

SHIRE OF PERENJORI
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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

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

SHIRE OF PERENJORI
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,783,846	3,712,791	3,660,293
Grants, subsidies and contributions		1,086,296	4,531,240	1,945,949
Fees and charges	13	1,111,662	1,437,000	1,115,091
Interest revenue	9(a)	139,900	240,481	97,650
Other revenue		434,136	616,047	568,140
		6,555,840	10,537,559	7,387,123
Expenses				
Employee costs		(3,721,842)	(3,253,777)	(3,667,695)
Materials and contracts		(2,474,452)	(2,532,434)	(2,680,006)
Utility charges		(454,481)	(691,757)	(418,373)
Depreciation	6	(4,808,226)	(4,374,934)	(4,775,680)
Finance costs	9(c)	(176,901)	(183,206)	(183,462)
Insurance		(209,044)	(226,492)	(209,132)
Other expenditure		(303,047)	(218,802)	(200,603)
		(12,147,993)	(11,481,402)	(12,134,951)
		(5,592,153)	(943,843)	(4,747,828)
Capital grants, subsidies and contributions		2,619,999	2,497,057	2,523,973
Profit on asset disposals	5	100,635	303,709	70,155
Loss on asset disposals	5	(319,856)	(128,416)	0
		2,400,778	2,672,350	2,594,128
Net result for the period		(3,191,375)	1,728,507	(2,153,700)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(3,191,375)	1,728,507	(2,153,700)

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates		\$ 3,783,846	\$ 3,710,885	\$ 3,660,293
Grants, subsidies and contributions		1,086,296	4,481,017	1,945,949
Fees and charges		1,111,662	1,437,000	1,115,091
Interest revenue		139,900	240,481	97,650
Goods and services tax received		0	(95,586)	0
Other revenue		434,136	616,047	568,140
		6,555,840	10,389,844	7,387,123

Payments

Employee costs		(3,721,842)	(3,158,650)	(3,667,695)
Materials and contracts		(2,474,452)	(2,564,058)	(2,680,006)
Utility charges		(454,481)	(691,757)	(418,373)
Finance costs		(176,901)	(183,206)	(183,462)
Insurance paid		(209,044)	(226,492)	(209,132)
Other expenditure		(303,047)	(218,802)	(200,603)
		(7,339,767)	(7,042,965)	(7,359,271)

Net cash provided by (used in) operating activities	4	(783,927)	3,346,879	27,852
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,670,255)	(1,461,232)	(1,712,560)
Payments for construction of infrastructure	5(b)	(4,171,948)	(3,318,850)	(3,877,355)
Capital grants, subsidies and contributions		2,619,999	2,450,860	2,523,973
Proceeds from sale of property, plant and equipment	5(a)	275,500	967,996	246,850
Net cash (used in) investing activities		(2,946,704)	(1,361,226)	(2,819,092)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(137,928)	(130,693)	(130,693)
Net cash (used in) financing activities		(137,928)	(130,693)	(130,693)

Net increase (decrease) in cash held

		(3,868,559)	1,854,960	(2,921,933)
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Cash at beginning of year		8,865,301	6,029,770	6,029,766
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Cash and cash equivalents at the end of the year	4	4,996,742	7,884,730	3,107,833
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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 2027

OPERATING ACTIVITIES

Revenue from operating activities

		2026/27 Budget	2025/26 Actual	2025/26 Budget
General rates	2(a)(i)	\$ 3,783,846	\$ 3,712,790	\$ 3,660,293
Grants, subsidies and contributions		1,086,296	4,531,240	1,945,949
Fees and charges	13	1,111,662	1,437,000	1,115,091
Interest revenue	9(a)	139,900	240,481	97,650
Other revenue		434,136	616,047	568,140
Profit on asset disposals	5	100,635	303,709	70,155
		6,656,475	10,841,267	7,457,278

Expenditure from operating activities

Employee costs		(3,721,842)	(3,253,777)	(3,667,695)
Materials and contracts		(2,474,452)	(2,532,434)	(2,680,006)
Utility charges		(454,481)	(691,757)	(418,373)
Depreciation	6	(4,808,226)	(4,374,934)	(4,775,680)
Finance costs	9(c)	(176,901)	(183,206)	(183,462)
Insurance		(209,044)	(226,492)	(209,132)
Other expenditure		(303,047)	(218,802)	(200,603)
Loss on asset disposals	5	(319,856)	(128,416)	0
		(12,467,849)	(11,609,818)	(12,134,951)

Non cash amounts excluded from operating activities

	3(c)	5,027,447	4,199,641	4,705,525
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Amount attributable to operating activities

		(783,927)	3,431,090	27,852
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INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,619,999	2,497,057	2,523,973
Proceeds from disposal of assets	5	275,500	967,996	246,850
		2,895,499	3,465,053	2,770,823

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(1,670,255)	(1,461,232)	(1,712,560)
Payments for construction of infrastructure	5(b)	(4,171,948)	(3,318,850)	(3,877,355)
		(5,842,203)	(4,780,082)	(5,589,915)
		(2,946,704)	(1,315,029)	(2,819,092)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	1,005,414	448,898	862,034
		1,005,414	448,898	862,034

Outflows from financing activities

Repayment of borrowings	7(a)	(137,928)	(130,693)	(130,693)
Transfers to reserve accounts	8(a)	(918,869)	(1,662,783)	(960,778)
		(1,056,797)	(1,793,476)	(1,091,471)
		(51,383)	(1,344,578)	(229,437)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	3,782,014	3,010,531	3,020,677
Amount attributable to operating activities		(783,927)	3,431,090	27,852
Amount attributable to investing activities		(2,946,704)	(1,315,029)	(2,819,092)
Amount attributable to financing activities		(51,383)	(1,344,578)	(229,437)
Surplus/(deficit) remaining after the imposition of general rates	3	0	3,782,014	0

