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# Council Agenda

Shire of Pingelly

Special Council Meeting

Wednesday 02 August 2023

## DISCLAIMER

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In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Pingelly during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Pingelly. The Shire of Pingelly warns that anyone who has an application lodged with the Shire of Pingelly must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of Pingelly in respect of the application.

## MISSION STATEMENT

*To enhance the quality of life for the people of Pingelly through the provision of leadership, services and infrastructure.*

# **Shire of Pingelly**



## **Notice of Meeting**

Notice is given that a Special meeting of the Council will be held in the Council Chambers, 17 Queen Street, Pingelly on Wednesday 02 August 2023 commencing at 2.00 pm.

Your attendance is respectfully requested.

## **Disclaimer**

The recommendations contained in this agenda are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations. The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered. Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Councils decision.

A handwritten signature in black ink, appearing to be "A. Dover", written in a cursive style.

**Andrew Dover**  
**Chief Executive Officer**

# PUBLIC QUESTION TIME INFORMATION

The Shire of Pingelly welcomes community participation during public question time. This document is to be read in conjunction with the *Shire of Pingelly Standing Orders Local Law 2017* and the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*.

1. A member of the public who raises a question during question time must:
  - a. be in attendance at the meeting;
  - b. first state their name and address;
  - c. direct the question to the Presiding Member;
  - d. ask the question briefly and concisely;
  - e. limit any preamble to matters directly relevant to the question; and
  - f. ensure that the question is not accompanied by any expression of opinion, statement of fact or other comment, except where necessary to explain the question.
2. Each member of the public with a question is entitled to ask up to 3 questions before other members of the public will be invited to ask their questions.
3. Where a member of the public seeks a written response to their questions to be tabled at a meeting, the member of the public must submit their questions to Council by no later than 12 noon on the day prior to the meeting date of which the response is to be tabled.
4. Where a member of the public submits their questions after 12 noon on the day prior to the meeting date of which the response is to be tabled, a written response may be provided at the discretion of the presiding member.
5. Where a member of the public submits a written question after 12 noon the day prior to the meeting at which they are to be tabled, a verbal response may be provided at the meeting.
6. A member of the public may ask questions without notice at a meeting, provided they present a written copy of their questions to Council prior to the commencement of the meeting.

Questions may be submitted by e-mail to [admin@pingelly.wa.gov.au](mailto:admin@pingelly.wa.gov.au).

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**1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Chairman to declare the meeting open.

**2. ACKNOWLEDGEMENT OF COUNTRY**

We acknowledge the Noongar people of this area and recognise their continuing connection to land, waters and community. We pay respect to both the Aboriginal and non-Aboriginal people past, present and emerging.

**3. ANNOUNCEMENTS BY THE PRESIDING MEMBER**

**4. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**

**5. PUBLIC QUESTION TIME**

**6. DISCLOSURES OF INTEREST**

**7. REPORTS OF COMMITTEES OF COUNCIL**

**8. OFFICE OF THE CHIEF EXECUTIVE OFFICER**

**8.1 Adoption of 2023/24 Budget and Fees and Charges**

<b>File Reference:</b>	<b>ADM0067</b>
<b>Location:</b>	<b>Not Applicable</b>
<b>Applicant:</b>	<b>Not Applicable</b>
<b>Author:</b>	<b>Executive Manager Corporate Services</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Statutory Budget Schedule of Fees &amp; Charges</b>

**Summary**

The purpose of this report is to consider and adopt the Shire of Pingelly Budget for the 2023/2024 financial year, including imposition of rates and minimum payments, adoption of fees and charges, establishment of new reserve funds, setting of elected member's fees for the year and other consequential matters arising from the budget papers.

**Background**

Council is required to formally adopt an annual budget to guide the functions and operations of the local government and enable it to raise revenue and deliver services to the community.

**Comment**

The budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The main features of the draft budget include:

- The budget has been prepared with a total rate revenue increase of 5% in line with the forward financial plans contained in the Plan for the Future. The proposed 2% increase for the Wheatbelt Secondary Freight Network has not been included with the draft budget due to the delayed commencement. The current \$165,000 funding has been provided to fund planning the future works and permits e.g. clearing permits and approvals under the *Aboriginal Cultural Heritage Act*.
- Fees and Charges have been increased by 3.5% and are itemised in the draft budget.
- Household and commercial waste charges have also increased by 7.0% and are itemised.

- A capital works program totalling \$2,950,330 for investment in infrastructure, buildings, plant and equipment and furniture and equipment is planned. Expenditure on road infrastructure is the major component of this in line with Council's strategy to increase the investment in road and associated assets. The Capital Road Program budget includes \$1,321,162 in road projects which is all grant funded from the following sources:

Main Roads	Regional Road Group	\$399,076
	Direct Grant	\$113,053
	Wheatbelt Secondary Freight Network	\$165,000
DITRDC	Roads to Recovery Program	\$181,566
	LRCI Phase	\$ 50,000
	LRCI Phase 4	\$154,355

- There are no new borrowings planned for the 2023/24 financial year.
- There is one new reserve accounts proposed for the PRACC facility. Whilst there is no proposed transfer to this reserve in 2023/2024, Council have recognised this as a future consideration for inclusion in the budget going forwards.

An estimated surplus of \$1.8m is the current financial position brought forward from 30 June 2023. However, this is unaudited and may change. Any change will be addressed as part of a future budget review.

### **Consultation**

While no specific consultation has occurred on the draft 2023/24 budget, significant community consultation and engagement has previously occurred during development of the Strategic Community Plan from which the Corporate Business Plan was developed.

Extensive internal consultation has occurred between all Divisions and through briefings and workshops with elected members.

### **Statutory Environment**

Section 6.2 of the *Local government Act 1995* requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next 30 June.

Divisions 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2022/23 budget as presented is considered to meet statutory requirements.

### **Policy Implications**

Nil

### **Financial Implications**

A balanced budget for the 2023/24 financial year.

### **Economic Implications**

The draft 2023/2024 budget has been developed based on sound financial management and accountability principles and is considered to deliver a sustainable economic outcome for council and the community.

### **Social Implications**

The draft 2023/24 budget delivers social outcomes identified in Pingelly planning and community supporting strategies that have been adopted by the Council.

**Environmental Implications**

The draft 2023/24 budget supports key environmental strategies and initiatives adopted by council.

**Strategic Implications**

Goal 5	Innovation Leadership and Governance
Outcome 5.6	Financial systems are effectively managed
Strategy 5.6.1	Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting) and long-term financial planning requirements

**Risk Implications**

Risk	Failure to prepare and Council adopt an Annual budget by 31 August each year.
Risk Rating (Prior to Treatment or Control)	Low (4)
Principal Risk Theme	Statutory Compliance
Risk Action Plan (Controls or Treatment Proposed)	Preparation of the Annual Budget in a staged and planned process each year to be presented to Council before the 31 August each year for adoption.

**Risk Matrix**

		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

**Part A – Municipal Fund Budget for 2023/2024**

<p><b>Voting Requirements:</b> Absolute Majority</p> <p><b>Officer’s Recommendation:</b></p> <p>Pursuant to the provisions of section 6.2 of the <i>Local Government Act 1995</i> and Part 3 of the <i>Local Government (Financial Management) Regulations 1996</i> the Council adopt the Municipal Fund Budget as contained in the attachment to this agenda and the minutes for the Shire of Pingelly for the 2023/24 financial year which includes the following:</p> <ul style="list-style-type: none"> <li>• Statement of Comprehensive Income by Nature on page 2</li> <li>• Statement of Cash Flows on Page 3</li> <li>• Statement of Financial Activity on page 4 showing an amount required to be raised from rates of \$2,446,730</li> <li>• Notes to and Forming Part of the Budget on pages 5 to 24</li> </ul>
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## **Part B – General and Minimum Rates, Instalment Payment Arrangements**

### **Voting Requirements:**

Absolute Majority

### **Officer's Recommendation:**

#### **1. Minimum Payments**

Residential (GRV)	\$1,043
Commercial (GRV)	\$1,043
Industrial (GRV)	\$1,043
Townsite (GRV)	\$1,043
Broadacre Rural (UV)	\$1,043

#### **2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for the payment in full by instalments:**

• Full payment and 1st instalment due date	26 September 2023
• 2nd half instalment due date	29 January 2024
• 1st quarterly instalment due date	26 September 2023
• 2nd quarterly instalment due date	27 November 2023
• 3rd quarterly instalment due date	29 January 2024
• 4th quarterly instalment due date	2 April 2024

#### **3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) regulations 1996*, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$10 for each instalment after the initial instalment is paid.**

#### **4. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.**

#### **5. Pursuant to section 6.51 (1) and subject to section 6.51 (4) of the *Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.**

## **Part C – Reserve Funds – New Reserve Established 2023/2024**

### **Voting Requirements:**

Absolute Majority

### **Officer's Recommendation:**

Pursuant to section 6.11 of the *Local Government Act 1995*, a PRACC Facility Reserve be established. The purpose of this Reserve is to be used for the Shire of Pingelly's contribution for infrastructure maintenance, operation and for future capital renewal.



### **Part D – General Fees and Charges for 2023/2024**

**Voting Requirements:**

Absolute Majority

**Officer's Recommendation:**

Pursuant to section 6.16 of the *Local Government Act 1995*, Council adopts the Fees and charges included with the 2023/2024 budget.

