SHIRE OF GINGIN

HISTORY | BEAUTY | PROSPERITY

MINUTES

Special Council Meeting

28 July 2026

CONFIRMATION OF MINUTES

These Minutes have been CONFIRMED as the official record for the Shire of Gingin's Special Council Meeting held on 28 July 2026.

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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.

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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.

TABLE OF CONTENTS

ORDER OF BUSINESS

1 DECLARATION OF OPENING

The Presiding Member declared the meeting open at 4:00 pm and welcomed all in attendance.

2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 ATTENDANCE

Councillors – L Balcombe (President/Presiding Member), F Peczka (Deputy President), C Hyne, R Kestel, L Stewart (electronic attendance), D Wilkie and N Woods.

Staff – J Bayliss (Chief Executive Officer), R Wright (Executive Manager Corporate Services), M Close (Executive Manager Regulatory and Development Services), K Leonhardt (Manager Corporate Services), A Richards (Coordinator Financial Planning and Reporting), L Burt (Coordinator Governance) and Y Moorby (Governance Support Officer/Minute Officer).

Gallery – There were 3 members of the public present in the Gallery.

2.2 APOLOGIES

Cr J Weeks

2.3 LEAVE OF ABSENCE

Cr A Vis

3 DISCLOSURES OF INTEREST

3.1 Cr Balcombe

Item: 12.1 Adoption of 2026/27 Shire of Gingin Budget
Interest: Impartiality
Reason: I work for Bendigo Bank, and as there could be questions relating to the banking or transferring of funds and the community grants which Bendigo is a co-funder of some of these.

3.2 Cr Kestel

Item: 12.1 Adoption of 2026/27 Shire of Gingin Budget
Interest: Impartiality
Reason: I am a director and shareholder of Gingin Financial Services who operate a local branch of Bendigo Bank.

Item: 12.1 Adoption of 2026/27 Shire of Gingin Budget
Interest: Impartiality
Reason: Community grants form part of the budget. I am a member of the Gingin Golf Club who have a community grant application being considered.

4 PUBLIC QUESTION TIME

The Presiding Member declared Public Question Time open at 4:02 pm

4.1 RESPONSES TO PUBLIC QUESTIONS PREVIOUSLY TAKEN ON NOTICE

Nil

4.2 PUBLIC QUESTIONS

4.2.1 Stephen Beckwith – Gingin

2026/27 Shire of Gingin Budget

Q1a: My first question relates to the $0 surplus on paper and obvious less room for error. Has Council budgeted for the legal costs associated with the enormous increase in code of conduct breach allegations by councillors?

<u>Response by the Presiding Member</u>

Yes

Q1b: How much has been budgeted?

<u>Response by the Presiding Member</u>

A provisional amount of $60,000 has been included in the 2026/27 budget for Behavioural Complaint legal review and oversight.

Q2. Grants revenue is budgeted for 2.7 mil, with an actual last year of 4.8 mil, why the large decrease?

Response by the Presiding Member

The Shire was prepaid approx. 80% of the 2026-27 Financial Assistance Grant in June 2026 in the amount of $2,272,239 which is recognised in the financial year it is received. Whilst the estimated remaining 20% is included in the 2026/27 budget, Financial Assistance Grant prepayments are not generally budgeted for as they are not guaranteed every year.

Q3. Does Council publish a Balance Sheet and accounts receivable ageing summary? It would be good to know as a resident; current liabilities including outstanding rates and fines to the shire

Response by the Presiding Member

The Shire publishes a full Statement of Financial Position and summarised aged analysis of rates and receivables as part of the Monthly Financial Report presented to Council. Information and statistics about outstanding rates owed to the Shire are usually circulated and discussed in closed Strategic Sessions with Councillors each month.

The Presiding Member declared Public Question Time closed at 4:05 pm.

5 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.

The Presiding Member called for any statements from the gallery. As there were none, a motion to include Public Statement Time was not proceeded with.

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 ADOPTION OF 2026/27 SHIRE OF GINGIN BUDGET

File	FIN/46-2627
Author	Alarna Richards - Coordinator Financial Planning and Reporting
Reporting Officer	Rachael Wright - Executive Manager Corporate Services
Refer	Nil
Appendices	1. Shire of Gingin Statutory Annual Budget for year ended 30 June 2027 [**12.1.1** - 28 pages] 2. Schedule of Fees Charges 2026-2027 [**12.1.2** - 36 pages]

DISCLOSURES OF INTEREST

Cr Balcombe disclosed an impartiality interest in Item 12.1 as she works for Bendigo Bank, and as there could be questions relating to the banking or transferring of funds and the community grants which Bendigo is a co-funder of some of these.

Cr Kestel disclosed an impartiality interest in Item 12.1 as *he is a director and shareholder of Gingin Financial Services who operate a local branch of Bendigo Bank.*

Cr Kestel disclosed an impartiality interest in Item 12.1 as he is a member of the Gingin Golf Club whom he has a community grant application being considered. Community grants form part of the budget.

PURPOSE

To consider and adopt the Shire of Gingin Budget for the 2026/27 Financial Year together with the supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, setting of Elected Member fees for the year and other matters arising from Budget papers.

BACKGROUND

- The draft 2026/27 Budget (appendices) has been prepared in accordance with the format prescribed in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996.*

- The following are dates and key actions that were carried out with Council during the drafting process:

- A Strategic Session was held with Council on 17 February 2026 to review the legislative framework around differential rates;

- A Strategic Session was held with Council on 14 April 2026 to further discuss the Shire's rating strategy and differential rates;

- A Plant Advisory Group Meeting was held with Council on 19 May 2026 to discuss the 10-Year Plant Replacement Program;

- At its Ordinary Council Meeting on 19 May 2026 Council considered a report on differential rating options for 2026/27. The intention to impose differential rates was then advertised in accordance with Section 6.36 of the *Local Government Act 1995* on 29 May 2026;

- Councillor Budget Workshops were held to consider the developing 2026/27 Budget on 2 June 2026 and 16 June 2026;

- At its 16 June 2026 Ordinary Council Meeting Council considered the Draft Community Funding Program for inclusion in the 2026/27 Budget; and

- A final Councillor Budget Workshop was held on 21 July 2026.

COMMENT

The draft 2026/27 Budget is based on the objectives contained within the Strategic Community Plan 2024-2034 (SCP) adopted by Council on 18 June 2024.

The Budget has been prepared to include information required by the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and the Australian Accounting Standards. The Budget continues to provide a diverse range of services to the community. In brief, the 2026/27 Budget:

- Assumes a brought forward surplus of $4.934 million;

- Utilises $1.453 million of Reserves funding;

- Transfers $1.535 million to Reserves;

- Receives $7.749 million in contributions for asset development and renewal;

- Receives $256,000 in proceeds from asset sales;

- Reduces existing debt by $530,585 with no new loans scheduled for 2026-27;

- Provides capital renewal expenditure of $12.244 million;

- Proposes rate revenue of $12.644 million (4.60% increase to 2025/2026 actual rate revenue received); and

- Provides a balanced budget.

Other features of the draft 2026/27 Budget include:

- Total expenditure of $46.55 million;

- Operating expenditure of $34.34 million including provision of waste services ($2.08 million), environmental protection and coastal erosion ($1.24 million), building maintenance and operating costs ($1.39 million), grounds and general costs ($2.71 million), roads maintenance ($3.11 million), insurance ($471,292), depreciation ($11.81 million), and employee costs ($9.04 million);

- Asset renewal expenditure of $12.24 million investing in roads, parks and ovals, other infrastructure, buildings, plant, equipment, and landfill assets. Together with $3.75 million in maintenance including employee costs, this will see a total of $12.35 million expenditure on sealed and unsealed roads, bridges and footpaths;

- Continued partnering with community groups to deliver a number of projects to benefit the community. In 2026/27, a provision of $134,150 has been allocated under the Community Grants Scheme as per the below table.

Group	Project	Grant
Ellen Brockman Integrated Catchment Group	Water Quality in Gingin Brook Catchment - 3 years	$5,000
Gingin Arts and Craft Group Inc	Workshop and Storage Shed	$5,000
Gingin Arts and Craft Group Inc	Public Liability Insurance	$500
Gingin Bowling Club Inc	LED Lighting Project	$5,000
Gingin Brook Catchment Group	Weedy Grass Control in the Gingin Cemetery - 1 year	$5,000
Gingin Canine Collective Inc	Fencing for Dog Off-lead Area - Weld Street	$5,000
Gingin Canine Collective Inc	Public Liability Insurance	$500
Gingin Golf Club Inc	Veranda for Golf Clubhouse	$5,000
Gingin YouthCARE Council	Chaplaincy Service at GGDHS	$5,000
Guilderton Community Association Inc	Guilderton Community Day 2027	$1,000
Guilderton Community Association Inc	The Great Ukulele Muster 2027	$500
Guilderton Community Association Inc	Public Liability Insurance	$500
Lancelin Community Resource Centre Inc	Tourism	$10,000
Lancelin District Community Association Inc	Recycling Shed	$10,000

Group	Project	Grant
Lancelin Districts Community Association Inc	Public Liability Insurance	$500
Lancelin Primary School P&C Inc	Lancelin Primary School Monster Fete	$5,000
Ledge Club WA Inc	Muscle Car and Hot Rod Event - Ledge Point	$850
Ledge Club WA Inc	Public Liability Insurance	$500
Ledge Point Community Association Inc	Christmas Carols in the Park 2026	$800
Ledge Point Community Association Inc	Show and Shine Family Day 2026	$5,000
Ledge Point Community Association Inc	Public Liability Insurance	$500
Ledge Point Country Club Inc	Community Events	$5,000
Lower Coastal Community Association Inc	Public Liability Insurance	$500
Lower Coastal Community Association Inc	Bus Step and Handrail	$1,000
Lower Moore River Working Group	Lower Moore River Management Plan and Silver Creek Management Plan	$5,000
Moore Clothes Inc	Moore Clothes Shed Extension	$5,000
Neergabby Community Association Inc	Neergabby Fireworks Night	$5,000
Ocean Farm Community & Rec Association Inc	Playground Installation	$5,000
Scouts WA - Gingin Scouts Group	Off Grid Solar/Battery Power	$4,000
Stable Fly Action Group Inc	Public Liability Insurance	$500
Gingin and Districts Community Resource Centre Inc	Tourism	$7,000
Gingin and Districts Community Resource Centre Inc	Gingin British Car Day	$25,000
	Total	**$134,150**

- $7.749 million in capital/renewal grant funding for the year comprising:

  - $5.058 m Special Roads to Recovery (Weld St Bridge);
  - $1.023 m Regional Road Group – Cowalla Road;
  - $1.036 m Roads to Recovery – Cowalla Road, Bennies Road, Cheriton Road and Pathways Funding.
  - $100,000 Black Spot Funding – Mooliabeenee Road Safety Barriers
  - $400,000 Commodity Route Funding Program Bennies Road
  - $105,500 State Government Heritage Trails Funding; and
  - $ 27,021 Other grants and contributions.

- $2.745 million in operating grants and contributions, of which $742,312 is for provision of emergency and bush fire management, mitigation work and emergency resilience programs and $969,580 is for coastal management activities;

- Fees and charges set to achieve a reasonable recovery of costs from users, accepting in many cases full cost recovery is not achievable or affordable;

- A proposed 4.6% increase in rates revenue compared to 2025/26 actual rates revenue, to offset the pre-rates budget deficiency; and

- Estimated $4.934 million brought forward from 30 June 2026 including carried forward works. This is unaudited and may change, which will be addressed as part of the Statutory Budget Review.

Rates

Gross Rental Valuation (GRV) properties are subject to a revaluation every six years. A revaluation was undertaken in 2021/22 with no further general revaluation applicable for the 2026/27 year.

Unimproved Valuation (UV) properties, however, are subject to an annual revaluation process which has seen an 8.84% increase in overall valuations from the previous year. The rate-in-the-dollar and minimum payments have been adjusted against all rates categories to achieve an overall 4.6% increase in rate revenue as compared to last year's actuals.

The proposed differential rates were advertised on 29 May 2026 in accordance with s.6.36 of the *Local Government Act 1995* with invitations for submissions closing on 22 June 2026. No submissions were received during the submission period.

The following table details the 2026/27 Rating Schedule:

Differential Rates 2026/27				
Differential General Rate Category	UV Rate in Dollar	GRV Rate in Dollar	Minimum Rate	Income
GRV Townsites & GRV Other		$0.109443	$1,482	$8,302,694
UV Rural & Rural Other	$0.004373		$1,706	$3,162,552
UV Intensive/Mining	$0.006470		$2,840	$1,178,601
		Sub Total		**$12,643,847**
Interim Rates				$0
Ex gratia Rates				$10,201
				$12,654,048

In accordance with Section 6.45 of the *Local Government Act 1995*, Council offers the following options for the payment of rates by instalments:

One Instalment

Payment in full must be received by the Shire of Gingin within 35 days of the issue date of the annual rate notice. Payment must be received by the Shire of Gingin on or before 9 October 2026.

Two Instalments

The first instalment of 50% of the total current rates plus the total outstanding arrears is payable within 35 days of the issue date of the annual rate notice. Payment must be received by the Shire of Gingin on or before 9 October 2026.

The second instalment of 50% of the total current rates must be received by the Shire of Gingin on or before 12 February 2027.

Four Instalments

The first instalment of 25% of the total current rates plus the total of any outstanding arrears is payable within 35 days of the issue date of the annual rate notice. Payment must be received by the Shire of Gingin on or before 9 October 2026.

The second instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 11 December 2026.

The third instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 12 February 2027.

The fourth instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 9 April 2027.

Interest Charges

Interest is payable, at a rate of 5.5% per annum calculated daily, with respect to any of the instalment options other than one instalment. This reflects the loss of investment income to Council by offering the instalment scheme.

Interest is charged at 7% per annum, calculated daily, to all outstanding rate assessments that remain unpaid on 9 October 2026 unless otherwise agreed through an approved instalment option.

Administration Charges

A $10 administration charge is payable by ratepayers electing to utilise the two-instalment option and $30 for the four-instalment option. A flat fee of $50 will apply to any ratepayer wishing to negotiate alternative instalment payments.

