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Council Minutes

Shire of Pingelly

Ordinary Council Meeting

17 July 2024

Pingelly, positive by nature. Let's grow together!

TABLE OF CONTENTS

| | |
|--|----|
| 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS..... | 3 |
| 2. ACKNOWLEDGEMENT OF COUNTRY | 3 |
| 3. ANNOUNCEMENTS BY THE PRESIDING MEMBER..... | 3 |
| 4. RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE..... | 3 |
| 5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE..... | 3 |
| 6. PUBLIC QUESTION TIME | 3 |
| 7. APPLICATIONS FOR LEAVE OF ABSENCE..... | 3 |
| 8. DISCLOSURES OF INTEREST | 4 |
| 9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS | 4 |
| 10. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS | 4 |
| 11. ITEMS BOUGHT FORWARD DUE TO PERSONS ATTENDING | 5 |
| 12. REPORTS OF COMMITTEES | 6 |
| 12.1. Reports of Committees of Council..... | 6 |
| 12.2. Reports of Council Delegates on External Committee | 6 |
| 13. REPORTS OF COUNCILLORS | 7 |
| 13.1. Reports of President..... | 7 |
| 13.2. Memorials..... | 7 |
| 13.3. Celebrations | 7 |
| 14. OFFICE OF THE CHIEF EXECUTIVE OFFICER..... | 9 |
| 14.1. Council Delegates to Various External Committees..... | 9 |
| 15. DIRECTORATE OF CORPORATE AND COMMUNITY SERVICES..... | 11 |
| 15.1. Monthly Statement of Financial Activity - June 2024..... | 11 |
| 15.2. Accounts Paid by Authority - June 2024..... | 29 |
| 15.3. Adoption of the 2024/25 Budget and Fees and Charges | 47 |
| 16. DIRECTORATE OF WORKS | 87 |
| 17. ELECTED MEMBERS MOTIONS WITH PREVIOUS NOTICE | 87 |
| 18. NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING | 87 |
| 19. CONFIDENTIAL ITEMS | 87 |
| 20. CLOSURE OF MEETING..... | 87 |

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairman declared the meeting open at 02.04pm.

2. ACKNOWLEDGEMENT OF COUNTRY

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

3. ANNOUNCEMENTS BY THE PRESIDING MEMBER

Please turn your mobile phones to silent, any calls are to be taken outside of the Chambers. Thank you.

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

Members Present

| | |
|----------------|------------------|
| Cr J McBurney | President |
| Cr P Wood | Deputy President |
| Cr C Cheney | |
| Cr B Hotham | |
| Cr P Narducci | |
| Cr A Trethewey | |

Staff in Attendance

| | |
|----------------|--------------------------------------|
| Mr M Hudson | Executive Manager Works |
| Ms Z Macdonald | Executive Manager Corporate Services |
| Mrs S Nyssen | Governance and Executive Officer |

Members of the Public

Mr Peter Bucknell

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6. PUBLIC QUESTION TIME

Please see Public Question Time Information on page 3.

Peter Bucknell presented with questions regarding a community Neighbourhood watch.

Question 1: Would like to see a community neighbourhood watch seen more prominent and a core value within the community.

Response: The Shire has started discussions with the police regarding a neighbourhood watch program. We are further investigating information from different sectors including the police force. The Shire is fully supportive of this and we expect this to go forward.

Peter Bucknell suggests an award be made for witnesses who assist in criminal convictions.

Council thank Mr Peter Bucknell for attending the meeting

7. APPLICATIONS FOR LEAVE OF ABSENCE

Voting Requirements:

Simple Majority Required

13441 Cr Peter Narducci moved, Cr Bryan Hotham seconded

That Council:

- 1. Grant President Jackie McBurney absence from the Ordinary Council Meeting dated 21 August 2024, time of absence being from the 24 July 2024 until the 30th August 2024.**
- 2. Grant Deputy Peter Wood absence from the 22 August 2024 until the 2 September 2024**
- 3. Grant Deputy Peter Wood absence from the 9 September 2024 until the 14 September 2024.**

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

8. DISCLOSURES OF INTEREST

Councillors/Staff are reminded of the requirements of s5.65 of the *Local Government Act 1995*, to disclose any interest during the meeting when the matter is discussed, and also of the requirement to disclose an interest affecting impartiality under the Shire's Code of Conduct for Council Members, Committee Members and Candidates and the Code of Conduct for Employees.

Cr Bryan Hotham 15.3 Impartial
Cr Angela Trethewey 15.3 Impartial

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1. Confirmation of Minutes of Previous Meetings - 19 June 2024

Voting Requirements:

Simple Majority required

13442 Deputy Peter Wood moved, Cr Angela Tretheway seconded

Recommendation and Council Decision:

That the Minutes of the Ordinary Meeting of the Council of the Shire of Pingelly held in the Council Chambers on 19 June 2024 be confirmed.

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

10. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

11. ITEMS BOUGHT FORWARD DUE TO PERSONS ATTENDING

Nil

12. REPORTS OF COMMITTEES

12.1. Reports of Committees of Council

- Audit & Risk Committee Full Council
- Bush Fire Advisory Committee Member – Cr Narducci
Deputy – Cr Hotham
- CEO Performance Review Committee Member – Shire President
Member – Deputy President
Member – Cr Cheney
Member – Cr Hotham

12.2. Reports of Council Delegates on External Committee

- Central Country Zone of WALGA Delegate – Shire President
Delegate – Deputy President
- Hotham-Dale Regional Road Sub-Group Delegate – Shire President
Deputy – Deputy President
- Pingelly Recreation & Cultural Centre Board Member – Shire President
Deputy – Deputy President
- Development Assessment Panel Delegate – Shire President
Delegate – Cr Narducci
Deputy – Cr Hotham
Deputy – Cr Singh
- Pingelly Tourism Group Delegate – Cr Singh
Deputy – Cr Narducci
- Shires of Pingelly and Wandering Joint Delegate – Shire President
Local Emergency Management Committee Delegate – Deputy President
Deputy – Cr Cheney
- Pingelly Youth Network Delegate – Cr Narducci
Delegate – Cr Cheney
Deputy – Shire President
- Pingelly Early Years Network Delegate – Shire President
- Pingelly Community Wellbeing Plan Working Group Delegate – Shire President
Deputy – Cr Narducci
- Pingelly Museum and Historical Group Delegate – Cr Hotham
Deputy – Cr Singh

13. REPORTS OF COUNCILLORS

13.1. Reports of President

JUNE

- 12th Council Budget Workshop
- 12th Shire of Pingelly OCM
- 12th Pingelly Primary School Council Meeting
- 17th Pingelly Community Wellbeing Plan Meeting
- 19th Workforce Australia Local Jobs Meeting
- 21st Pingelly Early Years Network – Mapping and Gapping
- 27th Meeting with A/CEO and Deputy President

JULY

- 10th Meeting with A/CEO and Deputy President
- 10th PRACC Board Meeting
- 11th NAIDOC Day Activities at PRACC
- 11th RAP Meeting
- 11th Meeting with the A/CEO
- 17th Shire of Pingelly OCM

13.2. Memorials

The Chairman to ask Councillors if there are any memorials or commemorations to be noted in the minutes.

- Condolences to the family and friends of Kevin Gill. Mr Gill was born and raised in Pingelly, and was a big part of the Pingelly community, playing football and owning the local trucking business.
- Condolences to the family of late Margret Pearmine. Margret was a nurse at the Pingelly District Hospital, and raised 3 children on Stone Street. Husband Brian worked as a linesman for Telstra, and both were well known Pingelly community members.

13.3. Celebrations

The Chairman to ask Councillors if there are any celebrations to be noted in the minutes.

Voting Requirements:

Simple Majority required

13443 Cr Clinton Cheney moved, Cr Peter Narducci seconded

Council Decision:

Council write to the following organisations congratulating them on their successful events within the Shire of Pingelly, wishing them well in the future and looking forward to their return.

- 1. Pingelly Pony Express**
- 2. Dart Club**
- 3. Auskick**
- 4. Sheepdog Trials**

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

14. OFFICE OF THE CHIEF EXECUTIVE OFFICER

14.1. Council Delegates to Various External Committees

| | |
|--------------------------------|--------------------------|
| File Reference: | ADM0008 |
| Location: | Shire of Pingelly |
| Applicant: | Shire of Pingelly |
| Author: | Storm Nyssen |
| Disclosure of Interest: | Nil |
| Attachments: | Nil |
| Previous Reference: | Nil |

Summary

Council to consider reviewing and appointing an additional delegate to the Pingelly Early Years Network Committee and the Pingelly Museum and Historical Group Committee.

Background

Council has a number of delegates on external committees. These committees and their delegates are listed in this agenda at item 12.1 and 12.2. The purpose of these delegates is to provide representation from Council on the committee and to report back to Council regarding any decisions made by the external committee. These delegates are not empowered to make decision or commitments on behalf of Council.

On the special Council Meeting held on the 25 October 2023, item 13.1 in the Special Council Meeting agenda, the Council appointed delegates to committees of Council and External Committees. The newly appointed delegates are listed in this agenda, the Ordinary Council Meeting 12 July 2024, under item 12.1 and 12.2.

Councillor Angela Trethewey was elected to council through an Extraordinary Election on the 28 February 2024.

Comment

On the Special Council Meeting held on the 25 October 2023, all positions to committees and other representation as members of Council were vacated and fresh delegates and deputies were appointed.

To date Councillor Angela Trethewey has not been appointed to any Council Delegate/Deputy roles on External Committees. Councillor Angela Trethewey is currently the Fundraising Officer and committee member for the Pingelly Museum and Historical Group. Ms Trethewey also shares a keen interest in the Pingelly Early Years Network. As such, Council is asked to consider appointing Councillor Angela Trethewey as an additional Council deputy on the Pingelly Museum and Historical Group Committee, and the Pingelly Early Years Network.

Consultation

Acting Chief Executive Officer.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Business as usual.

Risk Framework

| | | | |
|---------------------------|---|---------------------|---------|
| Risk: | Lack of representation may lead external committees to believe that they are not valued by Council. | | |
| Consequence Theme: | Reputational | Impact: | Minor |
| Consequence: | Low impact, a small number of complaints. | | |
| Likelihood Rating: | Rare | Risk Matrix: | Low (4) |
| Action Plan: | No further action is required. | | |

Voting Requirements:

Simple Majority required

13444 Cr Bryan Hotham moved, Cr Peter Narducci seconded

Officer's Recommendation and Council Decision:

That Council:

1. **Appoints Councillor Angela Trethewey as an additional deputy for the Pingelly Museum and Historical Group Committee, in addition to the current delegate (Cr Hotham) and deputy (Cr Singh).**
2. **Appoints Councillor Angela Trethewey as a deputy for the Pingelly Early Years Network Committee, in addition to the current delegate (Shire President).**

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Trethewey |
| Against: | Nil |

15. DIRECTORATE OF CORPORATE AND COMMUNITY SERVICES

15.1. Monthly Statement of Financial Activity - June 2024

| | |
|--------------------------------|---|
| File Reference: | ADM0075 |
| Location: | Not Applicable |
| Applicant: | Not Applicable |
| Author: | Zoe Macdonald |
| Disclosure of Interest: | Nil |
| Attachments: | 1. 1.12 Statement of Financial Activity - So P - 11 - June 2024 Council OC M.xlsb [15.1.1 - 15 pages] |
| Previous Reference: | Nil |

Summary

In Accordance with the *Local Government Act 1995* Section 5.25 (1) and *Local Government (Financial Management) Regulations 1996*, Monthly Financial Statements are required to be presented to Council, in order to ensure that income and expenditure is in keeping with budget forecasts.

The Monthly Statement of Financial Activity for the month of June 2024 is attached for Council consideration and adoption. This report now incorporates new Australian Accounting Standards Board (AASB) requirements effective from 1 July 2019. AASB 15 Revenue from Contracts with Customers (IFRS 15), AASB 1058 Income for Not-for Profit Entities, AASB 16 Lease replaces AASB 117 (IFRS 16).

Background

In order to prepare the monthly statements, the following reconciliations have been completed and verified:

- Reconciliation of assets, payroll and taxation services;
- Reconciliation of all shire's bank accounts, including term deposits;
- Reconciliation of rates, including outstanding debtors;
- Reconciliation of sundry creditors and debtors;

Comment

The Monthly Financial report has been prepared in accordance with statutory requirements and provides council with their financial position as at 30 June 2024.

Consultation

Nil

Statutory Environment

Local Government Act 1995;

Local Government (Financial Management) Regulations 1996

Section 34: Financial Reports to be prepared

(1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail -

- (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
- (b) Budget estimates to the end of the month to which the statement relates;
- (c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
- (d) Material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) The net current assets at the end of the month to which the statement relates.

- (2) Each statement of financial activity is to be accompanied by documents containing -
- (a) An explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) An explanation of each of the material variances referred to in sub regulation (1) (d); and
 - (c) Such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown -
- (a) According to nature and type classification;
 - (b) By program; or
 - (c) By business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), is to be -
- (a) Presented to the council -
 - (i) At the next ordinary meeting of the council following the end of the month to which the statement relates; or
 - (ii) if the statement is not prepared in time to present it to the meeting referred to in subparagraph (i), to the next ordinary meeting of the council after that meeting; and
 - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS 5, to be used in statements of financial activity for reporting material variances.

Policy Implications

There are no policy implications associated with this report.

Financial Implications

The report and Officer recommendation is consistent with Council's adopted Budget 2023/24 and Budget Review 2023/24.

Strategic Implications

Business as usual.

Risk Framework

| | | | |
|---------------------------|--|---------------------|---------|
| Risk: | Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit. | | |
| Consequence Theme: | Reputational / Compliance | Impact: | Minor |
| Consequence: | Low impact, a small number of complaints. Some temporary non-compliance | | |
| Likelihood Rating: | Unlikely | Risk Matrix: | Low (4) |
| Action Plan: | Risk is acceptable with adequate controls, managed by routine procedures and subject to annual monitoring. | | |

Voting Requirements:

Simple Majority required

13445 Deputy Peter Wood moved, Cr Clinton Cheney seconded

Officer's Recommendation and Council Decision:

That with respect to the Monthly Statement of Financial Activity for the month ending 30 June 2024 be accepted and material variances be noted.

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |



SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD TO 30 June 2024

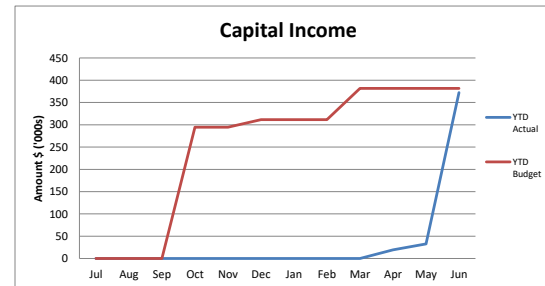
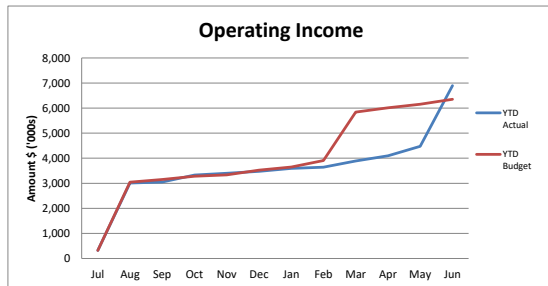
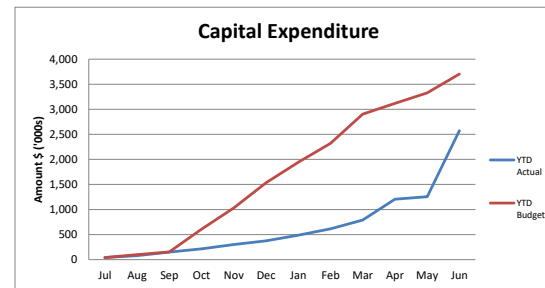
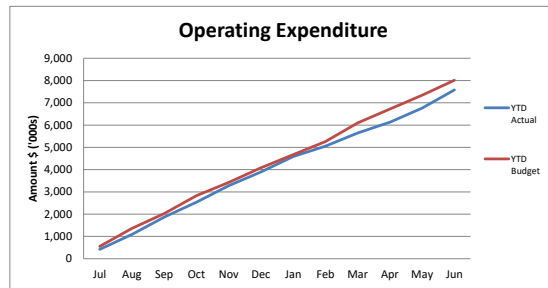
TABLE OF CONTENTS

Graphical Analysis
Statement of Financial Activity by Nature
Report on Significant Variances

Notes to and Forming Part of the Statement

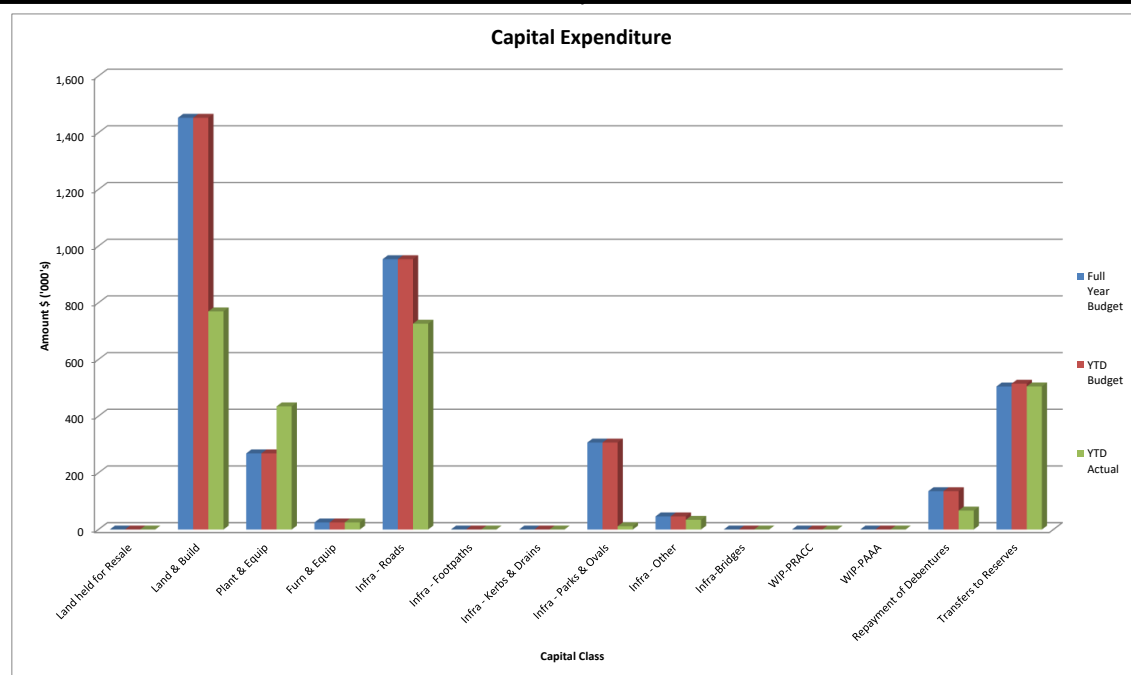
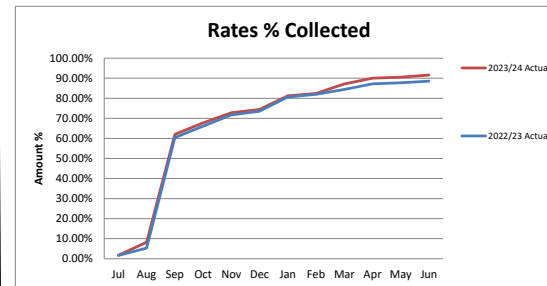
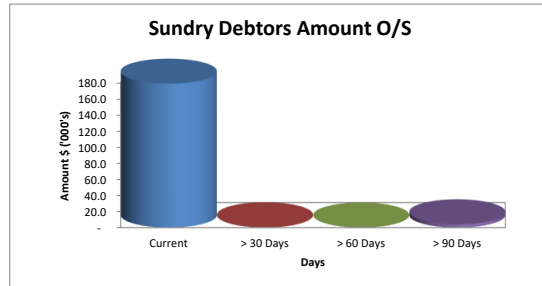
- 1 Acquisition of Assets
- 2 Disposal of Assets
- 3 Information on Borrowings
- 4 Reserves
- 5 Net Current Assets
- 6 Rating Information
- 7 Operating Statement
- 8 Statement of Financial Position
- 9 Restricted Funds Summary

Income and Expenditure Graphs to 30 June 2024



This is adjusted in line with accounting standards to capital grants expenditure
To date no transfers have been made from reserves

Other Graphs to 30 June 2024



Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY BY NATURE

FOR THE PERIOD TO 30 June 2024

| NOTE | 2023/24 Adopted Budget \$ | 2023/24 Revised Budget \$ | June 2024 YTD Budget \$ | June 2024 Actual \$ | Variations Actuals to Budget \$ | Variations Actual Budget to Y-T-D % |
|--|------------------------------------|------------------------------------|----------------------------------|------------------------------|--|---|
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| Rates | 2,446,730 | 2,436,547 | 2,436,547 | 2,436,948 | 401 | 0% |
| Grants, subsidies and contributions | 619,746 | 586,190 | 586,190 | 2,157,354 | 1,571,164 | 268% |
| Fees and charges | 427,668 | 439,583 | 439,583 | 434,563 | (5,020) | -1% |
| Interest revenue | 48,997 | 83,897 | 83,897 | 96,602 | 12,705 | 15% |
| Other revenue | 89,221 | 198,605 | 198,605 | 202,474 | 3,869 | 2% |
| Profit on asset disposal | 2,000 | 2,000 | 2,000 | 2,806 | 0 | -40% |
| | 3,634,362 | 3,746,822 | 3,746,822 | 5,330,748 | 1,583,120 | 42% |
| Expenditure from operating activities | | | | | | |
| Employee costs | (2,149,081) | (2,100,690) | (2,100,690) | (1,980,390) | 120,300 | 6% |
| Materials & Contracts | (2,028,784) | (2,093,488) | (2,093,488) | (1,757,582) | 335,907 | 16% |
| Utility charges | (166,838) | (171,838) | (171,838) | (209,652) | (37,813) | -22% |
| Insurance charges | (231,841) | (217,091) | (217,091) | (232,437) | (15,346) | -7% |
| Finance costs | (89,641) | (89,641) | (89,641) | (89,437) | 204 | 0% |
| Depreciation | (2,933,590) | (3,202,339) | (3,202,339) | (3,223,748) | (21,409) | -1% |
| Other Expenditure | (93,111) | (129,599) | (129,599) | (77,059) | 52,540 | 41% |
| Loss on Asset Disposal | (9,300) | (9,300) | (9,300) | (8,768) | 0 | 6% |
| | (7,702,186) | (8,013,986) | (8,013,986) | (7,579,072) | 434,382 | -5% |
| Operating activities excluded from budget | | | | | | |
| (Profit)/Loss on Asset Disposals | 7,300 | 7,300 | 7,300 | 5,962 | (1,338) | 18% |
| Adjustments in Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0% |
| Add back Depreciation | 2,933,590 | 3,202,339 | 3,202,339 | 3,223,748 | 21,409 | -1% |
| | 2,940,890 | 3,209,639 | 3,209,639 | 3,229,710 | 20,071 | 1% |
| Amount attributable to operating activities | (1,126,934) | (1,057,525) | (1,057,525) | 981,385 | 2,038,911 | 193% |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| Capital grants, subsidies and contributions | 2,606,381 | 2,604,500 | 2,604,500 | 1,563,875 | (1,040,625) | 40% |
| Proceeds from Disposal of Assets | 42,000 | 42,000 | 42,000 | 32,526 | (9,474) | -23% |
| Proceeds from financial assets at amortised cost - self supporting loans | 21,230 | 21,230 | 21,230 | 21,230 | 0 | 0% |
| | 2,669,611 | 2,667,730 | 2,667,730 | 1,617,631 | 1,030,292 | -39% |
| Outflows from investing activities | | | | | | |
| Purchase Land Held for Resale | 0 | 0 | 0 | 0 | 0 | 0% |
| Purchase of Land and Buildings | (1,324,477) | (1,452,712) | (1,452,712) | (769,623) | 683,089 | 47% |
| Purchase of Furniture & Equipment | (25,000) | (25,000) | (25,000) | (25,114) | (114) | 0% |
| Purchase of Right of Use Asset - Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0% |
| Purchase of Right of Use Asset - Plant & Equipment | 0 | 0 | 0 | 0 | 0 | 0% |
| Purchase of Right of Use Asset - Buildings | 0 | 0 | 0 | 0 | 0 | 0% |
| Purchase of Plant & Equipment | (279,691) | (268,654) | (268,654) | (434,444) | (165,790) | -62% |
| Purchase of WIP - PP & E | 0 | 0 | 0 | 0 | 0 | 0% |
| Purchase of Infrastructure Assets - Roads | (967,970) | (953,790) | (953,790) | (726,172) | 227,618 | 24% |
| Purchase of Infrastructure Assets - Footpaths | 0 | 0 | 0 | 0 | 0 | 0% |
| Purchase of Infrastructure Assets - Kerbs & Drains | 0 | 0 | 0 | 0 | 0 | 0% |
| Purchase of Infrastructure Assets - Parks & Ovals | (306,899) | (306,899) | (306,899) | (11,422) | 295,477 | 96% |
| Purchase of Infrastructure Assets - Bridges | 0 | 0 | 0 | 0 | 0 | 0% |
| Purchase of Infrastructure Assets - Other | (46,293) | (46,293) | (46,293) | (34,233) | 12,060 | 26% |
| | (2,950,330) | (3,053,348) | (3,053,348) | (2,001,008) | 1,052,340 | -34% |
| Amount attributable to investing activities | (280,719) | (385,618) | (385,618) | (383,377) | 2,241 | -1% |
| FINANCING ACTIVITIES | | | | | | |
| Inflows from financing activities | | | | | | |
| Transfers from Restricted Asset (Reserves) | 269,691 | 339,691 | 339,691 | 339,691 | 0 | 0% |
| | 269,691 | 339,691 | 339,691 | 339,691 | 0 | 0% |
| Outflows from financing activities | | | | | | |
| Repayment of Borrowings | (135,336) | (135,336) | (135,336) | (66,905) | 68,431 | 51% |
| Payments for principal portion of lease liabilities | (98,891) | (98,891) | (98,891) | (98,304) | 587 | -1% |
| Transfers to Restricted Assets (Reserves) | (504,638) | (514,510) | (514,510) | (504,762) | 9,748 | 2% |
| | (738,865) | (748,737) | (748,737) | (669,972) | 78,765 | 11% |
| Amount attributable to financing activities | (469,174) | (409,046) | (409,046) | (330,281) | 78,765 | 19% |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 1,876,827 | 1,832,480 | 1,832,480 | 1,832,480 | (44,347) | 0% |
| Amount attributable to operating activities | (1,126,934) | (1,057,525) | (1,057,525) | 981,385 | 2,038,911 | 193% |
| Amount attributable to investing activities | (280,719) | (385,618) | (385,618) | (383,377) | 2,241 | -1% |
| Amount attributable to financing activities | (469,174) | (409,046) | (409,046) | (330,281) | 78,765 | 19% |
| Surplus or deficit at the end of the financial year | (0) | (19,709) | (19,709) | 2,100,208 | 2,119,917 | 10756% |