### **Part E – Other Statutory Fees for 2023/2024**

**Voting Requirements:**

Absolute Majority

**Officer's Recommendation:**

1. Pursuant to section 53 of the *Cemeteries Act 1986* Council adopts the fees and charges for the Pingelly and Moorumbine cemeteries in the 2023/2024 budget, as amended.
2. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council adopt the following charges for the removal of domestic and commercial waste:
  - 2.1 Residential Premises including recycling 240L Refuse Bin collected weekly and 240L Recycling Bin collected fortnightly \$370 pa
  - 2.2 Commercial and Industrial Premises including recycling 240L Refuse Bin collected weekly and 240L Recycling Bin collected fortnightly \$370 pa
3. Pursuant to section 67 of the *Waste avoidance and Resources Recovery Act 2007*, and section 6.16 of the *Local Government Act 1995* Council adopt the following charges for the deposit of domestic and commercial waste (inclusive of GST where applicable):
  - Refuse Site after Hours Access Fee (unsupervised) \$135.00
  - Refuse Site after Hours Access Fee (supervised) \$120.00
  - Burial of Hazardous Waste (per m<sup>3</sup>) \$170.00
  - Building Rubble (per m<sup>3</sup>) \$ 59.00
  - Green Waste – Non-Residents (per m<sup>3</sup>) \$ 14.00
  - Septic Waste (per m<sup>3</sup>) as per licence \$ 27.00
  - Contaminated or unsorted mixed loads (per m<sup>3</sup>) \$ 90.00

**Part F – Elected Members Fees and Charges**

**Voting Requirements:**

Absolute Majority

**Officer’s Recommendation:**

1. Pursuant to section 5.99 of the *Local Government Act 1995* and regulation 34 of the *Local Government (Administration) Regulations 1996*, Council adopts the following annual fees for payment of elected members in lieu of individual meeting fees:

- President \$10,000
- Deputy President \$ 4,400
- Councillors \$ 4,000

2. Pursuant to section 5.98(5) of the *Local Government Act 1995* and regulation 33 of the *Local Government (Administration) Regulations 1996*, Council adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:

- President \$1,500

3. Pursuant to section 5.98A of the *Local Government Act 1995* and regulations 33A of the *Local Government (Administration) Regulations 1996*, Council adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:

- Deputy President \$500

**Part G – Material Variance Reporting for 2023/2024**

**Voting Requirements:**

Absolute Majority

**Officer’s Recommendation:**

In accordance with regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2022/2023 for reporting material variances shall be 10% and \$10,000, whichever is the greater.

**Part H – Early Payment Incentive Prize**

**Voting Requirements:**

Simple Majority

**Officer's Recommendation:**

**That:**

1. Entry into the Early Payment of Rates competition be offered to ratepayers who have paid in full all rates and charges within 35 days of issue (26 September 2023);
2. Entry into the Reliable Rates Incentive competition be offered to ratepayers who have who have a \$0 or credit balance as at 30 June 2023;

And that the draw be conducted at the 18 October 2023 Ordinary Council meeting following the close of the competition.

**9. DIRECTORATE OF CORPORATE AND COMMUNITY SERVICES**

Nil

**10. DIRECTORATE OF WORKS**

Nil

**11. CLOSURE OF MEETING**

The Chairman to declare the meeting closed.

**SHIRE OF PINGELLY**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

Pingelly, a sustainable community, where a natural beauty and economic diversity provides opportunities for all.

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	2,446,730	2,330,171	2,330,002
Grants, subsidies and contributions	11	619,746	2,313,504	851,786
Fees and charges	14	427,668	345,608	389,449
Interest revenue	12(a)	48,997	51,290	34,740
Other revenue	12(b)	89,221	183,219	118,762
		3,632,362	5,223,792	3,724,739
<b>Expenses</b>				
Employee costs		(2,149,081)	(1,723,329)	(1,789,205)
Materials and contracts		(2,012,475)	(1,479,696)	(1,876,874)
Utility charges		(183,147)	(164,292)	(166,869)
Depreciation	6	(2,933,590)	(2,681,915)	(2,574,810)
Finance costs	12(d)	(89,641)	(102,671)	(103,356)
Insurance		(231,841)	(217,455)	(203,088)
Other expenditure		(93,111)	(83,338)	(105,444)
		(7,692,886)	(6,452,696)	(6,819,646)
		(4,060,524)	(1,228,904)	(3,094,907)
Capital grants, subsidies and contributions	11	2,606,381	2,362,163	2,885,480
Profit on asset disposals	5	2,000	17,526	0
Loss on asset disposals		(9,300)	(24,430)	(5,000)
		2,599,081	2,355,259	2,880,480
<b>Net result for the period</b>		<b>(1,461,443)</b>	<b>1,126,355</b>	<b>(214,427)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,461,443)</b>	<b>1,126,355</b>	<b>(214,427)</b>

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

**SHIRE OF PINGELLY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 2,446,730	\$ 2,315,057	\$ 2,380,002
Grants, subsidies and contributions		619,746	2,342,089	799,428
Fees and charges		427,668	345,608	389,449
Interest revenue		48,997	51,290	34,740
Goods and services tax received		361,803	310,160	221,896
Other revenue		89,221	183,219	118,762
		3,994,165	5,547,423	3,944,277
<b>Payments</b>				
Employee costs		(2,149,081)	(1,683,523)	(1,789,205)
Materials and contracts		(2,012,475)	(1,699,377)	(1,661,874)
Utility charges		(183,147)	(164,292)	(166,869)
Finance costs		(89,641)	(102,808)	(103,356)
Insurance		(231,841)	(217,455)	(203,088)
Goods and services tax paid		(361,803)	(361,803)	(221,896)
Other expenditure		(93,111)	(83,338)	(105,444)
		(5,121,099)	(4,312,596)	(4,251,732)
<b>Net cash provided by (used in) operating activities</b>	4	(1,126,934)	1,234,827	(307,455)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(1,629,168)	(1,096,254)	(1,226,232)
Payments for construction of infrastructure	5(b)	(1,321,162)	(1,246,724)	(1,778,432)
Capital grants, subsidies and contributions		2,606,381	2,008,432	2,521,377
Proceeds from sale of property, plant and equipment	5(a)	42,000	80,817	12,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	21,230	19,920	19,920
<b>Net cash provided by (used in) investing activities</b>		(280,719)	(233,809)	(451,367)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(135,336)	(1,226,872)	(1,226,872)
Payments for principal portion of lease liabilities	8	(98,891)	(102,648)	(107,879)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(109,982)	0
<b>Net cash provided by (used in) financing activities</b>		(234,227)	(1,439,502)	(1,334,751)
<b>Net increase (decrease) in cash held</b>		(1,641,880)	(438,484)	(2,093,573)
Cash at beginning of year		2,155,849	2,594,332	3,460,955
<b>Cash and cash equivalents at the end of the year</b>	4	<b>513,969</b>	<b>2,155,848</b>	<b>1,367,382</b>

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

**SHIRE OF PINGELLY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	2(a)	\$ 2,446,730	\$ 2,330,171	\$ 2,329,767
Rates excluding general rates	2(a)	0	0	235
Grants, subsidies and contributions	11	619,746	2,313,504	851,786
Fees and charges	14	427,668	345,608	389,449
Interest revenue	12(a)	48,997	51,290	34,740
Other revenue	12(b)	89,221	183,219	118,762
Profit on asset disposals	5	2,000	17,526	0
		<b>3,634,362</b>	<b>5,241,318</b>	<b>3,724,739</b>
<b>Expenditure from operating activities</b>				
Employee costs		(2,149,081)	(1,723,329)	(1,789,205)
Materials and contracts		(2,012,475)	(1,479,696)	(1,876,874)
Utility charges		(183,147)	(164,292)	(166,869)
Depreciation	6	(2,933,590)	(2,681,915)	(2,574,810)
Finance costs	12(d)	(89,641)	(102,671)	(103,356)
Insurance		(231,841)	(217,455)	(203,088)
Other expenditure		(93,111)	(83,338)	(105,444)
Loss on asset disposals	5	(9,300)	(24,430)	(5,000)
		<b>(7,702,186)</b>	<b>(6,477,126)</b>	<b>(6,824,646)</b>
Non-cash amounts excluded from operating activities	3(b)	2,940,890	2,688,819	2,579,810
<b>Amount attributable to operating activities</b>		<b>(1,126,934)</b>	<b>1,453,011</b>	<b>(520,097)</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	11	2,606,381	2,362,163	2,885,480
Proceeds from disposal of assets	5	42,000	80,817	12,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	21,230	19,920	19,920
		<b>2,669,611</b>	<b>2,462,900</b>	<b>2,917,400</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(1,629,168)	(1,096,254)	(1,226,232)
Payments for construction of infrastructure	5(b)	(1,321,162)	(1,246,724)	(1,778,432)
		<b>(2,950,330)</b>	<b>(2,342,978)</b>	<b>(3,004,664)</b>
<b>Amount attributable to investing activities</b>		<b>(280,719)</b>	<b>119,922</b>	<b>(87,264)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	9(a)	269,691	196,150	161,150
		<b>269,691</b>	<b>196,150</b>	<b>161,150</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(135,336)	(1,226,872)	(1,226,872)
Payments for principal portion of lease liabilities	8	(98,891)	(102,648)	(107,879)
Transfers to reserve accounts	9(a)	(504,638)	(306,132)	(303,195)
		<b>(738,865)</b>	<b>(1,635,652)</b>	<b>(1,637,946)</b>
<b>Amount attributable to financing activities</b>		<b>(469,174)</b>	<b>(1,439,502)</b>	<b>(1,476,796)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	1,876,827	1,743,396	2,084,157
Amount attributable to operating activities		(1,126,934)	1,453,011	(520,097)
Amount attributable to investing activities		(280,719)	119,922	(87,264)
Amount attributable to financing activities		(469,174)	(1,439,502)	(1,476,796)
<b>Surplus or deficit at the end of the financial year</b>	3	<b>0</b>	<b>1,876,827</b>	<b>0</b>

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

**SHIRE OF PINGELLY**  
**FOR THE YEAR ENDED 30 JUNE 2024**  
**INDEX OF NOTES TO THE BUDGET**

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1(a) BASIS OF PREPARATION

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

**2022/23 actual balances**

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

**Judgements, estimates and assumptions**

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

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

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

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

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

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

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
GRV - Residential	Gross rental Valuations	0.140900	321	3,661,944	515,968	0	0	515,968	489,444	486,282
GRV - Rural Residential	Gross rental Valuations	0.140900	65	807,924	113,836	0	0	113,836	108,399	108,397
GRV - Commercial Industrial	Gross rental Valuations	0.140900	28	396,080	55,808	0	0	55,808	53,142	53,141
GRV - Townsites	Gross rental Valuations	0.140900	13	155,480	21,907	0	0	21,907	19,396	19,395
UV - Broadacre Rural	Unimproved valuations	0.00729	238	214,707,000	1,566,073	0	0	1,566,073	1,484,029	1,486,791
<b>Total general rates</b>			665	219,728,428	2,273,592	0	0	2,273,592	2,154,410	2,154,006
<b>(ii) Minimum payment</b>										
		\$								
GRV - Residential	Gross rental Valuations	1,043	61	82,646	63,623	0	0	63,623	61,566	61,566
GRV - Rural Residential	Gross rental Valuations	1,043	23	55,170	23,989	0	0	23,989	23,832	23,832
GRV - Commercial Industrial	Gross rental Valuations	1,043	13	55,980	13,559	0	0	13,559	13,902	13,902
GRV - Townsites	Gross rental Valuations	1,043	7	15,685	7,301	0	0	7,301	7,944	7,944
UV - Broadacre Rural	Unimproved valuations	1,043	62	5,573,662	64,666	0	0	64,666	68,517	68,517
<b>Total minimum payments</b>			166	5,783,143	173,138	0	0	173,138	175,761	175,761
<b>Total general rates and minimum payments</b>			831	225,511,571	2,446,730	0	0	2,446,730	2,330,171	2,329,767
<b>(iv) Ex-gratia rates</b>										
Ex-gratia rates					0	0	0	0	0	235
<b>Total ex-gratia rates</b>			0	0	0	0	0	0	0	235
<b>Total rates</b>					2,446,730	0	0	2,446,730	2,330,171	2,330,002
<b>Total rates</b>					2,446,730	0	0	2,446,730	2,330,171	2,330,002

The Shire did not raise specified area rates for the year ended 30th June 2024.

