

SHIRE OF PERENJORI
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF PERENJORI
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,232,632	3,112,811	3,105,644
Grants, subsidies and contributions	10	422,886	3,734,602	1,195,327
Fees and charges	15	731,910	836,035	721,510
Interest revenue	11(a)	120,500	109,997	17,100
Other revenue	11(b)	352,800	582,409	178,000
		4,860,728	8,375,854	5,217,581
Expenses				
Employee costs		(3,418,008)	(3,500,611)	(3,252,669)
Materials and contracts		(2,710,039)	(2,805,869)	(2,062,361)
Utility charges		(393,200)	(320,684)	(285,220)
Depreciation	6	(3,482,000)	(3,365,658)	(3,242,861)
Finance costs	11(d)	(46,051)	(12,590)	(41,868)
Insurance		(185,800)	(165,007)	(169,859)
Other expenditure		(244,994)	(227,774)	(270,717)
		(10,480,092)	(10,398,193)	(9,325,555)
		(5,619,364)	(2,022,339)	(4,107,974)
Capital grants, subsidies and contributions	10	6,318,159	2,255,128	4,620,119
Profit on asset disposals	5	169,302	192,381	52,609
		6,487,461	2,451,195	4,672,728
Net result for the period		868,097	428,856	564,754
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		868,097	428,856	564,754

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 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates		\$ 3,232,632	\$ 3,097,139	\$ 3,105,644
Grants, subsidies and contributions		165,534	3,043,437	787,208
Fees and charges		731,910	836,035	721,510
Interest revenue		120,500	109,998	17,100
Other revenue		352,800	582,409	178,000

Payments

Employee costs		(3,418,008)	(3,521,299)	(3,252,669)
Materials and contracts		(2,710,039)	(1,739,260)	(2,062,361)
Utility charges		(393,200)	(320,684)	(285,220)
Finance costs		(46,051)	(13,792)	(41,868)
Insurance		(185,800)	(165,007)	(169,859)
Goods and services tax paid		0	(18,422)	0
Other expenditure		(244,994)	(227,774)	(270,717)
		(4,603,376)	7,669,018	4,809,462

Net cash provided by (used in) operating activities 4 (2,394,716) 1,662,780 (1,273,232)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5	(4,178,461)	(2,026,428)	(3,382,700)
Payments for construction of infrastructure	5	(4,926,361)	(2,642,452)	(5,261,552)
Capital grants, subsidies and contributions		6,318,159	2,255,128	4,620,119
Proceeds from sale of property, plant and equipment	5	282,000	265,481	167,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	3,686	
Net cash provided by (used in) investing activities		(2,504,663)	(2,144,585)	(3,857,133)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(55,089)	(40,958)	(49,997)
Proceeds from new borrowings	7(a)	1,000,000	0	800,000
Net cash provided by (used in) financing activities		944,911	(40,958)	750,003

Net increase (decrease) in cash held		(3,954,468)	(522,763)	(4,380,362)
Cash at beginning of year		7,803,774	8,326,537	8,326,537
Cash and cash equivalents at the end of the year	4	3,849,306	7,803,774	3,946,175

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 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 3,232,632	\$ 3,112,811	\$ 3,105,644
Grants, subsidies and contributions	10	422,886	3,734,602	1,195,327
Fees and charges	15	731,910	836,035	721,510
Interest revenue	11(a)	120,500	109,997	17,100
Other revenue	11(b)	352,800	582,409	178,000
Profit on asset disposals	5	169,302	192,381	52,609
Fair value adjustments to financial assets at fair value through profit or loss		0	3,686	0
		5,030,030	8,571,921	5,270,190
Expenditure from operating activities				
Employee costs		(3,418,008)	(3,500,611)	(3,252,669)
Materials and contracts		(2,710,039)	(2,805,869)	(2,062,361)
Utility charges		(393,200)	(320,684)	(285,220)
Depreciation	6	(3,482,000)	(3,365,658)	(3,242,861)
Finance costs	11(d)	(46,051)	(12,590)	(41,868)
Insurance		(185,800)	(165,007)	(169,859)
Other expenditure		(244,994)	(227,774)	(270,717)
		(10,480,092)	(10,398,193)	(9,325,555)
Non-cash amounts excluded from operating activities	3(b)	3,312,698	3,173,261	3,190,252
Amount attributable to operating activities		(2,137,364)	1,346,989	(865,113)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	6,318,159	2,255,128	4,620,119
Proceeds from disposal of assets		282,000	265,481	167,000
		6,600,159	2,520,609	4,787,119
Outflows from investing activities				
Payments for property, plant and equipment	5	(4,178,461)	(2,026,428)	(3,382,700)
Payments for construction of infrastructure	5	(4,926,361)	(2,642,452)	(5,261,552)
		(9,104,822)	(4,668,880)	(8,644,252)
Non-cash amounts excluded from investing activities	3(c)	0	0	(84,303)
Amount attributable to investing activities		(2,504,663)	(2,148,271)	(3,941,436)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,000,000	0	800,000
Transfers from reserve accounts	8(a)	501,600	0	385,522
		1,501,600	0	1,185,522
Outflows from financing activities				
Repayment of borrowings	7(a)	(55,089)	(40,958)	(49,997)
Transfers to reserve accounts	8(a)	(395,254)	(243,758)	(969,229)
		(450,343)	(284,716)	(1,019,226)
Amount attributable to financing activities		1,051,257	(284,716)	166,296
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3.	3,590,770	4,676,768	4,640,253
Amount attributable to operating activities		(2,137,364)	1,346,989	(865,113)
Amount attributable to investing activities		(2,504,663)	(2,148,271)	(3,941,436)
Amount attributable to financing activities		1,051,257	(284,716)	166,296
Surplus or deficit at the end of the financial year	3.	0	3,590,770	0

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

**SHIRE OF PERENJORI
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 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.