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

SHIRE OF PERENJORI
FOR THE YEAR ENDED 30 JUNE 2027
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SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Townsite	Gross rental valuation	0.081726	107	1,466,301	119,835	0	119,835	116,148	116,349
Mining	Gross rental valuation	0.114891	1	2,835,000	325,716	0	325,716	316,216	304,216
Rural	Unimproved valuation	0.009274	257	270,520,000	2,508,802	0	2,508,802	2,435,561	2,437,111
Mining	Unimproved valuation	0.281318	32	3,201,982	900,775	0	900,775	879,948	874,575
Exploration	Unimproved valuation	0.170731	50	368,593	62,930	0	62,930	63,656	58,819
Total general rates			447	278,391,876	3,918,058	0	3,918,058	3,811,529	3,791,070
	Minimum								
(j) Minimum payment		\$							
Townsite	Gross rental valuation	455	31	35,242	14,105	0	14,105	14,586	14,586
Mining	Gross rental valuation	455	1	20	455	0	455	442	442
Rural	Unimproved valuation	455	15	253,655	6,825	0	6,825	7,072	5,304
Mining	Unimproved valuation	455	1	1	455	0	455	2,210	2,210
Exploration	Unimproved valuation	455	31	30,354	14,105	0	14,105	10,608	11,050
Total minimum payments			79	319,272	35,945	0	35,945	34,918	33,592
Total general rates and minimum payments			526	278,711,148	3,954,003	0	3,954,003	3,846,447	3,824,662
(k) Ex-gratia rates									
Ex Gratia - CBH					27,543	0	27,543	27,270	27,543
					3,981,546	0	3,981,546	3,873,717	3,852,205
Discounts (Refer note 2(f))							(197,700)	(160,927)	(191,912)
Total rates					3,981,546	0	3,783,846	3,712,790	3,660,293

The Shire did not raise specified area rates for the year ended 30th June 2027.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF PERENJORI
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Discount on General R	2/10/2026	0	0.0%	7.0%
Option two				
Single full payment	2/10/2026	0	0.0%	7.0%
Option three				
First instalment	2/10/2026	0	0.0%	7.0%
Second instalment	2/12/2026	12	5.5%	7.0%
Third instalment	2/02/2027	13	5.5%	7.0%
Fourth instalment	2/04/2027	13	5.5%	7.0%
		2026/27 Budget revenue	2025/26 Actual revenue	2025/26 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		2,150	2,112	1,443
Instalment plan interest earned		3,500	3,479	1,250
Unpaid rates and service charge interest earned		6,000	6,709	6,000
		11,650	12,300	8,693

SHIRE OF PERENJORI
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2027

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

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

Differential general rate

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

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

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV Mining	0.284309	0.28132	Update to valuations from Landgate to achieve advertised rate yeild
Exploration	0.223455	0.17073	Update to valuations from Landgate to achieve advertised rate yeild

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(f) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
Discount for Prompt Payment	Rate	5.0%	0	\$ 197,700	\$ 160,927	\$ 191,912	When Full payment is made prior to due date
				197,700	160,927	191,912	

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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
Capital grant/contribution liability
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
	\$	\$	\$
4	4,016,170	8,865,301	3,107,833
	483,095	202,523	338,633
	17,715	17,715	62,116
	4,516,980	9,085,539	3,508,582
	(769,645)	(1,469,645)	(518,222)
	(151,914)	(151,914)	(168,780)
7	0	(137,928)	130,693
	(282,236)	(282,236)	(243,718)
	0	0	(11,036)
	(1,203,795)	(2,041,723)	(811,063)
	3,313,185	7,043,816	2,697,519
3(b)	(3,313,185)	(3,261,802)	(2,697,519)
	0	3,782,014	0
8	(3,595,422)	(3,681,967)	(2,566,826)
	0	137,928	(130,693)
	282,237	282,237	0
	(3,313,185)	(3,261,802)	(2,697,519)

SHIRE OF PERENJORI
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

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

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

Note	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
	\$	\$	\$
5	(100,635)	(303,709)	(70,155)
5	319,856	128,416	0
6	4,808,226	4,374,934	4,775,680
	0	12,260	0
	0	(12,260)	0
	5,027,447	4,199,641	4,705,525

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash at bank and on hand		\$ 4,016,170	\$ 8,865,301	\$ 3,107,833
Total cash and cash equivalents		4,016,170	8,865,301	3,107,833
Held as				
- Unrestricted cash and cash equivalents		268,834	5,031,420	541,007
- Restricted cash and cash equivalents		3,747,336	3,833,881	2,566,826
	3(a)	4,016,170	8,865,301	3,107,833
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		3,747,336	3,833,881	2,566,826
		3,747,336	3,833,881	2,566,826
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	3,595,422	3,681,967	2,566,826
Unspent capital grants, subsidies and contribution liabilities		151,914	151,914	0
		3,747,336	3,833,881	2,566,826
Reconciliation of net cash provided by operating activities to net result				
Net result		(3,191,375)	1,728,507	(2,153,700)
Depreciation	6	4,808,226	4,374,934	4,775,680
(Profit)/loss on sale of asset	5	219,221	(175,293)	(70,155)
(Increase)/decrease in receivables		0	(138,339)	0
(Increase)/decrease in inventories		0	44,401	0
Increase/(decrease) in payables		0	(31,455)	0
Increase/(decrease) in contract liabilities		0	(9,376)	0
Increase/(decrease) in unspent capital grants		0	4,361	0
Increase/(decrease) in other provision		0	(50,558)	0
Increase/(decrease) in employee provisions		0	50,557	0
Capital grants, subsidies and contributions		(2,619,999)	(2,450,860)	(2,523,973)
Net cash from operating activities		(783,927)	3,346,879	27,852