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

1. Please note that the rates were raised in August but this schedule is not date sensitive

Material Variances Symbol

Above Budget Expectations Greater than 10% and \$10,000 ▲
Below Budget Expectations Less than 10% and \$10,000 ▼

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

SHIRE OF PINGELLY
FOR THE PERIOD TO 30 June 2024
Report on Significant variances greater than 10% and \$10,000

Purpose

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date. The material variance adopted by Council for the current year is an Actual Variance exceeding 10% and a value greater than \$10,000. Items in bold are additions not previously included in reporting

NATURE AND TYPE VARIATIONS

REPORTABLE OPERATING REVENUE VARIATIONS

| | | | |
|--|-----------|-------------|--------|
| Operating Grants & Subsidies | | 1,571,164 | 268% ▲ |
| Additional FAGS Grant Funding 23/24 | 11,685 | | |
| FAGS Grant Funding 24/25 Received in Advance | 1,540,130 | | |
| Community grants and small grants income received but not budgeted for | 14,207 | | |
| Tourism grants received but not budgeted for | 9,545 | | |
| Interest Earnings | | 12,705 | 15% ▲ |
| Term Deposit Interest on investments including reserves | 14,770 | | |
| Interest relating to rates debtors | (2,065) | | |
| Capital Grants (Non Operating) | | (1,040,625) | 40% ▼ |
| Timing of grants relating to DFES Firesheds, LRCI 3, LRCI 4, WSN. | | | |

REPORTABLE OPERATING EXPENSE VARIATIONS

| | | | |
|---|----------|-----------|--------|
| Materials and Contracts | | 335,907 | 16% ▼ |
| Debt Collection (Recoverable) | (9,554) | | |
| Computer and office equipment (Timing of profiling of licensing, not anticipated to exceed budget at the end of the financial year) | (3,008) | | |
| Audit Expenses | 19,935 | | |
| Council Plans and Strategies | 51,867 | | |
| Consultants | 23,789 | | |
| BFB ESL Expenditure - Additional PPE purchased | (3,490) | | |
| Bush Fire Mitigation | 296,251 | | |
| Conferences | 5,268 | | |
| Councillor Training | (2,761) | | |
| Refuse Site collection and Tip Site maintenance | (2,075) | | |
| PRACC Building maintenance/operations | 20,433 | | |
| Swimming Pool Contract Management Expense - Timing | 4,218 | | |
| Swimming Pool maintenance, partial recovery from insurance claim for pump failure | (21,024) | | |
| Celebrations | (14,583) | | |
| Area Promotion | 50,688 | | |
| Rural Road, Town Road maintenance & bridges | (84,843) | | |
| Job Training | 6,255 | | |
| Utilities | | (37,813) | -22% ▲ |
| We have received greater than anticipated utility charges. | | | |
| Other Expenditure | | 52,540 | 41% ▼ |
| Rates write off, job training and community grants program behind budget expectations | | | |
| REPORTABLE CAPITAL EXPENDITURE VARIATIONS | | 683,089 | 47% ▼ |
| Purchase of Land & Buildings | | | |
| Building capex - Admin Building | 1,169 | | |
| Building capex - Fire Shed West Pingelly | 531,475 | | |
| Building capex - Fire Shed East Pingelly | 148,805 | | |
| Building capex - Caravan Park Improvements | (13) | | |
| Building capex - Childcare centre | 19,297 | | |
| Building capex - Town Hall Election Promise | (17,643) | | |
| Purchase of Plant & Equipment | | (165,790) | -62% ▲ |
| Replacement vehicles and PRACC Generator. | | | |
| Purchase of Road Infrastructure Assets | | 227,618 | 24% ▼ |
| Roads program Somerset | (14,276) | | |
| Roads program Yenellin | 76,877 | | |
| Roads program Wickopin Pingelly | 17 | | |
| Roads program North Bannister Pingelly Road - Funding not yet received | 165,000 | | |
| Purchase of Infrastructure Assets - Parks & Ovals | | 295,477 | 96% ▼ |
| Pingelly Pocket Park | (3,071) | | |
| The Community Water Supply budget profiling. | 30,951 | | |
| Parks capex - Youth Park | 267,597 | | |
| Purchase of Infrastructure Assets - Other | | 12,060 | 26% ▼ |
| The signage and streetscape has not yet commenced. | 60 | | |
| Standpipe swipe card upgrade not yet commenced. | 12,000 | | |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

SHIRE OF PINGELLY NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD TO 30 June 2024

| | 2023/24 Adopted Budget \$ | 2023/24 Revised Budget \$ | 2023/24 YTD Budget \$ | June 2024 YTD Actual \$ |
|---|------------------------------------|------------------------------------|--------------------------------|-------------------------------------|
| 1. ACQUISITION OF ASSETS | | | | |
| The following assets have been acquired during the period under review: | | | | |
| By Program | | | | |
| Governance | | | | |
| <u>Administration</u> | | | | |
| Furniture And Equipment | CCTV 25,000 | 25,000 | 25,000 | 25,114 |
| Building Purchase Level 3 - Schedule 4 | 65,000 | 65,000 | 65,000 | 63,832 |
| EMCS Vehicle | 46,872 | 0 | 0 | - |
| Law, Order & Public Safety | | | | |
| <u>Fire Prevention</u> | | | | |
| Plant Purchase - Weather Stations X 3 | 15,000 | 15,000 | 15,000 | 14,197 |
| West Pingelly Fire Shed | 765,814 | 765,814 | 765,814 | 234,339 |
| East Pingelly Fire Shed 50% | 371,000 | 371,000 | 371,000 | 222,195 |
| Education & Welfare | | | | |
| <u>Education</u> | | | | |
| Building Purchase - Education Schedule 8 | 55,194 | 109,129 | 109,129 | 89,832 |
| Recreation and Culture | | | | |
| <u>Public Halls & Civic Centres</u> | | | | |
| Town Hall - State Election Promise | 17,469 | 21,769 | 21,769 | 39,412 |
| Parade Street Craft Hub | 0 | 70,000 | 70,000 | 70,000 |
| <u>Swimming Areas & Beaches</u> | | | | |
| Youth Precinct | 267,597 | 267,597 | 267,597 | - |
| Capex - Infra Parks & Ovals | 33,302 | 33,302 | 33,302 | 2,351 |
| Pingelly Pocket Park - Expenditure | 6,000 | 6,000 | 6,000 | 9,071 |
| Pracc Generator | 30,000 | 30,000 | 30,000 | - |
| Transport | | | | |
| <u>Construction - Roads, Bridges, Depots</u> | | | | |
| Roads Construction | | | | |
| Somerset Street | 50,000 | 35,820 | 35,820 | 50,096 |
| Yenellin Road | 154,355 | 154,355 | 154,355 | 77,478 |
| Capex - Rrg Wickepin Pingelly Slk 7.9-9.0 | 598,615 | 598,615 | 598,615 | 598,598 |
| Capex - Rrg North Bannister Pingelly Road | 165,000 | 165,000 | 165,000 | - |
| <u>Road Plant Purchases</u> | | | | |
| High Pressure Cleaner Jet Rodder | 12,000 | 11,364 | 11,364 | 11,364 |
| Mitsubishi Triton Parks and gardens | 0 | 42,000 | 42,000 | 38,347 |
| Himac Open Front Slasher for Skid Steer Loader | 0 | 11,640 | 11,640 | 11,640 |
| Capex - Skip Trailers | 15,000 | 10,000 | 10,000 | 8,636 |
| Squirrel Ewp | 10,000 | 10,000 | 10,000 | 10,000 |
| Parks and Gardens Kubota Mower | 15,000 | 15,000 | 15,000 | 14,364 |
| UHI Loader Tip | 70,000 | 49,991 | 49,991 | 49,991 |
| Capex - 2023 Mitsubishi Triton Glx 2.4L Cab | 33,182 | 33,182 | 33,182 | 36,283 |
| Forestry Mulching Head | 32,637 | 40,477 | 40,477 | 40,477 |
| Economic Services | | | | |
| <u>Tourism & Area Promotion</u> | | | | |
| Caravan Park Improvements | 50,000 | 50,000 | 50,000 | 50,013 |
| Signage & Streetscape | 34,293 | 34,293 | 34,293 | 34,233 |
| <u>Other Economic Services</u> | | | | |
| Public Standpipe Upgrade | 12,000 | 12,000 | 12,000 | - |
| | <u>2,950,330</u> | <u>3,053,348</u> | <u>3,053,348</u> | <u>2,001,008</u> |
| By Class | | | | |
| Buildings | 1,324,477 | 1,452,712 | 1,452,712 | 769,623 |
| Furniture & Equipment | 25,000 | 25,000 | 25,000 | 25,114 |
| Plant & Equipment | 279,691 | 268,654 | 268,654 | 434,444 |
| Infrastructure - Roads | 967,970 | 953,790 | 953,790 | 726,172 |
| Infrastructure - Parks & Ovals | 306,899 | 306,899 | 306,899 | 11,422 |
| Infrastructure - Other | 46,293 | 46,293 | 46,293 | 34,233 |
| | <u>2,950,330</u> | <u>3,053,348</u> | <u>3,053,348</u> | <u>2,001,008</u> |

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD TO 30 June 2024

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

| Asset No | By Program | Written Down Value | | Sale Proceeds | | Profit(Loss) | |
|----------|---|--------------------|-----------|---------------|-----------|--------------|-----------|
| | | 2023/24 | June 2024 | 2023/24 | June 2024 | 2023/24 | June 2024 |
| | | Budget \$ | Actual \$ | Budget \$ | Actual \$ | Budget \$ | Actual \$ |
| PM4 | Governance PM4 Mazda CX5 | 29,000 | 28,024 | 25,000 | 19,256 | (4,000) | (8,768) |
| PSM01 | Transport Building Services Ute | 10,000 | 10,464 | 12,000 | 13,270 | 2,000 | 2,806 |
| PT20 | Case Loader Tip | 10,300 | 0 | 5,000 | 0 | (5,300) | 0 |
| | | 49,300 | 38,488 | 42,000 | 32,526 | (7,300) | (5,962) |

| Asset No | By Class of Asset | Written Down Value | | Sale Proceeds | | Profit(Loss) | |
|----------|---|--------------------|-----------|---------------|-----------|--------------|-----------|
| | | 2023/24 | June 2024 | 2023/24 | June 2024 | 2023/24 | June 2024 |
| | | Budget \$ | Actual \$ | Budget \$ | Actual \$ | Budget \$ | Actual \$ |
| PSM01 | Plant & Equipment Building Services Ute | 10,000 | 10,464 | 12,000 | 0 | 2,000 | 2,806 |
| PT20 | Case Loader Tip | 10,300 | 0 | 5,000 | 13,270 | (5,300) | 0 |
| PM4 | PM4 Mazda CX5 | 29,000 | 28,024 | 25,000 | 19,256 | (4,000) | (8,768) |
| | | 49,300 | 38,488 | 42,000 | 32,526 | (7,300) | (5,962) |

Summary

Profit on Asset Disposals
 Loss on Asset Disposals

| 2023/24 Adopted Budget \$ | June 2024 Actual \$ |
|------------------------------------|------------------------------|
| 2,000 | 2,806 |
| (9,300) | (8,768) |
| (7,300) | (5,962) |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 30 June 2024

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

| Particulars | Principal 1-Jul-23 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|-----------------------|-------------------|-------------------|----------------------|-------------------|-----------------------|-------------------|---------------------|-------------------|
| | | 2023/24 Budget | 2023/24 Actual | 2023/24 Budget | 2023/24 Actual | 2023/24 Budget | 2023/24 Actual | 2023/24 Budget | 2023/24 Actual |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Education & Welfare | | | | | | | | | |
| Loan 120 - SSL Pingelly Cottage Homes * | 93,669 | 0 | 0 | 21,230 | 10,446 | 72,439 | 83,223 | 5,722 | 5,748 |
| Recreation & Culture | | | | | | | | | |
| Loan 123 - Recreation and Cultural Centre | 1,739,758 | 0 | 0 | 114,106 | 56,459 | 1,625,652 | 1,683,299 | 72,055 | 72,241 |
| | 1,833,427 | 0 | 0 | 135,336 | 66,905 | 1,698,091 | 1,766,522 | 77,777 | 77,989 |

(*) Self supporting loan financed by payments from third parties.
All other loan repayments were financed by general purpose revenue.

3. INFORMATION ON LEASES

(b) Lease Repayments

| Particulars | Principal 1-Jul-23 | New Lease | | Lease Principal Repayments | | Lease Principal Outstanding | | Lease Interest Repayments | |
|---------------------------|-----------------------|-------------------|-------------------|----------------------------|-------------------|-----------------------------|-------------------|---------------------------|-------------------|
| | | 2023/24 Budget | 2023/24 Actual | 2023/24 Budget | 2023/24 Actual | 2023/24 Budget | 2023/24 Actual | 2023/24 Budget | 2023/24 Actual |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Administration | | | | | | | | | |
| Photocopier Lease | 13,005 | 0 | 0 | 3,421 | 2,580 | 9,584 | 10,425 | 587 | 426 |
| Solar System-Admin Office | 5,492 | 0 | 0 | 3,612 | 3,611 | 1,880 | 1,881 | 225 | 225 |
| Server Lease | 24,010 | 0 | 0 | 9,242 | 9,242 | 14,768 | 14,768 | 1,045 | 1,045 |
| CCTV Server Lease | 12,330 | 0 | 0 | 4,216 | 4,216 | 8,114 | 8,114 | 643 | 643 |
| Grader Lease | 170,834 | 0 | 0 | 62,421 | 62,407 | 108,414 | 108,427 | 4,400 | 4,413 |
| Loader Lease | 71,356 | 0 | 0 | 15,979 | 16,247 | 55,377 | 55,109 | 4,964 | 4,696 |
| | 297,027 | 0 | 0 | 98,891 | 98,304 | 198,137 | 198,723 | 11,864 | 11,447 |

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD TO 30 June 2024

| | 2023/24 | | June 2024 |
|--|----------------------|----------------------|------------------|
| | Adopted Budget \$ | Revised Budget \$ | Actual \$ |
| 4. RESERVES | | | |
| Cash Backed Reserves | | | |
| (a) Leave Reserve | | | |
| Opening Balance | 198,012 | 198,012 | 198,012 |
| Amount Set Aside / Transfer to Reserve | 275 | 275 | 300 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>198,287</u> | <u>198,287</u> | <u>198,312</u> |
| (b) Plant Reserve | | | |
| Opening Balance | 165,988 | 165,988 | 165,988 |
| Amount Set Aside / Transfer to Reserve | 329,054 | 329,054 | 329,076 |
| Amount Used / Transfer from Reserve | (269,691) | (269,691) | (269,691) |
| | <u>225,351</u> | <u>225,351</u> | <u>225,373</u> |
| (c) Building and Recreation Reserve | | | |
| Opening Balance | 378,019 | 378,019 | 378,019 |
| Amount Set Aside / Transfer to Reserve | 56,077 | 56,077 | 56,126 |
| Amount Used / Transfer from Reserve | 0 | 70,000 | (70,000) |
| | <u>434,096</u> | <u>504,096</u> | <u>364,146</u> |
| (d) Electronic Equipment Reserve | | | |
| Opening Balance | 53,094 | 53,094 | 53,094 |
| Amount Set Aside / Transfer to Reserve | 24,663 | 24,663 | 24,669 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>77,757</u> | <u>77,757</u> | <u>77,764</u> |
| (e) Community Bus Reserve | | | |
| Opening Balance | 64,342 | 64,342 | 64,342 |
| Amount Set Aside / Transfer to Reserve | 50,328 | 50,328 | 50,338 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>114,670</u> | <u>114,670</u> | <u>114,679</u> |
| (f) Swimming Pool Reserve | | | |
| Opening Balance | 38,345 | 38,345 | 38,345 |
| Amount Set Aside / Transfer to Reserve | 40,247 | 40,247 | 40,252 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>78,592</u> | <u>78,592</u> | <u>78,597</u> |
| (g) Refuse Site Rehab/Closure Reserve | | | |
| Opening Balance | 16,369 | 16,369 | 16,369 |
| Amount Set Aside / Transfer to Reserve | 1,122 | 1,122 | 1,124 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>17,491</u> | <u>17,491</u> | <u>17,493</u> |
| (h) Tutanning Nature Reserve | | | |
| Opening Balance | 2,013 | 2,013 | 2,013 |
| Amount Set Aside / Transfer to Reserve | 1,682 | 1,682 | 1,682 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>3,695</u> | <u>3,695</u> | <u>3,695</u> |
| (i) Wheatbelt Secondary Freight Network Reserve | | | |
| Opening Balance | 40,329 | 40,329 | 40,329 |
| Amount Set Aside / Transfer to Reserve | 1,190 | 1,190 | 1,196 |
| Amount Used / Transfer from Reserve | 0 | 0 | 0 |
| | <u>41,519</u> | <u>41,519</u> | <u>41,525</u> |
| Total Cash Backed Reserves | <u>1,191,458</u> | <u>1,261,458</u> | <u>1,121,583</u> |

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD TO 30 June 2024

| | 2023/24 | | June 2024 |
|---|----------------------|----------------------|------------------|
| | Adopted Budget \$ | Revised Budget \$ | Actual \$ |
| 4. RESERVES (Continued) | | | |
| Cash Backed Reserves (Continued) | | | |
| Summary of Transfers To Cash Backed Reserves | | | |
| Transfers to Reserves | | | |
| Leave Reserve | 275 | 275 | 300 |
| Plant Reserve | 329,054 | 329,054 | 329,076 |
| Building and Recreation Reserve | 56,077 | 56,077 | 56,126 |
| Electronic Equipment Reserve | 24,663 | 24,663 | 24,669 |
| Community Bus Reserve | 50,328 | 50,328 | 50,338 |
| Swimming Pool Reserve | 40,247 | 40,247 | 40,252 |
| Refuse Site Rehab/Closure Reserve | 1,122 | 1,122 | 1,124 |
| Tutanning Nature Reserve | 1,682 | 1,682 | 1,682 |
| Wheatbelt Secondary Freight Network Reserve | 1,190 | 1,190 | 1,196 |
| | <u>504,638</u> | <u>504,638</u> | <u>504,762</u> |
| Transfers from Reserves | | | |
| Leave Reserve | 0 | 0 | 0 |
| Plant Reserve | (269,691) | (269,691) | (269,691) |
| Building Reserve | 0 | (70,000) | (70,000) |
| Electronic Equipment Reserve | 0 | 0 | 0 |
| Community Bus Reserve | 0 | 0 | 0 |
| Swimming Pool Reserve | 0 | 0 | 0 |
| Refuse Site Rehab/Closure Reserve | 0 | 0 | 0 |
| Tutanning Nature Reserve | 0 | 0 | 0 |
| Wheatbelt Secondary Freight Network Reserve | 0 | 0 | 0 |
| | <u>(269,691)</u> | <u>(339,691)</u> | <u>(339,691)</u> |
| Total Transfer to/(from) Reserves | <u>234,947</u> | <u>164,947</u> | <u>165,071</u> |

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

Leave Reserve

- to be used to fund annual and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Building and Recreation Reserve

- to be used to fund the renovation/purchase of Shire of Pingelly buildings and Recreation Infrastructure.

Electronic Equipment Reserve

- to be used to fund the purchase of administration computer system equipment.

Community Bus Reserve

- to be used to fund the change-over of the community bus.

Swimming Pool Reserve

- to be used to fund the upgrading of the swimming pool complex

Joint Venture Housing Reserve

- to be used for the future maintenance of the Joint Venture units

Refuse Site Rehab/Closure Reserve

- to be used to facilitate the rehabilitation/closure of the town refuse site.

Tutanning Nature Reserve

- to be used for the operations, improvements and promotion of the Tutanning Nature Reserve

Wheatbelt Secondary Freight Network Reserve

- to be used for the Shire of Pingelly's contribution for Infrastructure renewal for future Wheatbelt Secondary Freight network capital renewal

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD TO 30 June 2024

| | 2022/23 June Actual \$ | June 2024 Actual \$ |
|--|---------------------------------|------------------------------|
| 5. NET CURRENT ASSETS | | |
| Composition of Estimated Net Current Asset Position | | |
| CURRENT ASSETS | | |
| Cash - Unrestricted | 2,141,062 | 2,048,769 |
| Cash - Restricted Unspent Grants | | 1,102,952 |
| Cash - Restricted Unspent Loans | 0 | (0) |
| Cash - Restricted Bonds & Deposits | 14,787 | 13,439 |
| Cash - Restricted Reserves | 956,511 | 1,121,583 |
| Rates Outstanding | 262,584 | 188,573 |
| Sundry Debtors | 191,891 | 225,106 |
| Provision for Doubtful Debts | (768) | (768) |
| Gst Receivable | 51,643 | 94,758 |
| Loans - clubs/institutions | 21,230 | - |
| Accrued Income/Payments In Advance | 52,534 | 83,875 |
| Investments | 5,000 | 5,000 |
| Inventories | 2,105 | 10,066 |
| | <u>3,698,580</u> | <u>4,893,353</u> |
| LESS: CURRENT LIABILITIES | | |
| Payables and Provisions (Budget Purposes Only) | 0 | - |
| Sundry Creditors | (206,646) | (209,078) |
| Accrued Interest On Loans | (232) | (38,569) |
| Accrued Salaries & Wages | (51,400) | (54,144) |
| Bonds & Deposits Held | (14,787) | (13,439) |
| Income In Advance | (45,924) | (58,250) |
| Gst Payable | (14,764) | (64,433) |
| Performance Obligation Liability | (453,504) | (1,044,702) |
| Prepaid Rates Liability | (46,325) | (40,311) |
| Current Lease Liability | (98,891) | (586) |
| Accrued Expenses | (12,499) | (109,975) |
| PAYG Liability | (29,468) | (32,423) |
| Other Payables | (7,808) | (1,237) |
| Current Employee Benefits Provision | (352,434) | (352,434) |
| Current Loan Liability | (135,336) | (68,431) |
| | <u>(1,470,019)</u> | <u>(2,088,014)</u> |
| NET CURRENT ASSET POSITION | 2,228,561 | 2,805,339 |
| Less: Cash - Reserves - Restricted | (956,511) | (1,121,583) |
| Less: Current Loans - Clubs / Institutions | (21,230) | 0 |
| Less: Investments | (5,000) | (5,000) |
| Add Back : Component of Leave Liability not Required to be Funded | 352,434 | 352,434 |
| Add Back : Current Loan Liability | 135,336 | 68,431 |
| Add Back : Current Lease Liability | 98,891 | 586 |
| Adjustment for Trust Transactions Within Muni | 0 | 0 |
| ESTIMATED SURPLUS/(DEFICIENCY) C/FWD | <u>1,832,480</u> | <u>2,100,208</u> |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 30 June 2024

6. RATING INFORMATION

| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | 2023/24 Rate Revenue \$ | 2023/24 Interim Rates \$ | 2023/24 Back Rates \$ | 2023/24 Total Revenue \$ | 2023/24 Adopted Budget \$ |
|--------------------------------------|-------------------|----------------------|-------------------|-------------------------|--------------------------|-----------------------|--------------------------|---------------------------|
| General Rate | | | | | | | | |
| GRV - Residential | 0.14090 | 321 | 3,661,944 | 515,968 | (4,140) | 9 | 511,837 | 515,968 |
| GRV - Rural Residential | 0.14090 | 65 | 807,924 | 113,836 | (3,818) | (76) | 109,942 | 113,836 |
| GRV - Commercial/Industrial | 0.14090 | 28 | 396,080 | 55,808 | (1,172) | 0 | 54,636 | 55,808 |
| GRV - Townsites | 0.14090 | 13 | 155,480 | 21,907 | 67 | 0 | 21,974 | 21,907 |
| UV - Broadacre Rural | 0.007294 | 238 | 214,707,000 | 1,566,073 | (652) | 0 | 1,565,421 | 1,566,073 |
| Non Rateable | | | | | | | | |
| Sub-Totals | | 665 | 219,728,428 | 2,273,592 | (9,715) | (66) | 2,263,810 | 2,273,592 |
| Minimum Rates | | | | | | | | |
| | Minimum \$ | | | | | | | |
| GRV - Residential | 1043 | 61 | 82,646 | 63,623 | 0 | 0 | 63,623 | 63,623 |
| GRV - Rural Residential | 1043 | 23 | 55,170 | 23,989 | 0 | 0 | 23,989 | 23,989 |
| GRV - Commercial/Industrial | 1043 | 13 | 55,980 | 13,559 | 0 | 0 | 13,559 | 13,559 |
| GRV - Townsites | 1043 | 7 | 15,685 | 7,301 | 0 | 0 | 7,301 | 7,301 |
| UV - Broadacre Rural | 1043 | 62 | 5,573,662 | 64,666 | 0 | 0 | 64,666 | 64,666 |
| | | | | | | | 0 | 0 |
| Sub-Totals | | 166 | 5,783,143 | 173,138 | 0 | 0 | 173,138 | 173,138 |
| Ex Gratia Rates | | | | | | | 2,436,948 | 2,446,730 |
| Movement in Excess Rates | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| Total Amount of General Rates | | | | | | | 2,436,948 | 2,446,730 |
| Specified Area Rates | | | | | | | 0 | 0 |
| Ex Gratia Rates | | | | | | | 0 | 0 |
| Total Rates | | | | | | | 2,436,948 | 2,446,730 |

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

The general rates detailed above for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing 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 the Local Government services/facilities.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 30 June 2024