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 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual 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 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 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 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

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 EARNINGS

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 2024**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Townsite	Gross rental valuation	0.092127	106	1,159,333	106,806	0	0	106,806	103,390	103,390
Mining	Gross rental valuation	0.092127	1	3,144,000	289,647	0	0	289,647	278,508	278,508
Rural	Unimproved valuation	0.014395	258	155,050,000	2,231,945	0	0	2,231,945	2,150,997	2,146,075
Mining	Unimproved valuation	0.307900	39	2,600,348	800,648	0	0	800,648	769,885	769,886
Exploration	Unimproved valuation	0.209410	35	268,702	56,269	0	0	56,269	53,624	53,624
Total general rates			439	162,222,383	3,485,315	0	0	3,485,315	3,356,404	3,351,483
		Minimum								
(ii) Minimum payment		\$								
Townsite	Gross rental valuation	389	32	27,601	12,448	0	0	12,448	11,220	11,220
Mining	Gross rental valuation	389	2	20	389	0	0	389	374	374
Rural	Unimproved valuation	389	11	102,300	4,279	0	0	4,279	4,114	4,114
Mining	Unimproved valuation	389	7	2,801	2,723	0	0	2,723	2,244	2,244
Exploration	Unimproved valuation	389	24	23,162	9,725	0	0	9,725	8,976	8,976
Total minimum payments			76	155,884	29,564	0	0	29,564	26,928	26,928
Total general rates and minimum payments			515	162,378,267	3,514,879	0	0	3,514,879	3,383,332	3,378,411
(iv) Ex-gratia rates										
Ex gratia rates					24,890			24,890	24,890	0
Total ex-gratia rates			0	0	24,890	0	0	24,890	24,890	0
					3,539,769	0	0	3,539,769	3,408,222	3,378,411
Discounts (Refer note 2(d))								(307,137)	(295,411)	(272,767)
Total rates					3,539,769	0	0	3,232,632	3,112,811	3,105,644

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - 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	4/10/2023	0	0.00%	7.00%
Option two				
Single full payment	4/10/2023	0	0.00%	7.00%
Option three				
First instalment	4/10/2023	0	0.00%	0.00%
Second instalment	4/12/2023	10	5.50%	7.00%
Third instalment	5/02/2024	10	5.50%	7.00%
Fourth instalment	5/04/2024	10	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	1,350	0
Instalment plan interest earned	2,000	2,067	0
Unpaid rates and service charge interest earned	3,500	4,293	0
	5,500	7,710	0

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
Discount for prompt payment	Rate	10.00%	\$	\$ 307,137	\$	\$ 272,767	When full payment is made prior to the due date
				307,137	0	272,767	

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	Note	\$	\$	\$
Current assets				
Cash and cash equivalents	4	3,849,306	7,803,774	3,946,175
Receivables		1,098,631	1,098,631	587,640
Inventories		136,308	136,308	7,500
		<u>5,084,245</u>	<u>9,038,713</u>	<u>4,541,315</u>
Less: current liabilities				
Trade and other payables		(1,716,789)	(1,716,789)	(417,521)
Contract liabilities		0	(257,352)	0
Long term borrowings	7	(988,702)	(43,791)	(620,655)
Employee provisions		(267,966)	(267,966)	(310,153)
		<u>(2,973,457)</u>	<u>(2,285,898)</u>	<u>(1,348,329)</u>
Net current assets		<u>2,110,788</u>	<u>6,752,815</u>	<u>3,192,986</u>
Less: Total adjustments to net current assets	3(d)	(2,110,788)	(3,162,045)	(3,192,986)
Net current assets used in the Statement of Financial Activity		<u>0</u>	<u>3,590,770</u>	<u>0</u>

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.

(b) 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*.

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	Note	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(169,302)	(192,381)	(52,609)
Less: Movement in other liabilities		0	10,220	0
Add: Depreciation	6	3,482,000	3,365,658	3,242,861
Non-cash movements in non-current assets and liabilities:				
- Employee provisions		0	(10,236)	0
Non cash amounts excluded from operating activities		<u>3,312,698</u>	<u>3,173,261</u>	<u>3,190,252</u>

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in current other provision associated with restricted cash		0	0	(84,303)
Non cash amounts excluded from investing activities		<u>0</u>	<u>0</u>	<u>(84,303)</u>

(d) 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	8	(3,367,456)	(3,473,802)	(3,813,641)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		988,702	43,791	620,655
- Current portion of employee benefit provisions		267,966	267,966	0
Total adjustments to net current assets		<u>(2,110,788)</u>	<u>(3,162,045)</u>	<u>(3,192,986)</u>

3(e) NET CURRENT ASSETS

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cash at bank and on hand	3,849,306	7,803,774	132,424
Term deposits	0	0	3,813,751
Total cash and cash equivalents	3,849,306	7,803,774	3,946,175
Held as			
- Unrestricted cash and cash equivalents	3(a) 481,850	4,329,972	132,534
- Restricted cash and cash equivalents	3(a) 3,367,456	3,473,802	3,813,641
	3,849,306	7,803,774	3,946,175
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	3,367,456	3,473,802	3,813,641
	3,367,456	3,473,802	3,813,641
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	8 3,367,456	3,473,802	3,813,641
	3,367,456	3,473,802	3,813,641
Reconciliation of net cash provided by operating activities to net result			
Net result	868,096	428,856	564,754
Depreciation	6 3,482,000	3,365,658	3,242,861
(Profit)/loss on sale of asset	5 (169,302)	(192,381)	(52,609)
Adjustments to fair value of financial assets at fair value through profit and loss	0	(3,686)	
(Increase)/decrease in receivables	0	(368,885)	200,000
(Increase)/decrease in inventories	0	(135,948)	
Increase/(decrease) in payables	0	1,171,396	
Increase/(decrease) in contract liabilities	(257,352)	(350,768)	(608,119)
Increase/(decrease) in employee provisions	0	3,666	
Capital grants, subsidies and contributions	(6,318,159)	(2,255,128)	(4,620,119)
Net cash from operating activities	(2,394,717)	1,662,780	(1,273,232)

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.

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

(a) The following assets are budgeted to be acquired of during the year.

	2023/24 Budget Additions	2022/23 Actual Additions	2022/23 Budget Additions
	\$	\$	\$
Property, Plant and Equipment			
Land - freehold land	20,000	0	20,000
Buildings - non-specialised	3,179,705	1,335,081	2,276,600
Furniture and equipment	854,656	6,345	130,500
Plant and equipment	124,100	685,002	955,600
Total	4,178,461	2,026,428	3,382,700
Infrastructure			
Infrastructure - Roads	4,612,479	2,036,633	4,139,040
Other infrastructure - Footpaths	0	0	360,000
Other infrastructure - Parks and Ovals	0	318,993	220,512
Other infrastructure - Other	313,882	286,826	542,000
Total	4,926,361	2,642,452	5,261,552
Total	9,104,822	4,668,880	8,644,252

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.

