



# BUDGET 2024-25

**SHIRE OF GINGIN**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

We are a welcoming inclusive community that celebrates its unique coastal and inland landscapes with an aim to increase visitation to the region.

**SHIRE OF GINGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	11,014,732	10,140,363	10,083,337
Grants, subsidies and contributions		1,999,451	3,319,606	1,587,992
Fees and charges	14	4,790,330	4,414,018	4,195,911
Interest revenue	10(a)	446,856	516,137	308,442
Other revenue		356,578	554,662	375,476
		18,607,947	18,944,786	16,551,158
<b>Expenses</b>				
Employee costs		(7,397,839)	(6,477,162)	(6,856,559)
Materials and contracts		(8,540,803)	(8,168,445)	(7,487,183)
Utility charges		(540,246)	(569,306)	(509,110)
Depreciation	6	(10,655,716)	(10,309,380)	(6,309,532)
Finance costs	10(c)	(117,085)	(93,826)	(92,173)
Insurance		(414,176)	(405,640)	(393,956)
Other expenditure		(717,796)	(564,541)	(645,229)
		(28,383,661)	(26,588,300)	(22,293,742)
		(9,775,714)	(7,643,514)	(5,742,584)
Capital grants, subsidies and contributions		7,960,605	1,724,297	4,336,989
Profit on asset disposals	5	723,816	30,356	76,025
Loss on asset disposals	5	(79,641)	(10,819)	(291,099)
Fair value adjustments to financial assets at fair value through profit or loss		0	1,681	0
		8,604,780	1,745,515	4,121,915
<b>Net result for the period</b>		<b>(1,170,934)</b>	<b>(5,897,999)</b>	<b>(1,620,669)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,170,934)</b>	<b>(5,897,999)</b>	<b>(1,620,669)</b>

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

**SHIRE OF GINGIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 10,994,117	\$ 9,776,958	\$ 10,083,337
Grants, subsidies and contributions		1,582,298	3,671,237	1,062,595
Fees and charges		4,790,330	4,414,018	4,195,911
Interest revenue		446,856	516,137	308,442
Goods and services tax received		2,236,040	1,427,966	0
Other revenue		356,578	554,662	375,476
		20,406,219	20,360,978	16,025,761

**Payments**

Employee costs		(7,512,490)	(6,539,861)	(6,856,559)
Materials and contracts		(8,289,442)	(8,387,889)	(7,487,183)
Utility charges		(540,246)	(569,306)	(509,110)
Finance costs		(113,526)	(91,436)	(92,173)
Insurance paid		(414,176)	(405,640)	(393,956)
Goods and services tax paid		(2,287,577)	(1,374,019)	0
Other expenditure		(717,796)	(564,541)	(645,229)
		(19,875,253)	(17,932,692)	(15,984,210)

<b>Net cash provided by operating activities</b>	4	530,966	2,428,286	41,551
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(2,201,444)	(2,504,743)	(4,919,356)
Payments for construction of infrastructure	5(b)	(9,555,815)	(3,252,650)	(5,303,515)
Capital grants, subsidies and contributions		5,844,797	3,093,480	4,336,989
Proceeds from sale of property, plant and equipment	5(a)	890,909	169,400	356,900
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	2,378	2,328	2,327
Proceeds on other loans and receivables - council advance		1,999	1,964	1,964
<b>Net cash (used in) investing activities</b>		(5,017,176)	(2,490,221)	(5,524,691)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(258,807)	(261,817)	(262,349)
Payments for principal portion of lease liabilities	8	(25,604)	(27,542)	(32,089)
Proceeds from new borrowings	7(a)	1,000,000	746,000	300,000
<b>Net cash provided by financing activities</b>		715,589	456,641	5,562

**Net increase (decrease) in cash held**

		(3,770,621)	394,706	(5,477,578)
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Cash at beginning of year		13,556,082	13,161,376	13,151,019
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<b>Cash and cash equivalents at the end of the year</b>	4	<b>9,785,461</b>	<b>13,556,082</b>	<b>7,673,441</b>
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This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF GINGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates	
Rates excluding general rates	
Grants, subsidies and contributions	
Fees and charges	
Interest revenue	
Other revenue	
Profit on asset disposals	
Fair value adjustments to financial assets at fair value through profit or loss	

**Expenditure from operating activities**

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions
Proceeds from disposal of assets
Proceeds from financial assets at amortised cost - self supporting loans
Proceeds on other loans and receivables [describe]

**Outflows from investing activities**

Right of use assets recognised
Payments for property, plant and equipment
Payments for construction of infrastructure

Non-cash amounts excluded from investing activities

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings
Leases liabilities recognised
Transfers from reserve accounts

**Outflows from financing activities**

Repayment of borrowings
Payments for principal portion of lease liabilities
Transfers to reserve accounts

Non-cash amounts excluded from financing activities

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

**Surplus/(deficit) remaining after the imposition of general rates**

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	7,698,086	7,079,850	7,023,112
2(a)	3,316,646	3,060,513	3,060,225
	1,999,451	3,319,606	1,587,992
14	4,790,330	4,414,018	4,195,911
10(a)	446,856	516,137	308,442
	356,578	554,662	375,476
5	723,816	30,356	76,025
	0	1,681	0
	19,331,763	18,976,823	16,627,183
	(7,397,839)	(6,477,162)	(6,856,559)
	(8,540,803)	(8,168,445)	(7,487,183)
	(540,246)	(569,306)	(509,110)
6	(10,655,716)	(10,309,380)	(6,309,532)
10(c)	(117,085)	(93,826)	(92,173)
	(414,176)	(405,640)	(393,956)
	(717,796)	(564,541)	(645,229)
5	(79,641)	(10,819)	(291,099)
	(28,463,302)	(26,599,119)	(22,584,841)
3(c)	10,011,541	10,288,964	6,524,606
	<b>880,002</b>	<b>2,666,668</b>	<b>566,948</b>
	7,960,605	1,724,297	4,336,989
5	890,909	169,400	356,900
7(a)	2,378	2,328	2,327
	1,999	1,964	1,964
	8,855,891	1,897,989	4,698,180
5(c)	0	(15,232)	(44,967)
5(a)	(3,005,744)	(2,504,743)	(4,919,356)
5(b)	(9,555,815)	(3,252,650)	(5,303,515)
	(12,561,559)	(5,772,625)	(10,267,838)
3(d)	0	15,232	44,967
	<b>(3,705,668)</b>	<b>(3,859,404)</b>	<b>(5,524,691)</b>
	1,000,000	746,000	300,000
8	0	15,232	44,967
9(a)	1,463,162	1,907,396	2,917,096
	2,463,162	2,668,628	3,262,063
7(a)	(258,807)	(261,817)	(262,349)
8	(25,604)	(27,542)	(32,089)
9(a)	(1,613,182)	(1,219,963)	(630,852)
	(1,897,593)	(1,509,322)	(925,290)
3(e)	0	(15,232)	(44,967)
	<b>565,569</b>	<b>1,144,074</b>	<b>2,291,806</b>
3	2,260,097	2,308,759	2,665,937
	880,002	2,666,668	566,948
	(3,705,668)	(3,859,404)	(5,524,691)
	565,569	1,144,074	2,291,806
3	<b>0</b>	<b>2,260,097</b>	<b>0</b>

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



**SHIRE OF GINGIN**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
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## 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.

### 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 revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

### New accounting standards for application in future years

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

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

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

### Judgements, estimates and assumptions

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

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

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

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

**SHIRE OF GINGIN**  
**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
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV Townsites	Gross rental valuation	0.098154	1,605	30,810,226	3,024,147	0	3,024,147	2,842,500	2,830,933
GRV Other	Gross rental valuation	0.098154	1,006	18,708,225	1,836,287	0	1,836,287	1,697,535	1,683,375
UV Rural	Unimproved valuation	0.004742	448	436,333,000	2,069,091	0	2,069,091	1,804,539	1,777,514
UV Rural Other	Unimproved valuation	0.004742	3	2,955,000	14,013	0	14,013	43,269	13,022
UV Intensive/Mining	Unimproved valuation	0.006999	122	107,808,000	754,548	0	754,548	690,900	718,268
UV Exploration Mining	Unimproved valuation	0.004742	0	0	0	0	0	1,107	0
<b>Total general rates</b>			3,184	596,614,451	7,698,086	0	7,698,086	7,079,850	7,023,112
<b>(ii) Minimum payment</b>									
		Minimum							
		\$							
GRV Townsites	Gross rental valuation	1,323	1,029	9,693,909	1,361,367	0	1,361,367	1,289,184	1,289,184
GRV Other	Gross rental valuation	1,323	718	4,097,180	949,914	0	949,914	928,512	928,512
UV Rural	Unimproved valuation	1,531	374	88,854,600	572,594	0	572,594	499,624	499,624
UV Rural Other	Unimproved valuation	1,531	36	6,771,000	55,116	0	55,116	1,444	1,444
UV Intensive/Mining	Unimproved valuation	2,609	121	28,331,426	315,689	0	315,689	290,398	290,398
UV Exploration Mining	Unimproved valuation	1,531	36	135,529	55,116	0	55,116	44,764	44,764
<b>Total minimum payments</b>			2,314	137,883,644	3,309,796	0	3,309,796	3,053,926	3,053,926
<b>Total general rates and minimum payments</b>			5,498	734,498,095	11,007,882	0	11,007,882	10,133,776	10,077,038
<b>(iv) Ex-gratia rates</b>									
Ex-gratia rates					6,850		6,850	6,587	6,299
<b>Total ex-gratia rates</b>			0	0	6,850	0	6,850	6,587	6,299
					11,014,732	0	11,014,732	10,140,363	10,083,337
<b>Total rates</b>					11,014,732	0	11,014,732	10,140,363	10,083,337

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 GINGIN**  
**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)**

11th October 2024

**Option 2 (Two Instalments)**

11th October 2024

14th February 2025

**Option 3 (Four Instalments)**

11th October 2024

13th December 2024

14th February 2025

22nd April 2025

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	11th October 2024	0	0.0%	7.0%
<b>Option two</b>				
First instalment	11th October 2024	0	5.5%	5.5%
Second instalment	14th February 2025	5	5.5%	5.5%
<b>Option three</b>				
First instalment	11th October 2024	0	5.5%	5.5%
Second instalment	13th December 2024	5	5.5%	5.5%
Third instalment	14th February 2025	5	5.5%	5.5%
Fourth instalment	22nd April 2025	5	5.5%	5.5%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	16,500	14,560	3,500
Instalment plan interest earned	28,000	27,933	26,000
Unpaid rates and service charge interest earned	60,000	78,867	40,000
Deferred pensioner rates interest	3,500	4,107	500
	108,000	125,467	70,000

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

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

**(c) Objectives and Reasons for Differential Rating**

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

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
Rural and Rural Other (including exploration and prospecting tenements).	Where land is used predominantly for rural purposes, the rate levied shall be based upon its unimproved value (UV).	The objective of this differential rating category is to impose a differential general rate on land held or used for the purposes of rural broad acre farming, rural residential, rural industry, other non-intensive uses as determined by Council (including exploration and prospecting tenements).	It recognises that land within this category does not have the same impacts on Shire transport infrastructure as the rural intensive/mining differential rate category.
Rural Intensive/Mining (excluding exploration and prospecting tenements)	Any or a combination of the following characteristics: (a) The purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; (b) a purpose for which the land is held or used as determined by the local government; or (c) whether the land is vacant or not; or (d) any other characteristic or combination of characteristics prescribed.	The objective of this differential rating category is to impose a differential general rate on land held or used for the purposes of Agriculture Intensive, Animal Husbandry - Intensive (excluding exploration and prospecting tenements), Extractive Industry, Mining, Aquaculture, or Water.	It recognises that land within this category has higher impacts on Shire transport infrastructure and increased environmental monitoring costs.

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

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

**(d) Differential Minimum Payment**

Rural and Rural Other (including exploration and prospecting tenements).	Where land is used predominantly for rural purposes, the rate levied shall be based upon its unimproved value (UV).	The objective of the proposed minimum payment of \$1,531 (from \$1,444) is to ensure that the proportion of total rate revenue derived from Rural and Rural Other UV properties is essentially consistent with the overall rate increase for this category (including exploration and prospecting tenements).	It recognises that every property receives a minimum level of benefit from works and services provided.
Rural Intensive/Mining (excluding exploration and prospecting tenements)	Any or a combination of the following characteristics: (a) The purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; (b) a purpose for which the land is held or used as determined by the local government; or (c) whether the land is vacant or not; or (d) any other characteristic or combination of characteristics prescribed.	The objective of this minimum payment is to reflect the additional costs from this sector associated with the higher impact on transport infrastructure and environmental monitoring. The minimum rate of \$2,609 (from \$2,461) also ensure that the proportion of total rate revenue from Rural Intensive/Mining UV properties (excluding exploration and prospecting tenements) is essentially consistent with the overall rate increase for this category.	It recognises that land within this category has higher impacts on Shire transport infrastructure and increased environmental monitoring costs, and the capacity of property owners to pass on the rates charge as a business cost.