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 2023/24 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 PINGELLY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 26 September 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

**Option 2 (Two Instalments)**

First instalment to be made on or before 26 September 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later, including all arrears and half the current rates and service charges; and Second instalment to be made on or before 29 January 2024 or 4 months after the first instalment, whichever is the later.

**Option 3 (Four Instalments)**

First instalment to be made on or before 26 September 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 27 November 2023 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 29 January 2024 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 2 April 2024 or 2 months after the third instalment, whichever is the later.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	26/09/2023	0	0.00%	11.00%
<b>Option two</b>				
First instalment	26/09/2023	0	5.50%	11.00%
Second instalment	29/01/2024	10	5.50%	11.00%
<b>Option three</b>				
First instalment	26/09/2023	0	5.50%	11.00%
Second instalment	27/11/2023	10	5.50%	11.00%
Third instalment	29/01/2024	10	5.50%	11.00%
Fourth instalment	2/04/2024	10	5.50%	11.00%

	<b>2023/24 Budget revenue</b>	<b>2022/23 Actual revenue</b>	<b>2022/23 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	4,500	4,050	4,500
Instalment plan interest earned	8,250	8,151	8,254
Interest on ESL	800	670	800
Interest on deferred rates	970	970	450
Unpaid rates and service charge interest earned	12,500	12,416	12,972
	<b>27,020</b>	<b>26,257</b>	<b>26,976</b>

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

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

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

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Financial assets  
 Receivables  
 Inventories  
 Other assets

4

513,969  
 961,511  
 497,170  
 2,105  
 51,273

2,155,849  
 961,511  
 497,170  
 2,105  
 51,273

1,367,382  
 6,432  
 315,923  
 18,986

2,026,028

3,667,908

1,708,723

**Less: current liabilities**

Trade and other payables  
 Contract liabilities  
 Capital grant/contribution liability  
 Lease liabilities  
 Long term borrowings  
 Employee provisions  
 Other provisions

8

7

(330,141)  
 (45,924)  
 (453,504)  
 (98,891)  
 0  
 (347,736)  
 (25,287)

(330,141)  
 (45,924)  
 (453,504)  
 (98,891)  
 (135,336)  
 (347,736)  
 (25,287)

(363,713)  
 (50,000)  
 (300,000)  
 (92,859)  
 0  
 (391,552)  
 (25,743)

(1,301,483)

(1,436,819)

(1,223,867)

**Net current assets**

724,545

2,231,089

484,856

**Less: Total adjustments to net current assets**

**Net current assets used in the Rate Setting Statement**

3(c)

(724,545)

(354,262)

(484,856)

0

1,876,827

0

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

**3. NET CURRENT ASSETS (CONTINUED)**

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

**Items excluded from calculation of budgeted deficiency**

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

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement 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 amounts excluded from operating activities**

**(c) 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 Rate Setting Statement 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

Less: Current assets not expected to be received at end of year

- Current financial assets at amortised cost - self supporting loans

- Other liabilities [describe]

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(2,000)	(17,526)	0
5	9,300	24,430	5,000
6	2,933,590	2,681,915	2,574,810
	2,940,890	2,688,819	2,579,810
9	(1,191,458)	(956,511)	(988,573)
	0	0	(1,437)
	(5,000)	(5,000)	(5,000)
	0	135,336	0
	98,891	98,891	92,859
	373,022	373,022	417,295
	(724,545)	(354,262)	(484,856)

3(d) NET CURRENT ASSETS (CONTINUED)

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

**4. RECONCILIATION OF CASH**

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

Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cash at bank and on hand	513,969	2,155,849	520,853
Term deposits	0	0	846,529
<b>Total cash and cash equivalents</b>	<b>513,969</b>	<b>2,155,849</b>	<b>1,367,382</b>
Held as			
- Unrestricted cash and cash equivalents	3(a) (174,482)	1,702,345	3,066
- Restricted cash and cash equivalents	3(a) 688,451	453,504	1,364,316
	513,969	2,155,849	1,367,382
<b>Restrictions</b>			
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	688,451	453,504	1,364,316
- Restricted financial assets at amortised cost - term deposits	3(a) 956,511	956,511	0
	1,644,962	1,410,015	1,364,316
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	9 1,191,458	956,511	988,573
Unspent capital grants, subsidies and contribution liabilities	453,504	453,504	375,743
	1,644,962	1,410,015	1,364,316
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(1,461,443)	1,126,355	(214,427)
Depreciation	6 2,933,590	2,681,915	2,574,810
(Profit)/loss on sale of asset	5 7,300	6,904	5,000
(Increase)/decrease in receivables	0	43,263	75,000
(Increase)/decrease in inventories	0	17,589	0
(Increase)/decrease in other assets	0	(46,629)	0
Increase/(decrease) in payables	0	(150,972)	215,000
Increase/(decrease) in contract liabilities	0	(81,435)	(77,358)
Increase/(decrease) in unspent capital grants	0	(353,731)	(364,103)
Capital grants, subsidies and contributions	(2,606,381)	(2,008,432)	(2,521,377)
<b>Net cash from operating activities</b>	<b>(1,126,934)</b>	<b>1,234,827</b>	<b>(307,455)</b>

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

5. FIXED ASSETS

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

	2023/24 Budget 2023/24 Budget Additions	2023/24 Budget In-kind Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual 2022/23 Actual Additions	2022/23 Actual In-kind Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget 2022/23 Budget Additions	2022/23 Budget In-kind Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>															
Buildings - non-specialised	1,324,477	0	0	0	0	206,380	0	0	0	0	803,782	0	0	0	0
Furniture and equipment	25,000	0	0	0	0	0	0	0	0	0	37,150	0	0	0	0
Plant and equipment	279,691	0	49,300	42,000	(7,300)	889,874	0	63,291	80,817	17,526	385,300	0	17,000	12,000	(5,000)
<b>Total</b>	<b>1,629,168</b>	<b>0</b>	<b>49,300</b>	<b>42,000</b>	<b>(7,300)</b>	<b>1,096,254</b>	<b>0</b>	<b>63,291</b>	<b>80,817</b>	<b>17,526</b>	<b>1,226,232</b>	<b>0</b>	<b>17,000</b>	<b>12,000</b>	<b>(5,000)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	967,970	0	0	0	0	725,009	0	0	0	0	827,344	0	0	0	0
Other infrastructure - footpaths	0	0	0	0	0	0	0	0	0	0	12,244	0	0	0	0
Other infrastructure - Kerbs and drains	0	0	0	0	0	0	0	0	0	0	734,194	0	0	0	0
Other infrastructure - other	353,192	0	0	0	0	403,417	0	0	0	0	204,650	0	0	0	0
Other infrastructure - bridges	0	0	0	0	0	118,298	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,321,162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,246,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,778,432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Right of Use Assets</b>															
Right of use - plant and equipment	0	0	0	0	0	0	0	24,430	0	(24,430)	0	0	0	0	0
Right of use - furniture and fittings	0	0	0	0	0	16,032	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,032</b>	<b>0</b>	<b>24,430</b>	<b>0</b>	<b>(24,430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>2,950,330</b>	<b>0</b>	<b>49,300</b>	<b>42,000</b>	<b>(7,300)</b>	<b>2,359,010</b>	<b>0</b>	<b>87,721</b>	<b>80,817</b>	<b>(6,904)</b>	<b>3,004,664</b>	<b>0</b>	<b>17,000</b>	<b>12,000</b>	<b>(5,000)</b>

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

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other infrastructure - footpaths
Other infrastructure - Kerbs and drains
Other infrastructure - other
Other infrastructure - bridges
Right of use - plant and equipment
Right of use - furniture and fittings

**By Program**

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

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
	14,276	13,051	138,878
	374,211	342,107	207,753
	13,657	12,485	12,214
	211,514	193,368	152,301
	1,367,727	1,250,389	1,187,186
	46,501	42,512	42,789
	237,299	216,941	216,941
	352,474	322,235	328,454
	257,194	235,129	234,464
	33,405	30,539	24,995
	25,332	23,159	28,835
	<b>2,933,590</b>	<b>2,681,915</b>	<b>2,574,810</b>
	106,498	96,085	101,595
	94,237	88,132	45,979
	33,430	30,353	30,336
	29,290	26,044	26,579
	549,716	498,137	494,030
	1,959,700	1,779,367	1,714,900
	58,634	52,958	54,953
	102,085	110,839	106,438
	<b>2,933,590</b>	<b>2,681,915</b>	<b>2,574,810</b>

