R2R085	Rayner Rd SLK .39-3.46	Infrastructure - Roads	Transport	Renewal	57,810		57,810			-	R2R
R2R163	England Cres SLK 0.03-0.17	Infrastructure - Roads	Transport	Renewal	14,700		14,700			-	R2R
MWF047	Boundary Road - Retention	Infrastructure - Roads	Transport	Renewal	106,998		66,488			40,510	Retention due April 26.
MWF009	Hill Rd - Retention	Infrastructure - Roads	Transport	Renewal	7,397		7,397			-	Retention due April 26.
MWF039	Morawa South Rd - Retention	Infrastructure - Roads	Transport	Renewal	41,779		41,779			-	Retention due April 26.
FP01	Fowler St Footpath Repairs	Infrastructure - Footpaths	Transport	Upgrade	31,000					31,000	
R2R094	Syson/Oversby SLK 33.11-37.16	Infrastructure - Roads	Transport	Upgrade	86,932		86,932				unfinished in 24/25 funds in contract list
Plant replacement program											
04259	CEO Vehicle	Plant & Equipment	Administration	Renewal	65,000			45,000		20,000	
CP43	Mechanics Truck	Plant & Equipment	Transport	New	130,000			45,000		85,000	
CP44	Triton ute single cab	Plant & Equipment	Transport	Renewal	35,860			9,000		26,860	
CP45	Triton ute single cab with tipping body	Plant & Equipment	Transport	Renewal	42,000			9,000		33,000	
CP46	Ride on Mower	Plant & Equipment	Transport	Renewal	22,000			800		21,200	
CP47	New Construction Truck	Plant & Equipment	Transport	Renewal	130,000	95,000		35,000		-	
CP48	Town mower tractor	Plant & Equipment	Transport	Renewal	100,000	35,000		15,000		50,000	
CP49	Tri Axle Float Refurbish	Plant & Equipment	Transport	Upgrade	50,000			-		50,000	
CP50	Tandem box Trailer	Plant & Equipment	Transport	New	5,000			50		4,950	
CP51	New Latham community Bus	Plant & Equipment	Transport	New	60,000			15,000		45,000	
CP52	22 Seater Bus	Plant & Equipment	Transport	New	147,000			20,000		127,000	
CP53	Generator Depot 20Kva	Plant & Equipment	Transport	New	15,000					15,000	
CP54	Generator Aged Units 24 Kva	Plant & Equipment	Housing	New	24,000					24,000	

SHIRE OF PERENJORI					
Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
General Purpose Funding					
	Rates				
	Operating Expenditure				
	03000	Rates Written off Expense	\$1,000	\$1,637	\$1,500
	03004	Advertising Expense	\$500	\$0	\$500
	03005	Printing & Stationery Expense	\$1,750	\$1,484	\$1,500
	03006	Postage & Freight Expense- Rates	\$500	\$508	\$500
	03007	Valuation Expenses	\$9,000	\$8,074	\$9,000
	03009	Rates Legal Fees.	\$2,500	\$2,355	\$2,500
	03099	Administration Allocated	\$93,869	\$73,912	\$93,131
	Operating Expenditure Total		\$109,119	\$87,970	\$108,631
General Purpose Funding					
	Rates				
	Operating Income				
	03100	Rates UV	-\$2,343,702	-\$2,342,918	-\$2,437,111
	03101	Rates GRV	-\$113,377	-\$111,872	-\$116,349
	03102	Minimum Rates UV	-\$4,488	-\$5,304	-\$5,304
	03103	Minimum Rates GRV Perenjori	-\$6,120	-\$7,752	-\$8,840
	03104	Minimum Rates GRV Latham	-\$3,264	-\$3,264	-\$3,536
	03105	Minimum Rates GRV Other Towns	-\$2,040	-\$2,040	-\$2,210
	03106	Interim Rates	\$13,000	\$11,434	\$12,000
	03107	GRV Mining Rates	-\$304,025	-\$304,025	-\$316,216
	03109	ESL Interest	-\$300	-\$382	-\$400
	03110	Ex Gratia Rates	-\$27,543	-\$27,496	-\$27,543
	03112	Back Rates	\$0	-\$1,071	\$1,835
	03115	Rates - UV Mining.	-\$840,603	-\$840,603	-\$874,322
	03116	Discount Allowed	\$237,790	\$236,915	\$191,912
	03119	Minimum Rates GRV Mining.	-\$408	-\$408	-\$442
	03120	Penalty Interest	-\$5,500	-\$7,477	-\$6,000
	03121	Instalment Fees	-\$1,300	-\$1,404	-\$1,443
	03123	Instalment Interest	-\$2,500	-\$1,243	-\$1,250
	03201	Minimum Rates UV Mining	-\$2,040	-\$2,040	-\$2,210
	03202	Rates - Exploration UV	-\$59,046	-\$58,324	-\$60,654
	03203	Minimum Rates - Exploration	-\$11,424	-\$12,240	-\$11,050
	Operating Income Total		-\$3,476,890	-\$3,483,870	-\$3,669,133
General Purpose Funding					
	General Purpose Grants				
	Operating Income				
	03300	Grants Commission Grant	-\$228,150	-\$1,147,400	-\$919,251
	03301	Untied Road Grant	-\$105,608	-\$756,512	-\$650,905
	03302	LR&CIP Funding	-\$901,557	-\$923,348	\$0
	Operating Income Total		-\$1,235,315	-\$2,827,260	-\$1,570,156

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
General Purpose Funding					
	General Finance				
	Operating Expenditure				
	03400	EFTPOS Fees Expense	\$4,800	\$4,400	\$4,800
	03401	Bank Fees	\$3,000	\$1,469	\$1,500
	03403	Bank Fees GST	\$0	\$231	\$500
	03499	Administration Allocated	\$71,419	\$60,796	\$71,582
	Operating Expenditure Total		\$79,219	\$66,895	\$78,382
General Purpose Funding					
	General Finance				
	Operating Income				
	03500	Telenet Saver Interest Received	-\$64,200	-\$89,804	-\$45,000
	03501	Property Enquires	-\$800	-\$1,741	-\$1,500
	03504	Interest Received on Reserves	-\$90,000	-\$140,013	-\$45,000
	03503	Community Infrastructure Income	-\$178,845	-\$172,575	-\$144,000
	Operating Income Total		-\$333,845	-\$404,132	-\$235,500
	General Purpose Funding Operating Expenditure Total		\$188,338	\$154,866	\$187,013
	General Purpose Funding Operating Income Total		-\$5,046,050	-\$6,715,263	-\$5,474,789

