



The Shire of Perenjori

Annual Budget 2023-2024





2023/24 ANNUAL BUDGET

CHIEF EXECUTIVE OFFICER'S REPORT

The Shires 2023/2024 financial year budget has been developed after taking into consideration the changed and evolving economic and social challenges that have been experienced in recent times.

It is anticipated that these conditions will continue to provide both further opportunities and challenges for the Shire and community as the national and international circumstances stabilise in current and future budgets.

The Council has undertaken a comprehensive review of the Strategic Community Plan and long-term financial plan, and these community objectives and aspirations will be incorporated into the 2023/24 and future budgets. However, the Council and community must remain proactive in ensuring any opportunities for betterment and improving the lifestyle that makes the Shire of Perenjori a special place are taken advantage of.

The Council has again considered the rate income required to undertake the current and future aspirations of the Shire and has budgeted for a 4% overall increase in rate revenue in the 2023/2024 year.

Due to a revaluation by the Valuer General of the Rural properties the average increase in values has risen by 19.96%, this is in addition to the average 22.62% increase in 2022/23 making an average increase in property values of 42.58% over two years.

The valuation increase will translate to individual properties experiencing increases above and below the 4% increase in rate yield required by the council in the budget.

However, even with this increase in revenue 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 service in line with community expectations.

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

The strategy introduced in the 2022/23 financial year identified a number of outstanding maintenance issues that required additional funding which has significantly impacted upon the Council's carried forward surplus.

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.

The 2023/24 budget is again structured to continue this focus and address the maintenance issues while endeavoring to manage the expenditure required within Council's budgetary constraints. It is the overall aim to put in place proactive maintenance strategies to guide future budgets to a greater degree and ensure assets are maintained to the required standards.



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A further round of funding through the Federal Government Local Roads and Community Infrastructure Economic stimulus package has been announced and allocated to major projects including the Community Hub project and the Warriedar Copper Mine Road.

The use of the economic stimulus funding in this prudent manner will, while meeting the objectives of the funding, enable the Shire to undertake several significant projects and maintain reserve funding at acceptable levels for future projects.

The Council has a significant number of major capital projects that are detailed further in the Budget Papers. A majority of these projects are funded by external sources or carried over from previous financial years. The impact of the economic situation impacting trades and supply issues had hindered the Shire's ability to complete a number of projects in the 2022/23 year and the majority of these projects will be completed in the 2023/24 year. The 2023/24 budget has included these items and it is anticipated they will be completed in this financial year.

The budget also includes the provision of \$1,200,000 to finalise the construction of the two houses commenced in 2022/23, this is being funded from a new loan facility and \$200,000 of grant funding from the Cyclone Seroja Community fund. The final loan funding amount will be dependent upon the final costs of construction.

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

The Council purchased lots 26, 28 and 30 Fowler Street in the 2021/22 financial year and an allocation of over \$1,000,000 of grant funding has been made to consider options and possibly commence development following the completion of the tenders and final designs approved by the Council.

The Grant funding being allocated to this project can, if the Council resolves not to proceed with the development, be utilised for other projects with the agreement of the funding body.

The State Government has also allocated the Shire funding of \$2.2million to the Mid-West Grain Freight Network project for improvements to Morawa South Road and Boundary Road in the Shire. This funding will greatly improve these roads, provide a safer route for commodity transport throughout the Shire and an economic stimulus whilst the works are being undertaken.

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

The current economic situation affecting inflationary pressures has also placed upward pressure upon the Council's operations in regard to employees' wages growth and materials expenses.

While these external pressures are difficult to contain, the Shire will in the 2023/24 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



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forward planning to increase works efficiencies, and increasing staff morale and productivity through greater ownership and responsibility.

The 2023/24 budget will endeavor to deliver a reduced but more focused capital works program in what remains a difficult and uncertain environment for projects requiring external resources and materials and will still present a significant challenge for the Shire.

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

Paul Anderson
Chief Executive Officer



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BUDGET OVERVIEW

The 2023-24 Budget for the Shire of Perenjori has been developed to achieve a nil surplus at 30 June 2024. 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

Recent legislative changes have been made to the local government reporting framework, requiring that councils change the name of the rate setting statement report to statement of financial activity and changes have also been made to the layout of the report.

Balance Carried Forward

The calculation of the balance carried forward has been estimated at \$3.591 million. This carried forward surplus is predominately comprised of the 80% Financial Assistance Grant pre-payment for 2023-24 of \$2.8 million received in June 2023, funds held in contract liability of \$257 thousand and the remaining is underspend in capital.

Revenue from Operating Activities

Operating revenue for 2023-24 is \$5.0 million, well down on the 2022-23 pre-audit actual of \$8.5 million. The bulk of the turnaround from 2022-23 relates to the prepayment of 2023-24 financial assistance grants paid in 2022-23.

Expenditure from Operating Activities

Operating expenses are \$10.0 million, an increase of \$81 thousand on the pre-audit amount for 2022-23.

Investing Activities

Non-operating grants are supporting an expanded capital expenditure program in 2023-24. Phase 4 Local Community and Road Infrastructure Program funding is driving \$901 thousand of additional projects and Mid-West Secondary Grain Freight Network funding is driving an additional \$2.206 million of additional projects. This is in addition to Regional Road Group and Roads to Recovery funding budgeted for 2023-24.

Financing Activities

A new loan of \$1,000,000 has been budgeted to fund additional housing. The utilization of this source of funding will be assessed by the Council during the year. There is a budgeted transfer from reserves of \$501 thousand which comprises of \$400,000 from the plant reserve to assist in the purchase of new plant, \$15,000 waste reserve for fencing at Perenjori refuse site, \$86,600 IT reserve for multiple projects. Budgeted transfers to reserves are plant reserve \$305 thousand and interest transfer of \$90 thousand.



