



# MINUTES

## Special Council Meeting

3 March 2026

## **CONFIRMATION OF MINUTES**

These Minutes have been CONFIRMED as the official record for the Shire of Gingin's Special Council Meeting held on 3 March 2026.

\_\_\_\_\_  
**Councillor L Balcombe**  
**SHIRE PRESIDENT**

**Date of Confirmation:** \_\_\_\_\_

## **DISCLAIMER**

Members of the public are advised that Council agendas, recommendations, minutes and resolutions are subject to confirmation by Council and therefore, prior to relying on them, one should refer to the subsequent meeting of Council with respect to their accuracy.

No responsibility whatsoever is implied or accepted by the Shire of Gingin for any act, omission or statement or intimation occurring during Council meetings or during formal/informal conversations with staff.

The Shire of Gingin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

Applicants and other interested parties should refrain from taking any action until such time as written advice is received confirming Council's decision with respect to any particular issue.

## **ACKNOWLEDGEMENT OF COUNTRY**



The Shire of Gingin would like to acknowledge the Yued people who are the traditional custodians of this land. The Shire would like to pay respect to the Elders past, present and emerging of the Yued Nation and extend this respect to all Aboriginal people. The Shire also recognises the living culture of the Yued people and the unique contribution they have made to the Gingin region.

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## **ORDER OF BUSINESS**

### **1 DECLARATION OF OPENING**

The President declared the meeting open at 4:30 pm and welcomed all in attendance.

### **2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

#### **2.1 ATTENDANCE**

Councillors – L Balcombe (President), F Peczka (Deputy President), R Kestel, A Vis, J Weeks, C Hyne, N Woods and D Wilkie.

Staff – J Bayliss (Acting Chief Executive Officer), R Wright (Executive Manager Corporate Services), R March (Executive Manager Operations and Assets), A Richards (Co-ordinator Financial Planning and Reporting), K Okely (Executive Assistant to Chief Executive Officer) and Y Moorby (Governance Support Officer/Minute Officer).

Gallery – There were 2 members of the public present in the Gallery.

#### **2.2 APOLOGIES**

Cr L Stewart

#### **2.3 LEAVE OF ABSENCE**

Nil

### **3 DISCLOSURES OF INTEREST**

Nil

#### **4 PUBLIC QUESTION TIME**

##### **4.1 RESPONSES TO PUBLIC QUESTIONS PREVIOUSLY TAKEN ON NOTICE**

Nil

##### **4.2 PUBLIC QUESTIONS**

###### **4.2.1 Ed Hartman - Neergabby**

###### ***Rates Outsourcing***

*Q1: What is the projected cost for the service, is it cost neutral in relation to the present position or a cost reduction for the Shire?*

Response by the Presiding Member

Taken on notice.

###### ***Rates Office Time Allocation***

*Q2: Was the Shire in house officer's time totally allocated to the rates issue or did the position have a multi-tasking/skilling factor allowing for assistance in other areas?  
Eg 60/40, 80/20*

Response by the Presiding Member

100% allocation.

###### ***Contact with Ratepayers***

*Q3: In the Shire release statement the consultants will review and action, is the Shire relinquishing control on any final decision and the personal factor of face to face contact with its ratepayers?*

Response by the Presiding Member

Taken on notice.

#### 4.2.2 Kate Lane – Gingin

##### *Rates Contractor Information*

*Q1: A recent announcement regarding Rates collection was made - Please will you specify which outside contractor you intend to use?*

Response by the Presiding Member

LG Best Practices.

##### *Who owns the Rates Contractor Company*

*Q2: Who ultimately owns this company - are they Australia based or foreign owned?*

Response by the Presiding Member

Australian owned, located in Western Australia.

##### *Opting out for Ratepayers*

*Q3: Is there an “opt out” for those ratepayers who do not wish to share their personal rating information with a third party entity?*

Response by the Presiding Member

No.

## 5.1 PUBLIC STATEMENT TIME

Unlike Public Question Time, Public Statement Time is not a requirement under the Local Government Act 1995 and is not listed in the Order of Business as set out in the Shire of Gingin Meeting Procedures Local Law 2014.