**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	5 to 60 years
Buildings - specialised	5 to 50 years
Furniture and equipment	1 to 10 years
Plant and equipment	2 to 50 years
Infrastructure - roads	15 to 80 years
Other infrastructure - footpaths	20 to 80 years
Other infrastructure - Kerbs and drains	8 to 100 years
Other infrastructure - other	30 to 75 years
Other infrastructure - bridges	10 to 75 Years
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding	2023/24 Budget Interest Repayments	Actual Principal	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding	2022/23 Actual Interest Repayments	Budget Principal	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding	2022/23 Budget Interest Repayments
				1 July 2023			30 June 2024		1 July 2022			30 June 2023			1 July 2022			30 June 2023
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture Centre	123	WATC	4.20%	1,739,757	0	(114,106)	1,625,651	(72,055)	1,849,207	0	(109,450)	1,739,757	(76,699)	1,849,207	0	(109,450)	1,739,757	(76,712)
Recreation and Culture Centre	124	WATC	0.70%	0	0	0	0	0	1,097,502	0	(1,097,502)	0	(3,468)	1,097,502	0	(1,097,502)	0	(3,586)
				1,739,757	0	(114,106)	1,625,651	(72,055)	2,946,709	0	(1,206,952)	1,739,757	(80,167)	2,946,709	0	(1,206,952)	1,739,757	(80,298)
<b>Self Supporting Loans</b>																		
Education and Welfare	120	WATC	6.47%	93,669	0	(21,230)	72,439	(5,722)	113,589	0	(19,920)	93,669	(7,025)	113,589	0	(19,920)	93,669	(7,032)
				93,669	0	(21,230)	72,439	(5,722)	113,589	0	(19,920)	93,669	(7,025)	113,589	0	(19,920)	93,669	(7,032)
				1,833,426	0	(135,336)	1,698,090	(77,777)	3,060,298	0	(1,226,872)	1,833,426	(87,192)	3,060,298	0	(1,226,872)	1,833,426	(87,330)

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

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	15,000	20,000
Credit card balance at balance date	0	(4,786)	0
<b>Total amount of credit unused</b>	<b>520,000</b>	<b>510,214</b>	<b>520,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,698,090	1,833,426	1,833,426

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24	Budget Lease	2023/24	Actual	2022/23	Actual	2022/23	Budget	2022/23	Budget	Budget	2022/23		
					Principal 1 July 2023	Budget New Leases	Principal Repayments	Lease Principal outstanding 30 June 2024	Lease Interest Repayments	Principal 1 July 2022	Actual New Leases	Lease Principal repayments 30 June 2023	Lease Interest repayments	Principal 1 July 2022	Budget New Leases	Lease Principal repayments 30 June 2023	Lease Principal outstanding 30 June 2023	Lease Interest repayments	
Photocopier	001	Classic Funding Group	3.00%	5	21,456	0	(3,421)	18,035	(587)	16,154	16,031	(10,729)	21,456	(157)	16,154	0	(16,154)	0	(824)
Computer Server	002	Vestone Capital	5.40%	5	5,492	0	(3,612)	1,880	(225)	8,914	0	(3,422)	5,492	(413)	32,798	0	(8,788)	24,010	(1,932)
Solar System -Admin	003	Vestone Capital	5.40%	5	24,010	0	(9,242)	14,768	(1,045)	32,798	0	(8,788)	24,010	(1,518)	8,913	0	(3,442)	5,471	(592)
CCTV Server	005	Vestone Capital	6.00%	5	12,230	0	(4,216)	8,014	(643)	16,201	0	(3,971)	12,230	(888)	15,901	0	(3,971)	11,930	(818)
Motor Grader	004	Vestone Capital	3.10%	5	170,833	0	(62,421)	108,412	(4,400)	231,357	0	(60,524)	170,833	(6,297)	231,357	0	(60,524)	170,833	(11,860)
Loader	007	Vestone Capital	8.40%	5	71,356	0	(15,979)	55,377	(4,964)	86,570	0	(15,214)	71,356	(6,206)	0	0	(15,000)	(15,000)	0
					305,377	0	(98,891)	206,486	(11,864)	391,994	16,031	(102,648)	305,377	(15,479)	305,123	0	(107,879)	197,244	(16,026)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Reserve cash backed - Leave reserve	198,012	275	0	198,287	196,395	1,617	0	198,012	196,395	185	0	196,580
(b) Reserves cash backed -Plant reserve	165,988	329,054	(269,691)	225,351	85,124	239,864	(159,000)	165,988	85,124	239,407	(124,000)	200,531
(c) Reserve cash backed - Building reserve	378,019	56,077	0	434,096	374,932	3,087	0	378,019	374,932	2,068	0	377,000
(d) Reserve cash backed - Electronic equipment reserve	53,094	24,663	0	77,757	54,793	35,451	(37,150)	53,094	54,793	35,249	(37,150)	52,892
(e) Reserve cash backed - Community bus reserve	64,342	50,328	0	114,670	43,980	20,362	0	64,342	43,979	20,220	0	64,199
(f) Reserve cash backed - Swimming Pool reserve	38,345	40,247	0	78,592	33,073	5,272	0	38,345	33,072	5,166	0	38,238
(g) Reserve cash backed - Refuse Site Rehabilitation reserve	16,369	1,122	0	17,491	16,235	134	0	16,369	16,236	82	0	16,318
(h) Reserve cash backed - Tutanning Nature reserve	2,013	1,682	0	3,695	1,997	16	0	2,013	1,997	18	0	2,015
(i) Reserve cash backed - Wheatbelt Secondary Freight Network	40,329	1,190	0	41,519	40,000	329	0	40,329	40,000	800	0	40,800
(j) Reserve cash Backed - PRACC Facility Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	956,511	504,638	(269,691)	1,191,458	846,529	306,132	(196,150)	956,511	846,528	303,195	(161,150)	988,573

**(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) Reserve cash backed - Leave reserve	Ongoing	to fund annual and long service leave requirements
(b) Reserves cash backed -Plant reserve	Ongoing	for the purchase of major plant
(c) Reserve cash backed - Building reserve	Ongoing	to fund the renovation/purchase of Shire of Pingelly buildings and recreation
(d) Reserve cash backed - Electronic equipment reserve	Ongoing	to fund the purchase of information technology hardware and software equipment
(e) Reserve cash backed - Community bus reserve	Ongoing	to fund the change over of the community bus
(f) Reserve cash backed - Swimming Pool reserve	Ongoing	to fund the upgrading of the swimming pool complex
(g) Reserve cash backed - Refuse Site Rehabilitation reserve	Ongoing	to facilitate the rehabilitation/closure of the town refuse site
(h) Reserve cash backed - Tutanning Nature reserve	Ongoing	for the operations, improvements and promotion of the Tutanning Nature reserve
(i) Reserve cash backed - Wheatbelt Secondary Freight Network	Ongoing	for the Shire of Pingelly's contribution for infrastructure renewal for the future Wheatbelt Secondary Freight Network capital renewal
(j) Reserve cash Backed - PRACC Facility Reserve	Ongoing	for the Shire of Pingelly's PRACC Facility for operations, improvements and maintenance

## 10 REVENUE RECOGNITION

### MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - pool Inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Fees and charges - other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment . None prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on time of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - licences/ registrations/ approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges - property hire and entry	Use of Halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges - memberships	Gym and Pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the collection period	Returns limited to repayment of transaction price	Output method based on provision of service or completion of works
Fees and charges - other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by Council through local law	When taxable event occurs	Not applicable	When fine notice is issued

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

**11. PROGRAM INFORMATION**

**(a) Key Terms and Definitions - Reporting Programs**

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

<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<p><b>Governance</b> Effective leadership and Governance.</p>	Administration and operation of facilities and services to members of Council: other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services
<p><b>General purpose funding</b> A financially sustainable Shire.</p>	Rates, general purpose government grants and interest revenue.
<p><b>Law, order, public safety</b> A safe community.</p>	Fire prevention, animal control and assistance to emergency services.
<p><b>Health</b> Health and family support services that are accessible and meet the needs of the community.</p>	Food quality control, provision of doctor services.
<p><b>Education and welfare</b> Quality of life for the aged and disables. Development and participation of young people.</p>	Maintenance of a daycare centre and assistance to the provision of aged care accommodation.
<p><b>Community amenities</b> Appropriate development which is diverse in nature and protects local heritage.</p>	Rubbish and recyclables collection and disposal services, operation of the refuse site, administration of the town planning scheme, maintenance of the cemetery, maintenance of the public toilets and maintenance of the storm water drainage.
<p><b>Recreation and culture</b> Access to recreation, sporting and leisure opportunities.</p>	Maintenance of the Town Hall, Pingelly Recreation and Cultural Centre, recreation ground, swimming pool complex, reserves, operation of the library together with support of cultural events.
<p><b>Transport</b> Safe and reliable transport infrastructure.</p>	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets and depot maintenance.
<p><b>Economic services</b> Support the promotion and marketing of local businesses and tourism initiatives.</p>	The regulation and provision of building control, control of noxious weeds and vermin, standpipe water supplies and area promotion.
<p><b>Other property and services</b> Provide support services for works and plant operations.</p>	Private works operations, plant repairs and operation costs.