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PROGRAM ANALYSIS

Income

General Purpose Funding operating revenue of \$3.388 million includes General Rates \$3.233 million. The estimated increase from rate revenue in 2023-24 is 4%. Additional General Purpose Grants of \$124,558 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 in 2023-24.

Law, Order and Public Safety revenue of \$161,000 includes a contribution from surrounding councils for the Community Emergency Services Manager.

Housing revenue of \$149,000 includes private housing rent and recoveries from staff.

Transport revenue includes \$273,328 in operating grant funding.

Economic Services revenue mostly includes revenue from the Caravan Park of \$296,000.

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 Administration overheads allocated.

Law, Order and Public Safety costs include those relating to the Community Services Emergency Manager of \$176,000, fire prevention \$243,000 and other animal control costs.

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

Education and welfare costs relate to the building maintenance costs of the Day Care and administration allocations.

Housing relates to the provision of housing accommodation for pensioners, staff and private rentals. Costs relate to maintenance, administration allocation and depreciation.

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

Recreation and Culture includes operating expenditure of \$2.127 million relating to Shire public facilities, parks and gardens, swimming and other sporting facilities. Budgeted costs for 2023-24 are in line with the costs for 2022-23.



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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 are mostly related to the Caravan Park operations and Tourism.

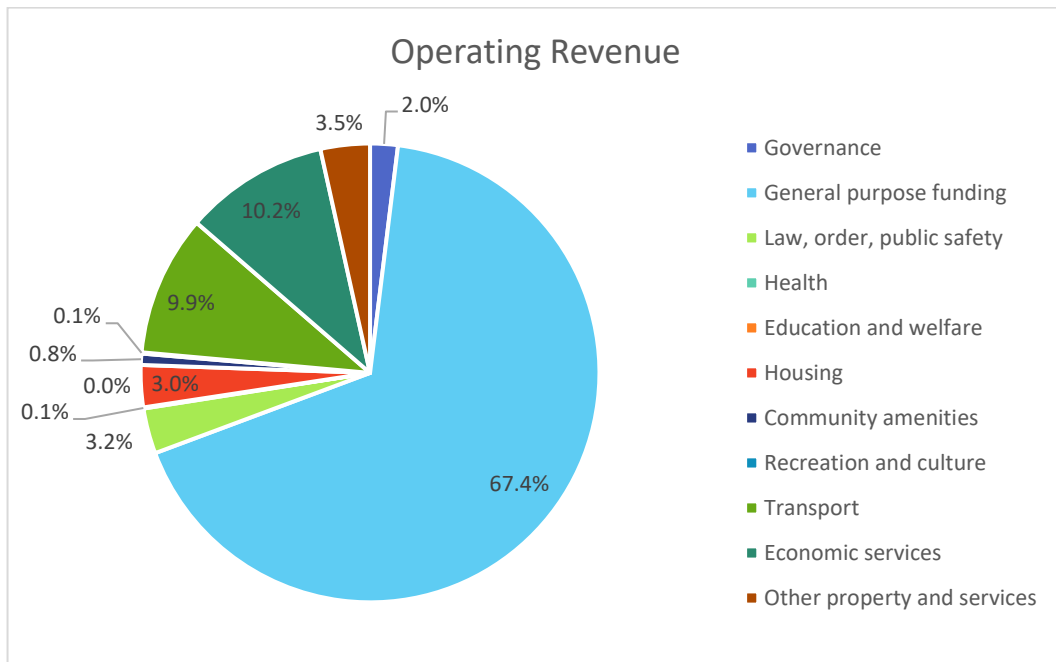
Other Property and Services costs mostly relate to private works activities, which generate revenues to the Shire.

A detailed breakdown of operating revenue and expenses by program is included later in the document.

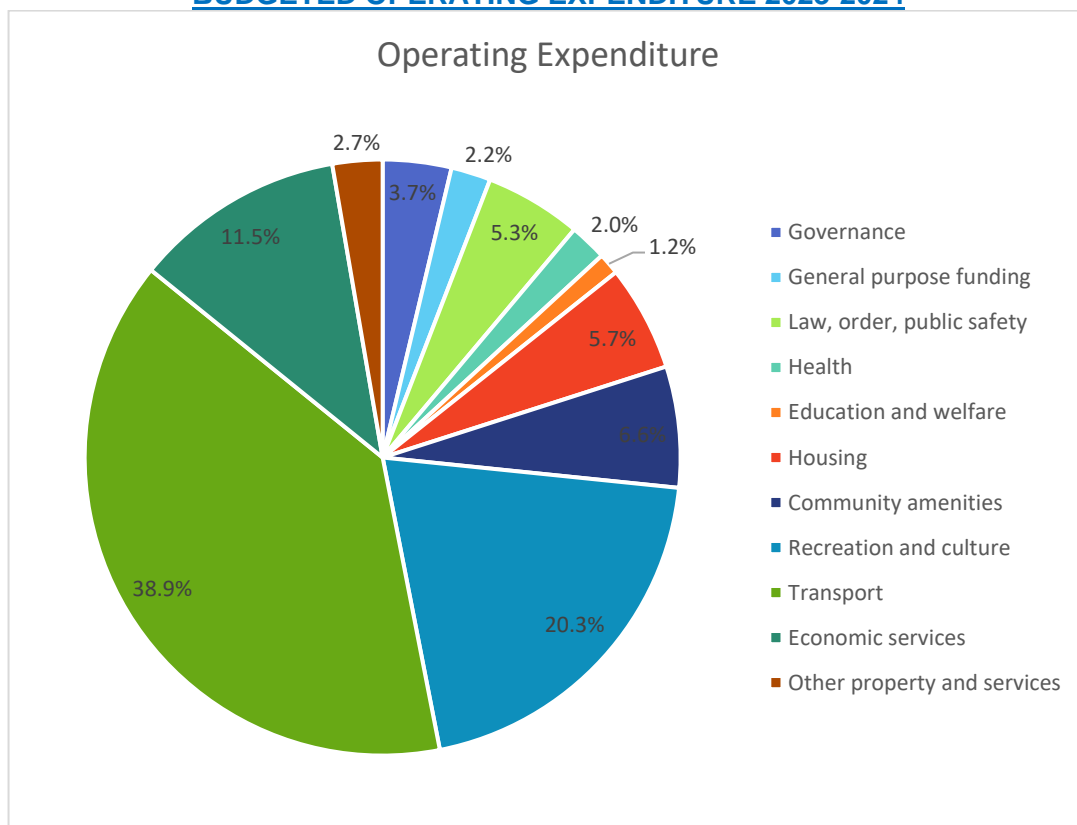


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BUDGETED OPERATING REVENUE 2023-2024