7. OPERATING STATEMENT

| | June 2024 Actual \$ | 2023/24 Revised Budget \$ | 2023/24 August Ytd Budget \$ | 2023/24 Adopted Budget \$ | 2022/23 Actual \$ |
|---|------------------------------|------------------------------------|---------------------------------------|------------------------------------|-------------------------|
| OPERATING REVENUES | | | | | |
| Governance | 134,780 | 187,187 | 187,187 | 95,260 | 62,186 |
| General Purpose Funding | 4,194,131 | 2,638,764 | 2,638,764 | 2,569,697 | 4,463,526 |
| Law, Order, Public Safety | 1,069,704 | 1,518,848 | 1,518,848 | 1,584,093 | 846,854 |
| Health | 2,994 | 2,694 | 2,694 | 2,694 | 2,682 |
| Education and Welfare | 22,619 | 22,697 | 22,697 | 68,925 | 64,781 |
| Community Amenities | 247,089 | 242,730 | 242,730 | 242,730 | 229,919 |
| Recreation and Culture | 97,699 | 386,264 | 386,264 | 350,509 | 367,969 |
| Transport | 851,555 | 1,137,153 | 1,137,153 | 1,123,765 | 1,435,597 |
| Economic Services | 190,760 | 148,758 | 148,758 | 136,843 | 82,071 |
| Other Property and Services | 83,292 | 66,227 | 66,227 | 66,227 | 49,534 |
| TOTAL OPERATING REVENUE | 6,894,623 | 6,351,322 | 6,351,322 | 6,240,743 | 7,605,118 |
| OPERATING EXPENSES | | | - | | |
| Governance | 473,759 | 655,392 | 655,392 | 678,281 | 507,321 |
| General Purpose Funding | 277,984 | 290,849 | 290,849 | 240,620 | 234,827 |
| Law, Order, Public Safety | 503,840 | 680,387 | 680,387 | 696,320 | 383,215 |
| Health | 194,562 | 201,864 | 201,864 | 201,126 | 182,203 |
| Education and Welfare | 108,037 | 116,100 | 116,100 | 110,229 | 110,174 |
| Community Amenities | 420,713 | 444,354 | 444,354 | 439,224 | 389,612 |
| Recreation & Culture | 1,793,513 | 1,809,640 | 1,809,640 | 1,631,589 | 1,538,031 |
| Transport | 3,312,477 | 3,307,962 | 3,307,962 | 3,231,052 | 2,712,209 |
| Economic Services | 446,741 | 469,556 | 469,556 | 467,466 | 436,531 |
| Other Property and Services | 47,446 | 37,882 | 37,882 | 6,279 | 19,021 |
| TOTAL OPERATING EXPENSE | 7,579,072 | 8,013,986 | 8,013,986 | 7,702,186 | 6,513,144 |
| CHANGE IN NET ASSETS RESULTING FROM OPERATIONS | (684,450) | (1,662,664) | (1,662,664) | (1,461,443) | 1,091,973 |

#

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD TO 30 June 2024

8. STATEMENT OF FINANCIAL POSITION

| | June 2024 Actual \$ | 2022/23 Actual \$ |
|--------------------------------------|------------------------------|-------------------------|
| CURRENT ASSETS | | |
| Cash and Cash Equivalents | 4,273,303 | 3,097,573 |
| Investments Current | 5,000 | 5,000 |
| Trade and Other Receivables | 591,545 | 579,114 |
| Inventories | 10,066 | 2,105 |
| Restricted Cash - Bonds & Deposits | 13,439 | 14,787 |
| TOTAL CURRENT ASSETS | 4,893,353 | 3,698,580 |
| NON-CURRENT ASSETS | | |
| Other Receivables | 137,555 | 137,555 |
| Inventories | 0 | 0 |
| Property, Plant and Equipment | 24,465,749 | 23,960,962 |
| Infrastructure | 86,438,615 | 88,204,630 |
| Investments Non Current | 61,117 | 61,117 |
| TOTAL NON-CURRENT ASSETS | 111,103,036 | 112,364,264 |
| TOTAL ASSETS | 115,996,388 | 116,062,844 |
| CURRENT LIABILITIES | | |
| Trade and Other Payables | 1,653,710 | 967,462 |
| Long Term Borrowings | 68,431 | 135,336 |
| Provisions | 352,434 | 352,434 |
| Bonds & Deposits Liability | 13,439 | 14,787 |
| TOTAL CURRENT LIABILITIES | 2,088,014 | 1,470,019 |
| NON-CURRENT LIABILITIES | | |
| Trade and Other Payables | 198,421 | 198,421 |
| Long Term Borrowings | 1,698,091 | 1,698,091 |
| Provisions | 35,785 | 35,785 |
| TOTAL NON-CURRENT LIABILITIES | 1,932,296 | 1,932,296 |
| TOTAL LIABILITIES | 4,020,310 | 3,402,315 |
| NET ASSETS | 111,976,079 | 112,660,528 |
| EQUITY | | |
| Retained Surplus | 32,684,553 | 33,574,403 |
| Reserves - Cash Backed | 1,121,583 | 916,182 |
| Revaluation Surplus | 78,169,943 | 78,169,943 |
| TOTAL EQUITY | 111,976,079 | 112,660,528 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| SHIRE OF PINGELLY RESTRICTED CASH RECONCILIATION 30 June 2024 | | | | | | |
|--|---|-----------------------|------------------------|---|---|----------------------------|
| 9. Restricted Grants/Funds Received | Projects | GL/Job Account | Total Restricted Funds | Year to date expenditure year to 30 June 2022 | Actual Expenditure current year 2023/24 | Restricted Funds Remaining |
| PRACC Lighting, Drainage & Landscaping (LRCI 3) | Recreation & Culture | LP001 | 67,500 | 67,500 | | - |
| Sulkies and Buggies (LRCI 3) | Recreation & Culture | 11ES | 54,000 | 54,000 | | - |
| Road Safety Program Safe road home 24/25 | Community Amenities | PL059 | 25,300 | - | | 25,300 |
| Signage Streetscape Upgrades (LRCI 3) | Tourism | SS001 | 36,000 | 5,707 | 30,293 | - |
| Caravan Park Improvements (LRCI 3) | Tourism | BU046 | 45,000 | | 45,000 | - |
| Wickepin Pingelly Seal (LRCI 3) | Transport | RRG05 | 117,000 | 117,000 | | - |
| Somerset Street upgrade (LRCI 3) | Transport | CC89 | 57,030 | - | 57,030 | - |
| CCTV Upgrade (LRCI 3 variation) | Governance | OF001 | 18,750 | | 18,750 | - |
| Admin Upgrade (LRCI 3 variation) | Governance | AD01 | 41,396 | | 41,396 | - |
| Youth Precinct, Memorial Park & Pump Track (LRCI 4) | Recreation & Culture | IP008 | 160,557 | | | 160,557 |
| Yenellin Road (LRCI 4) | Transport | CB42 | 92,615 | | 77,478 | 15,137 |
| Roads to Recovery Cfwd plus 22/23 receipt | Transport | RRG05 | 166,461 | 166,461 | | - |
| DFES West Pingelly Volunteer BFB Appliance Bay facility & Fast Fill Trailer Shed | Lotterywest - Youth Precinct 24/25 budget | PL060 | 415,169 | - | | 415,169 |
| DFES East Pingelly Fireshed | Law Order & Public Safety | BFB03 | 370,966 | - | 222,195 | 148,771 |
| DFES West Pingelly Fireshed | Law Order & Public Safety | BFB02 | 514,107 | | 234,339 | 279,768 |
| Heritage Survey & Listing (Dept Planning) | Recreation & Culture | 135C | 20,000 | 4,559 | 15,441 | - |
| Regional Childcare attraction and retention grant | Other Economic Services | CG027 | 18,250 | | | 18,250 |
| Pingelly Youth Strategy | Other Economic Services | CG009 | 10,000 | 4,766 | 5,234 | - |
| Live & Local Music | Recreation & Culture | CG022 | 13,000 | 13,000 | | - |
| Seniors Weeks | Other Communitites | 0805 | 1,000 | | 1,000 | - |
| Tutanning Walk Trails | Department of Communities | 113440.03 | 5,000 | | 5,000 | - |
| Community Garden | Department of Communities | PL061 | 10,000 | | - | 10,000 |
| Pingelly Town Trail | Gaming and Wagering | PL061 | 25,000 | | - | 25,000 |
| NAIDOC week | NIAA | PL055 | 5,000 | | - | 5,000 |
| Australia Day | National Australia Day Council | EV001 | 15,000 | | 15,000 | - |
| Naidoc Week | National Indigenous Australians Agency | EV006 | 1,000 | | 1,000 | - |
| Sub Total | | | | | | 1,102,952 |
| Total Restricted Grant Funds | | | | | | 1,102,952 |
| Available Cash | | GL/Job Account | Interest Rate | | | Balance |
| Municipal Bank | Muni Fund Bank | 0111 | 0 | | | 2,087,806.37 |
| Municipal Bank | Muni Fund Interest Bearing A/C | 0111 | 1.45% | | | 41,055.37 |
| Municipal Bank - TDA (One month) | Muni Fund Bank TDA | 0111 | 1.50% | | | 1,022,308.87 |
| Municipal Bank | Till Float SES | 0112 | | | | 50.00 |
| Municipal Bank | Till Float | 0113 | | | | 200.00 |
| Municipal Bank | Petty Cash on hand | 0114 | | | | 300.00 |
| Total Cash | | | | | | 3,151,720.61 |
| Less Restricted Cash | | | | | | (1,102,952.03) |
| Total Unrestricted Cash | | | | | | 2,048,768.58 |

15.2. Accounts Paid by Authority - June 2024

| | |
|--------------------------------|---|
| File Reference: | ADM0066 |
| Location: | Not Applicable |
| Applicant: | Not Applicable |
| Author: | Morgan Rapana |
| Disclosure of Interest: | Nil |
| Attachments: | 1. Accounts Paid Presented for Endorsement - June 2024 [15.2.1 - 16 pages] |
| Previous Reference: | Nil |

Summary

Council is requested to receive the list of accounts paid by authority for the month of June 2024.

Background

In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13*

(1) schedules of all payments made through Council's bank accounts are presented to the Committee and to Council.

Comment

Unless otherwise identified, all payments have been made in accordance with Council's adopted 2023/2024 Budget.

Consultation

Nil

Statutory Environment

Regulation 12 of the *Local Government (Financial Management) Regulations* provides that:

- (1) A payment may only be made from the municipal fund or the trust fund -
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds – by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13 (2) containing details of the accounts to be paid has been presented to the council.

Regulation 13 of the *Local Government (Financial Management) Regulations* provides that:

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared -
 - (a) the payee's name;
 - (b) the amount of the payment
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing - (a)
for each account which requires council authorisation in the month -
 - (i) the payee's name;
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and(b) the date of the meeting of the Council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be -
 - (a) presented to the Council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Policy Implications

There are no policy implications associated with this report.

Financial Implications

There are no known financial implications upon either the Council's current budget or long-term financial plan.

Strategic Implications

This is a statutory requirement.

Risk Framework

| | | | |
|---------------------------|--|---------------------|---------|
| Risk: | Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit. | | |
| Consequence Theme: | Reputational / Compliance | Impact: | Minor |
| Consequence: | Low impact, a small number of complaints. Some temporary non-compliance | | |
| Likelihood Rating: | Unlikely | Risk Matrix: | Low (4) |
| Action Plan: | Risk is acceptable with adequate controls, managed by routine procedures and subject to annual monitoring. | | |

Voting Requirements:

Simple Majority required

13446 Deputy Peter Wood moved, Cr Karmvir Singh seconded

Officer's Recommendation and Council Decision:

That Council receive the Accounts for Payments for June 2024 as authorised under delegated authority and in accordance with the Local Government (Financial Management) Regulations 1996:

To 30 June 2024:

| | |
|-------------------|--------------|
| Municipal Account | \$792,009.07 |
| Trust Account | \$200.00 |

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| SHIRE OF PINGELLY | | | | | | |
|---|-------------------|-----------------------------------|--|-----------|----------------|---------------|
| ACCOUNTS PAID PRESENTED FOR ENDORSEMENT JUNE 2024 | | | | | | |
| EFT NUMBER | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE NUMBER | TOTAL |
| EFT11184 | 07/06/2024 | SULLIVAN LOGISTICS PTY LTD | FREIGHT CHARGES | 1 | | 56.35 |
| INV 106228 | 24/05/2024 | SULLIVAN LOGISTICS PTY LTD | 23/05/2024 FROM MATILDA AUTO | | 56.35 | |
| EFT11185 | 07/06/2024 | UNITED FASTENERS WA P/L | CONSUMABLES | 1 | | 166.90 |
| INV 675889 | 27/05/2024 | UNITED FASTENERS WA P/L | 1 X RUBBER TIP BLOW GUN, 1 X 3" CUT OFF GRINDER, FREIGHT CHARGES | | 166.90 | |
| EFT11186 | 07/06/2024 | BUNNINGS BUILDING SUPPLIES | CONSUMABLES | 1 | | 17.64 |
| INV 2182/00391 | 16/04/2024 | BUNNINGS BUILDING SUPPLIES | BRASS PLUGS - CARAVAN PARK IMPROVEMENTS | | 5.98 | |
| INV 2016/01324 | 22/04/2024 | BUNNINGS BUILDING SUPPLIES | FASTENER DRIVE CREDIT | | -18.91 | |
| INV 2016/01324 | 22/04/2024 | BUNNINGS BUILDING SUPPLIES | FASTENER DRIVE | | 17.01 | |
| INV 2182/00398 | 23/04/2024 | BUNNINGS BUILDING SUPPLIES | KEYS CUT - DEPOT BUILDING | | 13.56 | |
| EFT11187 | 07/06/2024 | CONSTRUCTION TRAINING FUND | BCITF COLLECTIONS | 1 | | 239.65 |
| INV 227490-W4 | 17/05/2024 | CONSTRUCTION TRAINING FUND | PROJECT NO. 23.23/24 134 RED HILL ROAD | | 239.65 | |
| EFT11188 | 07/06/2024 | PINGELLY GOLF CLUB INC. | SPONSORSHIP | 1 | | 400.00 |
| INV 0084 | 23/05/2024 | PINGELLY GOLF CLUB INC. | PINGELLY GOLF TOURNAMENT 2024 | | 400.00 | |
| EFT11189 | 07/06/2024 | MCINTOSH & SON WA | PARTS FOR PLANT | 1 | | 373.77 |
| INV 1920726 | 29/05/2024 | MCINTOSH & SON WA | SET OF FILTERS - CASE LOADER PL8 | | 373.77 | |
| EFT11190 | 07/06/2024 | BROOKTON PLUMBING | PLUMBING SERVICES | 1 | | 855.00 |
| INV 7204 | 12/05/2024 | BROOKTON PLUMBING | REPAIR CISTERN TANKS - CARAVAN PARK, RECONNECT CAMP KITCHEN WITH HOT AND COLD WATER - CARAVAN PARK | | 605.00 | |
| INV 7243 | 25/05/2024 | BROOKTON PLUMBING | ANNUAL BACKFLOW DEVICE SERVICE & TESTING - CARAVAN PARK | | 250.00 | |
| EFT11191 | 07/06/2024 | GOSSAGE TRANSPORT | FREIGHT CHARGES | 1 | | 880.00 |
| INV 27978 | 25/04/2024 | GOSSAGE TRANSPORT | 16 PACKS BRICKS FROM MIDLAND BRICK | | 880.00 | |
| EFT11192 | 07/06/2024 | PINGELLY GP UNITY TRUST | PRE EMPLOYMENT MEDICAL | 1 | | 165.00 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| | | | | | | |
|-----------------|-------------------|--|---|----------|------------|-------------------|
| INV 79122 | 21/05/2024 | PINGELLY GP UNITY TRUST | STAFF MEMBER | | 165.00 | |
| EFT11193 | 07/06/2024 | MIDALIA STEEL (INFRABUILD) | ASSORTED MATERIALS FOR WORKS | 1 | | 1,530.76 |
| INV 67165616 | 20/05/2024 | MIDALIA STEEL (INFRABUILD) | FLAT TOP ALUMINIUM POOL FENCING PANELS X 3 - 1500 X 2400 & FREIGHT - REC GROUNDS MAINTNENANCE, 16MM BLACK ROUND BAR X 6M LENGTHS - WICKEPIN PINGELLY ROAD | | 1,530.76 | |
| EFT11194 | 07/06/2024 | FUEL DISTRIBUTORS OF WA PTY LTD | PURCHASE AND DELIVERY OF BULK DIESEL | 1 | | 16,437.60 |
| INV 43104201 | 02/05/2024 | FUEL DISTRIBUTORS OF WA PTY LTD | DIESEL 9,000L DELIVERED TO DEPOT | | 16,437.60 | |
| EFT11195 | 07/06/2024 | MATILDA AUTO PARTS | PARTS FOR PLANT | 1 | | 1,170.40 |
| INV 273644 | 02/05/2024 | MATILDA AUTO PARTS | 1 X SET OF FILTERS - TOYOTA FORTUNER PEMT1, 1 X SET OF FILTERS - ISUZU TIP TRUCK PT22 | | 223.30 | |
| INV 274233 | 23/05/2024 | MATILDA AUTO PARTS | FILTERS FOR SERVICE - MOTOR GRADER PG7 | | 947.10 | |
| EFT11196 | 07/06/2024 | EASTERN HILLS SAWS & MOWERS PTY LTD | REPLACEMENT EQUIPMENT INSURANCE CLAIM LODGED | 1 | | 4,644.00 |
| INV 51617#4 | 14/03/2024 | EASTERN HILLS SAWS & MOWERS PTY LTD | STC1140 200 0695 MS 311-Z CHAINSAW - 50CM/20, STC11432 000 636 MS 231-Z 325 SPUR CHAINSAW 40CM/16, STX4224 011 2808 TS 800 STIHL QUICKCUT 16 INCH | | 4,544.10 | |
| INV 51945#4 | 24/05/2024 | EASTERN HILLS SAWS & MOWERS PTY LTD | 2 X STP36100000050 CHAINSAW CHAINS AND FILES - MINOR PLANT | | 99.90 | |
| EFT11197 | 07/06/2024 | PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION | CATERING SERVICES | 1 | | 2,735.00 |
| INV 2245 | 09/05/2024 | PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION | ROOM HIRE FEES INCLUDING AFTERNOON TEA - BUSH FIRE AWARENESS TRAINING COURSE - 19/04/2024 | | 615.00 | |
| INV 2291 | 29/05/2024 | PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION | CATERING SERVICES - NATIONAL VOLUNTEER WEEK 2024 | | 2,120.00 | |
| EFT11198 | 07/06/2024 | PINGELLY IGA EXPRESS | WELFARE FOR MITIGATION BURN 24/05/2024 | 1 | | 48.83 |
| INV 03/4299 | 23/05/2024 | PINGELLY IGA EXPRESS | WELFARE FOR MITIGATION BURN 24/05/2024 | | 24.13 | |
| INV 03/4747 | 24/05/2024 | PINGELLY IGA EXPRESS | WELFARE FOR MITIGATION BURN 24/05/2024 | | 24.70 | |
| EFT11199 | 07/06/2024 | AUTOPRO NORTHAM | PART FOR PLANT | 1 | | 506.12 |
| INV 1139942 | 20/05/2024 | AUTOPRO NORTHAM | HEAD LAMP LH - MITSUBISHI TRITON PC23 | | 764.05 | |
| INV 98283 | 20/05/2024 | AUTOPRO NORTHAM | CTF-2103LHQ HEAD LAMP LH & GLOBES - MITSUBISHI TRITON PC23 | | -257.93 | |
| EFT11200 | 07/06/2024 | BROOKTON 24/7 TOWING AND FREIGHT | TOWING SERVICES | 1 | | 310.64 |
| INV 080524-1 | 08/05/2024 | BROOKTON 24/7 TOWING AND FREIGHT | REMOVE ABANDONED VEHICLE FROM STRATFORD ST TO SHIRE DEPOT | | 310.64 | |
| EFT11201 | 07/06/2024 | MGI CONSTRUCTIONS PTY LTD | MILESTONE 1 - EAST PINGELLY BFB BUILDING | 1 | | 244,414.83 |
| INV 1260 | 17/05/2024 | MGI CONSTRUCTIONS PTY LTD | MILESTONE ONE PAYMENT - FOLLOWING CONTRACT SIGNING | | 244,414.83 | |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| | | | | | | |
|-----------------|-------------------|---|---|----------|-----------|------------------|
| EFT11202 | 07/06/2024 | ALLINGTON AGRI | SUMMER SPRAY PROGRAM | 1 | | 16,500.00 |
| INV 02 | 20/05/2024 | ALLINGTON AGRI | ROAD VERGE SPRAYING BITUMEN ROADS - RURAL ROAD MAINTENANCE | | 16,500.00 | |
| EFT11203 | 07/06/2024 | WANDERING HVAC | ELECTRICAL SERVICES | 1 | | 2,103.24 |
| INV 04126 | 25/05/2024 | WANDERING HVAC | MOVE POWER POINTS & RECONNECT BBQ - CARAVAN PARK, REPLACE UNSERVICABLE ELEMENT IN DRIVER REVIVER URN - TOWN HALL | | 2,103.24 | |
| EFT11205 | 17/06/2024 | THE WEST AUSTRALIAN | ADVERTISING | 1 | | 367.50 |
| INV 102803512 | 31/05/2024 | THE WEST AUSTRALIAN | CHANGE OF COUNCIL MEETING DATE - JUNE 2024 ORDINARY COUNCIL MEETING - NARROGIN OBSERVER ADVERTISEMENT 16/05/2024 | | 367.50 | |
| EFT11206 | 17/06/2024 | BUNNINGS BUILDING SUPPLIES | CONSUMABLES | 1 | | 43.41 |
| INV 2182/00323 | 22/05/2024 | BUNNINGS BUILDING SUPPLIES | ENTERANCE SET AND SPADE BIT - DEPOT MAINTENANCE | | 43.41 | |
| EFT11207 | 17/06/2024 | BEST OFFICE SYSTEMS | PRINTING CHARGES | 1 | | 343.41 |
| INV 631998 | 29/05/2024 | BEST OFFICE SYSTEMS | ADMIN PRINTING CHARGES - 20/04/2024 TO 20/05/2024, BLACK - 7,102, COLOUR - 1,498, EMERGENCY SERVICES PRINTING CHARGES - 20/04/2024 TO 20/05/2024, MINIMUM CHARGES | | 343.41 | |
| EFT11208 | 17/06/2024 | GENTRONICS | PPE | 1 | | 128.00 |
| INV W5059759 | 23/05/2024 | GENTRONICS | 1X WELDING HELMET - PPE | | 128.00 | |
| EFT11209 | 17/06/2024 | COUNTRY PAINT SUPPLIES | CONSUMABLE | 1 | | 56.67 |
| INV 489900157 | 28/05/2024 | COUNTRY PAINT SUPPLIES | PAINT - TOWN HALL MAINTENANCE | | 56.67 | |
| EFT11210 | 17/06/2024 | NARROGIN TOWING (CUBY WINDSCREENS) | PART FOR PLANT PLUS LABOUR | 1 | | 1,180.85 |
| INV 02300502 | 08/05/2024 | NARROGIN TOWING (CUBY WINDSCREENS) | SUPPLY & FIT NEW WINDSCREEN - ISUZU TIPPER PT22 | | 1,180.85 | |
| EFT11211 | 17/06/2024 | NUTRIEN AG SOLUTIONS | CONSUMABLES | 1 | | 16.50 |
| INV 910734338 | 01/05/2024 | NUTRIEN AG SOLUTIONS | POLY RISER & SOCKET - PIONEER PARK | | 16.50 | |
| EFT11212 | 17/06/2024 | PINGELLY TYRE SERVICE | PART FOR PLANT | 1 | | 544.50 |
| INV 10928 | 03/05/2024 | PINGELLY TYRE SERVICE | 12.5/80-18 HAULMAX 12PR TL R4 LOM - BACKHOE LOADER PBH3 | | 544.50 | |
| EFT11213 | 17/06/2024 | PINGELLY IGA EXPRESS | ASSORTED SUPPLIES & REFRESHMENTS | 1 | | 387.31 |
| INV MAR2024 | 01/03/2024 | PINGELLY IGA EXPRESS | 03/4026 05/03/2024 - MILK, 03/4485 06/03/2024 - ASSORTED SUPPLIES FOR EVENT, 03/4783 07/03/2024 - NARROGIN OBSERVER, 03/5036 07/03/2024 - BAKE PAPER, SCOURER, BLU TACK, 03/5036 07/03/2024 - MILK, 03/7480 14/03/2024 - NARROGIN OBSERVER, 03/7527 14/03/2024 - MILK, 03/7668 14/03/2024 - MILK, 03/7668 14/03/2024 - BISCUITS, 03/8209 15/03/2024 - ASSORTED SUPPLIES FOR MARCH COUNCIL MEETING, 03/8209 15/03/2024 - ASSORTED SUPPLIES FOR MARCH COUNCIL MEETING, 03/9660 19/03/2024 - REFRESHMENTS FOR COUNCIL KITCHEN, 03/9660 19/03/2024 - SUPPLIES FOR COUNCIL KITCHEN, 01/0879 19/03/2024 - GIFT BAG, 03/0181 21/03/2024 - NARROGIN OBSERVER, 03/1738 25/03/2024 - MILK, 03/2645 27/03/2024 - ASSORTED SUPPLIES FOR EASTER EVENT, 03/2645 27/03/2024 - ASSORTED SUPPLIES FOR EASTER EVENT | | 387.31 | |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| | | | | | | |
|-----------------|-------------------|---|--|----------|-----------|------------------|
| EFT11214 | 17/06/2024 | JH COMPUTER SERVICES PTY LTD | TECHNICAL SERVICES - JUNE 2024 | 1 | | 6,205.10 |
| INV 002998-D0 | 31/05/2024 | JH COMPUTER SERVICES PTY LTD | CONTRACT COMPUTER CHARGES, DEPOT STARLINK, RESIDENTIAL INTERNET, MONITORING PROBE INTERNET SERVICE, NETVAULT PUBLIC STATIC IP | | 6,205.10 | |
| EFT11215 | 17/06/2024 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | BSL COLLECTIONS | 1 | | 672.26 |
| INV BSLFEB24 | 28/02/2024 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | FEBRUARY 2024 | | 41.10 | |
| INV BSLAPR24 | 30/04/2024 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | APRIL 2024 | | 113.30 | |
| INV BSLMAY24 | 31/05/2024 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | MAY 2024 | | 517.86 | |
| EFT11216 | 17/06/2024 | ELDERS RURAL SERVICES | CONSUMABLES | 1 | | 41.70 |
| INV I1 13814 | 27/05/2024 | ELDERS RURAL SERVICES | RETICULATION SYSTEM SUPPLIES - ADMIN GROUNDS MAINTENANCE | | 41.70 | |
| EFT11217 | 17/06/2024 | INNOVATIVE CARPENTRY & MAINTENANCE PTY LTD AS TRUSTEE FOR THE LOUGHTON FAMILY TRUST, T/A ALLWOOD TIMBER SUPPLIES | CONSUMABLES | 1 | | 120.12 |
| INV 88629 | 23/05/2024 | INNOVATIVE CARPENTRY & MAINTENANCE PTY LTD AS TRUSTEE FOR THE LOUGHTON FAMILY TRUST, T/A ALLWOOD TIMBER SUPPLIES | 1 X 24X12 V-PANELLING & 2 X LENGTHS TIMBER - TOWN HALL | | 120.12 | |
| EFT11218 | 17/06/2024 | D & A PLUMBING AND GAS | PLUMBING SERVICES | 1 | | 2,420.00 |
| INV 499 | 14/05/2024 | D & A PLUMBING AND GAS | SUPPLY & INSTALL 80L HOTWATER SYSTEM - 9A WEBB ST | | 2,420.00 | |
| EFT11219 | 19/06/2024 | AUSTRALIAN TAXATION OFFICE | 2023/2024 FBT PAYMENT | 1 | | 12,029.99 |
| INV 551000460 | 17/06/2024 | AUSTRALIAN TAXATION OFFICE | 2023/2024 FBT PAYMENT | | 12,029.99 | |
| EFT11220 | 21/06/2024 | HUGHES DIESEL MECHANICAL | MECHANICAL SERVICES | 1 | | 207.68 |
| INV 2420 | 15/05/2024 | HUGHES DIESEL MECHANICAL | RETRIEVE CODES - ISUZU TIPPER PT22 | | 207.68 | |
| EFT11221 | 21/06/2024 | AUSTRALIAN TAXATION OFFICE | BAS | 1 | | 62,134.00 |
| INV 20062024 | 20/06/2024 | AUSTRALIAN TAXATION OFFICE | MAY 2024 | | 62,134.00 | |
| EFT11222 | 21/06/2024 | KEITH THE MAINTENANCE MAN PTY LTD | PLANT HIRE | 1 | | 616.00 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