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

**11 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

**Income excluding grants, subsidies and contributions**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Governance	70,260	62,186	57,225
General purpose funding	2,520,666	2,406,865	2,382,674
Law, order, public safety	10,617	7,617	9,667
Health	2,694	2,682	2,461
Education and welfare	12,731	14,781	18,041
Community amenities	242,730	224,999	220,740
Recreation and culture	32,141	95,921	68,816
Transport	4,000	17,526	2,000
Economic services	52,550	45,703	51,950
Other property and services	66,227	49,534	59,379

**3,014,616**      **2,927,814**      **2,872,953**

**Grants, subsidies and contributions**

General purpose funding	49,031	2,053,896	371,198
Law, order, public safety	456,662	77,019	308,620
Education and welfare	1,000	0	5,000
Community amenities	0	4,920	0
Recreation and culture	0	18,733	3,000
Transport	113,053	128,275	96,823
Economic services	0	30,661	67,145

**619,746**      **2,313,504**      **851,786**

**Capital grants, subsidies and contributions**

Governance	25,000	0	0
Law, order, public safety	1,116,814	763,345	724,714
Education and welfare	55,194	50,000	0
Recreation and culture	318,368	253,315	556,194
Transport	1,006,712	1,289,796	1,494,572
Economic services	84,293	5,707	110,000

**2,606,381**      **2,362,163**      **2,885,480**

**Total Income**

**6,240,743**      **7,603,481**      **6,610,219**

**Expenses**

Governance	(678,281)	(477,943)	(462,669)
General purpose funding	(240,620)	(234,827)	(226,770)
Law, order, public safety	(696,320)	(383,215)	(513,836)
Health	(201,126)	(182,723)	(184,622)
Education and welfare	(110,229)	(110,174)	(111,862)
Community amenities	(439,224)	(389,612)	(406,344)
Recreation and culture	(1,631,589)	(1,538,031)	(1,509,928)
Transport	(3,231,052)	(2,672,023)	(2,877,742)
Economic services	(467,466)	(437,052)	(526,663)
Other property and services	(6,279)	(51,526)	(4,210)

**Total expenses**

**(7,702,186)**      **(6,477,126)**      **(6,824,646)**

**Net result for the period**

**(1,461,443)**      **1,126,355**      **(214,427)**

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

**12. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Investments			
- Reserve accounts	6,000	6,969	4,032
- Other funds	14,755	15,089	1,200
- Self supporting loans	5,722	7,025	7,032
Other interest revenue	22,520	22,207	22,476
	<b>48,997</b>	<b>51,290</b>	<b>34,740</b>

**(b) Other revenue**

Reimbursements and recoveries	89,221	183,219	20,830
Other	0	0	97,932
	<b>89,221</b>	<b>183,219</b>	<b>118,762</b>

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	30,500	0	23,500
Other services	4,100	0	7,180
	<b>34,600</b>	<b>0</b>	<b>30,680</b>

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	77,777	87,192	87,330
expense on lease liabilities (refer Note 8)	11,864	15,479	16,026
	<b>89,641</b>	<b>102,671</b>	<b>103,356</b>

**(e) Write offs**

General rate	200	0	200
	<b>200</b>	<b>0</b>	<b>200</b>

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

**13. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	1,500	1,200	1,200
Meeting attendance fees	10,000	10,000	10,000
Annual allowance for ICT expenses	600		100
	12,100	11,200	11,300
<b>Elected member 2</b>			
Deputy President's allowance	500	300	300
Meeting attendance fees	4,400	4,400	4,400
ICT expenses	500		
	5,400	4,700	4,700
<b>Elected member 3</b>			
Meeting attendance fees	4,000	4,000	4,000
ICT expenses	500		
	4,500	4,000	4,000
<b>Elected member 4</b>			
Meeting attendance fees	4,000	4,000	4,000
ICT expenses	500		
	4,500	4,000	4,000
<b>Elected member 5</b>			
Meeting attendance fees	4,000	4,000	4,000
ICT expenses	500		
	4,500	4,000	4,000
<b>Elected member 6</b>			
Meeting attendance fees	4,000	4,000	4,000
ICT expenses	500		
	4,500	4,000	4,000
<b>Elected member 7</b>			
Meeting attendance fees	4,000	4,000	4,000
ICT expenses	500		
	4,500	4,000	4,000
<b>Elected member 8</b>			
Meeting attendance fees			4,000
	0	0	4,000
<b>Total Elected Member Remuneration</b>	40,000	35,900	40,000
President's allowance	1,500	1,200	1,200
Deputy President's allowance	500	300	300
Meeting attendance fees	34,400	34,400	38,400
ICT expenses	3,000	0	0
Annual allowance for ICT expenses	600	0	100
	40,000	35,900	40,000

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

**14. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	45,525	32,986	34,500
General purpose funding	10,725	8,802	10,500
Law, order, public safety	10,617	4,018	6,417
Health	2,694	2,682	2,461
Education and welfare	0	0	4,000
Community amenities	242,730	223,670	220,740
Recreation and culture	16,600	17,478	15,502
Economic services	52,550	45,525	51,950
Other property and services	46,227	10,447	43,379
	<b>427,668</b>	<b>345,608</b>	<b>389,449</b>

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

**SHIRE OF PINGELLY FEES AND CHARGES 2023/24**

Account Code	Statutory/ Council	Particulars	2023/2024	GST	2023/2024
<b>SCHEDULE 4 - GOVERNANCE</b>					3.5%
<b>Statutory Documents No GST</b>					
<b>Other Customers Incl GST</b>					
<b>PHOTOCOPYING FEES</b>					
104710	C	A3 (single sided) – Colour	\$3.18	\$0.32	\$3.50
104710	C	A3 (double sided) – Colour	\$3.64	\$0.36	\$4.00
104710	C	A4 (single sided) – Colour	\$1.82	\$0.18	\$2.00
104710	C	A4 (double sided) – Colour	\$2.55	\$0.25	\$2.80
104710	C	A3 (single sided) - Black	\$1.00	\$0.10	\$1.10
104710	C	A3 (double sided) - Black	\$1.82	\$0.18	\$2.00
104710	C	A4 (single sided) - Black	\$0.91	\$0.09	\$1.00
104710	C	A4 (double sided) - Black	\$1.00	\$0.10	\$1.10
104170	C	Sending Email:	\$1.36	\$0.14	\$1.50
104710	C	Policy Manual	Cost of production	N	Cost of production
104710	C	Council Agendas & Minutes	Cost of production	N	Cost of production
104710	C	Laminating A3	\$4.09	\$0.41	\$4.50
104710	C	Laminating A4	\$2.27	\$0.23	\$2.50
104710	C	Community Service Groups (at CEO discretion)	50% Rebate	At Cost	50% Rebate
<b>ADMINISTRATION FEES</b>					
104780	C	Safety deposit packets	\$71.36	\$7.14	\$78.50
104710	C	Dishonoured cheque fee	At Cost	Yes	At Cost
104710	C	Bendigo Bank trace fee	At Cost	N	At Cost
104710	C	FER - Fee for issuing a Final Demand	\$25.00	N	\$25.00
104710	C	Credit Card transaction fees (1.1% of transaction value) cost recovery only	1.1%	Yes	1.1%
<b>RATES</b>					
104630	C	Rates & requisitions enquiry fee (settlement agents) (EAS)	\$136.36	\$13.64	\$150.00
103100	S	Rates instalment fee per instalment (first instalment No charge) FM Reg 67	\$10.00	N	\$10.00
104710	C	Request for copies of old rates notices (not current year) per notice.	\$16.00	N	\$16.00
104710	C	Electoral Roll	Cost of production	N	Cost of Production
104710	C	Copy of Rate Book	Cost of production	N	Cost of production
103120	S	Rate penalty interest charge for late payment			11%
104630	C	Debt recovery - debt clearance letter	\$29.09	\$2.91	\$32.00
104710	C	Recovery of legal fees ( Rates and Debtors)	At Cost	Yes	At Cost
<b>PROFESSIONAL SERVICES (hourly rate)</b>					
		Note that this excludes all professional consultancy fees for building services, which are applied in accordance with the fees outlined in that section.		Fee for service	
104800	C	Chief Executive Officer	\$121.14	\$11.36	\$132.50
104800	C	Director / Project Manager	\$97.41	\$9.09	\$106.50
104800	C	Supervisor	\$87.32	\$8.18	\$95.50
104800	C	Team Leader	\$78.23	\$7.27	\$85.50
104800	C	Senior Officer / Plant Operator	\$65.41	\$6.09	\$71.50
104800	C	Officer / Labourer	\$53.50	\$5.00	\$58.50
104800	C	Ranger (includes travel for call outs)	\$121.14	\$11.36	\$132.50
<b>FREEDOM OF INFORMATION ACT 1992 CHARGES</b>					
N/A	S	Statutory – Freedom of Information Regulations 1993 Sch 1	Free	N	Free
104840	S	No fee to access application relating to personal information and amendment of personal information			
104840	S	Application fee for other application (non-personal)	\$30.00	N	\$30.00
104840	S	Fees applicable for internal or external reviews	\$30.00	N	\$30.00
104840	S	Charge for time taken by staff dealing with the application – per hour or pro rata for a part of an hour	\$30.00	N	\$30.00
104710	S	Charge for photocopying – per hour or pro rata for a part of an hour of staff time	\$30.00 plus photocopy charges	N	\$30.00 plus photocopy charges
104710	S	Charge for photocopying – per page copy	\$0.20	N	\$0.20
104710	S	Charge for time taken by staff transcribing information from a tape or other device – per hour or pro rata for part of an hour	\$30.00	N	\$30.00
104710	S	Charge for duplicating tape, film or computer information	Actual Cost	Actual Cost	Actual Cost
104750	S	Charge for delivery, packaging and postage	Actual Cost	Actual Cost	Actual Cost
<b>SCHEDULE 5 - LAW, ORDER AND PUBLIC SAFETY</b>					
<b>PHOTOCOPYING FEES</b>					
<b>Fire Maps:</b>					
105590	C	A3	\$8.18	\$0.82	\$9.00
105590	C	A4	\$3.18	\$0.32	\$3.50
105590	C	Binding – Spiral (each)	\$3.64	\$0.36	\$4.00
<b>ANIMAL CONTROL - DOG REGISTRATION LICENSE FEES</b>					
<b>Statutory – Dog Act 1976 - Dog Regulations 2013</b>					
105810	S	1 year – Unsterilised	\$50.00	N	\$50.00
105810	S	1 year – Sterilised	\$20.00	N	\$20.00
105810	S	3 years – Unsterilised	\$120.00	N	\$120.00
105810	S	3 years – Sterilised	\$42.50	N	\$42.50
105810	S	Lifetime - Unsterilised - No refund for death of dog for any time period	\$250.00	N	\$250.00
105810	S	Lifetime - Sterilised - No refund for death of dog for any time period	\$100.00	N	\$100.00
105810	S	Working Dog (A dog used for droving or caring for stock)	¼ of Registration Fee	N	¼ of Registration Fee
105810	S	Pensioner Concession (A person issued with a Pensioner Health Benefit Card ie Aged, Invalid, Widowed or Carers Pension)	½ of Registration Fee	N	½ of Registration Fee
		1. All Registrations expire on 31 October each year			
		2. Registrations paid after 31 May are discounted by 50%			
105810	C	Application Fee for exemption for more than two dogs	\$95.91	\$9.09	\$105.00