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 2027

5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Disposals -
		Net Book	Sale				Net Book	Sale				Net Book	Sale		
		Value	Proceeds	Profit	Loss		Value	Proceeds	Profit	Loss		Value	Proceeds	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Land - freehold land	10,000	0	0	0	0	10,000	0	0	0	0	20,000	0	0	0	0
Buildings - non-specialised	562,755	331,733	36,500	11,500	(306,733)	714,011	583,574	657,293	168,373	(94,654)	804,775	0	0	0	0
Furniture and equipment	70,000	0	0	0	0	53,425	0	0	0	0	53,425	0	0	0	0
Plant and equipment	1,027,500	154,118	239,000	89,135	(13,123)	683,796	209,129	310,703	135,336	(33,762)	834,360	176,695	246,850	70,155	0
Total	1,670,255	485,851	275,500	100,635	(319,856)	1,461,232	792,703	967,996	303,709	(128,416)	1,712,560	176,695	246,850	70,155	0
(b) Infrastructure															
Infrastructure - roads	3,509,903	0	0	0	0	2,935,385	0	0	0	0	2,999,447	0	0	0	0
Infrastructure - footpaths	37,200	0	0	0	0	31,500	0	0	0	0	31,000	0	0	0	0
Other Infrastructure	624,845	0	0	0	0	351,965	0	0	0	0	846,908	0	0	0	0
Total	4,171,948	0	0	0	0	3,318,850	0	0	0	0	3,877,355	0	0	0	0
Total	5,842,203	485,851	275,500	100,635	(319,856)	4,780,082	792,703	967,996	303,709	(128,416)	5,589,915	176,695	246,850	70,155	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF PERENJORI
CAPITAL BUDGET WORKINGS
2026-27 BUDGET

CAPITAL ACQUISITIONS - DETAILED

Job - Account	Job/Account Description	Asset Class	Type	Program	Proposed Budget	Reserve	Grants	Proceeds of Sale	Own Source	Comments
	Unfinished Projects from 25/26 Budget									
FE10	New EPR/Finance System Implementation	Furniture & Equipment	Governance	New	70,000	70,000				26/27 \$70,000 and 27/28 \$30,000
BC33	Disabled Access Pavillion	Buildings	Recreation and Culture	New	8,000				8,000	
HC34	Units 11 A&B Livingstone Patios	Buildings	Housing	Upgrade	14,000				14,000	
BC29	Supermarket Retention	Buildings	Community Amenities	New	95,275	95,275				Retention - Mt Gibson Reserve
LA01	Purchase of Industrial Land	Land	Community Amenities	New	10,000				10,000	
IO16	Pavilion Rainwater Harvesting Project	Infrastructure - Other	Recreation and Culture	New	63,915		45,528		18,387	
IO17	Waste Site Swipe Card System	Infrastructure - Other	Community Amenities	Upgrade	70,000	70,000			-	Waste Reserve
IO18	Supermarket/CRC Gazebo, Landscaping, Nature Play	Infrastructure - Other	Community Amenities	New	40,000		10,000		30,000	
IO19	CCTV Upgrades	Infrastructure - Other	Law, Order & Public Safety	New	100,000		100,000			Fully Grant Funded
IO20	Perenjori Bowling Green	Infrastructure - Other	Recreation and Culture	Upgrade	280,000				280,000	\$35k inc from Bowling Club
BC37	Latham Community Centre Modifications	Buildings	Recreation and Culture	Upgrade	15,000				15,000	
IO21	Bowgada History Interpretation	Infrastructure - Other	Recreation and Culture	New	10,000				10,000	
BC38	Museum, Tourist Centre Roof and Ceilings	Buildings	Recreation and Culture	Upgrade	120,000				120,000	
IO22	Latham Sports Club Outside Lighting	Infrastructure - Other	Recreation and Culture	Upgrade	14,000				14,000	
BC39	Perenjori Sports Club - Ceiling	Buildings	Recreation and Culture	Upgrade	28,000				28,000	
BC40	Swimming Pool Painting/repair Walls and flooring	Buildings	Recreation and Culture	Upgrade	77,000	77,000			-	Swimming Pool Reserve
BC41	Caravan Park Cleaners Laundry & Ablutions	Buildings	Economic Services	Upgrade	121,980	100,000			21,980	Tourism Reserve
BC42	Caravan Park Renovate camp kitchen and old ablutions	Buildings	Economic Services	Upgrade	23,500				23,500	
IO14	Swimming Pool Repairs from Report	Infrastructure - Other	Recreation and Culture	Upgrade	46,930	46,930				2 sand filters Swimming Pool Reserve
BC43	Caravan Park Managers House Stairs and Decking	Buildings	Housing	Upgrade	30,000				30,000	
BC44	32 Livingstone St Veranda structure repairs	Buildings	Housing	Upgrade	22,000				22,000	
BC45	23 Hesford St Patio Extension	Buildings	Housing	Upgrade	8,000				8,000	
FP01	Footpath Main St	Infrastructure - Footpaths	Transport	Renewal	37,200				37,200	
	Road Program									
RRG038	Perenjori Three Springs Rd	Infrastructure - Roads	Transport	Renewal	232,500		155,000		77,500	RRG Job
RRG018A	Wanarra Rd	Infrastructure - Roads	Transport	Renewal	450,000		300,000		150,000	RRG Job
RRG081	Bunjil Carnamah Rd	Infrastructure - Roads	Transport	Renewal	450,000		300,000		150,000	RRG Job
RRG015	Perenjori Rothsay Rd	Infrastructure - Roads	Transport	Renewal	517,500		345,000		172,500	RRG Job
RRG141	Warriedar Coppermine Rd	Infrastructure - Roads	Transport	Renewal	225,500		150,333		75,167	RRG Job
RRG047	Boundary Rd	Infrastructure - Roads	Transport	Renewal	330,000		220,000		110,000	RRG Job
R2R008	Settlement Rd	Infrastructure - Roads	Transport	Renewal	282,960		282,960		-	R2R
R2R051	Bunjil North East Rd	Infrastructure - Roads	Transport	Renewal	238,713		238,713		-	R2R
R2R052	Taylor Rd	Infrastructure - Roads	Transport	Renewal	232,449		192,670		39,779	R2R
R2R130	Loading St	Infrastructure - Roads	Transport	Renewal	220,000		220,000		-	R2R
RC031	Caron Rd	Infrastructure - Roads	Transport	Renewal	181,690		-		181,690	Shires Own Funding
MWF047	MWSGFN Retention	Infrastructure - Roads	Transport	Renewal	68,478		13,285		55,193	
RRG018	Wanarra Rd Retention CAT West	Infrastructure - Roads	Transport	Renewal	46,510		46,510		-	From 25/26 funding and year
RC032	Coroow Latham Rd WCP Retention	Infrastructure - Roads	Transport	Renewal	33,603		-		33,603	Shires Own Funding
	Plant replacement program									
04259	Kia Sportage - CDO	Plant & Equipment	Administration	Renewal	50,000			18,000	32,000	
CP55	Triton Ute	Plant & Equipment	Transport	Renewal	44,500			8,000	36,500	
CP56	Triton Ute Tipper	Plant & Equipment	Transport	Renewal	53,000			8,000	45,000	
CP57	IT Loader	Plant & Equipment	Transport	Renewal	310,000			80,000	230,000	
CP58	Isuzu Fuso 110	Plant & Equipment	Transport	Renewal	155,000	115,000		40,000	-	Plant Reserve
CP59	Skid Steer	Plant & Equipment	Transport	Renewal	145,000	95,000		50,000	-	Plant Reserve
CP60	Front Wheel assist Loader with attachment	Plant & Equipment	Transport	Renewal	120,000	110,000		10,000	-	Plant Reserve
CP51	New Latham community Bus	Plant & Equipment	Community Amenities	Renewal	150,000			10,000	140,000	