**(e) Variation in Adopted Differential Rates to Local Public Notice**

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

<b>Differential general rate or general rate</b>	<b>Proposed Rate in \$</b>	<b>Adopted Rate in \$</b>	<b>Reasons for the difference</b>
Rural and Other - UV	0.004444	0.004742	Amended to reflect increased property valuations and overall reduced revenue required.
Rural Intensive/Mining - UV	0.006818	0.006999	Amended to reflect increased property valuations and overall reduced revenue required.

  

<b>Minimum payment</b>	<b>Proposed Minimum \$</b>	<b>Adopted Minimum \$</b>	<b>Reasons for the difference</b>
Rural and Other - UV	1,588	1,531	Amended to reflect increased property valuations and overall reduced revenue required.
Rural Intensive/Mining - UV	2,707	2,609	Amended to reflect increased property valuations and overall reduced revenue required.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

**SHIRE OF GINGIN**  
**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  
Contract assets  
Inventories  
Other assets

**Less: current liabilities**

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

**Net current assets**

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

**Net current assets used in the Statement of Financial Activity**

**(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  
Less: Current assets not expected to be received at end of year  
- Current financial assets at amortised cost - self supporting loans  
- Other loans and receivables - Council advance  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of lease liabilities

**Total adjustments to net current assets**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	9,785,461	13,556,082	7,673,441
	4,465	4,377	4,377
	1,846,149	1,323,624	896,054
	0	231,651	0
	32,273	21,091	27,406
	23,189	26,861	39,059
	11,691,537	15,163,686	8,640,337
	(2,055,474)	(1,756,584)	(1,940,781)
	(510,028)	(708,459)	0
	(525,353)	(1,836,861)	0
8	(7,482)	(25,604)	0
7	(272,116)	(258,807)	(300,000)
	(1,041,100)	(1,192,211)	(930,057)
	(4,411,553)	(5,778,526)	(3,170,838)
	7,279,984	9,385,160	5,469,499
3(b)	(7,279,984)	(7,125,063)	(5,469,499)
	0	2,260,097	0
9	(7,555,117)	(7,405,097)	(5,765,122)
	(2,430)	(2,378)	(2,378)
	(2,035)	(1,999)	(1,999)
	272,116	258,807	300,000
	7,482	25,604	0
	(7,279,984)	(7,125,063)	(5,469,499)

**SHIRE OF GINGIN**  
**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  
Less: Fair value adjustments to financial assets at fair value through profit and loss  
Add: Loss on asset disposals  
Add: Depreciation  
Non-cash movements in non-current assets and liabilities:  
- Pensioner deferred rates

**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	(723,816)	(30,356)	(76,025)
	0	(1,681)	0
5	79,641	10,819	291,099
6	10,655,716	10,309,380	6,309,532
	0	802	0
	10,011,541	10,288,964	6,524,606

**(d) Non-cash amounts excluded from investing activities**

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

**Adjustments to investing activities**

Right of use assets recognised

**Non cash amounts excluded from investing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	15,232	44,967
	0	15,232	44,967

**(e) Non-cash amounts excluded from financing activities**

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

**Adjustments to financing activities**

Less: Lease liability recognised

**Non cash amounts excluded from financing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	(15,232)	(44,967)
	0	(15,232)	(44,967)



### 3. NET CURRENT ASSETS

#### (f) 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.

##### CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**SHIRE OF GINGIN**  
**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		9,785,461	13,556,082	7,673,441
<b>Total cash and cash equivalents</b>		9,785,461	13,556,082	7,673,441
Held as				
- Unrestricted cash and cash equivalents		1,704,991	4,314,124	1,908,319
- Restricted cash and cash equivalents		8,080,470	9,241,958	5,765,122
	3(a)	9,785,461	13,556,082	7,673,441
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		8,080,470	9,241,958	5,765,122
		8,080,470	9,241,958	5,765,122
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	7,555,117	7,405,097	5,765,122
Unspent capital grants, subsidies and contribution liabilities		525,353	1,836,861	0
		8,080,470	9,241,958	5,765,122
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(1,170,934)	(5,897,999)	(1,620,669)
Depreciation	6	10,655,716	10,309,380	6,309,532
(Profit)/loss on sale of asset	5	(644,175)	(19,537)	215,074
Adjustments to fair value of financial assets at fair value through profit and loss		0	(1,681)	0
(Increase)/decrease in receivables		(522,525)	(364,119)	0
(Increase)/decrease in contract assets		231,651	152,257	407,832
(Increase)/decrease in inventories		(11,182)	1,822	0
(Increase)/decrease in other assets		3,672	12,198	0
Increase/(decrease) in payables		298,890	(228,562)	0
Increase/(decrease) in contract liabilities		(198,431)	254,035	0
Increase/(decrease) in unspent capital grants		(1,311,508)	1,369,183	(933,229)
Increase/(decrease) in employee provisions		(151,111)	(65,211)	0
Capital grants, subsidies and contributions		(6,649,097)	(3,093,480)	(4,336,989)
<b>Net cash from operating activities</b>		530,966	2,428,286	41,551

**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 GINGIN**  
**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 - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	90,000	0	500,000	500,000	0	746,293	(110,000)	120,000	10,000	0	90,000	0	0	0	0
Buildings - non-specialised	0	0	0	0	0	131,647	0	0	0	0	1,092,900	0	0	0	0
Buildings - specialised	535,309	0	0	0	0	525,559	0	0	0	0	558,687	0	0	0	0
Plant and equipment	1,930,435	(175,730)	375,909	223,816	(23,637)	782,631	(29,044)	49,400	20,356	0	2,416,097	(498,963)	296,900	50,078	(252,141)
Vehicles	450,000	(66,636)	15,000	0	(51,636)	305,623	0	0	0	0	761,672	(47,053)	60,000	25,947	(13,000)
Land and Buildings - work in progress	0	0	0	0	0	12,990	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>3,005,744</b>	<b>(242,366)</b>	<b>890,909</b>	<b>723,816</b>	<b>(75,273)</b>	<b>2,504,743</b>	<b>(139,044)</b>	<b>169,400</b>	<b>30,356</b>	<b>0</b>	<b>4,919,356</b>	<b>(546,016)</b>	<b>356,900</b>	<b>76,025</b>	<b>(265,141)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	4,390,144	0	0	0	0	2,989,494	0	0	0	0	2,855,954	0	0	0	0
Infrastructure - footpaths	205,063	0	0	0	0	49,796	0	0	0	0	0	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	0	0	0	0	0	30,000	0	0	0	0
Infrastructure - parks and ovals	285,765	(4,368)	0	0	(4,368)	89,001	(10,819)	0	0	(10,819)	242,500	(18,225)	0	0	(18,225)
Infrastructure - other	1,032,777	0	0	0	0	124,359	0	0	0	0	493,000	(7,733)	0	0	(7,733)
Infrastructure - bridges	3,292,066	0	0	0	0	0	0	0	0	0	1,682,061	0	0	0	0
Infrastructure - landfill assets	350,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>9,555,815</b>	<b>(4,368)</b>	<b>0</b>	<b>0</b>	<b>(4,368)</b>	<b>3,252,650</b>	<b>(10,819)</b>	<b>0</b>	<b>0</b>	<b>(10,819)</b>	<b>5,303,515</b>	<b>(25,958)</b>	<b>0</b>	<b>0</b>	<b>(25,958)</b>
<b>(c) Right of Use Assets</b>															
Right of use - buildings	0	0	0	0	0	15,232	0	0	0	0	22,634	0	0	0	0
Right of use - furniture and fittings	0	0	0	0	0	0	0	0	0	0	22,333	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>12,561,559</b>	<b>(246,734)</b>	<b>890,909</b>	<b>723,816</b>	<b>(79,641)</b>	<b>5,772,625</b>	<b>(149,863)</b>	<b>169,400</b>	<b>30,356</b>	<b>(10,819)</b>	<b>10,267,838</b>	<b>(571,974)</b>	<b>356,900</b>	<b>76,025</b>	<b>(291,099)</b>

\* The 2024/25 budgeted additions include \$804,300 of non-cash additions for vehicles to be received from the Department of Fire and Emergency Services

**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 GINGIN**  
**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
Vehicles
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - other
Infrastructure - bridges
Infrastructure - landfill assets
Right of use - buildings
Right of use - furniture and fittings

**By Program**

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
35,740	34,693	33,646
889,631	823,644	738,671
17,171	16,492	42,537
376,054	348,471	469,862
155,599	198,880	253,026
6,815,684	6,743,667	3,173,059
119,690	49,796	25,665
45,908	45,908	86,204
728,672	672,316	832,349
518,631	488,180	481,457
257,217	196,058	142,156
670,667	663,623	0
7,616	7,616	6,900
17,436	20,036	24,000
10,655,716	10,309,380	6,309,532
228,666	295,183	275,246
25,043	15,115	14,990
68,629	59,278	58,216
41,832	43,820	42,952
760,882	703,768	39,676
1,536,722	1,465,121	1,598,659
7,280,046	7,076,523	3,468,631
172,431	156,050	172,431
541,465	494,522	638,731
10,655,716	10,309,380	6,309,532

**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 50 years
Buildings - specialised	5 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Vehicles	4 to 15 years
Infrastructure - roads	20 to 50 years
Infrastructure - footpaths	25 years
Infrastructure - drainage	50 years
Infrastructure - parks and ovals	10 to 60 years
Infrastructure - other	1 to 75 years
Infrastructure - bridges	2 to 100 years
Infrastructure - landfill assets	6 to 40 years
Right of use - buildings	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease

**AMORTISATION**

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

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

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

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 New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				1 July 2024														
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gingin Medical Centre	100	WATC*	6.51%	0	0	0	0	0	36,081	0	(36,081)	0	(785)	36,082	0	(36,081)	0	(1,771)
Wannamal West Road - Tip Rationalisation	111	WATC*	6.49%	352,042	0	(24,300)	327,742	(22,460)	374,839	0	(22,797)	352,042	(23,423)	374,840	0	(22,797)	352,043	(23,963)
Guilderton Country Club	114	WATC*	7.14%	210,889	0	(47,310)	163,579	(14,228)	254,994	0	(44,105)	210,889	(17,074)	254,993	0	(44,105)	210,888	(17,433)
Regional Hardcourt Facility	120	WATC*	6.68%	165,802	0	(28,952)	136,850	(10,600)	192,913	0	(27,111)	165,802	(12,382)	192,913	0	(27,111)	165,802	(12,441)
Lot 44 Weld Street	123	WATC*	6.96%	96,348	0	(21,674)	74,674	(6,335)	116,589	0	(20,241)	96,348	(7,476)	116,589	0	(20,241)	96,348	(7,768)
Regional Hardcourt Facility	124A	WATC*	4.13%	164,953	0	(24,761)	140,192	(6,560)	188,722	0	(23,769)	164,953	(7,479)	188,721	0	(23,769)	164,952	(7,551)
Swimming Pool Tiling	126	WATC*	3.10%	33,800	0	(16,640)	17,160	(919)	49,936	0	(16,136)	33,800	(1,220)	49,937	0	(16,136)	33,801	(1,424)
Seabird Sea Wall	127	WATC*	2.51%	58,575	0	(22,992)	35,583	(1,327)	81,001	0	(22,426)	58,575	(1,653)	81,001	0	(22,426)	58,575	(1,893)
Altus Financials Suite Software Upgrade	131	WATC*	1.94%	129,737	0	(9,702)	120,035	(2,468)	139,253	0	(9,516)	129,737	(2,647)	139,253	0	(9,516)	129,736	(2,653)
Gingin Outdoor Activity Space	132	WATC*	1.43%	126,526	0	(17,311)	109,215	(1,750)	143,591	0	(17,065)	126,526	(1,986)	143,591	0	(17,065)	126,526	(1,995)
Cunliffe Street Redevelopment	133	WATC*	4.56%	229,758	0	(21,175)	208,583	(10,232)	250,000	0	(20,242)	229,758	(11,140)	250,000	0	(20,774)	229,226	(11,165)
Land for Future Gingin Sporting Precinct	134	WATC*	5.33%	746,000	0	(21,612)	724,388	(39,508)	0	746,000	0	746,000	(5,190)	0	0	0	0	0
Guilderton Caravan Park Upgrade Stage 1	New			0	1,000,000	0	1,000,000	0	0	0	0	0	0	0	300,000	0	300,000	0
				2,314,430	1,000,000	(256,429)	3,058,001	(116,387)	1,827,919	746,000	(259,489)	2,314,430	(92,455)	1,827,919	300,000	(260,022)	1,867,896	(90,059)
<b>Self Supporting Loans</b>																		
Ledge Point Country Club Coolroom	130	WATC*	2.2%	12,417	0	(2,378)	10,039	(255)	14,745	0	(2,328)	12,417	(300)	14,745	0	(2,327)	12,418	(306)
				12,417	0	(2,378)	10,039	(255)	14,745	0	(2,328)	12,417	(300)	14,745	0	(2,327)	12,418	(306)
				2,326,847	1,000,000	(258,807)	3,068,040	(116,642)	1,842,664	746,000	(261,817)	2,326,847	(92,755)	1,842,664	300,000	(262,349)	1,880,314	(90,365)

\*Western Australian Treasury Corporation  
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 GINGIN  
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
					\$	\$	\$	\$
Guilderton Caravan Park Upgrade Stage 1	WATC	Council	10	4.93%	1,000,000	0	1,000,000	0
					1,000,000	0	1,000,000	0

(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
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	27,000	22,000	27,000
Credit card balance at balance date	0	(1,843)	0
<b>Total amount of credit unused</b>	<b>527,000</b>	<b>520,157</b>	<b>527,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	3,068,040	2,326,847	1,880,314

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.