Levying of 2026/27 Refuse Collection Charges

Local governments have a statutory obligation under the *Waste Avoidance and Resource Recovery Act 2007* to collect domestic waste. The Act permits recovery of the cost of providing this service through a separate charge.

The proposed refuse and waste collection charges for the 2026/27 financial year are detailed below.

Charge Type	Description	2025/26	2026/27
Waste Management Fee UV (Rural with no kerbside)	Per Assessment per pass includes household waste only, up to 52 general waste tip visits annually on your reuseable tip pass.	$214	$224
Waste Management Fee GRV (Rural or Residential with kerbside)	Per Assessment per pass includes household waste only, up to 12 general waste tip visits annually on your reuseable tip pass.	$214	$224
Waste Management Fee UV (Vacant Land)	Per Assessment per pass for Vacant Land (no approved dwelling), includes up to 6 green waste trips annually on your reuseable tip pass.	$214	$224
Waste Management Fee UV or GRV (Commercial properties)	Per Assessment per pass includes Commercial Waste only, up to 6	$375	$393

Charge Type	Description	2025/26	2026/27
	general waste tip visits annually on your reuseable tip pass.		
Waste Management Fee GRV (Rural or Residential with kerbside) – Additional Pass	Per Assessment per pass includes household waste only, up to 12 general waste tip visits annually on your reuseable tip pass.	$214	$224
Waste Management Fee UV (Vacant Land) – Additional Pass	Per Assessment per pass for Vacant Land (no approved dwelling), includes up to 6 green waste tip visits annually on your reuseable tip pass.	$214	$224
Waste Management Fee UV or GRV (Commercial) – Additional Pass	Per Assessment per pass includes Commercial Waste only, up to 6 general waste tip visits annually on your reuseable tip pass.	$375	$393
Refuse service charge - Residential & Rural kerbside service	Properties within the collection service area (1 General waste bin and 1 Recycling bin).	$274	$287
Refuse service charge - Residential & Rural kerbside service – Additional full service	Properties within the collection service area (1 General waste bin and 1 Recycling bin).	$274	$287
Refuse service charge - Residential & Rural kerbside service	Commercial Premises (1 general waste bin and 1 recycling bin) Per Service.	$375	$393

Fees and Charges

The 2026/27 Schedule of Fees and Charges was presented in draft format to Council on 21 July 2026. In accordance with Section 6.16 of the *Local Government Act 1995* and other relevant legislation, the Schedule is presented for Council adoption and is included as an **appendix.**

Emergency Services Levy

In accordance with the *Fire and Emergency Services Act 1998* the Shire of Gingin, together with all other local governments within Western Australia, is required to impose an Emergency Services Levy (ESL) for the 2026/27 financial year in accordance with the rates as per the tables below:

ESL Category	Rate in $ ESL Rate (Per $GRV)	Minimum and Maximum ESL Charges by Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
4	$0.003862	$113	$196	$113	$112,000
5	Fixed Charge	$113	$113	$113	$113
Mining Tenements	Fixed Charge	$113	$113	$113	$113

This is not a Shire of Gingin levy, and all monies levied are forwarded to the Department of Fire and Emergency Services.

Consultation

The community grants component of the Budget was advertised to community groups via website and social media on 20 January 2026, closing on 31 March 2026. Council then considered the grant applications at its meeting on 16 June 2026 (Item 13.3).

In addition to briefing recommendations during the year and the elected member Budget workshops in June and July 2026, internal consultation has occurred between the departments, with review by the Executive Management Team.

The draft 2026/27 Budget continues to deliver on other strategies adopted by Council and maintains a high level of service across all programs. An increased focus on customer service standards, better management of assets, and improved information technology, shows commitment to being proactive and responsive to its growing region.

Adoption of Material Variance

Each year a Material Variance must be adopted to assist in reviewing the Monthly Financial Statements and Annual Budget Review.

In accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations*, each Council must adopt a percentage over which a Budget variance would be considered material when it reviews the monthly statements of financial activities and accepts the Annual Budget Review.

As part of the 2025/26 Budget adoption, Council adopted a Material Variance of 10% or $30,000. This amount is again recommended for the 2026/27 Financial Year.

__Triple Bottom Line Assessment__

Economic Implications

The draft 2026/27 Budget has been prepared in accordance with sound financial management and accounting principles and is considered to support a sustainable service delivery outcome for both the community and Council.

A range of factors influence the cost of delivering the Shire's operations, including some matters beyond Council's direct control. CPI (Perth) increased by 4.6% in the year to March 2026, consistent with the national rate of 4.6%, and continues to place significant cost-of-living and operating pressures on individuals and organisations.

Social Implications

The draft 2026/27 Budget supports social outcomes through the delivery of a broad range of community services, investment in building and community infrastructure, and financial support for community organisations across the Shire.

Environmental Implications

The draft 2026/27 Budget supports the Shire's environmental objectives through provision of environmental initiatives that address coastal management and other current and emerging environmental threats across the Shire.

RISK IMPLICATIONS

If Council does not adopt the budget at this meeting it may incur additional costs if a further Special Council Meeting has to be called.

Delays in budget adoption can impact the implementation of major projects, exposing the Shire to reputational damage.

The budget is a complex document and if Council varies it at the meeting, there is a risk of non-compliance or error if amendments are not prepared and ratified by appropriate staff members.

STATUTORY/LOCAL LAW IMPLICATIONS

Local Government Act 1995
Local Government (Financial Management) Regulations 1996
Local Government (Administration) Regulations 1996
Salaries and Allowances Act 1975
Fire and Emergency Services Act 1998
Waste Avoidance and Resource Recovery Act 2007

POLICY IMPLICATIONS

In addition to legislative requirements, Council has several financial policies which also inform development of its annual budget. These include:

- Policy 1.39 Financial Hardship;
- Policy 3.2 Investments; and
- Policy 3.17 Asset Management.

BUDGET IMPLICATIONS

Specific financial implications are outlined in the Comment section of this report and are as itemised in the draft 2026/27 Budget for adoption.

STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2024-2034

Aspiration	4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise
Strategic Objective	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 Hyne

That Council:

<u>Recommendation 1 – Budget for 2026/27</u>

1. Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopt the Budget (as contained in Appendix 12.1.1) for the Shire of Gingin for the 2026/27 financial year, including the following:

a. Statement of Comprehensive Income;
b. Statement of Cash Flows;
c. Statement of Financial Activity; and
d. Notes to and forming part of the Budget.

Recommendation 2 – Rates and Charges

2. For the purpose of yielding the deficiency disclosed by the Budget at Recommendation 1 above, pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, impose the following differential general rates and minimum payments on Gross Rental and Unimproved Values for the 2026/27 Financial Year:

   a. Differential General Rates
      i. GRV Townsites and GRV Other 10.9443 cents in the dollar;
      ii. UV Rural and Rural Other 0.4373 cents in the dollar; and
      iii. UV Intensive 0.6470 cents in the dollar.

   b. Minimum Payments
      i. GRV Townsites and GRV Other $1,482;
      ii. UV Rural and Rural Other $1,706; and
      iii. UV Intensive/Mining $2,840.

3. Pursuant to Section 6.45(3) of the *Local Government Act 1995* impose a flat fee of $50.00 on any ratepayer on an approved payment plan and apply an interest rate of 7% to rate and service charge payment arrangements.

4. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, set the following Rate Instalment Options and Due Dates for the 2026/27 financial year:

   a. Payment in full

      One payment with no interest or instalment charges if paid on or before 9 October 2026 (35 days after the date of the service appearing on the rate notice).

   b. Payment by two instalments

      i. First instalment due date: 9 October 2026; and
      ii. Second instalment due date: 12 February 2027.

   c. Payment by four instalments

      i. First instalment due date: 9 October 2026;
      ii. Second instalment due date: 11 December 2026;
      iii. Third instalment due date: 12 February 2027; and
      iv. Fourth instalment due date: 9 April 2027.

5. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996*, impose an instalment administration charge of $10.00 per instalment after the initial instalment is paid, where the ratepayer has elected to pay rates (and service charges) through an instalment option.

6. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996,* impose an interest rate of 5.5% pa where the owner has elected to pay rates and service charges through an instalment option.

7. Impose in accordance with section 6.51(1) of the *Local Government Act 1995* an interest rate of 7% pa for rates and any costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

<u>Recommendation 3 – Fees and Charges</u>

8. Pursuant to Section 6.16 of the *Local Government Act 1995*, adopt the Schedule of Fees and Charges included at page 28 of Appendix 12.1.1.

<u>Recommendation 4 – Council Members' Fees and Allowances for 2026/27</u>

9. In accordance with Section 5.98(1)(b) of the *Local Government Act 1995*, Regulation 30 *Local Government (Administration) Regulations 1996*, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, adopt the following annual fees for payment of Councillors in lieu of individual meeting attendance fees:

   a. President $16,224; and
   b. Councillors $ 8,960.

10. In accordance with Section 5.99A(b) of the *Local Government Act 1995*, Regulation 30 *Local Government (Administration) Regulations 1996*, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, adopt an Information Communication Technology Allowance of $2,500 per Councillor.

11. In accordance with Section 5.98(5) and 5.98A(1) of the *Local Government Act 1995* and Part 7.2 (1) of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, adopt the following annual local government allowances to be paid in addition to the annual meeting allowance:

a. President $16,250; and
b. Deputy President $ 4,250.

12. In accordance with Section 5.100 of the *Local Government Act 1995, Regulation 30 Local Government (Administration) Regulations 1996, and Part 6.4 and 6.4A* of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7BAA of the *Salaries and Allowances Act 1975*, adopt the following Independent Audit, Risk and Improvement Committee (ARIC) Members per meeting attendance fees:

    a. Independent ARIC Presiding Member $608;
    b. Deputy Independent ARIC Presiding Member $608; and
    c. Deputy of the ARIC Independent Presiding Member $608.

<u>Recommendation 5 – Material Variance Reporting for 2026/27</u>

13. Pursuant to Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* and AASB 1031 Materiality, adopt a variance of 10% and a minimum of $30,000 to be used in the Statements of Financial Activity for reporting material variances for the 2026/27 financial year.

CARRIED BY ABSOLUTE MAJORITY
7 / 0

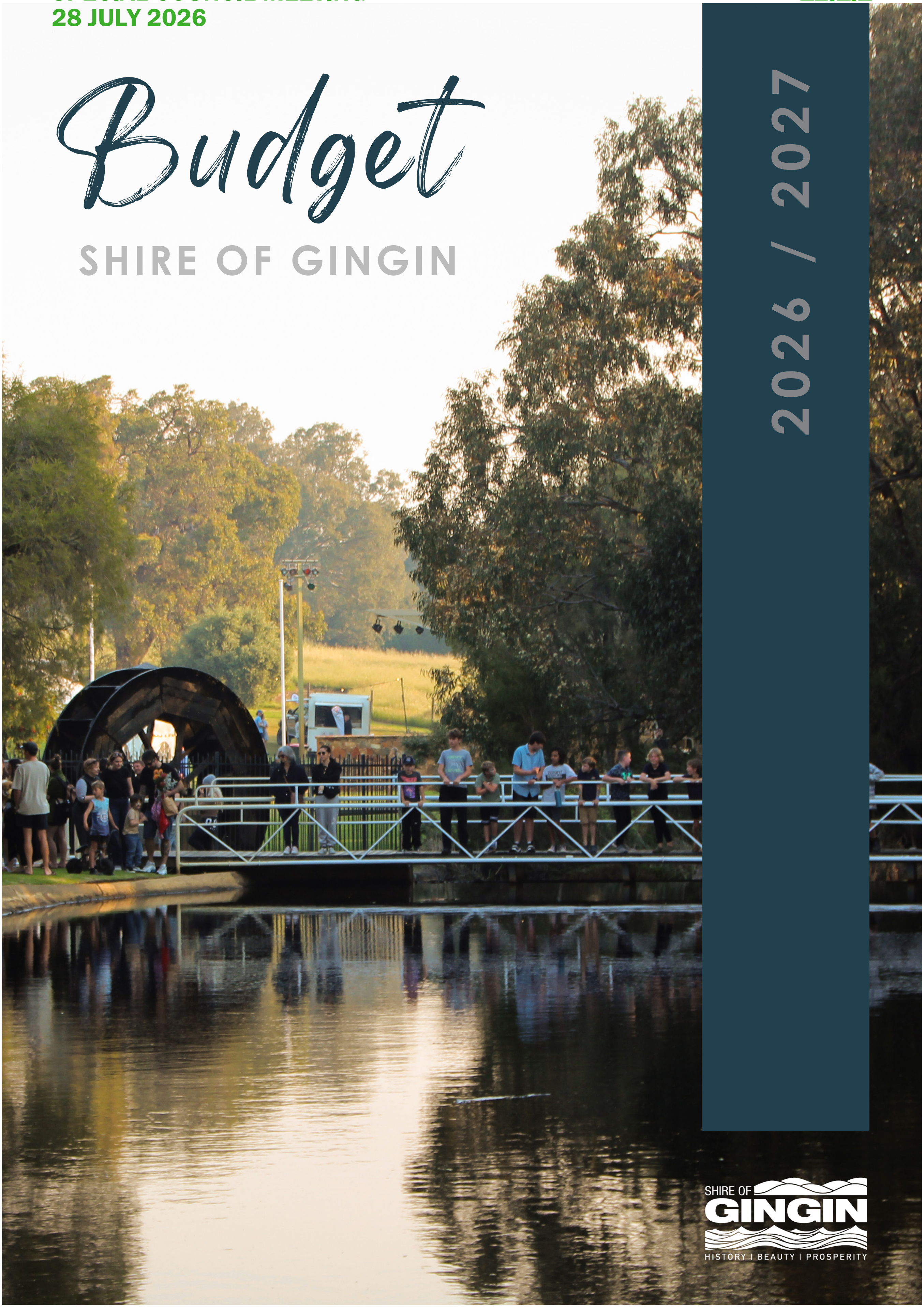
FOR: *Councillor Balcombe, Councillor Hyne, Councillor Kestel, Councillor Peczka, Councillor Stewart, Councillor Wilkie and Councillor Woods*