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Governance					
	Members Of Council				
	Members Of Council				
	04000	Presidents Allowance Expense	\$21,710	\$21,710	\$22,470
	04001	Members Travelling Expense	\$8,500	\$2,730	\$8,500
	04002	Refreshment & Meeting Expense	\$7,000	\$4,444	\$7,000
	04003	Conference Expenses	\$22,000	\$23,403	\$26,500
	04004	Subscriptions Expense	\$13,668	\$12,824	\$13,356
	04005	Insurances Expense	\$1,171	\$1,171	\$1,190
	04006	Members Meeting Payments Expense	\$51,571	\$51,572	\$58,865
	04007	Council Ipad Expenses	\$6,500	\$2,873	\$20,500
	04011	Deputy Presidents Allowance Expense	\$5,427	\$5,427	\$5,618
	04012	Donation Expenditure	\$10,000	\$660	\$10,000
	04013	Council Functions Expenses	\$7,000	\$2,685	\$7,000
	04014	Chambers Mntce Expense	\$6,212	\$7,654	\$5,034
	04015	Election Expenses	\$0	\$0	\$10,800
	04016	CEO Performance Review	\$6,000	\$5,598	\$8,000
	04237	CEO Recruitment Costs	\$6,000	\$10,012	\$0
	04019	Members Training Expense	\$10,000	\$6,818	\$10,000
	04020	Council Chamber Cleaning Costs	\$1,409	\$1,674	\$1,408
	04099	Administration Allocated	\$319,711	\$246,156	\$393,726
	Operating Expenditure Total		\$503,879	\$407,410	\$609,967
Governance					
	Administration General				
	Operating Expenditure				
	04200	Administration Salaries	\$647,813	\$502,641	\$640,916
	04201	Superannuation Expense	\$93,893	\$86,754	\$110,271
	04202	Insurances Public Liability Expense	\$24,431	\$23,877	\$25,598
	04205	Regional Risk Co-ordinator Expense	\$12,000	\$12,000	\$12,000
	04208	Printing & Stationery Expense	\$10,000	\$5,949	\$7,500
	04209	Telephone Expense	\$48,313	\$46,114	\$50,328
	4021	Compliance Expense	\$18,000	\$9,648	\$33,275
	04210	Advertising Expense	\$3,000	\$3,207	\$4,000
	04211	Office Equipment Maintenance Expense	\$1,000	\$80	\$1,000
	04212	Postage Expense	\$1,000	\$1,228	\$1,500
	04213	Office Expenses Other	\$3,000	\$669	\$3,000
	04214	IT & Computer Expense	\$130,832	\$116,804	\$121,716
	04215	Photocopier Expense	\$11,000	\$10,161	\$11,000
	04216	IT Vision Support Fees Expense	\$46,200	\$48,044	\$105,199
	04217	Travelling & Accommodation	\$3,000	\$1,456	\$3,000
	04218	Admin Vehicle Running Expenses	\$53,116	\$53,968	\$52,224
	04219	Conference Expenses	\$11,500	\$4,728	\$10,000
	04220	Audit Fees	\$54,800	\$54,800	\$58,089
	04221	Legal Fees	\$15,000	\$19,355	\$15,000
	04222	Removal Allowance Expense	\$1,000	\$2,325	\$1,000
	04224	Training Expenses	\$13,500	\$13,081	\$20,000
	04226	Housing Allocation	\$62,028	\$60,474	\$90,101

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
	04229	Admin Building & Mntce Expense - JOB	\$36,390	\$41,275	\$40,787
	04230	FBT Expense	\$29,000	\$21,004	\$29,000
	04232	Record Keeping	\$1,000	\$297	\$1,000
	04234	CEO Allowance Expense	\$44,100	\$45,354	\$18,547
	04235	Website Maintenance/Upgrade	\$4,000	\$3,348	\$4,000
	04236	Insurances Commercial Crime & Cyber Security	\$5,298	\$5,298	\$5,521
	04238	Consultant Fees	\$106,000	\$66,988	\$57,500
	04239	Admin Workers Compensation Insurance	\$51,151	\$54,998	\$62,836
	04240	Salaries - CEO	\$174,307	\$190,227	\$190,597
	04241	Superannuation - CEO	\$24,484	\$28,531	\$28,590
	04242	Insurances Accident, Fidelity & Salary Expenses	\$3,682	\$4,824	\$4,270
	04244	Advertsing - New Employee Expense	\$1,000	\$0	\$1,000
	04247	Admin Staff Housing Allowance	\$70,127	\$50,756	\$56,734
	04248	Administration Staff Uniforms	\$4,400	\$2,513	\$4,800
	04249	Administration Professional Development	\$0	\$0	\$9,000
	04265	Admin Building Cleaning Expenses	\$12,284	\$12,648	\$14,723
	04266	CEO Professional Development	\$6,000	\$0	\$5,000
	04267	Strategic Planning	\$10,000	\$1,650	\$10,000
	04270	Drug & Alcohol Testing	\$1,500	\$3,318	\$1,500
	04290	Depreciation - Admin General	\$21,970	\$7,472	\$5,177
	04291	Depreciation - Admin Buildings	\$92,945	\$74,569	\$47,002
	04299	Allocation to Other Services	-\$1,873,175	-\$1,570,569	-\$2,015,203
	04328	Admin Consumables	\$5,000	\$2,633	\$5,000
	04335	Loss on Sale of Asset	\$0	\$38,937	\$0
	04334	Admin Subscriptions	\$34,560	\$34,988	\$38,103
	Operating Expenditure Total		\$130,449	\$198,421	\$2,200
Governance					
	Administration General				
	Operating Income				
	04301	Sundry Income	-\$1,500	-\$3,603	-\$500
	04307	Reimbursements	-\$500	-\$15,015	-\$500
	04309	PA System Hire	-\$200	-\$605	-\$200
	04315	Grant Income	\$0	-\$4,135	\$0
	04318	LGISWA Scheme Member Dividend	-\$1,000	\$0	-\$1,000
	Operating Income Total		-\$3,200	-\$23,357	-\$2,200
Governance					
	Administration General				
	Capital Expenditure				
	04258	Capital - Admin Building	\$5,000	\$4,376	\$0
	04259	Capital - Admin Vehicles	\$44,531	\$44,531	\$65,000
	04255	Capital - Furniture & Equipment.	\$59,499	\$30,335	\$53,425
	005TT	Transfer to Leave Entitlement Reserve	\$2,255	\$4,677	\$1,007
	028TT	Transfer to Community Infrastructure Reserve	\$180,362	\$126,952	\$150,042
	021TT	Transfer to Mt Gibson Infra Reserve	\$49,000	\$57,847	\$5,000
	Capital Expenditure Total		\$340,647	\$268,718	\$274,474

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
		Administration General			
		Capital Revenue			
	021TF	Transfer from Mt Gibson Infrastructure Reserve.	-\$1,357,930	-\$1,357,930	-\$175,275
	028TF	Transfer from Community Infrastructure Reserve	\$0	\$0	-\$30,000
	029TF	Transfer from Leave Reserve	-\$23,614	-\$23,614	\$0
		Capital Income Total	-\$1,381,544	-\$1,381,544	-\$205,275
		Governance Operating Expenditure Total	\$634,328	\$605,830	\$612,167
		Governance Operating Income Total	-\$3,200	-\$23,357	-\$2,200
		Governance Capital Expenditure Total	\$340,647	\$268,718	\$274,474
		Governance Capital Income Total	-\$1,381,544	-\$1,381,544	-\$205,275