SUPPORTING SCHEDULE - PROPOSED CAPITAL EXPENDITURE

Job - Account	Job/Account Description	Asset Class	Program	Type	Proposed Budget	Reserves	Proposed Funding			Funding Source	Comment	
							Proceeds on	Sale	Loan Funding			Own Sources
FE03	Altus Payroll	Furniture & Equipment	Governance	New	60,000	60,000				-	IT Reserve	Payroll system has been ordered, waiting on transfer of information
FE03	Altus Bank Rec Application	Furniture & Equipment	Governance	New	10,000	10,000				-	IT Reserve	
FE04	Library Software	Furniture & Equipment	Recreation and Culture	New	10,600	10,600				-	IT Reserve	Moving to CGG Library support
FE05	Printer Depot Admin	Furniture & Equipment	Administration	New	6,000	6,000				-	IT Reserve	Printer Depot
FE06	Archive Room Fit-Out	Furniture & Equipment	Administration	New	25,000					25,000		Return Record Keeping to inhouse storage
BC27	Master Key System Review	Buildings	Administration	New	25,000					25,000		Master Key System will streamline Council building access
HC28	New housing, Timmings & Hirshauer	Buildings	Housing	New	1,200,000		200,000		1,000,000	-	Loan \$1,000,000 and \$200,000 DFES Recovery Grant	
HC31	Aged Units x 2 42 Russell St	Buildings	Housing	New	812,933		812,933			-	Dept Communities SHERP Grant	Aged Units funded by Social Housing grant
BC28	Caravan Park Village Key System Review	Buildings	Economic Services	Upgrade	6,500					6,500		
IO05	Fencing of Perenjori Tip	Infrastructure - Other	Community Amenities	Upgrade	15,000	15,000				-	Waste Reserve	
I002	Community Hub Project	Buildings	Economic Services	New	1,071,756		1,071,756			-	LRCI Phase 4 \$571,756 & Disaster Resilience \$500,000	
BC09	Dump Point Surrounds	Infrastructure - Other	Recreation and Culture	New	5,000					5,000		
LA01	Purchase of Industrial Land	Land	Economic Services	New	20,000					20,000		
CP11	Caravan Park Furniture & Equipment	Furniture & Equipment	Economic Services	New	12,500					12,500		
	Unfinished Projects from 22/23 Budget											
BC11	Perenjori Hall Roof Retention Expense	Buildings	Governance	Renewal	8,083		-			8,083		Retention Held for Solution4Building
I001	Perenjori Oval Water	Infrastructure - Other	Recreation and Culture	New	92,703		27,360			65,343		
BC03	Refurbishment of Perenjori Oval Pubic Toilets	Buildings	Recreation and Culture	Renewal	51,208		39,642			11,566	LRCIP balance Phase 2	C/F from 22/23 Budget
RC11	Fowler Street Landscaping	Infrastructure - Other	Recreation and Culture	Upgrade	108,835		108,835			-	LRCIP Phase 3	C/F from 22/23 Budget
BC12	Construction of Shelter at Cemetery	Infrastructure - Other	Community Amenities	New	2,500		2,500			-	LRCIP Phase 3	C/F from 22/23 Budget
BC15	Solar Lights at Latham Community Centre	Infrastructure - Other	Recreation and Culture	New	12,566		12,566			-	LRCIP Phase 3	C/F from 22/23 Budget
BC16	Solar Lights at Cemetery	Infrastructure - Other	Community Amenities	New	16,319		16,319			-	LRCIP Phase 3	C/F from 22/23 Budget
BC17	Solar Lights North Rd (Townsite)	Infrastructure - Other	Recreation and Culture	New	15,565		15,565			-	LRCIP Phase 3	C/F from 22/23 Budget
BC23	Perenjori Evacuation Centre Upgrade	Buildings	Recreation and Culture	Upgrade	4,225					4,225	Grant received 22/23	Roller Shutter left to install
I004	Perenjori Town Water Project	Infrastructure - Other	Law, Order & Public Safety	New	35,394		35,394			-		Community Sporting & Recreation Facilities Fund (CSRFF)
I003	Static Water Supply (DFES)	Infrastructure - Other	Law, Order & Public Safety	New	10,000					10,000		Project funded 22/23
Road Program												
RRG141	Warriedar Coppermine Rd SLK 5.2-7.3 Final Seal	Infrastructure - Roads	Transport	Renewal	150,000		100,000			50,000	Road Program RRG	
RRG049	Syson Rd SLK 30.00-33.05	Infrastructure - Roads	Transport	Renewal	300,000		200,000			100,000	Road Program RRG	
CC90	Carnamah Perenjori Rd SLK 0.00-5.20	Infrastructure - Roads	Transport	Renewal	129,871		86,581			43,290	Road Program RRG	Includes funding received in 22-23 carried over (from contract liability) \$45,248
RG24	Warriedar Coppermine Rd SLK 3.00-5.2 Final Seal	Infrastructure - Roads	Transport	Renewal	85,924		57,283			28,641	Road Program RRG	Includes funding received in 22-23 carried over (from contract liability) \$16,683
RRG141A	Warriedar Coppermine Rd SLK 6.5-7.30 / Subject to Shire Discretion	Infrastructure - Roads	Transport	Renewal	950,000	-	629,837			320,163	Road Program RRG 300,000 LRCIP Phase 4B 329,801	10 year plan
R2R052	Taylor Rd SLK 5.6-22.35	Infrastructure - Roads	Transport	Renewal	300,000		204,904			95,096	R2R	
CF25	Loading St 0.00-0.66 Stage 1	Infrastructure - Roads	Transport	Renewal	330,000		330,000				R2R	
12008	Midwest Secondary Grain Freight Network	Infrastructure - Roads	Transport	Upgrade	2,206,000		2,206,000			-	Mid West Secondary Grain Freight Network Funding	
CF27	Sealing of Cemetery Carpark / Townscape Kerbing	Infrastructure - Roads	Community Amenities	Upgrade	160,684		160,684			-	LRCI Phase 3	C/F from 22/23 Budget
Plant replacement program												
04252	Toyota Prado CEO Vehilce	Plant & Equipment	Administration	Renewal	75,000			60,000		15,000		
04259	Small/Med Hybrid Finance Managers	Plant & Equipment	Administration	New	35,000	35,000		-		-	Plant Reserve	
CP24	New Backhoe Loader	Plant & Equipment	Transport	Renewal	260,585	220,585		40,000		-	Plant Reserve & Trade	
CP25	Prime Mover Hino Motors C/F PO 8959	Plant & Equipment	Transport	Renewal	221,830	144,415		60,000		17,415	Plant Reserve & Trade	Budgeted for transfer in 2022-23
CP26	Mitsubishi Triton 4 door C/F PO 9034	Plant & Equipment	Transport	Renewal	44,933	-		35,000		9,933		Budgeted for transfer in 2022-23
CP27	Mitsubishi Triton GLX MR6W20 C/F PO 9035	Plant & Equipment	Transport	Renewal	32,644			15,000		17,644		Budgeted for transfer in 2022-23
CP28	Mitsubishi Triton GLX MR6W20 C/F PO 9036	Plant & Equipment	Transport	Renewal	32,644			15,000		17,644		Budgeted for transfer in 2022-23
CP29	Mitsubishi Triton GLX MR6W20 C/F PO 9037	Plant & Equipment	Transport	Renewal	32,644			20,000		12,644		Budgeted for transfer in 2022-23
CP30	Isuzu D-Max MY23 4x4	Plant & Equipment	Transport	Renewal	47,668			15,000		32,668		
CP31	Isuzu D-Max MY23 4x2	Plant & Equipment	Transport	Renewal	33,708			17,000		16,708		
CP35	Slasher Latham Golf club	Plant & Equipment	Transport	Renewal	38,000			5,000		33,000		
					9,104,822	501,600	6,318,159	282,000	1,000,000	1,003,063		