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| INV B1004 | 28/05/2024 | KEITH THE MAINTENANCE MAN PTY LTD | HIRE OF DIGGER TO DIG GRAVE 4 HOURS | | 616.00 | |
| EFT11223 | 21/06/2024 | NARROGIN AUTO ELECTRICS | AUTO ELECTRICAL WORKS | 1 | | 663.00 |
| INV 266170 | 05/10/2023 | NARROGIN AUTO ELECTRICS | CHECK EVAPORATOR - UHI LOADER PL10, AIR CONDITIONER SERVICE - CAT GRADER PG7 | | 663.00 | |
| EFT11224 | 21/06/2024 | PINGELLY COMMUNITY RESOURCE CENTRE | LIBRARY SERVICES | 1 | | 11,256.78 |
| INV 294 | 11/06/2024 | PINGELLY COMMUNITY RESOURCE CENTRE | JANUARY TO JUNE 2024 | | 11,256.78 | |
| EFT11225 | 21/06/2024 | KLEENHEAT GAS | BULK LPG PRACC REIMBURSED | 1 | | 2,445.65 |
| INV 22271588 | 30/05/2024 | KLEENHEAT GAS | BULK GAS DELIVERY 1,304L - PRACC | | 2,445.65 | |
| EFT11226 | 21/06/2024 | WA CONTRACT RANGER SERVICES | RANGER SERVICES | 1 | | 2,508.00 |
| INV 5500 | 14/05/2024 | WA CONTRACT RANGER SERVICES | 8, 9 & 10 MAY 2024 | | 940.50 | |
| INV 5526 | 25/05/2024 | WA CONTRACT RANGER SERVICES | 15 & 22 MAY 2024 | | 627.00 | |
| INV 5549 | 06/06/2024 | WA CONTRACT RANGER SERVICES | 29 MAY & 4 JUNE 2024 | | 940.50 | |
| EFT11227 | 21/06/2024 | MIDALIA STEEL (INFRABUILD) | MATERIALS FOR WORKS | 1 | | 398.82 |
| INV 67157575 | 13/05/2024 | MIDALIA STEEL (INFRABUILD) | COLORBOND MANOR RED FLAT FLASHING | | 312.91 | |
| INV 67165614 | 20/05/2024 | MIDALIA STEEL (INFRABUILD) | COLORBOND MINI ORB - CARAVAN PARK IMPROVEMENTS | | 85.91 | |
| EFT11228 | 21/06/2024 | FUEL DISTRIBUTORS OF WA PTY LTD | BULK DIESEL | 1 | | 13,890.28 |
| INV 00562779 | 07/06/2024 | FUEL DISTRIBUTORS OF WA PTY LTD | 8,008L DIESEL DELIVERED TO SHIRE DEPOT | | 13,890.28 | |
| EFT11229 | 21/06/2024 | PINGELLY TYRE SERVICE | PART FOR PLANT | 1 | | 1,953.79 |
| INV 11053 | 31/05/2024 | PINGELLY TYRE SERVICE | 14.0024 HALITRAX BLADE RUNNER - MOTOR GRADER PG7 | | 1,793.00 | |
| INV 11072 | 07/06/2024 | PINGELLY TYRE SERVICE | HOSE & SEAL - MOTOR GRADER PG7 | | 160.79 | |
| EFT11230 | 21/06/2024 | BOB WADDELL & ASSOCIATES PTY LTD | FINANCIAL ASSISTANCE | 1 | | 990.00 |
| INV 3971 | 10/06/2024 | BOB WADDELL & ASSOCIATES PTY LTD | MAY FINANCIAL ASSISTANCE | | 495.00 | |
| INV 3974 | 17/06/2024 | BOB WADDELL & ASSOCIATES PTY LTD | ASSISTANCE WITH 2024/25 ANNUAL BUDGET | | 495.00 | |
| EFT11231 | 21/06/2024 | PINGELLY HOTEL | CATERING SERVICES | 1 | | 121.50 |
| INV 0136 | 23/05/2024 | PINGELLY HOTEL | WELFARE FOR CONTROL BURN 23/05/2024 OLD RACE TRACK | | 121.50 | |
| EFT11232 | 21/06/2024 | EPIC FIRE SOLUTIONS TRADING AS MCG FIRE SERVICES | FIRE EQUIPMENT SERVICE & REPLACEMENT WHERE REQUIRED | 1 | | 3,021.98 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| | | | | | | |
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| INV 3796 | 28/05/2024 | EPIC FIRE SOLUTIONS TRADING AS MCG FIRE SERVICES | PN5975, PN172, PN124, PN133, PN483, PN569, PN5353, PN166, PN797, PN5965 ROLLER, PN132 ROLLER, PN398 GRADER, PN568 CASE SKID STEER GRADER, FUEL POD, 1EPG726 MOWER, 1EPV273, FORK LIFT, PN203 TRACTOR, PN322 FIRE TRUCK AT STATION, PN359 COMMUNITY BUS, WORKSHOP, DEPOT MUSTER ROOM, DEPOT GARDEN SHED, DEPOT GROUNDS FUEL BAY, REFUSE SITE, ADMIN OFFICE, CARAVAN PARK HOSE REEL SERVICE, RSL HALL, TOWN HALL, OLD COURTHOUSE, OLD ROADSBOARD, YOUTH CENTRE, MENS SHED, RAILWAY STATION, SWIMMING POOL, PRACC FIRE, PRACC FIRE HYDRANT SERVICE, PRACC FIRE PUMP SERVICE, PRACC EMERGENCY LIGHTING SERVICE, PN810, ADMIN OFFICE EMERGENCY LIGHTING SERVICE, TOWN HALL EMERGENCY LIGHTING SERVICE, PN66 FIRE EXTINGUISHER SERVICE | | 3,021.98 | |
| EFT11233 | 21/06/2024 | NARDUCCI CABINETS | CABINETRY WORK | 1 | | 440.00 |
| INV 0019 | 31/05/2024 | NARDUCCI CABINETS | CARPENTRY WORK CAMP KITCHEN - CARAVAN PARK IMPROVEMENTS | | 440.00 | |
| EFT11234 | 21/06/2024 | CENTAURUS EQUESTRIAN | TRANSPORT CHARGES | 1 | | 389.00 |
| INV 23052024 | 23/05/2024 | CENTAURUS EQUESTRIAN | OMNIBUS TRANSPORTATION | | 389.00 | |
| EFT11235 | 21/06/2024 | ESTATE OF LINDA JANE TAYLOR | RATES REFUND | 1 | | 799.00 |
| INV A4446 | 13/06/2024 | ESTATE OF LINDA JANE TAYLOR | ASSESSMENT A4446 | | 799.00 | |
| EFT11237 | 21/06/2024 | LANDGATE | VARIOUS VALUATIONS | 1 | | 17,903.44 |
| INV 393173 | 03/05/2024 | LANDGATE | VALUATION ROLL, MINING TENEMENT, CONSOLIDATED MINING TENEMENT ROLL | | 216.95 | |
| INV 393341 | 16/05/2024 | LANDGATE | RURAL UV GENERAL REVALUATION 2023/2024 | | 6,069.00 | |
| INV 394046 | 06/06/2024 | LANDGATE | MINING TENEMENTS CHARGEABLE, SCHEDULE NO. M2024/02, DATED 06/04/2024 TO 08/05/2024 | | 43.50 | |
| INV 394142 | 12/06/2024 | LANDGATE | GRV GENERAL REVALUATION 2023/24 | | 11,573.99 | |
| EFT11238 | 21/06/2024 | PINGELLY COMMUNITY CRAFT CENTRE | CARAVAN PARK TAKINGS COMMISSION | 1 | | 1,074.29 |
| INV 148 | 10/06/2024 | PINGELLY COMMUNITY CRAFT CENTRE | MAY 2024 | | 1,074.29 | |
| EFT11241 | 25/06/2024 | HERSEY'S SAFETY PTY LTD | CONSUMABLES | 1 | | 829.40 |
| INV 2989 | 02/05/2024 | HERSEY'S SAFETY PTY LTD | ALEMLUBE GREASE GUN CORDLESS - KOMATSU BACKHOE PBH3, ALEMLUBE GREASE GUN CORDLESS - CAT GRADER PG7 | | 829.40 | |
| EFT11242 | 25/06/2024 | NARROGIN BEARING SERVICE | PART FOR MINOR PLANT | 1 | | 44.95 |
| INV 218489 | 11/06/2024 | NARROGIN BEARING SERVICE | 1 X 3/4 MASTER CYLINDER - CHERRY PICKER | | 44.95 | |
| EFT11243 | 25/06/2024 | SULLIVAN LOGISTICS PTY LTD | FREIGHT CHARGES | 1 | | 344.82 |
| INV 103494 | 03/05/2024 | SULLIVAN LOGISTICS PTY LTD | 30/04/2024 FROM MATILDA AUTO, 30/04/2024 FROM MATILDA AUTO, 30/04/2024 FROM FRED HOPKINS, 01/05/2024 FROM UNITED FASTENERS, 03/05/2024 FROM MATILDA AUTO, 03/05/2024 FROM MATILDA AUTO | | 181.73 | |
| INV 106518 | 31/05/2024 | SULLIVAN LOGISTICS PTY LTD | 27/05/2024 FROM UNITED FASTENERS, 30/05/2024 FROM ITR PACIFIC, 29/05/2024 FROM MCINTOSH & SON | | 125.15 | |
| INV 107502 | 07/06/2024 | SULLIVAN LOGISTICS PTY LTD | 06/06/2024 FROM MATILDA AUTO | | 37.94 | |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| | | | | | | |
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| EFT11244 | 25/06/2024 | UNITED FASTENERS WA P/L | CONSUMABLES | 1 | | 456.63 |
| INV 676592 | 30/05/2024 | UNITED FASTENERS WA P/L | 50 X CUTTING DISC, X 10 FLAT DISC, 1 X BOX OF SILICONE - PLANT CONSUMABLES | | 275.00 | |
| INV 677736 | 10/06/2024 | UNITED FASTENERS WA P/L | 1 X BOX OF GAP FILLER - TOWN CEMETERY, 1 X BOX OF ROOF AND GUTTER SILICONE - TOWN CEMETERY | | 181.63 | |
| EFT11245 | 25/06/2024 | PINGELLY VOLUNTEER SES UNIT | SES REIMBURSEMENT | 1 | | 1,861.31 |
| INV 000363 | 17/06/2024 | PINGELLY VOLUNTEER SES UNIT | SHIRE OF PINGELLY - PLATE CHANGE, GREAT SOUTHERN FUELS - PURCHASES MARCH 24, GREAT SOUTHERN FUELS - PURCHASES MARCH 24, TELSTRA - CHARGES UP UNTIL 10/04/2024, PINGELLY IGA EXPRESS - CONSUMABLES, PINGELLY IGA EXPRESS - FRUIT FOR CALL OUT, PINGELLY IGA EXPRESS - FOOD FOR CALL OUT, BROOKTON ROADHOUSE - TRAINING CATERING, ROADS SAFE TRAINING WA - MR LICENCE TRAINING, PINGELLY CRC - MANUAL PRODUCTION, NARROGIN PACKAGING - INV 87507 PAPER COFFEE CUPS, KERRY KEYS AUST POST - INV 90 PHOTOCOPY PAPER, GREAT SOUTHERN FUEL - PURCHASES APRIL 24, GREAT SOUTHERN FUEL - PURCHASES APRIL 24, TELSTRA - CHARGES UP UNTIL MAY 24, SHIRE OF PINGELLY - NEW MR LICENCE ENTITLEMENT S HEAZLEWOOD | | 1,861.31 | |
| EFT11246 | 25/06/2024 | BUNNINGS BUILDING SUPPLIES | VARIOUS CONSUMABLES | 1 | | 87.24 |
| INV 2182/00322 | 21/05/2024 | BUNNINGS BUILDING SUPPLIES | DECK STAIN - CARAVAN PARK | | 23.38 | |
| INV 2182/00330 | 30/05/2024 | BUNNINGS BUILDING SUPPLIES | WATERING CANS & PADBOLTS - DEPOT WORKSHOP | | 57.62 | |
| INV 2182/00334 | 03/06/2024 | BUNNINGS BUILDING SUPPLIES | PAINT ROLLER COVER - TOWN HALL MAINTENANCE | | 6.24 | |
| EFT11247 | 25/06/2024 | HANCOCKS HOME HARDWARE | CONSUMABLES | 1 | | 7.90 |
| INV 477540 | 16/05/2024 | HANCOCKS HOME HARDWARE | JOBBER DRILL BIT - DEPOT MAINTENANCE | | 7.90 | |
| EFT11248 | 25/06/2024 | AUSTRALIA POST | GENERAL POSTAGE | 1 | | 61.09 |
| INV 101328698 | 03/06/2024 | AUSTRALIA POST | MAY 2024 | | 61.09 | |
| EFT11249 | 25/06/2024 | KEITH THE MAINTENANCE MAN PTY LTD | BUILDING SERVICES | 1 | | 1,687.84 |
| INV B1013 | 06/06/2024 | KEITH THE MAINTENANCE MAN PTY LTD | SUPPLY AND REPLACE ROLLERS TO SLIDING DOORS - DEPOT WORKSHOP | | 1,687.84 | |
| EFT11250 | 25/06/2024 | NARROGIN AUTO ELECTRICS | PARTS FOR PLANT | 1 | | 102.74 |
| INV 267682 | 29/05/2024 | NARROGIN AUTO ELECTRICS | 2X 12V 4 PIN WATERPROOF RELAY - MITSUBISHI TRITON PC25 | | 102.74 | |
| EFT11251 | 25/06/2024 | SHIRE OF BROOKTON | CESM OVERTIME FOR CONTROLLED BURNS | 1 | | 1,254.00 |
| INV 10784 | 11/06/2024 | SHIRE OF BROOKTON | 22, 23 & 24 MAY 2024 JOB FM0055 | | 1,254.00 | |
| EFT11252 | 25/06/2024 | AMPAC DEBT RECOVERY PTY LTD | DEBT RECOVERY | 1 | | 1,279.41 |
| INV 107307 | 31/05/2024 | AMPAC DEBT RECOVERY PTY LTD | MAY 2024 | | 1,279.41 | |
| EFT11253 | 25/06/2024 | COATES HIRE OPERATIONS PTY LTD | EQUIPMENT HIRE | 1 | | 1,419.55 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

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| INV 23284152 | 25/05/2024 | COATES HIRE OPERATIONS PTY LTD | 1285987 - TRAFFIC LIGHTS - TWIN - TYPE1- BATTERY - 34349 14/05/2024 TO 25/05/2024 PLUS ENVIROCHA, ADDITIONAL CHARGES | | 1,216.75 | |
| INV 23290452 | 28/05/2024 | COATES HIRE OPERATIONS PTY LTD | 1285987 - TRAFFIC LIGHTS - TWIN - TYPE1- BATTERY - 34349 25/05/2024 TO 28/05/2024 PLUS ENVIROCHA, ADDITIONAL CHARGES, LTD WAIVER | | 202.80 | |
| EFT11254 | 25/06/2024 | NUTRIEN AG SOLUTIONS | MATERIALS FOR WORKS | 1 | | 911.90 |
| INV 910848014 | 22/05/2024 | NUTRIEN AG SOLUTIONS | PIPE RURAL RED - FIRE INCIDENT BULLARING, HEAVY DUTY GALV STEEL POSTS - FIRE INCIDENT BULLARING | | 372.90 | |
| INV 910872511 | 27/05/2024 | NUTRIEN AG SOLUTIONS | RURAL RED PIPE AND JOINER - FIRE INCIDENT BULLARING | | 365.20 | |
| INV 910894938 | 30/05/2024 | NUTRIEN AG SOLUTIONS | 2 X BAGS OF ATTAPULGITE LITTER - PLANT CONSUMABLES | | 50.60 | |
| INV 910904957 | 31/05/2024 | NUTRIEN AG SOLUTIONS | GRIPPLES - WICKEPIN PINGELLY ROAD WORKS | | 123.20 | |
| EFT11255 | 25/06/2024 | MATILDA AUTO PARTS | CONSUMABLES | 1 | | 328.90 |
| INV 274234 | 23/05/2024 | MATILDA AUTO PARTS | 2 X BOXES FO RED AND TACKY GREASE - DEPOT WORKSHOP | | 224.40 | |
| INV 274575 | 06/06/2024 | MATILDA AUTO PARTS | SET OF FILTERS - HOLDEN COLORADO PDTS01 | | 104.50 | |
| EFT11256 | 25/06/2024 | BRYAN HOTHAM | COUNCILLOR SITTING FEES | 1 | | 2,000.00 |
| INV APR-JUN-2 | 21/06/2024 | BRYAN HOTHAM | APRIL TO JUNE 2024 | | 1,000.00 | |
| INV JAN-MAR-2 | 21/06/2024 | BRYAN HOTHAM | JANUARY TO MARCH 2024 | | 1,000.00 | |
| EFT11257 | 25/06/2024 | PINGELLY TYRE SERVICE | TYRE SERVICES | 1 | | 61.60 |
| INV 11015 | 06/06/2024 | PINGELLY TYRE SERVICE | SUPPLY & FIT TYRE - KUBOTA MOWER PROM10 | | 61.60 | |
| EFT11258 | 25/06/2024 | PETER WOOD | DEPUTY PRESIDENT ALLOWANCE & SITTING FEES | 1 | | 2,350.00 |
| INV APR-JUN-2 | 21/06/2024 | PETER WOOD | ALLOWANCE - APRIL TO JUNE 2024,SITTING FEES - APRIL TO JUNE 2024 | | 1,175.00 | |
| INV JAN-MAR-2 | 21/06/2024 | PETER WOOD | ALLOWANCE - JANUARY TO MARCH 2024, SITTING FEES - JANUARY TO MARCH 2024 | | 1,175.00 | |
| EFT11259 | 25/06/2024 | EASTERN HILLS SAWS & MOWERS PTY LTD | PART FOR MINOR PLANT | 1 | | 45.00 |
| INV 51995#4 | 06/06/2024 | EASTERN HILLS SAWS & MOWERS PTY LTD | 2 X SETS OF BLADES - ATOM EDGER | | 45.00 | |
| EFT11260 | 25/06/2024 | JACKIE MCBURNEY | PRESIDENTIAL ALLOWANCE & SITTING FEES | 1 | | 5,600.00 |
| INV APR-JUN-2 | 21/06/2024 | JACKIE MCBURNEY | ALLOWANCE - APRIL TO JUNE 2024, SITTING FEES - APRIL TO JUNE 2024 | | 2,800.00 | |
| INV JAN-MAR-2 | 21/06/2024 | JACKIE MCBURNEY | ALLOWANCE - JANUARY TO MARCH 2024, SITTING FEES - JANUARY TO MARCH 2024 | | 2,800.00 | |
| EFT11261 | 25/06/2024 | ITR PACIFIC PTY LTD | PARTS FOR PLANT | 1 | | 180.18 |
| INV 691745 | 30/05/2024 | ITR PACIFIC PTY LTD | 4 X DRAWBAR WEAR STRIPS - MOTOR GRADER PG7 | | 180.18 | |
| EFT11262 | 25/06/2024 | PINGELLY IGA EXPRESS | ASSORTED SUPPLIES & REFRESHMENTS - MAY 2024 | 1 | | 480.15 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

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| INV ACC-27-AF | 01/04/2024 | PINGELLY IGA EXPRESS | 03/4799 02/04/2024 - TISSUES, 03/4799 02/04/2024 - MILK, COFFEE, 03/7358 09/04/2024 - MILK, 03/8094 11/04/2024 - NARROGIN OBSERVER, 03/8654 12/04/2024 - COFFEE, TEA BAGS, 03/0876 18/04/2024 - NARROGIN OBSERVER, 03/0141 16/04/2024 - SUPPLIES FOR COUNCIL MEETING, 03/0141 16/04/2024 - SUPPLIES FOR COUNCIL MEETING, 03/2486 22/04/2024 - MILK, 01/1742 04/04/2024 - NARROGIN OBSERVER, 01/1914 08/04/2024 - MILK | | 148.86 |
| INV ACC-542-M | 01/05/2024 | PINGELLY IGA EXPRESS | 01/3671 16/05/2024 - NARROGIN OBSERVERS, 03/0923 14/05/2024 - TISSUES, 03/0923 14/05/2024 - MILK, 03/1517 16/05/2024 - CLINGWRAP, 03/1966 17/05/2024 - AIR FRESHNER, 03/3207 20/05/2024 - MILK, 03/3583 21/05/2024 - COFFEE, 03/4237 23/05/2024 - MILK, 03/5984 27/05/2024 - SUPPLIES FOR MIA DAVIES MEETING, 03/5984 27/05/2024 - SUPPLIES FOR MIA DAVIES MEETING, 03/6122 02/05/2024 - NARROGIN OBSERVER, 03/7717 06/05/2024 - MILK, 03/9236 10/05/2024 - MILK, 03/9289 10/05/2024 - SUPPLIES FOR COUNCIL MEETING, 03/9289 10/05/2024 - SUPPLIES FOR COUNCIL MEETING | | 331.29 |
| EFT11263 | 25/06/2024 | ELDERS RURAL SERVICES | STAFF PPE | 1 | 189.00 |
| INV I113898 | 10/06/2024 | ELDERS RURAL SERVICES | STEEL BLUE ARGYLE ZIP SIDED LACEUP BOOTS SIZE 12.5 | | 189.00 |
| EFT11264 | 25/06/2024 | KARVMIR SINGH | COUNCILLOR SITTING FEES | 1 | 2,000.00 |
| INV APR-JUN-2 | 21/06/2024 | KARVMIR SINGH | APRIL TO JUNE 2024 | | 1,000.00 |
| INV JAN-MAR-2 | 21/06/2024 | KARVMIR SINGH | JANUARY TO MARCH 2024 | | 1,000.00 |
| EFT11265 | 25/06/2024 | PETER MICHAEL NARDUCCI | COUNCILLOR SITTING FEES | 1 | 2,000.00 |
| INV APR-JUN-2 | 21/06/2024 | PETER MICHAEL NARDUCCI | APRIL TO JUNE 2024 | | 1,000.00 |
| INV JAN-MAR-2 | 21/06/2024 | PETER MICHAEL NARDUCCI | JANUARY TO MARCH 2024 | | 1,000.00 |
| EFT11266 | 25/06/2024 | EDGE PLANNING & PROPERTY | PLANNING SERVICES | 1 | 3,377.55 |
| INV 2639 | 11/06/2024 | EDGE PLANNING & PROPERTY | TOWN PLANNING SERVICES MAY 2024 | | 3,377.55 |
| EFT11267 | 25/06/2024 | AUTOPRO NORTHAM | PARTS FOR PLANT | 1 | 233.75 |
| INV 1144218 | 10/06/2024 | AUTOPRO NORTHAM | 1 X CHOKE CABLE - SMALL PLANT | | 13.53 |
| INV 1144446 | 11/06/2024 | AUTOPRO NORTHAM | 1 X HYDRAULIC OIL FILTER PLUS FREIGHT - SMALL PLANT | | 26.49 |
| INV 1144512 | 11/06/2024 | AUTOPRO NORTHAM | 6 M X 3/16 BUNDY TUBING - CHERRY PICKER | | 29.04 |
| INV 1144908 | 12/06/2024 | AUTOPRO NORTHAM | 2 X BR82ARW REAR LED LIGHTS - MITSUBISHI TRITON PC25 | | 145.52 |
| INV 1144967 | 13/06/2024 | AUTOPRO NORTHAM | 1 X VTSC 1.5 SOLAR CHARGER - RUBBISH TRAILER | | 19.17 |
| EFT11268 | 25/06/2024 | SAPIO PTY LTD | CCTV MONITORING - MAY 2024 | 1 | 187.00 |
| INV SP270989 | 12/06/2024 | SAPIO PTY LTD | CCTV MONITORINGS ON SERVERS & MONTHLY SUBSCRIPTION - MAY 2023 | | 187.00 |
| EFT11269 | 25/06/2024 | MAXIPARTS OPERATIONS P/L | PARTS FOR PLANT | 1 | 186.49 |
| INV 230205 | 07/06/2024 | MAXIPARTS OPERATIONS P/L | 2 X 30-30 BRAKE BOOSTERS - HAULMARK SIDE TIPPER PT23 | | 103.99 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