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Law, Order & Public Safety					
	Fire Prevention				
	Operating Expenditure				
	05002	Volunteer Protective Clothing Expense	\$1,500	\$5,511	\$5,000
	05003	Training Expenses	\$1,000	\$876	\$1,000
	05004	Bush Fire Appliances Insurance	\$12,564	\$10,180	\$9,845
	05005	Fire Vehicles Maintenance Expense	\$10,236	\$12,365	\$12,000
	05006	Equipment Maintenance Expense	\$3,000	\$0	\$3,000
	05008	Fire Control Expense	\$1,000	\$735	\$1,000
	05010	Perenjori Fire Station Building Mntce Exp - JOB	\$9,788	\$14,118	\$10,022
	05011	Latham Fire Station Building Mntce Exp - JOB	\$1,052	\$988	\$2,274
	05090	Depreciation - Fire Building Vehicle	\$104,721	\$84,222	\$89,657
	05299	Administration Allocated	\$35,155	\$29,120	\$36,384
	Operating Expenditure Total		\$180,016	\$158,115	\$170,183
Law, Order & Public Safety					
	Fire Prevention				
	Operating Income				
	05100	DFES Operating Grant	-\$30,732	-\$30,686	-\$35,000
	05101	ESG Admin Income	-\$4,000	-\$4,000	-\$4,000
	05108	Grant Income - DWER	\$0	\$0	-\$57,990
	Operating Income Total		-\$34,732	-\$34,686	-\$96,990
Law, Order & Public Safety					
	Fire Prevention				
	Capital Expenditure				
	05153	Capital Expenditure - Other Infrastructure	\$0	\$0	\$57,990
	Capital Expenditure Total		\$0	\$0	\$57,990
Law, Order & Public Safety					
	Vermin Control				
	Operating Expenditure				
	05201	Animal Control Expense	\$28,679	\$22,369	\$6,234
	5204	Ranger Expenses	\$0	\$0	\$25,000
	05399	Administration Allocated	\$32,433	\$26,414	\$26,372
	Operating Expenditure Total		\$61,112	\$48,783	\$57,606
Law, Order & Public Safety					
	Vermin Control				
	Operating Income				
	05300	Dog Registration Fees	-\$1,000	-\$725	-\$750
	05302	Cat Registration Fees	-\$100	-\$60	-\$100
	Operating Income Total		-\$1,100	-\$785	-\$850

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Law, Order & Public Safety					
	Other Law & Order				
	Operating Expenditure				
	05599	Administration Allocated	\$43,975	\$36,324	\$43,624
	05609	Depreciation - Other Law & Order	\$12,604	\$10,326	\$10,459
	Operating Expenditure Total		\$56,579	\$46,650	\$54,083
Law, Order & Public Safety					
	Community Emergency Services Management				
	Operating Expenditure				
	05701	CESM Vehicle expenses	\$46,000	\$53,654	\$53,000
	05702	CESM Employee Expense	\$145,531	\$148,958	\$149,862
	05703	CESM - Other Employee Costs	\$14,504	\$28,663	\$22,401
	05704	CESM Conference and training expense	\$1,000	\$0	\$1,000
	Operating Expenditure Total		\$207,035	\$231,276	\$226,263
	Operating Income				
	05802	CESM Reimbursements - Other Councils	-\$186,330	-\$210,890	-\$203,636
			-\$186,330	-\$210,890	-\$203,636
	Law, Order & Public Safety Operating Expenditure Total		\$504,742	\$484,824	\$508,134
	Law, Order & Public Safety Operating Income Total		-\$222,162	-\$246,361	-\$301,476
	Law, Order & Public Safety Capital Expenditure Total		\$0	\$0	\$57,990

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Health					
		Health Admin & Inspection			
		Operating Expenditure			
	07002	EHO Expenses	\$15,000	\$5,332	\$10,000
	07003	Health Admin & Inspections Subscriptions	\$396	\$372	\$383
		Operating Expenditure Total	\$15,396	\$5,704	\$10,383
Health					
		Health Admin & Inspection			
		Operating Income			
	07100	Septic Tank Inspection Fees	-\$236	\$0	-\$236
	07101	Stall Holders Licences	-\$240	\$0	-\$240
	07103	Food Licence Fees	-\$250	-\$248	-\$248
		Operating Income Total	-\$726	-\$248	-\$724
Health					
		Other Health			
		Operating Expenditure			
	07202	Ambulance Building Mntce Expense - JOB	\$1,708	\$2,052	\$208
	07203	Medical Centre Building Mntce Expense - JOB	\$32,313	\$33,820	\$58,191
	07206	Doctors Software Fees & Computer Maintenance	\$3,788	\$3,351	\$3,788
	07208	Doctor - Practice Support	\$36,000	\$48,876	\$37,000
	07209	Medical Centre Cleaning Costs	\$13,029	\$13,668	\$13,420
	07213	Other Health Expenditure	\$5,000	\$3,008	\$5,000
	07290	Depreciation - Other Health	\$32,656	\$25,891	\$18,580
	07299	Administration Allocated	\$66,867	\$53,309	\$72,569
		Operating Expenditure Total	\$191,361	\$183,974	\$208,756
Health					
		Preventive Services - Pest Control			
		Operating Expenditure			
	07600	Mosquito Control Expense	\$31,489	\$36,688	\$41,428
		Operating Expenditure Total	\$31,489	\$36,688	\$41,428
		Health Operating Expenditure Total	\$238,246	\$226,366	\$260,567
		Health Operating Income Total	-\$726	-\$248	-\$724

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Education & Welfare					
	Other Education				
	Operating Expenditure				
	08001	Donation Perenjori Primary School P & C Expense	\$3,000	\$0	\$3,000
	08003	Achievement Awards - PJ School	\$550	\$350	\$550
	Operating Expenditure Total		\$3,550	\$350	\$3,550
Education & Welfare					
	Other Welfare				
	Operating Expenditure				
	08502	Youth Activities.	\$12,000	\$1,380	\$12,000
	Operating Expenditure Total		\$12,000	\$1,380	\$12,000
Education & Welfare					
	Childcare Centre				
	Operating Expenditure				
	08400	Perenjori Early Childhood Building Expenditure - J	\$34,592	\$50,323	\$49,528
	08453	PECC Centre Building Depreciation	\$76,000	\$60,175	\$38,000
	08499	Administration Allocated	\$39,548	\$30,198	\$44,491
	Operating Expenditure Total		\$150,140	\$140,697	\$132,019
Education & Welfare					
	Childcare Centre				
	Operating Income				
	08427	Grant Income	\$0	-\$16,985	\$0
	8428	Hire Fee - PECC Consulting Room	\$0	\$0	-\$500
	08605	Sundry Income	\$0	-\$987	\$0
	Operating Income Total		\$0	-\$17,972	-\$500
Education & Welfare Operating Expenditure Total			\$165,690	\$142,427	\$147,569
Education & Welfare Operating Income Total			\$0	-\$17,972	-\$500