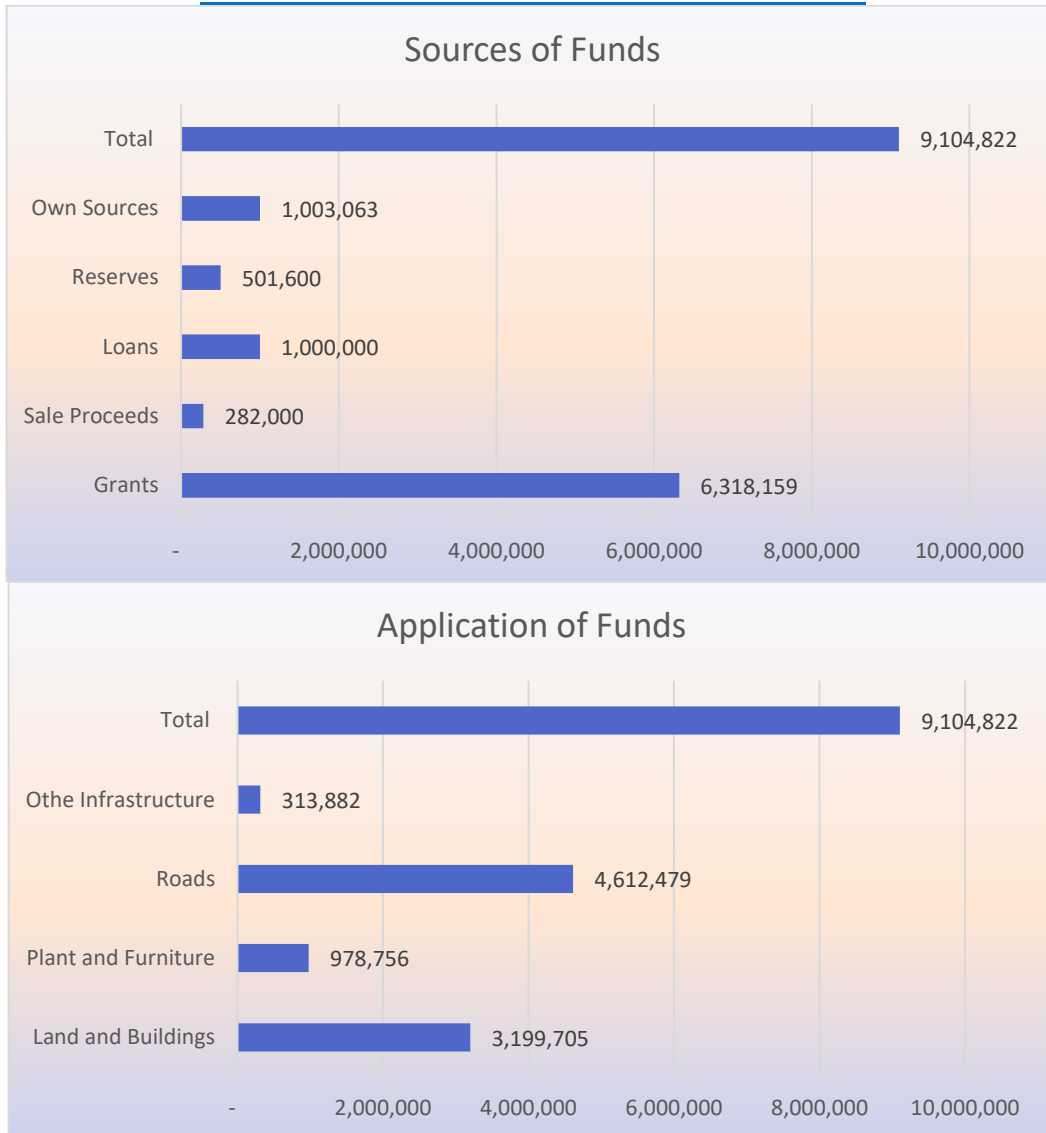
BUDGETED OPERATING EXPENDITURE 2023-2024





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BUDGETED CAPITAL EXPENDITURE 2023-2024



NATURE AND TYPE ANALYSIS

Operating grants and subsidies are made up of Grants Commission funding of \$124,558 in addition to the \$2.8 million that was paid in advance in June 2023.

Non-operating grants and subsidies relate to capital projects shown in the Capital Expenditure Program in this budget and total \$6.318 million. These include Local Community and Road Infrastructure Program funding of \$1.258 million, Mid-West Secondary Grain Freight Network funding of \$2.206 million, DFES Cyclone Seroja Recovery Grants of \$700,000, Department of Communities SHERP Grant of \$812,933, Regional Road Grants, Roads to Recovery and other funding of \$1.342 million.



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Fees and charges revenue is budgeted at \$0.732 million. Main sources of fees and charges revenue is from the collection of rubbish, police licensing and fees for the caravan park.

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

Other revenue of \$0.353 million includes rebates and expense reimbursements.

Employee costs of \$3.418 million for 2023-24 incorporates an increase in direct wages of 7.6% and the superannuation guarantee rate increase from 10.5% to 11%. Employee cost incorporates salary and wages and on costs such as superannuation, staff training and amenities, clothing and safety equipment 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 33 positions.
- The decrease in budget from the 2022-23 Actual is \$82,603 (-2.5%).

