



The Shire of Perenjori

# Annual Budget 2024-2025





## 2024/25 ANNUAL BUDGET

### **CHIEF EXECUTIVE OFFICER'S REPORT**

The Shire's 2024/2025 financial year budget has been developed after taking into consideration the changed and evolving economic and social challenges that are being experienced in Rural communities.

The Council has undertaken a comprehensive review of the Strategic Community Plan and long-term financial plan, and these community objectives and aspirations are incorporated into the 2024/25 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 5% overall increase in rate revenue in the 2024/2025 year. The Council has also considered the impact of the 10% discount for early payment and reduced this to a payment incentive of 7.5%.

The Valuer General has again significantly increased the value of Rural properties with an average increase in values of 24.39%. This has continued the trend of a 19.96% in 2023/24 and the increase of 22.62% increase in 2022/23 making an average increase in property values of 66.978% over three years.

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

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

The strategy introduced has continued from the 2023/24 year and again has identified a number of outstanding maintenance issues that required additional funding which continues to impact upon the Council's budgets.

As a component of this strategy the Council adopted a 10-year Road works program that identifies and guides the future road expenditure requirements and has been incorporated into this budget and will be updated annually for funding opportunities and budget inclusion. A property maintenance schedule has also been developed and is informing the budget in regard to maintenance required on Council-built assets. The Council has also introduced a plant management system which is guiding and informing the fleet management to ensure that the Council plant assets are maintained and operating in an efficient and effective manner.

The 2024/25 Budget is 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.

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



## 2024/25 ANNUAL BUDGET

A major component of the capital works is the construction of the supermarket, and the Council has allocated funding of \$3,503,070 in the budget with funding from reserves (\$1,550,000) grants (\$1,071,756) and the remainder from loan funding and Council's own resources.

The Federal and State Government has also allocated the Shire funding of \$2.6 million to the Mid-West Secondary 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 budget also includes the provision of \$1,200,000 to construct two houses for leasing to the Government Regional Officer Housing scheme. This will provide quality housing for the government employees in Perenjori and provide income for the Council to cover the loans required. It is planned for these loans to be over a ten-year period with the option of continuing the lease arrangement or the houses being made available for Council utilisation.

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

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 economic situation and inflationary pressures have also placed upward pressure upon the Council's operations in regard to employees' materials expenses and the employment of Staff.

While these external pressures are difficult to contain, the Shire will in the 2024/25 budget continue the review of the standard operations to ensure efficiency measures including, but not limited to, increased monitoring of utility expenses, better utilisation of cost-efficient purchasing practices, review of service to delivery to achieve cost effective outcomes, increased resource sharing, development of forward planning to increase works efficiencies, and increasing staff morale and productivity through greater ownership and responsibility.

The 2024/25 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**



## 2024/25 ANNUAL BUDGET

### **BUDGET OVERVIEW**

The 2024-25 Budget for the Shire of Perenjori has been developed to achieve a nil surplus at 30 June 2025. The budget has taken into consideration the Shire of Perenjori's Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan and Forward Capital Works Plans.

#### Financial Reporting Legislative Changes

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

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

#### Balance Carried Forward

The calculation of the balance carried forward has been estimated at \$3.13 million. This carried forward surplus is predominately comprised of the 85% Financial Assistance Grant pre-payment for 2024-25 of \$2.495 million received in June 2024 and an underspend on own source funded capital of \$61,000, underspend on expenditure of \$152,000, increased revenue of \$258,000 and an increase on proceeds from disposals of \$156,000.

#### Revenue from Operating Activities

Operating revenue for 2024-25 is \$8.123 million, slightly up on the 2023-24 pre-audit actual of \$8.012 million and also up on the 2023-24 Budget by \$3.093 million.

#### Expenditure from Operating Activities

Operating expenses are \$14.576 million, an increase of \$2.625 million on the pre-audit amount for 2023-24. The two key movements are in private works and employee costs.

#### Investing Activities

Non-operating grants are supporting an expanded capital expenditure program in 2024-25. 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 \$2.601 million of additional projects. This is in addition to Regional Road Group and Roads to Recovery funding budgeted for 2024-25.

#### Financing Activities

Two new loans totaling \$2,000,000 have been budgeted to fund additional housing for GROH and the required balance for the new Shop. The utilisation of this source of funding will be assessed by the Council during the year. The forecast positive cash flow is allowing for an expanded transfer to Reserves for the year with \$767,898 being transferred to reserves and \$1,954,214 million transferred out to cover the cost of plant replacement, construction of Shop and upgrade to IT programs during the year.



## 2024/25 ANNUAL BUDGET

### PROGRAM ANALYSIS

#### Income

**General Purpose Funding** operating revenue of \$4.947 million includes General Rates of \$3.441 million. The estimated increase from rate revenue in 2024-25 is 5%. Local Roads and Community Infrastructure funding of \$901,000 and General Purpose Grants of \$372,000 from the Western Australian Local Government Grants Commission are also included.

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

**Law, Order and Public Safety** revenue of \$232,000 includes a contribution from surrounding councils for the Community Emergency Services Manager.

**Housing** revenue of \$278,000 includes private housing rent and recoveries from staff.

**Community Amenities** revenue of \$500,000 includes grant funding from Cyclone Seroja Local Government Resilience Fund.

**Recreation and Culture** revenue includes grant contribution from Department of Sport and Recreation of \$61,000.

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

**Economic Services** revenue mostly includes revenue from the Caravan Park Village of \$360,000.

#### Expenditure

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

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

**Law, Order and Public Safety** costs include those relating to the Community Services Emergency Manager of \$207,000, fire prevention \$173,000 and other animal control costs.

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

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





## 2024/25 ANNUAL BUDGET

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

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

**Recreation and Culture** includes operating expenditure of \$2 million relating to Shire public facilities, parks and gardens, swimming and other sporting facilities.

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

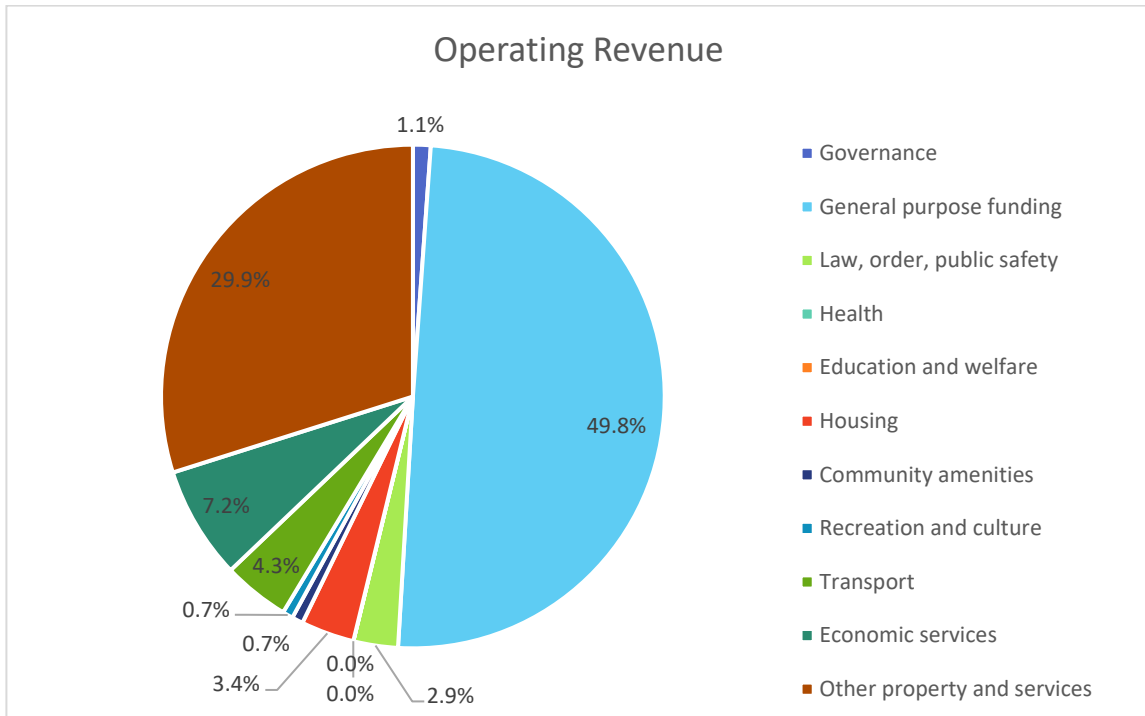
**Economic Services** costs relate to the operations and maintenance of the caravan park and tourism & area promotion.