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| INV 231075 | 11/06/2024 | MAXIPARTS OPERATIONS P/L | 1 X R12 RELAY VALVE - HAULMARK SIDE TIPPER PT23 | | 82.50 | |
| EFT11270 | 25/06/2024 | CLINTON JAMES CHENEY | COUNCILLOR SITTING FEES | 1 | | 2,000.00 |
| INV APR-JUN-2 | 21/06/2024 | CLINTON JAMES CHENEY | APRIL TO JUNE 2024 | | 1,000.00 | |
| INV JAN-MAR-2 | 21/06/2024 | CLINTON JAMES CHENEY | JANUARY TO MARCH 2024 | | 1,000.00 | |
| EFT11271 | 25/06/2024 | ZONE 50 ENGINEERING SURVEYS PTY LTD | LINE SPOTTING | 1 | | 4,276.80 |
| INV 11206 | 31/05/2024 | ZONE 50 ENGINEERING SURVEYS PTY LTD | 3.24 KM AS PER QUOTATION - WICKEPIN PINGELLY ROAD | | 4,276.80 | |
| EFT11272 | 25/06/2024 | ANGELA TRETHEWEY | COUNCILLOR SITTING FEES | 1 | | 1,333.33 |
| INV APR-MAY-2 | 21/06/2024 | ANGELA TRETHEWEY | APRIL TO MAY 2024 | | 1,000.00 | |
| INV MARCH202 | 21/06/2024 | ANGELA TRETHEWEY | MARCH 2024 | | 333.33 | |
| EFT11273 | 25/06/2024 | CITY OF NEDLANDS | LONG SERVICE LEAVE REIMBURSEMENT | 1 | | 11,403.36 |
| INV 72044 | 30/05/2024 | CITY OF NEDLANDS | PAST EMPLOYEE | | 11,403.36 | |
| EFT11274 | 25/06/2024 | BEN HARMAN | REFUND | 1 | | 220.00 |
| INV 14062024 | 14/06/2024 | BEN HARMAN | REFUND - PURCHASE OF 1 RECYCLING & 1 GENERAL WASTE BIN, PURCHASED FOR 33 SHANNON STREET AS PRESUMED STOLEN HOWEVER HAVE NOW BEEN LOCATED | | 220.00 | |
| EFT11275 | 25/06/2024 | EDWARDS ISUZU UTE | PLANT CONSUMABLES | 1 | | 152.04 |
| INV 33292 | 30/05/2024 | EDWARDS ISUZU UTE | DIP STICK, 1 X SET OF FILTERS - ISUZU D-MAX PC24 | | 152.04 | |
| EFT11276 | 28/06/2024 | TELSTRA | TELEPHONE & INTERNET CHARGES - 11/06/2024 TO 10/07/2024 | 1 | | 1,336.93 |
| INV 990000005 | 12/06/2024 | TELSTRA | WORKS MOBILE CHARGES, WORKS NEW DEVICE CHARGES - 4 OF 24, ADMIN MOBILE CHARGES, ADMIN NEW DEVICE CHARGES - 23 OF 24 | | 534.14 | |
| INV K32708963 | 18/06/2024 | TELSTRA | ADMIN CHARGES INCLUDING INTERNET FOR 17 ELIOT STREET & 4 SHIRE STREET | | 802.79 | |
| EFT11277 | 28/06/2024 | CONSTRUCTION TRAINING FUND | BCITF COLLECTIONS | 1 | | 1,632.54 |
| INV 232518-J7 | 26/06/2024 | CONSTRUCTION TRAINING FUND | COLLECTIONS OF PROJECT 27.23/24 - NORTH WANDERING ROAD | | 1,632.54 | |
| EFT11278 | 28/06/2024 | BROOKTON PLUMBING | PLUMBING SERVICES | 1 | | 192.50 |
| INV 7271 | 14/06/2024 | BROOKTON PLUMBING | REPAIRS TO DAMAGED WATER MAIN - RECREATION GROUND MAINTENANCE | | 192.50 | |
| EFT11279 | 28/06/2024 | GREAT SOUTHERN WASTE DISPOSAL | WASTE & RECYCLING COLLECTION INCLUDING SITE MANAGEMENT | 1 | | 14,608.10 |
| INV 2965 | 09/05/2024 | GREAT SOUTHERN WASTE DISPOSAL | DOMESTIC REFUSE COLLECTION 27/03/2024 - 24/04/2024, RECYCLE COLLECTION 8 & 22 APRIL 2024, REFUSE SITE MAINTENANCE 25/03/2024 - 29/04/2024, REFUSE SITE MACHINE HOURS 25/03/2024 - 29/04/2024, BULK WASTE & RECYCLING COLLECTION 15/04/2024 | | 14,608.10 | |
| EFT11280 | 28/06/2024 | PINGELLY MENS SHED | CONSUMABLES | 1 | | 132.00 |
| INV 084 | 04/06/2024 | PINGELLY MENS SHED | QUIK STOP SAW BLADE - CARAVAN PARK IMPROVEMENTS | | 132.00 | |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

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|-----------------|-------------------|--|--|----------|------------|-------------------|
| EFT11281 | 28/06/2024 | WA CONTRACT RANGER SERVICES | RANGER SERVICES | 1 | | 627.00 |
| INV 5585 | 20/06/2024 | WA CONTRACT RANGER SERVICES | 13 & 19 JUNE 2024 | | 627.00 | |
| EFT11282 | 28/06/2024 | PINGELLY TYRE SERVICE | TYRE SERVICES | 1 | | 603.90 |
| INV 10727 | 12/04/2024 | PINGELLY TYRE SERVICE | BLACK WHEELS 14X5 5/108 - HIRED PLANT, 175R 114C 8PR 97/95R SUPER2000 TYRES - HIRED PLANT | | 603.90 | |
| EFT11283 | 28/06/2024 | OFFICE OF REGIONAL ARCHITECTURE | ARCHITECTURAL SERVICES | 1 | | 5,162.25 |
| INV 446 | 31/05/2024 | OFFICE OF REGIONAL ARCHITECTURE | PRELIMINARIES AND CONCEPT DESIGN FOR THE SHIRE OFFICE FACADE UPGRADE | | 2,310.00 | |
| INV 447 | 31/05/2024 | OFFICE OF REGIONAL ARCHITECTURE | LANDSCAPING SERVICES FOR PINGELLY CARAVAN PARK - DESIGN & DOCUMENTATION, INCLUDING SITE VISIT, LANDGATE DIAGRAM OF SURVEY & CERTIFICATE OF TITLE | | 2,852.25 | |
| EFT11284 | 28/06/2024 | STEELOS GUNS AND OUTDOORS | ENGRAVING SERVICES | 1 | | 60.00 |
| INV 98686 | 22/03/2024 | STEELOS GUNS AND OUTDOORS | BOWLING CLUB MEDALLIONS - AUSTRALIA DAY 2024 | | 60.00 | |
| EFT11285 | 28/06/2024 | FLASH AS TRANSPORT | CARTAGE SERVICES | 1 | | 550.00 |
| INV 71 | 13/06/2024 | FLASH AS TRANSPORT | PICKUP RIP RAP FROM NARROGIN QUARRY - RURAL ROAD MAINTENANCE | | 550.00 | |
| EFT11286 | 28/06/2024 | LM PAVING & CONCRETE | SUPPLY & INSTALLATION OF FOOTPATHS | 1 | | 6,380.00 |
| INV 1773 | 25/06/2024 | LM PAVING & CONCRETE | SUPPLY AND INSTALLATION OF CONCRETE PATH WITH 3 PRAM RAMPS - SOMERSET STREET | | 6,380.00 | |
| EFT11287 | 28/06/2024 | DYNAMIC GIFT PROMOTIONS | ITEMS FOR EVENTS | 1 | | 1,419.00 |
| INV J16977 | 24/06/2024 | DYNAMIC GIFT PROMOTIONS | 10 X BEAN BAGS - YOUTH EVENTS | | 1,419.00 | |
| EFT11288 | 28/06/2024 | MGI CONSTRUCTIONS PTY LTD | MILESTONE 1 - WEST PINGELLY BUSH FIRE BUILDING | 1 | | 212,280.76 |
| INV 1303 | 14/06/2024 | MGI CONSTRUCTIONS PTY LTD | RFT02/2023 CONSTRUCTION OF WEST PINGELLY BUSH FIRE BRIGADE BUILDING - MILESTONE 1 | | 212,280.76 | |
| EFT11289 | 28/06/2024 | WANDERING HVAC | ELECTRICAL SERVICES | 1 | | 3,964.48 |
| INV 04141. | 20/06/2024 | WANDERING HVAC | SUPPLY AND INSTALL 3.5KW AIR CONDITIONER - CHILD CARE CENTRE IMPROVEMENTS | | 2,906.09 | |
| INV 04144 | 21/06/2024 | WANDERING HVAC | INSTALL NEW ELECTRIC OVEN - 7B WEBB STREET | | 282.21 | |
| INV 04146 | 24/06/2024 | WANDERING HVAC | REPAIRS TO PUMP AT DAM - EFFLUENT POND | | 776.18 | |
| EFT11290 | 28/06/2024 | DUFFY ELECTRICS | PLUMBING SERVICES | 1 | | 821.67 |
| INV 0449 | 17/06/2024 | DUFFY ELECTRICS | CHECK FAULT WITH SOLAR HART AND WIRE NEW HOT WATER SYSTEM - 9A WEBB STREET | | 821.67 | |
| EFT11291 | 28/06/2024 | LEDA SECURITY PRODUCTS PTY LTD | GRANT MATERIAL FOR TOWN STREETSCAPES | 1 | | 15,070.13 |
| INV 40082 | 07/06/2024 | LEDA SECURITY PRODUCTS PTY LTD | BBRS01HDG-I BIKE REPAIR STATION WITH FOOT PUMP (GAL), SBR475F-I HITCHING RAIL SS 316 FIXED, BRX03W WALL MOUNTED BIKE RAIL HOT DIP GAL IS EXTRA - USE CODE GAL65, GAL65 HOT DIP GAL 65NB BOLLARD/OR EQUIVALENT, CBR4SCE-A E-BIKE COMP RACK GAL 4 AS. WAFREIGHT INBOUND PINGELLY, WA | | 15,070.13 | |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

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|----------------------|-------------|---|--|------------------|-----------------------|-------------------|
| EFT11292 | 28/06/2024 | D & A PLUMBING AND GAS | PLUMBING SERVICES | 1 | | 573.17 |
| INV 573 | 29/05/2024 | D & A PLUMBING AND GAS | NEW HOSE IN GARDEN BED - ADMIN BUILDING GROUNDS MAINTENANCE | | 573.17 | |
| EFT11293 | 28/06/2024 | KATANNING CHERRY PICKER | PURCHASE OF ASSETS | 1 | | 11,000.00 |
| INV 3601 | 06/06/2024 | KATANNING CHERRY PICKER | CHERRY PICKER, MULCHER & STUMP GRINDER | | 11,000.00 | |
| TOTAL EFT | | | | | | 764,294.62 |
| CHEQUE NUMBER | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE NUMBER | TOTAL |
| 24975 | 21/06/2024 | SYNERGY | SHIRE STREETLIGHT CHARGES - 25/04/2024 TO 24/05/2024 | 1 | | 3,141.82 |
| INV 202215131 | 04/06/2024 | SYNERGY | SHIRE STREETLIGHT CHARGES - 25/04/2024 TO 24/05/2024, 198 LIGHTS | | 3,141.82 | |
| TOTAL CHEQUE | | | | | | 3,141.82 |
| PAYROLL | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE NUMBER | TOTAL |
| DD14007.1 | 04/06/2024 | AWARE SUPER | PAYROLL DEDUCTIONS | 1 | | 7,775.18 |
| DD14007.2 | 04/06/2024 | COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 537.75 |
| DD14007.3 | 04/06/2024 | AUSTRALIAN RETIREMENT TRUST | SUPERANNUATION CONTRIBUTIONS | 1 | | 481.39 |
| DD14007.4 | 04/06/2024 | MLC | SUPERANNUATION CONTRIBUTIONS | 1 | | 802.24 |
| DD14007.5 | 04/06/2024 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 277.27 |
| DD14007.6 | 04/06/2024 | HOSTPLUS | SUPERANNUATION CONTRIBUTIONS | 1 | | 381.78 |
| DD14007.7 | 04/06/2024 | AMP SUPER FUND | SUPERANNUATION CONTRIBUTIONS | 1 | | 543.90 |
| DD14007.8 | 04/06/2024 | MERCER | SUPERANNUATION CONTRIBUTIONS | 1 | | 277.27 |
| EFT11204 | 07/06/2024 | LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU | PAYROLL DEDUCTIONS | 1 | | 132.00 |
| DD14026.1 | 18/06/2024 | AWARE SUPER | PAYROLL DEDUCTIONS | 1 | | 8,081.14 |
| DD14026.2 | 18/06/2024 | COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 538.52 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

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|----------------------|-------------|---|---|------------------|-----------------------|------------------|
| DD14026.3 | 18/06/2024 | AUSTRALIAN RETIREMENT TRUST | SUPERANNUATION CONTRIBUTIONS | 1 | | 522.24 |
| DD14026.4 | 18/06/2024 | MLC | SUPERANNUATION CONTRIBUTIONS | 1 | | 802.24 |
| DD14026.5 | 18/06/2024 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 271.95 |
| DD14026.6 | 18/06/2024 | HOSTPLUS | SUPERANNUATION CONTRIBUTIONS | 1 | | 381.78 |
| DD14026.7 | 18/06/2024 | AMP SUPER FUND | SUPERANNUATION CONTRIBUTIONS | 1 | | 543.90 |
| DD14026.8 | 18/06/2024 | MERCER | SUPERANNUATION CONTRIBUTIONS | 1 | | 271.95 |
| EFT11236 | 21/06/2024 | LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU | PAYROLL DEDUCTIONS | 1 | | 132.00 |
| TOTAL PAYROLL | | | | | | 22,754.50 |
| DIRECT DEBIT | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE NUMBER | TOTAL |
| DD14016.1 | 14/06/2024 | BENDIGO BANK CREDIT CARDS | EMW CREDIT CARD RECONCILIATION - MAY 2024 | 1 | | 129.00 |
| INV 31052024 | 31/05/2024 | BENDIGO BANK CREDIT CARDS | 14/05/2024 WALGA EVENTS - STAFF REGISTRATION, WASTE & ENVIRONMENT SUMMIT, 30/05/2024 \$125.00 30/05/2024 BENDIGO BANK - CREDIT CARD FEE \$4.00 | 1 | 129.00 | |
| DD14017.1 | 14/06/2024 | BENDIGO BANK CREDIT CARDS | EMCS CREDIT CARD RECONCILIATION - MAY 2024 | 1 | | 185.13 |
| INV 31052024 | 31/05/2024 | BENDIGO BANK CREDIT CARDS | 09/05/2024 PERTH AIRPORT - STAFF PARKING FOR ATTENDANCE TO TIDY TOWNS AWARDS, 06/05/2024 TO 09/05/2024 \$116.65, 16/05/2024 SHIRE OF PINGELLY - VEHICLE TRANSFER FEE, CSTMAC BOXTOP TRAILER 1TZQ073 \$20.40, 18/05/2024 FOXIT SOFTWARE - PDF SUITE PRO FOR TEAMS, 16/05/2024 TO 16/06/2024 \$42.80, 18/05/2024 INTERNATIONAL TRANSACTION - FEE \$1.28, 30/05/2024 BENDIGO BANK - CREDIT CARD FEE \$4.00 | 1 | 185.13 | |
| DD14018.1 | 14/06/2024 | BENDIGO BANK CREDIT CARDS | CEO CREDIT CARD RECONCILIATION - MAY 2024 | 1 | | 1,304.00 |
| INV 31052024 | 31/05/2024 | BENDIGO BANK CREDIT CARDS | 13/05/2024 HARVEY NORMAN - NEW CAMERA, 256GB MICRO SIM, SHOULDER BAG \$1300.00, 30/05/2024 BENDIGO BANK - CREDIT CARD FEE \$4.00 | 1 | 1,304.00 | |
| TOTAL DIRECT | | | | | | 1,618.13 |
| TRUST ACCOUNT | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE NUMBER | TOTAL |
| EFT11239 | 25/06/2024 | K & E FAIRHEAD AND SON | BOND REFUND | 7 | | 100.00 |
| INV T80 | 14/06/2024 | K & E FAIRHEAD AND SON | COMMUNITY BUS HIRE 12/05/2024 | 7 | 100.00 | |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

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|--------------------|-------------------|------------------|----------------------------|-------------------|--------|-------------------|
| EFT11240 | 25/06/2024 | ANGELA TRETHEWEY | REFUND | 7 | | 100.00 |
| INV T308 | 14/06/2024 | ANGELA TRETHEWEY | NOMINATION FOR COUNCIL FEE | 7 | 100.00 | |
| TOTAL TRUST | | | | | | 200.00 |
| GRAND TOTAL | | | | | | 792,009.07 |
| JUNE 2024 | | | | | | |
| | | | | FUEL CARDS | | |
| CARD NUMBER | 70501633528518800 | | VEHICLE | | | TOTAL |
| DATE | AMOUNT | LITRES | | | | |
| 1/06/2024 | 107.87 | 58.15 | OPN | | | 107.87 |
| 8/06/2024 | 138.33 | 68.01 | OPN | | | 138.33 |
| 8/06/2024 | 0.38 | | OPN | | | 0.38 |
| 13/06/2024 | 94.08 | 51.55 | OPN | | | 94.08 |
| CARD TOTAL | | | | | | 340.66 |
| CARD NUMBER | 70501653242851600 | | VEHICLE | | | TOTAL |
| DATE | AMOUNT | LITRES | | | | |
| 1/06/2024 | 52.99 | 29.87 | PN523 | | | 52.99 |
| 1/06/2024 | 0.38 | | PN523 | | | 0.38 |
| 2/06/2024 | 48.33 | 25.45 | PN523 | | | 48.33 |
| 7/06/2024 | 82.02 | 44.94 | PN523 | | | 82.02 |
| 14/06/2024 | 58.56 | 32.09 | PN523 | | | 58.56 |
| 21/06/2024 | 66.67 | 36.53 | PN523 | | | 66.67 |
| CARD TOTAL | | | | | | 308.95 |
| CARD NUMBER | 70501653242851600 | | VEHICLE | | | TOTAL |
| DATE | AMOUNT | LITRES | | | | |
| 13/06/2024 | 83.75 | 45.89 | P100 | | | 83.75 |
| CARD TOTAL | | | | | | 83.75 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| JUNE FUEL CARDS | | | 733.36 |
|------------------------|---------------------------------|---------|----------------|
| JUNE 2024 CREDIT CARDS | | | |
| ACCOUNT NUMBER | 702306549 | OFFICER | TOTAL |
| DATE | CREDITOR | | |
| 5/06/2024 | PLANNING INSTITUTE OF AUSTRALIA | CEO | 717.00 |
| 10/06/2024 | KMART | CEO | 99.00 |
| 14/06/2024 | FACEBOOK | CEO | 123.98 |
| 14/06/2024 | INTERNATIONAL TRANSACTION | CEO | 3.72 |
| 16/06/2024 | S24 CRYSTAL BROOK | CEO | 116.15 |
| 19/06/2024 | EBAY | CEO | 317.91 |
| 19/06/2024 | INTERNATIONAL TRANSACTION | CEO | 9.54 |
| 19/06/2024 | EBAY | CEO | 388.06 |
| 19/06/2024 | INTERNATIONAL TRANSACTION | CEO | 11.64 |
| 19/06/2024 | EBAY | CEO | 230.38 |
| 19/06/2024 | EBAY | CEO | 182.55 |
| 21/06/2024 | AMAZON | CEO | 199.95 |
| 21/06/2024 | AMAZON | CEO | 251.92 |
| 22/06/2024 | SURVEY MONKEY | CEO | 384.00 |
| 22/06/2024 | INTERNATIONAL TRANSACTION | CEO | 11.52 |
| 29/06/2024 | BENDIGO BANK | CEO | 4.00 |
| CARD TOTAL | | | 3051.32 |
| ACCOUNT NUMBER | 701680381 | OFFICER | TOTAL |
| DATE | CREDITOR | | |
| 16/06/2024 | BEVERLEY DOME | EMCS | 100.00 |
| 18/06/2024 | FOXIT SOFTWARE | EMCS | 42.80 |
| 18/06/2024 | INTERNATIONAL TRANSACTION | EMCS | 1.28 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

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|-----------------------|------------------|----------------|----------------|--|
| 25/06/2024 | BUNNINGS | EMCS | 43.00 | |
| 25/06/2024 | PETRO FUELS | EMCS | 135.33 | |
| 29/06/2024 | BENDIGO BANK | EMCS | 4.00 | |
| CARD TOTAL | | | 326.41 | |
| ACCOUNT NUMBER | 703337410 | OFFICER | TOTAL | |
| DATE | CREDITOR | | | |
| 15/06/2024 | EBAY | EMW | 73.98 | |
| 27/06/2024 | STRATCO | EMW | 4267.02 | |
| 28/06/2024 | COLES | EMW | 236.75 | |
| 29/06/2024 | BENDIGO BANK | EMW | 4.00 | |
| JUNE CREDIT CARDS | | | 4581.75 | |

15.3. Adoption of the 2024/25 Budget and Fees and Charges

| | |
|--------------------------------|---|
| File Reference: | ADM0067 |
| Location: | Not Applicable |
| Applicant: | Not Applicable |
| Author: | Zoe Macdonald |
| Disclosure of Interest: | Nil |
| Attachments: | <ol style="list-style-type: none"> 1. 2024-25 Statutory Budget Final for Adoption [15.3.1 - 25 pages] 2. 2024-2025 Fees & Charges - OCM for adoption [15.3.2 - 6 pages] |
| Previous Reference: | Nil |

Summary

The purpose of this report is to consider and adopt the Shire of Pingelly Budget for the 2024/2025 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 3.5% 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* is included in the budget.
- Fees and Charges have been increased by 4.0% and are itemised in the draft budget.
- Household and commercial waste charges have increased by 7.0% in line with anticipated expenses incurred and are itemised.
- A capital works program totalling \$4,594,243 for investment in infrastructure, buildings, plant and equipment and furniture and equipment is planned.
- Expenditure on a new plant fleet for roads construction and maintenance of \$910,000, and 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 \$1,266,451 in road projects which is all grant funded from the following sources:

| | | |
|------------|-------------------------------------|-----------|
| Main Roads | Regional Road Group | \$343,128 |
| | Direct Grant | \$121,294 |
| | Wheatbelt Secondary Freight Network | \$165,000 |
| DITRDC | Roads to Recovery Program | \$300,008 |
| | LRCI Phase 4 | \$76,877 |

- The construction of two additional fire sheds in East and West Pingelly, grant funded by DFES should be completed prior to the fire season starts.
- A Western Australian Treasury Loan has been proposed for \$500,000 to fund the acquisition of new plant.

An estimated surplus of \$2.1m 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.

The surplus includes

| | |
|--|-------------|
| 85% payment of FAGS Grants | \$1,540,130 |
| Cfwd Loan Principal made 01.07.2024 | \$61,472 |
| Cfwd PRACC savings to reserve | \$20,000 |
| Expenditure savings through work carried out inhouse | \$290,404 |
| Cfwd Area Promotion | \$50,688 |
| Employee Costs savings position not replaced/ unpaid leave | \$137,514 |

Consultation

While no specific consultation has occurred on the draft 2024/25 budget, significant community consultation and engagement with the Strategic Community Plan from which the Corporate Business Plan was developed, and during the past twelve months.

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

There are no policy implications associated with this report.

Economic Implications

The draft 2024/2025 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 2024/25 budget delivers social outcomes identified in Pingelly planning and community supporting strategies that have been adopted by the Council.

Environmental Implications

The draft 2024/25 budget supports key environmental strategies and initiatives adopted by council.

Strategic Implications

This is a statutory requirement.

Risk Framework

| | | | |
|---------------------------|--|---------------------|---------|
| Risk: | Failure to prepare and Council adopt an Annual budget by 31 August each year. | | |
| Consequence Theme: | Statutory Compliance | Impact: | Minor |
| Consequence: | Low impact, a small number of complaints. Some temporary non-compliance | | |
| Likelihood Rating: | Unlikely | Risk Matrix: | Low (4) |
| Action Plan: | Preparation of the Annual Budget in a staged and planned process each year to be presented to Council before 31 August each year for adoption. | | |

Part A – Municipal Fund Budget for 2024/2025

| | |
|--|---|
| <p>Voting Requirements: Absolute Majority required</p> <p>13447 Cr Angela Tretheway moved, Cr Bryan Hotham seconded</p> <p>Officer's Recommendation and Council Decision:</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"> • Statement of Comprehensive Income by Nature on page 2 • Statement of Cash Flows on Page 3 • Statement of Financial Activity on page 4 showing an amount required to be raised from rates of \$2,522,431 • Notes to and Forming Part of the Budget on pages 5 to 24 <p>Carried Unanimously 7 votes to 0</p> | |
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

Part B – General and Minimum Rates, Instalment Payment Arrangements

| | |
|--|--|
| <p>Voting Requirements: Absolute Majority required</p> <p>13448 Deputy Peter Wood moved, Cr Clinton Cheney seconded</p> <p>Officer's Recommendation and Council Decision:</p> <p>1.For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the <i>Local</i></p> | |
|--|--|

Government Act 1995 impose the following general rates and minimum rates on Gross Rental and Unimproved Values.

1.1 General Rates

| | |
|----------------------|-----------------------------|
| Residential (GRV) | 11.7256 cents in the dollar |
| Commercial (GRV) | 11.7256 cents in the dollar |
| Industrial (GRV) | 11.7256 cents in the dollar |
| Townsite (GRV) | 11.7256 cents in the dollar |
| Broadacre Rural (UV) | 0.5901 cents in the dollar |

1.2 Minimum Payments

| | |
|----------------------|---------|
| Residential (GRV) | \$1,080 |
| Commercial (GRV) | \$1,080 |
| Industrial (GRV) | \$1,080 |
| Townsite (GRV) | \$1,080 |
| Broadacre Rural (UV) | \$1,080 |

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** **27 September 2024**
- **2nd half instalment due date** **31 January 2025**
- **1st quarterly instalment due date** **27 September 2024**
- **2nd quarterly instalment due date** **29 November 2024**
- **3rd quarterly instalment due date** **31 January 2025**
- **4th quarterly instalment due date** **4 April 2025**

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.

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

Part D – General Fees and Charges for 2024/2025

Voting Requirements:

Absolute Majority required

13449 Cr Peter Narducci moved, Cr Clinton Cheney seconded

Officer's Recommendation and Council Decision:

Pursuant to section 6.16 of the *Local Government Act 1995*, Council adopts the Fees and charges included with the 2024/2025 budget.