Public Statement Time was introduced at the Ordinary Council Meeting (OCM) on 20 February 2024 on a trial basis to provide an additional opportunity for the public to address Council. At its OCM on 15 October 2024 Council resolved that statements made during Public Question Time must relate to matters listed on the agenda for the meeting, and that practice has continued. No final decision has been made as to whether Public Statement Time will become a permanent part of Council's meeting procedures.

As part of ongoing local government reform measures, the State has previously flagged that model meeting procedures will be drafted which every local government in Western Australia will be required to adopt. There is currently no indication as to what the model procedures will require, and therefore there is no benefit to be gained by undertaking a formal amendment of the Shire's Meeting Procedures Local Law to include Public Statement Time as part of the Order of Business. In the interim, Council will continue to agree to include Public Statement Time at each council meeting.

### COUNCIL RESOLUTION

**MOVED: Councillor Woods**

**SECONDED: Councillor Vis**

**That Council resolve to amend the order of business for the meeting to include Public Statement Time.**

**CARRIED UNANIMOUSLY**

**8 / 0**

**FOR:** *Councillor Balcombe, Councillor Hyne, Councillor Kestel, Councillor Peczka, Councillor Vis, Councillor Weeks, Councillor Wilkie and Councillor Woods*

**AGAINST:** *Nil*

**6 PETITIONS**

Nil

**7 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**8 ANNOUNCEMENTS BY THE PRESIDING MEMBER**

Nil

**9 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS**

Nil

**10 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

**11 REPORTS - OFFICE OF THE CEO**

Nil

## 12 REPORTS - CORPORATE SERVICES

### 12.1 ANNUAL BUDGET REVIEW - 2025/26

File	FIN/25
Author	Alarna Richards – Coordinator Financial Planning & Reporting
Reporting Officer	Rachael Wright - Executive Manager Corporate Services
Refer	Nil
Appendices	1. 2025-26- Budget- Shire of Gingin [ <b>12.1.1</b> - 8 pages]

### DISCLOSURES OF INTEREST

Nil

### PURPOSE

To consider the Shire of Gingin's financial position as at 31 December 2025 and performance for the period 1 July 2025 to 31 December 2025 in relation to the adopted annual budget and projections estimated for the remainder of the year.

### BACKGROUND

The budget review has been prepared to include information required by the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The report for the period 1 July 2025 to 31 December 2025 shown in the **appendices** has been prepared incorporating year to date budget variations and forecasts to 30 June 2026 and is presented for Council's consideration.

Consideration of the status of various projects and programs was undertaken to ensure any anticipated variances were captured within the review document where possible.

The material variance levels which have been reported for the budget review have utilised the same materiality levels as monthly reporting to determine the extent of explanation for the purpose of the budget review or are based upon management judgement where explanations are considered appropriate.

### COMMENT

This budget review report includes at Note 4 a summary of predicted variances for nature categories contained within the Statement of Budget Review.

The Budget Review also considers the regular statements of financial activity reports which are presented to Council every month.

The analysis of the Budget Review and proposed amendments are attached (see **Appendices**), comprising:

- Statement of Budget Review by Nature;
- Basis of Preparation;
- Summary Graphs;
- Net Current Funding Position;
- Predicted Variances; and
- Previously approved budget amendments.

The overall outcome of the budget review and proposed amendments results in a predicted closing surplus of \$30,001, as detailed in Note 5. However, this amount reflects the savings required to offset the deficit created by the Council budget amendment adopted in August 2025. Accordingly, the \$30,001 represents a return to a balanced budget position of \$0 rather than an operating surplus.

When adopting the 2025/26 Budget, Council adopted a 10% (minimum \$30,000) threshold for the reporting of material variances when assessing Statements of Financial Activity and the Annual Budget Review.

While summarised in Note 4 of the attached, further comment is provided on budget items of significance for Council's information as follows:

- The Shire recently outsourced its Information Communication Technology (ICT) function to an external provider under a temporary contract. During this period, a strong focus has been placed on strengthening ICT security, enhancing service delivery, improving governance practices, and uplifting the Shire's cybersecurity posture, including progressing its alignment with the Australian Cyber Security Centre's Essential Eight maturity model.