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

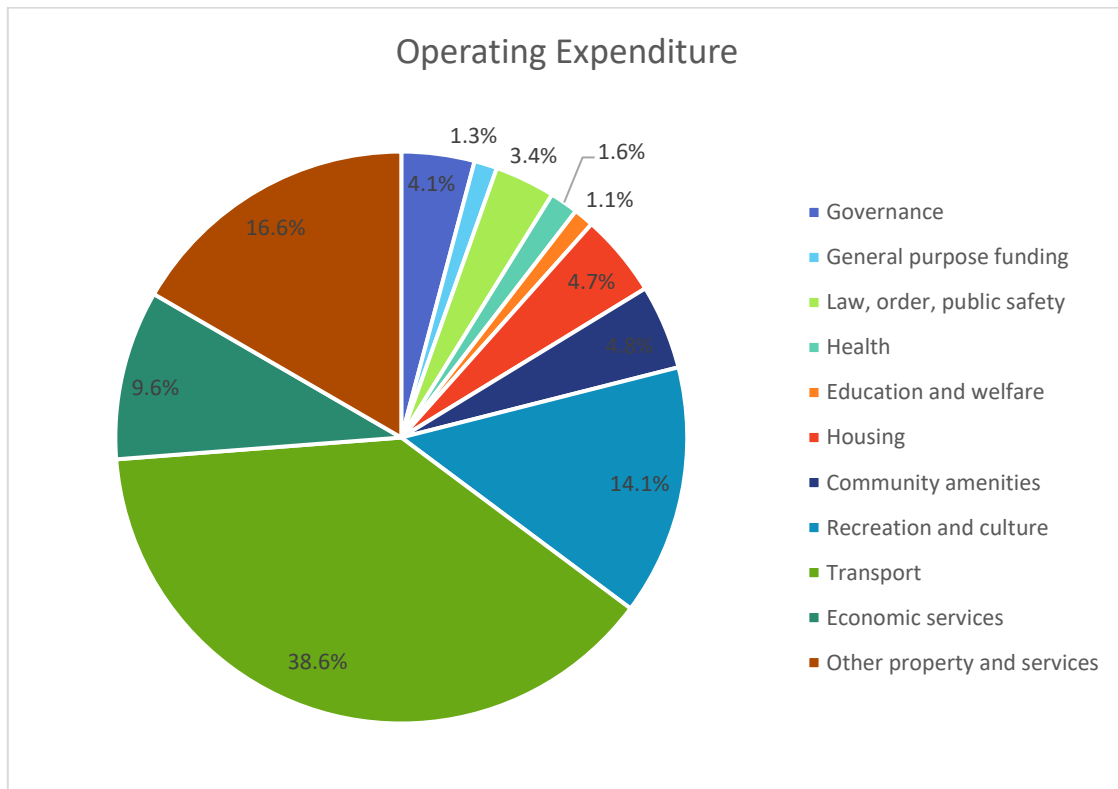


**2024/25 ANNUAL BUDGET**

**BUDGETED OPERATING REVENUE 2024-2025**



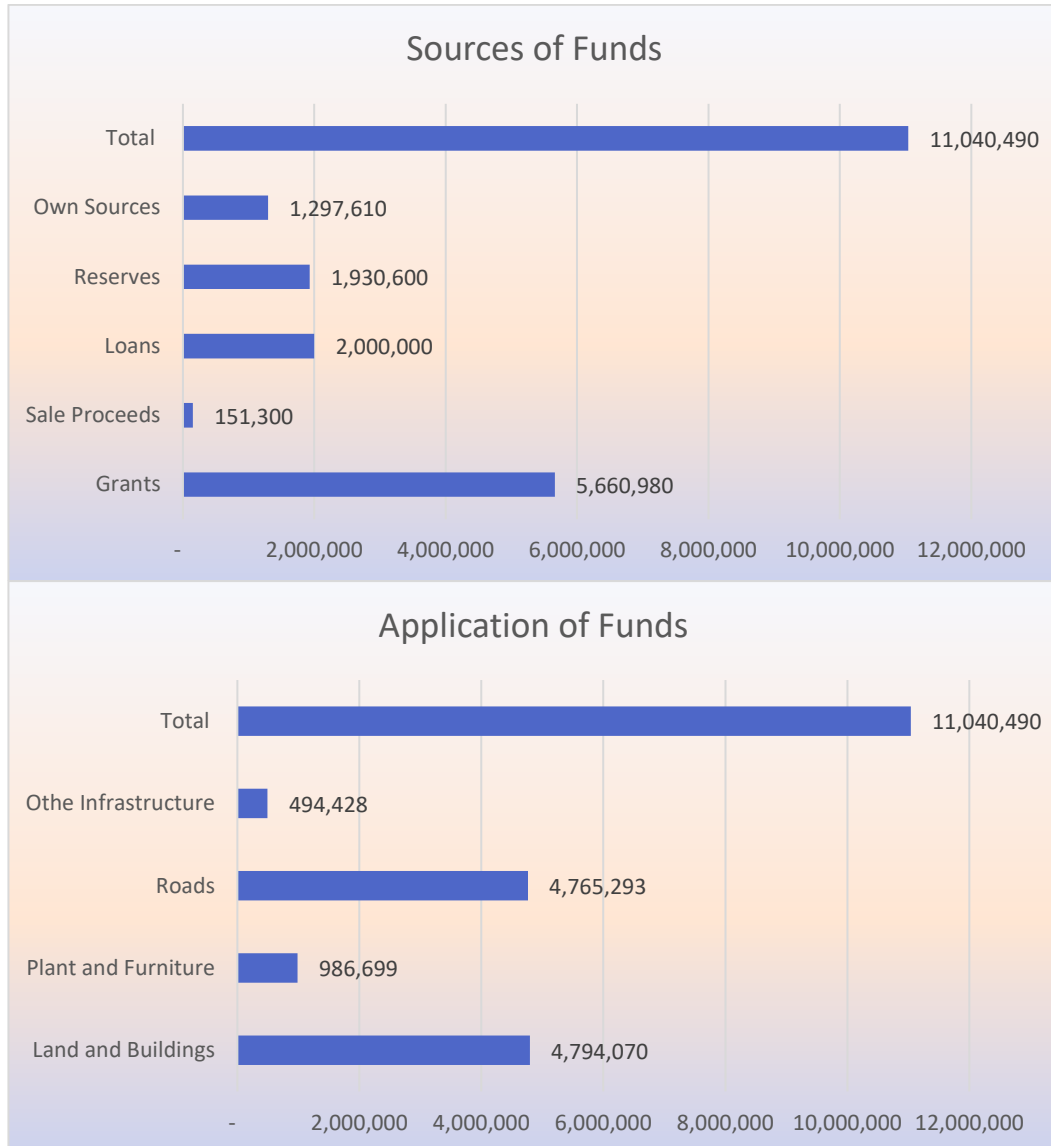
**BUDGETED OPERATING EXPENDITURE 2024-2025**



**BUDGETED CAPITAL EXPENDITURE 2024-2025**



## 2024/25 ANNUAL BUDGET



### NATURE AND TYPE ANALYSIS

**Operating grants and subsidies** are made up of Grants Commission funding of \$371,848 in addition to the \$2.496 million that was paid in advance in June 2024.

**Non-operating grants and subsidies** relate to capital projects shown in the Capital Expenditure Program in this budget and total \$5.6 million. These include Local Community and Road Infrastructure Program funding of \$901 thousand, Mid-West Secondary Grain Freight Network funding of \$2.601 million, Rural Road Grants, Roads to Recovery and other funding of \$2.589 million.

**Fees and charges** revenue is budgeted at \$0.969 million. Main sources of fees and charges revenue is from the collection of rubbish, police licensing and fees for the caravan park.





## 2024/25 ANNUAL BUDGET

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

**Other revenue** of \$2.807 million includes rebates and expense reimbursements.

**Employee costs** of \$3.574 million for 2024-25 incorporate an increase in direct wages of 3.6% and the superannuation guarantee rate increase from 11% to 11.5%. Employee cost incorporates salary and wages and on costs such as superannuation, staff training and amenities, clothing and safety equipment, workers compensation insurance and leave entitlements. Staff costs have been reviewed and allocated to areas where increased activity is required to maintain levels of service, while minimising any additional costs.

It is important to note that:

- The budget is premised on a full staffing quota of 43 positions with a full time equivalent of 32.
- The increase in budget from the 2023-24 Actual is \$493,000 (14%), and is mostly the result of the pay and super increases and staff movements during 2023-24 resulting in higher employees and lower contract positions

**Materials and Contracts** costs are budgeted to increase to \$4.699 million in 2024-25 to cover an expanded operational works program. This includes additional costs in managing the Mid West Secondary Freight Network for the Shire of Morawa.

**Depreciation** for 2024-25 has been calculated after assessing the residual values and estimated lives on major assets such as road infrastructure and the fair valuation assessment on plant and equipment and furniture and equipment undertaken.

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

**Insurance** costs have been budgeted at the amounts advised as being the 2024-25 premiums by the Local Government Insurance Scheme.

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



**2024/25 ANNUAL BUDGET**

**STRATEGIC PLANNING**

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

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

The remaining outcomes identified in the Corporate Business Plan for actioning in the 2024-2025 financial year will be funded as part of the day-to-day operations on the Shire.