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

Part E – Other Statutory Fees for 2024/2025

Voting Requirements:

Absolute Majority required

13450 Cr Peter Narducci moved, Cr Bryan Hotham seconded

Officer's Recommendation and Council Decision:

1. Pursuant to section 53 of the *Cemeteries Act 1986* Council adopts the fees and charges for the Pingelly and Moorumbine cemeteries in the 2024/2025 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:
 - 1.1 Residential Premises including recycling 240L Refuse Bin collected weekly and 240L Recycling Bin collected fortnightly **\$395.50 pa**
 - 1.2 Commercial and Industrial Premises including recycling 240L Refuse Bin collected weekly and 240L Recycling Bin collected fortnightly **\$395.50 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) **\$125.00**
 - Refuse Site after Hours Access Fee (supervised) **\$140.00**
 - Burial of Hazardous Waste (per m³) **\$177.00**
 - Building Rubble sorted (per m³) **\$ 95.00**
 - Building Rubble unsorted (per m³) **\$175.00**
 - Green Waste – Non-Residents (per m³) **\$ 15.00**
 - Septic Waste (per m³) as per license **\$ 30.00**
 - Contaminated or unsorted mixed loads (per m³) **\$ 95.00**

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

Part F– Elected Members Fees and Charges

Voting Requirements:

Absolute Majority required

13451 Cr Angela Tretheway moved, Cr Bryan Hotham seconded

Officer's Recommendation and Council Decision:

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 \$10,600
- Deputy President \$ 5,000
- Councillors \$ 4,600

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

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

Part G – Material Variance Reporting for 2024/2025

| | |
|---|---|
| <p>Voting Requirements: Absolute Majority required</p> <p>13452 Cr Clinton Cheney moved, Cr Karmvir Singh seconded</p> <p>Officer's Recommendation and Council Decision:</p> <p>In accordance with regulation 34 (5) of the <i>Local Government (Financial Management) Regulations 1996</i>, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2024/2025 for reporting material variances shall be 10% and \$10,000, whichever is the greater.</p> <p>Carried Unanimously 7 votes to 0</p> | |
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

Part H – Early Payment Incentive Prize

| | |
|---|---|
| <p>Voting Requirements: Absolute Majority required</p> <p>13453 Cr Bryan Hotham moved, Deputy Peter Wood seconded</p> <p>Officer's Recommendation and Council Decision:</p> <p>That:</p> <ol style="list-style-type: none"> 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 (27 September 2024); _ 2. Entry into the Reliable Rates Incentive competition be offered to ratepayers who have a \$0 credit balance as at 30 June 2024;_ <p>And that the draw be conducted at the 16 October 2024 Ordinary Council meeting following the close of the competition.</p> <p>Carried Unanimously 7 votes to 0</p> | |
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

Part I – Rate Waivers and Exemptions

Voting Requirements:
Absolute Majority required

13454 Cr Peter Narducci moved, Cr Bryan Hotham seconded

Officer's Recommendation and Council Decision:

That pursuant to section 6.47 of the *Local Government Act 1995*, and in keeping with prior years, the 2024/2025 rates on the following properties be exempted and waived to an estimated total amount of \$54,522.18

A new application from the Pingelly Op Shop Inc was received, all remaining applicants were granted rates exemptions in prior years and their signed applications are current and valid for a period of three years.

| | | | |
|--------------|--|------------------------|--------------------|
| A987 | Pingelly Aged Persons Facility (C/- Silverchain) | 6 Somerset Street | \$4,146.17 |
| A7641 | Pingelly Community Resource | 18 Parade Street | \$1,080.00 |
| A20450 | Pingelly Cottage Homes | Lot 14 Shire Street | \$1,080.00 |
| A6051 | Pingelly Cottage Homes | 33 Somerset Street | \$3,536.44 |
| A1049 | Pingelly Cottage Homes | 37-39 Brown Street | \$10,999.55 |
| A9390 | Pingelly Cottage Homes | 24 Shire Street | \$4,999.80 |
| A22620 | Pingelly Somerset Alliance | 36 Sharow Street | \$3,231.58 |
| A22616 | Pingelly Somerset Alliance | 38 Sharow Street | \$3,292.55 |
| A22422 | Pingelly Masonic Lodge | 47 Stratford Street | \$1,080.00 |
| A8988 | St John Ambulance | 51-53 Stratford Street | \$1,080.00 |
| A3387 | Southern Aboriginal Corporation | 23 Paragon Street | \$1,554.81 |
| A4542 | Southern Aboriginal Corporation | 28 Pasture Street | \$1,768.22 |
| A6695 | Southern Aboriginal Corporation | 43 Park Street | \$1,585.30 |
| A6784 | Southern Aboriginal Corporation | 56 Pitt Street | \$1,341.41 |
| A7261 | Southern Aboriginal Corporation | 37 Somerset Street | \$1,554.81 |
| A9085 | Men's Shed (new building) | 2 Stone Street | \$1,080.00 |
| A6171 | Pingelly Golf Club | 29 Review Street | \$2,327.53 |
| A11782 | Pingelly Aboriginal Progress Association | 7 Philips Street | \$1,676.76 |
| A11770 | Pingelly Aboriginal Progress Association | 9 Phillips Street | \$1,707.25 |
| A11720 | Pingelly Aboriginal Progress Association | 573 Kelvin Street | \$1,080.00 |
| A11756 | Pingelly Aboriginal Progress Association | 574 Kelvin Street | \$1,080.00 |
| A11768 | Pingelly Aboriginal Progress Association | 569 Kelvin Street | \$1,080.00 |
| A11794 | Pingelly Aboriginal Progress Association | 570 Kelvin Street | \$1,080.00 |
| A6342 | Pingelly Op Shop Inc | 19 Parade Street | \$1,080.00 |
| TOTAL | | | \$54,522.18 |

Carried Unanimously 7 votes to 0

| | |
|-----------------|---|
| For: | President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Clinton Cheney, Cr Karmvir Singh, Cr Peter Narducci and Cr Angela Tretheway |
| Against: | Nil |

Council wishes to acknowledge the vast amount of work done by the Executive Manager Corporate Services, Zoe Macdonald and her team to be able to produce the budget to Council today. We recognise the significant amount of work, the sleepless nights and the blood, sweat and tears that go into producing the Annual Budget. Producing an Annual Budget with an acting CEO is commendatory. Council thanks Zoe Macdonald and the Finance Team for their work. Council applause.

Executive Manager Works Mike Hudson acknowledges the tremendous effort by Executive Manager Corporate Services Zoe Macdonald to produce this document on time, during difficult times. Hard decisions were made. Overall, it's been a fantastic job thanks to Zoe Macdonald, and her team.

SHIRE OF PINGELLY
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

| | |
|-----------------------------------|----|
| Statement of Comprehensive Income | 2 |
| Statement of Cash Flows | 3 |
| Statement of Financial Activity | 4 |
| Index of Notes to the Budget | 5 |
| Schedule of Fees and Charges | 26 |

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 2025**

| | Note | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|---|-------------|---------------------------|---------------------------|---------------------------|
| Revenue | | \$ | \$ | \$ |
| Rates | 2(a) | 2,522,431 | 2,436,948 | 2,446,730 |
| Grants, subsidies and contributions | | 932,546 | 2,157,354 | 619,746 |
| Fees and charges | 14 | 447,951 | 434,563 | 427,668 |
| Interest revenue | 10(a) | 81,226 | 96,602 | 48,997 |
| Other revenue | | 88,381 | 202,475 | 89,221 |
| | | 4,072,535 | 5,327,942 | 3,632,362 |
| Expenses | | | | |
| Employee costs | | (2,310,252) | (1,980,390) | (2,149,081) |
| Materials and contracts | | (2,164,404) | (1,757,580) | (2,012,475) |
| Utility charges | | (193,870) | (209,652) | (183,147) |
| Depreciation | 6 | (3,286,121) | (3,223,748) | (2,933,590) |
| Finance costs | 10(c) | (101,719) | (89,437) | (89,641) |
| Insurance | | (224,601) | (232,437) | (231,841) |
| Other expenditure | | (88,311) | (77,059) | (93,111) |
| | | (8,369,278) | (7,570,303) | (7,692,886) |
| | | (4,296,743) | (2,242,361) | (4,060,524) |
| Capital grants, subsidies and contributions | | 2,857,823 | 1,563,875 | 2,606,381 |
| Profit on asset disposals | 5 | 22,849 | 2,806 | 2,000 |
| Loss on asset disposals | 5 | (53,220) | (8,768) | (9,300) |
| | | 2,827,452 | 1,557,913 | 2,599,081 |
| Net result for the period | | (1,469,291) | (684,448) | (1,461,443) |
| Other comprehensive income for the period | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | (1,469,291) | (684,448) | (1,461,443) |

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 2025**

| | Note | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|------|-------------------|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | \$ 2,522,431 | \$ 2,510,959 | \$ 2,446,730 |
| Grants, subsidies and contributions | | 932,546 | 2,136,466 | 619,746 |
| Fees and charges | | 447,951 | 434,563 | 427,668 |
| Interest revenue | | 81,226 | 96,602 | 48,997 |
| Goods and services tax received | | 337,002 | 293,887 | 361,803 |
| Other revenue | | 88,381 | 202,475 | 89,221 |
| | | 4,409,537 | 5,674,952 | 3,994,165 |
| Payments | | | | |
| Employee costs | | (2,310,252) | (1,927,768) | (2,149,081) |
| Materials and contracts | | (2,164,404) | (1,708,163) | (2,012,475) |
| Utility charges | | (193,870) | (209,652) | (183,147) |
| Finance costs | | (101,719) | (51,100) | (89,641) |
| Insurance paid | | (224,601) | (232,437) | (231,841) |
| Goods and services tax paid | | (337,002) | (337,002) | (361,803) |
| Other expenditure | | (88,311) | (77,059) | (93,111) |
| | | (5,420,159) | (4,543,181) | (5,121,099) |
| Net cash provided by (used in) operating activities | 4 | (1,010,622) | 1,131,771 | (1,126,934) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (2,264,194) | (1,229,181) | (1,629,168) |
| Payments for construction of infrastructure | 5(b) | (2,029,228) | (771,827) | (1,321,162) |
| Capital grants, subsidies and contributions | | 2,857,823 | 2,155,073 | 2,606,381 |
| Proceeds from sale of property, plant and equipment | 5(a) | 232,750 | 32,526 | 42,000 |
| Proceeds on financial assets at amortised cost - self supporting loans | 7(a) | 33,410 | 21,230 | 21,230 |
| Net cash provided by (used in) investing activities | | (1,169,439) | 207,821 | (280,719) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7(a) | (300,821) | (66,905) | (135,336) |
| Payments for principal portion of lease liabilities | 8 | (101,396) | (98,305) | (98,891) |
| Proceeds on disposal of financial assets at amortised cost - term deposits | | 0 | (165,072) | 0 |
| Proceeds from new borrowings | 7(a) | 500,000 | 0 | 0 |
| Net cash provided by (used in) financing activities | | 97,783 | (330,282) | (234,227) |
| Net increase (decrease) in cash held | | (2,082,278) | 1,009,310 | (1,641,880) |
| Cash at beginning of year | | 3,165,159 | 2,155,849 | 2,155,849 |
| Cash and cash equivalents at the end of the year | 4 | 1,082,881 | 3,165,159 | 513,969 |

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 2025**

OPERATING ACTIVITIES

Revenue from operating activities

| Note | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|-------------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| General rates | 2,522,431 | 2,436,948 | 2,446,730 |
| Grants, subsidies and contributions | 932,546 | 2,157,354 | 619,746 |
| Fees and charges | 447,951 | 434,563 | 427,668 |
| Interest revenue | 81,226 | 96,602 | 48,997 |
| Other revenue | 88,381 | 202,475 | 89,221 |
| Profit on asset disposals | 22,849 | 2,806 | 2,000 |
| | 4,095,384 | 5,330,748 | 3,634,362 |

Expenditure from operating activities

| | | | |
|-------------------------|-------------|-------------|-------------|
| Employee costs | (2,310,252) | (1,980,390) | (2,149,081) |
| Materials and contracts | (2,164,404) | (1,757,580) | (2,012,475) |
| Utility charges | (193,870) | (209,652) | (183,147) |
| Depreciation | (3,286,121) | (3,223,748) | (2,933,590) |
| Finance costs | (101,719) | (89,437) | (89,641) |
| Insurance | (224,601) | (232,437) | (231,841) |
| Other expenditure | (88,311) | (77,059) | (93,111) |
| Loss on asset disposals | (53,220) | (8,768) | (9,300) |
| | (8,422,498) | (7,579,071) | (7,702,186) |

Non cash amounts excluded from operating activities

| | | | |
|--|-----------|-----------|-----------|
| | 3,316,492 | 3,229,710 | 2,940,890 |
|--|-----------|-----------|-----------|

Amount attributable to operating activities

(1,010,622) 981,387 (1,126,934)

INVESTING ACTIVITIES

Inflows from investing activities

| | | | |
|--|-----------|-----------|-----------|
| Capital grants, subsidies and contributions | 2,857,823 | 1,563,875 | 2,606,381 |
| Proceeds from disposal of assets | 232,750 | 32,526 | 42,000 |
| Proceeds from financial assets at amortised cost - self supporting loans | 33,410 | 21,230 | 21,230 |
| | 3,123,983 | 1,617,631 | 2,669,611 |

Outflows from investing activities

| | | | |
|---|-------------|-------------|-------------|
| Payments for property, plant and equipment | (2,264,194) | (1,229,181) | (1,629,168) |
| Payments for construction of infrastructure | (2,029,228) | (771,827) | (1,321,162) |
| | (4,293,422) | (2,001,008) | (2,950,330) |

Amount attributable to investing activities

(1,169,439) (383,377) (280,719)

FINANCING ACTIVITIES

Inflows from financing activities

| | | | |
|---------------------------------|---------|---------|---------|
| Proceeds from new borrowings | 500,000 | 0 | 0 |
| Transfers from reserve accounts | 140,000 | 339,691 | 269,691 |
| | 640,000 | 339,691 | 269,691 |

Outflows from financing activities

| | | | |
|---|-----------|-----------|-----------|
| Repayment of borrowings | (300,821) | (66,905) | (135,336) |
| Payments for principal portion of lease liabilities | (101,396) | (98,305) | (98,891) |
| Transfers to reserve accounts | (157,929) | (504,764) | (504,638) |
| | (560,146) | (669,974) | (738,865) |

Amount attributable to financing activities

79,854 (330,283) (469,174)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

| | | | |
|--|-------------|------------------|-------------|
| | 2,100,207 | 1,832,480 | 1,876,827 |
| Amount attributable to operating activities | (1,010,622) | 981,387 | (1,126,934) |
| Amount attributable to investing activities | (1,169,439) | (383,377) | (280,719) |
| Amount attributable to financing activities | 79,854 | (330,283) | (469,174) |
| Surplus/(deficit) remaining after the imposition of general rates | 0 | 2,100,207 | 0 |

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

**SHIRE OF PINGELLY
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET**

| | | |
|--------|---------------------------|----|
| Note 1 | Basis of Preparation | 6 |
| Note 2 | Rates and Service Charges | 7 |
| Note 3 | Net Current Assets | 9 |
| Note 4 | Reconciliation of cash | 12 |
| Note 5 | Borrowings | 15 |
| Note 6 | Revenue and Expenditure | 22 |
| Note 7 | Program Information | 24 |
| Note 8 | Fees and Charges | 25 |

**SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements.

A separate statement of those monies appears at Note 11 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

**SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in | Number of properties | Rateable value | 2024/25 Budgeted rate revenue | 2024/25 Budgeted interim rates | 2024/25 Budgeted total revenue | 2023/24 Actual total revenue | 2023/24 Budget total revenue |
|---|-------------------------|----------|----------------------|----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ |
| (i) General rates | | | | | | | | | |
| GRV - Residential | Gross rental Valuations | 0.117256 | 320 | 4,504,916 | 528,229 | 0 | 528,229 | 511,837 | 515,968 |
| GRV - Rural Residential | Gross rental Valuations | 0.117256 | 65 | 985,920 | 115,605 | 0 | 115,605 | 109,942 | 113,836 |
| GRV - Commercial Industrial | Gross rental Valuations | 0.117256 | 25 | 418,455 | 49,066 | 0 | 49,066 | 54,636 | 55,808 |
| GRV - Townsites | Gross rental Valuations | 0.117256 | 13 | 178,100 | 20,883 | 0 | 20,883 | 21,974 | 21,907 |
| UV - Broadacre Rural | Unimproved valuations | 0.005901 | 218 | 273,006,000 | 1,611,008 | 0 | 1,611,008 | 1,565,421 | 1,566,073 |
| Total general rates | | | 641 | 279,093,391 | 2,324,791 | 0 | 2,324,791 | 2,263,810 | 2,273,592 |
| (ii) Minimum payment | | | | | | | | | |
| | | \$ | | | | | | | |
| GRV - Residential | Gross rental Valuations | 1,080 | 61 | 93,316 | 65,880 | 0 | 65,880 | 63,623 | 63,623 |
| GRV - Rural Residential | Gross rental Valuations | 1,080 | 23 | 61,550 | 24,840 | 0 | 24,840 | 23,989 | 23,989 |
| GRV - Commercial Industrial | Gross rental Valuations | 1,080 | 16 | 82,795 | 17,280 | 0 | 17,280 | 13,559 | 13,559 |
| GRV - Townsites | Gross rental Valuations | 1,080 | 7 | 15,685 | 7,560 | 0 | 7,560 | 7,301 | 7,301 |
| UV - Broadacre Rural | Unimproved valuations | 1,080 | 76 | 9,228,311 | 82,080 | 0 | 82,080 | 64,666 | 64,666 |
| Total minimum payments | | | 183 | 9,481,657 | 197,640 | 0 | 197,640 | 173,138 | 173,138 |
| Total general rates and minimum payments | | | 824 | 288,575,048 | 2,522,431 | 0 | 2,522,431 | 2,436,948 | 2,446,730 |
| Total rates | | | | | 2,522,431 | 0 | 2,522,431 | 2,436,948 | 2,446,730 |

The Shire did not raise specified area rates for the year ended 30th June 2025.

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 2024/25 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-Ordinary Council Meeting - 17 July 2024

SHIRE OF PINGELLY NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

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 27 September 2024 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 27 September 2024 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 31 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 27 September 2024 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 29 November 2024 or 2 months after the first instalment, whichever is the later;
Third instalment to be made on or before 31 January 2025 or 2 months after the second instalment, whichever is the later; and
Fourth instalment to be made on or before 4 April 2025 or 2 months after the third instalment, whichever is the later.

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------|----------|---------------------------------|----------------------------------|--------------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | | 0 | 0.00% | 11.00% |
| Option two | | | | |
| First instalment | | 0 | 5.50% | 11.00% |
| Second instalment | | 10 | 5.50% | 11.00% |
| Option three | | | | |
| First instalment | | 0 | 5.50% | 11.00% |
| Second instalment | | 10 | 5.50% | 11.00% |
| Third instalment | | 10 | 5.50% | 11.00% |
| Fourth instalment | | 10 | 5.50% | 11.00% |

| | 2024/25 Budget revenue | 2023/24 Actual revenue | 2023/24 Budget revenue |
|---|------------------------------|------------------------------|------------------------------|
| Instalment plan admin charge revenue | \$ 4275 | \$ 4,070 | \$ 4,500 |
| Instalment plan interest earned | 8300 | 8,365 | 8,250 |
| Interest on ESL | 800 | 582 | 800 |
| Interest on deferred rates | 2870 | 2,871 | 970 |
| Unpaid rates and service charge interest earned | 10000 | 10,536 | 12,500 |
| | 26,245 | 26,424 | 27,020 |

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories
 Other assets

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
 - 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 | 2024/25 | 2023/24 | 2023/24 |
|------|--------------|--------------|--------------|
| | Budget | Actual | Budget |
| | 30 June 2025 | 30 June 2024 | 30 June 2024 |
| | \$ | \$ | \$ |
| 4 | 1,082,881 | 3,165,159 | 513,969 |
| | 1,126,583 | 1,126,583 | 961,511 |
| | 507,669 | 507,669 | 497,170 |
| | 10,066 | 10,066 | 2,105 |
| | 83,875 | 83,875 | 51,273 |
| | 2,811,074 | 4,893,352 | 2,026,028 |
| | (563,609) | (563,609) | (330,141) |
| | (58,250) | (58,250) | (45,924) |
| | (1,044,702) | (1,044,702) | (453,504) |
| 8 | (97,611) | (101,982) | (98,891) |
| 7 | (409,197) | (210,018) | 0 |
| | (352,433) | (352,433) | (347,736) |
| | 0 | 0 | (25,287) |
| | (2,525,802) | (2,330,994) | (1,301,483) |
| | 285,272 | 2,562,358 | 724,545 |
| 3(b) | (285,272) | (462,151) | (724,545) |
| | 0 | 2,100,207 | 0 |
| | (1,139,512) | (1,121,583) | (1,191,458) |
| | (5,000) | (5,000) | (5,000) |
| | 409,197 | 210,018 | 0 |
| | 97,611 | 101,982 | 98,891 |
| | 352,432 | 352,432 | 373,022 |
| | (285,272) | (462,151) | (724,545) |

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals

Add: Loss on asset disposals

Add: Depreciation

Non cash amounts excluded from operating activities

| Note | 2024/25 Budget 30 June 2025 | 2023/24 Actual 30 June 2024 | 2023/24 Budget 30 June 2024 |
|-------------|--|--|--|
| | \$ | \$ | \$ |
| 5 | (22,849) | (2,806) | (2,000) |
| 5 | 53,220 | 8,768 | 9,300 |
| 6 | 3,286,121 | 3,223,748 | 2,933,590 |
| | 3,316,492 | 3,229,710 | 2,940,890 |

**SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

**SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

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 | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|--------------------|-------------------|--------------------|
| | \$ | \$ | \$ |
| Cash at bank and on hand | 1,082,881 | 3,165,159 | 513,969 |
| Total cash and cash equivalents | 1,082,881 | 3,165,159 | 513,969 |
| Held as | | | |
| - Unrestricted cash and cash equivalents | 20,250 | 2,120,457 | (174,482) |
| - Restricted cash and cash equivalents | 1,062,631 | 1,044,702 | 688,451 |
| 3(a) | 1,082,881 | 3,165,159 | 513,969 |
| Restrictions | | | |
| The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | |
| - Cash and cash equivalents | 1,062,631 | 1,044,702 | 688,451 |
| - Restricted financial assets at amortised cost - term deposits | 1,121,583 | 1,121,583 | 956,511 |
| | 2,184,214 | 2,166,285 | 1,644,962 |
| The assets are restricted as a result of the specified purposes associated with the liabilities below: | | | |
| Financially backed reserves | 9 | 1,139,512 | 1,191,458 |
| Unspent capital grants, subsidies and contribution liabilities | | 1,044,702 | 453,504 |
| | | 2,184,214 | 1,644,962 |
| Reconciliation of net cash provided by operating activities to net result | | | |
| Net result | (1,469,291) | (684,448) | (1,461,443) |
| Depreciation | 6 | 3,286,121 | 2,933,590 |
| (Profit)/loss on sale of asset | 5 | 30,371 | 7,300 |
| (Increase)/decrease in receivables | | 0 | 0 |
| (Increase)/decrease in inventories | | 0 | 0 |
| (Increase)/decrease in other assets | | 0 | 0 |
| Increase/(decrease) in payables | | 0 | 0 |
| Increase/(decrease) in contract liabilities | | 0 | 0 |
| Increase/(decrease) in unspent capital grants | | 0 | 0 |
| Increase/(decrease) in employee provisions | | 0 | 0 |
| Capital grants, subsidies and contributions | | (2,857,823) | (2,606,381) |
| Net cash from operating activities | (1,010,622) | 1,131,771 | (1,126,934) |

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-Ordinary Council Meeting - 17 July 2024

SHIRE OF PINGELLY NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

| | 2024/25 Budget | | | | | 2023/24 Actual | | | | | 2023/24 Budget | | | | |
|--|------------------|----------------|----------------|---------------|-----------------|------------------|---------------|---------------|--------------|----------------|------------------|----------------|---------------|--------------|----------------|
| | Additions | Disposals - | Disposals - | Disposals - | Disposals - | Additions | Disposals - | Disposals - | Disposals - | Disposals - | Additions | Disposals - | Disposals - | Disposals - | Disposals - |
| | | Net Book Value | Sale Proceeds | | | | Profit | Loss | | | | Net Book Value | Sale Proceeds | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (a) Property, Plant and Equipment | | | | | | | | | | | | | | | |
| Buildings - non-specialised | 1,224,194 | 0 | 0 | 0 | 0 | 769,623 | 0 | 0 | 0 | 0 | 1,324,477 | 0 | 0 | 0 | 0 |
| Furniture and equipment | 0 | 0 | 0 | 0 | 0 | 25,114 | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 | 0 |
| Plant and equipment | 1,040,000 | 263,121 | 232,750 | 22,849 | (53,220) | 434,444 | 38,488 | 32,526 | 2,806 | (8,768) | 279,691 | 49,300 | 42,000 | 2,000 | (9,300) |
| Total | 2,264,194 | 263,121 | 232,750 | 22,849 | (53,220) | 1,229,181 | 38,488 | 32,526 | 2,806 | (8,768) | 1,629,168 | 49,300 | 42,000 | 2,000 | (9,300) |
| (b) Infrastructure | | | | | | | | | | | | | | | |
| Infrastructure - roads | 1,266,451 | 0 | 0 | 0 | 0 | 726,172 | 0 | 0 | 0 | 0 | 967,970 | 0 | 0 | 0 | 0 |
| Infrastructure - other | 12,000 | 0 | 0 | 0 | 0 | 34,233 | 0 | 0 | 0 | 0 | 353,192 | 0 | 0 | 0 | 0 |
| Infrastructure - parks and ovals | 750,777 | 0 | 0 | 0 | 0 | 11,422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,029,228 | 0 | 0 | 0 | 0 | 771,827 | 0 | 0 | 0 | 0 | 1,321,162 | 0 | 0 | 0 | 0 |
| Total | 4,293,422 | 263,121 | 232,750 | 22,849 | (53,220) | 2,001,008 | 38,488 | 32,526 | 2,806 | (8,768) | 2,950,330 | 49,300 | 42,000 | 2,000 | (9,300) |