5,842,203	779,205	2,619,999	224,000	2,218,999
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SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

By Class

Buildings - non-specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - parks and ovals
 Other Infrastructure
 Other infrastructure [describe]

By Program

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
512,774	479,040	429,497
5,072	7,767	5,072
476,154	389,072	534,235
3,522,900	3,239,826	3,520,400
21,815	20,022	21,815
155,849	143,040	159,026
89,968	74,422	81,941
23,694	21,746	23,694
4,808,226	4,374,935	4,775,680
90,719	79,529	75,903
76,605	70,309	100,116
16,292	14,952	18,580
38,000	34,877	38,000
115,976	114,856	107,546
98,207	94,107	14,242
306,049	278,806	317,222
3,610,506	3,314,590	3,611,391
104,072	95,221	105,764
351,800	277,688	386,916
4,808,226	4,374,935	4,775,680

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	25 to 50 years
Furniture and equipment	4 to 30 years
Plant and equipment	5 to 15 years
Infrastructure - roads	50 to 65 years
Infrastructure - footpaths	50 years
Infrastructure - parks and ovals	10 to 50 Years
Other Infrastructure	10 to 50 Years
Other infrastructure [describe]	10 to 50 Years

AMORTISATION

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

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

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding	2026/27 Budget Interest Repayments	Actual Principal	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding	2025/26 Actual Interest Repayments	Budget Principal	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments
				1 July 2026	\$	\$	30 June 2027	\$	1 July 2025	\$	\$	30 June 2026	\$	1 July 2025	\$	\$	30 June 2026	\$
John Street Subdivision	98	WATC	7.0%	67,585	0	(32,635)	34,950	(4,393)	98059	0	(30,474)	67,585	(7,106)	98059	0	(30,474)	67,585	(6,554)
Council Housing	99	WATC	5.2%	939,525	0	(32,637)	906,888	(54,840)	970535	0	(31,010)	939,525	(56,684)	970535	0	(31,010)	939,525	(56,578)
Shop Development	104	WATC	5.3%	1,478,921	0	(22,211)	1,456,710	(88,483)	1500000	0	(21,079)	1,478,921	(88,809)	1500000	0	(21,079)	1,478,921	(89,693)
House	105	WATC	4.8%	551,870	0	(50,445)	501,425	(29,185)	600000	0	(48,130)	551,870	(30,607)	600000	0	(48,130)	551,870	(30,637)
				3,037,901	0	(137,928)	2,899,973	(176,901)	3,168,594	0	(130,693)	3,037,901	(183,206)	3,168,594	0	(130,693)	3,037,901	(183,462)

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

SHIRE OF PERENJORI
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	22,000	22,000	22,000
Credit card balance at balance date	0	(5,245)	0
Total amount of credit unused	22,000	16,755	22,000
Loan facilities			
Loan facilities in use at balance date	2,899,973	3,037,901	3,037,901