<b>Project</b>	<b>Amount \$</b>	<b>Strategic Plan Outcomes Addressed</b>
<i>Strategy: An inclusive community and a great place to live for all ages and stages of life</i>		
Support for Latham Bowls Club CSRFF grant	184,428	1.1
Upgrade of Library software	10,600	1.3
Installation of Pump Track	150,000	1.1
<i>Strategy: Eco-friendly, attractive and well-maintained towns, surrounded by outstanding natural beauty, landscapes, flora and fauna to be protected and enjoyed.</i>		
Implement road program in accordance with Council's adopted Plans and budget process	4,765,292	2.6
Upgrade of Latham Tip	50,000	2.2
Installation of niche wall at Latham Cemetery	10,000	2.8
Continue to improve and maintain Council buildings	100,000	2.3
Upgrade of radio broadcasting equipment	60,000	2.3
Townscape projects	40,000	2.7
<i>Strategy: A diverse economy, with flourishing businesses offering a suite of trades, services and retail offerings</i>		
Community Hub project	3,503,070	3.1
Caravan Park Chalet upgrades	30,000	3.2
Construction of two 4x2 houses for government housing	1,200,000	3.1
<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 onsite server	50,000	4.6
Renewal of Shire Plant and Equipment	846,600	4.6

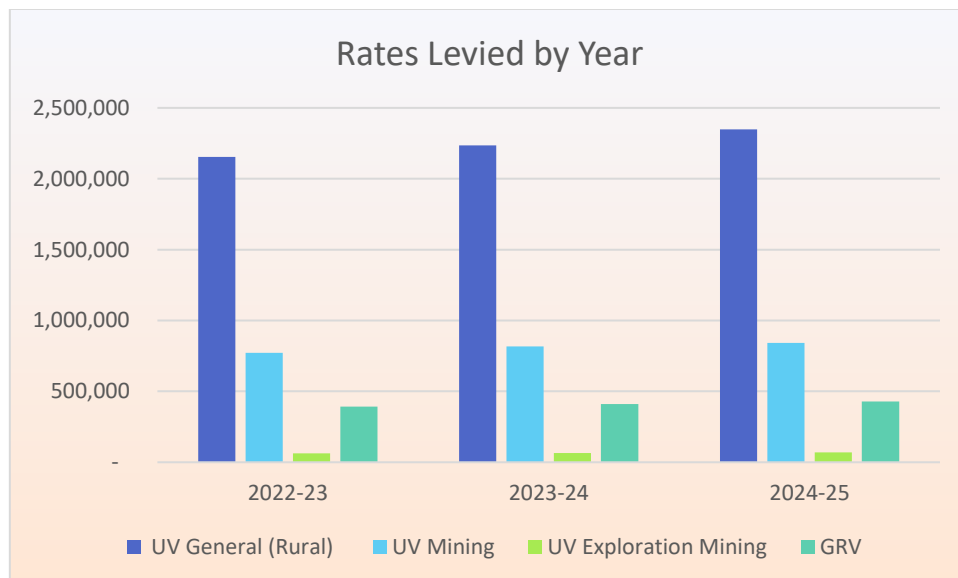
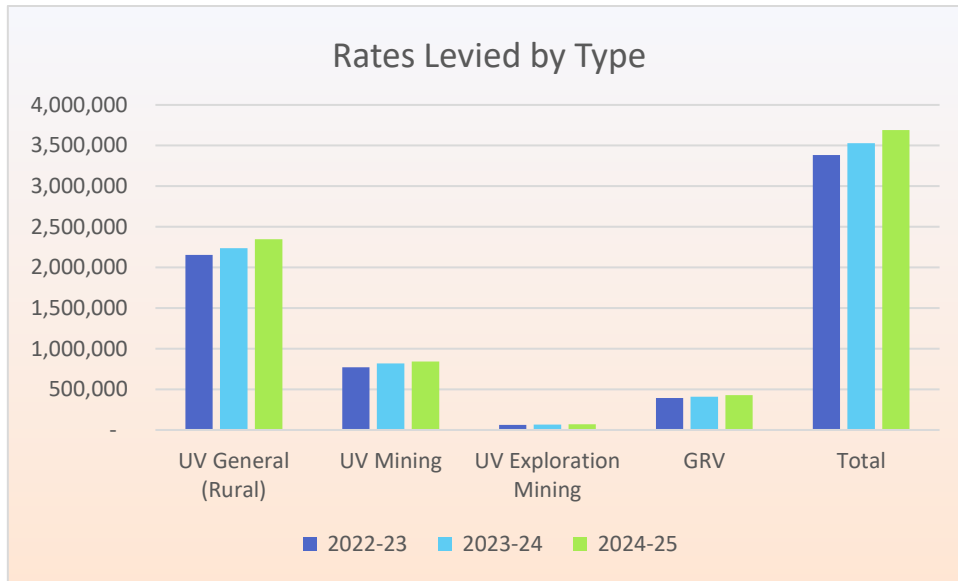


**2024/25 ANNUAL BUDGET**

**RATES**

In order to maintain the level of services and facilities in the coming year, and to keep rates revenue in line with the Shire of Perenjori’s Long Term Financial Plan, the Shire of Perenjori has advertised to increase rate revenue by 5%. This will be subject to any deviations in Gross Rental Valuation and Unimproved Value effective from the 1 July 2025 on which the rate model yield is based. The Council also include a discount of 7.5% for early payment.

**RATES LEVIED COMPARISON 2023/2024 to 2024/2025**





**2024/25 ANNUAL BUDGET**

**REFUSE AND RECYCLING CHARGES**

The residential and commercial rubbish collection fees for 2024-25 will be \$377.00 per property, an increase of \$13.00 on 2023-24. Pensioners will be charged \$188.50 per property in 2024-25, an increase of \$6.50 from 2023-24.

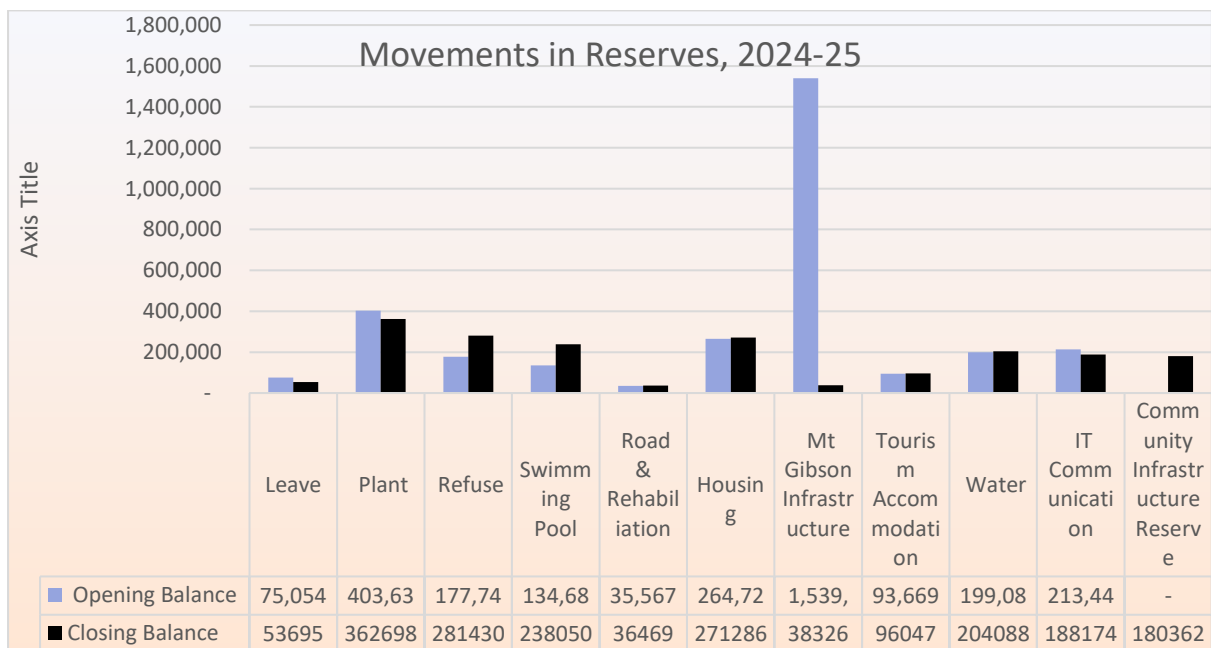
These annual charges total \$36,390 and will assist toward cost recovery for the service and contribute towards the operating costs of the refuse site.

The total costs budgeted for 2024-25 to maintain the refuse site and recycling expenses are \$275,106. An additional \$50,000 has been budgeted to make improvements to the waste disposal process at the Latham and Perenjori sites.

**RESERVE TRANSFERS**

A number of Reserve transfers are budgeted for 2024-25 to put aside funds for future capital activity. Major contributions include \$199,053 to the Plant Reserve, \$100,000 to Refuse Reserve, \$100,000 to Swimming Pool Reserve and \$100,000 to the IT Communication Reserve

Transfers from Reserve accounts include \$1,550,000 for the Community Supermarket, \$250,000 to assist with the purchase of plant, \$130,000 for upgrades to IT Systems and \$23,614 to reimburse operations for staff long service leave.