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Housing					
	Staff Housing				
	Operating Expenditure				
	09228	Housing Allocation	-\$231,196	-\$187,260	-\$220,299
	12291	Depreciation - Staff Housing	\$69,155	\$67,595	\$49,524
	09292	Housing Maintenance Cost - JOBS	\$260,118	\$217,624	\$258,894
	Operating Expenditure Total		\$98,077	\$97,958	\$88,119
Housing					
	Housing				
	Operating Income				
	09306	Staff Housing Rent	-\$71,233	-\$70,469	-\$78,130
	09315	Staff Housing Reimbursements	-\$10,044	-\$16,592	-\$9,989
	Operating Income Total		-\$81,277	-\$87,060	-\$88,119
Housing					
	Housing Other				
	Operating Expenditure				
	09232	Loan 99 Interest Expense	\$58,334	\$55,925	\$56,578
	09235	Loan 105 Interest Expense	\$0	\$0	\$30,637
	09200	Vacant Land Expense.	\$100	\$0	\$100
	09291	Housing Maintenance Costs - JOBS	\$247,958	\$237,329	\$211,201
	09293	Housing - Other Expenditure	\$10,348	\$0	\$10,347
	09290	Depreciation - Council Housing	\$105,845	\$91,577	\$58,022
	09299	Administration Allocated	\$148,995	\$120,020	\$152,780
	Operating Expenditure Total		\$571,580	\$504,851	\$519,665
Housing					
	Housing Other				
	Operating Income				
	09300	Housing Rent- Private	-\$186,680	-\$195,337	-\$250,124
	09301	Reimbursements	-\$10,192	-\$6,645	-\$9,570
	Operating Income Total		-\$196,872	-\$201,981	-\$259,694
Housing					
	Housing Other				
	Capital Expenditure				
	09286	Capital - Housing Expenditure	\$658,647	\$418,541	\$322,000
	09288	Loan 99 Loan Repayment	\$29,465	\$29,465	\$31,010
	09294	Loan 105 Loan Repayment	\$0	\$0	\$48,130
	09284	Capital - Other Infrastructure	\$40,000	\$0	\$0
	09289	Housing - Plant & Equipment	\$0	\$0	\$24,000
	018TT	Transfer to Housing Reserve	\$6,560	\$14,246	\$115,006
	Capital Expenditure Total		\$734,672	\$462,252	\$540,146
	Housing Operating Expenditure Total		\$669,657	\$602,810	\$607,784
	Housing Operating Income Total		-\$278,149	-\$289,042	-\$347,813
	Housing Capital Expenditure Total		\$734,672	\$462,252	\$540,146

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Community Amenities					
	Household Refuse				
	Operating Expenditure				
	10000	Refuse Improvements Planning	\$20,000	\$0	\$20,000
	10001	Refuse Site Mntce Expense - JOBS	\$124,535	\$72,759	\$110,368
	10004	Refuse Collection Expense	\$35,724	\$35,471	\$36,760
	10006	Cardboard Recycling Expenses	\$32,102	\$35,836	\$56,748
	10099	Depreciation - Household Refuse	\$4,699	\$1,043	\$1,137
	10199	Administration Allocated	\$58,046	\$46,377	\$58,834
	Operating Expenditure Total		\$275,106	\$191,485	\$283,847
Community Amenities					
	Household Refuse				
	Operating Income				
	10100	Refuse Collection Fees	-\$36,390	-\$36,192	-\$38,600
	Operating Income Total		-\$36,390	-\$36,192	-\$38,600
Community Amenities					
	Household Refuse				
	Capital Expenditure				
	10136	Capital Expenditure - Other Infrastructure	\$50,000	\$0	\$50,000
	009TT	Transfer to Refuse Reserve	\$103,690	\$107,873	\$5,126
	Capital Expenditure Total		\$153,690	\$107,873	\$55,126
Community Amenities					
	Household Refuse				
	Capital Income				
	009TF	Transfer from Refuse Reserve.	\$0	\$0	-\$50,000
	Capital Income Total		\$0	\$0	-\$50,000
Community Amenities					
	Town Planning & Regional Development				
	Operating Expenditure				
	10202	Town Planning Expense	\$10,000	\$7,367	\$10,000
	10204	Loan 98 Interest Expense	\$8,450	\$9,300	\$6,554
	10298	Administration Allocated	\$83,492	\$64,435	\$91,747
	Operating Expenditure Total		\$101,942	\$81,103	\$108,301

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Community Amenities					
	Town Planning & Regional Development				
	Operating Income				
	10300	Planning Approval Fees	-\$2,000	-\$21,202	-\$2,000
	Operating Income Total		-\$2,000	-\$21,202	-\$2,000
Community Amenities					
	Town Planning & Regional Development				
	Capital Expenditure				
	14960	Purchase of Industrial Land.	\$20,000	\$0	\$20,000
	16098	Loan 98 Repayment	\$28,456	\$28,456	\$30,474
	Capital Expenditure Total		\$48,456	\$28,456	\$50,474
Community Amenities					
	Community Services				
	Operating Expenditure				
	04018	Banners in the Terrace Competition	\$500	\$500	\$500
	04231	CRC Building Mntce Expense - JOB	\$16,930	\$25,834	\$17,084
	10400	Cemetery Maintenance Expense	\$16,639	\$21,589	\$7,849
	10402	Perenjori Supermarket Expense Account	\$0	\$1,852	\$49,635
	10409	Community Function Expense	\$41,758	\$47,439	\$47,345
	10410	CDO Salaries	\$79,715	\$83,485	\$86,845
	10401	Latham Cemetery Expense	\$840	\$6,721	\$2,868
	10411	CDO Superannuation	\$9,167	\$9,475	\$10,421
	10412	CDO Project Expenses	\$23,000	\$14,073	\$23,000
	10416	Town Marketing Costs	\$16,340	\$6,438	\$16,340
	10424	Loan 104 Interest Expense	\$0	\$0	\$89,693
	10498	Administration Allocated	\$80,592	\$65,981	\$79,098
	10499	Depreciation - Community Services	\$18,132	\$12,795	\$8,079
	10510	Community Bus Maintenance Expense	\$17,164	\$10,113	\$11,025
	Operating Expenditure Total		\$320,777	\$306,360	\$449,783
Community Amenities					
	Community Services				
	Operating Income				
	10500	Burial Fees	-\$2,000	-\$1,605	-\$1,500
	10501	Undertakers Licence	-\$100	\$0	-\$100
	14502	Community Bus Hire	-\$3,300	-\$3,421	-\$3,300
	10502	Monumental Mason Licence.	-\$50	-\$31	-\$50
	10509	Grant Income	-\$525,650	-\$527,150	-\$12,000
	10505	Sundry Income	-\$2,000	-\$2,658	-\$2,000
	Operating Income Total		-\$533,100	-\$534,865	-\$18,950

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Community Amenities					
	Community Services				
	Capital Expenditure				
	00419	Capital - Buildings Expenditure	\$4,107,684	\$4,083,158	\$190,275
	10451	Plant & Equipment - Community Bus.	\$0	\$0	\$207,000
	10453	Loan 104 Loan Repayment	\$0	\$0	\$21,079
	00418	Capital Expenditure - Other Infrastructure	\$10,000	\$0	\$15,000
	Capital Expenditure Total		\$4,117,684	\$4,083,158	\$433,354
Community Amenities					
	Public Conveniences				
	Operating Expenditure				
	10800	Public Conveniences Mntce Expense - JOBS	\$12,516	\$12,509	\$23,559
	10810	Public Conveniences Cleaning Costs	\$10,729	\$10,164	\$10,600
	Operating Expenditure Total		\$23,245	\$22,673	\$34,158
	Community Amenities Operating Expenditure Total		\$721,070	\$601,621	\$876,089
	Community Amenities Operating Income Total		-\$571,490	-\$592,259	-\$59,550
	Community Amenities Capital Expenditure Total		\$4,319,830	\$4,219,487	\$538,954
	Community Amenities Capital Income Total		\$0	\$0	-\$50,000