Materials and Contracts costs are budgeted to decrease by \$95,830 in 2023-24 this is due to reduced contractors being required as staff have been recruited.

Depreciation for 2023-24 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 factor in an additional \$1.0 million loan in 2023-24.

Insurance costs have been budgeted at the amounts advised as being the 2023-24 premiums by the Local Government Insurance Scheme.

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



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STRATEGIC PLANNING

The Shire's 2022-2032 Strategic Community Plan and Corporate Business Plan (The Plan) sets Council's priorities for the coming year to address outcomes and objectives as identified by the community.

The table below identifies major projects that have been prioritised by Council for inclusion in the 2023-24 budget, the amount of funding allocated for the project, and the strategic outcomes that the project addresses.

The remaining outcomes identified in The Plan for actioning in the 2023-24 financial year will be funded as part of the day-to-day operations of the Shire.

Project	Amount \$	Strategic Plan Outcomes Addressed
<i>Strategy: Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</i>		
Implement road program in accordance with Council's adopted Plans and budget process	4,451,795	2.6
Cemetery improvements: seal carpark, installation of gazebo, solar lights and Townscape Kerbing	179,503	2.8
Improve surrounds around dump point	5,000	
Installation of fencing at Perenjori Refuse Site	15,000	2.5
Continue to improve and maintain Council buildings	63,516	2.3
Build Aged Units 2 x 2 bedroom dwellings	812,933	2.3
Build housing 2 x 3 bedroom dwellings	1,200,000	2.3
Perenjori water projects	138,097	2.7
Installation of solar lighting multiple areas	28,131	2.6
Landscaping of Fowler Street	108,835	2.7
<i>Strategy: A diverse economy, with flourishing businesses offering a suite of trades, services and retail offerings</i>		
Community Hub project	1,071,756	3.1
Purchase industrial land	20,000	3.1
Caravan Park furnishings	12,500	3.2
<i>Strategy: A strong and diverse Council working closely with the proactive and involved community</i>		
Installation of payroll software	60,000	4.6
Installation of bank reconciliation software	10,000	4.6
Installation of Library software	10,600	4.6
Installation of master key system review	31,500	4.6
Installation of printer at works depot	6,000	4.6
Installation of archive room	25,000	4.6
Renewal of Shire Plant and Equipment	854,656	4.6

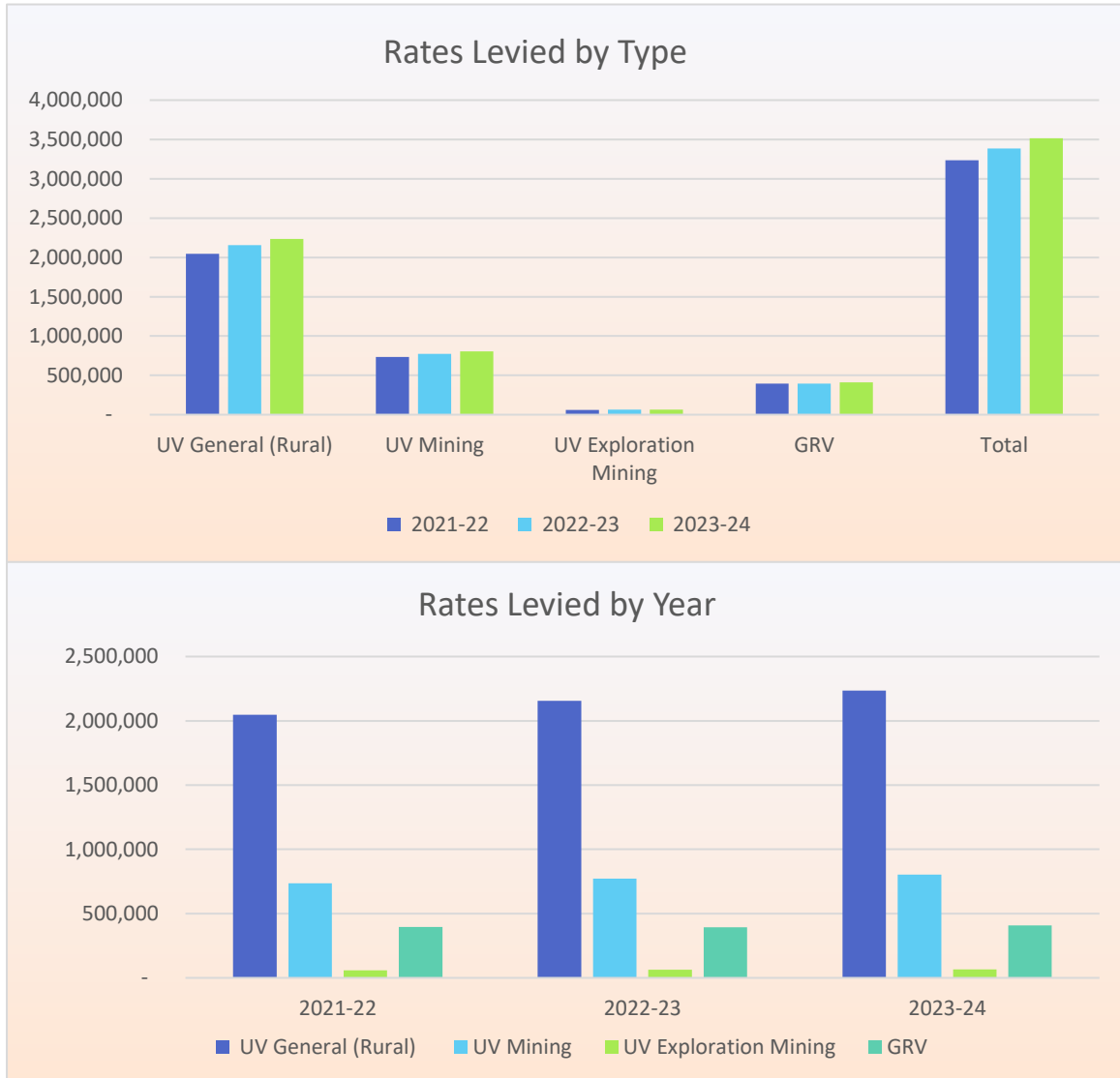
RATES

In order to maintain the future level of services and facilities, and to keep rates revenue in line with the Shire of Perenjori's Long Term Financial Plan, the Shire has advertised to increase differential rates in the dollar by 4%. This will be subject to any deviations in Gross Rental Valuation and Unimproved Value effective from the 1 July 2023 on which the rate model yield is based. The Council include a discount for early payment.