**SHIRE OF PINGELLY FEES AND CHARGES 2023/24**

Account Code	Statutory/Council	Particulars	2023/2024	GST	2023/2024
	<b>S</b>	<b>DOG IMPOUND FEES</b>			
		<i>Statutory – Dog Act 1976 - Dog Regulations 2013</i>			
105820	<b>C</b>	Seizure of Dog	\$89.09	\$8.91	<b>\$98.00</b>
105820	<b>C</b>	Sustenance of a dog per day impounded	\$15.45	\$1.55	<b>\$17.00</b>
105870	<b>C</b>	Disposal/Destruction of dog	\$108.18	\$10.82	<b>\$119.00</b>
		<b>CAT REGISTRATION FEES</b>			
		<i>Statutory - Cat Act 2011- Cat Regulations 2012</i>			
105830	<b>S</b>	Annual registration of a cat, unless concessional fees are applicable	\$20.00	N	<b>\$20.00</b>
105830	<b>S</b>	3 year registration period	\$42.50	N	<b>\$42.50</b>
105830	<b>S</b>	3 year registration period - Pensioners	\$21.25	N	<b>\$21.25</b>
105830	<b>S</b>	Lifetime registration period	\$100.00	N	<b>\$100.00</b>
105830	<b>S</b>	Lifetime registration period - Pensioners	\$50.00	N	<b>\$50.00</b>
105830	<b>S</b>	Registration after 31 May in any year, for that registration year	50% of fee payable otherwise	N	<b>50% of fee payable otherwise</b>
105830	<b>S</b>	Annual registration for approval or renewal of approval to breed cats (per cat)	\$110.00	N	<b>\$110.00</b>
105830	<b>C</b>	Application for exemption for more than two cats - non transferable	\$190.91	\$19.09	<b>\$210.00</b>
		<b>CAT IMPOUND FEES</b>			
		<i>Statutory - Cat Act 2011- Cat Regulations 2012</i>			
105850	<b>C</b>	Seizure of cat	\$89.09	\$8.91	<b>\$98.00</b>
105850	<b>C</b>	Sustenance of a cat per day impounded	\$15.91	\$1.59	<b>\$17.50</b>
105850	<b>C</b>	Disposal/Destruction of cat	\$109.09	\$10.91	<b>\$120.00</b>
		<b>VEHICLE IMPOUNDMENT</b>			
105860	<b>C</b>	Impoundment of vehicle (plus collection and recovery costs)	\$140.91	\$14.09	<b>\$155.00</b>
105860	<b>C</b>	Collection of vehicle for impoundment	POA	Yes	<b>POA</b>
105860	<b>C</b>	Recovery by third party	At cost	Yes	<b>At Cost</b>
		<b>OTHER APPLICATIONS</b>			
		<i>Activities in Thoroughfares and Public Places and Trading Local Law 2003</i>			
		<b>COMMERCIAL STALL HOLDERS PERMIT (EACH)</b>			
114840	<b>S</b>	Commercial Stall Holders Permit - Time and date authorised by CEO	Free	N	<b>Free</b>
		<b>Not</b> applicable to non-profit organisations.	N/A	N/A	<b>N/A</b>
		<i>Statutory - Food Act 2008, Food Regulations 2009</i>			
107500	<b>C</b>	Food Business - Notification (NB: Fees set by LG s140)	\$50.00	N	<b>\$50.00</b>
107500	<b>C</b>	Food Business - Registration & surveillance (NB: Fees set by LG s140)	\$238.00	N	<b>\$238.00</b>
107500	<b>C</b>	Food Surveillance - Inspection per year	\$165.00	N	<b>\$165.00</b>
107500	<b>C</b>	Temporary Food Stall permit (each)	Free	N	<b>Free</b>
N/A	<b>C</b>	Temporary food stall permit (community group)	Free	Free	<b>Free</b>
107500	<b>C</b>	Repeat/non-compliance inspections per visit (food business)	\$65.00	N	<b>\$65.00</b>
107500	<b>C</b>	Mobile food vendor license permit	Free	N	<b>Free</b>
107500	<b>C</b>	Mobile food vendor (single event)	Free	N	<b>Free</b>
107500	<b>C</b>	Hairdresser inspection fee	\$130.00	N	<b>\$130.00</b>
107500	<b>C</b>	Skin penetration inspection fee	\$130.00	N	<b>\$130.00</b>
107500	<b>C</b>	Skin penetration registration fee	\$130.00	N	<b>\$130.00</b>
		<i>Statutory - Building Act 2011, Building Regulations 2012, Australian Standard AS 1926.1-1993 Part 1: Fencing for swimming pools</i>			
107500	<b>S</b>	Private swimming pool inspection fee (NB: Fee set by Building Commission - Building Regulations 2012 Reg 53 ) Cost Recovery	\$60.00	N	<b>\$60.00</b>
		<i>Statutory - Health Act 1911 - Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>			
107550	<b>S</b>	Septic Tank Application for the approval of an apparatus by local government under regulation 4	\$118.00	N	<b>\$118.00</b>
		Application for the approval of an apparatus by the Chief Health Officer under regulation 4A -			
107550	<b>S</b>	with a local government report	\$85.00	N	<b>\$85.00</b>
107550	<b>S</b>	without a local government report under regulation 4A(4)	\$110.00	N	<b>\$110.00</b>
107550	<b>S</b>	Fee for the grant of or Issuing of a permit to use an Apparatus under regulation 10(2)	\$118.00	N	<b>\$118.00</b>
		<i>Local Government Act 1995</i>			
107540	<b>C</b>	Seizure of assets fee	\$56.36	\$5.64	<b>\$62.00</b>
107540	<b>C</b>	Daily assets seizure fee	\$13.18	\$1.32	<b>\$14.50</b>
		<b>SCHEDULE 8 - EDUCATION AND WELFARE</b>			
		<b>BUILDING HIRE FEES</b>			
		<i>Playgroup Building 22 Queen Street, Pingelly</i>			
108620	<b>C</b>	Per day	\$31.82	\$3.18	<b>\$35.00</b>
108620	<b>C</b>	Partial usage - per hour	\$13.64	\$1.36	<b>\$15.00</b>



**SHIRE OF PINGELLY FEES AND CHARGES 2023/24**

Account Code	Statutory/ Council	Particulars	2023/2024	GST	2023/2024
<b>SCHEDULE 10 - COMMUNITY AMENITIES</b>					
<b>TOWN PLANNING FEES</b>					
		Maximum set by <i>Planning and Development Regulations 2009</i> (Part 7 - Local Government Planning Charges) Sch 2			
		1. Determination of development application (other than for an extractive industry) Where the estimated cost of the development is -			
110740	S	a) not more than \$50,000	\$147.00	N	\$147.00
110740	S	b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development	N	0.32% of the estimated cost of development
110740	S	c) more than \$500,000 but not more than \$2.5 million	\$1,700+ 0.257% for every \$1.00 in excess of \$500,000	N	\$1,700+ 0.257% for every \$1.00 in excess of \$500,000
110740	S	d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1.00 in excess of \$2.5 million	N	\$7,161 + 0.206% for every \$1.00 in excess of \$2.5 million
110740	S	e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1.00 in	N	\$12,633 + 0.123% for every \$1.00 in excess of \$5 million
110740	S	f) more than \$21.5 million	\$34196.00	N	\$34,196.00
110740	S	2. Determine a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus by the way of penalty, twice that fee	N	The fee in item 1 plus by the way of penalty, twice that fee
110740	S	3. Determination of development application for an extractive industry where the development has not commenced or been carried out	\$739.00	N	\$739.00
110740	S	4. Determination of development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee	N	The fee in item 3 plus, by way of penalty, twice that fee
		5. Provision of a subdivision clearance -			
110740	S	a) not more than 5 lots	\$73.00 per lot	N	\$73.00 per lot
110740	S	b) more than 5 lots but not more than 195 lots	\$73.00 per lot for the first 5 lots and then \$35.00 per lot	N	\$73.00 per lot for the first 5 lots and then \$35.00 per lot
110740	S	c) more than 195 lots	\$7393.00	N	\$7,393.00
110740	S	6. Determine an initial application for approval of a home occupation where the home occupation has not commenced	\$222.00	N	\$222.00
110740	S	7. Determine an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee	N	The fee in item 6 plus, by way of penalty, twice that fee
110740	S	8. Determining the application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$73.00	N	\$73.00
110740	S	9. Determining the application for the renewal of an approval of a home occupation where the application is made after the approval expires	The fee in item 8 plus, by way of penalty, twice that fee	N	The fee in item 8 plus, by way of penalty, twice that fee
110740	S	10. Determining an application for a change of use or for an alteration or extension or change of a non – conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$295.00	N	\$295.00
110740	S	11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply where the change or the alteration extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee	N	The fee in item 10 plus, by way of penalty, twice that fee
110740	S	12. Providing a zoning certificate	\$73.00	N	\$73.00
110740	S	13. Reply to a property settlement questionnaire	\$73.00	N	\$73.00
110740	C	14. Providing written planning advice	\$79.36	\$7.64	\$87.00
110740	S	Renewal of home occupation permit	\$73.00	N	\$73.00
110740	C	Minor Planning Fee (for Building Under 40m <sup>2</sup> )	\$50.00	N	\$50.00
<b>CEMETERY FEES</b>					
110730	C	Funeral Director's Licence (Annual)	\$120.00	N	\$120.00
110730	C	Single funeral permit	\$62.00	N	\$62.00
110730	C	Application for Monumental Mason's Licence	\$62.00	N	\$62.00
		<b>Grave Digging to depth of 2.1m</b>			
110700	C	Persons 10 years and over Pingelly	\$1200.00	\$120.00	\$1320.00
110700	C	Child under 10 years Pingelly	\$484.55	\$48.45	\$533.00
110700	C	Each addition depth of 0.3m	\$195.45	\$19.55	\$215.00
110700	C	Oversize Casket	New	\$19.09	\$215.00
110700	C	* Additional for Moorumbine Cemetery - due to hard digging (rock) Person 10 years and over	POA	POA	POA
110700	C	* Additional for Moorumbine Cemetery - due to hard digging (rock) Child under 10 years	POA	POA	POA
110700	C	Backfill only of grave by Shire staff	\$236.36	\$23.64	\$260.00
110700	C	Fee to hand dig grave by Shire staff	POA	POA	POA
110700	C	Administration fee for burials	POA	POA	POA
110700	C	Grave digging out of Office Hours	POA	POA	POA
		<b>Re-opening</b>			
110700	C	Person 10 years and over * (for second interment)	\$795.45	\$79.55	\$875.00
110700	C	Child under 10 years * (for second interment)	\$395.45	\$39.55	\$435.00
110700	C	Exhumation fee	\$486.36	\$48.64	\$535.00