8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest Repayments	Actual Principal	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding	2023/24 Actual Lease Interest repayments	Budget Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding	2023/24 Budget Lease Interest repayments
					1 July 2024			30 June 2025		1 July 2023			30 June 2024		1 July 2023			30 June 2024	
Lancelin Administration - Building	1A	LJ Hughes	5.3%	24	\$ 7,813	\$ 0	\$ (7,812)	\$ 1	\$ (221)	\$ 1	\$ 15,232	\$ (7,420)	\$ 7,813	\$ (614)	\$ 0	\$ 22,634	\$ (7,237)	\$ 15,397	\$ (797)
Gingin Administration - Photocopier	2	QPC Group	1.1%	36	0	0	0	0	0	2,559	0	(2,559)	0	(6)	2,559	0	(2,559)	0	(6)
Gingin Administration - Photocopier	2A	QPC Group	4.2%	36	0	0	0	0	0	0	0	0	0	0	0	22,333	(4,730)	17,603	(554)
Gingin Administration - IT Server	3	Dell Financial Services	1.3%	60	25,273	0	(17,792)	7,481	(222)	42,836	0	(17,563)	25,273	(451)	42,835	0	(17,563)	25,272	(451)
					33,086	0	(25,604)	7,482	(443)	45,396	15,232	(27,542)	33,086	(1,071)	45,394	44,967	(32,089)	58,272	(1,808)

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

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

**Restricted by council**

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
LSL, Annual, Sick Leave and Staff Contingency	455,699	14,462	0	470,161	440,075	15,624	0	455,699	440,075	8,829	0	448,904
Plant and Equipment Reserve	1,380,281	43,803	(510,226)	913,858	1,479,885	52,541	(152,145)	1,380,281	1,438,722	36,359	(1,295,955)	179,126
Land and Buildings Reserve	714,103	522,661	(216,954)	1,019,810	893,171	151,710	(330,778)	714,103	893,170	17,916	(875,350)	35,736
Guilderton Caravan Park Reserve	105,014	103,333	0	208,347	4,842	100,172	0	105,014	4,842	100,097	0	104,939
Shire Recreation Development Reserve	377,898	11,993	(115,860)	274,031	393,010	13,953	(29,065)	377,898	393,010	7,883	(40,000)	360,893
Redfield Park Reserve	33,375	1,059	0	34,434	32,231	1,144	0	33,375	32,231	647	0	32,878
Ocean Farm Recreation Reserve	33,048	1,049	0	34,097	31,915	1,133	0	33,048	31,915	640	0	32,555
Tip Rationalisation Reserve	2,247,610	418,320	(350,000)	2,315,930	2,302,313	153,167	(207,870)	2,247,610	2,302,313	117,609	(37,500)	2,382,422
Lancelin Community Sport and Recreation Reserve	135,553	32,560	0	168,113	127,541	31,618	(23,606)	135,553	127,542	29,088	0	156,630
Community Infrastructure Reserve	50,660	13,608	0	64,268	35,789	14,871	0	50,660	35,790	8,718	0	44,508
Staff Housing	6,090	193	0	6,283	34,372	1,220	(29,502)	6,090	34,372	689	(34,372)	689
Future Infrastructure Reserve	561,370	17,815	0	579,185	542,123	19,247	0	561,370	542,123	10,874	0	552,997
Guilderton Country Club Reserve	30,544	9,798	(10,000)	30,342	21,219	9,325	0	30,544	21,219	8,658	0	29,877
Coastal Management Reserve - Coastal Inundation	411,494	113,059	(45,000)	479,553	344,271	112,223	(45,000)	411,494	344,272	106,906	(85,000)	366,178
Guilderton Foreshore Reserve	326,964	114,453	(50,000)	391,417	232,411	112,785	(18,232)	326,964	232,411	84,593	(50,000)	267,004
Unspent Grants Reserve - Youth Services Website Grant	0	0	0	0	5,136	182	(5,318)	0	5,136	103	0	5,239
Seniors Housing Reserve	151,327	29,802	(152,622)	28,507	157,127	30,578	(36,378)	151,327	157,126	28,152	(150,000)	35,278
Gingin Railway Station Reserve	6,095	193	0	6,288	5,886	209	0	6,095	5,886	118	0	6,004
Contributions to Roads Reserve - Cullalla Road Intersection	47,862	1,519	0	49,381	46,221	1,641	0	47,862	46,221	927	0	47,148
Contributions to Roads Reserve - Cowalla Road Intersection	0	0	0	0	16,435	583	(17,018)	0	16,434	330	0	16,764
Contributions to Roads Reserve - Chitna Road	3,191	101	0	3,292	3,082	109	0	3,191	3,081	62	0	3,143
Contributions to Roads Reserve - Balance of Muni Funds	21,496	682	0	22,178	739,584	244,583	(962,671)	21,496	739,584	14,835	(348,919)	405,500
Community Infrastructure Reserve - Lower Coastal Fire Control	26,804	851	0	27,655	25,878	926	0	26,804	25,878	519	0	26,397
Community Infrastructure Reserve - Gingin Logo Plates	9,473	601	0	10,074	8,497	976	0	9,473	8,497	470	0	8,967
Community Infrastructure Reserve - Gingin Ambulance	63,248	8,007	0	71,255	55,285	7,963	0	63,248	55,285	7,109	0	62,394
Community Infrastructure Reserve - Lancelin Ambulance	19,637	18,623	0	38,260	49,686	19,764	(49,813)	19,637	49,686	18,997	0	68,683
Public Open Space Reserve	69,174	2,195	0	71,369	26,681	42,493	0	69,174	26,681	535	0	27,216
Guilderton Trailer Parking Reserve	39,609	7,233	0	46,842	32,913	6,696	0	39,609	32,913	5,340	0	38,253
Gingin Outdoor Activity Space Reserve	5,628	179	0	5,807	4,951	677	0	5,628	4,951	99	0	5,050
Community Resilience Reserve	13,750	10,686	0	24,436	0	13,750	0	13,750	0	13,750	0	13,750
Contribution to Roads Reserve - Aurisch Road Maintenance	12,500	12,897	(12,500)	12,897	0	12,500	0	12,500	0	0	0	0
Community Infrastructure - Development Reserve Fund Lot 601												
Brockman Street (Brookview Estate)	45,600	49,447	0	95,047	0	45,600	0	45,600	0	0	0	0
Community Infrastructure - Development Reserve Lancelin South	0	52,000	0	52,000	0	0	0	0	0	0	0	0
	7,405,097	1,613,182	(1,463,162)	7,555,117	8,092,530	1,219,963	(1,907,396)	7,405,097	8,051,366	630,852	(2,917,096)	5,765,122

## 9. RESERVE ACCOUNTS

### (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
LSL, Annual, Sick Leave and Staff Contingency	As required	Used to fund annual leave, long service leave, sick leave, redundancy/retirement and staff contingency.
Plant and Equipment Reserve	As required	Used for the purchase of major plant and equipment.
Land and Buildings Reserve	As required	Used for the replacement and/ or acquisition of land and buildings.
Guilderton Caravan Park Reserve	As required	Used for the development of Guilderton Caravan Park facilities.
Shire Recreation Development Reserve	As required	Used for the development of Shire Recreation facilities.
Redfield Park Reserve	As required	Used for the development of Public Open Space within the Redfield Park subdivision.
Ocean Farm Recreation Reserve	As required	Used for the development of recreation and community facilities with the Ocean Farm subdivision.
Tip Rationalisation Reserve	As required	Used for rationalisation of rubbish tip facilities within the Shire.
Lancelin Community Sport and Recreation Reserve	As required	Used in developing building and other associated infrastructure at the Lancelin Community Sporting Club and are to be spent upon request from the club, and approval from Council.
Community Infrastructure Reserve	As required	Used to assist in financing of community facilities.
Staff Housing	As required	To be used to fund Staff housing infrastructure additions and/ or replacement.
Future Infrastructure Reserve	As required	To be used to fund future infrastructure construction, purchase, additions and/or renewals.
Guilderton Country Club Reserve	As required	To be used to fund the development of the Guilderton Country Club and are to be spent upon request from the Club, and approval from Council.
Coastal Management Reserve - Coastal Inundation	As required	For the purpose of funding coastal erosion mitigation and inundation works.
Guilderton Foreshore Reserve	As required	For the purpose to upgrade facilities and amenity within the Guilderton foreshore area.
Unspent Grants Reserve - Youth Services Website Grant	As required	For the purpose of isolating grant funds received and not used during a financial period.
Seniors Housing Reserve	As required	For the purpose of repairs, improvements, extensions or construction of seniors housing.
Gingin Railway Station Reserve	As required	For the purpose of improving and maintaining the Gingin Railway Station.
Contributions to Roads Reserve - Cullalla Road Intersection	As required	For the purpose of funding future road works
Contributions to Roads Reserve - Cowalla Road Intersection	As required	For the purpose of funding future road works
Contributions to Roads Reserve - Chitna Road	As required	For the purpose of funding future road works
Contributions to Roads Reserve - Balance of Muni Funds	As required	For the purpose of funding future road works
Community Infrastructure Reserve - Lower Coastal Fire Control	As required	Used to assist in the financing of community facilities.
Community Infrastructure Reserve - Gingin Logo Plates	As required	Used to assist in the financing of community facilities.
Community Infrastructure Reserve - Gingin Ambulance	As required	Used to assist in the financing of community facilities.
Community Infrastructure Reserve - Lancelin Ambulance	As required	Used to assist in the financing of community facilities.
Public Open Space Reserve	As required	For the purpose of funding development of public open space.
Guilderton Trailer Parking Reserve	As required	For the purpose of future trailer park bay maintenance at Guilderton Foreshore.
Gingin Outdoor Activity Space Reserve	As required	Used for the development of Shire Recreation facilities.
Community Resilience Reserve	30/06/2025	To be used in delivering of Resilience Plan as set out in funding agreement.
Contribution to Roads Reserve - Aurisch Road Maintenance	As required	For the purpose of funding future road works
Community Infrastructure - Development Reserve Fund Lot 601 Brockman Street (Brookview Estate)	As required	Used to assist in the financing of community facilities.

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

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments	355,000	404,789	241,500
Other interest revenue	91,856	111,348	66,942
	446,856	516,137	308,442

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	40,000	33,340	34,000
Other services	5,062	4,500	3,800
	45,062	37,840	37,800

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	116,642	92,755	90,365
Interest on lease liabilities (refer Note 8)	443	1,071	1,808
	117,085	93,826	92,173

**(d) Write offs**

General rate	0	1,098	0
Fees and charges	0	2,193	0
	0	3,291	0

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

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Elected Member 1</b>			
President's allowance	16,000	16,000	16,000
Meeting attendance fees	15,600	15,600	15,600
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,723	1,531	2,723
	36,823	35,631	36,823
<b>Elected Member 2</b>			
Deputy President's allowance	4,000	4,000	4,000
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,723	0	2,723
	17,543	14,820	17,543
<b>Elected Member 3</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	1,170	2,722
	13,542	11,990	13,542
<b>Elected Member 4</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	2,678	2,722
	13,542	13,498	13,542
<b>Elected Member 5</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	1,802	2,722
	13,542	12,622	13,542
<b>Elected Member 6</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	2,374	2,722
	13,542	13,194	13,542
<b>Elected Member 7</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	810	2,722
	13,542	11,630	13,542
<b>Elected Member 8</b>			
Meeting attendance fees	8,320	5,762	8,320
Annual allowance for ICT expenses	2,500	1,731	2,500
Travel and accommodation expenses	2,722	0	2,722
	13,542	7,493	13,542
<b>Elected Member 9</b>			
Meeting attendance fees	8,320	0	8,320
Annual allowance for ICT expenses	2,500	0	2,500
Travel and accommodation expenses	2,722	0	2,722
	13,542	0	13,542
<b>Total Elected Member Remuneration</b>	<b>149,160</b>	<b>120,878</b>	<b>149,160</b>
President's allowance	16,000	16,000	16,000
Deputy President's allowance	4,000	4,000	4,000
Meeting attendance fees	82,160	71,282	82,160
Annual allowance for ICT expenses	22,500	19,231	22,500
Travel and accommodation expenses	24,500	10,365	24,500
	149,160	120,878	149,160

## 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.

##### 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.

##### 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.

##### 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.

##### 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.

##### UTILITIES (GAS, ELECTRICITY, WATER)

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

##### 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 GINGIN**  
**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
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
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
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full on purchase or on 14 days credit	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	Aquatic Centre kiosk and history book stock	Single point in time	Payment in full on purchase	None	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

**SHIRE OF GINGIN**  
**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**

**ACTIVITIES**

**Governance**

To provide a decision making process for the efficient allocation of scarce resources

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.