AGAINST: *Nil*

Budget

SHIRE OF GINGIN

2026 / 2027



SHIRE OF GINGIN
HISTORY | BEAUTY | PROSPERITY

SHIRE OF GINGIN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Gingin a Class 3 local government conducts the operations of a local government with the following community 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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	12,654,048	12,025,936	11,927,871
Grants, subsidies and contributions		2,744,879	4,810,040	3,029,624
Fees and charges	14	5,816,326	5,664,612	5,138,826
Interest revenue	10(a)	701,679	887,818	402,637
Other revenue		452,912	515,860	340,108
		22,369,844	23,904,266	20,839,066
Expenses				
Employee costs		(9,040,280)	(7,670,319)	(8,077,400)
Materials and contracts		(11,373,764)	(8,958,170)	(10,211,152)
Utility charges		(587,850)	(577,349)	(566,166)
Depreciation	6	(11,813,889)	(11,002,864)	(11,002,864)
Finance costs	10(c)	(160,744)	(182,372)	(195,291)
Insurance		(471,292)	(481,042)	(472,672)
Other expenditure		(864,412)	(812,160)	(821,284)
		(34,312,231)	(29,684,276)	(31,346,829)
		(11,942,387)	(5,780,010)	(10,507,763)
Capital grants, subsidies and contributions		7,749,172	6,888,191	9,685,062
Profit on asset disposals	5	33,467	250,947	45,025
Loss on asset disposals	5	(25,997)	(6,563)	(92,739)
Fair value adjustments to financial assets at fair value through profit or loss		0	75,558	0
		7,756,642	7,208,133	9,637,348
Net result for the period		**(4,185,745)**	**1,428,123**	**(870,415)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(4,185,745)**	**1,428,123**	**(870,415)**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		12,736,381	11,751,585	11,752,921
Grants, subsidies and contributions		2,490,652	4,640,569	2,738,542
Fees and charges		5,816,326	5,664,612	5,138,826
Interest revenue		701,679	887,818	402,637
Goods and services tax received		273,020	0	25,307
Other revenue		452,912	515,860	340,108
		22,470,970	23,460,444	20,398,341
Payments				
Employee costs		(9,171,407)	(7,548,838)	(8,045,482)
Materials and contracts		(13,413,802)	(6,912,473)	(9,806,339)
Utility charges		(587,850)	(577,349)	(566,166)
Finance costs		(85,808)	(107,641)	(297,398)
Insurance paid		(471,292)	(481,042)	(472,672)
Goods and services tax paid		0	(205,795)	0
Other expenditure		(864,412)	(812,160)	(821,284)
		(24,594,571)	(16,645,298)	(20,009,341)
Net cash provided by (used in) operating activities	4	(2,123,601)	6,815,146	389,000
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,378,234)	(1,649,185)	(2,680,537)
Payments for construction of infrastructure	5(b)	(9,865,739)	(6,034,592)	(11,640,702)
Proceeds from capital grants, subsidies and contributions		6,131,145	6,281,663	8,607,573
Proceeds from disposal of property, plant and equipment	5(a)	256,000	388,624	267,000
Proceeds on financial assets at amortised cost - self supporting loans		4,555	4,464	4,466
Net cash (used in) investing activities		(5,852,273)	(1,009,026)	(5,442,200)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(530,585)	(272,116)	(272,117)
Payments for principal portion of lease liabilities	7	(34,220)	(22,740)	(22,408)
Net cash (used in) financing activities		(564,805)	(294,856)	(294,525)
Net increase (decrease) in cash held		(8,540,679)	5,511,264	(5,347,725)
Cash at beginning of year		23,177,348	17,666,084	16,344,792
Cash and cash equivalents at the end of the year	4	**14,636,669**	**23,177,348**	**10,997,067**

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 2027

OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue from operating activities		$	$	$
General rates	2(a)(i)	8,791,197	8,419,276	8,311,526
Rates excluding general rates	2(a)	3,862,851	3,606,660	3,616,345
Grants, subsidies and contributions		2,744,879	4,810,040	3,029,624
Fees and charges	14	5,816,326	5,664,612	5,138,826
Interest revenue	10(a)	701,679	887,818	402,637
Other revenue		452,912	515,860	340,108
Profit on asset disposals	5	33,467	250,947	45,025
Fair value adjustments to financial assets at fair value through profit or loss		0	75,558	0
		22,403,311	24,230,771	20,884,091
Expenditure from operating activities				
Employee costs		(9,040,280)	(7,670,319)	(8,077,400)
Materials and contracts		(11,373,764)	(8,958,170)	(10,211,152)
Utility charges		(587,850)	(577,349)	(566,166)
Depreciation	6	(11,813,889)	(11,002,864)	(11,002,864)
Finance costs	10(c)	(160,744)	(182,372)	(195,291)
Insurance		(471,292)	(481,042)	(472,672)
Other expenditure		(864,412)	(812,160)	(821,284)
Loss on asset disposals	5	(25,997)	(6,563)	(92,739)
		(34,338,228)	(29,690,839)	(31,439,568)
Non cash amounts excluded from operating activities	3(c)	11,881,355	10,757,653	11,142,078
Amount attributable to operating activities		**(53,562)**	**5,297,585**	**586,601**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		7,749,172	6,888,191	9,685,062
Proceeds from disposal of property, plant and equipment	5(a)	256,000	388,624	267,000
Proceeds from financial assets at amortised cost - self supporting loans		4,555	4,464	4,466
		8,009,727	7,281,279	9,956,528
Outflows from investing activities				
Right of use assets received - non cash	5(c)	(123,324)	(15,830)	(15,234)
Acquisition of property, plant and equipment	5(a)	(2,378,234)	(3,882,311)	(2,680,537)
Acquisition of infrastructure	5(b)	(9,865,739)	(6,034,592)	(11,640,702)
Payments for financial assets at amortised cost - term deposits		0	0	0
		(12,367,297)	(9,932,733)	(14,336,473)
Non-cash amounts excluded from investing activities	3(d)	123,324	15,830	15,234
Amount attributable to investing activities		**(4,234,246)**	**(2,635,624)**	**(4,364,711)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	7	123,324	15,830	15,234
Transfers from reserve accounts	9(a)	1,453,794	960,125	2,220,109
		1,577,118	975,955	2,235,343
Outflows from financing activities				
Repayment of borrowings	8(a)	(530,585)	(272,116)	(272,117)
Payments for principal portion of lease liabilities	7	(34,220)	(22,740)	(22,408)
Transfers to reserve accounts	9(a)	(1,535,482)	(2,421,010)	(1,412,452)
		(2,100,287)	(2,715,866)	(1,706,977)
Non-cash amounts excluded from financing activities	3(e)	(123,324)	(15,830)	(15,234)
Amount attributable to financing activities		**(646,493)**	**(1,755,741)**	**513,132**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	4,934,301	4,028,081	3,264,978
Amount attributable to operating activities		(53,562)	5,297,585	586,601
Amount attributable to investing activities		(4,234,246)	(2,635,624)	(4,364,711)
Amount attributable to financing activities		(646,493)	(1,755,741)	513,132
Surplus remaining after the imposition of general rates	3	**0**	**4,934,301**	**0**

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

SHIRE OF GINGIN
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Gingin which is a Class 3 local government 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 Leases* 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.

2025/26 actual balances
Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements
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 annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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 next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits
• Measurement of provisions

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV Townsites & GRV Other	Gross rental valuation	0.109443	2,666	51,028,445	5,584,706	0	5,584,706	5,289,698	5,254,634
UV Rural & Rural Other	Unimproved valuation	0.004373	476	541,013,085	2,365,850	0	2,365,850	2,338,547	2,247,669
UV Intensive/Mining	Unimproved valuation	0.006470	122	129,929,000	840,641	0	840,641	791,031	809,223
Total general rates			3,264	721,970,530	8,791,197	0	8,791,197	8,419,276	8,311,526
		Minimum $							
(ii) Minimum payment									
GRV Townsites & GRV Other	Gross rental valuation	1,482.00	1,834	14,528,991	2,717,988	0	2,717,988	2,615,020	2,520,480
UV Rural & Rural Other	Unimproved valuation	1,706.00	467	130,893,096	796,702	0	796,702	658,040	749,800
UV Intensive/Mining	Unimproved valuation	2,840.00	119	33,280,393	337,960	0	337,960	333,600	336,380
Total minimum payments			2,420	178,702,480	3,852,650	0	3,852,650	3,606,660	3,606,660
Total general rates and minimum payments			5,684	900,673,010	12,643,847	0	12,643,847	12,025,936	11,918,186
(iii) Ex-gratia rates									
Ex-gratia rates					10,201	0	10,201	0	9,685
Total rates					12,654,048	0	12,654,048	12,025,936	11,927,871
Instalment plan charges							30,000	27,360	16,665
Instalment plan interest							32,000	30,579	28,000
Late payment of rate or service charge interest							69,500	75,598	63,500
							131,500	133,537	108,165

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

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 2026/27 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 payments 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 2027

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)
9th October 2026

Option 2 (Two Instalments)
9th October 2026
12th February 2027

Option 3 (Four Instalments)
9th October 2026
11th December 2026
12th February 2027
9th April 2027

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	9th October 2026	0	0.0%	7.0%
Option two				
First instalment	9th October 2026	0	5.5%	7.0%
Second instalment	12th February 2027	10	5.5%	7.0%
Option three				
First instalment	9th October 2026	0	5.5%	7.0%
Second instalment	11th December 2026	10	5.5%	7.0%
Third instalment	12th February 2027	10	5.5%	7.0%
Fourth instalment	9th April 2027	10	5.5%	7.0%

(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

Description	Characteristics	Objects	Reasons
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 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
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 $1,706 (from $1,630) 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 $2,840 (from $2,780) also ensure that the proportion of total rate revenue from Rural Intensive/Mining UV properties (excluding exploratioin 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.

(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.

Differential general rate or general rate	Proposed Rate in $	Adopted Rate in $	Reasons for the difference
Rural and Other UV	0.004756	0.004373	Budget adjustments and increased opening balance allowing for a reduced overall deficiency and rates increases
Rural Intensive/Mining - UV	0.007004	0.006470	Budget adjustments and increased opening balance allowing for a reduced overall deficiency and rates increases

Minimum payment	Proposed Minimum $	Adopted Minimum $	Reasons for the difference
Rural and Other UV	1,710	1,706	Budget adjustments and increased opening balance allowing for a reduced overall deficiency and rates increases
Rural Intensive/Mining - UV	2,884	2,840	Budget adjustments and increased opening balance allowing for a reduced overall deficiency and rates increases

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	14,636,669	23,177,348	10,997,067
Financial assets		2,536	4,555	4,554
Receivables		1,794,731	1,983,694	1,621,743
Inventories		35,527	52,096	32,101
Other assets		101,777	242,404	276,783
		16,571,240	25,460,097	12,932,248
Less: current liabilities				
Trade and other payables		(2,216,623)	(4,544,984)	(2,137,340)
Contract liabilities		(606,239)	(694,076)	(685,584)
Capital grant/contributions liabilities		(2,671,947)	(4,289,974)	(1,505,693)
Lease liabilities	7	(25,727)	(15,928)	(15,665)
Long term borrowings	8	(228,690)	(530,585)	(530,585)
Employee provisions		(1,102,729)	(1,102,729)	(997,391)
Other provisions		(98,105)	(98,105)	0
		(6,950,060)	(11,276,381)	(5,872,258)
Net current assets		9,621,180	14,183,716	7,059,990
Less: Total adjustments to net current assets	3(b)	(9,621,180)	(9,249,415)	(7,059,990)
Net current assets used in the Statement of Financial Activity		0	4,934,301	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	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Less: Reserve accounts	9	(9,971,166)	(9,889,478)	(7,601,686)
Less: Current assets not expected to be received at end of year				
- Financial assets at amortised cost - self supporting loans		(2,536)	(4,555)	(4,554)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		228,690	530,585	530,585
- Current portion of lease liabilities		25,727	15,928	15,665
Add: Current liabilities covered by funds held in reserve account				
- Current portion of other provisions		98,105	98,105	0
Total adjustments to net current assets		(9,621,180)	(9,249,415)	(7,059,990)

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

EXPLANATION OF DIFFERENCE IN 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.

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
(c) Amounts excluded from operating activities		$	$	$
Less: Profit on asset disposals	5	(33,467)	(250,947)	(45,025)
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(75,558)	0
Add: Loss on asset disposals	5	25,997	6,563	92,739
Add: Depreciation	6	11,813,889	11,002,864	11,002,864
Non-cash movements in non-current assets and liabilities:				
- Other provisions		74,936	74,731	91,500
Non cash amounts excluded from operating activities		11,881,355	10,757,653	11,142,078
(d) Amounts excluded from investing activities				
Property, plant and equipment received for substantially less than fair value		0	2,233,126	0
Non cash capital grants, subsidies and contributions		0	(2,233,126)	0
Right of use assets recognised	5(c)	123,324	15,830	15,234
Non cash amounts excluded from investing activities		123,324	15,830	15,234
(e) Amounts excluded from financing activities				
Less: Lease liability recognised	7	(123,324)	(15,830)	(15,234)
Non cash amounts excluded from financing activities		(123,324)	(15,830)	(15,234)

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS (CONTINUED)

(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 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.

INVENTORY - 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.

Inventory - 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.

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.