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	36,084	600	0	36,684	56,117	2156	(22,189)	36,084	56117	1007	0	57,124
(b) Plant reserve	820,229	491,417	(320,000)	991,646	374,092	576137	(130,000)	820,229	374092	568492	(130,000)	812,584
(c) Refuse reserve	296,575	4,956	(70,000)	231,531	285,613	10962	0	296,575	285613	5126	(50,000)	240,739
(d) Swimming pool reserve	350,879	55,875	(123,930)	282,824	241,603	109276	0	350,879	241603	104336	(323,334)	22,605
(e) Road & rehabilitation reserve	38,874	650	0	39,524	37,437	1437	0	38,874	37437	672	0	38,109
(f) Housing reserve	1,042,882	67,546	0	1,110,428	278,972	763910	0	1,042,882	278972	115006	0	393,978
(g) Mt Gibson infrastructure reserve	95,431	5,000	(100,431)	0	239,243	9472	(153,284)	95,431	239243	5000	(175,275)	68,968
(h) Tourism accommodation reserve	102,303	1,710	(100,000)	4,013	98,521	3782	0	102,303	98521	1768	(40,000)	60,289
(i) Water reserve	217,419	3,634	(221,053)	0	209,384	8035	0	217,419	209384	3758	0	213,142
(j) IT communication reserve	208,900	3,478	(70,000)	142,378	310,405	11920	(113,425)	208,900	310405	5571	(113,425)	202,551
(k) Community Infrastructure reserve	472,391	284,003	0	756,394	336,695	165696	(30,000)	472,391	336695	150042	(30,000)	456,737
	3,681,967	918,869	(1,005,414)	3,595,422	2,468,082	1,662,783	(448,898)	3,681,967	2,468,082	960,778	(862,034)	2,566,826

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to: fund long service leave requirements
(b) Plant reserve	Ongoing	To be used for: purchase of major plant
(c) Refuse reserve	Ongoing	To be used for: future landfill sites
(d) Swimming pool reserve	Ongoing	To be used for: refurbishment and upgrade swimming pool facilities
(e) Road & rehabilitation reserve	Ongoing	To be used for: roads, gravel and airport infrastructure
(f) Housing reserve	Ongoing	To be used for: maintenance, upgrade and additional housing requirements
(g) Mt Gibson infrastructure reserve	30/06/2027	To be used to: supporting the acquisition, restoration, extension or improvement of infrastructure assets limited to public buildings, recreational facilities, parks and gardens, power supply, land drainage or roads as per agreement
(h) Tourism accommodation reserve	Ongoing	To be used for: costs associated with the caravan park
(i) Water reserve	30/06/2027	To be used for: increasing and maintaining all aspects of water capacity within the Shire
(j) IT communication reserve	Ongoing	To be used for: IT costs associated with future requirements
(k) Community Infrastructure reserve	Ongoing	To be used for: Purpose of acquisition, restoration, extension and improvement of community infrastructure owned by or located within the Shire

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Investments	130,000	229,938	90,000
Late payment of fees and charges *	400	355	400
Other interest revenue	9,500	10,188	7,250
	139,900	240,481	97,650

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

The net result includes as expenses

(b) Auditors remuneration

Audit services	55,200	53,589	53,589
Other services	1,500	5,300	4,500
	56,700	58,889	58,089

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	176,901	183,206	183,462
	176,901	183,206	183,462

(d) Write offs

General rate	1,500	9,305	1,500
	1,500	9,305	1,500

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. ELECTED MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President's			
President's allowance	23,257	22,470	22,470
Meeting attendance fees	11,323	10,940	10,940
ICT expenses	236	295	357
Travel and accommodation expenses	1,214	226	1,214
	36,030	33,931	34,981
Deputy President's			
Deputy President's allowance	5,814	5,618	5,618
Meeting attendance fees	8,267	7,988	7,988
ICT expenses	236	295	357
Travel and accommodation expenses	1,214	89	1,214
	15,531	13,990	15,177
Council member 1			
Meeting attendance fees	8,267	7,988	7,988
ICT expenses	236	295	357
Travel and accommodation expenses	1,214	590	1,214
	9,717	8,873	9,559
Council member 2			
Meeting attendance fees	8,267	7,988	7,988
ICT expenses	236	295	357
Travel and accommodation expenses	1,214	641	1,214
	9,717	8,924	9,559
Council member 3			
Meeting attendance fees	8,267	7,988	7,988
ICT expenses	236	295	357
Travel and accommodation expenses	1,214	28	1,214
	9,717	8,311	9,559
Council member 4			
Meeting attendance fees	8,267	7,988	7,988
ICT expenses	236	295	357
Travel and accommodation expenses	1,214	333	1,214
	9,717	8,616	9,559
Council member 5			
Meeting attendance fees	8,267	7,988	7,988
ICT expenses	236	295	357
Travel and accommodation expenses	1,214	109	1,214
	9,717	8,392	9,559
Total Elected Member Remuneration	100,146	91,037	97,953
President's allowance	23,257	22,470	22,470
Deputy President's allowance	5,814	5,618	5,618
Meeting attendance fees	60,925	58,868	58,868
ICT expenses	1,652	2,065	2,499
Travel and accommodation expenses	8,498	2,016	8,498
	100,146	91,037	97,953

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
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	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	Output method based on goods