**LOANS**

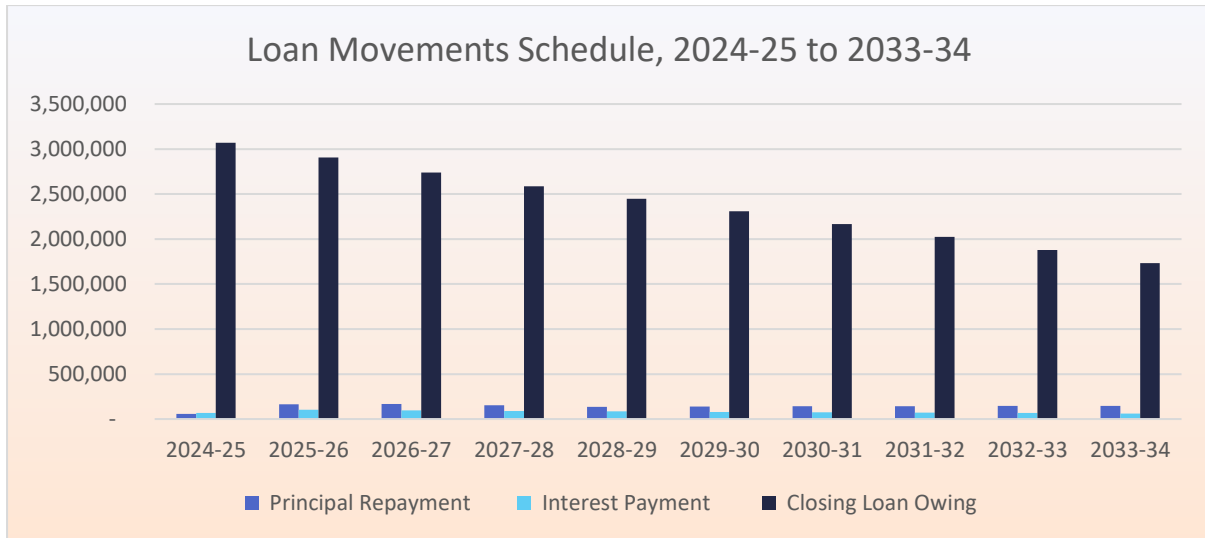
The Shire currently has 2 loans in place:

- Community Housing taken out in May 2024 for a 20yr period.
- The John Street Subdivision loan due for finalisation in January 2028

An additional 2 loans is budgeted for 2024-25, \$800,000 for additional funds to complete the shop development and \$1,200,000 for the purpose of building 2 houses for GROH.



**2024/25 ANNUAL BUDGET**





**2024/25 ANNUAL BUDGET**

Job -					Proposed		Proceeds			Own	
Account	Job/Account Description	Asset Class	Type	Program	Budget	Reserve	Grants	of Sale	Loan	Source	Comments
FE03	Altus Payroll	Furniture & Equipment	Governance	New	70,000	70,000					C/F 23/24
BC27	Master Key System	Buildings	Governance	New	5,000	-				5,000	C/F 23/24
FE04	Library Software	Furniture & Equipment	Recreation and Culture	New	10,600	10,600					C/F 23/24
FE09	Server - Inhouse	Furniture & Equipment	Administration	New	50,000	50,000				-	
FE08	Admin Printer	Furniture & Equipment	Administration	New	9,499					9,499	Purchase outright
HC28	Additional Housing Timmings & Hirshauer	Buildings	Housing	New	36,000					36,000	Complete Landscaping CF/23/24
I009	Latham Bowls Green	Infrastructure - Other	Recreation and Culture	Upgrade	184,428		61,623			122,805	61,623 CSRFF 50,00 Latham Club 72805 Own Source
I002	Community Hub Project	Buildings	Economic Services	New	3,503,070	1,550,000	1,071,756		800,000	81,314	LRCIP Phase 4A, DFES, Mt Gib Reserve Tender \$3,006,062 additional works \$500,000
LA01	Purchase of Industrial Land	Land	Community Amenities	New	20,000					20,000	C/F 23/24
BC19	Chalet 3&4 Caravan Park	Buildings	Economic Services	Upgrade	30,000					30,000	
I008	Latham Refuse Site	Infrastructure - Other	Community Amenities	Upgrade	50,000					50,000	
I012	Radio Broadcasting	Infrastructure - Other	Recreation and Culture	Upgrade	60,000					60,000	
HC33	Demolition of Gifted Property	Infrastructure - Other	Housing	Upgrade	40,000					40,000	
I011	Niche Wall Latham Cemetery	Infrastructure - Other	Community Amenities	New	10,000					10,000	
HC32	GROH Housing 2 x 3x2 houses	Buildings	Housing	New	1,200,000				1,200,000		
I010	Pump Track	Infrastructure - Other	Recreation and Culture	New	150,000		100,000			50,000	Grant will need to be sourced
<b>Road Program</b>											
RRG141A	Warriedar Coppermine Rd SLK 6.5-7.3	Infrastructure - Roads	Transport	Upgrade	446,500		297,667			148,833	RRG Job
RRG049A	Syson Rd SLK 6.00-9.00	Infrastructure - Roads	Transport	Renewal	228,798		153,333			75,465	RRG Job
RRG165	Carnamah Perenjori Rd SLK 21.39-23.42	Infrastructure - Roads	Transport	Renewal	219,817		215,568			4,249	RRGFunds 97k LRCIP Funds 118,568
R2R094	Oversby Rd	Infrastructure - Roads	Transport	Renewal	207,146		207,146			-	R2R
R2R014	Grant Rd	Infrastructure - Roads	Transport	Renewal	152,789		152,789				R2R
R2R009	Hill Rd	Infrastructure - Roads	Transport	Renewal	261,255		261,255				R2R
R2R123	Crossing Rd Reconstruct/reseal	Infrastructure - Roads	Transport	Renewal	417,220		320,285			96,935	R2R and Own source
RC196	Iona Rd Reseal	Infrastructure - Roads	Transport	Renewal	18,810					18,810	Own Source
RC005	Lochada Rd	Infrastructure - Roads	Transport	Renewal	148,860		148,860				LRCIP Phase 4b
RC001	Bowgada Rd	Infrastructure - Roads	Transport	Renewal	62,373		62,373				LRCIP Phase 4b
12008	MSGFN - Boundary Rd	Infrastructure - Roads	Transport	Upgrade	2,433,491		2,433,491				MSGFN Job
12008	MSGFN - Hill Rd	Infrastructure - Roads	Transport	Upgrade	168,233		168,233				MSGFN Job
<b>Plant replacement program</b>											
4259	Small SUV	Plant & Equipment	Administration	Renewal	40,000			15,000		25,000	
CP36	Utility - Works Crew	Plant & Equipment	Transport	Renewal	65,000			16,300		48,700	
CP37	Works Supervisors Utility	Plant & Equipment	Transport	Renewal	65,000			25,000		40,000	
CP39	New Truck	Plant & Equipment	Transport	Renewal	360,000	250,000		50,000		60,000	
CP40	Tri Axle Water Tank	Plant & Equipment	Transport	Renewal	150,000			45,000		105,000	
CP41	Multi Tyre Roller Attachment	Plant & Equipment	Transport	New	70,000					70,000	
CP42	Multi Tyre Roller Attachment	Plant & Equipment	Transport	New	70,000					70,000	
CP38	Bobcat Trailer	Plant & Equipment	Transport	New	20,000					20,000	
CP34	EV Charging Station	Plant & Equipment	Transport	New	6,600		6,600				C/F from 23/24