**General purpose funding**

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to help ensure a safer and environmentally conscious community

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**Health**

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, noise control and waste disposal compliance. Support of primary health provision.

**Education and welfare**

To provide services to disadvantaged persons, the elderly, children and youth

Maintenance of playgroup centre and Wangaree Community Centre. Provision and maintenance of youth services.

**Housing**

To provide and maintain staff and other housing

Provision and maintenance of staff, community, and other housing.

**Community amenities**

To provide services required by the community

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**Recreation and culture**

To establish and effectively manage infrastructure and resource which will help the social well being of the community

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

**Transport**

To provide safe, effective and efficient transport services to the community

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc

**Economic services**

To help promote the shire and its economic wellbeing

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes.

**Other property and services**

To monitor and control Shire's overheads operating accounts

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services.

SHIRE OF GINGIN  
 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
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	16,500	14,560	3,500
Law, order, public safety	67,835	68,610	59,260
Health	59,000	61,367	51,000
Education and welfare	5,500	4,951	7,500
Housing	137,406	124,207	124,150
Community amenities	2,254,317	2,034,491	1,976,286
Recreation and culture	115,708	103,779	115,500
Transport	128,000	110,962	98,000
Economic services	1,962,064	1,846,471	1,728,715
Other property and services	44,000	44,620	32,000
	4,790,330	4,414,018	4,195,911

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





# FEES & CHARGES

2024/25

# Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Administration</b>				
<b>Account Enquiries</b>	Change of Ownership Rates Only (per single enquiry)	\$62.50		<input type="checkbox"/>
	Rates with Orders & Requisitions (per single enquiry)	\$125.00		<input type="checkbox"/>
<b>Instalment Charges</b>	Adhoc Rates payment arrangements Administration Charge	\$16.50		<input type="checkbox"/>
	Two Rate Instalments Administration Charge	\$6.50		<input type="checkbox"/>
	Four Rate Instalments Administration Charge	\$16.50		<input type="checkbox"/>
	Payment in lieu of Rates	As per Lease Agreement		<input type="checkbox"/>
	At Counter - per copy of rate assessment (when ordering more than one)	\$16.50		<input checked="" type="checkbox"/>
<b>Notice of Discontinuance</b>	Notice of Discontinuance (Application to have Court Case discontinued) if eligible	Recovery of Court Costs		<input type="checkbox"/>
<b>Freedom of Information</b>	Application for access to non-personal information	\$30.00	FOI Act	<input type="checkbox"/>
<b>Council Minutes</b>	At Counter - per copy	\$12.10		<input checked="" type="checkbox"/>
	Posted - per copy	\$27.80		<input checked="" type="checkbox"/>
<b>Administration Support</b>	Document search fee - per hour	\$65.00		<input type="checkbox"/>
	Shire staff administration support - per hour	\$55.00		<input type="checkbox"/>
<b>Cemetery Charges</b>	Interment, exhumation, reinterment after exhumation	\$1,500.00		<input checked="" type="checkbox"/>
	Interment of oversize casket/coffin (additional charge)	\$400.00		<input checked="" type="checkbox"/>
	Issue of a grant of Exclusive Right of Burial – 25 yrs.	\$150.00		<input checked="" type="checkbox"/>
	Renewal of a grant of Exclusive Right of Burial – 25 yrs.	\$150.00		<input checked="" type="checkbox"/>
	Transfer of a grant of Exclusive Right of Burial – 25 yrs.	\$50.00		<input checked="" type="checkbox"/>
	Permission to erect or alter headstone or monument	\$150.00	Now includes permission to alter (see below)	<input checked="" type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Administration (continued)</b>				
<b>Cemetery Charges (continued)</b>	Interment on weekend or public holiday, or outside normal working hours (additional charge)	\$300.00		<input checked="" type="checkbox"/>
	For removal of headstone/concrete works	\$150.00		<input checked="" type="checkbox"/>
	For interment of ashes (in ground or niche wall)	\$100.00		<input checked="" type="checkbox"/>
	Issue of a grant of Exclusive Right of Interment – Ashes - Niche Wall 25 yrs.	\$150.00		<input checked="" type="checkbox"/>
	Renewal of a grant of Exclusive Right of Interment – Ashes - Niche Wall 25 yrs.	\$150.00		<input checked="" type="checkbox"/>
	Transfer of a grant of Exclusive Right of Interment – Ashes - Niche Wall 25 yrs.	\$50.00		<input checked="" type="checkbox"/>
	Purchase of Niche Wall Plaque engraved	Cost plus \$100 (installation and administration costs)		<input checked="" type="checkbox"/>
	Funeral Directors' Single Permit	\$150.00		<input type="checkbox"/>
	Funeral Directors' Annual Licence	\$300.00		<input type="checkbox"/>
	Monumental Masons' Single Licence	\$120.00		<input type="checkbox"/>
	Monumental Masons' Annual Licence	\$250.00		<input type="checkbox"/>
<b>Memorials</b>	Purchase of Plaque (engraved) or other Memorial and installation costs	Cost plus \$100 (installation and administration costs)		<input checked="" type="checkbox"/>
<b>History Books</b>	Gingin History	\$12.50		<input checked="" type="checkbox"/>
	Brush with Nature (soft)	\$12.50		<input checked="" type="checkbox"/>
	Brush with Nature (hard)	\$18.50		<input checked="" type="checkbox"/>
	The Old North Road	\$22.50		<input checked="" type="checkbox"/>
	Neergabby	\$18.50		<input checked="" type="checkbox"/>
	Secret No Longer	\$20.00		<input checked="" type="checkbox"/>
	Cowalla and its Buildings	\$15.50		<input checked="" type="checkbox"/>



# Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Administration (continued)</b>				
<b>Restricted Access Vehicle Permit</b>	Permit for Restricted Access Vehicles to travel on Shire roads not within the Agricultural Lime Route (per vehicle)	\$200.00		<input type="checkbox"/>
<b>Exploration Drilling on Shire Roads and Reserves</b>	License fee for 1 to 5 holes	\$200.00		<input type="checkbox"/>
	License fee for 6 to 10 holes	\$300.00		<input type="checkbox"/>
	License fee for 11 to 30 holes	\$600.00		<input type="checkbox"/>
	License fee for 31 to 100 holes	\$1,100.00		<input type="checkbox"/>
	License fee for 101 holes and over	\$1,500.00		<input type="checkbox"/>
	Bond for 1 to 5 holes	\$200.00		<input type="checkbox"/>
	Bond for 6 to 10 holes	\$300.00		<input type="checkbox"/>
	Bond for 11 to 30 holes	\$600.00		<input type="checkbox"/>
	Bond for 31 to 100 holes	\$1,100.00		<input type="checkbox"/>
	Bond for 101 holes and over	\$1,500.00		<input type="checkbox"/>
<b>Standpipe Bore Water</b>	Per 1,000 litre or part thereof (Refer Exec. Manager Operations for approval)	\$12.50		<input type="checkbox"/>
<b>Community Bus Hire</b>	Per kilometre charge - Residents/Ratepayers (mileage only charged from the townsite/rural residential subdivision closest to point of origin and return)	\$2.00		<input checked="" type="checkbox"/>
	Discounts - Aged Pensioner Groups and Lancelin RSL 50% (Per kilometre charge - mileage only charged from the townsite/rural residential subdivision closest to point of origin and return)	\$1.00		<input checked="" type="checkbox"/>
	Bond (Refundable)	\$500.00		<input type="checkbox"/>
	Cleaning Surcharge	\$50 per hour		<input type="checkbox"/>
<b>Events Trailer</b>	Bond	\$200.00		<input type="checkbox"/>
<b>Trading in Public Places Stallholders Events Only</b>	Uninsured Stallholders Insurance	\$12 a day		<input type="checkbox"/>
<b>Guilderton Holiday Park</b>	High Season Site Fees (Powered) Per Day – Two Persons	\$57.00		<input checked="" type="checkbox"/>
	High Season Site Fees Late Sep to Early May (Powered) Per Day – Extra Person	\$12.00		<input checked="" type="checkbox"/>
	High Season Site Fees Late Sep to Early May (Unpowered) Per Day – Two Persons	\$35.00		<input checked="" type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Administration (continued)</b>				
<b>Guilderton Holiday Park (continued)</b>	High Season Site Fees Late Sep to Early May (Unpowered) Per Day – Extra Person	\$12.00		<input checked="" type="checkbox"/>
	Low Season Site Fees Early May to Late Sep - Except June long weekend (Powered) Per Day – Two Persons	\$42.00		<input checked="" type="checkbox"/>
	Low Season Site Fees Early May to Late Sep - Except June long weekend (Powered) Per Day – Extra Person	\$12.00		<input checked="" type="checkbox"/>
	Low Season Site Fees Early May to Late Sep - Except June long weekend (Unpowered) Per Day – Two Persons	\$33.00		<input checked="" type="checkbox"/>
	Low Season Site Fees Early May to Late Sep - Except June long weekend (Unpowered) Per Day – Extra Person	\$12.00		<input checked="" type="checkbox"/>
	Chalets Daily – Up to Two Persons - High Season Late Sep to Early May	\$203.00		<input checked="" type="checkbox"/>
	Chalets Daily – Up to Two Persons - Low Season Early May to Late Sep - Except June long weekend	\$168.00		<input checked="" type="checkbox"/>
	Chalets Daily - Extra Person	\$23.00		<input checked="" type="checkbox"/>
	Glamping Tent (minimum two nights) - High Season Late Sep to Early May	\$218.00		<input checked="" type="checkbox"/>
	Glamping Tent (minimum two nights) - Low Season Early May to Late Sep - Except June long weekend	\$161.00		<input checked="" type="checkbox"/>
	<b>Additional Low Season Discounts</b>			
	Stay for 2 nights and get the 3rd night free (Powered Sites) - 3 Nights Two People	\$83.00		<input checked="" type="checkbox"/>
	Stay for 2 nights and get the 3rd night free (Unpowered Sites) - 3 Nights Two People	\$67.00		<input checked="" type="checkbox"/>
	Stay for 2 nights and get the 3rd night free (Chalets) - 3 Nights Two People	\$333.00		<input checked="" type="checkbox"/>
	Children under 3 free	\$0.00		<input type="checkbox"/>
	Late Check Out - Chalets	\$23.00		<input checked="" type="checkbox"/>
	Late Check Out - Campsites	\$10.00		<input checked="" type="checkbox"/>
	<b>Cancellation Fees</b>			
	7 to 30 days' notice	One night charged partial refund		<input type="checkbox"/>
	Less than 7 days' notice	Full booking charged no refund		<input type="checkbox"/>
	Online Booking Fee	\$2.50		<input type="checkbox"/>

# Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25				GST
Administration (continued)						
		Local Community Other 2024/25 (75%)	Local Community Groups & Not for Profit 2024/25	Commercial / Non- Ratepayer / Non- Resident 2024/25	Comments	
Granville Civic Centre	Weekday Hire					
	Main Hall including stage - per hour	\$26.00	\$0.00	\$34.50		☒
	Main Hall including stage - maximum charge (6 hours or more use)	\$129.00	\$0.00	\$171.50		☒
	Meeting Room - per hour (includes basic kitchen use, e.g. urn/fridge)	\$13.50	\$0.00	\$17.50		☒
	Meeting Room - maximum charge (6 hours or more use) (includes basic kitchen use, e.g. urn/fridge)	\$67.50	\$0.00	\$90.00		☒
	Kitchen full use - per hour (commercial/catering use includes oven/cool room etc.)	\$16.50	\$0.00	\$22.00		☒
	Kitchen full use - full day (commercial/catering use includes oven/cool room etc.)	\$82.00	\$0.00	\$109.50		☒
	Whole Area - per hour	\$48.00	\$0.00	\$63.50		☒
	Whole Area - maximum charge (6 hours or more use)	\$237.00	\$0.00	\$317.00		☒
	Weekend Hire					
	Main Hall including stage - per hour	\$31.00	\$0.00	\$41.50		☒
	Main Hall including stage - maximum charge (6 hours or more use)	\$155.00	\$0.00	\$207.00		☒
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$16.50	\$0.00	\$22.00		☒
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$81.00	\$0.00	\$108.00		☒

# Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25				GST
Administration (continued)						
		Local Community Other 2024/25 (75%)	Local Community Groups & Not for Profit 2024/25	Commercial / Non- Ratepayer / Non- Resident 2024/25	Comments	
Granville Civic Centre (continued)	Kitchen full use - per hour (commercial/catering use includes oven/cool room etc.)	\$13.50	\$0.00	\$17.50		<input checked="" type="checkbox"/>
	Kitchen full use - full day (commercial/catering use includes oven/cool room etc.)	\$67.50	\$0.00	\$90.50		<input checked="" type="checkbox"/>
	Whole Area - per hour	\$57.00	\$0.00	\$76.00		<input checked="" type="checkbox"/>
	Whole Area - maximum charge (6 hours or more use)	\$285.00	\$0.00	\$380.00		<input checked="" type="checkbox"/>
Community Centre Facilities	Hire Fees					
	Hall Only - per hour	\$19.00	\$18.00	\$25.00		<input checked="" type="checkbox"/>
	Hall Only - maximum charge (6 hours or more use)	\$88.50	\$85.00	\$117.50		<input checked="" type="checkbox"/>
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$13.50	\$13.00	\$17.50		<input checked="" type="checkbox"/>
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$49.00	\$47.00	\$65.50		<input checked="" type="checkbox"/>
	Kitchen Full Use - per hour [commercial/catering use includes oven/cool room etc.	\$45.50	\$44.00	\$60.00		<input checked="" type="checkbox"/>
	Kitchen Full Use - full day [commercial/catering use includes oven/cool room etc.	\$83.00	\$80.00	\$111.00		<input checked="" type="checkbox"/>
	Whole Area - per hour	\$34.50	\$33.00	\$45.50		<input checked="" type="checkbox"/>
	Whole Area - maximum charge (6 hours or more use)	\$178.00	\$171.00	\$237.00		<input checked="" type="checkbox"/>
Lancelin Hall (excluding playgroup area)	Weekday Hire					
	Main Hall - including stage - per hour	\$26.00	\$0.00	\$34.50		<input checked="" type="checkbox"/>

# Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25			GST	
Administration (continued)						
Lancelin Hall (excluding playgroup area) (continued)		Local Community Other 2024/25 (75%)	Local Community Groups & Not for Profit 2024/25	Commercial / Non-Ratepayer / Non-Resident 2024/25	Comments	
	Main Hall including stage - maximum charge (6 hours or more use)	\$98.00	\$0.00	\$130.00		☒
	Hall Only - per hour (includes basic kitchen use e.g. urn/fridge)	\$18.50	\$0.00	\$25.00		☒
	Hall Only - maximum charge (6 hours or more use) [includes basic kitchen use e.g. urn/fridge]	\$90.50	\$0.00	\$120.50		☒
	Weekend Hire					
	Main Hall - including stage - per hour	\$31.00	\$0.00	\$40.50		☒
	Main Hall including stage - maximum charge (6 hours or more use)	\$122.00	\$0.00	\$161.50		☒
	Hall Only - per hour (includes basic kitchen use e.g. urn/fridge)	\$20.00	\$0.00	\$26.00		☒
	Hall Only - maximum charge (6 hours or more use) [includes basic kitchen use e.g. urn/fridge]	\$89.50	\$0.00	\$120.50		☒
	Recreation Public Open Space & Beach Reserves	Minor Event / Filming Permit - with up to 100 Attendees (fee charged per day)	\$93.50	\$0.00	\$125.00	
Medium Event / Filming Permit - with 100 to 249 Attendees (fee charged per day or less)		\$187.00	\$0.00	\$249.50		☒
Major Event / Filming Permit - with over 250 Attendees (fee charged per day or less)		\$281.00	\$0.00	\$374.50		☒
Gingin Sound Shell	Music/Stage Events					
	Minor Event - up to 250 Attendees (including power) per hour	\$23.00	\$0.00	\$31.00		☒
	Major Event - over 250 Attendees (including power) per hour	\$45.50	\$0.00	\$61.50		☒

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25				GST
Administration (continued)						
Administration		Local Community Other 2024/25 (75%)	Local Community Groups & Not for Profit 2024/25	Commercial / Non- Ratepayer / Non- Resident 2024/25	Comments	
	Event Cancellation Fee - bookings cancelled less than five business days prior to event commencement will incur a 50% of booking fee cancellation charge, bookings cancelled 48 hours or less prior to commencement of booking will incur a 100% cancellation charge					<input checked="" type="checkbox"/>
	Late Booking Fee - booking requests received less than 10 business days prior to event commencement	\$82.00	\$0.00	\$164.50	New, funerals excluded	<input checked="" type="checkbox"/>
Flavours of Gingin	Flavours of Gingin Long Table Dinner Tickets	\$145.50	\$140.50	\$145.50	New - Long Table Dinner Ticket	<input type="checkbox"/>
*Note:	Community and Charitable Organisations may be exempt from payment of the Event Coordination/Administration/Hire Fees					
		Community Rate 2024/25 (75%)		Commercial / Non-Ratepayer / Non-Resident 2024/25	Comments	
Key Bond	Per key	\$50.00		\$50.00	High risk events only	<input type="checkbox"/>
Additional / Replacement Keys	Per key	\$47.50		\$50.00		<input type="checkbox"/>
Bonds – Facilities and Open Space Events	Bond (Refundable) – Medium Damage Risk	\$0.00		\$0.00		<input type="checkbox"/>
	Bond (Refundable) - Medium Damage Risk	\$0.00		\$0.00		<input type="checkbox"/>
	Bond (Refundable) - High Damage Risk	\$395.00		\$500.00		<input type="checkbox"/>
	Bond (Refundable) - Long Term	\$0.00		\$0.00		<input type="checkbox"/>
Commercial Activities – Reserves / Other	Commercial use of Reserves where fee is charged by Instructor (requires copy of Public Liability Certificate of Insurance)/Other Uses PER DAY	\$0.00		\$13.50	New	<input checked="" type="checkbox"/>
	Commercial use of Reserves where fee is charged by Instructor (requires copy of Public Liability Certificate of Insurance)/Other Uses PER MONTH	\$0.00		\$70.50	New	<input checked="" type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Plant Hire / Private Works (wet hire only)</b>				
<b>Grader</b>	Grader per hour	\$325.00	Wages based on Final Trim Operator	<input checked="" type="checkbox"/>
<b>Loader</b>	Front End Loader per hour GG016, GG026 & GG006	\$300.00	Wages based on average of road construction and road maintenance staff	<input checked="" type="checkbox"/>
<b>Truck</b>	Semi Side Tipper per hour GG028, GG045, GG089 & Trailer - (23 Tonne)	\$280.00	Wages based on average of road construction and road maintenance staff	<input checked="" type="checkbox"/>
	8-wheeler Truck/Trailer per hour GG088 (24 Tonne)	\$260.00	Wages based on average of road construction and road maintenance staff	<input checked="" type="checkbox"/>
	Prime Mover & Low Loader per hour	\$280.00	Wages based on average of road construction and road maintenance staff	<input checked="" type="checkbox"/>
	Water Truck GG033 (plus cost of water) per hour	\$280.00	Wages based on average of road construction and road maintenance staff	<input checked="" type="checkbox"/>
	Truck per hour GG048, GG060 (4 Tonne)	\$290.00	Wages based on average of road construction and road maintenance staff	<input checked="" type="checkbox"/>
<b>Backhoe / Loader</b>	(Bucket – 0.5m <sup>3</sup> ) per hour GG011	\$280.00	Wages based on average of road construction and road maintenance staff	<input checked="" type="checkbox"/>
<b>Tractor &amp; Implement</b>	Per hour GG012, GG019	\$280.00	Wages based on average of road construction and road maintenance staff	<input checked="" type="checkbox"/>
<b>Roller</b>	Vibrating Drum Roller per hour GG079 & Multi Tyred Roller GG029	\$260.00	Wages based on average of road construction and road maintenance staff	<input checked="" type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Plant Hire / Private Works (wet hire only) (Continued)</b>				
<b>Utility</b>	Utility 4 x 4 per hour	\$165.00	Wages based on average of road construction and road maintenance staff	☒
<b>Overtime</b>	Add per hour for time and half	\$45.50	Wages based on average of road construction and road maintenance staff	☒
	Add per hour for double time	\$91.00	Wages based on average of road construction and road maintenance staff	☒
<b>Wages Only</b>	Ordinary Hours - per hour	\$91.00	Wages based on average of road construction and road maintenance staff	☒
	Overtime - time and half per hour	\$136.50	Wages based on average of road construction and road maintenance staff	☒
	Overtime - double time per hour	\$182.00	Wages based on average of road construction and road maintenance staff	☒
<b>Other</b>	All other Private Works	Cost + 20%	Wages based on average of road construction and road maintenance staff	☒
	Installation of 150mm Finger Board Signs (excluding sign)	\$210.00	Wages based on average of road construction and road maintenance staff	☒
	Directional Signs Labour - Installation/Travel	Calculated	Act / Reg	☒
	No Spray Signs - Supply and Installation	\$65.00		☒



## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Health</b>					
<b>Wastewater Systems (Onsite Disposal Systems)</b>			<b>Determined by Act/Reg</b>	<b>Applications and permits for wastewater systems. Fees prescribed in the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</b>	
	Administration Fee	Act/Reg	\$118.00	Statutory Fee	Exempt
	Issuing of a permit to use an apparatus (i.e. inspection fee)	Act/Reg	\$118.00	Statutory Fee	Exempt
	Onsite Effluent Disposal Report to Dept of Health fee - per hour or part thereof	Act/Reg	\$208.00	Statutory Fee	Exempt
	Reinspection of non-complying installation - per hour	Act/Reg	\$118.00	Statutory Fee	Exempt
	Reinspection fees - Non-compliance with health notice works orders - per hour	Act/Reg	\$118.00	Statutory Fee	Exempt
<b>Liquor Control and Gaming</b>			<b>Determined by Act/Reg</b>	<b>Liquor Control Act 1988 &amp; Local Government Act 1995</b>	
	Issuing of Section 39 Certificate for a Liquor Licence - <b>Non-Profit Organisation</b>	Act/Reg	\$0.00	Statutory Fee	Exempt
	Issuing of Section 39 Certificate for a Liquor Licence - <b>Commercial</b> premises desk top health risk assessment	Act/Reg	\$187.50	Statutory Fee	Exempt
	Issuing of Section 39 Certificate for a Liquor Licence - <b>Commercial</b> premises desk top health risk assessment	Act/Reg	\$187.50	Statutory Fee	Exempt
	Issuing of Section 39 Certificate for a Liquor Licence - <b>Commercial</b> premises on site health risk assessment	Act/Reg	\$260.00	Statutory Fee	Exempt

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Health (continued)</b>					
<b>Temporary Accommodation</b>				<b>Caravan Parks and Camping Grounds Regulations 1997, Regulation 11 (2) (a), (b) and (c) &amp; Shire of Gingin 8.8 Temporary Accommodation Policy</b>	
	Assessment of initial application	Act/Reg	\$156.00	No	Exempt
	Temporary Accommodation where a person or persons residing in a Caravan, with approved basic health facilities included in or adjacent to the caravan, with a current issued Building Licence for a proposed permanent dwelling on the property. <b>12-month initial period</b>	Act/Reg	\$177.00	No	Exempt
	Extension to an approved Temporary Accommodation where a person or persons residing in a Caravan, with approved basic health facilities included in or adjacent to the caravan, with a current issued Building Licence for a proposed permanent dwelling on the property. <b>Additional 6-month period</b> , [Please note the extension shall not extend beyond a total of 18 months, which includes the additional 12-month approval. No further extensions, once this additional 6-month extension period expires]	Act/Reg	\$156.00	No	Exempt
	Plus, inspection fee for the 6-month extension	Act/Reg	\$177.00	No	Exempt
<b>Caravan Parks</b>			<b>Determined by Act/Reg</b>	<b>Fees as prescribed in the Caravan Parks and Camping Grounds Regulations 1997</b>	
	Application for temporary caravan and camping accommodation at approved events, other than private property and licensed caravan parks and designated camping sites.	Act/Reg	\$260.00	Statutory Fee. [Please Note: Application fee for one month or any period less than one month and includes one off or annual events approved by the Environmental Health Services, (per event)]	Exempt

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25		GST
<b>Health (continued)</b>				
<b>Caravan Parks (continued)</b>			<b>Determined by Act/Reg</b>	<b>Fees as prescribed in the Caravan Parks and Camping Grounds Regulations 1997</b>
	Application for Grant or Renewal of Licence	Act/Reg	Regulation 45 - Fee for an application for the grant or renewal of a licence is:	Statutory Fee
			a. <b>\$200.00 OR</b>	Statutory Fee
			b. The amount calculated by multiplying the relevant amount set out below, by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the applications, whichever is the greater:	Statutory Fee
			Long Stay Sties <b>\$6.00 per site</b>	Statutory Fee
			Short Stay Sites and Sites in Transit Parks <b>\$6.00 per site</b>	Statutory Fee
			Campsite <b>\$3.00 per site</b>	Statutory Fee
			Overflow Site <b>\$1.50 per site</b>	Statutory Fee
		Act/Reg	Regulation 53, Additional fee for renewal after expiry penalty <b>\$20.00</b>	
		Act/Reg	Regulation 54, Temporary license prorated amount of the fee payable under item 1 for the period of time for which the licence is to be in force with a minimum of <b>\$101.00</b>	Statutory Fee
				Exempt
<b>Food Premises</b>			<b>Determined by Act/Reg</b>	<b>Fees as prescribed under the Food Act 2008 &amp; Food Regulations 2009</b>
	Food Act <b>Application Fee</b>	Act/Reg	\$177.00	Statutory Fee
	Food Act Notification Fee for <b>Food Premises Modifications</b>	Act/Reg	\$177.00	Statutory Fee