While this approach has resulted in increased costs associated with ICT management and specialist advisory support compared to previous years, these targeted investments are aimed at reducing risk, strengthening compliance, and building a more resilient and sustainable technology environment to support the organisation's long-term needs.

- The Shire has taken on the in-house operation of its waste sites, being three locations in Gingin, Seabird and Lancelin. This has resulted in employee costs for one full-time position and purchase of two loaders and one track loader.
- The John Deere Grader (GG003) is no longer being replaced, resulting in more money going back into the Plant and Equipment Reserve.
- Any surplus from 2024/2025 has been allocated to various reserves.

All endorsed budget amendments to 31 December 2025 have been included in the updated budget estimates.

## **CONSULTATION**

Scott Wildgoose – Chief Executive Officer

Rachael Wright – Executive Manager Corporate Services

James Bayliss- Executive Manager Regulatory and Development Services

Ruth March – Executive Manager Operations and Assets

Karina Leonhardt – Manager Corporate Services

## **STATUTORY/LOCAL LAW IMPLICATIONS**

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires:

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for the year.
- (2A) The review of an annual budget for a financial year must -
  - (a) Consider the local governments financial performance in the period beginning of 1 July and ending no earlier than 31 December in that financial year; and
  - (b) Consider the local governments financial position as at the date of the review; and
  - (c) Review the outcomes for the end of that financial year that are forecast in the budget; and
  - (d) Include the following -
    - (i) The annual budget adopted by the local government;
    - (ii) An update of each of the estimates included in the annual budget;
    - (iii) The actual amounts of expenditure, revenue and income as at the date of the review;
    - (iv) Adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for the item.
- (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

\*Absolute majority required.

- (4) Within 14 days after a council has made a determination a copy of the review and determination is to be provided to the Department.

Section 6.8(1)(b) of the *Local Government Act 1995* provides that expenditure can be incurred when not included in the annual budget proceeded it is authorised in advance by resolution (absolute majority required)

#### **POLICY IMPLICATIONS**

Nil

#### **BUDGET IMPLICATIONS**

Authorisation of expenditure through budget amendments recommended. Other specific financial implications are as outlined in the body of this report.

#### **STRATEGIC IMPLICATIONS**

Shire of Gingin Strategic Community Plan 2022-2032

<b>Aspiration</b>	4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise
<b>Strategic Objective</b>	4.2 Effective Governance - Apply systems of compliance which assists Council to make informed decisions within a transparent, accountable and principled environment

#### **VOTING REQUIREMENTS - ABSOLUTE MAJORITY**

**COUNCIL RESOLUTION/OFFICER RECOMMENDATION**

**MOVED:** Councillor Kestel      **SECONDED:** Councillor Vis

**That Council:**

1. Adopt the Budget Review for the 2025/26 financial year as presented in the Appendices; and
2. Amend the 2025/26 adopted budget accordingly.

Account Classification	Nature	Increase by/ Decrease by	Amount
Operating Revenue	General Rates	Increase by	\$53,426
	Grants, subsidies, and contributions	Decrease by	\$120,199
	Fees and Charges	Increase by	\$148,497
Operating Expenditure	Employee Costs	Increase by	\$75,417
	Materials and Contractors	Increase by	\$156,131
	Utility Charges	Decrease by	\$15,000
	Other Expenditure	Increase by	\$220,666
Investing Activities	Capital grants, subsidies, and contributions	Increase by	\$1,670,064
	Proceeds from disposal of assets	Increase by	\$89,125
	Purchase of Property, Plant and Equipment	Increase by	\$1,234,793
	Purchase and construction of Infrastructure	Increase by	\$222,259
Financing Activities	Transfer from Reserve Account	Increase by	\$174,537
	Payments from Principal Portion of Lease Liability	Increase by	\$818
	Transfer to Reserve Account	Increase by	\$504,394
	Surplus at the start FY	Increase by	\$763,103
	Change to surplus or deficit		\$30,001

**CARRIED BY ABSOLUTE MAJORITY  
8 / 0**

**FOR:**            *Councillor Balcombe, Councillor Hyne, Councillor Kestel, Councillor Peczka, Councillor Vis, Councillor Weeks, Councillor Wilkie and Councillor Woods*