SHIRE OF PERENJORI			
Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>General Purpose Funding</b>			
	<b>Rates</b>		
	<b>Operating Expenditure</b>		
	03000	Rates Written off Expense	\$1,000
	03003	Training & Conferences Expense	\$500
	03004	Advertising Expense	\$500
	03005	Printing & Stationery Expense	\$1,750
	03006	Postage & Freight Expense- Rates	\$500
	03007	Valuation Expenses	\$9,000
	03009	Rates Legal Fees.	\$2,500
	03099	Administration Allocated	\$93,869
	<b>Operating Expenditure Total</b>		<b>\$109,619</b>
<b>General Purpose Funding</b>			
	<b>Rates</b>		
	<b>Operating Income</b>		
	03100	Rates UV	-\$2,343,702
	03101	Rates GRV	-\$113,377
	03102	Minimum Rates UV	-\$4,488
	03103	Minimum Rates GRV Perenjori	-\$6,120
	03104	Minimum Rates GRV Latham	-\$3,264
	03105	Minimum Rates GRV Other Towns	-\$2,040
	03107	GRV Mining Rates	-\$304,025
	03109	ESL Interest	-\$300
	03110	Ex Gratia Rates	-\$27,543
	03115	Rates - UV Mining.	-\$840,603
	03116	Discount Allowed	\$276,790
	03119	Minimum Rates GRV Mining.	-\$408
	03120	Penalty Interest	-\$4,000
	03121	Instalment Fees	-\$1,300
	03123	Instalment Interest	-\$2,500
	03201	Minimum Rates UV Mining	-\$2,040
	03202	Rates - Exploration UV	-\$59,046
	03203	Minimum Rates - Exploration	-\$11,424
	<b>Operating Income Total</b>		<b>-\$3,449,390</b>
<b>General Purpose Funding</b>			
	<b>General Purpose Grants</b>		
	<b>Operating Income</b>		
	03300	Grants Commission Grant	-\$255,553
	03301	Untied Road Grant	-\$116,295
	03302	LR&CIP Funding	-\$901,557
	<b>Operating Income Total</b>		<b>-\$1,273,405</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>General Purpose Funding</b>			
	<b>General Finance</b>		
	<b>Operating Expenditure</b>		
	03400	EFTPOS Fees Expense	\$4,800
	03401	Bank Fees	\$3,000
	03499	Administration Allocated	\$71,419
	<b>Operating Expenditure Total</b>		<b>\$79,219</b>
<b>General Purpose Funding</b>			
	<b>General Finance</b>		
	<b>Operating Income</b>		
	03500	Telenet Saver Interest Received	-\$45,000
	03501	Property Enquires	-\$800
	03503	Community Infrastructure Income	-\$178,845
	<b>Operating Income Total</b>		<b>-\$224,645</b>
	<b>General Purpose Funding Operating Expenditure Total</b>		<b>\$188,838</b>
	<b>General Purpose Funding Operating Income Total</b>		<b>-\$4,947,440</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Governance</b>			
	<b>Members Of Council</b>		
	<b>Members Of Council</b>		
	04000	Presidents Allowance Expense	\$21,710
	04001	Members Travelling Expense	\$8,500
	04002	Refreshment & Meeting Expense	\$7,000
	04003	Conference Expenses	\$21,500
	04004	Subscriptions Expense	\$13,668
	04005	Insurances Expense	\$1,171
	04006	Members Meeting Payments Expense	\$51,571
	04007	Council Ipad Expenses	\$6,500
	04011	Deputy Presidents Allowance Expense	\$5,427
	04012	Donation Expenditure	\$10,000
	04013	Council Functions Expenses	\$7,000
	04014	Chambers Mntce Expense	\$1,212
	04016	CEO Performance Review	\$8,000
	04019	Members Training Expense	\$10,000
	04020	Council Chamber Cleaning Costs	\$1,409
	04021	Compliance Expense	\$48,000
	04099	Administration Allocated	\$319,711
	<b>Operating Expenditure Total</b>		<b>\$542,379</b>
<b>Governance</b>			
	<b>Administration General</b>		
	<b>Operating Expenditure</b>		
	04200	Administration Salaries	\$647,813
	04201	Superannuation Expense	\$93,893
	04202	Insurances Public Liability Expense	\$24,431
	04205	Regional Risk Co-ordinator Expense	\$12,000
	04208	Printing & Stationery Expense	\$10,000
	04209	Telephone Expense	\$48,313
	04210	Advertising Expense	\$2,000
	04211	Office Equipment Maintenance Expense	\$1,000
	04212	Postage Expense	\$1,000
	04213	Office Expenses Other	\$3,000
	04214	IT & Computer Expense	\$136,832
	04215	Photocopier Expense	\$11,000
	04216	IT Vision Support Fees Expense	\$44,600
	04217	Travelling & Accommodation	\$3,000
	04218	Admin Vehicle Running Expenses	\$53,116
	04219	Conference Expenses	\$11,500
	04220	Audit Fees	\$53,950
	04221	Legal Fees	\$10,000
	04222	Removal Allowance Expense	\$1,000

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
	04224	Training Expenses	\$15,000
	04226	Housing Allocation	\$62,028
	04229	Admin Building & Mntce Expense - JOB	\$21,390
	04230	FBT Expense	\$29,000
	04232	Record Keeping	\$1,000
	04234	CEO Allowance Expense	\$44,100
	04235	Website Maintenance/Upgrade	\$2,000
	04236	Insurances Commercial Crime & Cyber Security	\$5,298
	04237	CEO Recruitment Costs	\$15,000
	04238	Consultant Fees	\$56,000
	04239	Admin Workers Compensation Insurance	\$51,151
	04240	Salaries - CEO	\$174,307
	04241	Superannuation - CEO	\$24,484
	04242	Insurances Accident, Fidelity & Salary Expenses	\$3,682
	04244	Advertsing - New Employee Expense	\$1,000
	04247	Admin Staff Housing Allowance	\$70,127
	04248	Administration Staff Uniforms	\$4,400
	04265	Admin Building Cleaning Expenses	\$12,284
	04266	CEO Professional Development	\$6,000
	04267	Strategic Planning	\$10,000
	04270	Drug & Alcohol Testing	\$1,500
	04290	Depreciation - Admin General	\$21,970
	04291	Depreciation - Admin Buildings	\$92,945
	04299	Allocation to Other Services	-\$1,873,175
	04328	Admin Consumables	\$5,000
	04334	Admin Subscriptions	\$34,560
		<b>Operating Expenditure Total</b>	<b>\$59,499</b>
<b>Governance</b>			
		<b>Administration General</b>	
		<b>Operating Income</b>	
	04301	Sundry Income	-\$1,000
	04304	Reserve Interest Received	-\$90,000
	04307	Reimbursements	-\$500
	04318	LGISWA Scheme Member Dividend	-\$1,000
		<b>Operating Income Total</b>	<b>-\$92,500</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Governance</b>			
	<b>Administration General</b>		
	<b>Capital Expenditure</b>		
	04258	Capital - Admin Building	\$5,000
	04259	Capital - Admin Vehicles	\$40,000
	04253	Capital - IT Vision Software.	\$70,000
	04255	Capital - Furniture & Equipment.	\$50,000
	028TT	Transfer to Community Infrastructure Reserve	\$180,362
	005TT	Transfer to Leave Entitlement Reserve	\$2,255
	021TT	Transfer to Mt Gibson Infra Reserve	\$49,000
	<b>Capital Expenditure Total</b>		<b>\$396,617</b>
	<b>Administration General</b>		
	<b>Capital Revenue</b>		
	021TF	Transfer from Mt Gibson Infrastructure Reserve.	-\$1,550,000
	029TF	Transfer from Leave Reserve	-\$23,614
	<b>Capital Income Total</b>		<b>-\$1,573,614</b>
	<b>Governance Operating Expenditure Total</b>		<b>\$601,878</b>
	<b>Governance Operating Income Total</b>		<b>-\$92,500</b>
	<b>Governance Capital Expenditure Total</b>		<b>\$396,617</b>
	<b>Governance Capital Income Total</b>		<b>-\$1,573,614</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Law, Order &amp; Public Safety</b>			
<b>Fire Prevention</b>			
<b>Operating Expenditure</b>			
	05002	Volunteer Protective Clothing Expense	\$1,500
	05003	Training Expenses	\$1,000
	05004	Bush Fire Appliances Insurance	\$12,564
	05005	Fire Vehicles Maintenance Expense	\$6,236
	05006	Equipment Maintenance Expense	\$3,000
	05008	Fire Control Expense	\$1,000
	05010	Perenjori Fire Station Building Mntce Exp - JOB	\$6,788
	05011	Latham Fire Station Building Mntce Exp - JOB	\$1,052
	05090	Depreciation - Fire Building Vehicle	\$104,721
	05299	Administration Allocated	\$35,155
	<b>Operating Expenditure Total</b>		<b>\$173,016</b>
<b>Law, Order &amp; Public Safety</b>			
<b>Fire Prevention</b>			
<b>Operating Income</b>			
	05100	DFES Operating Grant	-\$40,732
	05101	ESG Admin Income	-\$4,000
	<b>Operating Income Total</b>		<b>-\$44,732</b>
<b>Law, Order &amp; Public Safety</b>			
<b>Vermin Control</b>			
<b>Operating Expenditure</b>			
	05201	Animal Control Expense	\$28,679
	05399	Administration Allocated	\$32,433
	<b>Operating Expenditure Total</b>		<b>\$61,112</b>
<b>Law, Order &amp; Public Safety</b>			
<b>Vermin Control</b>			
<b>Operating Income</b>			
	05300	Dog Registration Fees	-\$1,000
	05302	Cat Registration Fees	-\$100
	<b>Operating Income Total</b>		<b>-\$1,100</b>



Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Law, Order &amp; Public Safety</b>			
	<b>Other Law &amp; Order</b>		
	<b>Operating Expenditure</b>		
	05599	Administration Allocated	\$43,975
	05609	Depreciation - Other Law & Order	\$12,604
	<b>Operating Expenditure Total</b>		<b>\$56,579</b>
<b>Law, Order &amp; Public Safety</b>			
	<b>Community Emergency Services Management</b>		
	<b>Operating Expenditure</b>		
	05701	CESM Vehicle expenses	\$46,000
	05702	CESM Employee Expense	\$145,531
	05703	CESM - Other Employee Costs	\$14,504
	05704	CESM Conference and training expense	\$1,000
	<b>Operating Expenditure Total</b>		<b>\$207,035</b>
	<b>Operating Income</b>		
	05802	CESM Reimbursements - Other Councils	-\$186,330
			<b>-\$186,330</b>
	<b>Law, Order &amp; Public Safety Operating Expenditure Total</b>		<b>\$497,742</b>
	<b>Law, Order &amp; Public Safety Operating Income Total</b>		<b>-\$232,162</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Health</b>			
		<b>Health Admin &amp; Inspection</b>	
		<b>Operating Expenditure</b>	
	07002	EHO Expenses	\$15,000
	07003	Health Admin & Inspections Subscriptions	\$396
		<b>Operating Expenditure Total</b>	<b>\$15,396</b>
<b>Health</b>			
		<b>Health Admin &amp; Inspection</b>	
		<b>Operating Income</b>	
	07100	Septic Tank Inspection Fees	-\$236
	07101	Stall Holders Licences	-\$240
		<b>Operating Income Total</b>	<b>-\$476</b>
<b>Health</b>			
		<b>Other Health</b>	
		<b>Operating Expenditure</b>	
	07202	Ambulance Building Mntce Expense - JOB	\$208
	07203	Medical Centre Building Mntce Expense - JOB	\$32,313
	07206	Doctors Software Fees & Computer Maintenance	\$3,788
	07208	Doctor - Practice Support	\$36,000
	07209	Medical Centre Cleaning Costs	\$13,029
	07213	Other Health Expenditure	\$5,000
	07290	Depreciation - Other Health	\$32,656
	07299	Administration Allocated	\$66,867
		<b>Operating Expenditure Total</b>	<b>\$189,861</b>
<b>Health</b>			
		<b>Preventive Services - Pest Control</b>	
		<b>Operating Expenditure</b>	
	07600	Mosquito Control Expense	\$29,489
		<b>Operating Expenditure Total</b>	<b>\$29,489</b>
		<b>Health Operating Expenditure Total</b>	<b>\$234,746</b>
		<b>Health Operating Income Total</b>	<b>-\$476</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Education &amp; Welfare</b>			
	<b>Other Education</b>		
	<b>Operating Expenditure</b>		
	08001	Donation Perenjori Primary School Expense	\$3,000
	08003	Achievement Awards - PJ School	\$550
	<b>Operating Expenditure Total</b>		<b>\$3,550</b>
<b>Education &amp; Welfare</b>			
	<b>Other Welfare</b>		
	<b>Operating Expenditure</b>		
	08502	Youth Activities.	\$12,000
	<b>Operating Expenditure Total</b>		<b>\$12,000</b>
<b>Education &amp; Welfare</b>			
	<b>Childcare Centre</b>		
	<b>Operating Expenditure</b>		
	08400	Perenjori Early Childhood Building Expenditure - J0	\$34,592
	08453	PECC Centre Building Depreciation	\$76,000
	08499	Administration Allocated	\$39,548
	<b>Operating Expenditure Total</b>		<b>\$150,140</b>
	<b>Education &amp; Welfare Operating Expenditure Total</b>		<b>\$165,690</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Housing</b>			
		<b>Staff Housing</b>	
		<b>Operating Expenditure</b>	
	09228	Housing Allocation	-\$231,196
	09292	Housing Maintenance Cost - JOBS	\$240,818
	12291	Depreciation - Staff Housing	\$69,155
		<b>Operating Expenditure Total</b>	<b>\$78,777</b>
<b>Housing</b>			
		<b>Housing</b>	
		<b>Operating Income</b>	
	09306	Staff Housing Rent	-\$71,233
	09315	Staff Housing Reimbursements	-\$7,544
		<b>Operating Income Total</b>	<b>-\$78,777</b>
<b>Housing</b>			
		<b>Housing Other</b>	
		<b>Operating Expenditure</b>	
	09232	Loan 99 Interest Expense	\$58,334
	09200	Vacant Land Expense.	\$100
	09291	Housing Maintenance Costs - JOBS	\$268,458
	09293	Housing - Other Expenditure	\$22,348
	09290	Depreciation - Council Housing	\$105,845
	09299	Administration Allocated	\$148,995
		<b>Operating Expenditure Total</b>	<b>\$604,080</b>
<b>Housing</b>			
		<b>Housing Other</b>	
		<b>Operating Income</b>	
	09300	Housing Rent- Private	-\$186,680
	09301	Reimbursements	-\$12,692
		<b>Operating Income Total</b>	<b>-\$199,372</b>
<b>Housing</b>			
		<b>Housing Other</b>	
		<b>Capital Expenditure</b>	
	09286	Capital - Housing Expenditure	\$1,236,000
	09288	Loan 99 Loan Repayment	\$29,465
	09284	Capital - Other Infrastructure	\$40,000
	018TT	Transfer to Housing Reserve	\$6,560
		<b>Capital Expenditure Total</b>	<b>\$1,312,025</b>
		<b>Housing Operating Expenditure Total</b>	<b>\$682,857</b>
		<b>Housing Operating Income Total</b>	<b>-\$278,149</b>
		<b>Housing Capital Expenditure Total</b>	<b>\$1,312,025</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Community Amenities</b>			
<b>Household Refuse</b>			
<b>Operating Expenditure</b>			
	10001	Refuse Site Mntce Expense - JOBS	\$124,535
	10004	Refuse Collection Expense	\$35,724
	10006	Cardboard Recycling Expenses	\$32,102
	10000	Resfuse Improvements Planning	\$20,000
	10099	Depreciation - Household Refuse	\$4,699
	10199	Administration Allocated	\$58,046
		<b>Operating Expenditure Total</b>	<b>\$275,106</b>
<b>Community Amenities</b>			
<b>Household Refuse</b>			
<b>Operating Income</b>			
	10100	Refuse Collection Fees	-\$36,390
		<b>Operating Income Total</b>	<b>-\$36,390</b>
<b>Community Amenities</b>			
<b>Household Refuse</b>			
<b>Capital Expenditure</b>			
	10136	Capital Expenditure - Other Infrastructure	\$50,000
	009TT	Transfer to Refuse Reserve	\$103,690
		<b>Capital Expenditure Total</b>	<b>\$153,690</b>
<b>Community Amenities</b>			
<b>Town Planning &amp; Regional Development</b>			
<b>Operating Expenditure</b>			
	10202	Town Planning Expense	\$10,000
	10204	Loan 98 Interest Expense	\$8,450
	10298	Administration Allocated	\$83,492
		<b>Operating Expenditure Total</b>	<b>\$101,942</b>
<b>Community Amenities</b>			
<b>Town Planning &amp; Regional Development</b>			
<b>Operating Income</b>			
	10300	Planning Approval Fees	-\$2,000
		<b>Operating Income Total</b>	<b>-\$2,000</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Community Amenities</b>			
<b>Town Planning &amp; Regional Development</b>			
<b>Capital Expenditure</b>			
	14960	Purchase of Industrial Land.	\$20,000
	16098	Loan 98 Repayment	\$28,456
		<b>Capital Expenditure Total</b>	<b>\$48,456</b>
<b>Community Amenities</b>			
<b>Community Services</b>			
<b>Operating Expenditure</b>			
	04018	Banners in the Terrace Competition	\$500
	04231	CRC Building Mntce Expense - JOB	\$7,930
	10400	Cemetery Maintenance Expense	\$14,639
	10409	Community Function Expense	\$28,108
	10410	CDO Salaries	\$79,715
	10401	Latham Cemetery Expense	\$840
	10411	CDO Superannuation	\$9,167
	10412	CDO Project Expenses	\$23,000
	10416	Town Marketing Costs	\$16,340
	10498	Administration Allocated	\$80,592
	10499	Depreciation - Community Services	\$18,132
	10510	Community Bus Maintenance Expense	\$17,164
		<b>Operating Expenditure Total</b>	<b>\$296,127</b>
<b>Community Amenities</b>			
<b>Community Services</b>			
<b>Operating Income</b>			
	10500	Burial Fees	-\$2,000
	10501	Undertakers Licence	-\$100
	14502	Community Bus Hire	-\$3,300
	10502	Monumental Mason Licence.	-\$50
	10509	Grant Income	-\$512,000
	10505	Sundry Income	-\$2,000
		<b>Operating Income Total</b>	<b>-\$519,450</b>
<b>Community Amenities</b>			
<b>Community Services</b>			
<b>Capital Expenditure</b>			
	00419	Capital - Buildings Expenditure	\$3,503,070
	00418	Capital Expenditure - Other Infrastructure	\$10,000
		<b>Capital Expenditure Total</b>	<b>\$3,513,070</b>



Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Community Amenities</b>			
	<b>Public Conveniences</b>		
	<b>Operating Expenditure</b>		
	10800	Public Conveniences Mntce Expense - JOBS	\$12,516
	10810	Public Conveniences Cleaning Costs	\$10,729
	<b>Operating Expenditure Total</b>		<b>\$23,245</b>
	<b>Community Amenities Operating Expenditure Total</b>		<b>\$696,420</b>
	<b>Community Amenities Operating Income Total</b>		<b>-\$557,840</b>
	<b>Community Amenities Capital Expenditure Total</b>		<b>\$3,715,216</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Recreation &amp; Culture</b>			
	<b>Public Halls</b>		
	<b>Operating Expenditure</b>		
	11000	Perenjori Hall Mntce Expense - JOBS	\$13,438
	11001	Latham Hall Mntce Expense - JOB	\$7,785
	11005	PJ Hall Cleaning Costs	\$2,987
	11020	Latham CWA Building Maintenance - JOB	\$2,545
	11090	Depreciation - Public Halls	\$36,600
	11099	Administration Allocated	\$69,857
		<b>Operating Expenditure Total</b>	<b>\$133,212</b>
<b>Recreation &amp; Culture</b>			
	<b>Swimming Pool</b>		
	<b>Operating Expenditure</b>		
	11200	Swimming Pool Manager	\$66,228
	11201	Superannuation - Pool Manager	\$5,230
	11202	Other Employee Costs - Pool	\$4,407
	11203	Pool Operating Expense - JOB	\$108,872
	11209	Minor Equipment (Expensed)	\$2,000
	11290	Depreciation - Swimming Pools	\$150,750
	11299	Administration Allocated	\$52,459
	11897	Staff Housing Allocated	\$10,933
		<b>Operating Expenditure Total</b>	<b>\$400,879</b>
<b>Recreation &amp; Culture</b>			
	<b>Swimming Pool</b>		
	<b>Capital Expenditure</b>		
	011TT	Transfer to Swimming Pool Reserve	\$103,362
		<b>Capital Expenditure Total</b>	<b>\$103,362</b>
<b>Recreation &amp; Culture</b>			
	<b>Other Recreation &amp; Sport</b>		
	<b>Operating Expenditure</b>		
	11401	Sports Clubs	\$4,422
	11404	Rec Ground Buildings Expense - JOB	\$54,813
	11405	Latham Community Centre Mntce Expense - JOB	\$43,655
	11407	Parks & Gardens Expense - JOB	\$416,774
	11408	Golf & Bowls Expense - JOB	\$27,000
	11409	Perenjori Oval Expense- JOBS	\$243,126
	11412	PJ Pavillion Cleaning	\$18,395
	11413	Gym Cleaning	\$5,825