SHIRE OF PERENJORI
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

GOVERNANCE

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

General purpose funding

GENERAL PURPOSE FUNDING

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

Law, order, public safety

LAW, ORDER, PUBLIC SAFETY

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

Health

HEALTH

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

Education and welfare

EDUCATION AND WELFARE

Donations to local education facilities, Perenjori Early Childhood Centre

Housing

HOUSING

Provision of maintenance for staff and private housing

Community amenities

COMMUNITY AMENITIES

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

Recreation and culture

RECREATION AND CULTURE

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

Transport

TRANSPORT

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

Economic services

ECONOMIC SERVICES

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

Other property and services

OTHER PROPERTY AND SERVICES

Plant works, plant overheads and stock of materials

SHIRE OF PERENJORI

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	200	104	200
General purpose funding	5,093	5,561	2,943
Law, order, public safety	4,850	4,623	4,850
Health	724	855	724
Education and welfare	500	835	500
Housing	267,310	296,759	328,254
Community amenities	45,550	58,364	45,550
Recreation and culture	1,600	1,599	1,700
Transport	7,700	8,479	7,700
Economic services	677,528	1,023,671	652,320
Other property and services	100,607	36,150	70,350
	1,111,662	1,437,000	1,115,091

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

SCHEDULE OF FEES & CHARGES 2026/2027

STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
GENERAL PURPOSE FUNDING			
	RATES		
C	Rates Property Enquiry	10%	\$ 57.00
C	Rates Orders and Requisitions	10%	\$ 85.00
C	Rates 4 Instalment Plan Admin Fee	Nil	\$ 38.00
GOVERNANCE			
	ADMINISTRATION GENERAL		
C	Photocopying - A4 per sheet	10%	\$ 0.70
C	Photocopying - A3 per sheet	10%	\$ 0.90
C	Dishonoured cheque fee (Cost plus 25%)	10%	Cost plus 25%
FREEDOM OF INFORMATION			
<i>Freedom of Information fees as per the Freedom of Information Regulations 1993 Schedule 1 (As per Freedom of information Act 1992)</i>			
S	Freedom of Information Act (FOI) Application Fee	Nil	as per Act
S	FOI - Labour in processing application / per hour	Nil	as per Act
S	FOI - Labour in supervising access / per hour	Nil	as per Act
S	FOI - Labour in photocopying / per hour	Nil	as per Act
S	FOI - Photocopying A4 per sheet	Nil	as per Act
LAW, ORDER & PUBLIC SAFETY			
	ANIMAL CONTROL		
	DOG REGISTRATIONS		
S	<i>These Fees are set by the Dog Act 1976 and Regulations</i>	Nil	as per Act
S	Kennel License (As per Dogs Local Law)	Nil	\$ 46.00
	CAT REGISTRATIONS		
S	<i>These Fees are set by the Cat Act 2011 and Regulations</i>	Nil	as per Act
C	Impounding of Animal (Cat or dog)	10%	\$ 130.00
C	Sustenance per day (Cat or dog)	10%	\$ 24.00
C	Destruction of Animal (Cat or dog)	10%	Cost plus 25%
C	Cat Traps - refundable hire bond no daily charge (1 week limit)	10%	\$ 63.00
C	Fox Traps - Refundable hire bond no daily charge (1 week limit)	10%	\$ 63.00

SCHEDULE OF FEES & CHARGES 2026/2027

STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
HEALTH			
HEALTH (PUBLIC BUILDING) AMENDMENTS			
S	Fee equal to the cost of considering application up to maximum per act.	Nil	as per Act
TREATMENT OF SEWAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE			
S	<i>These fees are as fixed by the Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Amendment Regulations 2004</i>	Nil	as per Act
Food Premises - all ex GST (Food Act 2008)			
	Registration		
	All premises including mobile and itinerant		
	Annual renewal fee:		
C	High Risk Premises	Nil	\$ 262.00
C	Medium Risk Premises	Nil	\$ 226.00
C	Low Risk Premises	Nil	\$ 131.00
LODGING HOUSE			
C	Lodging House Application Fee (As per Health Local Law)	10%	\$ 225.00
C	Lodging House Per Annum Fee (As per Health Local Law)	10%	\$ 199.00
Home Based Business: (Regulatory Fee)			
S	New application	Nil	\$ 222.00
S	Renewal	Nil	\$ 75.00
EDUCATION			
PECC Consulting Room			
C	Consulting Room - Rental full day or part thereof - own cleaning required	10%	\$ 28.00

SCHEDULE OF FEES & CHARGES 2026/2027

STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
HOUSING			
STAFF HOUSING			
C	Housing Rental as per employee housing policy and agreement	Nil	per agreement

OTHER HOUSING			
	<i>Rent chargeable when houses are not occupied by employees of the Shire</i>		
	<i>Charges to take effect upon renewal of Lease Agreements</i>		
C	60 Crossing St (Caravan Park Manager)	Nil	per agreement
C	19 Hesford St	Nil	\$ 294.00
C	21 Hesford St	Nil	\$ 290.00
C	23 Hesford St	Nil	\$ 290.00
C	3 Hirshauer St	Nil	\$ 301.00
C	7 Hirshauer St	Nil	\$ 301.00
C	5 Hirshauer St	Nil	\$ 301.00
C	9 Hirshauer St (GROH Housing)	Nil	per agreement
C	2 John St	Nil	\$ 311.00
C	4 John St	Nil	\$ 311.00
C	8A John St	Nil	\$ 222.00
C	8B John St	Nil	\$ 222.00
C	3 Livingstone St	Nil	\$ 299.00
C	11A Livingstone St	Nil	\$ 115.00
C	11B Livingstone St	Nil	\$ 115.00
C	24 Livingstone St	Nil	\$ 299.00
C	32 Livingstone St	Nil	\$ 290.00
C	34 Livingstone St	Nil	\$ 290.00
C	36 Livingstone St	Nil	\$ 290.00
C	1/137 North Rd	Nil	\$ 235.00
C	2/137 North Rd	Nil	\$ 235.00
C	3/137 North Rd	Nil	\$ 235.00
C	38A Russell St (Income assessed up to maximum)	Nil	\$ 245.00
C	38B Russell St (Income assessed up to maximum)	Nil	\$ 245.00
C	40A Russell St	Nil	\$ 245.00
C	40B Russell St	Nil	\$ 245.00
C	42A Russell St (Income assessed up to maximum)	Nil	\$ 245.00
C	42B Russell St (Income assessed up to maximum)	Nil	\$ 245.00
C	50 Russell St	Nil	\$ 310.00
C	59 Russell St	Nil	\$ 304.00
C	25 Timmings St (GROH Housing)	Nil	per agreement
C	27 Timmings St (Eco House 2)	Nil	\$ 327.00
C	29 Timmings St (Eco House 1)	Nil	\$ 232.00