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Recreation & Culture					
	Public Halls				
		Operating Expenditure			
	11000	Perenjori Hall Mntce Expense - JOBS	\$11,438	\$11,547	\$34,082
	11001	Latham Hall Mntce Expense - JOB	\$7,785	\$7,455	\$7,522
	11005	PJ Hall Cleaning Costs	\$5,067	\$4,499	\$2,865
	11020	Latham CWA Building Maintenance - JOB	\$5,209	\$5,532	\$13,719
	11090	Depreciation - Public Halls	\$36,600	\$29,311	\$18,509
	11099	Administration Allocated	\$69,857	\$55,858	\$69,438
		Operating Expenditure Total	\$135,956	\$114,202	\$146,135
Recreation & Culture					
	Public Halls				
		Operating Income			
	11100	Hall Hire Fees	-\$350	-\$362	-\$100
		Operating Income Total	-\$350	-\$362	-\$100
Recreation & Culture					
	Swimming Pool				
		Operating Expenditure			
	11200	Swimming Pool Manager	\$66,228	\$74,290	\$67,803
	11201	Superannuation - Pool Manager	\$5,230	\$7,465	\$5,587
	11202	Other Employee Costs - Pool	\$6,407	\$7,121	\$6,809
	11203	Pool Operating Expense - JOB	\$108,872	\$142,465	\$138,430
	11209	Minor Equipment (Expensed)	\$2,000	\$0	\$2,000
	11290	Depreciation - Swimming Pools	\$150,750	\$120,026	\$89,377
	11299	Administration Allocated	\$52,459	\$42,687	\$48,876
	11897	Staff Housing Allocated	\$10,933	\$5,721	\$15,692
		Operating Expenditure Total	\$402,879	\$399,776	\$374,574
Recreation & Culture					
	Swimming Pool				
		Capital Expenditure			
	011TT	Transfer to Swimming Pool Reserve	\$103,362	\$106,915	\$104,336
	11250	Capital - Swimming Pool	\$0	\$0	\$500,000
		Capital Expenditure Total	\$103,362	\$106,915	\$604,336
Swimming Pool					
		Capital Income			
	011TF	Transfer from Swimming Pool Reserve	\$0	\$0	-\$323,334
		Capital Income Total	\$0	\$0	-\$323,334

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Recreation & Culture					
	Other Recreation & Sport				
	Operating Expenditure				
	11401	Sports Clubs	\$12,422	\$19,102	\$12,594
	11404	Rec Ground Buildings Expense - JOB	\$51,849	\$54,816	\$52,748
	11405	Latham Community Centre Mntce Expense - JOB	\$43,655	\$48,841	\$50,099
	11407	Parks & Gardens Expense - JOB	\$402,454	\$368,551	\$473,699
	11408	Golf & Bowls Expense - JOB	\$27,000	\$21,443	\$26,566
	11409	Perenjori Oval Expense- JOBS	\$243,126	\$186,853	\$214,041
	11412	PJ Pavillion Cleaning	\$18,395	\$24,412	\$18,267
	11413	Gym Cleaning	\$12,065	\$13,594	\$5,765
	11415	PJ Oval Toilets Cleaning Costs	\$6,115	\$8,975	\$6,051
	11416	PJ Oval Toilets Maintenance - JOB	\$12,183	\$14,126	\$29,630
	11421	Gym Equipment Maintenance	\$2,711	\$0	\$2,731
	11490	Depreciation - Other Rec & Sport	\$393,245	\$315,623	\$206,606
	11498	Administration Allocated	\$89,140	\$71,301	\$78,738
	Operating Expenditure Total		\$1,314,360	\$1,147,636	\$1,177,536
Recreation & Culture					
	Other Recreation & Sport				
	Operating Income				
	11304	Reimbursements	-\$87,123	-\$49,015	-\$67,500
	11500	Pavilion Hire Charges	-\$600	-\$615	-\$600
	11511	Gym Membership Fees	-\$500	-\$157	-\$200
	11502	Chair Hire Fees	-\$250	-\$254	-\$300
	11306	Grant - Dept Of Sport & Rec	-\$100,000	\$0	-\$176,666
	11523	Grant Income	-\$115,458	-\$42,986	-\$72,500
	11522	Latham Camping Donation Received	-\$3,450	-\$4,640	-\$4,000
	Operating Income Total		-\$407,381	-\$97,666	-\$321,766
Recreation & Culture					
	Other Recreation & Sport				
	Capital Expenditure				
	11452	Capital Expenditure - Other Infrastructure	\$331,928	\$53,011	\$163,918
	11450	Capital - Perenjori Pavillion Building	\$115,458	\$42,986	\$80,500
	11476	Latham Comm Centre Capital Expn	\$0	\$0	\$70,000
	11459	PJ Sports Facility Capital Expenditure	\$0	\$0	\$60,000
	11461	Capital - Buildings	\$0	\$0	\$9,000
	Capital Expenditure Total		\$447,386	\$95,996	\$383,418
Recreation & Culture					
	Libraries				
	Operating Expenditure				
	11601	Library Materials Expense	\$1,300	\$2,020	\$2,300
	11602	Library Amlib Licence & Support	\$1,000	\$0	\$1,000
	11699	Administration Allocated	\$54,782	\$44,282	\$45,228
	Operating Expenditure Total		\$57,082	\$46,302	\$48,528

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Recreation & Culture					
	Libraries				
	Capital Expenditure				
	11650	Capital - Furniture & Equipment	\$10,600	\$9,100	\$0.00
	Capital Expenditure Total		\$10,600	\$9,100	\$0.00
Recreation & Culture					
	Other Culture				
	Operating Expenditure				
	11800	Community Event - Ag Society	\$19,024	\$19,887	\$13,382
	11801	Old Bankwest Building - JOB	\$13,145	\$10,607	\$6,223
	11803	Radio Broadcasting - FM Tower Mntce Expense	\$3,702	\$2,803	\$4,170
	11805	Museum/Tourist Bureau Mntce Expense - JOBS	\$70,074	\$73,976	\$62,809
	11806	The Lodge Mntce Expense - JOB	\$18,997	\$19,022	\$9,611
	11890	Depreciation - Other Culture	\$6,855	\$4,825	\$2,730
	11899	Administration Allocated	\$41,946	\$33,789	\$37,490
	Operating Expenditure Total		\$173,743	\$164,910	\$136,415
Recreation & Culture					
	Other Culture				
	Operating Income				
	11900	Rent - Old Bankwest Building	-\$500	-\$750	-\$500
	Operating Income Total		-\$500	-\$750	-\$500
	Other Culture				
	Capital Expenditure				
	11851	Capital Expenditure - Other Infrastructure	\$60,000	\$0	\$60,000
	Capital Expenditure Total		\$60,000	\$0	\$60,000
	Recreation & Culture Operating Expenditure Total		\$2,084,020	\$1,872,825	\$1,883,187
	Recreation & Culture Operating Income Total		-\$408,231	-\$98,778	-\$322,366
	Recreation & Culture Capital Expenditure Total		\$621,348	\$212,011	\$1,047,754
	Recreation & Culture Capital Income Total		\$0	\$0	-\$323,334