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RATES LEVIED COMPARISON 2022/2023 to 2023/2024



REFUSE AND RECYCLING CHARGES

The residential and commercial rubbish collection fees for 2023-24 will be \$364.00 per property, an increase of \$18.00 on 2022-23. Pensioners will be charged \$182.00 per property in 2023-24, an increase of \$8.60 from 2022-23.

These annual charges total \$34,260 and will assist towards cost recovery for the service and contribute towards the operating costs of the refuse site.

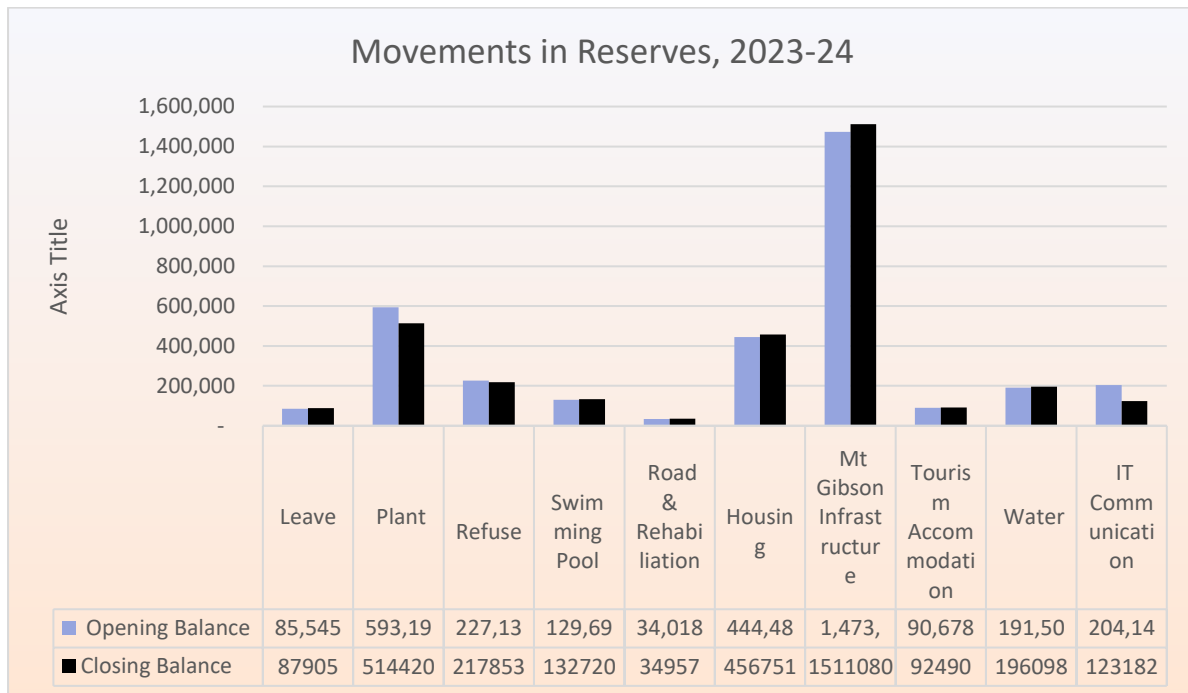
The total costs budgeted for 2023-24 to maintain the refuse site and recycling expenses are \$290,000.

RESERVE TRANSFERS

A number of Reserve transfers are budgeted for 2023-24 to assist with capital activity. Major transfers include \$400,000 from the Plant Reserve to cover budgeted expenditure of \$854,656 for plant and a \$305,254 to plant reserve. \$86,600 from the IT Reserve, \$15,000 from the Waste Reserve.



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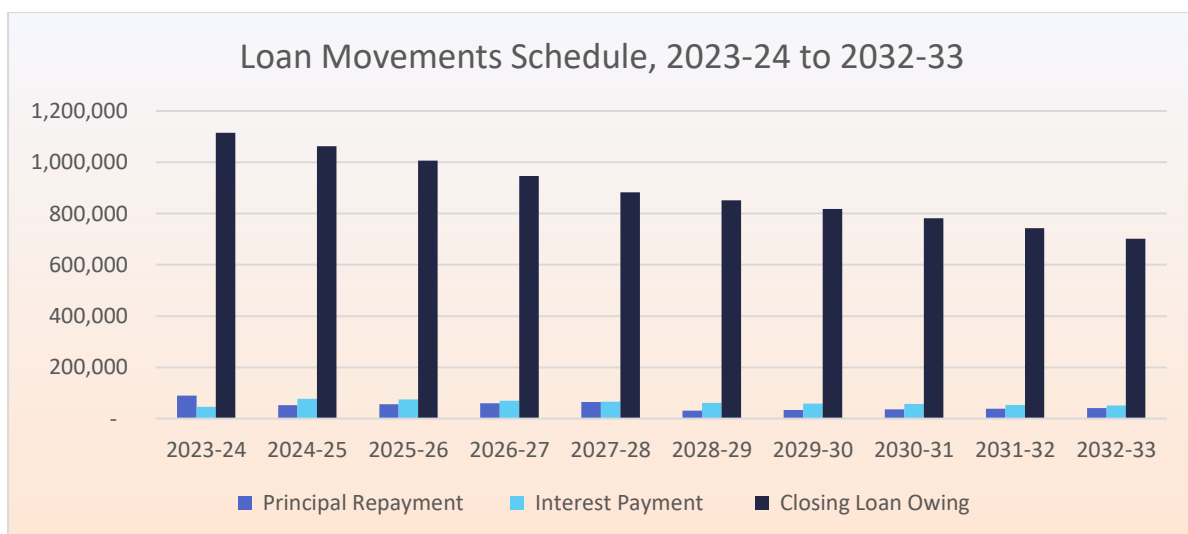


LOANS

There are 2 loans left to finalise in the coming years.