5. FIXED ASSETS

(b) Disposals of Assets

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

	2023/24 Budget Net Book Value	2023/24 Budget Sale Proceeds	2023/24 Budget Profit	2023/24 Budget Loss	2022/23 Actual Net Book Value	2022/23 Actual Sale Proceeds	2022/23 Actual Profit	2022/23 Actual Loss	2022/2 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport					73,101	265,481	192,381	0	114,391	167,000	52,609	0
Toyota Prado CEO Vehilce	48,146	60,000	11,854	0								
New Backhoe Loader	29,812	40,000	10,188	0								
Prime Mover Hino Motors C/F PO 8959	0	60,000	60,000	0								
Mitsubishi Triton 4 door C/F PO 9034	0	35,000	35,000	0								
Mitsubishi Triton GLX MR6W20 C/F PO 9035	18,758	20,000	1,242	0								
Mitsubishi Triton GLX MR6W20 C/F PO 9036	7,991	15,000	7,009	0								
Mitsubishi Triton GLX MR6W20 C/F PO 9037	7,991	15,000	7,009	0								
Isuzu D-Max MY23 4x4	0	15,000	15,000	0								
Isuzu D-Max MY23 4x2	0	17,000	17,000	0								
Slasher Latham Golf club	0	5,000	5,000	0								
	112,698	282,000	169,302	0	73,101	265,481	192,381	0	114,391	167,000	52,609	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	112,698	282,000	169,302	0	73,101	265,481	192,381	0	114,391	167,000	52,609	0
	112,698	282,000	169,302	0	73,101	265,481	192,381	0	114,391	167,000	52,609	0

SIGNIFICANT ACCOUNTING POLICIES

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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised	761,000	731,658	584,125
Furniture and equipment	0	6,088	2,020
Plant and equipment	560,000	568,576	830,453
Infrastructure - Roads	1,671,000	1,591,232	1,544,111
Other infrastructure - Footpaths	24,000	22,636	16,349
Other infrastructure - Parks and Ovals	322,000	306,118	193,279
Other infrastructure - Airfield	24,000	23,144	27,071
Other infrastructure - Other	120,000	116,206	45,453

By Program

Governance	125,000	123,493	140,090
Law, order, public safety	146,000	139,697	177,057
Health	34,000	32,394	10,959
Education and welfare	80,000	76,000	102,411
Housing	171,000	170,706	148,971
Community amenities	47,000	43,319	39,301
Recreation and culture	599,000	579,939	386,938
Transport	1,852,000	1,763,663	1,793,135
Economic services	198,000	189,856	137,723
Other property and services	230,000	246,591	306,276

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
761,000	731,658	584,125
0	6,088	2,020
560,000	568,576	830,453
1,671,000	1,591,232	1,544,111
24,000	22,636	16,349
322,000	306,118	193,279
24,000	23,144	27,071
120,000	116,206	45,453
3,482,000	3,365,658	3,242,861
125,000	123,493	140,090
146,000	139,697	177,057
34,000	32,394	10,959
80,000	76,000	102,411
171,000	170,706	148,971
47,000	43,319	39,301
599,000	579,939	386,938
1,852,000	1,763,663	1,793,135
198,000	189,856	137,723
230,000	246,591	306,276
3,482,000	3,365,658	3,242,861

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Asset Class	Useful life
Buildings	25 to 50 years
Furniture and equipment	4 to 30 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 - 65 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Footpaths - slab	50 years
Sewerage piping	not depreciated
Water supply piping and drainage sy	not depreciated
Airfield & Other Infrastructure	10-50 years
Parks & Ovals	10-50 years

SHIRE OF PERENJORI
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Actual		Actual	Principal	Actual	Principal		Principal	Principal	Principal	Principal
				1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Interest Repayments	1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Interest Repayments	1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CHA Housing	96	WATC	6.54%	17,219		(17,219)	0	(836)	33,365	0	(16,146)	17,219	(1,893)	33,369	0	(16,146)	17,223	(1,893)
New Loan Housing	TBA	WATC	7.00%	0	1,000,000	(11,298)	988,702	(35,000)	0	0	0	0	0	0	800,000	(9,039)	790,961	(28,000)
John Street Subdivision	98	WATC	6.97%	153,087		(26,572)	126,515	(10,215)	177,899		(24,812)	153,087	(11,133)	179,254	0	(24,812)	154,442	(11,975)
				170,306	1,000,000	(55,089)	1,115,217	(46,051)	211,264	0	(40,958)	170,306	(13,026)	212,623	800,000	(49,997)	962,626	(41,868)

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 2024

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
New Loan Housing	WATC	Fixed Interest	20	7.00%	1,000,000	898,227	1,000,000	0
					1,000,000	898,227	1,000,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(6,498)	0
Total amount of credit unused	20,000	13,502	20,000
Loan facilities			
Loan facilities in use at balance date	1,115,217	170,306	962,626

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. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	85,545	2,360	0	87,905	84,718	827	0	85,545	84,718	333	0	85,051
(b) Plant reserve	593,196	321,224	(400,000)	514,420	573,156	20,040	0	593,196	573,156	400,000	(385,522)	587,634
(c) Refuse reserve	227,137	5,716	(15,000)	217,853	205,147	21,990	0	227,137	205,147	20,805	0	225,952
(d) Swimming Pool reserve	129,693	3,027	0	132,720	108,639	21,054	0	129,693	108,639	20,348	0	128,987
(e) Road & Rehabilitation reserve	34,018	939	0	34,957	33,691	327	0	34,018	33,691	132	0	33,823
(f) Housing reserve	444,485	12,266	0	456,751	440,214	4,271	0	444,485	440,214	1,728	0	441,942
(g) Mt Gibson Infrastructure reserve	1,473,399	37,681	0	1,511,080	1,352,343	121,056	0	1,473,399	1,352,233	205,328	0	1,557,561
(h) Tourism Accommodation reserve	90,678	1,812	0	92,490	65,047	25,631	0	90,678	65,047	25,255	0	90,302
(i) Water reserve	191,503	4,595	0	196,098	164,903	26,600	0	191,503	164,903	25,647	0	190,550
(j) IT Communication reserve	204,148	5,634	(86,600)	123,182	202,186	1,962	0	204,148	202,186	794	0	202,980
(k) Cyclone Seroja Recovery reserve	0	0	0	0	0	0	0	0	268,859	0	0	268,859
	3,473,802	395,254	(501,600)	3,367,456	3,230,044	243,758	0	3,473,802	3,229,934	969,229	(385,522)	3,813,641