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 2027

4. RECONCILIATION OF CASH

(a) 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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		14,636,669	23,177,348	10,997,067
Restrictions				
The following classes of financial 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		13,249,352	14,873,528	9,107,379
		13,249,352	14,873,528	9,107,379
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	9,971,166	9,889,478	7,601,686
Contract liabilities		606,239	694,076	0
Capital grant/contributions liabilities		2,671,947	4,289,974	1,505,693
Total restricted financial assets		13,249,352	14,873,528	9,107,379

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(4,185,745)	1,428,123	(870,415)
Non-cash items:				
Depreciation	6	11,813,889	11,002,864	11,002,864
(Profit)/loss on sale of assets	5	(7,470)	(244,384)	47,714
Adjustments to fair value of financial assets at fair value through profit and loss		0	(75,558)	0
Assets received for substantially less than fair value		0	(2,233,126)	0
Changes in assets and liabilities:				
(Increase)/decrease in receivables		188,963	(790,052)	(440,725)
(Increase)/decrease in inventories		16,569	(21,886)	(1,203)
Decrease in other assets		140,627	37,214	0
(Increase)/decrease in trade and other payables		(2,328,361)	2,175,412	403,913
(Increase) in contract liabilities		(87,837)	(4,608)	0
(Increase)/decrease in capital grant/contributions liabilities		(1,618,027)	1,626,598	(1,168,989)
(Increase)/decrease in employee related provisions		0	121,481	(68,086)
Decrease in other provisions		74,936	74,731	91,500
Capital grants, subsidies and contributions		(6,131,145)	(6,281,663)	(8,607,573)
Net cash provided by/(used in) operating activities		(2,123,601)	6,815,146	389,000

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget					2025/26 Actual						2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Buildings - non-specialised	0	0	0	0	0	54,285	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	577,936	(15,155)	0	0	(15,155)	482,886	0	0	0	0	0	753,937	(42,015)	0	0	(42,015)
Plant and equipment	1,186,450	(118,000)	140,000	22,000	0	423,663	970,189	(21,280)	154,755	136,874	(3,399)	1,260,000	(113,818)	135,000	45,025	(23,843)
Vehicles	613,848	(115,375)	116,000	11,467	(10,842)	687,501	1,262,937	(122,960)	233,869	114,073	(3,164)	666,600	(137,873)	132,000	0	(5,873)
Work in progress	0	0	0	0	0	850	0	0	0	0	0	0	0	0	0	0
Total	2,378,234	(248,530)	256,000	33,467	(25,997)	1,649,185	2,233,126	(144,240)	388,624	250,947	(6,563)	2,680,537	(293,706)	267,000	45,025	(71,731)
(b) Infrastructure																
Infrastructure - roads	3,057,105	0	0	0	0	3,031,635	0	0	0	0	0	2,488,415	0	0	0	0
Infrastructure - footpaths	300,000	0	0	0	0	0	0	0	0	0	0	200,749	0	0	0	0
Infrastructure - drainage	181,519	0	0	0	0	0	0	0	0	0	0	405,770	0	0	0	0
Infrastructure - parks and ovals	318,600	0	0	0	0	451,552	0	0	0	0	0	624,375	0	0	0	0
Infrastructure - landfill assets	690,520	0	0	0	0	201,128	0	0	0	0	0	500,000	0	0		0
Infrastructure - bridges	5,057,995	0	0	0	0	2,311,398	0	0	0	0	0	7,369,393	(21,008)	0	0	(21,008)
Infrastructure - other	260,000	0	0	0	0	38,879	0	0	0	0	0	52,000	0	0	0	0
Total	9,865,739	0	0	0	0	6,034,592	0	0	0	0	0	11,640,702	(21,008)	0	0	(21,008)
(c) Right of Use Assets																
Right of use - buildings	0	0	0	0	0	15,830	0	0	0	0	0	15,234	0	0	0	0
Right of use - plant and equipment	123,324	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	123,324	0	0	0	0	15,830	0	0	0	0	0	15,234	0	0	0	0
Total	12,367,297	(248,530)	256,000	33,467	(25,997)	7,699,607	2,233,126	(144,240)	388,624	250,947	(6,563)	14,336,473	(314,714)	267,000	45,025	(92,739)

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 2027

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	52,757	47,083	37,213
Buildings - specialised	1,266,162	1,118,809	841,009
Furniture and equipment	15,939	13,126	17,171
Plant and equipment	574,609	508,127	614,374
Vehicles	371,878	338,202	155,599
Infrastructure - roads	7,039,851	6,762,606	6,927,907
Infrastructure - footpaths	125,578	131,717	122,598
Infrastructure - drainage	55,859	54,232	49,464
Infrastructure - parks and ovals	784,580	687,756	775,574
Infrastructure - landfill assets	753,494	667,427	670,667
Infrastructure - bridges	257,217	195,951	257,216
Infrastructure - other	483,449	451,947	511,523
Right of use - buildings	10,163	8,703	7,607
Right of use - furniture and fittings	22,353	17,178	14,942
	11,813,889	11,002,864	11,002,864
By Program			
Law, order, public safety	448,015	403,880	60,262
Health	62,652	55,363	26,678
Education and welfare	88,040	77,571	105,964
Housing	63,510	55,765	41,832
Community amenities	813,379	719,869	755,860
Recreation and culture	1,769,642	1,566,340	1,583,777
Transport	7,520,052	7,197,543	7,398,733
Economic services	218,677	194,956	172,431
Other property and services	829,922	731,577	857,327
	11,813,889	11,002,864	11,002,864

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	25 to 50 years
Buildings - specialised	25 to 50 years
Furniture and equipment	3 to 50 years
Plant and equipment	5 to 20 years
Vehicles	1 to 5 years
Infrastructure - roads	15 - 50 years
Infrastructure - footpaths	25 years
Infrastructure - drainage	85 years
Infrastructure - parks and ovals	13 years
Infrastructure - landfill assets	6 - 16 years
Infrastructure - bridges	25 years
Infrastructure - other	3 to 25 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.

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

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Lancelin Administration - Building	1B	LJ Hughes	4.1%	24	8,077	0	(8,077)	0	(182)	0	15,830	(7,753)	8,077	(510)	0	15,234	(7,421)	7,813	(229)
Gingin Administration - Photocopier	2A	QPC Group	4.6%	36	10,547	0	(7,851)	2,696	(315)	18,053	0	(7,506)	10,547	(665)	18,054	0	(7,506)	10,548	0
Gingin Administration - IT Server	3	Dell Financial Services	1.3%	60	0	0	0	0	0	7,481	0	(7,481)	0	(24)	7,481	0	(7,481)	0	(229)
GG009 Vehicle Lease	TBC	Summit Auto Lease Australia	5.7%	60	0	123,324	(18,292)	105,032	(5,293)	0	0	0	0	0	0	0	0	0	0
					18,624	123,324	(34,220)	107,728	(5,790)	25,534	15,830	(22,740)	18,624	(1,199)	25,535	15,234	(22,408)	18,361	(458)

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 2027

8. 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 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Wannamal West Road - Tip Rationalisation	111	WATC*	6.49%	301,840	0	(301,839)	1	(9,795)	327,743	0	(25,903)	301,840	(18,602)	327,742	0	(25,903)	301,839	(20,857)
Guilderton Community Hall Extensions	114	WATC*	7.14%	112,830	0	(54,437)	58,393	(7,101)	163,579	0	(50,749)	112,830	(9,719)	163,579	0	(50,749)	112,830	(10,790)
Regional Hardcourt Facility	120	WATC*	6.68%	105,933	0	(33,018)	72,915	(6,534)	136,851	0	(30,918)	105,933	(11,995)	136,850	0	(30,918)	105,932	(8,634)
Lot 44 Weld Street	123	WATC*	6.96%	51,465	0	(24,852)	26,613	(3,157)	74,674	0	(23,209)	51,465	(4,171)	74,674	0	(23,209)	51,465	(4,800)
Regional Hardcourt Facility	124A	WATC*	4.13%	114,397	0	(26,870)	87,527	(4,450)	140,191	0	(25,794)	114,397	(7,687)	140,192	0	(25,794)	114,398	(5,526)
Swimming Pool Tiling	126	WATC*	3.10%	0	0	0	0	0	17,160	0	(17,160)	0	(182)	17,160	0	(17,160)	0	(400)
Seabird Sea Wall	127	WATC*	2.51%	12,009	0	(12,009)	0	(151)	35,582	0	(23,573)	12,009	(468)	35,582	0	(23,573)	12,009	(746)
Altus Financials Suite Software Upgrade	131	WATC*	1.94%	110,145	0	(10,083)	100,062	(2,086)	120,035	0	(9,890)	110,145	(3,208)	120,036	0	(9,891)	110,145	(2,279)
Gingin Outdoor Activity Space	132	WATC*	1.43%	91,655	0	(17,812)	73,843	(1,249)	109,214	0	(17,559)	91,655	(2,098)	109,215	0	(17,559)	91,656	(1,501)
Cunliffe Street Redevelopment	133	WATC*	4.56%	186,432	0	(23,172)	163,260	(8,235)	208,583	0	(22,151)	186,432	(13,005)	208,583	0	(22,151)	186,432	(9,256)
Land for Future Gingin Sporting Precinct	134	WATC*	5.33%	701,608	0	(24,011)	677,597	(37,109)	724,388	0	(22,780)	701,608	(35,122)	724,388	0	(22,780)	701,608	(38,340)
				1,788,314	0	(528,103)	1,260,211	(79,867)	2,058,000	0	(269,686)	1,788,314	(106,257)	2,058,001	0	(269,687)	1,788,314	(103,129)
Self Supporting Loans																		
Ledge Point Country Club Coolroom	130	WATC*	2.2%	7,610	0	(2,482)	5,128	(151)	10,040	0	(2,430)	7,610	(185)	10,039	0	(2,430)	7,609	(204)
				7,610	0	(2,482)	5,128	(151)	10,040	0	(2,430)	7,610	(185)	10,039	0	(2,430)	7,609	(204)
				1,795,924	0	(530,585)	1,265,339	(80,018)	2,068,040	0	(272,116)	1,795,924	(106,442)	2,068,040	0	(272,117)	1,795,923	(103,333)

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 2027

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	37,000	37,000	32,000
Credit card balance at balance date	0	14,038	0
Total amount of credit unused	537,000	551,038	532,000
Loan facilities			
Loan facilities in use at balance date	1,265,339	1,795,924	1,795,923

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.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by legislation												
Cash-in-lieu of public open space reserve	38,094	1,348	0	39,442	72,266	12,721	(46,893)	38,094	72,265	1,289	(55,000)	18,554
	38,094	1,348	0	39,442	72,266	12,721	(46,893)	38,094	72,265	1,289	(55,000)	18,554
Restricted by council												
LSL, Annual, Sick Leave and Staff Contingency	494,495	17,501	0	511,996	476,067	18,428	0	494,495	476,067	8,492	0	484,559
Plant and Equipment Reserve	1,333,795	47,205	(374,478)	1,006,522	1,249,544	159,369	(75,118)	1,333,795	1,267,543	22,610	(658,000)	632,153
Land and Buildings Reserve	727,807	25,758	0	753,565	693,972	178,078	(144,243)	727,807	715,041	12,754	(307,950)	419,845
Guilderton Caravan Park Reserve	217,813	107,709	0	325,522	209,708	8,105	0	217,813	209,708	3,741	0	213,449
Shire Recreation Development Reserve	304,946	10,792	0	315,738	277,140	146,228	(118,422)	304,946	277,141	4,943	(185,000)	97,084
Redfield Park Reserve	36,217	1,282	0	37,499	34,867	1,350	0	36,217	34,867	622	0	35,489
Ocean Farm Recreation Reserve	35,862	1,269	0	37,131	34,526	1,336	0	35,862	34,525	616	0	35,141
Tip Rationalisation Reserve	3,437,538	521,657	(860,520)	3,098,675	2,955,788	706,929	(225,179)	3,437,538	2,912,246	351,947	(598,390)	2,665,803
Lancelin Community Sport and Recreation Reserve	205,926	36,394	0	242,320	169,870	36,056	0	205,926	158,961	31,093	0	190,054
Community Infrastructure Reserve	414,963	351,499	0	766,462	78,015	336,948	0	414,963	88,925	216,579	0	305,504
Staff Housing Reserve	21,532	762	0	22,294	6,362	15,170	0	21,532	6,362	113	0	6,475
Future Infrastructure Reserve	609,163	21,559	0	630,722	586,461	22,702	0	609,163	586,461	10,461	0	596,922
Guilderton Country Club Reserve	18,755	9,143	0	27,898	9,586	9,169	0	18,755	9,286	8,398	0	17,684
Coastal Management Reserve - Coastal Inundation	286,841	110,152	(175,250)	221,743	425,374	146,467	(285,000)	286,841	448,523	108,000	(228,734)	327,789
Guilderton Foreshore Reserve	842,570	90,613	0	933,183	457,063	385,507	0	842,570	452,867	370,889	(96,950)	726,806
Seniors Housing Reserve	56,647	31,305	0	87,952	78,053	36,064	(57,470)	56,647	78,053	33,492	(77,585)	33,960
Gingin Railway Station Reserve	6,614	234	0	6,848	6,368	246	0	6,614	6,367	114	0	6,481
Contributions to Roads Reserve - Cullala Road Intersection	51,937	1,838	0	53,775	50,001	1,936	0	51,937	50,001	892	0	50,893
Contributions to Roads Reserve - Chitna Road	3,462	123	0	3,585	3,332	130	0	3,462	3,333	59	0	3,392
Contributions to Roads Reserve - Balance of Muni Funds	179,344	6,347	0	185,691	172,661	6,683	0	179,344	171,699	3,063	0	174,762
Community Infrastructure Reserve - Lower Coastal Fire Control	29,086	1,029	0	30,115	28,002	1,084	0	29,086	28,002	499	0	28,501
Community Infrastructure Reserve - Gingin Logo Plates	11,802	718	0	12,520	10,488	1,314	0	11,802	10,396	485	0	10,881
Community Infrastructure Reserve - Gingin Ambulance	80,864	8,862	0	89,726	72,074	8,790	0	80,864	72,075	7,286	0	79,361
Community Infrastructure Reserve - Lancelin Ambulance	58,005	20,053	0	78,058	38,514	19,491	0	58,005	38,513	18,687	0	57,200
Guilderton Trailer Parking Reserve	55,013	6,987	0	62,000	47,500	7,513	0	55,013	47,126	5,758	0	52,884
Gingin Outdoor Activity Space	6,084	215	0	6,299	5,857	227	0	6,084	5,857	104	0	5,961
Gingin Resilience Fund	25,567	905	(25,567)	905	24,615	952	0	25,567	24,615	439	0	25,054
Contribution to Roads Reserve - Aurisch Road Maintenance	28,267	18,979	(17,979)	29,267	22,689	13,378	(7,800)	28,267	24,480	12,937	(12,500)	24,917
Community Infrastructure - Development Reserve Fund Lot 601 Brockman S	270,469	58,244	0	328,713	131,830	138,639	0	270,469	98,038	98,133	0	196,171
Community Infrastructure - Development Reserve Lancelin South	0	25,000	0	25,000	0	0	0	0	0	66,848	0	66,848
Community Infrastructure - Maritime Facilities Fund Lancelin South	0	0	0	0	0	0	0	0	0	11,109	0	11,109
	9,851,384	1,534,134	(1,453,794)	9,931,724	8,356,327	2,408,289	(913,232)	9,851,384	8,337,078	1,411,163	(2,165,109)	7,583,132
	9,889,478	1,535,482	(1,453,794)	9,971,166	8,428,593	2,421,010	(960,125)	9,889,478	8,409,343	1,412,452	(2,220,109)	7,601,686