**AGAINST:**    *Nil*

**SHIRE OF GINGIN**

**BUDGET REVIEW REPORT**

**FOR THE PERIOD ENDED 31 DECEMBER 2025**

*LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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# MINUTES SPECIAL COUNCIL MEETING 3 MARCH 2026

# APPENDIX 12.1.1

SHIRE OF GINGIN  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2025

Note	Budget v Actual			Estimated Year at End Amount (b)	Predicted Variance (b) - (a)	
	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual			
	\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	4.1	8,311,526	8,311,526	8,364,953	53,426	▲
Rates excluding general rates		3,616,345	3,616,345	3,606,660	0	
Grants, subsidies and contributions	4.2	3,029,624	3,012,036	1,437,615	(2,891,837)	▼
Fees and charges	4.3	5,138,826	5,138,826	3,877,881	5,287,323	▲
Interest revenue		402,637	402,637	165,290	0	
Other revenue		340,108	340,108	330,694	0	
Profit on asset disposals		45,025	45,025	0	0	
		20,884,091	20,866,503	17,783,093	20,948,227	81,724
<b>Expenditure from operating activities</b>						
Employee costs	4.4	(8,077,400)	(8,077,400)	(3,615,961)	(8,152,817)	▼
Materials and contracts	4.5	(10,211,152)	(10,053,566)	(4,400,494)	(10,209,697)	▼
Utility charges	4.6	(566,166)	(566,166)	(232,640)	(551,166)	▲
Depreciation		(11,002,864)	(11,002,864)	(15,131)	(11,002,864)	0
Finance costs		(195,291)	(195,291)	(53,223)	(195,291)	0
Insurance		(472,672)	(472,672)	(479,799)	(472,672)	0
Other expenditure	4.7	(821,284)	(821,284)	(286,585)	(1,041,950)	▼
Loss on asset disposals		(92,739)	(92,739)	(3,269)	(92,739)	0
		(31,439,568)	(31,281,982)	(9,087,102)	(31,719,196)	(437,214)
Non-cash amounts excluded from operating activities		11,142,078	11,142,078	18,400	11,142,078	0
<b>Amount attributable to operating activities</b>		586,601	726,599	8,714,391	371,109	(355,490)
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions	4.8	9,685,062	9,685,062	223,694	11,355,126	1,670,064
Proceeds from disposal of assets	4.9	267,000	267,000	17,327	356,125	89,125
Proceeds from self supporting loans		4,466	4,466	2,221	4,466	0
		9,956,528	9,956,528	243,242	11,715,717	1,759,189
<b>Outflows from investing activities</b>						
Purchase of property, plant and equipment	4.10	(2,680,537)	(2,850,537)	(639,394)	(4,085,330)	(1,234,793)
Purchase and construction of infrastructure	4.11	(11,640,702)	(11,730,702)	(340,252)	(11,952,961)	(222,259)
Purchase of right of use assets	4.12	(15,234)	(15,234)	(15,830)	(22,100)	(6,866)
		(14,336,473)	(14,596,473)	(995,476)	(16,060,391)	(1,463,918)
Non-cash amounts excluded from investing activities	4.13	15,234	15,234	15,830	22,100	6,866
<b>Amount attributable to investing activities</b>		(4,364,711)	(4,624,711)	(736,404)	(4,322,574)	302,137
<b>FINANCING ACTIVITIES</b>						
<b>Cash inflows from financing activities</b>						
Proceeds from new leases liabilities	4.14	15,234	15,234	15,830	22,100	6,866
Transfers from reserve accounts	4.15	2,220,109	2,310,109	0	2,135,572	(174,537)
		2,235,343	2,325,343	15,830	2,157,672	(167,671)
<b>Cash outflows from financing activities</b>						
Payments for principal portion of lease liabilities	4.16	(22,408)	(22,408)	(15,025)	(23,226)	(818)
Repayment of borrowings		(272,117)	(272,117)	(134,346)	(272,117)	0
Transfers to reserve accounts	4.17	(1,412,452)	(1,412,452)	(1,534)	(1,916,846)	(504,394)
		(1,706,977)	(1,706,977)	(150,905)	(2,212,189)	(505,212)
Non-cash amounts excluded from financing activities	4.18	(15,234)	(15,234)	(15,830)	(22,100)	(6,866)
<b>Amount attributable to financing activities</b>		513,132	603,132	(150,905)	(76,617)	(679,749)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	4.19	3,264,978	3,264,978	4,028,081	4,028,081	763,103
Amount attributable to operating activities		586,601	726,599	8,714,391	371,109	(355,490)
Amount attributable to investing activities		(4,364,711)	(4,624,711)	(736,404)	(4,322,574)	302,137
Amount attributable to financing activities		513,132	603,132	(150,905)	(76,617)	(679,749)
<b>Surplus or deficit after imposition of general rates</b>	3(a),4.20	0	(30,001)	11,855,163	0	30,001