- The CHA housing loan due for finalization in February 2024
- The John Street Subdivision loan due for finalisation in January 2028

An additional loan of \$1,000,000 is budgeted for 2023-24 for additional housing development. This loan is over 20 years.





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SHIRE OF PERENJORI												
CAPITAL EXPENDITURE PROGRAM 2023/2024												
			EXPENDITURE			FUNDING SOURCE						TOTAL
GOVERNANCE	SCP Ref	TOTAL	NEW	RENEWAL	UPGRADE	GRANT	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	
Office Equipment												
Altus Payroll software	4.6	60,000		60,000					60,000			60,000
Altus Bank Reconciliation Software	4.6	10,000	10,000						10,000			10,000
Print for Depot Admin	4.6	6,000	6,000						6,000			6,000
Buildings												
Archive Room Fit-Out	4.6	25,000	25,000							25,000		25,000
Admin Building - Master Key System Review	4.6	25,000	25,000								25,000	25,000
Perenjori Hall Retention Expense	4.6	8,083		8,083						8,083		8,083
Notes:												
<i>Synergy Soft conversion to Altus Payroll</i>												
<i>Archive Room Fit-Out in Business Incubator</i>												
Total Governance		134,083	66,000	68,083					76,000	33,083	25,000	134,083
			EXPENDITURE			FUNDING SOURCE						TOTAL
Law, Order & Public Safety	SCP Ref	TOTAL	NEW	RENEWAL	UPGRADE	GRANT	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	
Infrastructure Other												
Perenjori Town Water Project	2.7	35,394	35,394			35,394						35,394
Static water supply completion	2.7	10,000	10,000							10,000		10,000
Total Law, Order & Public Safety		45,394	45,394			35,394				10,000		45,394
			EXPENDITURE			FUNDING SOURCE						TOTAL
HOUSING	SCP Ref	TOTAL	NEW	RENEWAL	UPGRADE	GRANT	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	
Buildings												
New housing 2 x 3 Bedrooms	2.3	1,200,000	1,200,000			200,000		1,000,000				1,200,000
New Aged Units 2 x 2 Bedrooms	2.3	812,933	812,933			812,933						812,933
Notes:												
<i>New housings:</i>												
<i>Upgrading Council housing stock</i>												
Total Housing		2,012,933	2,012,933			1,012,933		1,000,000				2,012,933



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			EXPENDITURE			FUNDING SOURCE						TOTAL
RECREATION & CULTURE	SCP Ref	TOTAL	NEW	RENEWAL	UPGRADE	GRANT	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	
Office Equipment												
Library System Software	4.6	10,600			10,600				10,600			10,600
Buildings												
Perenjori Evacuation Centre - completion	2.3	4,225			4,225					4,225		4,225
Infrastructure Other												
Perenjori Oval Water Project	2.7	92,703	92,703			27,360				65,343		92,703
Perenjori Oval Toilets completion	2.3	51,208		51,208		39,642				11,566		51,208
Soar Lights Latham Community Centre	2.6	12,566	12,566			12,566						12,566
Surrounds of Dump Point	2.1	5,000	5,000								5,000	5,000
Fowler Street Landscaping	2.7	108,835			108,835	108,835						108,835
Solar lights (North Road)	2.6	15,565	15,565			15,565						15,565
Notes:												
<i>Local Roads & Community Infrastructure (LRCI) will fund the majority of projects.</i>												
<i>Perenjori Oval Water Project will provide bore water to the town oval</i>												
Total Recreation & Culture		300,702	125,834	51,208	123,660	203,968			10,600	81,134	5,000	300,702
			EXPENDITURE			FUNDING SOURCE						TOTAL
COMMUNITY AMENITIES	SCP Ref	TOTAL	NEW	RENEWAL	UPGRADE	GRANT	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	
Infrastructure Other												
Construction of Gazebo at Cemetery	2.8	2,500	2,500			2,500						2,500
Seal Cemetery Car Park / Townscape Kerbing	2.8	160,684			160,684	160,684						160,684
Solar lights at Cemetery	2.8	16,319	16,319			16,319						16,319
Perenjori Refuse Site fencing	2.5	15,000			15,000				15,000			15,000
Land												
Purchase of Industrial Land	3.1	20,000	20,000								20,000	20,000
Total Community Amenities		214,503	38,819		175,684	179,503			15,000		20,000	214,503
			EXPENDITURE			FUNDING SOURCE						TOTAL