**SHIRE OF PINGELLY FEES AND CHARGES 2023/24**

Account Code	Statutory/ Council	Particulars	2023/2024	GST	2023/2024
<b>CEMETERY FEES (cont)</b>					
<b>Purchase of grant of right of burial - valid for 25 years</b>					
110700	C	Purchase of grant of right of burial - valid for 25 years	\$170.00	N	\$170.00
<b>Niche Wall</b>					
110700	C	Fee for interment of ashes - Wall or Rose Garden	\$122.73	\$12.27	\$135.00
110700	C	Memorial plinth	\$122.73	\$12.27	\$135.00
<b>Reservation of Niche - valid for 25 years</b>					
110700	C	Single compartment reservation	\$170.00	N	\$170.00
110700	C	Double compartment reservation	\$170.00	N	\$170.00
110700	C	Single niche wall plaque and one standard inscription	POA	POA	POA
110700	C	Standard double	POA	POA	POA
110700	C	Double inscription extra	POA	POA	POA
110700	C	Ashes removal - Exhumation	\$154.55	\$15.45	\$170.00
110700	C	Additional for interment with less than 3 days notice	\$300.00	\$30.00	\$330.00
110700	C	Additional for interment on a weekend, public holiday or Staff RDO	\$400.00	\$40.00	\$440.00
110700	C	Interment of ashes in a grave	\$331.82	\$33.18	\$365.00
110700	C	Permission to erect any monument	\$68.18	\$6.82	\$75.00
110700	C	Erection of a grave number plate	\$68.18	\$6.82	\$75.00
110700	C	Re-instalment of monument, headstone etc. after re-opening	\$331.82	\$33.18	\$365.00
110700	C	Filling of grave by hand (on families' request)	\$331.82	\$33.18	\$365.00
<b>REFUSE/RUBBISH DISPOSAL/ENVIRONMENT</b>					
	C	Replacement bin	At Cost		
110600	C	Rubbish service fees (residential per service per annum). Fee to be charged for all habitable properties	\$336.36	\$33.64	\$370.00
110620	C	Rubbish service fees (commercial/industrial per service per annum)	\$336.36	\$33.64	\$370.00
110660	C	Rubbish Tip Fee For After Hours - Supervised Access	\$109.09	\$10.91	\$120.00
110660	C	Rubbish Tip Fee For After Hours - Unsupervised Access Annual Fee	\$122.73	\$12.27	\$135.00
T7	C	Key Bond for after hours access	\$52.00	N	\$52.00
110660	C	Burial of Hazardous Waste (per m3) (as per licence)	\$154.55	\$15.45	\$170.00
110660	C	Car body belonging to resident	Free		Free
110660	C	Truck body belonging to resident	Free		Free
110660	C	Building Rubble per m3	\$0.00	\$0.00	\$0.00
110660	C	Green Waste - Residents m3	Free		Free
110660	C	Green Waste - Non Residents m3	\$12.73	\$1.27	\$14.00
110660	C	Uncontaminated sand and fill - residents and non residents	Free		Free
110660	C	Septic Waste - m3 (as per landfill licence)	\$24.55	\$2.45	\$27.00
110660	C	Contaminated or unsorted mixed loads m3 (as per landfill licence) - residents and non residents	\$81.82	\$8.18	\$90.00
104800	C	Administration Fee for contaminated mixed Waste loads e.g. Abattoir	\$36.36	\$3.64	\$40.00
104800	C	Administration Fee for other Commercial and Industrial waste loads	POA		POA
<b>REFUSE/RUBBISH DISPOSAL/ENVIRONMENT (Cont)</b>					
110660	C	Single Mattresses (fee per mattress) - Commercial or non resident	\$15.50	\$1.36	\$15.50
110660	C	Double Mattresses or larger (fee per mattress) - Commercial or non resident	\$26.00	\$2.27	\$26.00
110660	C	Oil Disposal - Non residential or commercial - per litre	\$3.18	\$0.32	\$3.50
110660	C	Passenger and Motorcycle Tyre	\$5.00	\$0.50	\$5.50
110660	C	Light truck and 4x4 vehicle Tyre	\$7.73	\$0.77	\$8.50
110660	C	Truck Tyre	\$19.09	\$1.91	\$21.00
110660	C	Super single Tyre	\$30.45	\$3.05	\$33.50
110660	C	Tyres with rims will be charged 100% on the cost of the tyre disposal cost	100% additional cost on the cost of tyre		100% additional cost on the cost of tyre
110660	C	All other tyres as per WA tyre recovery pricing	POA		POA
<b>SCHEDULE 11 - RECREATION AND CULTURE</b>					
<b>BUILDING HIRE FEES</b>					
<b>Shire buildings available for lease are listed on the Shire website <a href="http://www.pingelly.wa.gov.au">www.pingelly.wa.gov.au</a></b>					
1151/11 50/ 1163	C	Shire Building – Major event/function, weddings, wakes, parties, shows etc.	\$222.68	\$20.82	\$243.50
1151/11 50/ 1163	C	Local Community Groups <u>Major Event/Function</u> receive a 50% discount on venue hire as approved by CEO.	\$111.59	\$10.41	\$122.00
1151/11 50/ 1163	C	Shire Building - Hourly Hire Rate (max 3 hours)	\$11.00	\$1.00	\$12.00
1151/11 50/ 1163	C	Shire Building – Minor event/functions displays, exhibitions, other community groups.	\$104.54	\$9.46	\$114.00
1151/11 50/ 1163	C	Local Community Groups <u>Minor Event/Function</u> receive a 50% discount on venue hire as approved by CEO (max 3 hours hire)	\$52.32	\$4.68	\$57.00
1165	C	Chair Hire – per item per day (Free for Community Groups) - Note: Until returned to Shire Depot additional hire fee will be charged.	\$1.36	\$0.14	\$1.50
1165	C	Table Hire – per item per day (Free for Community Groups) - Note: Untile returned to Shire Depot additional hire fee will be charged.	\$1.36	\$0.14	\$1.50
114760	C	Delivery charge	Refer to Plant Hire Charges - hourly	At Cost	Refer to Plant Hire Charges - hourly
<b>Events</b>					
SA001/6 00/ 600	C	Concerts, performing arts events provided by the Shire as authorised by the CEO	CEO to approve event fee	Yes	CEO to approve event fee
SA001/6 00/ 600	C	Physical activity programs provided by the Shire are charged as authorised by the CEO	CEO to approve event fee	Yes	CEO to approve event fee