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**1. BASIS OF PREPARATION**

This budget review 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 budget review 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 Leases* which would have required the Shire of Gingin to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for the statement of financial activity, the budget review 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.

**Year to Date Actual balances**

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

**Rounding off figures**

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**Critical accounting estimates and judgements**

The preparation of a financial report 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 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the budget review.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

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

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

SHIRE OF GINGIN  
SUMMARY GRAPHS - BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2025

**2. SUMMARY GRAPHS - BUDGET REVIEW**



This information is to be read in conjunction with the accompanying financial statements and notes.

# MINUTES SPECIAL COUNCIL MEETING 3 MARCH 2026

# APPENDIX 12.1.1

SHIRE OF GINGIN  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2025

### 3 NET CURRENT FUNDING POSITION EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

(a) Composition of estimated net current assets	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimates 30 June 2026	31 December 2025	End Amount 30 June 2026
	\$	\$	\$	\$	\$
<b>Current assets</b>					
Cash and cash equivalents	17,666,084	10,997,067	10,877,066	22,862,913	11,675,998
Financial assets	4,465	4,554	4,554	2,243	4,554
Trade and other receivables	1,193,642	1,621,743	1,621,743	3,636,235	1,621,743
Inventories	30,210	32,101	32,101	34,575	32,101
Other assets	279,618	276,783	276,783	91,789	276,783
	19,174,019	12,932,248	12,812,247	26,627,755	13,611,179
<b>Less: current liabilities</b>					
Trade and other payables	(2,369,572)	(2,137,340)	(2,137,340)	(1,256,105)	(2,137,340)
Contract liabilities	(698,684)	(685,584)	(685,584)	(728,591)	(685,584)
Capital grant/contribution liability	(2,663,376)	(1,505,693)	(1,505,693)	(3,374,278)	(1,505,693)
Lease liabilities	(14,987)	(15,665)	(15,665)	(7,716)	(17,286)
Borrowings	(272,116)	(530,585)	(530,585)	(137,770)	(530,585)
Employee related provisions	(981,248)	(997,391)	(997,391)	(981,248)	(997,391)
Other provisions	(98,105)	0	0	(98,105)	(98,105)
	(7,098,088)	(5,872,258)	(5,872,258)	(6,583,813)	(5,971,984)
<b>Net current assets</b>	12,075,931	7,059,990	6,939,989	20,043,942	7,639,195
Less: Total adjustments to net current assets	(8,047,850)	(7,059,990)	(6,969,990)	(8,188,779)	(7,639,195)
<b>Closing funding surplus / (deficit)</b>	4,028,081	0	(30,001)	11,855,163	0

#### (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	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimates 30 June 2026	31 December 2025	End Amount 30 June 2026
	\$	\$	\$	\$	\$
Less: Reserve accounts	(8,428,593)	(7,601,686)	(7,511,686)	(8,430,127)	(8,280,617)
Less: Financial assets at amortised cost - self supporting loans	(4,465)	(4,554)	(4,554)	(2,243)	(4,554)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	272,116	530,585	530,585	137,770	530,585
- Current portion of contract liability held in reserve	14,987	0	0	0	0
- Current portion of lease liabilities	0	15,665	15,665	7,716	17,286
- Current portion of provisions held in reserve	98,105	0	0	98,105	98,105
<b>Total adjustments to net current assets</b>	(8,047,850)	(7,059,990)	(6,969,990)	(8,188,779)	(7,639,195)