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ECONOMIC SERVICES	SCP Ref	TOTAL	NEW	RENEWAL	UPGRADE	GRANT	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	
Buildings												
Community Hub project	3.1	1,071,756	1,071,756			1,071,756						1,071,756
Caravan Park Village Key System Review	4.6	6,500			6,500						6,500	6,500
Furniture & Equipment												
Caravan Park furniture & equipment	3.2	12,500	12,500								12,500	12,500
Notes												
Provision of a Community Hub was a Community Strategic Plan outcome												
Total Economic Services		1,090,756	1,084,256		6,500	1,071,756					19,000	1,090,756
WORKS	SCP Ref	TOTAL	EXPENDITURE			FUNDING SOURCE					TOTAL	
			NEW	RENEWAL	UPGRADE	GRANT	PROCEEDS SALE OF ASSETS	LOAN	RESERVES	SURPLUS	GENERAL REVENUE	
Infrastructure Assets – Roads												
RRG – Regional Road Group												
Syson Rd SLK 30.00-33.05	2.6	300,000		300,000		200,000					100,000	300,000
Warriedar Coppermine Rd Final Seal SLK 5.2-7.3	2.6	150,000		150,000		100,000					50,000	150,000
Carnamah Perenjori Rd SLK 0.00-5.20	2.6	129,871		129,871		86,581				43,290		129,871
Warriedar Copper Mine Rd SLK 6.5-7.3 Subject to Shire Discretion	2.6	950,000		950,000		629,837			259,746		60,417	950,000
Warriedar Copper Mine Rd SLK 3.00-5.2 Final Seal	2.6	85,924		85,924		57,283				28,641		85,924
R2R – Roads to Recovery												
Taylor Rd SLK 5.6-22.35	2.6	300,000		300,000		204,904					95,096	300,000
Loading St 0.00-0.66	2.6	330,000		330,000		330,000						330,000
Mid-West Secondary Grain Freight Network												
Hill Rd, Boundary Rd to Morawa Sth Rd	2.6	82,000			82,000	82,000						82,000
Morawa Sth Rd, Hill Rd to shire boundary - widen formation	2.6	74,000			74,000	74,000						74,000
Morawa Sth Rd, Hill Rd to shire boundary – widen shoulder	2.6	490,000			490,000	490,000						490,000
Boundary Rd, Perenjori Three Springs Rd to Hill Rd – widen and seal	2.6	574,000			574,000	574,000						574,000



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Boundary Rd, Perenjori Three Springs Rd to Hill Rd – widen and seal	2.6	156,000			156,000	156,000						156,000
Boundary Rd, Perenjori Three Springs Rd to Hill Rd – widen and seal	2.6	830,000			830,000	830,000						830,000
Plant & Equipment												
CEO Vehicle	4.6	75,000		75,000			60,000				15,000	
Finance Managers Vehicle	4.6	35,000	35,000						35,000			
Backhoe Loader	4.6	260,585		260,585			40,000		220,585			
Prime Mover Hino	4.6	221,830		221,830			60,000		144,415		17,415	
Mitsubishi Triton GL MR6W20	4.6	32,644		32,644			15,000				17,644	
Mitsubishi Triton GL MR6W20	4.6	32,644		32,644			15,000				17,644	
Mitsubishi Triton GL MR6W20	4.6	32,644		32,644			20,000				12,644	
Mitsubishi Triton 4 Door	4.6	44,933		44,933			35,000				9,933	
Isuzu D-Max MY23 4x4	4.6	47,668		47,668			15,000				32,668	
Isuzu D-Max MY23 4x2	4.6	33,708		33,708			17,000				16,708	
Slasher Latham Golf Club	4.6	38,000		38,000			5,000				33,000	
Total Works		5,306,451	35,000	3,065,451	2,206,000	3,814,605	282,000		659,746	71,931	478,169	5,306,451
Total Capital Expenditure		9,104,822	3,408,236	3,184,742	2,511,844	6,318,159	282,000	1,000,000	761,346	196,148	547,169	9,104,822



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5 Year Plant Replacement	Year 1 - 2023/2024			Year 2 - 2024/2025			Year 3 - 2025/2026			Year 4 - 2026/2027			Year 5 - 2027/2028		
Plant Description	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over
ADMINISTRATION VEHICLES															
Toyota Prada GXL 4x4 Auto	75,000	60,000	15,000			-	78,750	63,000	15,750			-	82,680	66,150	16,530
Mitsubishi Triton Petrol			-	32,600	16,300	16,300			-			-			-
Kia Sportage SX Auto			-			-	46,200	27,720	18,480			-			-
Nissan X-Trail TS 4x4 Auto			-			-			-	33,000	16,500	16,500			-
Small/Mid Hybrid	30,000		30,000			-			-			-	33,000	16,500	16,500
Mitsubishi Triton 4x4 Dual Cab Auto			-			-			-			-	49,500	34,650	14,850
LIGHT VEHICLES															
Mitsubishi Triton Diesel			-			-			-	36,300	18,150	18,150			-
Mitsubishi Triton Diesel	34,000	17,000	17,000			-			-			-	37,400	18,700	18,700
Mitsubishi Triton Petrol			-	35,000	17,500	17,500			-			-			-
Mitsubishi Triton Diesel			-			-			-	36,300	18,150	18,150			-
Mitsubishi Triton Petrol			-	35,000	17,500	17,500			-			-			-
Mitsubishi Triton Diesel	42,000	15,000	27,000			-			-			-	46,200	27,720	18,480
Mitsubishi Triton Petrol			-			-			-	36,300	18,150	18,150			-
2wd Ute	33,000		33,000			-			-			-	36,300	18,150	18,150
LIGHT TRUCKS															
Hino 300 Series 717 Dual cab			-	68,000	32,000	40,000			-			-			-
Fuso 1024 Tipper			-	78,000	35,000	43,000			-			-			-
Fuso 515 Tipper			-			-			-			-			-
Isuzu NNR 65-150			-			-	60,000	25,000	35,000			-			-