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to -: fund long service leave requirements.
(b) Plant reserve	Ongoing	To be used for -: purchase of major plant.
(c) Refuse reserve	Ongoing	To be used for -: future landfill sites.
(d) Swimming Pool reserve	Ongoing	To be used for -: refurbishment and upgrade swimming pool facilities.
(e) Road & Rehabilitation reserve	Ongoing	To be used for -: roads, gravel and airport infrastructure.
(f) Housing reserve	Ongoing	To be used for -: maintenance, upgrade and additional housing requirements.
(g) Mt Gibson Infrastructure reserve	Ongoing	To be used for -: supporting the acquisition, restoration, extension or improvement of infrastructure assets limited to public buildings, recreational facilities, parks and gardens, power supply, water supply, land drainage or roads as per agreement.
(h) Tourism Accommodation 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) Cyclone Seroja Recovery reserve	Ongoing	To be used for -: costs related to the making good of buildings and infrastructure damaged by Cyclone Seroja.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	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
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
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
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) 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, e.g.: 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 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	98,300	151,630	27,100
General purpose funding	3,263,632	3,152,821	3,110,444
Law, order, public safety	136,100	148,635	136,600
Health	3,900	3,937	2,500
Education and welfare	0	2,781	1,000
Housing	149,000	393,254	122,000
Community amenities	39,860	60,292	37,510
Recreation and culture	4,200	6,950	6,000
Transport	225,952	169,464	57,709
Economic services	511,200	543,988	525,500
Other property and services	175,000	203,567	48,500
	4,607,144	4,837,319	4,074,863
Grants, subsidies and contributions			
General purpose funding	124,558	3,320,155	708,206
Law, order, public safety	25,000	28,539	35,000
Community amenities	0	18,350	0
Recreation and culture	0	100,000	200,000
Transport	273,328	257,558	252,121
Economic services	0	10,000	0
	422,886	3,734,602	1,195,327
Capital grants, subsidies and contributions			
Governance	0	0	0
General purpose funding	1,257,668	963,502	1,143,512
Law, order, public safety	62,754	90,988	0
Housing	1,012,933	138,300	0
Community amenities	500,000	9,091	0
Recreation and culture	0	109,373	0
Transport	3,484,804	923,874	3,376,607
Economic services	0	20,000	100,000
	6,318,159	2,255,128	4,620,119
Total Income	11,348,189	10,827,049	9,890,309
Expenses			
Governance	(390,235)	(393,438)	(311,061)
General purpose funding	(225,556)	(208,448)	(205,661)
Law, order, public safety	(550,451)	(508,170)	(570,139)
Health	(212,147)	(196,260)	(201,876)
Education and welfare	(122,140)	(176,997)	(305,739)
Housing	(601,862)	(447,138)	(530,785)
Community amenities	(688,004)	(749,256)	(764,215)
Recreation and culture	(2,126,907)	(2,059,801)	(1,503,930)
Transport	(4,077,546)	(4,094,093)	(3,396,566)
Economic services	(1,201,198)	(1,364,254)	(1,158,558)
Other property and services	(284,047)	(200,338)	(377,025)
Total expenses	(10,480,093)	(10,398,193)	(9,325,555)
Net result for the period	868,096	428,856	564,754

**SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

11. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	90,000	39,280	4,500
- Other funds	25,000	64,155	12,600
- Late payment of fees and charges *	3,500	4,293	0
- Other interest revenue	2,000	2,269	0
	120,500	109,997	17,100
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
(b) Other revenue			
Reimbursements and recoveries	352,800	578,345	174,000
Other	0	4,064	4,000
	352,800	582,409	178,000
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	41,500	39,426	55,000
Other services	5,000	4,500	
	46,500	43,926	55,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	46,051	12,590	41,868
	46,051	12,590	41,868

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member C King			
President's allowance	20,875	20,565	20,565
Meeting attendance fees	5,126	5,005	6,977
ICT expenses	455	305	
Travel and accommodation expenses	1,216	411	1,214
	27,672	26,286	28,756
Elected member J Sutherland			
Deputy President's allowance	5,219	5,141	5,141
Meeting attendance fees	7,479	7,306	6,977
ICT expenses	453	306	
Travel and accommodation expenses	1,214	790	1,214
	14,365	13,543	13,332
Elected member D Bradford			
Meeting attendance fees	7,479	7,306	6,977
ICT expenses	453	305	
Travel and accommodation expenses	1,214	541	1,214
	9,146	8,152	8,191
Elected member C Bryant			
Meeting attendance fees	7,479	7,306	6,977
ICT expenses	453	306	
Travel and accommodation expenses	1,214	2,207	1,214
	9,146	9,819	8,191
Elected member L Hepworth			
Meeting attendance fees	7,479	7,306	6,977
ICT expenses	453	305	
Travel and accommodation expenses	1,214	692	1,215
	9,146	8,303	8,192
Elected member A Fraser			
Meeting attendance fees	7,479	7,306	6,977
ICT expenses	453	306	
Travel and accommodation expenses	1,214	524	1,215
	9,146	8,136	8,192
Elected member D Sparkman			
Meeting attendance fees	7,479	7,306	6,978
ICT expenses	453	305	
Travel and accommodation expenses	1,214	0	1,215
	9,146	7,611	8,193
Total Elected Member Remuneration	87,767	81,850	83,047
President's allowance	20,875	20,565	20,565
Deputy President's allowance	5,219	5,141	5,141
Meeting attendance fees	50,000	48,841	48,840
ICT expenses	3,173	2,138	0
Travel and accommodation expenses	8,500	5,165	8,501
	87,767	81,850	83,047

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Perenjori has a joint arrangement with the Department of Housing for the provision of four (4) family houses and two (2) aged care units. The assets reflect capital works carried out by Council. All revenue and expenditure, as well as the Shire's share of assets of the joint arrangement are recognised in the Shire's financial statements.