**SHIRE OF PINGELLY FEES AND CHARGES 2023/24**

Account Code	Statutory/ Council	Particulars	2023/2024	GST	2023/2024
<b>BUILDING HIRE FEES (cont)</b>					
<b>Bonds (Refundable)</b>					
T7	C	Key, each	\$50.00	Nil	<b>\$50.00</b>
T7	C	Key, maximum (multiple keys)	\$150.00	Nil	<b>\$150.00</b>
T7	C	Cleaning/Damage	\$150.00	Nil	<b>\$150.00</b>
T7	C	Cutlery/Crockery	\$200.00	Nil	<b>\$200.00</b>
T7	C	<b>Liquor - Authorisation must be obtained from CEO (refer below)</b>	\$160.00	Nil	<b>\$160.00</b>
		1. Deposits and hire charges are to be paid when keys are collected unless standing deposit held.			
		2. Claims for credit/refunds will not be considered unless notified by the end of the following month.			
		3. Deposits will be refunded once clearance is given by caretaker, or at close of season as appropriate.			
		4. The hirer of a public building is responsible for the first \$1,000.00 of damage incurred.			
		5. A License from the Clerk of Courts to sell liquor is required if liquor is to be sold or is included in the ticket price for a function.			
		6. Any consumption of liquor must be authorised by the CEO.			
T7	C	7. The CEO may authorise and implement an annual standing bond for community groups for the regular use of facilities and/or equipment.	\$533.00	Nil	<b>\$533.00</b>
<b>RECREATION GROUND HIRE FEES</b>					
1164	C	Pingelly Shears (Shearing Shed Hire)	\$40.91	\$4.09	<b>\$45.00</b>
1164	C	Sheep sale yards and equipment	\$113.64	\$11.36	<b>\$125.00</b>
<b>TUTANNING &amp; PERCY MARSHALL RESEARCH CENTRE</b>					
1355	C	Per night (up to 4 people)			<b>\$130.00</b>
1355	C	Per night after the 4 people maximum			<b>\$10.00</b>
		<i>No minimum stay required/Discretionary prices will be marketed for specific groups eg: Schools. Camping is allowed on the provisional that the Percy Marshall Research Centre is booked at the required rate, while also complying to the extra people rates. Camping is restricted to environs directly adjacent to the Percy Marshall Research Centre.</i>			
<b>EQUIPMENT HIRE FEES</b>					
<b>PA System</b>					
1165	C	Bond - refundable	\$200.00	Nil	<b>\$200.00</b>
1165	C	Day Hire	\$55.00	\$5.00	<b>\$60.00</b>
1165	C	Casual Hire – per hour	\$15.50	\$1.50	<b>\$17.00</b>
<b>Piano / Electric Keyboard</b>					
1165	C	Bond	\$320.00	Nil	<b>\$320.00</b>
<b>Small Animal Trap</b>					
Bonds	C	Bond	\$88.00	Nil	<b>\$88.00</b>
0580	C	Weekly Hire	\$11.91	\$1.09	<b>\$13.00</b>
<b>PLANT HIRE FEES</b>					
<b>Community Bus (MR Class drivers license required)</b>					
1162	C	Hire (per/km) - plus fuel >175kms Calculate as Full Day	\$1.36	\$0.14	<b>\$1.50</b>
1162	C	Minimum any hire - plus fuel	\$36.36	\$3.64	<b>\$40.00</b>
1162	C	Full Day hire rate - plus fuel	\$236.36	\$23.64	<b>\$260.00</b>
		Note: The hirer has the choice to hire the Community Bus by hiring per km or the full day hire rate if the hire will exceed the minimum any hire rate. The hirer will always be charged the lesser amount.			
1162	C	NB: If the hirer returns the bus not refuelled to full then the Shire will charge the cost of the fuel and staff time including an Administrative fee.	Cost of fuel and time + \$55 admin fees	Cost plus gst on admin fee of \$5.00	Cost of fuel and time + Admin fee of \$55
1162	C	Minimum cleaning charge for the first hour	\$66.36	\$6.64	<b>\$73.00</b>
1162	C	Any additional cleaning requirements in addition to the first hour will be charged per 15 minute blocks at the rate of	\$24.55	\$2.45	<b>\$27.00</b>
T7	C	Bond Community only	\$100.00	Nil	<b>\$100.00</b>
T7	C	Bond	\$500.00	Nil	<b>\$500.00</b>
		Note: The hirer of the Community Bus is responsible for the first \$1,000 for any malicious damage caused.			
<b>SWIMMING POOL FEES</b>					
<b>Entry Fee</b>					
1156	C	Adult (18 years and over )	\$3.18	\$0.32	<b>\$3.50</b>
1156	C	Student (15 years and over)	\$2.27	\$0.23	<b>\$2.50</b>
1156	C	Child (Over 5 to 17 years)	\$2.27	\$0.23	<b>\$2.50</b>
1156	C	Child (under 5 years) Must be accompanied by paying adult)	Free	Free	<b>Free</b>
1156	C	Senior/Pensioner (over 60 years)	\$2.27	\$0.23	<b>\$2.50</b>
1156	C	Family (2 Adults + Max 4 dependent children under 12)	\$9.09	\$0.91	<b>\$10.00</b>
1156	C	Spectators	\$2.27	\$0.23	<b>\$2.50</b>
1156	C	Swimming classes (Vacation Swim Lessons only)	\$2.27	\$0.23	<b>\$2.50</b>
1156	C	Swimming school classes (In Term Ed Dept Lessons only)	N/C	N/C	<b>N/C</b>
		Free entry school holidays for all users as approved by the CEO			
		No pool entry fees (or usage fees) are to be charged for school swimming carnivals.			
<b>Season Tickets</b>					
1157	C	Child	\$22.73	\$2.27	<b>\$25.00</b>
1157	C	Adult	\$50.00	\$5.00	<b>\$55.00</b>
1157	C	Family (2 Adults + Max 4 dependent children under 12)	\$118.18	\$11.82	<b>\$130.00</b>
<b>Hire of pool (by arrangement)</b>					
1156	C	per hour (minimum 1 hour)	\$127.27	\$12.73	<b>\$140.00</b>
1156	C	maximum (3 hours)	\$372.73	\$37.27	<b>\$410.00</b>
<b>Hire of Pool Lane (by arrangement)</b>					
1156	C	per hour (minimum 1 hour / maximum 3 hours)	\$3.64	\$0.36	<b>\$4.00</b>
<b>SCHEDULE 12 - TRANSPORT</b>					
<b>UNSEALED &amp; SEALED ROAD MAINTENANCE CONTRIBUTION</b>					
1226	C	Unsealed Road -This fee will only be applicable when Council has approved conditional business access to an unsealed road. Maintenance agreement with Council is per tonne/per kilometre or part thereof.	\$0.27	\$0.03	<b>\$0.30</b>
1226	C	Sealed Road -This fee will only be applicable when Council has approved conditional business access to an unsealed road. Maintenance agreement with Council is per tonne/per kilometre or part thereof.	POA	POA	POA

**SHIRE OF PINGELLY FEES AND CHARGES 2023/24**

Account Code	Statutory/ Council	Particulars	2023/2024	GST	2023/2024
<b>SCHEDULE 13 - ECONOMIC SERVICES</b>					
<b>PHOTOCOPYING FEES</b>					
1353	C	Building Plan Search Fee (plus photocopy charges)	\$20.00	Nil	<b>\$20.00</b>
<b>BUILDING FEES</b>					
<i>Statutory - Building Services (Complaint Resolution and Administration) Act 2011 &amp; APPLICATIONS FOR BUILDING / DEMOLITION</i>					
113310	S	Certified - Classes 1 and 10 (of declared value)	0.19% (min \$110.00)	Nil	<b>0.19% (min \$110.00)</b>
113310	S	Certified - Classes 2 to 9 (of declared value)	0.09% (min \$110.00)	Nil	<b>0.09% (min \$110.00)</b>
113310	S	Uncertified - Classes 1 and 10 (of declared value) (s.16(1))	0.32% (min \$110.00)	Nil	<b>0.32% (min \$110.00)</b>
113310	S	Minimum Fee any class	\$110.00	Nil	<b>\$110.00</b>
113310	S	Application for Demolition Permit - Class 1 and 10	\$110.00	Nil	<b>\$110.00</b>
113310	S	Application for Demolition Permit - Class 2 to 9	\$110.00 per storey	Nil	<b>\$110.00 per storey</b>
113310	S	Application to extend time during which building or demolition permit (s.32(3)(f)) has effect.	\$110.00	Nil	<b>\$110.00</b>
113310	C	Issue of a Certificate of Design Compliance - Class 2 to 9	POA	POA	<b>POA</b>
<b>Building Services Levy-Dept of Commerce</b>					
102220	S	Building Permit (Over \$45,000)	0.137% of work	Nil	<b>0.137% of work</b>
102220	S	Building Permit (\$45,000 or less)	\$61.65	Nil	<b>\$61.65</b>
102220	S	Demolition Permit (Over \$45,000)	0.137% of work	Nil	0.137% of work
102220	S	Demolition Permit (\$45,000 or less)	\$61.65	Nil	\$61.65
102220	S	Occupancy Permit or Building Approval Certificate (s.47,49, 50 or 52 of Building Act 2011)	\$61.65	Nil	\$61.65
102220	S	Occupancy Permit or Building Approval Certificate for Unauthorised Work (Over \$45,000 (s.51 of Building Act 2011 ))	0.274% of work value	Nil	<b>0.274% of work value (Min \$123.30)</b>
<b>APPLICATION FOR OCCUPANCY PERMITS / BUILDING APPROVAL CERTIFICATES</b>					
<i>Statutory - Building Regulations 2012 Schedule 2 Application for:</i>					
113310	S	Occupancy Permit for a completed building (s.46)	\$110.00	Nil	\$110.00
113310	S	Temporary Occupancy Permit for incomplete building (s.47)	\$110.00	Nil	\$110.00
113310	S	Modification of an Occupancy Permit for additional use of a building on temporary basis (s. 48)	\$110.00	Nil	\$110.00
113310	S	Replacement Occupancy Permit for permanent change of the building's use, classification (s.49)	\$110.00	Nil	\$110.00
113310	S	Occupancy Permit or Building Approval Certificate for registration of strata scheme, plan of re-subdivision	\$11.60 per strata unit (min. \$115.00)	Nil	\$11.60 per strata unit (min. \$115.00)
113310	S	Occupancy Permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of work value (min. \$110.00)	Nil	0.18% of work value (min. \$110.00)
113310	S	Building Approval Certificate for a building in respect of which unauthorised work has been done (s.51(3))	0.38% of work value (min. \$110.00)	Nil	0.38% of work value (min. \$110.00)
113310	S	Replacement Occupancy Permit for an existing building (s.52(1))	\$110.00	Nil	\$110.00
113310	S	Building Approval Certificate for an existing building where unauthorised work has not been done (s.52(2))	\$110.00	Nil	\$110.00
113310	S	Extension of time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	\$110.00	Nil	\$110.00
<b>OTHER APPLICATIONS</b>					
103310	S	Application as defined in regulation 31 (for each building standard in respect of which declaration is sought) - Cost Recovery	\$2200.00	Nil	<b>\$2,200.00</b>
102230	S	BCITF Levy (over \$20,000) (of declared value) (Statutory)	0.20%	Nil	0.20%
T7	C	Relocated Secondhand Dwelling Bond	\$5330.00	Nil	<b>\$5330.00</b>
103310	S	Local Government approval of battery powered smoke alarms -Building Regulations 2012 Reg 61(3)\$170 max	\$170.00	Nil	<b>\$170.00</b>
<b>TOWN PLANNING FEES</b>					
113510	C	Rural Address Fee - supply and erection (Rural Road Number)	\$0.00	Nil	<b>\$0.00</b>
<b>CARAVAN PARK FEES</b>					
<b>Site utilising power, water or ablutions (including RVs and tents)</b>					
<b>Peak periods being WA School Holidays, weekends and Public Holidays.</b>					
<b>Powered Sites per site</b>					
113300	C	per night, subsequent stays at \$20 per night	\$27.27	\$2.73	<b>\$30.00</b>
113300	C	per week	\$136.36	\$13.64	<b>\$150.00</b>
113300	C	per week (permanent after 3 months)	\$132.70	\$7.30	<b>\$140.00</b>
113300	C	per day - Showers (itinerants) per person	\$10.00	\$1.00	<b>\$11.00</b>
<b>Unpowered Sites (including RVs and Tents) per site</b>					
113300	C	per night, subsequent stays at \$15 per night	\$18.18	\$1.82	<b>\$20.00</b>
113300	C	per week	\$100.00	\$10.00	<b>\$110.00</b>
<b>Oval Site Unpowered</b>					
113300	C	RV (Self Contained) only requiring dump site - No Power	\$14.55	\$1.45	<b>\$16.00</b>
<b>Caravan Clubs / Group Bookings</b>					
113300	C	Site Only (Max number of sites 10)	\$22.73	\$2.27	<b>\$25.00</b>
<b>STANDPIPE WATER CHARGE</b>					
113320	F	1 KL (per 1,000 Litres) (NB: minimum charge \$25.00) GST free	Cost of water + \$5.00 fee	Nil	<b>Cost of Water + 5.00 fee</b>
Account Code	Statutory/ Council	Particulars	2023/2024	GST	2023/2024
<b>SCHEDULE 14 - OTHER PROPERTY AND SERVICES</b>					
<b>ENGINEERING SERVICES</b>					
<i>Engineering Private Works to be requested for approval by the Executive Manager of Works or CEO,POA</i>					