2023/24 ANNUAL BUDGET

Plant Description	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over
HEAVY TRUCKS															
Howard Porter Tri Axle Water Tanker			-	150,000	45,000	105,000			-			-			-
UD Quon GW26-470 2 Way Tipper		50,000	- 50,000			-			-			-			-
UD Quon GW26-470 Prime Mover	350,000	60,000	290,000			-			-			-			-
Isuzu FVZ1400 JetMaster Patch Truck			-			-			-			-			-
UD Quon GW26-470 Prime Mover		60,000	- 60,000			-			-			-			-
Road West Transport Tri Axle Low Loader			-	140,000	35,000	105,000			-			-			-
Howard Porter Tri Axle Side Tipper			-			-			-			-	100,000	40,000	60,000
Howard Porter Tri Axle Side Tipper			-			-			-			-			-
TSE Tandem Axle Dolly		1,500	- 1,500			-			-			-			-
CONSTRUCTION EQUIPMENT															
Komatsu GD555-5 Grader			-			-			-			-			-
Volvo G930 Grader			-			-			-			-			-
John Deere 620G Grader			-			-			-			-			-
Bomag Multi Tyre Roller			-			-	160,000	35,000	125,000			-			-
Cat CS64B Vib Roller			-			-			-			-			-
Hitachi ZW180-5 Loader			-			-			-	280,000	60,000	220,000			-
JCB 3CX Backhoe	175,000	40,000	135,000			-			-			-			-
Cat 236D3 Skid Steer			-			-	80,000	40,000	40,000			-			-
Multi tyred roller	70,000		70,000			-			-			-			-
Multi tyred roller			-	70,000		70,000			-			-			-
OTHER PLANT															
New Holland T5040 Tractor	100,000	25,000	75,000			-			-			-			-



2023/24 ANNUAL BUDGET

Plant Description	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over	Purchase Price	Trade Value	Net Change Over
Nissan 3t Forklift			-			-	40,000	12,000	28,000			-			-
Latham Golf Club Slasher	38,000	5,000	33,000			-			-			-			-
Perenjori Golf Club Slasher			-	25,000	5,000	20,000			-			-			-
Kabota M126GX Tractor			-			-			-	100,000	25,000	75,000			-
Hako Citymaster 1250 Sweeper			-			-	125,000	30,000	95,000			-			-
Noremat Reach Mower			-			-			-			-			-
Nifty 120T Trailer Mounted EWP			-			-			-			-			-
Electric 2 Seat Utility Vehicle			-			-			-	19,360	7,744	11,616			-
Kabota Ride On Mower			-			-	19,000	2,000	17,000			-			-
Bobcat trailer (new item)	15,000		15,000			-			-			-			-
COMMUNITY VEHICLES															
Fuso Rosa Bus			-			-			-			-			-
Toyota Coaster Bus			-			-	140,000	25,000	115,000			-			-
	1,262,000	333,500	928,500	633,600	203,300	434,300	748,950	259,720	489,230	541,260	163,694	377,566	385,080	221,870	163,210

Adjustments to above Plant Replacement Plan for 23/24 Budget

Carried forward from 22/23	Removed from Plant Replacement 23/24	Added to Replacement Plan for 23/24 Budget
Prime Mover	Removed Loader with Quick hitch multi attach	Isuzu D-Max MY23 4x4
Mitsubishi Triton 4 Door	Removed New Prime Mover	Isuzu D-Max MY23 4x2
Mitsubishi Triton GLX	Removed New Holland Gardeners Tractor	
Mitsubishi Triton GLX	Removed Multi Tyre Roller	
Mitsubishi Triton GLX	Removed Additional new 2WD Utility	
	Removed 2 x Mitsubishi Utes	

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

4,603,376 7,669,018 4,809,462

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)
		(6,998,092)	(6,006,238)	(6,082,694)

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

Cash at beginning of year (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
INDEX OF NOTES TO THE BUDGET

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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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

Current assets

Cash and cash equivalents
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	3,849,306	7,803,774	3,946,175
	1,098,631	1,098,631	587,640
	136,308	136,308	7,500
	5,084,245	9,038,713	4,541,315
	(1,716,789)	(1,716,789)	(417,521)
	0	(257,352)	0
7	(988,702)	(43,791)	(620,655)
	(267,966)	(267,966)	(310,153)
	(2,973,457)	(2,285,898)	(1,348,329)
	2,110,788	6,752,815	3,192,986
3(d)	(2,110,788)	(3,162,045)	(3,192,986)
	0	3,590,770	0

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*.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Movement in other liabilities
Add: Depreciation

Non-cash movements in non-current assets and liabilities:
- Employee provisions

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(169,302)	(192,381)	(52,609)
	0	10,220	0
6	3,482,000	3,365,658	3,242,861
	0	(10,236)	0
	3,312,698	3,173,261	3,190,252

(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

Non cash amounts excluded from investing activities

	0	0	(84,303)
	0	0	(84,303)

(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
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions

Total adjustments to net current assets

8	(3,367,456)	(3,473,802)	(3,813,641)
	988,702	43,791	620,655
	267,966	267,966	0
	(2,110,788)	(3,162,045)	(3,192,986)

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 -		Proposed Funding										
Account	Job/Account Description	Asset Class	Program	Type	Proposed Budget	Reserves	Grant Funding	Proceeds on Sale	Loan Funding	Own Sources	Funding Source	Comment
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 CCG 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 Pubiic 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.

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Other infrastructure - Footpaths
Other infrastructure - Parks and Ovals
Other infrastructure - Airfield
Other infrastructure - Other

By Program

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

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	50 - 65 years
seal	
- 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

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	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
				1 July 2023														
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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.

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	0	268,859	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

Income excluding grants, subsidies and contributions

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
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
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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)
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Net result for the period	868,096	428,856	564,754
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SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
- 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)
	515,306	537,403	102,218

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
	ADMINISTRATION GENERAL		INC
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 1 240/t 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	Travel \$5.15 per km		

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	Plus travel per km	10%	\$ 0.21
C	Low Loader - day rate Dry hire	10%	\$ 243.00
C	Plus travel per km	10%	\$ 0.21
C	Water Tanker / day:	10%	\$ 195.60
C	Plus Travel per km	10%	\$ 0.21
C	Cherry Picker / day	10%	\$ 195.00
C	Plus Travel per km	10%	\$ 0.21
C	Jet Patcher Per Hour (plus payment for material used)	10%	\$ 211.10
C	Small plant - if hired for the weekend charged one day hire and the second day free.	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
	BUILDING CONTROL		INC
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
	BCITF Levy		
S		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
	Planning Service Fees:		INC
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.		