#### (c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimates 30 June 2026	31 December 2025	End Amount 30 June 2026
	\$	\$	\$	\$	\$
Less: Profit on asset disposals	(117,045)	(45,025)	(45,025)	0	(45,025)
Less: Fair value adjustments to financial assets at fair value through profit or loss	3,551				
Add: Loss on disposal of assets	114,339	92,739	92,739	3,269	92,739
Add: Depreciation on assets	10,241,683	11,002,864	11,002,864	15,131	11,002,864
Non-cash movements in non-current assets and liabilities:					
- Pensioner deferred rates	(4,334)				
- Employee benefit provisions	72,219				
- Other provisions	367,580	91,500	91,500	0	91,500
<b>Non-cash amounts excluded from operating activities</b>	10,677,993	11,142,078	11,142,078	18,400	11,142,078

#### (d) Investing activities excluded from budgeted deficiency

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

Adjustments to investing activities	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimates 30 June 2026	31 December 2025	End Amount 30 June 2026
	\$	\$	\$	\$	\$
Add: Right of use assets received - non cash	22,880	15,234	15,234	15,830	22,100
<b>Non cash amounts excluded from investing activities</b>	22,880	15,234	15,234	15,830	22,100

#### (e) Financing activities excluded from budgeted deficiency

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

Adjustments to financing activities	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimates 30 June 2026	31 December 2025	End Amount 30 June 2026
	\$	\$	\$	\$	\$
Non cash proceeds from new leases	(22,880)	(15,234)	(15,234)	(15,830)	(22,100)
<b>Non cash amounts excluded from financing activities</b>	(22,880)	(15,234)	(15,234)	(15,830)	(22,100)



**MINUTES  
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3 MARCH 2026**

**APPENDIX  
12.1.1**

**SHIRE OF GINGIN  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**4 PREDICTED VARIANCES**

	<b>Variance</b>
	<b>\$</b>
<b>Revenue from operating activities</b>	
<b>4.1 General rates</b>	53,426 ▲
Recognition of interim rates – interim rates were not accounted for in the adopted budget	53,426
<b>4.2 Grants, subsidies and contributions</b>	(120,199) ▼
Financial Assistance Grants adjusted by 2024/25 recoup and 2025/2026 confirmed funding allocation	(124,391)
Successful grants: Better Beginnings library grant; Recognition of developer contributions based on sales at Country Heights Estate and Brookview Estate; Not successful in finding sponsorship for the Aquatic Centre	21,780
OCM 19/08/2025 Item 16.1 Emergency Dune Mitigation Lancelin Sands Hotel and Hinchcliffe Lookout	(17,588)
<b>4.3 Fees and charges</b>	148,497 ▲
Increased rate payers using instalment options	13,336
Higher domestic refuse and waste management fees	18,282
New income anticipated at the waste facilities tip shop and scrap metal income	35,000
Additional planning and building applications	55,000
Increase in commercial lease gross revenue shares	36,879
Aquatic Centre budget correction for swim school income	(10,000)
<b>Expenditure from operating activities</b>	
<b>4.4 Employee costs</b>	(75,417) ▼
OCM 16/12/2025 Full Time position Waste Area	(75,417)
<b>4.5 Materials and contracts</b>	(156,131) ▼
Air conditioner replacement - Shire housing and Seabird Hall	(13,500)
Lancelin Aged Units - Carpet and painting in Unit 1	(6,750)
Additional bins purchased from waste contractor for new builds	(50,000)
Increased CAP Grant funding to match the final grant received	(8,800)
Consultants fees to carry out revaluation of landfill assets	(15,000)
Cake fridge purchase as part of remediation work CU@Park Café	(5,548)
Increased contractors fees for information technology service provision, replacement/purchase of printers and equipment due to ageing infrastructure	(111,000)
Deep cleaning of the Lancelin Shire administration office	(3,120)
Workshop item purchases	(30,000)
Contractors to run the Tip Shops at the Seabird and Lancelin Tip	(70,000)
OCM 19/08/2025 Item 16.1 Emergency Dune Mitigation Lancelin Sands Hotel and Hinchcliffe Lookout	(12,413)
OCM 16/12/2025 Item 19.4 Landfill Operations Service purchase 2 x loaders and 1 x track loader	170,000
<b>4.6 Utility charges</b>	15,000 ▲
Guilderton Caravan Park water utility budget reduced due to rectification of water leak.	15,000
<b>4.7 Other expenditure</b>	(220,666) ▼
Council sitting fees budget increase as per the Salaries and Wages Tribunal	(10,975)
Additional co-contribution from the Shire of Gingin for Brookview Stage 4 - to be transferred to Reserve	(24,672)
Stewardship contribution for the coastal track project with Shire of Dandaragan	(14,167)
5 x Disposal of fire vehicles in accordance with the LGGS Levy Capital Grants Scheme: Gingin West, Beemullah, Red Gully and Ledge Point Bush Fire Brigades	(170,852)
<b>Inflows from investing activities</b>	
<b>4.8 Capital grants, subsidies and contributions</b>	1,670,064 ▲
Increase funding from Regional Road Group for Cowalla Road capital road works	102,899
Successful Commodity Route Funding for Bennies Road capital road works	304,228
Recognition of capital grants for the purchase of fire vehicles in accordance with the LGGS Levy Capital Grants Scheme: Gingin West, Beemullah, Red Gully and Ledge Point Bush Fire Brigades	1,262,937
<b>4.9 Proceeds from disposal of assets</b>	89,125 ▲
5 x Disposal of fire vehicles in accordance with the LGGS Levy Capital Grants Scheme: Gingin West, Beemullah, Red Gully and Ledge Point Bush Fire Brigades	170,852
Reduction in proceeds on sale GG003 John Deer Grader due to decision not to replace in 2025/2026	(130,000)
Proceeds on sale - various vehicles - higher than anticipated	48,273
<b>Outflows from investing activities</b>	
<b>4.10 Purchase of property, plant and equipment</b>	(1,234,793) ▼
Savings on capital projects	11,380
Airconditioner in Gingin Admin Building, Airconditioner and Flooring at the Gingin Library, Gingin Bowling Club window replacement, Gingin Depot hand railing for upper level mezanen floor, CU@Park flooring to vinyl plank flooring and Gingin Cemetary Grave Shoring system	(144,500)
Replacement of pool blankets and accessories at the Gingin Aquatic Centre due to disrepair	(15,000)