The Shire of Perenjori's share in Buildings is included in the financial statements as follows:-

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Non-current assets			
Buildings	559,500	559,500	128,484
Less Accumulated Depreciation	(44,194)	(22,097)	(26,266)
	<u>515,306</u>	<u>537,403</u>	<u>102,218</u>

Share of joint ownership

Shire of Perenjori Ownership

79 Russell Street	21.00%
Lot 58 Hesford Street	14.85%
Lot 28 Livingstone Street	21.00%

Note

Each of these buildings were revalued at 30 June 2023 after the 2022-23 Budget was approved. The movement in building value reflects this revaluation.

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. 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 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Mt Gibson Public Benefit Fund	86,643	0	(86,643)	0
	86,643	0	(86,643)	0

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

15. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	500	113	500
General purpose funding	500	5,200	300
Law, order, public safety	1,100	4,926	1,600
Health	3,900	3,937	2,500
Education and welfare	0	2,781	1,000
Housing	145,000	181,555	120,000
Community amenities	38,360	54,056	37,510
Recreation and culture	1,200	1,750	4,000
Transport	5,150	7,992	5,100
Economic services	511,200	543,636	525,500
Other property and services	25,000	30,090	23,500
	731,910	836,035	721,510

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

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24 INC
	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%	\$ 134.00
C	Powered site - 3 nights	10%	\$ 65.50
C	Powered site - per night	10%	\$ 27.00
C	Unpowered site - per night	10%	\$ 16.50
C	Unpowered site - per week	10%	\$ 57.00
	<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	10%	\$ 230.00
C	Per 7-day week	10%	\$ 1,070.00
	PARK HOME		
C	Per night	10%	\$ 180.00
C	Per 7-day week	10%	\$ 825.00
	CHALETS		
C	Per night	10%	\$ 135.00
C	Per 7-day week	10%	\$ 750.00
	ACCOMMODATION VILLAGE (Ensuite Units)		
C	Per night	10%	\$ 107.00
C	Per 7-day week	10%	\$ 590.00
C	Special Rate - Per 7-days if 5 or more units booked by one entity.	10%	\$ 485.00
C	3/71 North Road (Blue Units) per 7-day week	10%	\$ 650.00
	CARAVANS - CYCLONE SEROJA RECOVERY ACCOMMODATION		
C	Per night	10%	\$ 107.00
C	Per 7-day week	10%	\$ 590.00
C	LOST KEY	10%	\$ 55.00
	CARAVAN PARK FACILITIES - Non-Park Residents		
C	Laundry facilities / per use	10%	\$ 14.00
C	Ablution facilities / per person	10%	\$ 14.00
C	Ablution facilities / per week/person	10%	\$ 43.00
C	Ablution facilities / per month/person	10%	\$ 65.00

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24 INC
	ADMINISTRATION GENERAL		
C	Photocopying - A4 per sheet	10%	\$ 0.65
C	Photocopying - A3 per sheet	10%	\$ 0.85
S	Freedom of Information Act (FOI) Application Fee	Nil	\$ 31.00
S	FOI - Labour in processing application / per hour	Nil	\$ 31.00
S	FOI - Labour in supervising access / per hour	Nil	\$ 31.00
S	FOI - Labour in photocopying / per hour	Nil	\$ 31.00
S	FOI - Photocopying A4 per sheet	Nil	\$ 0.20
C	Rates Property Enquiry	10%	\$ 52.00
C	Rates Orders and Requisitions	10%	\$ 78.00
C	Dishonoured cheque fee	10%	\$ 26.50
	PA SYSTEM HIRE		
C	Refundable bond on return	10%	\$ 240.00
C	Per day	10%	\$ 64.00
C	Projector hire	10%	\$ 54.00
C	Portable screen hire	10%	\$ 28.00
	OTHER GOVERNANCE		
C	Sale of Electoral Rolls - Complete	10%	\$ 43.00
	LAW, ORDER & PUBLIC SAFETY		
	ANIMAL CONTROL		
	DOGS (Dog Regulations 2013)		
S	Registration - Dog / Bitch 1-year	Nil	\$ 50.00
S	Registration - Dog / Bitch 3-years	Nil	\$ 120.00
S	Registration - Dog / Bitch Sterilised 1-year	Nil	\$ 20.00
S	Registration - Dog / Bitch Sterilised 3-years	Nil	\$ 42.50
S	Registration - Dog / Bitch Unsterilised Lifetime	Nil	\$ 250.00
S	Registration - Dog / Bitch Sterilised Lifetime	Nil	\$ 100.00
S	Dogs kept in an approved kennel establishment - per establishment	Nil	\$ 210.00
S	Registration - (After 31st May) dog / bitch Unsterilised	Nil	\$ 25.00
S	Registration - (After 31st May) dog / bitch Sterilised	Nil	\$ 10.00
S	<i>*Working Dogs registrations 25% of fee (1/4 of fee)</i>		
S	<i>* Pensioners / Seniors are entitled to a 50% discount</i>		
	CATS (Cat Regulations 2012)		
S	Registration Fee (made after 31 May) - Sterilised	Nil	\$ 10.00
S	Registration Fee (full year) - Sterilised	Nil	\$ 20.00
S	New or renewal of license - 3-years - Sterilised	Nil	\$ 42.50
S	New or renewal for life - Sterilised	Nil	\$ 100.00
S	Annual fee for breeding cats - per cat	Nil	\$ 100.00
S	<i>* Pensioners / Seniors are entitled to a 50% discount</i>		
C	Impounding of Animal (Cat or dog)	10%	\$ 119.00
C	Sustenance per day (Cat or dog)	10%	\$ 21.00
C	Destruction of Animal (Cat or dog) per quote	10%	
C	Cat Traps - refundable hire bond no daily charge (1 week limit)	10%	\$ 57.00
C	Fox Traps - Refundable hire bond no daily charge (1 week limit)	10%	\$ 57.00

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24
	MEDICAL SERVICES		INC
C	Doctors Surgery rent per week (HACC)	10%	\$ 56.00
COMMUNITY AMENITIES			
	HOUSEHOLD REFUSE		
C	Collection x 1 240lt Sulo Bin (Domestic and Commercial)	Nil	\$ 364.00
C	Eligible pensioner - 50% discount	Nil	\$ 182.00
	BURIAL FEES		
C	Burial	10%	\$ 1,078.00
C	Re-opening of grave	10%	\$ 763.00
C	Niche Wall plaque	10%	\$ 164.00
C	Funeral Directors Licence	10%	\$ 27.00
C	Monumental Mason Licence	10%	\$ 33.00
C	Burial Plot Reservation Fee	10%	\$ 33.00
RECREATION AND CULTURE			
	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)		\$ 317.00
	CHAIR HIRE		
C	Refundable Bond on return	10%	\$ 111.00
C	Hire Fee (per chair) *	10%	\$ 2.40
	<i>*Charge only for outside hall hire</i>		
C	Trestle Hire (per trestle) *	10%	\$ 12.75