SCHEDULE OF FEES & CHARGES 2026/2027

STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
COMMUNITY AMENITIES			
	HOUSEHOLD REFUSE		
C	Collection x 1 240/t Sulo Bin (Domestic and Commercial)	Nil	\$ 386.00
C	Eligible pensioner - 50% discount	Nil	\$ 193.00
	ASBESTOS WASTE DISPOSAL		
C	Asbestos (Wrapped) (minimum charge)	10%	\$ 130.00
C	Asbestos (Wrapped) (per/m3)	10%	\$ 200.00
	Additional Building:		
C	Demolition / Builders Waste (per/m3)	10%	\$ 50.00
	BURIAL FEES		
C	Burial	10%	\$ 1,179.00
C	Re-opening of grave	10%	\$ 833.00
C	Niche Wall plaque (Cost plus 25%)	10%	Cost plus 25%
C	Funeral Directors Licence	10%	\$ 30.00
C	Monumental Mason Licence	10%	\$ 36.00
C	Plot/Niche Wall Reservation Fee	10%	\$ 36.00
	TOWN PLANNING FEES		
	<i>The fees for Town Planning are as set under the Planning and Development (Local Government Planning Scheme) Regulations 2000.</i>		as per Act
	COMMUNITY BUS		
C	Bond	Nil	\$ 232.00
C	Community Groups/Clubs - up to 300km	10%	No Charge
C	Community Groups/Clubs - over 300km	10%	\$ 0.60
C	Community Bus Hire: Residents - Per Km	10%	\$ 0.60
C	Community Bus Hire: Non Residents - Per Km	10%	\$ 1.43
	<i>Bus to be cleaned and fuel tank full on return</i>		
	<i>If the Shire refills the fuel tank the cost is the bowser price plus \$0.15 cents per litre</i>		

SCHEDULE OF FEES & CHARGES 2026/2027

STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
RECREATION & CULTURE			
PUBLIC HALLS			
<i>Waived hire fees of community facilities for Shire of Perenjori not-for-profit organisations</i>			
PERENJORI COMMUNITY HALL			
C	Refundable Bonds for Functions with Alcohol:	No	\$ 269.00
C	Refundable Bonds for Functions without Alcohol:	No	\$ 164.00
	Functions:		
C	Day	10%	\$ 132.00
C	Night	10%	\$ 196.00
C	Hourly Rate	10%	\$ 22.00
	<i>The above hire is inclusive of kitchen facilities</i>		

PERENJORI PAVILION			
C	Refundable Bonds for Functions with Alcohol	10%	\$ 269.00
C	Refundable Bonds for Functions without Alcohol	10%	\$ 164.00
	Functions:		
C	Day	10%	\$ 134.00
C	Night	10%	\$ 199.00
C	Hourly Rate	10%	\$ 22.00
C	Shire of Perenjori NFP, Community and Sporting groups, Perenjori Primary School		FREE
C	Shire of Perenjori community organisations with external funding		75% of total cost
C	Hire for funerals		FREE
	<i>The above hire is inclusive of kitchen facilities</i>		
C	Squash Courts - per hour	10%	\$ 5.80

SCHEDULE OF FEES & CHARGES 2026/2027

STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
RECREATION & CULTURE			
LATHAM COMMUNITY CENTRE			
C	Refundable Bonds for Functions with Alcohol	Nil	\$ 269.00
C	Refundable Bonds for Functions without Alcohol	Nil	\$ 164.00
	Functions:		
C	Day	10%	\$ 134.00
C	Night	10%	\$ 199.00
C	Hourly Rate	10%	\$ 22.00
	Shire of Perenjori NFP, Community and Sporting groups, Perenjori Primary		
C	School		FREE
C	Shire of Perenjori community organisations with external funding		75% of total cost
C	Hire for funerals		FREE
	<i>The above hire is inclusive of kitchen facilities</i>		
CHAIR HIRE			
C	Refundable Bond on return	10%	\$ 111.00
C	Hire Fee (per chair) *	10%	\$ 2.50
C	Trestle Hire (per trestle) *	10%	\$ 13.00
	<i>*Charge only for outside hall hire</i>		
PA SYSTEM HIRE			
C	Refundable bond on return	10%	\$ 249.00
C	Per day	10%	\$ 66.00
C	Projector hire	10%	\$ 56.00
C	Portable screen hire	10%	\$ 29.00
C	Portable JBL Speaker	10%	\$ 56.00
GYM			
C	Shire of Perenjori residents		FREE
C	Bond - Access Swipe Card	Nil	\$ 50.00
C	Day Charge	10%	\$ 6.50
C	One-month	10%	\$ 23.00
C	Six-months	10%	\$ 103.00
C	Twelve-months	10%	\$ 183.00
SWIMMING POOL			
C	FREE as per Council Decision No. 201022.4		FREE
OTHER CULTURE			
C	Wellness Centre - Rental full day or part thereof - own cleaning required	10%	\$ 28.00