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
	11415	PJ Oval Toilets Cleaning Costs	\$6,115
	11416	PJ Oval Toilets Maintenance - JOB	\$4,183
	11421	Gym Equipment Maintenance	\$2,711
	11490	Depreciation - Other Rec & Sport	\$393,245
	11498	Administration Allocated	\$89,140
		<b>Operating Expenditure Total</b>	<b>\$1,309,404</b>
<b>Recreation &amp; Culture</b>			
		<b>Other Recreation &amp; Sport</b>	
		<b>Operating Income</b>	
	11304	Reimbursements	-\$50,000
	11306	Grant - Dept Of Sport & Rec	-\$161,623
	11500	Pavilion Hire Charges	-\$600
	11511	Gym Membership Fees	-\$500
	11522	Latham Camping Donation Received	-\$3,300
		<b>Operating Income Total</b>	<b>-\$216,023</b>
<b>Recreation &amp; Culture</b>			
		<b>Other Recreation &amp; Sport</b>	
		<b>Capital Expenditure</b>	
	11452	Capital Expenditure - Other Infrastructure	\$334,428
		<b>Capital Expenditure Total</b>	<b>\$334,428</b>
<b>Recreation &amp; Culture</b>			
		<b>Libraries</b>	
		<b>Operating Expenditure</b>	
	11601	Library Materials Expense	\$2,300
	11602	Library Amlib Licence & Support	\$1,000
	11699	Administration Allocated	\$54,782
		<b>Operating Expenditure Total</b>	<b>\$58,082</b>
<b>Recreation &amp; Culture</b>			
		<b>Libraries</b>	
		<b>Capital Expenditure</b>	
	11650	Capital - Furniture & Equipment	\$10,600
		<b>Capital Expenditure Total</b>	<b>\$10,600</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Recreation &amp; Culture</b>			
	<b>Other Culture</b>		
	<b>Operating Expenditure</b>		
	11800	Community Event - Ag Society	\$19,024
	11801	Old Bankwest Building - JOB	\$3,145
	11803	Radio Broadcasting - FM Tower Mntce Expense	\$3,702
	11805	Museum/Tourist Bureau Mntce Expense - JOBS	\$50,074
	11806	The Lodge Mntce Expense - JOB	\$35,997
	11890	Depreciation - Other Culture	\$6,855
	11899	Administration Allocated	\$41,946
	<b>Operating Expenditure Total</b>		<b>\$160,743</b>
<b>Recreation &amp; Culture</b>			
	<b>Other Culture</b>		
	<b>Operating Income</b>		
	11900	Rent - Old Bankwest Building	-\$500
	<b>Operating Income Total</b>		<b>-\$500</b>
	<b>Other Culture</b>		
	<b>Capital Expenditure</b>		
	11851	Capital Expenditure - Other Infrastructure	\$60,000
	<b>Capital Expenditure Total</b>		<b>\$60,000</b>
	<b>Recreation &amp; Culture Operating Expenditure Total</b>		<b>\$2,062,320</b>
	<b>Recreation &amp; Culture Operating Income Total</b>		<b>-\$216,573</b>
	<b>Recreation &amp; Culture Capital Expenditure Total</b>		<b>\$508,390</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Transport</b>			
		<b>Streets, Roads - Maintenance</b>	
		<b>Operating Income</b>	
	12300	Direct Grant	-\$333,103
	12301	Regional Road Group Funding	-\$548,000
	12302	MRD Street Lighting Subsidy	-\$3,350
	12303	Roads To Recovery Funding	-\$941,475
	12311	Mid West Secondary Grain Freight Network Grant	-\$2,601,724
	12309	Grant - Capital Grant Income	-\$6,600
		<b>Operating Income Total</b>	<b>-\$4,434,252</b>
<b>Transport</b>			
		<b>Streets, Roads - Construction</b>	
		<b>Capital Expenditure</b>	
	12001	Road Construction Expense Council	\$230,043
	12003	Road Construction Expense RRG	\$895,116
	12006	Road Construction R2R	\$1,038,410
	12008	Midwest Secondary Grain Freight Network - Capit	\$2,601,724
		<b>Capital Expenditure Total</b>	<b>\$4,765,293</b>
<b>Transport</b>			
		<b>Streets, Roads - Maintenance</b>	
		<b>Operating Expenditure</b>	
	12200	Street Lighting Expense	\$26,000
	12201	Romans Software Expense	\$10,720
	12240	Depot Mntce Expense	\$123,757
	12252	Transport Depreciation	\$47,040
	12260	General Road Mntce Expense - JOBS	\$1,515,754
	12261	Traffic Signs Expense	\$36,733
	12262	Street Cleaning Expense	\$16,119
	12263	Street Trees Mntce Expense	\$31,489
	12265	Engineers/Consultant.	\$26,000
	12270	Loss on Sale of Assets	\$35,875
	12290	Depreciation - Infrastructure	\$3,508,979
	12299	Administration Allocated	\$124,359
		<b>Operating Expenditure Total</b>	<b>\$5,502,825</b>
<b>Transport</b>			
		<b>Streets, Roads - Maintenance</b>	
		<b>Capital Expenditure</b>	
	12283	Plant & Equipment Purchase	\$156,600
		<b>Capital Expenditure Total</b>	<b>\$156,600</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Transport</b>			
	<b>Airport</b>		
		<b>Operating Expenditure</b>	
	12400	Perenjori Air Strip Mntce Expense - JOB	\$19,783
	12490	Depreciation - Airport	\$24,222
		<b>Operating Expenditure Total</b>	<b>\$44,005</b>
<b>Transport</b>			
		<b>Road Plant Purchases</b>	
		<b>Operating Income</b>	
	12306	Profit On Sale Of Assets.	-\$2,500
	12307	Proceeds From Sale Of Assets	-\$154,300
	12313	Realisation Of Sale Of Asset.	\$154,300
		<b>Operating Income Total</b>	<b>-\$2,500</b>
<b>Transport</b>			
		<b>Road Plant Purchases</b>	
		<b>Capital Expenditure</b>	
	008TT	Transfer to Plant Replacement Reserve	\$209,057
	017TT	Transfer to Road & Rehab Infra Reserve	\$902
	12320	Capital Expenditure - Plant Purchase	\$650,000
		<b>Capital Expenditure Total</b>	<b>\$859,959</b>
<b>Transport</b>			
		<b>Road Plant Purchases</b>	
		<b>Capital Income</b>	
	008TF	Transfer from Plant Reserve	-\$250,000
		<b>Capital Income Total</b>	<b>-\$250,000</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Transport</b>			
		<b>Traffic Control</b>	
		<b>Operating Expenditure</b>	
	12600	Administration Allocated	\$77,714
		<b>Operating Expenditure Total</b>	<b>\$77,714</b>
<b>Transport</b>			
		<b>Traffic Control</b>	
		<b>Operating Income</b>	
	12650	Local Authority Plates	-\$150
	12651	DOT Licensing Commissions	-\$7,500
		<b>Operating Income Total</b>	<b>-\$7,650</b>
		<b>Transport Operating Expenditure Total</b>	<b>\$5,624,544</b>
		<b>Transport Operating Income Total</b>	<b>-\$4,444,402</b>
		<b>Transport Capital Expenditure Total</b>	<b>\$5,781,852</b>
		<b>Transport Capital Income Total</b>	<b>-\$250,000</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Economic Services</b>			
<b>Caravan Park</b>			
<b>Operating Expenditure</b>			
	13100	Caravan Park Salaries	\$94,829
	13101	Caravan Park Superannuation	\$10,905
	13095	Caravan Park Other Employee Costs	\$5,276
	13102	Caravan Park Maintenance Expense - JOB	\$175,840
	13105	C/Park Computer & Software Expense	\$7,000
	13108	CVP Cleaning	\$86,440
	13109	Eco House Maintenance - JOB	\$16,211
	13172	Caravan Park Village Maintenance Expense - JOB	\$52,366
	13175	CVP Village Cleaning Costs	\$143,590
	13177	CP - Low Value Asset Pool	\$5,000
	13399	Administration Allocated	\$99,253
	13898	Staff Housing Allocated GEN	\$19,986
		<b>Operating Expenditure Total</b>	<b>\$716,696</b>
<b>Economic Services</b>			
<b>Caravan Park</b>			
<b>Operating Income</b>			
	13150	Caravan Park Fees (Powered/UnPowered Sites)	-\$45,000
	13152	Caravan Park Parkhome & Chalets - Revenue	-\$80,000
	13185	Caravan Park Village Accommodation Fees.	-\$360,000
	13156	Caravan Park Sundry Income	-\$1,800
	13183	ECO House 1 Fees	-\$3,000
		<b>Operating Income Total</b>	<b>-\$489,800</b>
<b>Economic Services</b>			
<b>Caravan Park</b>			
<b>Capital Expenditure</b>			
	026TT	Transfer to Tourist Accom Reserve	\$2,378
	13194	Caravan Park - Capital.	\$30,000
		<b>Capital Expenditure Total</b>	<b>\$32,378</b>
<b>Economic Services</b>			
<b>Tourism &amp; Area Promotion</b>			
<b>Operating Expenditure</b>			
	13199	Administration Allocated	\$46,773
	13200	Area Promotion Expense	\$5,000
	13201	Townscape Project Expense	\$40,000
	13202	Visitors Centre Officer	\$5,336
	13204	Tourist Sites Mntce Expense	\$42,932
	13209	Tourism Signage Interpretation Exp	\$2,000
	13291	Depreciation - Tourism	\$204,710
		<b>Operating Expenditure Total</b>	<b>\$346,751</b>



Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Economic Services</b>			
<b>Building Control</b>			
<b>Operating Expenditure</b>			
	13400	Building Expense	\$2,500
	13499	Administration Allocated	\$48,185
	<b>Operating Expenditure Total</b>		<b>\$50,685</b>
<b>Economic Services</b>			
<b>Building Control</b>			
<b>Operating Income</b>			
	13500	Building Permit Fees	-\$3,500
	<b>Operating Income Total</b>		<b>-\$3,500</b>
<b>Economic Services</b>			
<b>Other Economic Services</b>			
<b>Operating Expenditure</b>			
	13603	Standpipe Mntce Expense	\$6,000
	13604	Dams Mntce Expense - JOB	\$26,292
	13614	Standpipes Water Expenses	\$78,000
	13699	Administration Allocated	\$45,180
	<b>Operating Expenditure Total</b>		<b>\$155,472</b>
<b>Economic Services</b>			
<b>Other Economic Services</b>			
<b>Operating Income</b>			
	13700	Standpipe Water Charges	-\$90,000
	<b>Operating Income Total</b>		<b>-\$90,000</b>
<b>Economic Services</b>			
<b>Other Economic Services</b>			
<b>Capital Expenditure</b>			
	020TT	Transfer to Water Reserve	\$5,002
	027TT	Transfer to IT Communication Reserve	\$105,330
	<b>Capital Expenditure Total</b>		<b>\$110,332</b>
<b>Economic Services</b>			
<b>Other Economic Services</b>			
<b>Capital Income</b>			
	027TF	Transfer from IT Communications Reserve	-\$130,600
	<b>Capital Income Total</b>		<b>-\$130,600</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Economic Services</b>			
	<b>Economic Development</b>		
	<b>Operating Expenditure</b>		
	13610	Business Incubator - Operating Expenses.	\$5,534
	13616	Land held for development operating costs - JOBS	\$890
	13899	Administration Allocated	\$120,057
		<b>Operating Expenditure Total</b>	<b>\$126,481</b>
<b>Economic Services</b>			
	<b>Economic Development</b>		
	<b>Operating Income</b>		
	13909	Business Incubator - Rental Income	-\$4,538
		<b>Operating Income Total</b>	<b>-\$4,538</b>
		<b>Economic Services Operating Expenditure Total</b>	<b>\$1,396,085</b>
		<b>Economic Services Operating Income Total</b>	<b>-\$587,838</b>
		<b>Economic Services Capital Expenditure Total</b>	<b>\$142,710</b>
		<b>Economic Services Capital Income Total</b>	<b>-\$130,600</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Other Property &amp; Services</b>			
<b>Plant Depreciation</b>			
	14490	Depreciation - Plant	\$343,280
	14491	Depreciation Posted to Jobs	-\$343,280
	<b>Plant Depreciation Total</b>		<b>\$0</b>
<b>Other Property &amp; Services</b>			
<b>Private Works</b>			
<b>Operating Expenditure</b>			
	14000	Private Works Expense - JOBS	\$3,557
	14003	Mining Project Expense - JOB	\$42,000
	14004	Private Works Shire of Morawa RTF-MWSFN-01-2	\$2,306,568
	14099	Administration Allocated	\$21,868
	<b>Operating Expenditure Total</b>		<b>\$2,373,993</b>
<b>Other Property &amp; Services</b>			
<b>Private Works</b>			
<b>Operating Income</b>			
	14102	Private Works Income	-\$4,500
	14103	Plant Hire Income	-\$10,000
	14105	Private Works Shire of Morawa Reimbursement M	-\$2,311,568
	14106	Mining Project Income	-\$50,000
	<b>Operating Income Total</b>		<b>-\$2,376,068</b>
<b>Other Property &amp; Services</b>			
<b>Public Works Overheads</b>			
<b>Operating Expenditure</b>			
	14200	Manager of Infrastructure Services	\$220,834
	14201	Superannuation	\$229,558
	14202	Sick & Holiday Pay	\$254,440
	14204	Protective Clothing Expense	\$20,000
	14207	Long Service Leave Expense	\$10,000
	14209	Occupational Health & Safety Expenses	\$15,913
	14210	Staff Training - Wages	\$20,044
	14211	Staff Training - Other	\$30,000
	14212	Pre-placement Medicals Expense	\$2,000
	14213	Workers Compensation Insurance	\$109,580
	14214	Less Allocated to PWO	-\$1,436,915
	14215	Insurance Expenses	\$22,946
	14218	Housing Benefit Expense	\$97,027
	14219	Allowances Expense	\$2,080
	14220	Depot Cleaning	\$2,481
	14221	Depot Admin	\$69,275
	14223	Minor Equipment Expensed	\$8,000
	14225	Staff Housing Allocated	\$138,249
	14227	Depot Vehicle Expenses	\$67,878

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
	14228	Sundry Plant Operating Expenses	\$98,420
	14229	Cleaners Administration Cost	\$4,887
	14402	Tool Replacement	\$4,600
	14415	Freight Charges	\$500
	14230	Building Officers Administration Time	\$6,203
	14231	Building Officers Stock Expenses	\$6,000
		<b>Operating Expenditure Total</b>	<b>\$4,000</b>
<b>Other Property &amp; Services</b>			
		<b>Public Works Overheads</b>	
		<b>Operating Income</b>	
	14506	Sale of Scrap Metal	-\$2,000
	14950	Reimbursements Income	-\$2,000
		<b>Operating Income Total</b>	<b>-\$4,000</b>
<b>Other Property &amp; Services</b>			
		<b>Plant Operating Costs</b>	
		<b>Operating Expenditure</b>	
	14400	Fuels & Oils	\$261,679
	14401	Tyres & Tubes	\$42,750
	14403	Parts	\$79,595
	14404	Plant Repair Wages	\$211,627
	14405	Insurance	\$27,352
	14406	Wearparts	\$6,000
	14407	Licences & Stamp Duty	\$13,500
	14410	Less POC	-\$610,503
		<b>Operating Expenditure Total</b>	<b>\$32,000</b>
<b>Other Property &amp; Services</b>			
		<b>Plant Operating Costs</b>	
		<b>Operating Income</b>	
	14501	Reimbursements	-\$2,000
	14700	Fuel Rebates	-\$30,000
		<b>Operating Income Total</b>	<b>-\$32,000</b>
<b>Other Property &amp; Services</b>			
		<b>Salaries &amp; Wages</b>	
		<b>Operating Expenditure</b>	
	14800	Gross Salary & Wages	\$3,261,489
	14803	Less Salary & Wages Allocated	-\$3,261,489
	14801	Workers Compensation - Wages	\$15,000
		<b>Operating Expenditure Total</b>	<b>\$15,000</b>

Budgeted Statement of Financial Activity			
For the 2024-2025 Year			
	COA	Description	Budget
<b>Other Property &amp; Services</b>			
	<b>Salaries &amp; Wages</b>		
	<b>Operating Income</b>		
	14900	Reimbursement Workers Comp Wages	-\$15,000
	<b>Operating Income Total</b>		-\$15,000
	<b>Other Property &amp; Services Operating Expenditure Total</b>		\$2,424,993
	<b>Other Property &amp; Services Operating Income Total</b>		-\$2,427,068
<b>Total Operating Expenditure</b>			\$14,576,113
<b>Total Operating Income</b>			-\$13,784,448
<b>Total Capital Expenditure</b>			\$11,856,810
<b>Total Capital Income</b>			-\$1,954,214