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 2025**

6. DEPRECIATION

By Class

| |
|---------------------------------------|
| Buildings - non-specialised |
| Buildings - specialised |
| Furniture and equipment |
| Plant and equipment |
| Infrastructure - roads |
| Infrastructure - footpaths |
| Infrastructure - kerbs and drains |
| Infrastructure - other |
| Infrastructure - bridges |
| Right of use - buildings |
| 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 |

| | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|---------------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Buildings - non-specialised | 13,304 | 13,051 | 14,276 |
| Buildings - specialised | 352,441 | 345,751 | 374,211 |
| Furniture and equipment | 8,095 | 7,941 | 13,657 |
| Plant and equipment | 276,483 | 271,235 | 211,514 |
| Infrastructure - roads | 1,601,918 | 1,571,512 | 1,367,727 |
| Infrastructure - footpaths | 45,645 | 44,779 | 46,501 |
| Infrastructure - kerbs and drains | 149,094 | 146,264 | 237,299 |
| Infrastructure - other | 546,037 | 535,673 | 352,474 |
| Infrastructure - bridges | 244,250 | 239,614 | 257,194 |
| Right of use - buildings | 12,383 | 12,148 | 0 |
| Right of use - plant and equipment | 18,747 | 18,391 | 33,405 |
| Right of use - furniture and fittings | 17,725 | 17,389 | 25,332 |
| Total | 3,286,121 | 3,223,748 | 2,933,590 |
| By Program | | | |
| Governance | 91,468 | 86,466 | 106,498 |
| Law, order, public safety | 123,395 | 122,881 | 94,237 |
| Education and welfare | 30,336 | 30,353 | 33,430 |
| Community amenities | 29,916 | 31,254 | 29,290 |
| Recreation and culture | 690,499 | 690,864 | 549,716 |
| Transport | 2,053,234 | 2,054,629 | 1,959,700 |
| Economic services | 64,454 | 64,489 | 58,634 |
| Other property and services | 202,819 | 142,812 | 102,085 |
| Total | 3,286,121 | 3,223,748 | 2,933,590 |

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 |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 50 to 80 years |
| seal | |
| - bituminous seals | 2 to 24 years |
| - asphalt surfaces | 2 to 24 years |
| Gravel Roads | |
| formation | not depreciated |
| pavement | 50 to 80 years |
| Footpaths - slab | 20 to 80 years |
| Sewerage piping | 75 years |
| Water supply and drainage systems | 17 to 75 years |
| Infrastructure - other | up to 75 years |
| Bridges | 10 to 65 Years |
| Infrastructure - parks and ovals | 40 Years |
| Right of use - buildings | Based on the remaining lease term |
| Right of use - plant and equipment | Based on the remaining lease term |
| Right of use - furniture and fittings | Based on the remaining lease term |

AMORTISATION

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

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

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

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

SHIRE OF PINGELLY NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

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 | 2024/25 Budget New Loans | 2024/25 Budget Principal Repayments | Budget Principal outstanding 30 June 2025 | 2024/25 Budget Interest Repayments | Actual Principal 1 July 2023 | 2023/24 Actual Principal Repayments | Actual Principal outstanding 30 June 2024 | 2023/24 Actual Interest Repayments | Budget Principal 1 July 2023 | 2023/24 Budget Principal Repayments | Budget Principal outstanding 30 June 2024 | 2023/24 Budget Interest Repayments |
|-------------------------------|-------------|-------------|---------------|------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|-------------------------------------|---|------------------------------------|------------------------------|-------------------------------------|---|------------------------------------|
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and Culture Centre | 123 | WATC | 4.20% | 1,683,299 | 0 | (176,607) | 1,506,692 | (67,201) | 1,739,758 | (56,459) | 1,683,299 | (72,241) | 1,739,757 | (114,106) | 1,625,651 | (72,055) |
| Transport Plant Replacement | | WATC | 4.77% | 0 | 500,000 | (90,804) | 409,196 | (22,771) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 1,683,299 | 500,000 | (267,411) | 1,915,888 | (89,972) | 1,739,758 | (56,459) | 1,683,299 | (72,241) | 1,739,757 | (114,106) | 1,625,651 | (72,055) |
| Self Supporting Loans | | | | | | | | | | | | | | | | |
| Education and Welfare | 120 | WATC | 6.5% | 83,223 | 0 | (33,410) | 49,813 | (4,327) | 93,669 | (10,446) | 83,223 | (5,748) | 93,669 | (21,230) | 72,439 | (5,722) |
| | | | | 83,223 | 0 | (33,410) | 49,813 | (4,327) | 93,669 | (10,446) | 83,223 | (5,748) | 93,669 | (21,230) | 72,439 | (5,722) |
| | | | | 1,766,522 | 500,000 | (300,821) | 1,965,701 | (94,299) | 1,833,427 | (66,905) | 1,766,522 | (77,989) | 1,833,426 | (135,336) | 1,698,090 | (77,777) |

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 2025**

7. BORROWINGS

(b) New borrowings - 2024/25

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|---------------------------|-------------------------|-----------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
| | | | | % | \$ | \$ | \$ | \$ |
| Plant Replacement Program | WA Treasury Corporation | Council | 5 | 4.77% | 500,000 | 143,211 | 500,000 | 0 |
| | | | | | 500,000 | 143,211 | 500,000 | 0 |

* WA Treasury Corporation

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

| | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities | | | |
| credit standby arrangements | | | |
| Bank overdraft limit | 500,000 | 500,000 | 500,000 |
| Credit card limit | 20,000 | 20,000 | 20,000 |
| Credit card balance at balance date | 0 | (4,815) | 0 |
| Total amount of credit unused | 520,000 | 515,185 | 520,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 1,965,701 | 1,766,522 | 1,698,090 |

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease | 2024/25 Budget Lease | Budget Lease | 2024/25 Budget Lease | Actual | 2023/24 Actual | Actual | 2023/24 Actual | Budget | 2023/24 Budget | Budget | 2023/24 Budget |
|---------------------|--------------|-----------------------|---------------------|------------|--------------|----------------------|--------------------------|----------------------|-------------|----------------|--------------------------|----------------|-------------|----------------|--------------------------|----------------|
| | | | | | Principal | Principal | Principal | Principal | Principal | Principal | Principal | Principal | Principal | Principal | Principal | Principal |
| | | | | | 1 July 2024 | Repayments | outstanding 30 June 2025 | Repayments | 1 July 2023 | repayments | outstanding 30 June 2024 | repayments | 1 July 2023 | repayments | outstanding 30 June 2024 | repayments |
| | | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Photocopier | 001 | Classic Funding Group | 3.00% | 5 | 10,425 | (3,742) | 6,683 | (265) | 13,005 | (2,580) | 10,425 | (426) | 21,456 | (3,421) | 18,035 | (587) |
| Computer Server | 002 | Vestone Capital | 5.40% | 5 | 14,769 | (9,703) | 5,066 | (567) | 24,011 | (9,242) | 14,769 | (225) | 5,492 | (3,612) | 1,880 | (225) |
| Solar System -Admin | 003 | Vestone Capital | 5.40% | 5 | 1,880 | (1,880) | 0 | (38) | 5,491 | (3,611) | 1,880 | (1,045) | 24,010 | (9,242) | 14,768 | (1,045) |
| CCTV Server | 005 | Vestone Capital | 6.00% | 5 | 8,014 | (4,476) | 3,538 | (383) | 12,230 | (4,216) | 8,014 | (643) | 12,230 | (4,216) | 8,014 | (643) |
| Motor Grader | 004 | Vestone Capital | 3.10% | 5 | 108,425 | (64,377) | 44,048 | (2,443) | 170,833 | (62,408) | 108,425 | (4,413) | 170,833 | (62,421) | 108,412 | (4,400) |
| Loader | 007 | Vestone Capital | 8.40% | 5 | 55,494 | (17,218) | 38,276 | (3,724) | 71,742 | (16,248) | 55,494 | (4,696) | 71,356 | (15,979) | 55,377 | (4,964) |
| | | | | | 199,007 | (101,396) | 97,611 | (7,420) | 297,312 | (98,305) | 199,007 | (11,448) | 305,377 | (98,891) | 206,486 | (11,864) |

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 2025**

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2024/25 Budget | | | | 2023/24 Actual | | | | 2023/24 Budget | | | |
|---|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|
| | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Reserve cash backed - Leave reserve | 198,312 | 1,236 | 0 | 199,548 | 198,012 | 300 | 0 | 198,312 | 198,012 | 275 | 0 | 198,287 |
| (b) Reserves cash backed -Plant reserve | 225,373 | 1,629 | (140,000) | 87,002 | 165,988 | 329,076 | (269,691) | 225,373 | 165,988 | 329,054 | (269,691) | 225,351 |
| (c) Reserve cash backed - Building reserve | 364,146 | 63,812 | 0 | 427,958 | 378,020 | 56,126 | (70,000) | 364,146 | 378,019 | 56,077 | 0 | 434,096 |
| (d) Reserve cash backed - Electronic equipment reserve | 77,764 | 1,664 | 0 | 79,428 | 53,095 | 24,669 | 0 | 77,764 | 53,094 | 24,663 | 0 | 77,757 |
| (e) Reserve cash backed - Community bus reserve | 114,679 | 11,470 | 0 | 126,149 | 64,341 | 50,338 | 0 | 114,679 | 64,342 | 50,328 | 0 | 114,670 |
| (f) Reserve cash backed - Swimming Pool reserve | 78,596 | 51,109 | 0 | 129,705 | 38,343 | 40,253 | 0 | 78,596 | 38,345 | 40,247 | 0 | 78,592 |
| (g) Reserve cash backed - Refuse Site Rehabilitation reserve | 17,493 | 1,547 | 0 | 19,040 | 16,369 | 1,124 | 0 | 17,493 | 16,369 | 1,122 | 0 | 17,491 |
| (h) Reserve cash backed - Tutanning Nature reserve | 3,695 | 121 | 0 | 3,816 | 2,013 | 1,682 | 0 | 3,695 | 2,013 | 1,682 | 0 | 3,695 |
| (i) Reserve cash backed - Wheatbelt Secondary Freight Network | 41,525 | 5,341 | 0 | 46,866 | 40,329 | 1,196 | 0 | 41,525 | 40,329 | 1,190 | 0 | 41,519 |
| (j) Reserve cash Backed - PRACC Facility Reserve | 0 | 20,000 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 1,121,583 | 157,929 | (140,000) | 1,139,512 | 956,510 | 504,764 | (339,691) | 1,121,583 | 956,511 | 504,638 | (269,691) | 1,191,458 |
| | 1,121,583 | 157,929 | (140,000) | 1,139,512 | 956,510 | 504,764 | (339,691) | 1,121,583 | 956,511 | 504,638 | (269,691) | 1,191,458 |

(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 |
| (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 |
| (j) Reserve cash Backed - PRACC Facility Reserve | Ongoing | to fund the maintenance of the PRACC building |

**SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

10. OTHER INFORMATION

| | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|---------------------------|---------------------------|---------------------------|
| The net result includes as revenues | | | |
| | \$ | \$ | \$ |
| (a) Interest earnings | | | |
| Investments | 54,929 | 68,526 | 20,755 |
| Self supporting loans | 4,327 | 5,722 | 5,722 |
| Other interest revenue | 21,970 | 22,354 | 22,520 |
| | <u>81,226</u> | <u>96,602</u> | <u>48,997</u> |
| The net result includes as expenses | | | |
| (b) Auditors remuneration | | | |
| Audit services | 36,300 | 30,123 | 30,500 |
| Other services | 5,300 | 3,642 | 4,100 |
| | <u>41,600</u> | <u>33,765</u> | <u>34,600</u> |
| (c) Interest expenses (finance costs) | | | |
| Borrowings (refer Note 7(a)) | 94,299 | 77,989 | 77,777 |
| Interest on lease liabilities (refer Note 8) | 7,420 | 11,448 | 11,864 |
| | <u>101,719</u> | <u>89,437</u> | <u>89,641</u> |
| (d) Write offs | | | |
| General rate | 200 | 15,577 | 200 |
| | <u>200</u> | <u>15,577</u> | <u>200</u> |

**SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

11. ELECTED MEMBERS REMUNERATION

| | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Elected member 1 | | | |
| President's allowance | 1,500 | 1,500 | 1,500 |
| Meeting attendance fees | 10,600 | 10,000 | 10,000 |
| ICT expenses | 100 | 0 | 100 |
| | 12,200 | 11,500 | 11,600 |
| Elected member 2 | | | |
| Deputy President's allowance | 500 | 500 | 500 |
| Meeting attendance fees | 5,000 | 4,400 | 4,400 |
| | 5,500 | 4,900 | 4,900 |
| Elected member 3 | | | |
| Meeting attendance fees | 4,600 | 4,000 | 4,000 |
| | 4,600 | 4,000 | 4,000 |
| Elected member 4 | | | |
| Meeting attendance fees | 4,600 | 4,000 | 4,000 |
| | 4,600 | 4,000 | 4,000 |
| Elected member 5 | | | |
| Meeting attendance fees | 4,600 | 4,000 | 4,000 |
| | 4,600 | 4,000 | 4,000 |
| Elected member 6 | | | |
| Meeting attendance fees | 4,600 | 4,000 | 4,000 |
| | 4,600 | 4,000 | 4,000 |
| Elected member 7 | | | |
| Meeting attendance fees | 4,600 | 4,000 | 4,000 |
| | 4,600 | 4,000 | 4,000 |
| Total Elected Member Remuneration | 40,700 | 36,400 | 36,500 |
| President's allowance | 1,500 | 1,500 | 1,500 |
| Deputy President's allowance | 500 | 500 | 500 |
| Meeting attendance fees | 38,600 | 34,400 | 34,400 |
| ICT expenses | 100 | 0 | 100 |
| | 40,700 | 36,400 | 36,500 |

**SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

11. TRUST FUNDS

There are no funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

**SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Timing of Revenue recognition |
|---|--|--------------------------------------|--|---|---|---|---|--|
| Rates | General Rates | Over time | Payment dates adopted by Council during the year | None | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Specified area rates | Rates charge for specific defined purpose | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Service charges | Charge for specific service | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Grant contracts with customers | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants, subsidies or contributions for the construction of non-financial assets | Construction or acquisition of recognisable non-financial assets to be controlled by the local government | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants with no contractual commitments | General appropriations and contributions with no specific contractual commitments | No obligations | Not applicable | Not applicable | Cash received | On receipt of funds | Not applicable | When assets are controlled |
| 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/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 |
| Airport landing charges | Permission to use facilities and runway | Single point in time | Monthly in arrears | None | Adopted by council annually | Applied fully on timing of landing/take-off | Not applicable | On landing/departure event |
| 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 |
| Sale of stock | Aviation fuel, kiosk and visitor centre stock | Single point in time | In full in advance, on 15 day credit | Refund for faulty goods | Adopted by council annually, set by mutual agreement | Applied fully based on timing of provision | Returns limited to repayment of transaction price | Output method based on goods |
| 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 |
| Other revenue - commissions | Commissions on licencing and ticket sales | Over time | Payment in full on sale | None | Set by mutual agreement with the customer | On receipt of funds | Not applicable | When assets are controlled |
| Other revenue - reimbursement | Insurance Claims | Single point in time | Payment in arrears for claimable event | None | Set by mutual agreement with the customer | When claim is approved | Not applicable | When claim is approved |

Consideration from contracts with customers is included in the transaction price.

**SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

Effective leadership and Governance.

General purpose funding

A financially sustainable Shire.

Law, order, public safety

A safe community.

Health

Health and family support services that are accessible and meet the needs of the community.

Education and welfare

Quality of life for the aged and disables.
Development and participation of young people.

Community amenities

Appropriate development which is diverse in nature and protects local heritage.

Recreation and culture

Access to recreation, sporting and leisure opportunities.

Transport

Safe and reliable transport infrastructure.

Economic services

Support the promotion and marketing of local businesses and tourism initiatives.

Other property and services

Provide support services for works and plant operations.

ACTIVITIES

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

Rates, general purpose government grants and interest revenue.

Fire prevention, animal control and assistance to emergency services.

Food quality control, provision of doctor services.

Maintenance of a daycare centre and assistance to the provision of aged care accommodation.

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.

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.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets and depot maintenance.

The regulation and provision of building control, control of noxious weeds and vermin, standpipe water supplies and area promotion.

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 2025**

14. FEES AND CHARGES

| | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| Governance | 50,475 | 38,447 | 45,525 |
| General purpose funding | 13,075 | 14,853 | 10,725 |
| Law, order, public safety | 7,150 | 7,000 | 10,617 |
| Health | 2,570 | 2,994 | 2,694 |
| Community amenities | 263,931 | 247,089 | 242,730 |
| Recreation and culture | 17,600 | 18,426 | 16,600 |
| Economic services | 90,650 | 91,687 | 52,550 |
| Other property and services | 2,500 | 14,067 | 46,227 |
| | 447,951 | 434,563 | 427,668 |