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Transport					
		Streets, Roads - Maintenance			
		Operating Income			
	12300	Direct Grant	-\$333,103	-\$333,103	-\$325,443
	12301	Regional Road Group Funding	-\$548,000	-\$548,000	-\$1,158,334
	12302	MRD Street Lighting Subsidy	-\$3,350	-\$3,341	-\$3,350
	12303	Roads To Recovery Funding	-\$941,475	-\$854,543	-\$942,819
	12311	Mid West Secondary Grain Freight Network Grant	-\$3,739,359	-\$3,794,932	-\$115,664
	12309	Grant - Capital Grant Income	-\$6,600	\$0	\$0
		Operating Income Total	-\$5,571,887	-\$5,533,919	-\$2,545,610
Transport					
		Streets, Roads - Construction			
		Capital Expenditure			
	12001	Road Construction Expense Council	\$220,929	\$216,254	\$0
	12003	Road Construction Expense RRG	\$907,613	\$940,310	\$1,746,252
	12004	Footpaths Construction Expense - JOB	\$0	\$0	\$31,000
	12006	Road Construction R2R	\$1,003,948	\$883,810	\$1,097,020
	12008	Midwest Secondary Grain Freight Network - Capital	\$3,739,359	\$3,797,410	\$156,174
		Capital Expenditure Total	\$5,871,849	\$5,837,784	\$3,030,447
Transport					
		Streets, Roads - Maintenance			
		Operating Expenditure			
	12200	Street Lighting Expense	\$26,000	\$18,463	\$22,000
	12201	Romans Software Expense	\$10,720	\$10,720	\$10,800
	12240	Depot Mntce Expense	\$121,257	\$145,288	\$119,498
	12252	Transport Depreciation	\$47,040	\$36,923	\$28,165
	12260	General Road Mntce Expense - JOBS	\$1,515,754	\$1,099,030	\$1,345,006
	12261	Traffic Signs Expense	\$36,733	\$20,582	\$37,648
	12262	Street Cleaning Expense	\$16,119	\$14,550	\$34,081
	12263	Street Trees Mntce Expense	\$31,489	\$23,112	\$30,000
	12265	Engineers/Consultant.	\$26,000	\$10,267	\$20,000
	12270	Loss on Sale of Assets	\$20,950	\$4,999	\$0
	12290	Depreciation - Infrastructure	\$3,508,979	\$3,225,658	\$3,558,992
	12299	Administration Allocated	\$124,359	\$100,206	\$112,905
		Operating Expenditure Total	\$5,485,400	\$4,710,601	\$5,319,095
Transport					
		Streets, Roads - Maintenance			
		Capital Expenditure			
	12278	CAPITAL - DEPOT 164 LOADING ST	\$0	\$0	\$33,000
	12283	Plant & Equipment Purchase	\$114,130	\$112,704	\$358,360
		Capital Expenditure Total	\$114,130	\$112,704	\$391,360

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Transport					
	Airport				
		Operating Expenditure			
	12400	Perenjori Air Strip Mntce Expense - JOB	\$19,783	\$11,610	\$10,591
	12490	Depreciation - Airport	\$24,222	\$22,235	\$24,234
		Operating Expenditure Total	\$44,005	\$33,845	\$34,825
Transport					
		Road Plant Purchases			
		Operating Income			
	12306	Profit On Sale Of Assets.	-\$43,200	-\$40,700	-\$70,155
	12307	Proceeds From Sale Of Assets	-\$154,300	-\$72,700	-\$211,850
	12313	Realisation Of Sale Of Asset.	\$154,300	\$72,700	\$211,850
		Operating Income Total	-\$43,200	-\$40,700	-\$70,155
Transport					
		Road Plant Purchases			
		Capital Expenditure			
	008TT	Transfer to Plant Replacement Reserve	\$209,057	\$220,454	\$568,492
	017TT	Transfer to Road & Rehab Infra Reserve	\$902	\$1,870	\$672
	12320	Capital Expenditure - Plant Purchase	\$587,950	\$581,391	\$180,000
		Capital Expenditure Total	\$797,909	\$803,715	\$749,164
Transport					
		Road Plant Purchases			
		Capital Income			
	008TF	Transfer from Plant Reserve	-\$250,000	-\$250,000	-\$130,000
		Capital Income Total	-\$250,000	-\$250,000	-\$130,000
Transport					
		Traffic Control			
		Operating Expenditure			
	12600	Administration Allocated	\$77,714	\$63,807	\$65,385
		Operating Expenditure Total	\$77,714	\$64,157	\$65,385
Transport					
		Traffic Control			
		Operating Income			
	12650	Local Authority Plates	-\$150	-\$280	-\$200
	12651	DOT Licensing Commissions	-\$7,500	-\$7,985	-\$7,500
		Operating Income Total	-\$7,650	-\$8,265	-\$7,700
		Transport Operating Expenditure Total	\$5,607,119	\$4,808,603	\$5,419,305
		Transport Operating Income Total	-\$5,622,737	-\$5,582,884	-\$2,623,465
		Transport Capital Expenditure Total	\$6,783,888	\$6,754,202	\$4,170,971
		Transport Capital Income Total	-\$250,000	-\$250,000	-\$130,000

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Economic Services					
	Caravan Park				
	Operating Expenditure				
	13100	Caravan Park Salaries	\$94,829	\$68,389	\$102,446
	13101	Caravan Park Superannuation	\$10,905	\$10,276	\$16,728
	13095	Caravan Park Other Employee Costs	\$5,276	\$5,276	\$6,585
	13102	Caravan Park Maintenance Expense - JOB	\$175,840	\$201,562	\$155,035
	13105	C/Park Computer & Software Expense	\$7,000	\$7,800	\$8,500
	13108	CVP Cleaning	\$86,440	\$84,863	\$98,717
	13109	Eco House Maintenance - JOB	\$16,211	\$8,478	\$59,490
	13172	Caravan Park Village Maintenance Expense - JOB	\$52,366	\$62,405	\$65,256
	13175	CVP Village Cleaning Costs	\$143,590	\$123,666	\$156,989
	13177	CP - Low Value Asset Pool	\$7,000	\$6,970	\$7,000
	13399	Administration Allocated	\$99,253	\$78,543	\$100,544
	13898	Staff Housing Allocated GEN	\$19,986	\$6,250	\$17,541
	Operating Expenditure Total		\$718,696	\$664,478	\$794,830
Economic Services					
	Caravan Park				
	Operating Income				
	13150	Caravan Park Fees (Powered/UnPowered Sites)	-\$45,000	-\$57,585	-\$45,000
	13152	Caravan Park Parkhome & Chalets - Revenue	-\$100,000	-\$148,720	-\$100,000
	13185	Caravan Park Village Accommodation Fees.	-\$360,000	-\$423,378	-\$380,000
	13156	Caravan Park Sundry Income	-\$1,800	-\$2,241	-\$1,800
	13183	ECO House 1 Fees	-\$15,000	-\$31,611	-\$20,000
	Operating Income Total		-\$521,800	-\$663,535	-\$546,800
Economic Services					
	Caravan Park				
	Capital Expenditure				
	026TT	Transfer to Tourist Accom Reserve	\$2,378	\$4,851	\$1,768
	13250	Capital - Caravan Park Upgrade.	\$0	\$0	\$40,000
	13194	Caravan Park - Capital.	\$22,500	\$21,597	
	Capital Expenditure Total		\$24,878	\$26,448	\$41,768
Economic Services					
	Caravan Park				
	Capital Income				
	026TF	Transfer from Tourist Accom Reserve	\$0	\$0	-\$40,000
	Capital Income Total		\$0	\$0	-\$40,000