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Health (continued)</b>					
<b>Food Premises (continued)</b>			<b>Determined by Act/Reg</b>	<b>Fees as prescribed under the Food Act 2008 &amp; Food Regulations 2009</b>	
	Food Act <b>Inspection Upon Request</b>	Act/Reg	\$177.00	Statutory Fee	Exempt
	Annual (or part thereof) Surveillance Fee - <b>Low Risk (Exempt)</b> Classification	Act/Reg	\$52.00	Statutory Fee	Exempt
	Annual (or part thereof) Surveillance Fee - <b>Low Risk</b> Classification	Act/Reg	\$208.00	Statutory Fee	Exempt
	Annual (or part thereof) Surveillance Fee - <b>Medium Risk</b> Classification	Act/Reg	\$603.50	Statutory Fee	Exempt
	Annual (or part thereof) Surveillance Fee - <b>High Risk</b> Classification	Act/Reg	\$624.00	Statutory Fee	Exempt
	Annual (or part thereof) Surveillance Fee - <b>High Risk</b> Classification with a verified Food Safety Program and Regulatory Food Safety Audits by a Department of Health approved Auditor	Act/Reg	\$884.00	Statutory Fee	Exempt
	Annual (or part thereof) Surveillance Fee - <b>High Risk</b> with a verified Food Safety Program and Regulatory Food Safety Audits by the Department of Health approved Auditor, plus additional classifications	Act/Reg	\$884.00	Statutory Fee	Exempt
	<i>In some circumstances Not for Profit or Charitable Organisations can apply to the Shire CEO for exemption from payment of food premises fees but are still required to be registered and inspected.</i>				
	<b>Improvement Order</b> - per additional inspection to monitor compliance	Act/Reg	\$156.00	Statutory Fee	Exempt
	<b>Prohibition Order</b> - per additional inspection to monitor compliance	Act/Reg	\$260.00	Statutory Fee	Exempt
	<b>Administration Processing Fee</b> - overdue certifications	Act/Reg	\$83.50	Statutory Fee	Exempt

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Health (continued)</b>					
<b>Skin Penetration Premises</b>			<b>Determined by Act / reg</b>	<b>Health (Miscellaneous Provisions) Act 1911</b>	
	Notification of new establishment & Initial Approvals	Act/Reg	\$187.50	Statutory Fee	Exempt
	Annual Surveillance Fee	Act/Reg	\$187.50	Statutory Fee	Exempt
<b>Hairdressing Premises (including mobile hairdressing)</b>			<b>Determined by Act / reg</b>	<b>Health (Miscellaneous Provisions) Act 1911</b>	
	Notification of new establishment & Initial Approvals	Act/Reg	\$187.50	Statutory Fee	Exempt
	Annual surveillance	Act/Reg	\$187.50	Statutory Fee	Exempt
<b>Public Buildings</b>			<b>Determined by Act / reg</b>	<b>Health (Miscellaneous Provisions) Act 1911 &amp; Public Buildings Regulations 1992</b>	
	Application and assessment of new premises	Act/Reg	\$541.00	Statutory Fee	Exempt
	Public Building Inspection for approval certification, transfer & variation of use of the Public Building	Act/Reg	\$166.50	Statutory Fee	Exempt
	Public Building <b>Low Risk</b> classification Annual Fee	Act/Reg	\$260.00	Statutory Fee	Exempt
	Public Building <b>Medium Risk</b> classification Annual Fee	Act/Reg	\$520.00	Statutory Fee	Exempt
	Public Building <b>High Risk</b> classification Annual Fee	Act/Reg	\$832.00	Statutory Fee	Exempt
<b>Events</b>			<b>Determined by Act / reg</b>	<b>Public Health Act 2016 &amp; Health (Miscellaneous Provisions) Act 1911</b>	
	Application and assessment for an event <b>Low Risk</b> classification	Act/Reg	\$260.00	Statutory Fee	Exempt
	Application and assessment for an event <b>Medium Risk</b> classification	Act/Reg	\$832.00	Statutory Fee	Exempt
	Application and assessment for an event <b>High Risk</b> classification	Act/Reg	\$3,120.00	Statutory Fee	Exempt
	Pyrotechnics and Firework Permits	Act/Reg	\$520.00	Statutory Fee	Exempt

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Health (continued)</b>					
<b>Events (continued)</b>	Public Building <b>Low Risk</b> classification Annual Fee	Act/Reg	\$260.00	Statutory Fee	Exempt
	Public Building <b>Medium Risk</b> classification Annual Fee	Act/Reg	\$520.00	Statutory Fee	Exempt
	Public Building <b>High Risk</b> classification Annual Fee	Act/Reg	\$832.00	Statutory Fee	Exempt
			<b>Determined by Act / reg</b>	<b>Public Health Act 2016 &amp; Health (Miscellaneous Provisions) Act 1911</b>	
	Application and assessment for an event <b>Low Risk</b> classification	Act/Reg	\$260.00	Statutory Fee	Exempt
	Application and assessment for an event <b>Medium Risk</b> classification	Act/Reg	\$832.00	Statutory Fee	Exempt
	Application and assessment for an event <b>High Risk</b> classification	Act/Reg	\$3,120.00	Statutory Fee	Exempt
	Pyrotechnics and Firework Permits	Act/Reg	\$520.00	Statutory Fee	Exempt
<b>Lodging Houses</b>			<b>Determined by Act / reg</b>	<b>Health (Miscellaneous Provisions) Act 1911</b>	
	Registration Fee	Act/Reg	\$198.00	Statutory Fee	Exempt
<b>Morgue</b>			<b>Determined by Act / reg</b>	<b>Health (Miscellaneous Provisions) Act 1911</b>	
	Application Fee	Act/Reg	\$166.50	Statutory Fee	Exempt
	Annual inspection fee	Act/Reg	\$166.50	Statutory Fee	Exempt
<b>Environmental Health Service Provision</b>				<b>Public Health Act 2016 &amp; Health (Miscellaneous Provisions) Act 1911</b>	
	Inspection / Consultation / Monitoring Upon Request (per hour)	Act/Reg	\$156.00	Statutory Fee	Exempt

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Health (continued)</b>					
<b>Bee Keeping</b>			<b>Determined by Act / reg</b>		
	Application to Keep Bees - Townsites and Rural Living Areas only	Act/Reg	\$177.00	Statutory Fee	Exempt
	Commercial Apiarists - Annual license to access land managed by Local Government Authority per site	Act/Reg	\$125.00	Statutory Fee	Exempt
<b>Aquatic Facilities</b>			<b>Determined by Act / reg</b>	<b>Public Health Act 2016 &amp; Health (Miscellaneous Provisions) Act 1911</b>	
	Water sampling and testing 12 months of samples annual fee	Act/Reg	\$728.00	Statutory Fee	Exempt
	Water sampling and testing 6 months of samples seasonal fee	Act/Reg	\$364.00	Statutory Fee	Exempt
<b>Environmental Protection - Noise</b>			<b>Determined by Act / reg</b>	<b>Environmental Protection Act 1986</b>	
	Fees as prescribed in the Environmental Protection (Noise) Regulations 1997	Act/Reg	Determined by Act/Reg	Statutory Fee	Exempt
<b>Aerobic Treatment Units</b>			<b>Determined by Act / reg</b>	<b>Government Sewerage Policy 2019</b>	
	Domestic Premises ATU - Annual charge	Act/Reg	\$50.00	Statutory Fee	Exempt
	Commercial Premises ATU - Annual charge	Act/Reg	\$100.00	Statutory Fee	Exempt
<b>*Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.				

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Building</b>					
<b>Building Permit</b>	Class 1 & 10 - Uncertified Application - Fee is 0.32% of the estimated value of the building work Inc. GST, but not less than \$110.00 (s.16(1))	Act/Reg	0.32% of the estimated value, but not less than \$110.00		Exempt
	Class 1 and 10 - Certified Application - Fee is 0.19% of the estimated value of the building work Inc. GST, but not less than \$110.00 (s.16(1))	Act/Reg	0.19% of the estimated value, but not less than \$110.00		Exempt
	Class 2-9 - Certified Application Fee is 0.09% of the estimated value of the building work Inc. GST, but not less than \$110.00 (s.16(1))	Act/Reg	0.09% of the estimated value, but not less than \$110.00		Exempt
<b>Demolition Permit</b>	Class 1 and 10 (s.16(1))	Act/Reg	\$110.00		Exempt
	Class 2-9 Per Storey (s.16(1))	Act/Reg	\$110.00 per storey		Exempt
<b>Occupancy Permit</b>	Application for a completed building (s.46) - per application	Act/Reg	\$110.00		Exempt
	Application for temporary occupancy permit for an incomplete building (s.47) - per application	Act/Reg	\$110.00		Exempt
	Application for modification of an occupancy permit for additional use of building on a temporary basis (s.48) - per application	Act/Reg	\$110.00		Exempt
	Application for a replacement occupancy permit for a permanent change of building's use, classification (s.49) - per application	Act/Reg	\$110.00		Exempt
	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2)) - per application	Act/Reg	0.18% of estimated value, but not less than \$110.00		Exempt
	Application to replace an occupancy permit for an existing building (s.52(1)) - per application	Act/Reg	\$110.00		Exempt
	Application to extend the time during which an occupancy permit has effect (s.65(3)(a)) - per application	Act/Reg	\$110.00		Exempt
<b>Retrospective Building Approval Certificates</b>	Application Fee - per structure - application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3)) 0.38% of the estimated value of unauthorised work, but not less than \$110.00.	Act/Reg	0.38% of the estimated current value of the unauthorised work, but not less than \$110.00		Exempt
	Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	Act/Reg	\$110.00		Exempt
	Application to extend the time during which a building approval certificate has effect (s.65(3)(a))	Act/Reg	\$110.00		Exempt



## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Building (continued)</b>					
<b>Park Homes &amp; Rigid Annexes</b>	Approval Fee is 0.32% of the estimated value of the building work Inc. GST, but not less than \$110.00		0.32% of construction value, but not less than \$110.00		☒
<b>Construction Training Fund Levy</b>	Construction Training Fund Levy - 0.2% Value of works greater than \$20,000 including GST	Act/Reg	Determined by Act/Reg		Exempt
<b>Building Services Levy</b>	Building Permit - 0.137% of the value of the building work, but not less than \$61.65	Act/Reg	0.137% of the estimated value of building work, but not less than \$61.65		Exempt
	Demolition Permit - 0.137% of the value of the demolition work, but not less than \$61.65	Act/Reg	0.137% of the estimated value of demolition work, but not less than \$61.65		Exempt
	Building Approval Certificate for Unauthorised Building Work under Section 51 - 0.274% but not less than \$123.30	Act/Reg	0.274% of the estimated current value of building work, but not less than \$123.30		Exempt
	Occupancy Permit for Unauthorised Building Work under Section 51 - 0.274% but not less than \$123.30	Act/Reg	0.274% of the estimated current value of building work, but not less than \$123.30		Exempt
	Occupancy Permit for approved work under Section 47, 49, 50 and 52	Act/Reg	\$61.65		Exempt
	Occupancy Permit for approved work under Section 48	Act/Reg	No levy is payable		Exempt
	Occupancy Permit for approved work under Section 46	Act/Reg	No levy is payable		Exempt
	Building Approval Certificate for approved work under Section 47, 49, 50 and 52	Act/Reg	\$61.65		Exempt
<b>Application as defined in Reg 31 – for each Building Standard in respect of which a declaration is sought</b>	Per application	Act/Reg	\$2,160.15		Exempt
<b>Local Government approval of battery powered smoke alarms (Regulation 61)</b>		Act/Reg	\$179.40		Exempt
<b>*Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.				

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Building (continued)</b>					
<b>Copying of Plans</b>	Site Plan, Floor Plan or Elevations - A4 or A3 only		\$25.00		<input checked="" type="checkbox"/>
<b>Copy of All Plans on Building File</b>	Copies of all plans on Building File - per file if property has multiple volumes		\$87.00		<input checked="" type="checkbox"/>
<b>Photocopying / Printing Charge for Building Applications</b>	Printing/Photocopying of Plans - per sheet - A4 and A3 (If application submitted electronically or not enough submitted in hard copy)		\$1.00		<input type="checkbox"/>
	Extra charge for A0, A1 & A2 per Sheet		\$8.00		<input type="checkbox"/>
<b>Standard Building Specifications</b>	Per Copy		\$30.00		<input checked="" type="checkbox"/>
<b>Consulting Charge for Building Surveyor</b>	Hourly rate		\$135.00		<input type="checkbox"/>
<b>Footpath Bond</b>	Bond		\$520.00		<input type="checkbox"/>
<b>Swimming Pool Inspection (Reg 53)</b>	Inspection Fee	Act/Reg	\$78.00		<input checked="" type="checkbox"/>
<b>Initial Inspection on new Swimming Pool Safety Barrier 53A(2)</b>	Inspection Fee	Act/Reg	\$312.00		<input checked="" type="checkbox"/>
<b>*Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.				