SCHEDULE OF FEES & CHARGES 2026/2027			
STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
	COMMUNITY STAGE		
C	Bond (refundable)	Nil	\$ 528.00
C	Community stage hire – Perenjori Community groups		FREE
	Community stage hire – Regional Community groups - per event, max 4 days		
C		10%	\$ 543.00
C	Community stage hire – Regional Community groups – weekly	10%	\$ 867.00
C	Inflatable projector screen	10%	\$ 211.00
C	Bond (refundable)	Nil	\$ 317.00
TRANSPORT			
	TRAFFIC CONTROL		
C	Local Authority Plates (Shire fee only - Dept of Transport charge also)	10%	\$ 30.00

SCHEDULE OF FEES & CHARGES 2026/2027

STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
ECONOMIC SERVICES			
	CARAVAN PARK FEES Fees are for a maximum of two persons unless otherwise stated. Additional fee - \$10 per person / night		
C	Powered site - 7 days	10%	\$ 146.00
C	Powered site - 3 nights	10%	\$ 72.00
C	Powered site - per night	10%	\$ 30.00
C	Unpowered site - per night	10%	\$ 18.00
C	Unpowered site - per week	10%	\$ 62.00
	<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>		
	PARK HOME		
C	Per night (Minimum 2 night stay)	10%	\$ 196.00
C	Per 7-day week	10%	\$ 902.00
	CHALETS		
C	Per night (Minimum 2 night stay)	10%	\$ 147.00
C	Per 7-day week	10%	\$ 820.00
	ACCOMMODATION VILLAGE (Ensuite Units)		
C	Per night	10%	\$ 117.00
C	Per 7-day week	10%	\$ 645.00
C	Special Rate - Per 7-days if 5 or more units booked by one entity.	10%	\$ 529.00
C	North Road (Blue Units) per 7-day week	10%	\$ 710.00
C	LOST KEY	10%	\$ 61.00
	CARAVAN PARK FACILITIES - Non-Park Residents		
C	Ablution facilities / per person	10%	\$ 10.00

SCHEDULE OF FEES & CHARGES 2026/2027

STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
ECONOMIC SERVICES CON'T			
	OTHER SERVICES		
C	Hire of Incubator - per week	10%	\$ 57.00
C	Electric Vehicle Charger - per kWh	10%	\$ 0.60
C	Standpipe Access Card and Replacement Card	Nil	\$ 29.00
C	Water (from standpipe) per Kilolitre - Commercial at cost + 10%	Nil	At cost + 10%
	BUILDING CONTROL		
	<i>Fees are set in Building Regulations 2012 - Schedule 2</i>		
S	Applications for Building Permits		as per Reg's
S	Demolition Permit		as per Reg's
S	Occupancy Permit		as per Reg's
S	Building Approval Certificates		as per Reg's
S	Certificate of Design Compliance		as per Reg's
S	Certificate of construction Compliance		as per Reg's
S	Certificate of Building Compliance		as per Reg's
S	Building Service Levy (BSL)		as per Reg's
S	Unauthorised Building Works		as per Reg's
S	Building Construction Industry Training Fund Levy		as per Reg's
	Swimming Pools:		
S	Inspections of Pool Enclosures (Building reg. 2012 Reg 53) 4 yearly	Nil	\$ 58.00
OTHER PROPERTY & SERVICES			
	Extractive Industries License:		
C	New license	10%	\$ 39.00
C	Renewal	10%	\$ 58.00
	PRIVATE WORKS		
	Hire of Drivable Plant includes operator (No Dry Hire)		
C	Private Works based on Cost Plus Estimated Quotes Provided prior to works		cost plus admin charge up to 25%
C	Travel \$5.15 per km		

SCHEDULE OF FEES & CHARGES 2026/2027

STATUTORY or COUNCIL	FEES AND CHARGES	GST	26/27
	PLANT HIRE CHARGES		
C	Scaffolding / day	10%	\$ 72.00
C	Scaffolding per 7-day week	10%	\$ 352.00
C	Gyprock Lifter / day	10%	\$ 56.00
C	Gyprock Lifter per 7-day week	10%	\$ 281.00
C	Cement Mixer	10%	\$ 42.00
C	Portable Toilet/ day	10%	\$ 74.00
C	Portable Toilet/ weekly	10%	\$ 220.00
C	Portable Toilet Refundable Bond on return	NIL	\$ 232.00
C	Side Tipper / day	10%	\$ 246.00
C	<i>Plus travel per km</i>	10%	\$ 0.26
C	Low Loader - day rate Dry hire	10%	\$ 266.00
C	<i>Plus travel per km</i>	10%	\$ 0.26
C	Water Tanker / day:	10%	\$ 214.00
C	<i>Plus Travel per km</i>	10%	\$ 0.26
C	Sign Board Hire/ day	10%	\$ 136.00
C	Sign Board Hire/ per day for over 5 days or more hire	10%	\$ 102.00
	<i>Small plant - if hired for the weekend charged one day hire and the second day free.</i>		

	Sale of Sand, Gravel Aggregate		
C	Yellow Sand (per cube)	10%	\$ 15.00
C	White Sand (per cube)	10%	\$ 181.60
C	Gravel (per cube)	10%	\$ 9.93
C	Aggregate (per cube)	10%	\$ 70.00
C	The above items incur a loading fee per load.	10%	\$ 41.50