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
Restricted by legislation		
Cash-in-lieu of public open space reserve	As required	For the purpose of funding development of public open space.
Restricted by council		
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 Spare 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 Reserve	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.
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 - Cullala 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.
Guilderton Trailer Parking Reserve	As required	For the purpose of future trailer park bay maintenance at Guilderton Foreshore.
Gingin Outdoor Activity Space	As required	Used for the development of Shire Recreation facilities.
Gingin Resilience Fund	As required	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.
Community Infrastructure - Development Reserve Lancelin South	As required	For the purpose of construction and /or maintenance of community facilities to service each of the Lancelin South Structure Plan area.
Community Infrastructure - Maritime Facilities Fund Lancelin South	As required	For the purpose of construction and / or maintenance by the Shire of maritime facilities in the upper coastal area.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	600,000	781,641	310,868
Other interest revenue	101,679	106,177	91,769
	701,679	887,818	402,637
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	45,200	42,700	42,700
Other services	16,650	3,300	8,325
	61,850	46,000	51,025
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	80,018	106,442	103,333
Interest on lease liabilities (refer Note 7)	5,790	1,199	458
Unwinding of discount	74,936	74,731	91,500
	160,744	182,372	195,291

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	16,250	16,000	16,000
Meeting attendance fees	16,224	15,600	15,600
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,807	1,192	2,723
	37,781	35,292	36,823
Deputy President			
Deputy President's allowance	4,250	2,815	4,000
Meeting attendance fees	8,960	6,461	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,807	3,948	2,723
	18,517	15,724	17,543
Council member 3			
Meeting attendance fees	8,960	0	8,320
Annual allowance for ICT expenses	2,500	0	2,500
Travel and accommodation expenses	2,807	0	2,722
	14,267	0	13,542
Council member 4			
Meeting attendance fees	8,960	8,615	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,807	0	2,722
	14,267	11,115	13,542
Council member 5			
Meeting attendance fees	8,960	8,615	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,807	3,477	2,722
	14,267	14,592	13,542
Council member 6			
Meeting attendance fees	8,960	8,615	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,807	0	2,722
	14,267	11,115	13,542
Council member 7			
Meeting attendance fees	8,960	8,615	8,320
Annual allowance for ICT expenses	2,500	1,759	2,500
Travel and accommodation expenses	2,807	0	2,722
	14,267	10,374	13,542
Council member 8			
Meeting attendance fees	8,960	8,615	8,320
Annual allowance for ICT expenses	2,500	1,759	2,500
Travel and accommodation expenses	2,807	2,820	2,722
	14,267	13,194	13,542
Council member 9			
Meeting attendance fees	8,960	8,615	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,807	0	2,722
	14,267	11,115	13,542
Total Council Member Remuneration	156,164	122,521	149,160
President's allowance	16,250	16,000	16,000
Deputy President's allowance	4,250	2,815	4,000
Meeting attendance fees	87,904	73,751	82,160
Annual allowance for ICT expenses	22,500	18,518	22,500
Travel and accommodation expenses	25,260	11,437	24,500
	156,164	122,521	149,160

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties, rubbish collection fees, other fees and charges 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.
Excludes rubbish removal charges which should not be classified as a service charge.

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
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, information technology, 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.
Excludes expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

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

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. REVENUE AND EXPENDITURE (CONTINUED)

(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 in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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 2027

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
General purpose funding	30,000	27,699	16,665
Law, order, public safety	71,109	74,861	70,118
Health	81,080	95,687	59,590
Education and welfare	5,500	6,922	5,500
Housing	164,798	165,757	163,871
Community amenities	3,089,278	2,833,324	2,585,747
Recreation and culture	88,210	94,553	112,374
Transport	120,000	106,690	133,290
Economic services	2,116,351	2,202,484	1,945,736
Other property and services	50,000	56,635	45,935
	5,816,326	5,664,612	5,138,826

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

SHIRE OF GINGIN

HISTORY | BEAUTY | PROSPERITY

FEES & CHARGES

2026/27

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Administration					
Account Enquiries	Change of Ownership Rates Only (per single enquiry).	$64.00	$66.00		☐
	Rates with Orders & Requisitions (per single enquiry).	$129.00	$133.00		☐
Instalment Charges	Ad hoc Rates Payment Arrangements Administration Charge.	$50.00	$50.00		☐
	Two Rate Instalments Administration Charge.	$10.00	$10.00		☐
	Four Rate Instalments Administration Charge.	$30.00	$30.00		☐
	Payment in lieu of Rates.	As per Lease Agreement	As per Lease Agreement		☐
	At Counter - per copy of rate assessment (when ordering more than one).	$16.50	$16.50		☐
Notice of Discontinuance	Notice of Discontinuance (application to have court case discontinued) if eligible.	Recovery of Court Costs	Recovery of Court Costs		☐
Freedom of Information (Act 1992)	Application for access to non-personal information.	$30.00	$30.00		☐
	Processing and information access services - charge for staff time incurred in assessing, processing and administering an application, supervising access to records or information, and transcribing, compiling, reproducing or copying information, including photocopying costs. Charged at $30.00 per hour, pro rata for part of an hour, plus any applicable reproduction costs.		$30.00 per hour		☐
	Advance Deposit - an advance deposit may be required under section 18(1) of the Act. The deposit will be calculated as a percentage of the estimated charges payable in addition to the application fee.		25%		☐
Council Minutes	At Counter - per copy.	$12.15	$12.50		☒
	Posted - per copy.	$27.90	$28.50		☒
Administration Support	Document search fee (regulatory in nature) - per hour.	$65.00	$67.00		☐

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
	Document search fee (non-regulatory in nature) - per hour.	$71.50	$74.00		☒
	Shire staff administration support (regulatory nature) - per hour.	$55.00	$57.00		☐
	Shire staff administration support (non-regulatory) - per hour.	$60.50	$62.00		☒
Lease Assignment	Application Fee (excluding community).	$0.00	$500.00	New	☒
Cemetery Charges	Interment, exhumation, reinterment after exhumation.	$1,500.00	$1500.00		☒
	Interment of oversize casket/coffin (additional charge).	$400.00	$400.00		☒
	Issue of a grant of Exclusive Right of Burial – 25 yrs.	$150.00	$248.00		☐
	Renewal of a grant of Exclusive Right of Burial – 25 yrs.	$150.00	$248.00		☐
	Transfer of a grant of Exclusive Right of Burial – 25 yrs.	$50.00	$83.00		☐
	Permission to erect or alter headstone or monument.	$150.00	$150.00		☒
	Interment on weekend or public holiday, or outside normal working hours (additional charge).	$300.00	$600.00		☒
	For interment of ashes (in ground or niche wall).	$100.00	$150.00		☒
	Issue of a grant of Exclusive Right of Interment - Ashes - Niche Wall 25 yrs.	$150.00	$150.00		☐
	Renewal of a grant of Exclusive Right of Interment - Ashes - Niche Wall 25 yrs.	$150.00	$150.00		☐
	Transfer of a grant of Exclusive Right of Interment - Ashes - Niche Wall 25 yrs.	$50.00	$50.00		☐
	Purchase of Niche Wall Plaque engraved.	Cost plus $100 (installation and administration costs	Cost plus $150 (installation and administration costs)		☒
	Funeral Directors' Single Permit.	$150.00	$150.00		☐
	Funeral Directors' Annual Licence.	$300.00	$300.00		☐
	Monumental Masons' Single Licence.	$120.00	$120.00		☐
	Monumental Masons' Annual Licence.	$250.00	$250.00		☐
Memorials	Purchase of Plaque (engraved) or other Memorial and installation costs.	Cost plus $100 (installation and	Cost plus $150 (installation and		☒

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
		administration costs).	administration costs).		
History Books	Gingin History.	$12.50	$12.50		☒
	Gingin History – Wholesale.	$6.25	$6.25		☒
	Brush with Nature (soft).	$12.50	$12.50		☒
	Brush with Nature (soft) – Wholesale.	$6.25	$6.25		☒
	Brush with Nature (hard).	$18.50	$18.50		☒
	Brush with Nature (hard) – Wholesale.	$9.25	$9.25		☒
	The Old North Road.	$25.00	$25.00		☒
	The Old North Road – Wholesale.	$12.50	$12.50		☒
	Neergabby.	$18.50	$18.50		☒
	Neergabby – Wholesale.	$9.25	$9.25		☒
	Secret No Longer.	$20.00	$20.00		☒
	Secret No Longer – Wholesale.	$10.00	$10.00		☒
	Cowalla and its Buildings.	$15.50	$15.50		☒
	Cowalla and its Buildings – Wholesale.	$7.75	$7.75		☒
Special Area Vehicle Plates	Special Vehicle Area Plates (over and above Department of Transport fee).	$50.00	$52.00		☒
Standpipe Bore Water	Per 1,000 litre or part thereof - community group rate.	$3.25	$3.35		☐
	Per 1,000 litre or part thereof - standard rate.	$13.00	$13.50		☐
	Key Bond for Standpipe key.	$100.00	$100.00		☐
Community Bus Hire	Per kilometre charge - Residents/Ratepayers (mileage only charged).	$2.05	$2.15		☒
	Discounts - aged pensioner groups and Lancelin RSL 50% (per kilometre charge - mileage only charged.	$1.05	$1.10		☒
	Bond (Refundable).	$500.00	$500.00		☐
	Cleaning Surcharge – per hour.	$50.00	$50.00		☒

Shire of Gingin

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Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Events Trailer	Bond.	$200.00	$200.00		☐
Trading in Public Places Stallholders Events Only	Uninsured Stallholders Insurance.	$12.50 per day	$13.00 per day		☒
Guilderton Holiday Park	High Season Site Fees Late Sep to Early May (Powered) Per Day – Two Persons.	$58.50	$61.00		☒
	High Season Site Fees Late Sep to Early May (Powered) Per Day – Extra Person.	$12.50	$13.00		☒
	High Season Site Fees Late Sep to Early May (Unpowered) Per Day – Two Persons.	$36.00	$37.00		☒
	High Season Site Fees Late Sep to Early May (Powered) Per Day – Two Persons.	$58.50	$61.00		☒
	High Season Site Fees Late Sep to Early May (Powered) Per Day – Extra Person.	$12.50	$13.00		☒
	High Season Site Fees Late Sep to Early May (Unpowered) Per Day – Two Persons.	$36.00	$37.00		☒
	High Season Site Fees Late Sep to Early May (Unpowered) Per Day – Extra Person.	$12.50	$13.00		☒
	Low Season Site Fees Early May to Late Sep - Except June long weekend - (Powered) Per Day – Two Persons.	$43.50	$45.00		☒
	Low Season Site Fees Early May to Late Sep - Except June long weekend – (Powered) Per Day – Extra Person.	$12.50	$13.00		☒
	Low Season Site Fees Early May to Late Sep - Except June long weekend - (Unpowered) Per Day – Two Persons.	$34.00	$35.00		☒
	Low Season Site Fees Early May to Late Sep - Except June long weekend - (Unpowered) Per Day – Extra Person.	$12.50	$13.00		☒
	Premium Period Pricing - Christmas/New Year Holiday Period and Easter Period (Powered) Per Day - Two Persons.		$71.00	New	☒
	Premium Period Pricing - Christmas/New Year Holiday Period and Easter Period (Powered) Per Day - Extra Person.		$13.00	New	☒
	Premium Period Pricing - Christmas/New Year Holiday Period and Easter Period (Unpowered) Per Day - Two Persons.		$47.00	New	☒

Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
	Premium Period Pricing - Christmas/New Year Holiday Period and Easter Period (Unpowered) Per Day - Extra Person.		$13.00	New	☒
	Chalets Daily – Up to Two Persons - High Season Late Sep to Early May. Minimum 2-Night Stay for bookings on Friday and Saturday.	$209.00	$216.00		☒
	Chalets Daily – Up to Two Persons - Low Season Early May to Late Sep - Except June long weekend.	$173.00	$179.00		☒
	Chalets Daily - Up to Two Persons - Premium Period Pricing - Christmas/New Year Holiday Period and Easter Period. Minimum 2-Night Stay for bookings on Friday and Saturday.		$236.00	New	☒
	Chalets Daily - Extra Person	$23.50	$24.00		☒
	Glamping Tent - High Season Late Sep to Early May. Minimum 2-Night Stay for bookings on Friday and Saturday.	$224.50	$232.00		☒
	Glamping Tent - Low Season Early May to Late Sep - Except June long weekend.	$166.00	$172.00		☒
	Additional Low Season Discounts				
	Stay for 7 nights, Pay 5 (Powered Sites) - 7 nights Two People.		$225.00	New	☒
	Stay for 7 nights, Pay 5 (Unpowered Sites) - 7 nights Two People.		$175.00	New	☒
	Stay for 7 nights, Pay 5 (Chalets) - 7 nights Two People.		$895.00	New	☒
	Stay for 7 nights, Pay 5 (Glamping) - 7 nights Two People.		$860.00	New	☒
	Midweek (Mon - Thurs) Stay 4, Pay 3 (Powered Sites) - 4 Nights Two People.		$135.00	New	☒
	Midweek (Mon - Thurs) Stay 4, Pay 3 (Unpowered Sites) - 4 Nights Two People.		$105.00	New	☒
	Midweek (Mon - Thurs) Stay 4, Pay 3 (Chalets) - 4 Nights Two People.		$537.00	New	☒
	Midweek (Mon - Thurs) Stay 4, Pay 3 (Glamping) - 4 Nights Two People.		$516.00	New	☒
	Long Weekender Offer - Stay 3 Nights and save 20% (Powered) - 3 Nights Two People.		$112.50	New	☒
	Long Weekender Offer - Stay 3 Nights and save 20% (Unpowered) - 3 Nights Two People.		$87.50	New	☒

Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
	Long Weekender Offer - Stay 3 Nights and save 20% (Chalets) - 3 Nights Two People.		$447.50	New	☒
	Long Weekender Offer - Stay 3 Nights and save 20% (Glamping) - 3 Nights Two People.		$430.00	New	☒
	Children under 3 free.	$0.00	$0.00		☐
	Late Check Out – Chalets.	$23.50	$24.50		☒
	Late Check Out – Campsites.	$10.50	$11.00		☒
	Cancellation Fees				
	7 to 30 days notice.	One night charged partial refund	One night charged partial refund		
	Less than 7 days notice.	Full booking charged no refund	Full booking charged no refund		
	Online Booking Fee.	$2.50	$2.50		
	Note: Adult 13 years and over, and Child 12 and under.				