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Waste Management Facilities / Charges</b>				
<b>Waste Management Fee (UV Property Owners)</b>	Per Assessment - Includes Annual Tip Pass	\$188.00	Domestic	<input type="checkbox"/>
<b>Waste Management Fee (GRV Property Owners)</b>	Per Assessment - Includes Annual Tip Pass	\$188.00	Domestic	<input type="checkbox"/>
<b>Waste Management Fee (GRV Property Owners) Commercial</b>	Per Assessment - Includes Annual Tip Pass	\$260.00	Commercial	<input type="checkbox"/>
<b>Rubbish Collection / Sanitary Disposal</b>	Residential or Rural/Residential and Rural (Rural upon application for collection on route of contractor)	\$256.00		<input type="checkbox"/>
	Additional rubbish collection service	\$256.00		<input type="checkbox"/>
	Commercial Premises	\$300.00	Additional service Friday	<input type="checkbox"/>
	Hire of 240 litre bin (per bin) for events only	\$24.00		<input checked="" type="checkbox"/>
	Hire of 1500 litre bin (per bin) for events only	\$188.50		<input checked="" type="checkbox"/>
	Bond per event (refundable should no damage/theft occur)	\$236.50		<input type="checkbox"/>
	Opening of tip outside normal operating hours (per hour)	\$212.50		<input checked="" type="checkbox"/>
<b>Special Disposals (Supervised)</b>	Motor bodies and old machinery - each item	\$100.00		<input type="checkbox"/>
	Handling fee (applicable to any handling/burial of materials at landfill)	\$200.00		<input type="checkbox"/>
	At the discretion of the Site Attendant - special burial per cubic metre	\$271.50		<input type="checkbox"/>
<b>Controlled Waste</b>	Animal carcasses - small domestic animals	\$24.00		<input type="checkbox"/>
	Animal carcasses - large animals (sheep and cattle, etc.)	\$35.50		<input type="checkbox"/>
<b>Special Commercial Items</b>	Car tyre per item - no rims (clean)	\$12.00		<input type="checkbox"/>
	Car Tyre per item - contaminated	\$22.50		<input type="checkbox"/>
	Truck/Small Tractor tyre per item - No rims (clean)	\$34.00		<input type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Waste Management Facilities / Charges (continued)</b>				
<b>Special Commercial Items (continued)</b>	Truck/Small Tractor tyre per item - contaminated	\$42.00		<input type="checkbox"/>
	Caravan Parks - per licensed Caravan/Camping Site plus Chalets	\$3,891.00		<input type="checkbox"/>
	Caravan Parks with 50-100 bays per annum - per licensed Caravan/Camping Site plus Chalets	\$2,594.00		<input type="checkbox"/>
	Caravan Parks less than 50 bays per annum - per licensed Caravan/Camping Site plus Chalets	\$1,297.00		<input type="checkbox"/>
<b>Card Holders</b>				
<b>General Waste</b>	Trailer (up to 8 x 6 - sedan/ute, float or equivalent) - Private Assessments with kerbside service	\$0.00	6 Free Visits on Tip Pass per yea	<input type="checkbox"/>
	Trailer (up to 8 x 6 - sedan/ute, float or equivalent) - Private Assessments without kerbside service	\$0.00	26 Free Visits on tip pass per year	<input type="checkbox"/>
	Trailer (larger than 8 x 6 - truck or equivalent per Cubic Metre [min \$30.00])	\$35.50		<input type="checkbox"/>
	Asbestos per cubic metre plus handling fee	\$148.00		<input type="checkbox"/>
<b>Non-Card Holders/Commercial</b>				
<b>General Waste</b>	Minimum charge for entry to site (passenger vehicle - sedan/station wagon)	\$48.00		<input type="checkbox"/>
	Trailer (up to 8 x 6 - sedan/ute, float or equivalent)	\$83.50		<input type="checkbox"/>
	Trailer (larger than 8 x 6 - truck or equivalent per cubic metre or part thereof	\$64.50		<input type="checkbox"/>
	Asbestos per cubic metre (min \$40.00) or part thereof	\$206.00		<input type="checkbox"/>
<b>Commercial Skip Disposals</b>	Skip Bins per cubic metre or part thereof	\$64.50		<input type="checkbox"/>
<b>Shire Contractor Skip Disposals</b>	Skip Bins per cubic metre or part thereof	\$55.00		<input type="checkbox"/>
<b>Replacement Tip Pass</b>	Per Tip Pass	\$34.00		<input type="checkbox"/>
<b>Replacement New Rubbish Bin</b>	Per replacement rubbish bin	\$110.00		<input type="checkbox"/>
<b>Replacement Second Hand Rubbish Bin</b>	Per replacement rubbish bin	\$60.00		<input type="checkbox"/>
<b>Shire Contractor Disposal Rate</b>	Commercial Waste Tipping Fee per cubic meter	\$62.00		<input type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Law &amp; Order and Public Safety</b>					
<b>Rural Road Numbers</b>	Measuring, Purchase, and Instalment of Rural Road Number		\$88.00		<input checked="" type="checkbox"/>
<b>Replacement Dog Tag</b>	Free of charge	Act/Reg	\$0.00		<input type="checkbox"/>
<b>Dog Registration</b>	Unsterilised 1 year	Dog Act 1976	Determined by Act/Reg		Exempt
	Unsterilised 3 year	Dog Act 1976	Determined by Act/Reg		Exempt
	Sterilised 1 year	Dog Act 1976	Determined by Act/Reg		Exempt
	Sterilised 3 Year Lifetime Dog Registration	Dog Act 1976	Determined by Act/Reg		Exempt
	Working Dog: 25% of above fees (must be a breed recognised as a working dog and must be bona fide used for tending stock)	Dog Act 1976	Determined by Act/Reg		Exempt
	Additional Dog Application fee	Dogs Local Law 2004	\$158.00		Exempt
	<b>Pensioners 50% of above fees</b>	Dog Act 1976	Determined by Act/Reg		Exempt
<b>Replacement Tag</b>	Free of charge		\$0.00		<input type="checkbox"/>
<b>Cat Registration</b>	Sterilised 1 year	Cat Act 2011	Determined by Act/Reg		Exempt
	Sterilised 3 year	Cat Act 2011	Determined by Act/Reg		Exempt
	Lifetime Cat Registration	Cat Act 2011	Determined by Act/Reg		Exempt
	Additional Cat Application fee - Standard	Cats Local Law 2016	\$158.00		Exempt
	<b>Pensioners 50% of above fees</b>	Cat Act 2011	Determined by Act/Reg		Exempt
<b>Boarding/Breeding Kennel/Cattery Establishment</b>	Licence/Permit Application Fee	Local Law	\$178.00		Exempt
	Licence/Permit Issue/Renewal Fee	Local Law	\$178.00		Exempt
	Licence/Permit Transfer Fee	Local Law	\$89.00		Exempt
<b>Ranger Fees – Impounding of Signs</b>	Administration Fee	LGA	\$33.00		Exempt
	Transporting signs back to owners	LGA	\$33.00		Exempt

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Law &amp; Order and Public Safety (continued)</b>					
<b>Ranger Fees – Impounding of Dogs and Cats</b>	Dog and other domesticated animals impounded (per dog)	Dog Act 1976 Cat Act 2011	\$87.00		Exempt
	Dog and other domesticated animals impounded on Sundays and Public Holidays (per dog)	Dog Act 1976 Cat Act 2011	\$131.00		Exempt
	Surrender dog to ranger fee (per dog)		\$137.00		<input type="checkbox"/>
	Transporting dog back to owners (per dog)		\$35.00		<input type="checkbox"/>
<b>Daily Substance Fees for Impounded</b>	Dog and other domesticated animals per animal (per day or part thereof) (per dog)	Local Govt (Miscellaneous Provisions) Act 1960	\$22.00		Exempt
<b>Rangers Fees – Impounding of Stock</b>	Entire horses, mules, asses, camels, bulls, or boars per head if impounded after 6am & before 6pm	Local Govt (Miscellaneous Provisions) Act 1960	\$87.00		Exempt
	Entire horses, mules, asses, camels, bulls, or boars per head if impounded after 6pm & before 6am	Local Govt (Miscellaneous Provisions) Act 1960	\$131.00		Exempt
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, or pigs per head if impounded after 6am & before 6pm	Local Govt (Miscellaneous Provisions) Act 1960	\$88.00		Exempt
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, or pigs per head if impounded after 6pm & before 6pm	Local Govt (Miscellaneous Provisions) Act 1960	\$132.00		Exempt
	Wethers, ewes, lambs, goats, per head if impounded after 6am & before 6pm	Local Govt (Miscellaneous Provisions) Act 1960	\$22.00		Exempt
	Wethers, ewes, lambs, goats, per head if impounded after 6pm & before 6am	Local Govt (Miscellaneous Provisions) Act 1960	\$44.00		Exempt

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Law &amp; Order and Public Safety (continued)</b>					
<b>Poundage Fees for Stock Impounded</b>	Entire horses, mules, asses, camels, bulls, or boars above or apparently above the age of two years, per head (First 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1960	\$28.00		Exempt
	Entire horses, mules, asses, camels, bulls, or boars above or apparently above the age of two years, per head (Subsequent 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1960	\$17.00		Exempt
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, or pigs, per head (First 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1960	\$27.00		Exempt
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, or pigs, per head (Subsequent 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1960	\$11.00		Exempt
	Wethers, ewes, lambs, goats, per head (first 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1982	\$10.50		Exempt
	Wethers, ewes, lambs, goats, per head (Subsequent 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1982	\$5.50		Exempt
<b>Sustenance Charges for Stock Impounded</b>	Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, or calves, per head (For each 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1982	\$17.00		Exempt
	Pigs of any description, per head (For each 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1982	\$10.50		Exempt
	Rams, wethers, ewes, lambs or goats, per head (For each 24 hours or part) Act/Reg	Local Govt (Miscellaneous Provisions) Act 1982	\$8.50		Exempt
<b>Ranger Fees - Out of Hours Attendance</b>	Monday to Friday	Local Government Industry Award	Determined by Award		<input type="checkbox"/>
	Saturday	Local Government Industry Award	Determined by Award		<input type="checkbox"/>
	Sunday	Local Government Industry Award	Determined by Award		<input type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Law &amp; Order and Public Safety (continued)</b>					
<b>Fox/Dog/Cat Traps</b>	Refundable Bond – Hire of Fox/Dog/Cat Traps		\$55.00		<input type="checkbox"/>
	Hire Fee - Fox/Dog/Cat Traps for a period		\$33.00		<input type="checkbox"/>
<b>Fencing (Local Govt (Uniform Local Provisions) Regs 1996)</b>	Contravention of Local Law upon conviction	Act/Reg	\$218.00		<input type="checkbox"/>
<b>Noxious Weeds</b>	First offence for non-compliance	Act/Reg	\$22.00		<input type="checkbox"/>
	Subsequent offence/s	Act/Reg	\$55.00		<input checked="" type="checkbox"/>
<b>Abandoned Vehicles</b>	Towing by Shire of Gingin		\$250.00		<input checked="" type="checkbox"/>
	Towing by Private Contractor		Cost + 15%		<input type="checkbox"/>
	Impound of abandoned vehicle		\$88.00		<input checked="" type="checkbox"/>
	Storage fee (per 24 hours or part thereof)		\$22.00		<input type="checkbox"/>
	Administration Fee		\$33.00		<input type="checkbox"/>
<b>Parking Fees</b>	Parking Stations		\$2.00 per hour / Maximum \$10.00 per day		<input type="checkbox"/>
<b>Replacement Parking Permits</b>	Replacement Parking Permits (Rate payers only)		\$33.00		<input type="checkbox"/>
<b>Fines Enforcement Fees</b>	Issuing Final Demand	Act/Reg	Determined by Act/Reg		Exempt
	Preparing Enforcement Certificate	Act/Reg	Determined by Act/Reg		Exempt
	Registration of Infringement Notice	Act/Reg	Determined by Act/Reg		Exempt
	Firebreak Administration Fee - engagement of private firebreak contractors		\$33.00		Exempt



# Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Law &amp; Order and Public Safety (continued)</b>					
<b>Lancelin Off-road Vehicle Area</b>	Admission Fee - Non-commercial	Control of Vehicles (Off-road Areas) Act Local Law 2020	Determined by Act/Reg		Exempt
	Admission Fee - Commercial	Control of Vehicles (Off-road Areas) Act Local Law 2020	Determined by Act/Reg		Exempt
	Trading Permits (refer to Health - Trading in Public Places Permits [inc. stallholders])	Control of Vehicles (Off-road Areas) Act Local Law 2021	Determined by Act/Reg		Exempt
<b>Itinerant Food Vendor</b>	Application Fee	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$174.00		Exempt
	Annual permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$546.00		Exempt
	6 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$347.00		Exempt
	3 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$220.00		Exempt
	1 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$168.00		Exempt
<b>Trading in Public Places Permits</b>	Application Fee (not required for 1-day permits)	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$174.00		Exempt
	Annual Permit – Food Vendors	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$884.00		Exempt
	Annual permit – Non-food Vendors	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$1,092.00		Exempt
	License Fee -Area adjoining applicant's business premises (annually)	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$328.00		Exempt
	6 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$546.00		Exempt
	3 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$360.00		Exempt

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Law &amp; Order and Public Safety</b> <i>(continued)</i>					
<b>Trading in Public Places Permits</b> <b>(continued)</b>	1 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$208.00		Exempt
	1 Week Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$87.20		Exempt
	1 Day Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$33.00		Exempt
<b>*Note:</b>	Community and Charitable Organisations are exempt from payment of the fees for Trading in Public Places				
<b>*Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply				

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Gingin Aquatic Centre</b>				
<b>Admission Fees</b>	Adult Swimmers - ages 16 and over	\$5.00		<input checked="" type="checkbox"/>
	Child - 5 to 15 years of age	\$3.00		<input checked="" type="checkbox"/>
	Child Under 5 years of age	\$2.00		<input checked="" type="checkbox"/>
	Concession	\$3.50		<input checked="" type="checkbox"/>
	Family Pass - 2 adults and 3 children	\$15.00		<input checked="" type="checkbox"/>
<b>Annual Membership Fees</b>	Adult Swimmers - ages 16 and over	\$145.00		<input checked="" type="checkbox"/>
	Council Employee Annual Membership	\$73.00		<input checked="" type="checkbox"/>
	Child - 5 to 15 years of age	\$79.00		<input checked="" type="checkbox"/>
	Child Under 5 years of age	\$40.00		<input checked="" type="checkbox"/>
	Concession	\$75.00		<input checked="" type="checkbox"/>
	Family Pass - 2 adults and 3 children	\$370.00		<input checked="" type="checkbox"/>
	Purchase 10 Day Passes, get one Free	\$0.00		<input type="checkbox"/>
<b>Swimming Lessons</b>	Admission all ages	\$2.50		<input checked="" type="checkbox"/>
	Members of the Swimming Pool	\$0.00		<input type="checkbox"/>
	1:1 Private Swim Lesson 30 mins \$45/session	\$45.00		<input checked="" type="checkbox"/>
	1:1 Private Swim Lesson 45 mins \$56/session	\$56.00		<input checked="" type="checkbox"/>
	Swimming Lessons (10 Lessons)	\$170.00		<input checked="" type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Gingin Aquatic Centre (continued)</b>				
<b>Swimming Lessons (continued)</b>	Swimming Lessons (5 Lessons)	\$90.00		<input checked="" type="checkbox"/>
	Bronze Medallion full (minimum 6 participants)	\$76.50		<input type="checkbox"/>
	Bronze Medallion - requalification (minimum 6 participants)	\$55.00		<input type="checkbox"/>
	Resuscitation Training	\$55.00		<input type="checkbox"/>
<b>*Note:</b>	These rates only apply where swimming lessons are supervised by qualified persons - School Term & VacSwim			
<b>Functions etc.</b>	Hire of the Swimming Pool for functions, swimming carnivals, and other similar special events outside of opening hours can be arranged at a cost per hour + penalties	POA		<input checked="" type="checkbox"/>
<b>Lane Hire (Hourly Rate)</b>	Commercial use of Pool where fee is charged (requires copy of Public Liability Certificate of Insurance)	\$13.70		<input checked="" type="checkbox"/>
	Community Group - Not for Profit	\$7.00		<input checked="" type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description	2024/25	Comments	GST
<b>Gingin Sale Yards</b> <i>(continued)</i>				
<b>Non-Stud /Registered Stock</b>	Per head (Increase to cover power/water use) (including Cattle, Horses, Goats and other hoofed stock)	\$8.10		<input checked="" type="checkbox"/>
<b>Stud / Registered Stock (excluding Bulls)</b>	Per head	\$51.00		<input checked="" type="checkbox"/>
<b>Stud Bulls</b>	Per head	\$75.00		<input checked="" type="checkbox"/>
<b>Removal of Dead Stock</b>	Per head	Cost plus 25%		<input checked="" type="checkbox"/>
<b>Charity Days / Community Use</b>	In accordance with Council Delegation 1.2 (Donations)			<input type="checkbox"/>
<b>Bond</b>	For use of sale yards	\$500.00		<input type="checkbox"/>

# Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Planning Development Applications</b>					
<b>General</b>	Determination of a Development Application (other than for an Extractive Industry) where the estimated cost of the development is:				
	a) Not more than \$50,000	Act/Reg	\$147.00		<input type="checkbox"/>
	b) More than \$50,000 but not more than \$500,000	Act/Reg	0.32% of the estimated cost of development	Determined by Act/Reg	Exempt
	c) More than \$500,000 but not more than \$2.5 million	Act/Reg	\$1,700 + 0.257% for every \$1.00 in excess of \$500,000	Determined by Act/Reg	Exempt
	d) More than \$2.5 million but not more than \$5 million	Act/Reg	\$7,161 + 0.206% for every \$1.00 in excess of \$2.5 million	Determined by Act/Reg	Exempt
	e) More than \$5 million but not more than \$21.5 million	Act/Reg	\$12,633 + 0.123% for every \$1.00 in excess of \$5.0 million	Determined by Act/Reg	Exempt
	f) More than \$21.5 million	Act/Reg	\$34,196.00	Determined by Act/Reg	Exempt
	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	Act/Reg	The Development Application fee plus, by way of penalty, twice that fee	Determined by Act/Reg	Exempt
<b>Development Assessment Panel (DAP) Fee</b>	The DAP fee is in addition to any local government development application fee payable under the <i>Planning and Development Regulations 2009</i> (R.(103))			Determined by Act/Reg	Exempt
	Estimated cost of the development:			Determined by Act/Reg	Exempt
	a) Not less than \$2 million and less than \$7 million	Act/Reg	\$5,603.00	Determined by Act/Reg	Exempt
	b) Not less than \$7 million and less than \$10 million	Act/Reg	\$8,650.00	Determined by Act/Reg	Exempt
	c) Not less than \$10 million and less than \$12.5 million	Act/Reg	\$9,411.00	Determined by Act/Reg	Exempt

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Planning Development Applications (continued)</b>					
<b>Development Assessment Panel (DAP) Fee (continued)</b>	d) Not less than \$12.5 million and less than \$15 million	Act/Reg	\$9,680.00	Determined by Act/Reg	Exempt
	e) Not less than \$15 million and less than \$17.5 million	Act/Reg	\$9,948.00	Determined by Act/Reg	Exempt
	f) Not less than \$17.5 million and less than \$20 million	Act/Reg	\$10,218.00	Determined by Act/Reg	Exempt
	g) \$20 million or more	Act/Reg	\$10,486.00	Determined by Act/Reg	Exempt
	An application under r.17	Act/Reg	\$241.00	Determined by Act/Reg	Exempt
	Home occupation	Act/Reg	\$222.00	Determined by Act/Reg	Exempt
	Determination of an initial application for approval of a Home Occupation where the Home Occupation has commenced	Act/Reg	The Home Occupation fee plus, by way of penalty, twice that fee	Determined by Act/Reg	Exempt
<b>Heritage Listed</b>	State or Local Heritage listed buildings or places that would not normally require Planning Consent if not listed	Act/Reg	\$0.00		<input type="checkbox"/>
<b>Change of Use</b>	Determining a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has not commenced or been carried out	Act/Reg	\$295.00		<input type="checkbox"/>
<b>*Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.				



# Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Planning</b>					
<b>Change of Use (Retrospective)</b>	Determining a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has commenced or been carried out.	Act/Reg	The Change of Use fee, by way of penalty, twice that fee		Exempt
<b>Amending a Development Application</b>	A fee of \$295.00 will be charged for amendments (except where the initial fee was less than \$295.00, in which case the original fee amount will be charged again.) If the development has commenced or been carried out, the fee, plus, by way of penalty, twice that fee.	Act/Reg	\$295.00		Exempt
<b>Strata Applications</b>	Built Strata Form 24 Fee (1-5 allotments)	Act/Reg	\$656.00 plus \$65 per lot		Exempt
	Built Strata Form 24 Fee (6-100 allotments)	Act/Reg	\$981.00 plus \$43.50 per lot		Exempt
	Built Strata Form 24 Fee (in excess of 100 allotments)	Act/Reg	\$5,113.50		Exempt
<b>Subdivision Clearances</b>	a) Not more than 5 lots	Act/Reg	\$73.00 per lot		Exempt
	b) More than five (5) but not more than one hundred and ninety-five (195) lots	Act/Reg	\$73.00 for first 5 lots then \$35.00 per lot		Exempt
	More than one hundred and ninety-five (195) lots	Act/Reg	\$7,519.00		Exempt
<b>Extractive Industry Development Approval</b>	Planning Application Fee	Act/Reg	\$752.00		Exempt
<b>Extractive Industry Licence Initial Application Fee</b>	Initial Application Fee		\$535.00		<input type="checkbox"/>
<b>Extractive Industry Local Laws Licence Renewal/ Transfer</b>	Where overall area of excavation is less than 5ha		\$420.00		<input type="checkbox"/>
	Where overall area of excavation is greater than 5ha		\$840.00		<input type="checkbox"/>
<b>Extractive Industry - Retrospective</b>	Determining a development application for an extractive industry where the development has commenced or been carried out	Act/Reg	The above application fee plus, by way of penalty, twice that fee		Exempt
<b>Extractive Industry Rehabilitation Bond</b>	To be applied per ha as a condition of development approval		\$1,948.00		<input type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Planning (continued)</b>					
<b>Second Hand Transportable Dwellings Bond</b>	In accordance with the Local Planning Policy 1.5 Transportable Dwellings		\$5,000.00		<input type="checkbox"/>
<b>Structure Plans/Outlined Development Plans</b>	Structure Plans/Outlined Development Plans		\$4,871.00		<input checked="" type="checkbox"/>
	Modifications to Outline Development Plans/Subdivision Guide Plans		\$2,435.00		<input type="checkbox"/>
	For advertising all Applications (if required) PLUS cost of newspaper advertising				
	If applicable, fees are calculated on the estimated total cost to the Shire, in terms of Officer time spent on each request, in accordance with Regulation 48 of the Planning and Development Regulations 2009.				
	The cost of specialist services or reports required by the local government to adequately assess a scheme proposal is payable by the applicant, and the local government may permit this work (or part thereof) to be undertaken directly by the applicant.				
<b>Scheme Amendments</b>	If applicable, fees are calculated on the estimated total cost to the Shire, in terms of officer time spent on each request, in accordance with the Planning Regulations 2009. The cost of specialist services or reports required by the local government to adequately assess a scheme proposal is payable by the applicant, and the local government may permit this work (or part thereof) to be undertaken directly by the applicant.	Act/Reg	\$4,684.00		Exempt
	Basic - at discretion of the Shire	Act/Reg	\$4,684.00		Exempt
	Standard - at discretion of the Shire	Act/Reg	\$6,265.00		Exempt
	Complex - at discretion of the Shire	Act/Reg	\$8,950.00		Exempt
	For advertising all Applications (if required) PLUS cost of newspaper advertising	Act/Reg	\$168.00		Exempt
<b>Detailed Area Plan</b>	Application fee		\$484.00		<input type="checkbox"/>
<b>Detailed Area Plan Amendments</b>	Application fee		\$333.00		<input type="checkbox"/>
<b>Road Closure</b>	Application fee to close public road		\$390.00		<input type="checkbox"/>
<b>Administration Fee</b>	Issue of a zoning certificate	Act/Reg	\$74.00		<input checked="" type="checkbox"/>
	Sector 40 (Liquor Licensing) Requests		\$147.00		<input type="checkbox"/>

## Schedule of Fees & Charges 2024 - 2025

Item	Description		2024/25	Comments	GST
<b>Planning</b> <i>(continued)</i>					
<b>Miscellaneous</b>	Reply to a property settlement questionnaire	Act/Reg	\$74.00		<input checked="" type="checkbox"/>
	Issue of a written Planning Advice	Act/Reg	\$74.00		<input checked="" type="checkbox"/>
	Town Planning Scheme Text/Policies		\$30.00		<input checked="" type="checkbox"/>
	Copies Local Planning Strategy		\$30.00		<input checked="" type="checkbox"/>
	Townsite Expansion Plan		\$30.00		<input checked="" type="checkbox"/>
	Heritage Booklet		\$72.00		<input checked="" type="checkbox"/>
	Administration charges for photocopying plans - if not enough sets submitted with application - A3 and A4 size plans only		\$18.00		<input type="checkbox"/>
<b>Advertising</b>	Advertising/signage	Act/Reg	At cost		<input checked="" type="checkbox"/>