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Economic Services					
	Tourism & Area Promotion				
	Operating Expenditure				
	13199	Administration Allocated	\$46,773	\$38,214	\$45,597
	13200	Area Promotion Expense	\$5,000	\$0	\$5,000
	13201	Townscape Project Expense	\$40,000	\$91	\$40,000
	13202	Visitors Centre Officer	\$5,336	\$1,092	\$5,360
	13204	Tourist Sites Mntce Expense	\$42,932	\$33,751	\$24,304
	13209	Tourism Signage Interpretation Exp	\$2,000	\$0	\$2,000
	13291	Depreciation - Tourism	\$204,710	\$163,424	\$105,764
	Operating Expenditure Total		\$346,751	\$236,573	\$228,025
Economic Services					
	Building Control				
	Operating Expenditure				
	13400	Building Expense	\$2,500	\$2,835	\$2,500
	13499	Administration Allocated	\$48,185	\$38,978	\$52,081
	Operating Expenditure Total		\$50,685	\$41,813	\$54,581
Economic Services					
	Building Control				
	Operating Income				
	13500	Building Permit Fees	-\$3,500	-\$2,522	-\$2,500
	Operating Income Total		-\$3,500	-\$2,522	-\$2,500
Economic Services					
	Other Economic Services				
	Operating Expenditure				
	13603	Standpipe Mntce Expense	\$12,500	\$13,231	\$8,000
	13604	Dams Mntce Expense - JOB	\$26,292	\$18,265	\$12,775
	13617	EV Charging Station Expenses	\$0	\$0	\$700
	13614	Standpipes Water Expenses	\$78,000	\$157,525	\$90,000
	13699	Administration Allocated	\$45,180	\$37,121	\$46,738
	Operating Expenditure Total		\$161,972	\$226,142	\$158,212
Economic Services					
	Other Economic Services				
	Operating Income				
	13700	Standpipe Water Charges	-\$90,000	-\$167,357	-\$99,000
	13708	EV Charging Station Fees	\$0	\$0	-\$100
	Operating Income Total		-\$90,000	-\$167,357	-\$99,100
Economic Services					
	Other Economic Services				
	Capital Expenditure				
	020TT	Transfer to Water Reserve	\$5,002	\$10,299	\$3,758
	027TT	Transfer to IT Communication Reserve	\$100,330	\$106,061	\$5,571
	Capital Expenditure Total		\$105,332	\$116,360	\$9,329

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Economic Services					
	Other Economic Services				
	Capital Income				
	027TF	Transfer from IT Communications Reserve	-\$60,600	-\$9,100	-\$113,425
	Capital Income Total		-\$60,600	-\$9,100	-\$113,425
Economic Services					
	Economic Development				
	Operating Expenditure				
	13610	Business Incubator - Operating Expenses.	\$13,534	\$15,739	\$8,679
	13616	Land held for development operating costs - JOBS	\$890	\$8,927	\$0
	13899	Administration Allocated	\$120,057	\$93,684	\$127,893
	Operating Expenditure Total		\$134,481	\$118,351	\$136,572
Economic Services					
	Economic Development				
	Operating Income				
	13909	Business Incubator - Rental & Reimbursements In	-\$4,538	-\$5,210	-\$5,720
	Operating Income Total		-\$4,538	-\$5,210	-\$5,720
	Economic Services Operating Expenditure Total		\$1,412,585	\$1,287,356	\$1,372,221
	Economic Services Operating Income Total		-\$619,838	-\$838,624	-\$654,120
	Economic Services Capital Expenditure Total		\$130,210	\$142,808	\$51,097
	Economic Services Capital Income Total		-\$60,600	-\$9,100	-\$153,425

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Other Property & Services					
	Plant Depreciation				
	14490	Depreciation - Plant	\$343,280	\$310,094	\$342,396
	14491	Depreciation Posted to Jobs	-\$343,280	-\$351,164	-\$342,396
	Plant Depreciation Total		\$0	-\$41,070	\$0
Other Property & Services					
	Private Works				
	Operating Expenditure				
	14000	Private Works Expense - JOBS	\$3,557	\$27,568	\$5,115
	14003	Mining Project Expense - JOB	\$52,000	\$65,031	\$63,065
	14004	Private Works Shire of Morawa RTF-MWSFN-01-2	\$1,387,440	\$1,170,324	\$57,000
	14099	Administration Allocated	\$21,868	\$19,057	\$22,153
	Operating Expenditure Total		\$1,464,865	\$1,281,980	\$147,333
Other Property & Services					
	Private Works				
	Operating Income				
	14102	Private Works Income	-\$4,500	-\$40,090	-\$5,650.00
	14103	Plant Hire Income	-\$5,000	-\$1,772	-\$2,000.00
	14105	Private Works Shire of Morawa Reimbursement M	-\$1,392,440	-\$1,170,327	-\$63,065.00
	14106	Mining Project Income	-\$60,000	-\$73,559	-\$62,700.00
	Operating Income Total		-\$1,461,940	-\$1,285,748	-\$133,415.00
Other Property & Services					
	Public Works Overheads				
	Operating Expenditure				
	14200	Manager of Infrastructure Services	\$220,834	\$230,138	\$236,515
	14201	Superannuation	\$229,558	\$200,276	\$246,351
	14202	Sick & Holiday Pay	\$254,440	\$257,669	\$256,214
	14204	Protective Clothing Expense	\$20,000	\$13,509	\$20,000
	14207	Long Service Leave Expense	\$10,000	\$36,200	\$10,000
	14209	Occupational Health & Safety Expenses	\$15,913	\$13,345	\$20,075
	14210	Staff Training - Wages	\$20,044	\$15,684	\$14,810
	14211	Staff Training - Other	\$30,000	\$13,801	\$30,000
	14212	Pre-placement Medicals Expense	\$2,000	\$4,087	\$3,000
	14213	Workers Compensation Insurance	\$109,580	\$102,996	\$125,477
	14214	Less Allocated to PWO	-\$1,436,915	-\$1,268,464	-\$1,532,561
	14215	Insurance Expenses	\$22,946	\$26,358	\$24,684
	14218	Housing Benefit Expense	\$97,027	\$85,767	\$121,539
	14219	Allowances Expense	\$2,080	\$1,949	\$2,080
	14220	Depot Cleaning	\$2,481	\$3,220	\$2,556
	14221	Depot Admin	\$69,275	\$70,707	\$70,942
	14223	Minor Equipment Expensed	\$8,000	\$7,874	\$8,000
	14225	Staff Housing Allocated	\$138,249	\$114,816	\$96,966
	14227	Depot Vehicle Expenses	\$67,878	\$90,253	\$93,420
	14228	Sundry Plant Operating Expenses	\$98,420	\$98,233	\$116,920
	14229	Cleaners Administration Cost	\$4,887	\$12,449	\$4,887