**SHIRE OF GINGIN  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**4 PREDICTED VARIANCES**

	<b>Variance</b>
	<b>\$</b>
Savings on the purchase of Gingin Medical Centre generator and GG003 John Deer grader, not being replaced in 2025/2026	430,000
Savings on plant purchases including three new trailers and three traffic counters	(83,736)
Recognition of the purchase of fire vehicles in accordance with the LGGS Levy Capital Grants Scheme: Gingin West, Beemullah, Red Gully and Ledge Point Bush Fire Brigades	(1,262,937)
OCM 16/12/2025 Item 19.4 Landfill Operations Service purchase 2 x loaders and 1 x track loader	(170,000)
<b>4.11 Purchase and construction of infrastructure</b>	<b>(222,259) ▼</b>
Cowalla Road capital roadworks project length increased due to higher Regional Road Group funding available	(151,129)
Savings on capital projects and replacing wooden fencing at Guilderton Foreshore	18,870
OCM 16/12/2025 Item 19.4 Landfill Operations Service	(90,000)
<b>4.12 Purchase of right of use assets</b>	<b>(6,866) ▼</b>
New Printer lease for Operations team	
<b>4.13 Non-cash amounts excluded from investing activities</b>	<b>6,866 ▼</b>
New Printer lease for Operations team	
<b>Cash inflows from financing activities</b>	
<b>4.14 Proceeds from new leases liabilities</b>	<b>6,866 ▲</b>
New Printer lease for Operations team	
<b>4.15 Transfers from reserve accounts</b>	<b>(174,537) ▼</b>
OCM 16/12/2025 Item 19.4 Landfill Operations Service	90,000
Reduced transfer from Shire Recreational Development Reserve for Ledge Point three teired wall project due to cost savings	(30,000)
Reduced transfer from Plant & Equipment Reserve due to cost savings and delayed replacement of GG003 John Deere Grader	(234,537)
<b>Cash outflows from financing activities</b>	
<b>4.16 Payments for principal portion of lease liabilities</b>	<b>(818) ▼</b>
Recognition of lease payments for replacement Gingin Operations Depot printer	(818)
<b>4.17 Transfers to reserve accounts</b>	<b>(504,394) ▼</b>
Increase transfer to Community Infrastructure Reserve for additional developer contributions based on sales for Country Heights Estate Development.	(7,800)
Increase transfer to Community Infrastructure - Development Reserve Fund Lot 601 Brockman Street (Brookview Estate) for additional developer contributions based on stage approval for Brookview Estate	(37,152)
Increase transfer to Community Infrastructure Reserve for additional revenue share income from commercial lease	(36,879)
Increase transfer to Land and Building Reserve due to surplus funds at end of 2024/2025	(151,215)
Increase transfer to Plant and Equipment Reserve due to surplus funds at end of 2024/2025	(111,000)
Increase transfer to Staff Housing Reserve due to surplus funds at end of 2024/2025	(14,924)
Increase transfer to Public Open Space Reserve due to surplus funds at the end of 2024/2025	(9,924)
Increase transfer to Shire Recreation Development Reserve due to surplus funds at the end of 2024/2025	(135,500)
<b>4.18 Non-cash amounts excluded from financing activities</b>	<b>(6,866)</b>
New Printer lease for Operations team	(6,866)
<b>4.19 Surplus or deficit at the start of the financial year</b>	<b>763,103 ▲</b>
Gravel and materials supply and other contractor works unable to be carried out prior to year end. Lesser impact of new long services leave regulations, inflation and discount factors in leave provisions.	763,103
<b>4.20 Surplus or deficit after imposition of general rates</b>	<b>30,001 ▲</b>