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24
PUBLIC HALLS			INC
<i>Waived hire fees of community facilities for Shire of Perenjori not-for-profit organisations</i> <i>Subsidised hire fees for SofPJ community organisations that receive external funding (less 25% of fee)</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 LESSER HALL			
C	Lesser Hall - per week	10%	\$ 190.00
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
LATHAM HALL			
C	Refundable Bonds for Functions with Alcohol	Nil	\$ 269.00
C	Refundable Bonds for Functions without Alcohol	Nil	\$ 164.00
Functions:			
C	Day	10%	\$ 38.00
C	Night	10%	\$ 76.00
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	Hire for funerals		FREE
<i>The above hire is inclusive of kitchen facilities</i>			

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24
	GYM		INC
C	Shire of Perenjori residents		FREE
C	Day Charge	10%	\$ 6.00
C	One-month	10%	\$ 22.00
C	Six-months	10%	\$ 99.00
C	Twelve-months	10%	\$ 177.00
	<i>A corporate rate can be negotiated</i>		
	Sports Club		
C	Annual 'peppercorn' fee as per contract		\$ 1.00
	SWIMMING POOL		
C	FREE as per Council Decision No. 201022.4		FREE
C	Commercial Operators - quoted on request	10%	
	OTHER CULTURE		
C	Wellness Centre - Rental full day or part thereof - own cleaning required	10%	\$ 25.00
	TRANSPORT		
	TRAFFIC CONTROL		
S	Local Authority Plates (Shire fee only - Dept of Transport charge also)	10%	\$ 27.00
	OTHER PROPERTY AND SERVICES		
	OTHER SERVICES		
C	Hire of Incubator - per week	10%	\$ 52.00
	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 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24
	PRIVATE WORKS		INC
C	Grader per hour	10%	\$ 204.00
C	Loader per hour	10%	\$ 199.00
C	Backhoe per hour	10%	\$ 171.00
C	6 Wheel Truck per hour	10%	\$ 168.70
C	Prime Mover / Trailer per hour	10%	\$ 187.00
C	Low loader	10%	\$ 155.00
C	Skid Steer (Bobcat) per hour	10%	\$ 139.00
C	Vibrating Steel Roller per hour	10%	\$ 132.00
C	Multi Tyred Roller per hour	10%	\$ 126.30
C	Labour per hour - Single Time	10%	\$ 77.00
C	Labour per hour - Time and a half	10%	\$ 99.00
C	Labour per hour - Double Time	10%	\$ 132.00
C	Tanker load of water	10%	\$ 333.00
C	<i>Travel \$5.15 per km</i>		

Note: No dry hire available for plant

	PLANT HIRE CHARGES		
C	Scaffolding / day	10%	\$ 66.00
C	Scaffolding per 7-day week	10%	\$ 322.00
C	Gyprock Lifter / day	10%	\$ 51.00
C	Gyprock Lifter per 7-day week	10%	\$ 258.00
C	Verti Mower / day	10%	\$ 52.00
C	Cement Mixer	10%	\$ 39.00
C	Side Tipper / day	10%	\$ 225.00
C	<i>Plus travel per km</i>	10%	\$ 0.21
C	Low Loader - day rate Dry hire	10%	\$ 243.00
C	<i>Plus travel per km</i>	10%	\$ 0.21
C	Water Tanker / day:	10%	\$ 195.60
C	<i>Plus Travel per km</i>	10%	\$ 0.21
C	Cherry Picker / day	10%	\$ 195.00
C	<i>Plus Travel per km</i>	10%	\$ 0.21
C	Jet Patcher Per Hour (plus payment for material used)	10%	\$ 211.10
C	<i>Small plant - if hired for the weekend charged one day hire and the second day free.</i>	10%	
C	Standpipe Access Card and Replacement Card	Nil	\$ 26.40
C	Water (from standpipe) per Kilolitre - Commercial at cost + 10%	Nil	At cost + 10%

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24
HEALTH			INC
HEALTH (PUBLIC BUILDING) AMENDMENTS			
S	Fee equal to the cost of considering application up to:	Nil	\$ 832.00
TREATMENT OF SEWAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE			
S	Application for the approval of an apparatus by relevant local governments:	Nil	\$ 118.00
	Application for the approval of an apparatus by the Executive Director:		
S	a) with a local government report.	Nil	\$ 61.00
S	b) without a local government report.	Nil	\$ 110.00
S	Issuing of a 'Permit to Use an Apparatus'	Nil	\$ 118.00
BUILDING CONTROL			
S	Certified application for a building permit (s. 16(l)): (a) for building work for a Class 1 or Class 10 building or incidental structure, (b) for building work for a Class 2 to Class 9 building or incidental structure. Sch. 2 Div. 1 it. 1(a) and (b)	Nil	\$ 110.00
	* (a) class 1 or class 10 fee is 0.19% of the estimated value of building work		
	* (b) class 2 or class 9 fee is 0.09% of the estimated value of building work		
S	Uncertified application for a building permit (s. 16(l)) Sch. 2 Div. 1 it. 2	Nil	\$ 110.00
	* Fee is 0.32% of the estimated value of building work		
S	Application for a demolition permit (s. 16(l)) — (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure.Sch. 2 Div. 1 it. 3(a) and (b)	Nil	\$ 110.00
S	* Class 2 or Class 9 fee is for each storey of the building		
S	Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f)) Sch. 2 Div. 1 it. 4	Nil	\$ 110.00
S	Application for an occupancy permit for a completed building (s. 46) Sch. 2 Div. 2 it. 1	Nil	\$ 110.00
S	Application for a temporary occupancy permit for an incomplete building (s.47) Sch. 2 Div. 2 it. 2	Nil	\$ 110.00
S	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s 48) Sch. 2 Div. 2 it. 3	Nil	\$ 110.00
S	Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49) Sch. 2 Div. 2 it. 4	Nil	\$ 110.00

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24 INC
	BUILDING CONTROL		
S	Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2)) Sch. 2 Div. 2 it. 5	Nil	\$11.60 for each strata unit covered by the application, but no less than \$115
	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2)) Sch. 2 Div. 2 it. 6	Nil	\$ 110.00
	* Fee is 0.18% of the estimated value of the unauthorised work		
S	Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3)) Sch. 2 Div. 2 it. 7	Nil	\$ 110.00
	* Fee is 0.38% of the estimated value of the unauthorised work		
S	Application to replace an occupancy permit for an existing building (s. 52(1)) Sch. 2 Div. 2 it. 8	Nil	\$ 110.00
S	Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2)) Sch. 2 Div. 2 it. 9	Nil	\$ 110.00
S	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a)) Sch. 2 Div. 2 it. 10	Nil	\$ 110.00
S	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought) Sch. 2 Div. 3 it. 1	Nil	\$ 2,160.50