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
	14402	Tool Replacement	\$4,600	\$4,561	\$4,500
	14415	Freight Charges	\$500	\$481	\$500
	14230	Building Officers & Leading Hand Administration T	\$6,203	\$16,443	\$27,126
	14231	Building Officers Stock Expenses	\$2,000	\$48	\$2,000
	Operating Expenditure Total		\$0	\$152,944	\$6,000
Other Property & Services					
	Public Works Overheads				
	Operating Income				
	14950	Reimbursements Income	-\$2,000	-\$466	-\$2,000
	14300	Reimbursements - LSL & Workers Compensation A	\$0	-\$19,568	-\$2,000
	14506	Sale of Scrap Metal	-\$2,000	\$0	-\$2,000
	Operating Income Total		-\$4,000	-\$20,034	-\$6,000
Other Property & Services					
	Plant Operating Costs				
	Operating Expenditure				
	14400	Fuels & Oils	\$251,679	\$290,410	\$295,000
	14401	Tyres & Tubes	\$17,750	\$28,259	\$30,000
	14403	Parts	\$113,095	\$117,934	\$110,000
	14404	Plant Repair Wages	\$211,627	\$260,000	\$261,564
	14405	Insurance	\$27,352	\$23,176	\$27,310
	14406	Wearparts	\$7,500	\$10,903	\$15,000
	14407	Licences & Stamp Duty	\$13,500	\$12,808	\$13,500
	14410	Less POC	-\$610,503	-\$605,775	-\$667,374
	Operating Expenditure Total		\$32,000	\$137,715	\$85,000
Other Property & Services					
	Plant Operating Costs				
	Operating Income				
	14501	Reimbursements	-\$2,000	-\$4,928	-\$2,000
	14700	Fuel Rebates	-\$30,000	-\$46,426	-\$30,000
	Operating Income Total		-\$32,000	-\$51,354	-\$32,000
Other Property & Services					
	Salaries & Wages				
	Operating Expenditure				
	14800	Gross Salary & Wages	\$3,261,489	\$3,100,547	\$3,275,696
	14803	Less Salary & Wages Allocated	-\$3,261,489	-\$3,102,170	-\$3,275,696
	14801	Workers Compensation - Wages	\$15,000	\$7,127	\$15,000
	14804	Parental Leave Expense.	\$0	\$10,806	\$7,580
	Operating Expenditure Total		\$15,000	\$16,311	\$22,580

Statement of Financial Activity					
Budget 25/26					
			30/6/2025	30/06/2025	
	COA	Description	Budget 24/25	Actual 24/25	Budget 25/26
Other Property & Services					
	Salaries & Wages				
	Operating Income				
	14900	Reimbursement Workers Comp Wages	-\$15,000	-\$7,127	-\$15,000.0
	14901	Reimbursed Parental Leave/Sick Leave	\$0	-\$10,990	-\$7,580.0
	Operating Income Total		-\$15,000	-\$18,117	-\$22,580.0
	Other Property & Services Operating Expenditure Total		\$1,511,865	\$1,547,880	\$260,913
	Other Property & Services Operating Income Total		-\$1,512,940	-\$1,375,252	-\$193,995
Total Operating Expenditure			\$13,737,660	\$12,335,409	\$12,134,948
Total Operating Income			-\$14,285,523	-\$15,762,067	-\$9,980,498
Total Capital Expenditure			\$12,930,595	\$12,059,478	\$6,681,386
Total Capital Income			-\$1,692,144	-\$1,640,644	-\$862,034

20.2 LATE ITEM - INTERIM AUDIT MANAGEMENT LETTER 2024-25 FINANCIAL YEAR

Applicant:	Shire of Perenjori
File:	ADM 0339
Date:	24 July 2025
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Ally Bryant – Finance Manager
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	20.2.1 - Interim Audit Management Letter 20.2.2 - Interim Audit Findings

Summary

The Interim Audit is presented to Council for consideration.

Background

Nexia Perth, on behalf of the Office of the Auditor General (OAG), recently undertook the interim audit for the year ending 30 June 2025.

During the interim audit a number of systems and controls were tested that the Auditor relies on for the audit process.

During the course of the audit, they noted one finding that needed to be brought to the attention of the Shire which is presented in the attached documents.

Statutory Environment

Local Government Act, 1995.

Policy Implications

Nil

Consultation

Paul Anderson – Chief Executive Officer

Michael Fay – Director Nexia Perth

Steven Hoar - OAG

Financial Implications

Nil

Strategic Community Plan

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

4.1. The community is well-informed and engaged

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

Officer Comment

The one finding raised by the Auditors is as follows:

- Credit card purchase request form not authorised by two authorising officers.

Recommendation to reduce risk: Management should ensure that the Shire's use of credit card policy and purchasing processes are strictly adhered to

The finding was of a minor nature and has no potential impact on the audit opinion

Management Actions – As soon as management was advised of the finding a new form and process was developed with clear concise instructions for staff to follow so as to prevent this error occurring again.

The results of the interim audit overall were very pleasing and continues the shires excellent results from prior years.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council note the finding raised in the Interim Audit Management Letter and endorse the recommendations by the administration to address the issue raised and to reduce the risk.

Motion put and carried / lost

For:

Against:



Our Ref: 7954-002

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Paul Anderson
Chief Executive Officer
Shire of Perenjori
56 Fowler Street
PERENJORI WA 6620

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Email: ceo@perenjori.wa.gov.au

Dear Mr Anderson

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDED 30 JUNE 2025**

We have completed the interim audit for the year ended 30 June 2025. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to primarily evaluate your financial control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management control issues

We would like to draw your attention to the attached deficiencies in internal control that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7576 if you would like to discuss these matters further.

Yours sincerely

Aamir Sheikh
Assistant Director
Financial Audit
3 July 2025

Attach

SHIRE OF PERENJORI

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Credit card purchase request form not authorised by two authorised officers	No			✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF PERENJORI

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Credit card purchase request form not authorised by two authorised officers

Finding

During interim audit procedures performed, it was noted that for one sample out of three, the credit card purchase was requested and authorised by the same authorising officer (CEO).

Rating: Minor

Implication

A lack of adherence to the Shire's use of credit card policy and purchasing processes increases the risk of misstatements occurring as a result of fraud or error.

Recommendation

Management should ensure that the Shire's use of credit card policy and purchasing processes are strictly adhered to.

Management comment

As soon as management was advised of this finding the process was revised and the Credit Card Purchase form was amended to ensure the instructions were clear which would prevent this error happening moving forward.

Responsible person: Ally Bryant
Completion date: 22 May 2025