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Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27				Comments	Inc. GST
Administration *(continued)*								
Granville Civic Centre		**Community/ Not for Profit /Other 2025/26 (75%)**	**Community / Not for Profit / Ratepayer or Resident / Other 2026/27 (75%)**	**Free Community Event 2025/26 and 2026/27**	**Commercial or Non-Ratepayer or Non-Resident 2025/26**	**Commercial or Non-Ratepayer or Non-Resident 2026/27**	**Comments**	**Inc. GST**
	Weekday Hire							
	Main Hall including stage - per hour.	$27.00	28.00	$0.00	$35.50	$37.00		☒
	Main Hall including stage - per day.	$133.00	137.50	$0.00	$176.50	$182.00		☒
	Meeting Room - per hour (includes basic kitchen use, e.g. urn/fridge).	$14.00	14.50	$0.00	$18.00	$18.50		☒
	Meeting Room – per day (includes basic kitchen use, e.g. urn/fridge).	$69.50	72.00	$0.00	$92.50	$95.50		☒
	Kitchen full use - per hour (commercial/catering use includes oven/cool room etc.).	$17.00	N/A	N/A	$22.50	$23.50		☒
	Kitchen full use – per day (commercial/catering use includes oven/cool room etc.).	$84.50	N/A	N/A	$113.00	$117.00		☒
	Whole Area - per hour.	$59.50	$51.00	$0.00	$65.50	$68.00		☒
	Whole Area - per day.	$244.00	252.00	$0.00	$326.50	$337.00		☒
	Weekend Hire							
	Main Hall including stage - per hour.	$32.00	33.00	$0.00	$42.50	$44.00		☒
	Main Hall including stage - per day.	$159.50	165.00	$0.00	$213.00	$220.00		☒
	Meeting Room - per hour (includes basic kitchen use, e.g. urn/fridge).	$17.00	17.50	$0.00	$22.50	$23.50		☒
	Meeting Room - per day (includes basic kitchen use, e.g. urn/fridge).	$83.50	86.50	$0.00	$111.00	$115.00		☒

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Item	Description	Rate 2025/26	Rate 2026/27				Comments	Inc. GST
	Kitchen full use - per hour (commercial/catering use includes oven/cool room etc.).	$14.00	N/A	N/A	$18.00	$19.00		☒
	Kitchen full use - per day (commercial/catering use includes oven/cool room etc.).	$90.00	N/A	N/A	$93.00	$96.00		☒
	Whole Area - per hour.	$58.50	60.50	$0.00	$78.50	$81.00		☒
	Whole Area - per day.	$293.50	303.00	$0.00	$391.50	$404.50		☒
	Hire Fees							
	Hall Only - per hour.	$19.50	$20.00	$0.00	$25.50	$26.00		☒
	Hall Only - maximum charge (6 hours or more use).	$81.00	$83.50	$0.00	$121.00	$125.00		☒
	Meeting Room - per hour (includes basic kitchen use, e.g. urn/fridge).	$14.00	$14.50	$0.00	$18.00	$18.00		☒
	Meeting Room - maximum charge (6 hours or more use) (includes basic kitchen use, e.g. urn/fridge).	$50.50	$52.00	$0.00	$67.50	$69.00		☒
	Kitchen Full Use – Half Day (commercial/catering use includes oven/cool room etc.).	$47.00	$48.50	$0.00	$62.00	$64.00		☒
	Kitchen Full Use - full day (commercial/catering use includes oven/cool room etc.).	$85.50	$88.50	$0.00	$114.50	$118.00		☒
	Whole Area - per hour.	$35.50	$36.50	$0.00	$47.00	$48.00		☒
	Whole Area - maximum charge (6 hours or more use).	$183.50	$189.50	$0.00	$244.00	$252.00		☒
Lancelin Hall (excluding playgroup area)	**Weekday Hire**							
	Main Hall - including stage - per hour.	$27.00	$28.00	$0.00	$35.50	$36.50		☒
	Main Hall - including stage - per day.	$101.00	$104.00	$0.00	$134.00	$138.50		☒
	Hall Only - per hour (includes basic kitchen use e.g. urn/fridge).	$19.00	$19.50	$0.00	$25.50	$26.50		☒
	Hall Only - per day (includes basic kitchen use e.g. urn/fridge).	$93.00	$96.00	$0.00	$124.00	$128.00		☒
	Weekend Hire							
	Main Hall - including stage - per hour.	$32.00	$33.00	$0.00	$41.50	$43.00		☒
	Main Hall - including stage - per day.	$125.50	$130.00	$0.00	$166.50	$172.00		☒

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27				Comments	Inc. GST
	Hall Only - per hour (includes basic kitchen use e.g. urn/fridge).	$20.50	$21.50	$0.00	$27.00	$28.00		☒
	Hall Only - per day (includes basic kitchen use e.g. urn/fridge).	$92.00	$96.00	$0.00	$124.00	$128.00		☒
Recreation Public Open Space & Beach Reserves	Minor Event / Filming Permit - with up to 100 Attendees (fee charged per day).	$96.50	$99.50	$0.00	$128.50	$133.00		☒
	Medium Event / Filming Permit - with 100 to 249 Attendees (fee charged per day or less).	$192.50	$202.50	$0.00	$257.00	$270.00		☒
	Major Event / Filming Permit - with over 250 Attendees (fee charged per day or less).	$289.50	$299.50	$0.00	$385.50	$400.00		☒
Filming Permit/Approval	For large Commercial or Major Productions.					Price on Application		
Gingin Sound Shell	**Music/Stage Events**							
	Minor Event - up to 250 Attendees (including power) per hour.	$23.50	$24.50	$0.00	$32.00	$33.00		☒
	Major Event - over 250 Attendees (including power) per hour.	$47.00	$48.50	$0.00	$63.50	$65.50		☒
	Gingin Equestrian Centre – Local Community.	$150.00	$150.00	$0.00	$0.00	$0.00		☒
	Gingin Equestrian Centre – Non-Local Community.	$0.00	$0.00	$0.00	$300.00	$300.00		☒
Administration	**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.							
	Late Booking Fee - booking requests received less than 10 business days prior to event commencement.	$84.50	$84.50	$0.00	$87.00	$112.50		☒
	Note: Community and Charitable Organisations may be exempt from payment of the Event Coordination/Administration/Hire Fees.							
	Per key	$50.00	$50.00	$0.00	$50.00	$50.00	If bond is forfeited, GST may apply if used as consideration	☐
Additional / Replacement Keys	Per key.	$50.00	$50.00	$0.00	$50.00	$50.00		☒

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27				Comments	Inc. GST
Bonds – Facilities and Open Space Events	Bond (Refundable) - High Damage Risk.	$395.00	$375.00	$375.00	$500.00	$500.00	If bond is forfeited, GST may apply if used as consideration	☐
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.				$14.00	$14.50		☒
	Commercial use of Reserves where fee is charged by Instructor (requires copy of Public Liability Certificate of Insurance)/Other Uses – per month.				$72.50	$60.50		☒
	Hire of 240 litre bin (per bin) for events only.				$24.00	$25.00		☒

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Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Plant Hire / Private Works (wet hire only)					
Works	Plant hire/private works.	Cost + 100%	Cost + 100%		☒
Exploration Drilling on Shire Roads	Licence fee for holes.	Price on application.	Price on application.		☐
Path and Kerb Bond	Bond.	$520	$600.00		If bond is forfeited, GST may apply if used as consideration.
Restricted Access Vehicle Road Maintenance Agreements	Subsidy payment to Shire for road maintenance contribution for increased freight use on sealed and unsealed roads for any Restricted Access Vehicles.	As per WALGA guidelines for sealed and unsealed roads.			☐
Traffic Management Plan Approval			$200		☐
Service Fee – Administration Charge	Charge applicable for admin of private works – per works.		5% of Total Works less GST		
	Engineering Design – per hour – minimum one hour.		$130.00		
Service Fees – Subdivision Supervision Fees **IPWEA Subdivision Guideline section 1.2.3**	Application fee for Bonding of Incomplete Works.		$1000.00		
	Defects Liability Bond for Subdivision Civil Works – Per Bond.		$5% of Civil Contract Value		
	Engineering Supervision fee per Subdivision (Construct and Drain Street) – with consulting engineer and clerk of works.		$1.5% of Total Construction Costs Less GST		
	Engineering Supervision fee per Subdivision (Construct and Drain Street) – without consulting engineer and clerk of works.		$3% of Total Construction Costs Less GST		

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Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act / Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Health						
Offensive Trades ***Health (Miscellaneous Provisions) Act 1911. Section 191*** ***&*** ***Food Act 2008 Section. 110***	Offensive Trades Application and Assessment Fee.	Act/Reg	$364.00	$189.00		☐
	Abattoirs or slaughterhouses.	Act/Reg	$310.00	$320.00		☐
	Piggeries (under specified conditions).	Act/Reg	$310.00	$320.00		☐
	Artificial manure depots **.	Act/Reg	$219.50	$320.00		☐
	Bone mills**.	Act/Reg	$178.00	$320.00		☐
	(a) Butcher shops and similar.	Act/Reg	$178.00	$320.00		☐
	(b) Larger establishments.	Act/Reg	$310.00	$320.00		☐
	Blood drying.	Act/Reg	$178.00	$320.00		☐
	Gut scraping, preparation of sausage skins.	Act/Reg	$178.00	$320.00		☐
	Fellmongeries **.	Act/Reg	$178.00	$320.00		☐
	Manure works.	Act/Reg	$219.50	$320.00		☐
	Fish curing establishment.	Act/Reg	$219.50	$320.00		☐
	Laundries, dry-cleaning establishment.	Act/Reg	$153.00	$320.00		☐
	Bone merchant premises**.	Act/Reg	$178.00	$320.00		☐
	Flock factories**.	Act/Reg	$178.00	$320.00		☐
	Knackeries**.	Act/Reg	$310.00	$320.00		☐
	Poultry processing establishment.	Act/Reg	$310.00	$320.00		☐
	Poultry farming (under specified conditions).	Act/Reg	$310.00	$320.00		☐
	Rabbit farming (under specified conditions).	Act/Reg	$310.00	$320.00		☐
	Fish processing establishment in which whole fish are cleaned and prepared.	Act/Reg	$298.00	$320.00		☐
	Shellfish and crustacean processing establishment.	Act/Reg	$310.00	$320.00		☐
	Any other offensive trade not specified.	Act/Reg	$310.00	$320.00		☐
	Note: ** means currently not operating in the Shire of Gingin.					
Wastewater Systems (Onsite Disposal Systems)	**Applications and permits for wastewater systems. Fees prescribed in the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974**					
	Administration Fee.	Act/Reg	$118.00	$118.00		☐

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Item	Description	Determined by Act / Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
	Issuing of a permit to use an apparatus (inspection fee).	Act/Reg	$118.00	$118.00		☐
	Onsite Effluent Disposal Report to Dept of Health fee - per hour or part thereof.	Act/Reg	$208.00	$208.00		☐
	Reinspection of non-complying installation - per hour.	Act/Reg	$118.00	$118.00		☐
	Reinspection fees - non-compliance with health notice works orders - per hour.	Act/Reg	$118.00	$118.00		☐
Liquor Control and Gaming	***Liquor Control Act 1988 & Local Government Act 1995***					
	Issuing of Section 39 Certificate for a Liquor Licence - Non-Profit Organisation.	Act/Reg	$0.00	$0.00		☐
	Issuing of Section 39 Certificate for a Liquor Licence - Commercial premises desk top health risk assessment.	Act/Reg	$187.50	$194.00		☐
	Issuing of Section 39 Certificate for a Liquor Licence - Commercial premises on site health risk assessment.	Act/Reg	$260.00	$269.00		☐
Temporary Accommodation	Assessment of initial application.	Act/Reg	$183.00	$189.00		☐
	Temporary Accommodation where a person or persons residing in a Caravan with a current issued Building Licence for a proposed permanent dwelling on the property (conditions as per Temporary Accommodation Policy with one inspection per annum). Up to 24-month initial period.	N/A	$500.00	$517.00		☐
Caravan Parks	**Fees as prescribed in the *Caravan Parks and Camping Grounds Regulations 1997***					
	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	$269.00		☐

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act / Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
	Application for Grant or Renewal of Licence	Act/Reg	Regulation 45 - Fee for an application for the grant or renewal of a licence is: a.$200.00 OR 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, which ever is the greater.	Regulation 45 - Fee for an application for the grant or renewal of a licence is: a.$200.00 OR 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, which ever is the greater.		☐
		N/A	Long Stay Sites $6.00 per site	Long Stay Sites $6.00 per site		☐
		N/A	Short Stay Sites and Sites in Transit Parks $6.00 per site	Short Stay Sites & Sites in Transit Parks $6.00 per site		☐
		N/A	Campsite $3.00 per site	Campsite $3.00 per site		☐
		Act/Reg	Overflow Site $1.50 per site	Overflow Site $1.50 per site		☐
		Act/Reg	Regulation 53, Additional fee for renewal after expiry penalty $20.	Regulation 53, Additional fee for renewal after expiry penalty $20.		☐
		Act/Reg	Regulation 54, Temporary license pro-rata amount of	Regulation 54, Temporary license pro rata amount of the fee		☐

Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act / Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
			the fee payable under item 1 for the period for which the licence is to be in force with a minimum of $101.00.	payable under item 1 for the period for which the licence is to be in force with a minimum of $100.00.		
Food Premises	**Fees as prescribed under the *Food Act 2008 & Food Regulations 2009***					
	Food Act Application Fee.	Act/Reg	$183.00	$189.00		☐
	Food Act Notification Fee for Food Premises Modifications.	Act/Reg	$183.00	$189.00		☐
	Food Act Inspection Upon Request (per hour).	Act/Reg	$183.00	$170.00		☐
	Annual (or part thereof) Surveillance Fee - Low Risk (Exempt) Classification.	Act/Reg	$53.50	$55.00		☐
	Annual (or part thereof) Surveillance Fee - Low Risk Classification.	Act/Reg	$215.00	$222.00	(1 mandated inspection per year)	☐
	Annual (or part thereof) Surveillance Fee - Medium Risk Classification.	Act/Reg	$603.50	$444.00	(2 mandated inspections per year)	☐
	Annual (or part thereof) Surveillance Fee - High Risk Classification.	Act/Reg	$680.00	$888.00	(3-4 mandated inspections per year)	☐
	Annual (or part thereof) Surveillance Fee - High Risk Classification with a verified Food Safety Program and Regulatory Food Safety Audits by a Department of Health approved Auditor.	Act/Reg	$680.00	$444.00	1 visit per year plus review of Food auditor reports (twice per year)	☐
	Primary Producers – Food Act Application Fee.	Act/Reg	$183.00	$189.00		
	Annual (or part thereof) Surveillance Fee - without a verified Food Safety Program and Regulatory Food Safety Audits by a Department of Health approved Auditor.	Act/Reg		$1360.00		

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Item	Description	Determined by Act / Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
	Note: 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.					
	Improvement Order - per additional inspection to monitor compliance (per hour).	Act/Reg	$160.00	$170.00		☐
	Prohibition Order - per additional inspection to monitor compliance.	Act/Reg	$268.00	$277.00		☐
	Administration Processing Fee - overdue certifications.	Act/Reg	$86.50	$89.00		☐
Skin Penetration Premises	***Health (Miscellaneous Provisions) Act 1911***					
	Notification of new establishment and assessment.	Act/Reg	$183.00	$189.00		☐
	Annual Surveillance Fee (1 per annum).	Act/Reg	$154.50	$160.00		☐
Hairdressing Premises (including mobile hairdressing)	***Health (Miscellaneous Provisions) Act 1911***					
	Notification of new establishment and assessment.	Act/Reg	$183.00	$189.00		☐
	Annual surveillance (1 per annum).	Act/Reg	$154.50	$160.00		☐
Public Buildings	Application and assessment of new premises.	Act/Reg	$557.00	$575.00		☐
	Public Building Inspection for approval certification, transfer & variation of use of the Public Building.	Act/Reg	$172.00	$178.00		☐
	Public Building Low Risk Classification Annual Fee.	Act/Reg	$268.00	$277.00		☐
	Public Building Medium Risk Classification Annual Fee.	Act/Reg	$535.60	$553.00		☐
	Public Building High Risk Classification Annual Fee.	Act/Reg	$857.00	$885.00		☐
Events	Application and assessment for an event Low Risk classification.	Act/Reg	$268.00	$189.00		☐
	Application and assessment for an event Medium Risk classification.	Act/Reg	$857.00	$885.00		☐
	Application and assessment for an event High Risk classification.	Act/Reg	$3,214.00	$3,320.00		☐
	Pyrotechnics and Firework Permits.	Act/Reg	$535.60	$553.00		☒
Lodging Houses	Notification of new establishment and initial assessment.	Act/Reg	$0.00	$189.00		
	Registration Fee.	Act/Reg	$204.00	$211.00		☐
Morgue	Application Fee and Initial Assessment.	Act/Reg	$171.50	$189.00		☐
	Annual inspection fee.	Act/Reg	$171.50	$177.00		☐

SHIRE OF GINGIN
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Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act / Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Environmental Health Service Provision (emissions and contaminations)	Environmental Health Officer (EHO) Inspection/ Consultation/Monitoring Upon Request (per hour), not including laboratory analysis costs.	Act/Reg	$164.80	$170.00		☐
Bee Keeping (DBCA fee structure)	Commercial Apiarists - annual license to access land managed by local government authority per site.	Act/Reg	$129.00	$133.00		☐
Water Sampling	Aquatic Facilities Annual fee – inspections, water sampling and analysis.	Act/Reg	$728.00	$752.00		☐
	Aquatic Facilities Seasonal fee – inspections, water sampling and analysis for up to 6 months.	Act/Reg	$364.00	$376.00		☐
	Water sampling potable water - domestic/commercial (not including laboratory analysis costs).	Act/Reg	$180.00	$186.00		☐
Environmental Protection – (Noise) Regulations 1997	Inspection/ Consultation/Monitoring Upon Request (per hour).	Act/Reg	0.00	$170.00		☐
Aerobic Treatment Unit (ATU) **Environmental Protection Act 1986**	Domestic Premises ATU - Annual charge.	Act/Reg	$50.00	$52.00		☐
	Commercial Premises ATU - Annual charge.	Act/Reg	$100.00	$103.00		☐
	Note: The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.					

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act / Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Building						
Building Permit	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	0.32% of the estimated value, but not less than $121.00		☐
	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	0.19% of the estimated value, but not less than $121.00		☐
	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	0.09% of the estimated value, but not less than $121.00		☐
Demolition Permit	Class 1 and 10 building or incidental structure (s.16(1)).	Act/Reg	$110.00	$121.00		☐
	Class 2-9 per storey (s.16(1)).	Act/Reg	$110.00 per storey	$121.00 per storey		☐
Occupancy Permit	Application for a completed building (s.46) - per application.	Act/Reg	$110.00	$121.00		☐
	Application for temporary occupancy permit for an incomplete building (s.47) - per application.	Act/Reg	$110.00	$121.00		☐
	Application for modification of an occupancy permit for additional use of building on a temporary basis (s.48) - per application.	Act/Reg	$110.00	$121.00		☐
	Application for a replacement occupancy permit for a permanent change of building's use, classification (s.49) - per application.	Act/Reg	$110.00	$121.00		☐
	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	0.18% of estimated value, but not less than $121.00		☐
	Application to replace an occupancy permit for an existing building (s.52(1)) - per application.	Act/Reg	$110.00	$121.00		☐
	Application to extend the time during which an occupancy permit has effect (s.65(3)(a)) - per application.	Act/Reg	$110.00	$121.00		☐
Retrospective Building Approval Certificates	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	Act/Reg	0.38% of the estimated current value of the unauthorised work, but not less than $110.00	0.38% of the estimated current value of the unauthorised work,		☐

Schedule of Fees & Charges 2026/2027

	estimated value of unauthorised work, but not less than $110.00.			but not less than $121.00		
	Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2)).	Act/Reg	$110.00	$121.00		☐
	Application to extend the time during which a building approval certificate has effect (s.65(3)(a)).	Act/Reg	0.137% of the estimated value of building work, but not less than $110.00	0.137% of the estimated value of building work, but not less than $121.00		☐
Park Homes & Rigid Annexes	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*	*0.32% of construction value, but not less than $121.00*		☐
Construction Training Fund Levy	Construction Training Fund Levy - 0.2% Value of works greater than $100,000 including GST.	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		☐
Building Services Levy	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	0.137% of the estimated value of building work, but not less than $61.65		☐
	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	0.137% of the estimated value of demolition work, but not less than $61.65		☐
	Occupancy Permit or Building Approval Certificate for approved Building work under S.47, S.49 or S.52 of the Building Act*.	Act/Reg	$61.65	$61.65		☐
	Occupancy Permit or Building Approval Certificate for Unauthorised Building Work under S51 of the Building Act*.	Act/Reg	0.274% of the estimated current value of building work, but not less than $123.30	0.274% of the estimated current value of building work, but not less than $123.30		☐
	Occupancy Permit for approved work under Section 46.	Act/Reg	No levy is payable	No levy is payable		☐
	Modification of Occupancy Permit for additional use of building on temporary basis under S48 of the Building Act*.	Act/Reg	No levy is payable	No levy is payable		☐
	Request to amend building permit or builder's details.	Act/Reg	No levy is payable	No levy is payable		☐
	Note: Occupancy Permits or Building Approval Certificates may attract multiple fees if more than one section of the Act is applicable.					

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Schedule of Fees & Charges 2026/2027

Regulation 31	Application as defined in Regulation 31 – for each Building Standard in respect of which a declaration is sought.	Act/Reg	$2,160.15	$2,160.15		☐
Regulation 61	Application for approval of battery powered smoke alarms (Regulation 61): set by local government.	Act/Reg	$179.40	$197.00		☐
	Note: The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.					
Copying of Plans	Site Plan, Floor Plan or Elevations - A4 or A3 only.	N/A	$25.00	$26.00		☐
Copy of All Plans on Building File	Copies of all plans on Building File - per file if property has multiple volumes.	N/A	$87.00	$90.00		☒
Photocopying / Printing Charge for Building Applications	Printing/Photocopying of Plans - per sheet - A4 and A3 (If application submitted electronically or not enough submitted in hard copy).	N/A	$1.00	$2.00		☐
	Extra charge for A0, A1 & A2 per Sheet.	N/A	$8.00	$9.00		☐
Standard Building Specifications	Per Copy.	N/A	$30.00	$31.00		☒
Consulting Charge for Building Surveyor	Hourly rate.	N/A	$135.00	$140.00		☐
Swimming Pool Inspection (Reg 53)	Inspection Fee.	Act/Reg	$78.00	$78.00		☐
Initial Inspection on new Swimming Pool Safety Barrier 53A(2)	Inspection Fee.	Act/Reg	$312.00	$312.00		☐
	Note: 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 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Waste Management Facilities / Charges					
Waste Management Fee UV (Property but no Kerbside Service)	Per Assessment per pass includes Household waste only, up to 52 general waste tip visits annually on your reuseable tip pass.	$214.00	$224.00		☐
Waste Management Fee GRV (Property with Kerbside)	Per Assessment per pass includes Household waste only, up to 12 general waste tip visits annually on your reuseable tip pass.	$214.00	$224.00		☐
Waste Management Fee UV (Vacant Land)	Per Assessment per pass for Vacant Land (no approved dwelling), includes up to 6 green waste tip visits annually on your reuseable tip pass.	$214.00	$224.00		☐
Waste Management Fee UV or GRV (Commercial)	Per Assessment per pass includes Commercial Waste only, up to 6 general waste tip visits annually on your reuseable tip pass.	$375.00	$393.00		☐
Refuse Service Charge Kerbside Service	Properties within the collection service area (1 General waste bin and 1 Recycling bin).	$274.00	$287.00		☒
	Additional full service (additional 1 general waste bin and 1 recycling bin).	$274.00	$287.00		☒
	Commercial Premises (1 general waste bin and 1 recycling bin) Per Service.	$375.00	$393.00		☒
	Note: Kerbside Collection costs if applicable to your property. New services have to be assessed if viable. Only one top up per financial year and only once full year allocation used.				
Waste Facility Fees	Opening of tip outside normal operating hours (per hour).	$250.00	$258.00		☒
Controlled Waste	Animal carcasses - small domestic animals.	$24.00	$25.00		☒
	Animal carcasses - large animals (sheep and cattle, etc.).	$49.00	$50.00		☒
	Administration fee (applicable to any burial of materials at landfill - i.e. Asbestos/oversized carcasses).	$206.00	$213.00		☒
	Asbestos per cubic metre (plus administration fee).	$148.00	$153.00		☒
	Out of hours - special burial per cubic metre.	$279.65	$288.00		☒
General Waste	General Waste – Residential per Cubic Metre-or (One tip pass allocation).	$40.00	$42.00		☒
	General Waste – Commercial per Cubic Metre (or one tip pass allocation).	$66.00	$68.00		☒
	Green Waste - not contaminated (per cubic meter or one tip pass allocation).	$9.00	$10.00		☒
	General Waste – Shire Skip Bin Contractor per cubic metre.	$57.00	$59.00		☒
Recycling	Mattress (or one tip allocation).	$25.00	$26.00		☒

Schedule of Fees & Charges 2026/2027

	Used Oil - residential (no fee up to first 20 litres) per litre.	$0.50	$0.55		☒
	Used Oil – commercial per litre.	$0.50	$0.55		☒
	Car tyre per item - no rims (clean).	$12.00	$14.00		☒
	Car Tyre per item – contaminated.	$26.00	27.00		☒
	Truck/Small Tractor tyre per item - No rims (clean).	$41.00	42.00		☒
	Truck/Small Tractor tyre per item - On rim (contaminated or dirty).	Not accepted	Not accepted		☒
	Truck/Large Tractor tyre per item - No rims (clean).	$83.00	$85.00		☒
	Truck/Large Tractor tyre per item - On rim (contaminated or dirty).	Not accepted	Not accepted		☒
E-Waste	White goods requiring de gassing - Air conditioner/ Fridge de gassing.	$20.00	$21.00		☒
	Televisions, printers, white goods.	$0.00	$0.00		☒
Replacement Tip Pass (lost or damaged)	Per Tip Pass.	$40.00	$42.00		☒
Replacement Residential Bin	Per replacement rubbish bin.	$110.00	$114.00		☒
Establishment Fee (New bin service)	One off establishment fee for new bin service.		$110.00		☒
Waste Facility Fees	Opening of tip outside normal operating hours (per hour).	$250.00	$260.00		☐
Tip Shop	Sale of material – salvageable goods.		Price on application at waste facilities		☐

Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Law & Order and Public Safety						
Rural Road Numbers	Measuring, Purchase and Instalment of Rural Road Number.	N/A	$88.00	$91.00		☒
Replacement Dog Tag	Free of charge.	Act/Reg	$0.00	$0.00		☐
Dog Registration	Unsterilised 1 year.	*Dog Act 1976*	Determined by Act/Reg	Determined by Act/Reg		☐
	Unsterilised 3 year.	*Dog Act 1976*	Determined by Act/Reg	Determined by Act/Reg		☐
	Sterilised 1 year.	*Dog Act 1976*	Determined by Act/Reg	Determined by Act/Reg		☐
	Sterilised 3 Year Lifetime Dog Registration.	*Dog Act 1976*	Determined by Act/Reg	Determined by Act/Reg		☐
	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	Determined by Act/Reg		☐
	Additional Dog Application fee.	Dogs Local Law 2025	$158.00	$163.00		☐
	Note: Pensioners 50% of above fees.	*Dog Act 1976*	Determined by Act/Reg	Determined by Act/Reg		☐
Replacement Tag	Free of charge.		$0.00	$0.00		☐
Cat Registration	Sterilised 1 year.	*Cat Act 2011*	Determined by Act/Reg	Determined by Act/Reg		☐
	Sterilised 3 year.	*Cat Act 2011*	Determined by Act/Reg	Determined by Act/Reg		☐
	Lifetime Cat Registration.	*Cat Act 2011*	Determined by Act/Reg	Determined by Act/Reg		☐
	Additional Cat Application fee – Standard.	Cats Local Law 2025	$158.00	$163.00		☐
	Note: Pensioners 50% of above fees.	*Cat Act 2011*	Determined by Act/Reg	Determined by Act/Reg		☐
Boarding/Breeding Kennel/Cattery Establishment	Licence/Permit Application Fee.	Cats Local Law 2025	$178.00	$184.00		☐
	Licence/Permit Issue/Renewal Fee.	Cats Local Law 2025	$178.00	$184.00		☐
	Licence/Permit Transfer Fee.	Cats Local Law 2025	$89.00	$92.00		☐