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

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| SHIRE OF PINGELLY PROPOSED FEES AND CHARGES 2024/25 | | | | | | |
|--|--------------------|--|--------------------------------|-----------------|--------------------------------|--------------------------------|
| Account Code | Statutory/ Council | Particulars | 2023/2024 | GST | 2023/2024 | 2024/2025 |
| SCHEDULE 4 - GOVERNANCE | | | | | 3.5% | 4.00% |
| Statutory Documents No GST | | | | | | |
| Other Customers Incl GST | | | | | | |
| PHOTOCOPIING FEES | | | | | | |
| 104710 | C | A3 (single sided) – Colour | \$3.18 | \$0.32 | \$3.50 | \$3.50 |
| 104710 | C | A3 (double sided) – Colour | \$3.64 | \$0.36 | \$4.00 | \$4.00 |
| 104710 | C | A4 (single sided) – Colour | \$1.82 | \$0.18 | \$2.00 | \$2.00 |
| 104710 | C | A4 (double sided) – Colour | \$2.55 | \$0.25 | \$2.80 | \$3.00 |
| 104710 | C | A3 (single sided) - Black | \$1.00 | \$0.10 | \$1.10 | \$1.50 |
| 104710 | C | A3 (double sided) - Black | \$1.82 | \$0.18 | \$2.00 | \$2.00 |
| 104710 | C | A4 (single sided) - Black | \$0.91 | \$0.09 | \$1.00 | \$1.00 |
| 104710 | C | A4 (double sided) - Black | \$1.00 | \$0.10 | \$1.10 | \$1.50 |
| 104170 | C | Sending Email: | \$1.36 | \$0.14 | \$1.50 | \$1.50 |
| 104710 | C | Policy Manual | Cost of production | N | Cost of production | Cost of production |
| 104710 | C | Council Agendas & Minutes | Cost of production | N | Cost of production | Cost of production |
| 104710 | C | Laminating A3 | \$4.09 | \$0.41 | \$4.50 | \$5.00 |
| 104710 | C | Laminating A4 | \$2.27 | \$0.23 | \$2.50 | \$2.50 |
| 104710 | C | Community Service Groups (at CEO discretion) | 50% Rebate | At Cost | 50% Rebate | 50% Rebate |
| ADMINISTRATION FEES | | | | | | |
| 104780 | C | Safety deposit packets | \$71.36 | \$7.14 | \$78.50 | \$82.00 |
| 104710 | C | Dishonoured cheque fee | At Cost | Yes | At Cost | At Cost |
| 104710 | C | Bendigo Bank trace fee | At Cost | N | At Cost | At Cost |
| 104710 | C | FER - Fee for issuing a Final Demand | \$25.00 | N | \$25.00 | \$26.00 |
| 104710 | C | Credit Card transaction fees (1.1% of transaction value) cost recovery only | 1.1% | Yes | 1.1% | 1.1% |
| RATES | | | | | | |
| 104630 | C | Rates & requisitions enquiry fee (settlement agents) (EAS) | \$136.36 | \$13.64 | \$150.00 | \$156.00 |
| 103100 | S | Rates instalment fee per instalment (first instalment No charge) FM Reg 67 | \$10.00 | N | \$10.00 | \$10.00 |
| 104710 | C | Request for copies of old rates notices (not current year) per notice. | \$16.00 | N | \$16.00 | \$17.00 |
| 104710 | C | Electoral Roll | Cost of production | N | Cost of Production | Cost of Production |
| 104710 | C | Copy of Rate Book | Cost of production | N | Cost of production | Cost of production |
| 103120 | S | Rate penalty interest charge for late payment | | | 11% | 11% |
| 104630 | C | Debt recovery - debt clearance letter | \$29.09 | \$2.91 | \$32.00 | \$33.00 |
| 104710 | C | Recovery of legal fees (Rates and Debtors) | At Cost | Yes | At Cost | At Cost |
| PROFESSIONAL SERVICES (hourly rate) | | | | | | |
| | | 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 | \$275.00 |
| 104800 | C | Director / Project Manager | \$97.41 | \$9.09 | \$106.50 | \$220.00 |
| 104800 | C | Supervisor | \$87.32 | \$8.18 | \$95.50 | \$198.00 |
| 104800 | C | Team Leader | \$78.23 | \$7.27 | \$85.50 | \$180.00 |
| 104800 | C | Senior Officer / Plant Operator | \$65.41 | \$6.09 | \$71.50 | \$158.00 |
| 104800 | C | Officer / Labourer | \$53.50 | \$5.00 | \$58.50 | \$60.00 |
| 104800 | C | Ranger (includes travel for call outs) | \$121.14 | \$11.36 | \$132.50 | \$275.00 |
| FREEDOM OF INFORMATION ACT 1992 CHARGES | | | | | | |
| Statutory – Freedom of Information Regulations 1993 Sch 1 | | | | | | |
| N/A | S | No fee to access application relating to personal information and amendment of personal information | Free | N | Free | Free |
| 104840 | S | Application fee for other application (non-personal) | \$30.00 | N | \$30.00 | \$30.00 |
| 104840 | S | Fees applicable for internal or external reviews | \$30.00 | N | \$30.00 | \$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 | \$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 | \$30.00 plus photocopy charges |
| 104710 | S | Charge for photocopying – per page copy | \$0.20 | N | \$0.20 | \$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 | \$30.00 |
| 104710 | S | Charge for duplicating tape, film or computer information | Actual Cost | Actual Cost | Actual Cost | Actual Cost |
| 104750 | S | Charge for delivery, packaging and postage | Actual Cost | Actual Cost | Actual Cost | Actual Cost |
| SCHEDULE 5 - LAW, ORDER AND PUBLIC SAFETY | | | | | | |
| PHOTOCOPIING FEES | | | | | | |
| Fire Maps: | | | | | | |
| 105590 | C | A3 | \$8.18 | \$0.82 | \$9.00 | \$9.00 |
| 105590 | C | A4 | \$3.18 | \$0.32 | \$3.50 | \$3.50 |
| 105590 | C | Binding – Spiral (each) | \$3.64 | \$0.36 | \$4.00 | \$4.00 |
| ANIMAL CONTROL - DOG REGISTRATION LICENSE | | | | | | |
| Statutory – Dog Act 1976 - Dog Regulations 2013 | | | | | | |
| 105810 | S | 1 year – Unsterilised | \$50.00 | N | \$50.00 | \$50.00 |
| 105810 | S | 1 year – Sterilised | \$20.00 | N | \$20.00 | \$20.00 |
| 105810 | S | 3 years – Unsterilised | \$120.00 | N | \$120.00 | \$120.00 |
| 105810 | S | 3 years – Sterilised | \$42.50 | N | \$42.50 | \$42.50 |
| 105810 | S | Lifetime - Unsterilised - No refund for death of dog for any time period | \$250.00 | N | \$250.00 | \$250.00 |
| 105810 | S | Lifetime - Sterilised - No refund for death of dog for any time period | \$100.00 | N | \$100.00 | \$100.00 |
| 105810 | S | Working Dog (A dog used for droving or caring for stock) | ½ of Registration Fee | N | ½ of Registration Fee | ½ 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 | 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 | \$109.00 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| SHIRE OF PINGELLY PROPOSED FEES AND CHARGES 2024/25 | | | | | | |
|--|----------------------|---|------------------------------|---------|------------------------------|------------------------------|
| Account Code | Statutory/ Council S | Particulars | 2023/2024 | GST | 2023/2024 | 2024/2025 |
| DOG IMPOUND FEES | | | | | | |
| <i>Statutory - Dog Act 1976 - Dog Regulations 2013</i> | | | | | | |
| 105820 | C | Seizure of Dog | \$89.09 | \$8.91 | \$98.00 | \$102.00 |
| 105820 | C | Sustenance of a dog per day impounded | \$15.45 | \$1.55 | \$17.00 | \$18.00 |
| 105870 | C | Disposal/Destruction of dog | \$108.18 | \$10.82 | \$119.00 | \$124.00 |
| CAT REGISTRATION FEES | | | | | | |
| <i>Statutory - Cat Act 2011- Cat Regulations 2012</i> | | | | | | |
| 105830 | S | Annual registration of a cat, unless concessional fees are applicable | \$20.00 | N | \$20.00 | \$20.00 |
| 105830 | S | 3 year registration period | \$42.50 | N | \$42.50 | \$42.50 |
| 105830 | S | 3 year registration period - Pensioners | \$21.25 | N | \$21.25 | \$21.25 |
| 105830 | S | Lifetime registration period | \$100.00 | N | \$100.00 | \$100.00 |
| 105830 | S | Lifetime registration period - Pensioners | \$50.00 | N | \$50.00 | \$50.00 |
| 105830 | S | Registration after 31 May in any year, for that registration year | 50% of fee payable otherwise | N | 50% of fee payable otherwise | 50% of fee payable otherwise |
| 105830 | S | Annual registration for approval or renewal of approval to breed cats (per cat) | \$110.00 | N | \$110.00 | \$100.00 |
| 105830 | C | Application for exemption for more than two cats - non transferable | \$190.91 | \$19.09 | \$210.00 | \$218.00 |
| CAT IMPOUND FEES | | | | | | |
| <i>Statutory - Cat Act 2011- Cat Regulations 2012</i> | | | | | | |
| 105850 | C | Seizure of cat | \$89.09 | \$8.91 | \$98.00 | \$102.00 |
| 105850 | C | Sustenance of a cat per day impounded | \$15.91 | \$1.59 | \$17.50 | \$18.00 |
| 105850 | C | Disposal/Destruction of cat | \$109.09 | \$10.91 | \$120.00 | \$124.00 |
| VEHICLE IMPOUNDMENT | | | | | | |
| 105860 | C | Impoundment of vehicle (plus collection and recovery costs) | \$140.91 | \$14.09 | \$155.00 | \$161.00 |
| 105860 | C | Collection of vehicle for impoundment | POA | Yes | POA | POA |
| 105860 | C | Recovery by third party | At cost | Yes | At Cost | At Cost |
| OTHER APPLICATIONS | | | | | | |
| <i>Activities in Thoroughfares and Public Places and Trading Local Law 2003</i> | | | | | | |
| COMMERCIAL STALL HOLDERS PERMIT (EACH) | | | | | | |
| 114840 | S | Commercial Stall Holders Permit - Time and date authorised by CEO | Free | N | Free | Free |
| Not applicable to non-profit organisations. | | | | | | |
| | | | N/A | N/A | N/A | N/A |
| <i>Statutory - Food Act 2008, Food Regulations 2009</i> | | | | | | |
| 107500 | C | Food Business - Notification (NB: Fees set by LG s140) | \$50.00 | N | \$50.00 | \$52.00 |
| 107500 | C | Food Business - Registration & surveillance (NB: Fees set by LG s140) | \$238.00 | N | \$238.00 | \$247.00 |
| 107500 | C | Food Surveillance - Inspection per year | \$165.00 | N | \$165.00 | \$171.00 |
| 107500 | C | Temporary Food Stall permit (each) | Free | N | Free | Free |
| N/A | C | Temporary food stall permit (community group) | Free | N | Free | Free |
| 107500 | C | Repeat/non-compliance inspections per visit (food business) | \$65.00 | N | \$65.00 | \$67.00 |
| 107500 | C | Mobile food vendor license permit | Free | N | Free | Free |
| 107500 | C | Mobile food vendor (single event) | Free | N | Free | Free |
| 107500 | C | Hairdresser inspection fee | \$130.00 | N | \$130.00 | \$135.00 |
| 107500 | C | Skin penetration inspection fee | \$130.00 | N | \$130.00 | \$135.00 |
| 107500 | C | Skin penetration registration fee | \$130.00 | N | \$130.00 | \$135.00 |
| <i>Statutory - Building Act 2011, Building Regulations 2012, Australian Standard AS 1926.1-1993 Part 1: Fencing for swimming pools</i> | | | | | | |
| 107500 | S | Private swimming pool inspection fee (NB: Fee set by Building Commission - Building Regulations 2012 Reg 53) Cost Recovery | \$60.00 | N | \$60.00 | \$58.45 |
| <i>Statutory - Health Act 1911 - Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i> | | | | | | |
| 107550 | S | Septic Tank Application for the approval of an apparatus by local government under regulation 4 | \$118.00 | N | \$118.00 | \$118.00 |
| <i>Application for the approval of an apparatus by the Chief Health Officer under regulation 4A -</i> | | | | | | |
| 107550 | S | with a local government report | \$85.00 | N | \$85.00 | \$102.00 |
| 107550 | S | without a local government report under regulation 4A(4) | \$110.00 | N | \$110.00 | \$110.00 |
| 107550 | S | Fee for the grant of or Issuing of a permit to use an Apparatus under regulation 10(2) | \$118.00 | N | \$118.00 | \$118.00 |
| <i>Local Government Act 1995</i> | | | | | | |
| 107540 | C | Seizure of assets fee | \$56.36 | \$5.64 | \$62.00 | \$64.00 |
| 107540 | C | Daily assets seizure fee | \$13.18 | \$1.32 | \$14.50 | \$15.00 |
| SCHEDULE 8 - EDUCATION AND WELFARE | | | | | | |
| BUILDING HIRE FEES | | | | | | |
| <i>Playgroup Building 22 Queen Street, Pingelly</i> | | | | | | |
| 108620 | C | Per day | \$31.82 | \$3.18 | \$35.00 | \$36.00 |
| 108620 | C | Partial usage - per hour | \$13.64 | \$1.36 | \$15.00 | \$15.00 |
| <i>Playgroup Building 10 Community Place, Pingelly</i> | | | | | | |
| 108620 | C | Community Group - Per day | | | | \$50.00 |
| 108620 | C | Private/Commercial | | | | \$150.00 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| SHIRE OF PINGELLY PROPOSED FEES AND CHARGES 2024/25 | | | | | | |
|---|--------------------|--|---|----------|---|---|
| Account Code | Statutory/ Council | Particulars | 2023/2024 | GST | 2023/2024 | 2024/2025 |
| SCHEDULE 10 - COMMUNITY AMENITIES | | | | | | |
| TOWN PLANNING FEES | | | | | | |
| Maximum set by Planning and Development Regulations 2009 (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 | \$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 | 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 | \$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 | \$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 excess of \$5 million | N | \$12,633 + 0.123% for every \$1.00 in excess of \$5 million | \$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 | \$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 | 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 | \$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 | 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 | \$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 | \$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 | \$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 | \$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 | 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 | \$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 | 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 | \$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 | The fee in item 10 plus, by way of penalty, twice that fee |
| 110740 | S | 12. Providing a zoning certificate | \$73.00 | Yes | \$73.00 | \$80.00 |
| 110740 | S | 13. Reply to a property settlement questionnaire | \$73.00 | N | \$73.00 | \$80.00 |
| 110740 | C | 14. Providing written planning advice | \$79.36 | \$7.64 | \$87.00 | \$90.00 |
| 110740 | S | Renewal of home occupation permit | \$73.00 | N | \$73.00 | \$73.00 |
| 110740 | C | Minor Planning Fee (for Building Under 40m ²) | \$50.00 | N | \$50.00 | \$52.00 |
| CEMETERY FEES | | | | | | |
| 110730 | C | Funeral Director's Licence (Annual) | \$120.00 | N | \$120.00 | \$125.00 |
| 110730 | C | Single funeral permit | \$62.00 | N | \$62.00 | \$64.00 |
| 110730 | C | Application for Monumental Mason's Licence | \$62.00 | N | \$62.00 | \$64.00 |
| Grave Digging to depth of 2.1m | | | | | | |
| 110700 | C | Persons 10 years and over Pingelly | \$1200.00 | \$120.00 | \$1320.00 | \$1373.00 |
| 110700 | C | Child under 10 years Pingelly | \$484.55 | \$48.45 | \$533.00 | \$554.00 |
| 110700 | C | Each addition depth of 0.3m | \$195.45 | \$19.55 | \$215.00 | \$224.00 |
| 110700 | C | Oversize Casket | New | \$19.09 | \$215.00 | \$224.00 |
| 110700 | C | * Additional for Moorumbine Cemetery - due to hard digging (rock) Person 10 years and over | POA | POA | POA | POA |
| 110700 | C | * Additional for Moorumbine Cemetery - due to hard digging (rock) Child under 10 years | POA | POA | POA | POA |
| 110700 | C | Backfill only of grave by Shire staff | \$236.36 | \$23.64 | \$260.00 | \$270.00 |
| 110700 | C | Fee to hand dig grave by Shire staff | POA | POA | POA | POA |
| 110700 | C | Administration fee for burials | POA | POA | POA | POA |
| 110700 | C | Grave digging out of Office Hours | POA | POA | POA | POA |
| Re-opening | | | | | | |
| 110700 | C | Person 10 years and over * (for second interment) | \$795.45 | \$79.55 | \$875.00 | \$910.00 |
| 110700 | C | Child under 10 years * (for second interment) | \$395.45 | \$39.55 | \$435.00 | \$452.00 |
| 110700 | C | Exhumation fee | \$486.36 | \$48.64 | \$535.00 | \$556.00 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| SHIRE OF PINGELLY PROPOSED FEES AND CHARGES 2024/25 | | | | | | |
|--|--------------------|--|--|---------|--|--|
| Account Code | Statutory/ Council | Particulars | 2023/2024 | GST | 2023/2024 | 2024/2025 |
| CEMETERY FEES (cont) | | | | | | |
| Purchase of grant of right of burial - valid for 25 years | | | | | | |
| 110700 | C | Purchase of grant of right of burial - valid for 25 years | \$170.00 | N | \$170.00 | \$177.00 |
| Niche Wall | | | | | | |
| 110700 | C | Fee for interment of ashes - Wall or Rose Garden | \$122.73 | \$12.27 | \$135.00 | \$140.00 |
| 110700 | C | Memorial plinth | \$122.73 | \$12.27 | \$135.00 | \$140.00 |
| Reservation of Niche - valid for 25 years | | | | | | |
| 110700 | C | Single compartment reservation | \$170.00 | N | \$170.00 | \$177.00 |
| 110700 | C | Double compartment reservation | \$170.00 | N | \$170.00 | \$177.00 |
| 110700 | C | Single niche wall plaque and one standard inscription | POA | POA | POA | POA |
| 110700 | C | Standard double | POA | POA | POA | POA |
| 110700 | C | Double inscription extra | POA | POA | POA | POA |
| 110700 | C | Ashes removal - Exhumation | \$154.55 | \$15.45 | \$170.00 | \$177.00 |
| 110700 | C | Additional for interment with less than 3 days notice | \$300.00 | \$30.00 | \$330.00 | \$343.00 |
| 110700 | C | Additional for interment on a weekend, public holiday or Staff RDO | \$400.00 | \$40.00 | \$440.00 | \$458.00 |
| 110700 | C | Interment of ashes in a grave | \$331.82 | \$33.18 | \$365.00 | \$380.00 |
| 110700 | C | Permission to erect any monument | \$68.18 | \$6.82 | \$75.00 | \$78.00 |
| 110700 | C | Erection of a grave number plate | \$68.18 | \$6.82 | \$75.00 | \$78.00 |
| 110700 | C | Re-installment of monument, headstone etc. after re-opening | \$331.82 | \$33.18 | \$365.00 | \$380.00 |
| 110700 | C | Filling of grave by hand (on families' request) | \$331.82 | \$33.18 | \$365.00 | \$380.00 |
| REFUSE/RUBBISH DISPOSAL/ENVIRONMENT | | | | | | |
| Replacement bin | | | | | | |
| 110600 | C | Rubbish service fees (residential per service per annum). Fee to be charged for all habitable properties | At Cost \$336.36 | \$33.64 | \$370.00 | \$395.50 |
| 110620 | C | Rubbish service fees (commercial/industrial per service per annum) | \$336.36 | \$33.64 | \$370.00 | \$395.50 |
| 110660 | C | Rubbish Tip Fee For After Hours - Supervised Access | \$109.09 | \$10.91 | \$120.00 | \$125.00 |
| 110660 | C | Rubbish Tip Fee For After Hours - Unsupervised Access Annual Fee | \$122.73 | \$12.27 | \$135.00 | \$140.00 |
| 110660 | C | Burial of Hazardous Waste (per m3) (as per licence) | \$154.55 | \$15.45 | \$170.00 | \$177.00 |
| 110660 | C | Car body belonging to resident | Free | | Free | Free |
| 110660 | C | Truck body belonging to resident | Free | | Free | Free |
| 110660 | C | Building Rubble Sorted per m3 | \$0.00 | \$0.00 | \$0.00 | \$95.00 |
| 110660 | C | Building Rubble Unsorted per m3 | | | | \$175.00 |
| 110660 | C | Green Waste - Residents m3 | Free | | Free | Free |
| 110660 | C | Green Waste - Non Residents m3 | \$12.73 | \$1.27 | \$14.00 | \$15.00 |
| 110660 | C | Uncontaminated sand and fill - residents and non residents | Free | | Free | Free |
| 110660 | C | Septic Waste - m3 (as per landfill licence) | \$24.55 | \$2.45 | \$27.00 | \$30.00 |
| 110660 | C | Contaminated or unsorted mixed loads m3 (as per landfill licence) - residents and non residents | \$81.82 | \$8.18 | \$90.00 | \$95.00 |
| 104800 | C | Administration Fee for contaminated mixed Waste loads e.g. Abattoir | \$36.36 | \$3.64 | \$40.00 | \$42.00 |
| 104800 | C | Administration Fee for other Commercial and Industrial waste loads | POA | | POA | POA |
| REFUSE/RUBBISH DISPOSAL/ENVIRONMENT (Cont) | | | | | | |
| 110660 | C | Single Mattresses (fee per mattress) - Commercial or non resident | \$15.50 | \$1.36 | \$15.50 | \$16.00 |
| 110660 | C | Double Mattresses or larger (fee per mattress) - Commercial or non resident | \$26.00 | \$2.27 | \$26.00 | \$27.00 |
| 110660 | C | Oil Disposal - Non residential or commercial - per litre | \$3.18 | \$0.32 | \$3.50 | \$4.00 |
| 110660 | C | Passenger and Motorcycle Tyre | \$5.00 | \$0.50 | \$5.50 | \$6.00 |
| 110660 | C | Light truck and 4x4 vehicle Tyre | \$7.73 | \$0.77 | \$8.50 | \$9.00 |
| 110660 | C | Truck Tyre | \$19.09 | \$1.91 | \$21.00 | \$22.00 |
| 110660 | C | Super single Tyre | \$30.45 | \$3.05 | \$33.50 | \$35.00 |
| 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 | 100% additional cost on the cost of tyre |
| 110660 | C | All other tyres as per WA tyre recovery pricing | POA | | POA | POA |
| SCHEDULE 11 - RECREATION AND CULTURE | | | | | | |
| BUILDING HIRE FEES | | | | | | |
| Shire buildings available for lease are listed on the Shire website www.pingelly.wa.gov.au | | | | | | |
| 1151/1150/1163 | C | Shire Building – Major event/function, weddings, wakes, parties, shows etc. | \$222.68 | \$20.82 | \$243.50 | \$253.00 |
| 1151/1150/1163 | 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 | \$127.00 |
| 1151/1150/1163 | C | Shire Building - Hourly Hire Rate (max 3 hours) | \$11.00 | \$1.00 | \$12.00 | \$13.00 |
| 1151/1150/1163 | C | Shire Building – Minor event/functions displays, exhibitions, other community groups. | \$104.54 | \$9.46 | \$114.00 | \$119.00 |
| 1151/1150/1163 | 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 | \$60.00 |
| 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 | \$1.50 |
| 1165 | C | Table 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 | \$1.50 |
| 114760 | C | Delivery charge | Refer to Plant Hire Charges - hourly | At Cost | Refer to Plant Hire Charges - hourly | Refer to Plant Hire Charges - hourly |
| Events | | | | | | |
| SA001/600/600 | 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 | CEO to approve event fee |
| SA001/600/600 | 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 | CEO to approve event fee |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| SHIRE OF PINGELLY PROPOSED FEES AND CHARGES 2024/25 | | | | | | |
|--|--------------------|---|---|--------------------------------------|---|-----------|
| Account Code | Statutory/ Council | Particulars | 2023/2024 | GST | 2023/2024 | 2024/2025 |
| BUILDING HIRE FEES (cont) | | | | | | |
| Bonds (Refundable) | | | | | | |
| T7 | C | Key, each | \$50.00 | Nil | \$50.00 | \$52.00 |
| T7 | C | Key, maximum (multiple keys) | \$150.00 | Nil | \$150.00 | \$156.00 |
| T7 | C | Cleaning/Damage | \$150.00 | Nil | \$150.00 | \$156.00 |
| T7 | C | Cutlery/Crockery | \$200.00 | Nil | \$200.00 | \$208.00 |
| T7 | C | Liquor - Authorisation must be obtained from CEO (refer below) | \$160.00 | Nil | \$160.00 | \$166.00 |
| | | 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 | \$533.00 | \$554.00 |
| RECREATION GROUND HIRE FEES | | | | | | |
| 1164 | C | Pingelly Shears (Shearing Shed Hire) | \$40.91 | \$4.09 | \$45.00 | \$47.00 |
| 1164 | C | Sheep sale yards and equipment | \$113.64 | \$11.36 | \$125.00 | \$130.00 |
| TUTANNING & PERCY MARSHALL RESEARCH CENTRE | | | | | | |
| 1355 | C | Per night (up to 4 people) | | | \$130.00 | \$135.00 |
| 1355 | C | Per night after the 4 people maximum | | | \$10.00 | \$10.00 |
| | | <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> | | | | |
| EQUIPMENT HIRE FEES | | | | | | |
| PA System | | | | | | |
| 1165 | C | Bond - refundable | \$200.00 | Nil | \$200.00 | \$208.00 |
| 1165 | C | Day Hire | \$55.00 | \$5.00 | \$60.00 | \$62.00 |
| 1165 | C | Casual Hire – per hour | \$15.50 | \$1.50 | \$17.00 | \$18.00 |
| Piano / Electric Keyboard | | | | | | |
| 1165 | C | Bond | \$320.00 | Nil | \$320.00 | \$333.00 |
| Small Animal Trap | | | | | | |
| Bonds | C | Bond | \$88.00 | Nil | \$88.00 | \$91.00 |
| 0580 | C | Weekly Hire | \$11.91 | \$1.09 | \$13.00 | \$14.00 |
| PLANT HIRE FEES | | | | | | |
| Community Bus (MR Class drivers license required) | | | | | | |
| 1162 | C | Hire (per/km) - plus fuel >175kms Calculate as Full Day | \$1.36 | \$0.14 | \$1.50 | \$1.50 |
| 1162 | C | Minimum any hire - plus fuel | \$36.36 | \$3.64 | \$40.00 | \$40.00 |
| 1162 | C | Full Day hire rate - plus fuel | \$236.36 | \$23.64 | \$260.00 | \$260.00 |
| | | 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 | \$73.00 | \$75.00 |
| 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 | \$27.00 | \$28.00 |
| T7 | C | Bond Community only | \$100.00 | Nil | \$100.00 | \$100.00 |
| T7 | C | Bond | \$500.00 | Nil | \$500.00 | \$500.00 |
| | | Note: The hirer of the Community Bus is responsible for the first \$1,000 for any malicious damage caused. | | | | |
| SWIMMING POOL FEES | | | | | | |
| Entry Fee | | | | | | |
| 1156 | C | Adult (18 years and over) | \$3.18 | \$0.32 | \$3.50 | \$3.50 |
| 1156 | C | Student (15 years and over) | \$2.27 | \$0.23 | \$2.50 | \$2.50 |
| 1156 | C | Child (Over 5 to 17 years) | \$2.27 | \$0.23 | \$2.50 | \$2.50 |
| 1156 | C | Child (under 5 years) Must be accompanied by paying adult) | Free | Free | Free | Free |
| 1156 | C | Senior/Pensioner (over 60 years) | \$2.27 | \$0.23 | \$2.50 | \$2.50 |
| 1156 | C | Family (2 Adults + Max 4 dependent children under 12) | \$9.09 | \$0.91 | \$10.00 | \$10.00 |
| 1156 | C | Spectators | \$2.27 | \$0.23 | \$2.50 | \$2.50 |
| 1156 | C | Swimming classes (Vacation Swim Lessons only) | \$2.27 | \$0.23 | \$2.50 | \$2.50 |
| 1156 | C | Swimming school classes (In Term Ed Dept Lessons only) | N/C | N/C | N/C | N/C |
| | | 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. | | | | |
| Season Tickets | | | | | | |
| 1157 | C | Child | \$22.73 | \$2.27 | \$25.00 | \$26.00 |
| 1157 | C | Adult | \$50.00 | \$5.00 | \$55.00 | \$57.00 |
| 1157 | C | Family (2 Adults + Max 4 dependent children under 12) | \$118.18 | \$11.82 | \$130.00 | \$135.00 |
| Hire of pool (by arrangement) | | | | | | |
| 1156 | C | per hour (minimum 1 hour) | \$127.27 | \$12.73 | \$140.00 | \$145.00 |
| 1156 | C | maximum (3 hours) | \$372.73 | \$37.27 | \$410.00 | \$425.00 |
| Hire of Pool Lane (by arrangement) | | | | | | |
| 1156 | C | per hour (minimum 1 hour / maximum 3 hours) | \$3.64 | \$0.36 | \$4.00 | \$4.00 |

Shire of Pingelly-Ordinary Council Meeting - 17 July 2024

| SHIRE OF PINGELLY PROPOSED FEES AND CHARGES 2024/25 | | | | | | |
|--|--------------------|---|-------------------------------------|---------|-------------------------------------|-------------------------------------|
| SCHEDULE 12 - TRANSPORT | | | | | | |
| Account Code | Statutory/ Council | Particulars | 2023/2024 | GST | 2023/2024 | 2024/2025 |
| UNSEALED & SEALED ROAD MAINTENANCE CONTRIBUTION | | | | | | |
| 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 | \$0.30 | \$0.50 |
| 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 | POA |
| SCHEDULE 13 - ECONOMIC SERVICES | | | | | | |
| PHOTOCOPYING FEES | | | | | | |
| 1353 | C | Building Plan Search Fee (plus photocopy charges) | \$20.00 | Nil | \$20.00 | \$21.00 |
| BUILDING FEES | | | | | | |
| <i>Statutory - Building Services (Complaint Resolution and Administration) Act 2011 & Regulations 2011</i> | | | | | | |
| APPLICATIONS FOR BUILDING / DEMOLITION | | | | | | |
| 113310 | S | Certified - Classes 1 and 10 (of declared value) | 0.19% (min \$110.00) | Nil | 0.19% (min \$110.00) | 0.19% (min \$110.00) |
| 113310 | S | Certified - Classes 2 to 9 (of declared value) | 0.09% (min \$110.00) | Nil | 0.09% (min \$110.00) | 0.09% (min \$110.00) |
| 113310 | S | Uncertified - Classes 1 and 10 (of declared value) (s.16(1)) | 0.32% (min \$110.00) | Nil | 0.32% (min \$110.00) | 0.32% (min \$110.00) |
| 113310 | S | Minimum Fee any class | \$110.00 | Nil | \$110.00 | \$110.00 |
| 113310 | S | Application for Demolition Permit - Class 1 and 10 | \$110.00 | Nil | \$110.00 | \$110.00 |
| 113310 | S | Application for Demolition Permit - Class 2 to 9 | \$110.00 per storey | Nil | \$110.00 per storey | \$110.00 per storey |
| 113310 | S | Application to extend time during which building or demolition permit (s.32(3)(f)) has effect. | \$110.00 | Nil | \$110.00 | \$110.00 |
| 113310 | C | Issue of a Certificate of Design Compliance - Class 2 to 9 | POA | POA | POA | POA |
| Building Services Levy-Dept of Commerce | | | | | | |
| 102220 | S | Building Permit (Over \$45,000) | 0.137% of work | Nil | 0.137% of work | 0.137% of work |
| 102220 | S | Building Permit (\$45,000 or less) | \$61.65 | Nil | \$61.65 | \$61.65 |
| 102220 | S | Demolition Permit (Over \$45,000) | 0.137% of work | Nil | 0.137% of work | 0.137% of work |
| 102220 | S | Demolition Permit (\$45,000 or less) | \$61.65 | Nil | \$61.65 | \$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 | \$65.65 |
| 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 | 0.274% of work value (Min \$123.30) | 0.180% of work value (Min \$110.00) |
| APPLICATION FOR OCCUPANCY PERMITS / BUILDING APPROVAL CERTIFICATES | | | | | | |
| <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 | \$110.00 |
| 113310 | S | Temporary Occupancy Permit for incomplete building (s.47) | \$110.00 | Nil | \$110.00 | \$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 | \$110.00 |
| 113310 | S | Replacement Occupancy Permit for permanent change of the building's use, classification (s.49) | \$110.00 | Nil | \$110.00 | \$110.00 |
| 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) | 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) | 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 | \$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 | \$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 | \$110.00 |
| OTHER APPLICATIONS | | | | | | |
| 103310 | S | Application as defined in regulation 31 (for each building standard in respect of which declaration is sought) - Cost Recovery | \$2200.00 | Nil | \$2,200.00 | \$2160.15 |
| 102230 | S | BCITF Levy (over \$20,000) (of declared value) (Statutory) | 0.20% | Nil | 0.20% | 0.20% |
| T7 | C | Relocated Secondhand Dwelling Bond | \$5330.00 | Nil | \$5330.00 | \$5543.00 |
| 103310 | S | Local Government approval of battery powered smoke alarms -Building Regulations 2012 Reg 61(3)\$179.40 max | \$170.00 | Nil | \$170.00 | \$170.00 |
| TOWN PLANNING FEES | | | | | | |
| 113510 | C | Rural Address Fee - supply and erection (Rural Road Number) | \$0.00 | Nil | \$0.00 | \$0.00 |
| CARAVAN PARK FEES | | | | | | |
| Site utilising power, water or ablutions (including RVs and tents) | | | | | | |
| Peak periods being WA School Holidays, weekends and Public Holidays. | | | | | | |
| Powered Sites per site | | | | | | |
| 113300 | C | per night, subsequent stays at \$20 per night | \$27.27 | \$2.73 | \$30.00 | \$32.00 |
| 113300 | C | per week | \$136.36 | \$13.64 | \$150.00 | \$156.00 |
| 113300 | C | per week (permanent after 3 months) | \$132.70 | \$7.30 | \$140.00 | \$145.00 |
| 113300 | C | per day - Showers (tinerants) per person | \$10.00 | \$1.00 | \$11.00 | \$12.00 |
| Unpowered Sites (including RVs and Tents) per site | | | | | | |
| 113300 | C | per night, subsequent stays at \$15 per night | \$18.18 | \$1.82 | \$20.00 | \$21.00 |
| 113300 | C | per week | \$100.00 | \$10.00 | \$110.00 | \$115.00 |
| Oval Site Unpowered | | | | | | |
| 113300 | C | RV (Self Contained) only requiring dump site - No Power | \$14.55 | \$1.45 | \$16.00 | \$17.00 |
| Caravan Clubs / Group Bookings | | | | | | |
| 113300 | C | Site Only (Max number of sites 10) | \$22.73 | \$2.27 | \$25.00 | \$26.00 |
| STANDPIPE WATER CHARGE | | | | | | |
| 113320 | F | 1 KL (per 1,000 Litres) (NB: minimum charge \$25.00) GST free | Cost of water + \$5.00 fee | Nil | Cost of Water + 5.00 fee | |
| SCHEDULE 14 - OTHER PROPERTY AND SERVICES | | | | | | |
| ENGINEERING SERVICES | | | | | | |
| <i>Engineering Private Works to be requested for approval by the Executive Manager of Works or CEO,POA.</i> | | | | | | |

16. DIRECTORATE OF WORKS

Nil

17. ELECTED MEMBERS MOTIONS WITH PREVIOUS NOTICE

Nil.

18. NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

Nil

19. CONFIDENTIAL ITEMS

Nil.

20. CLOSURE OF MEETING

The Chairman declared the meeting closed at 3:58pm.

These minutes were confirmed by Council at the
Ordinary Council Meeting held on

Signed.....
Presiding Person at the meeting at which the minutes were
confirmed.