**MINUTES  
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3 MARCH 2026**

**APPENDIX  
12.1.1**

SHIRE OF GINGIN  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2025

**5. BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjst.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
<b>Budget Adoption</b>							
	OCM 19/08/2025 Item 16.1 Emergency Dune Mitigation - Lancelin Sands Hotel and Hinchcliffe Lookout - CAP Grant Funding - Northern Beach Alliance G110503	AUG 2025/2026	Operating revenue	0	0	(17,588)	(17,588)
	OCM 19/08/2025 Item 16.1 Emergency Dune Mitigation - Lancelin Sands Hotel and Hinchcliffe Lookout - CAP Grant Funding - Northern Beach Alliance EP10501	AUG 2025/2026	Operating expenses	0	0	(12,413)	(30,001)
	CCM 18/11/2025 Item 20.1 Variation to Turf Maintenance Contract - W10116	NOV 2025/2026	Operating expenses	0	15,950	0	(14,051)
	CCM 18/11/2025 Item 20.1 Variation to Turf Maintenance Contract - W11300	NOV 2025/2026	Operating expenses	0	0	(15,950)	(30,001)
	OCM 16/12/2025 Item 19.4 Landfill Operations Services	DEC 20256/2026	Operating expenses			(100,000)	(130,001)
	OCM 16/12/2025 Item 19.4 Landfill Operations Services	DEC 20256/2026	Capital expenses		100,000		(30,001)
	OCM 16/12/2025 Item 19.4 Landfill Operations Services	DEC 20256/2026	Capital expenses			(90,000)	(120,001)
	OCM 16/12/2025 Item 19.4 Landfill Operations Services	DEC 20256/2026	Capital revenue		90,000		(30,001)
					<b>205,950</b>	<b>(235,951)</b>	<b>(30,001)</b>

**13 REPORTS - REGULATORY AND DEVELOPMENT SERVICES**

Nil

**14 REPORTS - OPERATIONS AND ASSETS**

Nil

**15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**16 COUNCILLORS' OFFICIAL REPORTS**

Nil

**17 NEW BUSINESS OF AN URGENT NATURE**

Nil

**18 MATTERS FOR WHICH MEETING IS TO BE CLOSED TO THE PUBLIC**

Nil

**19 CLOSURE**

There being no further business, the President declared the meeting closed at 4:39 pm.

The next Ordinary Council Meeting will be held in Council Chambers at the Shire of Gingin Administration Centre, 7 Brockman Street, Gingin on 17 March 2026, commencing at 6:00 pm.