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24
			INC
Building Services Levy			
S	Application for building permit		
	Value of work \$45,000 or less	Nil	\$ 61.65
S	Value of work over \$45,000	Nil	0.137% of the value of the work
Application for Demolition work:			
S	Value of work \$45,000 or less	Nil	\$ 61.65
S	Value of work over \$45,000	Nil	0.137% of the value of the work
Occupancy Permit or Building Approval Certificate under ss47, 49, 50 or 52 of the Building Act 2011			
S	Value of work \$45,000 or less	Nil	\$ 61.65
S	Value of work over \$45,000	Nil	\$ 61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work under s. 51 of the Building Act 2011			
S	Value of work \$45,000 or less	Nil	\$ 123.30
S	Value of work over \$45,000	Nil	0.274% of the value of the work
S	BCITF Levy	Nil	0.20% on construction over \$20,001
MISCELLANEOUS CHARGES AND LICENSES			
C	Lodging House Application Fee	10%	\$ 225.00
C	Lodging House Per Annum Fee	10%	\$ 199.00
S	Kennel License	Nil	\$ 43.00
Food Premises - all ex GST (Food Act 2008)			
Registration			
All premises including mobile and itinerant			
Annual renewal fee:			
C	High Risk Premises	Nil	\$ 239.00
C	Medium Risk Premises	Nil	\$ 207.00
C	Low Risk Premises	Nil	\$ 120.00
Swimming Pools:			
C	Swimming Pool Inspection per annum (Building reg. 2012 Reg 53)	Nil	\$ 38.00
C	Inspections of Pool Enclosures (r. 53) Regulation 53	Nil	\$ 63.00
Home Based Business: (Regulatory Fee)			
S	New application	Nil	\$ 222.00
S	Renewal	Nil	\$ 75.00
Itinerant Vendor:			
C	Annual permit fee	10%	\$ -
C	Occasional permit (Per day)	10%	\$ -
C	Occasional permit (3 day/weekend)	10%	\$ -

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24
	Mobile (inc Food) Vendor:		INC
C	Annual permit fee	10%	\$ -
C	Occasional permit (Per day)	10%	\$ -
C	Occasional permit (3-day/weekend)	10%	\$ -
	Extractive Industries License:		
C	New license	10%	\$ 38.00
C	Renewal	10%	\$ 54.00
	Additional Building:		
C	Demolition / Builders Waste (per/m3)	10%	\$ 48.30
C	Asbestos (Wrapped) (per sheet)	10%	\$ 5.30
C	Asbestos (Wrapped) (per/m3)	10%	\$ 118.00
	Planning Service Fees:		
S	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:		
S	a) Not more than \$50,000	Nil	\$ 147.00
S	b) More than \$50,000 but not more than \$500,000		0.32% of the estimated cost of development
S	c) More than \$500,000 but not more than \$2.5 million	Nil	\$ 1,700.00
S	d) More than \$2.5 million but not more than \$5 million	Nil	\$ 7,161.00
S	e) More than \$5 million but not than \$21.5 million	Nil	\$ 12,633.00
S	f) More than \$21.5 million	Nil	\$ 34,196.00
S	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out.	Nil	Fees as above, plus twice that fee
S	Determining a development application for an extractive industry where the development has not commenced or been carried out	Nil	\$ 739.00
S	Determining a development application for an extractive industry where the development has commenced or been carried out	Nil	Fees as above, plus twice that fee
S	Assessing amended plans (this applies where a determination has already been given by the Shire or where amended plans are submitted and not requested by the Shire)	Nil	66% of original app fee - min \$73
S	Single House – Residential Design Codes performance criteria or Town Planning Scheme variation assessment	Nil	\$73 per criteria/ Town Planning Scheme variation assessed - min \$147 max \$730

SCHEDULE OF FEES & CHARGES 2023/2024

STATUTORY r COUNCIL	FEES AND CHARGES	GST	23/24 INC
	Planning Service Fees:		
S	Demolition where Planning Approval required	Nil	\$ 147.00
S	Determining an initial application for approval of a home based business (including cottage industry) where the home based business has not commenced	Nil	\$ 222.00
S	Determining an initial application for approval of a home based business (including cottage industry) where the home based business has commenced	Nil	As above, plus twice that fee
S	Determining an application for the renewal of an approval for a home based business (including cottage industry) or other Planning Approval	Nil	\$ 73.00
S	Determining an application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply and where the change of use has not commenced	Nil	\$ 295.00
S	Determining an application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply and where the change of use has commenced	Nil	As above, plus twice that fee
S	Extension of current Planning Approval	10%	\$ 131.00
S	Relocation of building envelope	Nil	\$ 147.00
S	Providing a subdivision clearance for:	Nil	
S	a) Not more than 5 lots	Nil	\$73 per lot
S	b) More than 5 lots but not more than 195 lots	Nil	\$73 per lot for the first 5 lots and \$35 per lot thereafter
S	c) More than 195 lots	Nil	\$ 7,393.00
S	* Minor Scheme Amendment (i.e. an amendment that involves only textural changes or rectifies a zoning anomaly)	10%	\$4,023.00 50% refunded if not advertised
S	* Major Scheme Amendment (i.e. an amendment that involves a zoning change)	10%	\$7,377.00 50% refunded if not advertised
S	* Minor Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar	10%	\$3,348.00 50% refunded if not advertised
S	Modifications to Plans once approval given	10%	\$ 1,077.00
S	* Major Structure Plans, Outline Development Plans Subdivision Guide Plans or similar	10%	\$6,043.00 50% refunded if not advertised
S	Modifications to Plans once approval given	10%	\$ 2,147.00
S	* Detailed Area Plan, Design Guidelines or similar	10%	\$ 932.00
S	Issue of zoning certificate	Nil	\$ 73.00
S	Issue of Section 40 certificate	10%	\$ 76.00
S	Issue of written planning advice	Nil	\$ 73.00
S	* Road / R.O.W / P.A.W. request for closure	10%	\$ 657.00
S	Advertising:		
S	a) On site signage	10%	\$323 per sign
S	b) Newspaper advertising	10%	\$323 per ad
S	CD digital copy of planning document	10%	\$ 26.00
S	Pre-strata inspection	10%	\$ 329.00
	* Fee is inclusive of all associated advertising charges.		