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Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Cattery Establishment	Fee for application to grant or renew approval to breed cats per breeding cat (male or female).	*Cat Regulations 2012*	$100.00	$100.00		☐
	Licence/Permit Transfer Fee.	Cats Local Law 2025	$89.00	$92.00		☐
Ranger Fees – Impounding of Signs	Administration Fee.	LGA	$33.00	$34.00		☐
	Transporting signs back to owners.	LGA	$33.00	$34.00		☐
Ranger Fees – Impounding of Dogs and Cats	Dog and other domesticated animals impounded (per dog).	*Dog Act 1976* *Cat Act 2011*	$87.00	$90.00		☐
	Dog and other domesticated animals impounded on Sundays and Public Holidays (per dog).	*Dog Act 1976* *Cat Act 2011*	$131.00	$135.00		☐
	Surrender dog to ranger fee (per dog).	N/A	$137.00	$300.00		☒
	Transporting dog back to owners (per dog).	N/A	$35.00	$36.00		☒
Daily Substance Fees for Impounded	Dog and other domesticated animals per animal (per day or part thereof) (per dog).	*Local Govt (Miscellaneous Provisions) Act 1960*	$22.00	$23.00		☐
Rangers Fees – Impounding of Stock	Entire horses, mules, asses, camels, bulls, or boars per head if impounded after 6am & before 6pm.	*Local Govt (Miscellaneous Provisions) Act 1960*	$87.00	$90.00		☐
	Entire horses, mules, asses, camels, bulls, or boars per head if impounded after 6pm & before 6am.	*Local Govt (Miscellaneous Provisions) Act 1960*	$131.00	$135.00		☐
	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	$91.00		☐
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, or pigs per head if impounded after 6pm & before 6am.	*Local Govt (Miscellaneous Provisions) Act 1960*	$132.00	$136.00		☐
	Wethers, ewes, lambs, goats, per head if impounded after 6am & before 6pm.	*Local Govt (Miscellaneous Provisions) Act 1960*	$22.00	$24.00		☐
	Wethers, ewes, lambs, goats, per head if impounded after 6pm & before 6am.	*Local Govt (Miscellaneous Provisions) Act 1960*	$44.00	$46.00		☐

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Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Poundage Fees for Stock Impounded	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	$29.00		☐
	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	$18.00		☐
	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	$28.00		☐
	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	$12.00		☐
	Wethers, ewes, lambs, goats, per head (first 24 hours or part).	*Local Govt (Miscellaneous Provisions) Act 1982*	$10.50	$11.00		☐
	Wethers, ewes, lambs, goats, per head (Subsequent 24 hours or part).	*Local Govt (Miscellaneous Provisions) Act 1982*	$5.50	$6.00		☐
Sustenance Charges for Stock Impounded	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	$18.00		☐
	Pigs of any description, per head (For each 24 hours or part).	*Local Govt (Miscellaneous Provisions) Act 1982*	$10.50	$11.00		☐
	Rams, wethers, ewes, lambs or goats, per head (For each 24 hours or part).	*Local Govt (Miscellaneous Provisions) Act 1982*	$8.50	$9.00		☐
Fox/Dog/Cat Traps	Hire Fee – Fox/Dog/Cat Traps for a 14 Day Period.	N/A	$50.00	$52.00		☒
Fencing (Local Govt (Uniform Local Provisions) Regs 1996)	Contravention of Local Law upon conviction.	Act/Reg	$218.00	$225.00		☐
Noxious Weeds	First offence for non-compliance.	Act/Reg	$22.00	$24.00		☐
	Subsequent offence/s.	Act/Reg	$55.00	$57.00		☐

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Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Abandoned Vehicles	Towing by Shire of Gingin.	*Local Government Act 1995 Section 6.16*	$300.00	$310.00		☐
	Towing by Private Contractor.	*Local Government Act 1995 Section 6.16*	Cost + 15%	Cost + 15%		☐
	Impound of abandoned vehicle.	*Local Government Act 1995 Section 6.16*	$88.00	$91.00		☐
	Storage fee (per 24 hours or part thereof).	*Local Government Act 1995 Section 6.16*	$22.00	$23.00		☐
	Administration Fee.	N/A	$33.00	$34.00		☐
Parking Fees	Parking Stations.	N/A	$2.00 per hour / Maximum $10.00 per day	$2.00 per hour / Maximum $10.00 per day		☒
Replacement Parking Permits	Replacement Parking Permits (Rate payers only).	N/A	$33.00	$34.00		☒
Fines Enforcement Fees	Issuing Final Demand.	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		☐
	Preparing Enforcement Certificate.	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		☐
	Registration of Infringement Notice.	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		☐
	Firebreak Administration Fee - engagement of private firebreak contractors.	N/A	$33.00	$34.00		☐
Lancelin Off-road Vehicle Area	Admission Fee - Non-commercial.	Control of Vehicles (Off-road Areas) Act Local Law 2021	Determined by Act/Reg	Determined by Act/Reg		☐
	Admission Fee – Commercial.	Control of Vehicles (Off-road Areas) Act Local Law 2021	Determined by Act/Reg	Determined by Act/Reg		☐
	Trading Permits.	Control of Vehicles (Off-road Areas) Act Local Law 2021	Determined by Act/Reg	Determined by Act/Reg		☐
Itinerant Food Vendor	Application Fee.	Activities in Thoroughfares and Public	$174.00	$180.00		☐

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Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
		Places and Trading Local Law (2004)				
	Annual permit.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$546.00	$564.00		☐
	6 Month Permit.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$347.00	$358.00		☐
	3 Month Permit.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$220.00	$227.00		☐
	1 Month Permit.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$168.00	$174.00		☐
Trading in Public Places Permits	Application Fee (not required for 1-day permits).	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$174.00	$180.00		☐
	Annual permit – Non Food Vendors.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$1,092.00	$1,128.00		☐
	Annual Permit – Food Vendors.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$884.00	$913.00		☐
	License Fee - area adjoining applicant's business premises (annually).	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$328.00	$339.00		☐
	6 Month Permit.	Activities in Thoroughfares and Public	$546.00	$564.00		☐

Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
		Places and Trading Local Law (2004)				
	3 Month Permit.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$360.00	$372.00		☐
	1 Month Permit.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$208.00	$215.00		☐
	1 Week Permit.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$87.20	$90.00		☐
	1 Day Permit.	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	$33.00	$34.00		☐

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Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Gingin Aquatic Centre					
Admission Fees	Adult Swimmers - ages 16 and over.	$5.00	$5.50		☒
	Child - 5 to 15 years of age.	$3.00	$3.00		☒
	Child Under 5 years of age.	$2.00	$2.00		☒
	Spectator Fee.	$0.00	$0.00		☒
	Concession (Seniors, Pensioners, Veterans & Health Care Card Holders/High Schools).	$3.50	$3.60		☒
	Family Pass - 2 adults and 3 children.	$15.50	$17.00		☒
Annual Membership Fees	Adult Swimmers - ages 16 and over.	$149.50	$154.50		☒
	Council Employee Annual Membership.	$75.00	$77.50		☒
	Child - 5 to 15 years of age.	$81.50	$84.00		☒
	Child Under 5 years of age.	$42.00	$43.50		☒
	Concession.	$77.00	$79.50		☒
	Family Pass - 2 adults and 3 children.	$380.00	$392.50		☒
	Purchase 10 Day Passes, get one Free.				☒
Swimming Lessons	Admission all ages (VacSwim / In Term/ Carnivals).	$2.60	$2.70		☐
	Members of the Swimming Pool.	$0.00			☐
	Note: These rates only apply where swimming lessons are supervised by qualified persons - School Term & VacSwim.				
Functions etc.	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 plus penalties.	POA	POA		☒
Lane Hire (Hourly Rate)	Commercial use of pool where fee is charged (requires copy of Public Liability Certificate of Insurance).	$14.50	$15.00		☒
	Community Group – Not for Profit.	$7.50	$7.50		☒

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Gingin Sale Yards					
Non-Stud/Registered Stock	Per head (Increase to cover power/water use) (including Cattle, Horses, Goats and other hoofed stock).	$8.50	$9.00		☒
Stud/Registered Stock (excluding Bulls)	Per head.	$52.50	$54.50		☒
Stud Bulls	Per head.	$77.00	$79.50		☒
Removal of Dead Stock	Per head.	Cost plus 25%	Cost plus 24%		☒
Charity Days/Community Use	In accordance with Council Delegation 1.2 (Donations).				☒
Bond	For use of sale yards.	$500.00	$500.00		If bond is forfeited, GST may apply if used as consideration.

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Planning Development Applications						
General	**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	$147.00		☐
	b) More than $50,000 but not more than $500,000.	Act/Reg	0.32% of the estimated cost of development	0.32% of the estimated cost of development	Determined by Act/Reg	☐
	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	$1,700 + 0.257% for every $1.00 in excess of $500,000	Determined by Act/Reg	☐
	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	$7,161 + 0.206% for every $1.00 in excess of $2.5 million	Determined by Act/Reg	☐
	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	$12,633 + 0.123% for every $1.00 in excess of $5.0 million	Determined by Act/Reg	☐
	f) More than $21.5 million.	Act/Reg	$34,196.00	$34,196.00	Determined by Act/Reg	☐
	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.	The Development Application fee plus, by way of penalty, twice that fee.	Determined by Act/Reg	☐
Development Assessment Panel (DAP) Fee	**Pursuant to *Planning and Development (Development Assessment Panels) Regulations 2011* and *Amendment Regulations 2024*. The fee for a Development Assessment Panel (DAP) Application consists of both the required DAP fee and the required Shire of Gingin fee.**					
	Estimated cost of the development:					
	a) less than $2 million.	Act/Reg	$5,475.00	$5,475.00	Determined by Act/Reg	☐
	b) Not less than $2 million and less than $7 million.	Act/Reg	$6,322.00	$6,322.00	Determined by Act/Reg	☐

	c) Not less than $7 million and less than $10 million.	Act/Reg	$9,760.00	$9,760.00	Determined by Act/Reg	☐
	d) Not less than $10 million and less than $12.5 million.	Act/Reg	$10,620.00	$10,620.00	Determined by Act/Reg	☐
	e) Not less than $12.5 million and less than $15 million.	Act/Reg	$10,922.00	$10,922.00	Determined by Act/Reg	☐
	f) Not less than $15 million and less than $17.5 million.	Act/Reg	$11,226.00	$11,226.00	Determined by Act/Reg	☐
	g) Not less than $17.5 million and less than $20 million.	Act/Reg	$11,530.00	$11,530.00	Determined by Act/Reg	☐
	h) not less than $20 million and less than $50 million.	Act/Reg	$11,833.00	$11,833.00	Determined by Act/Reg	☐
	i) $50 million or more.	Act/Reg	$17,097.00	$17,097.00	Determined by Act/Reg	☐
	An application under r.17.	Act/Reg	$271.00	$271.00	Determined by Act/Reg	☐
Home Occupation	Home occupation.	Act/Reg	$228.00	$228.00	Determined by Act/Reg	☐
	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	The Home Occupation fee plus, by way of penalty, twice that fee	Determined by Act/Reg	☐
Heritage Listed	State or Local Heritage listed buildings or places that would not normally require Planning Consent if not listed.	Act/Reg	$0.00	$0.00	Determined by Act/Reg	☐
Change of Use	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	$295.00	Determined by Act/Reg	☐
	Note: The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.					

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Planning						
Change of Use (Retrospective)	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.	The Change of Use fee, by way of penalty, twice that fee.		☐
Amending a Development Application	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	$295.00		☐
Strata Applications	Built Strata Form 24 Fee (1-5 allotments).	Act/Reg	$656.00 plus $65 per lot	$656.00 plus $65 per lot		☐
	Built Strata Form 24 Fee (6-100 allotments).	Act/Reg	$981.00 plus $43.50 per lot	$981.00 plus $43.50 per lot		☐
	Built Strata Form 24 Fee (in excess of 100 allotments).	Act/Reg	$5,113.50	$5,113.50		☐
Subdivision Clearances	a) Not more than 5 lots.	Act/Reg	$73.00	$73.00		☐
	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	$73.00 for first 5 lots then $35.00 per lot		☐
	c) More than one hundred and ninety-five (195) lots.	Act/Reg	$7,393.00	$7,393.00		☐
Extractive Industry Development Approval	Planning Application Fee (where the development has not commenced).	Act/Reg	$752.00	$739.00		☐
	Planning Application Fee (where the development has commenced or been carried out).	Act/Reg		$739.00 + twice the fee	As per Regs (19 Feb 2026)	☐
Extractive Industry Licence Initial Application Fee	Initial Application Fee.	N/A	$535.00	$553.00		☐
Extractive Industry Local Laws Licence Renewal/ Transfer	Where overall area of excavation is less than 5ha.	N/A	$420.00	$434.00		☐
	Where overall area of excavation is greater than 5ha.	N/A	$840.00	$868.00		☐

Shire of Gingin

Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Extractive Industry - Retrospective	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.	The above application fee plus, by way of penalty, twice that fee.		☐
Extractive Industry Rehabilitation Bond	To be applied per ha as a condition of development approval.	N/A	$1,948.00	$5,000.00		☐
Second Hand Transportable Dwellings Bond	In accordance with the Local Planning Policy 1.5 Transportable Dwellings.	N/A	$5,000.00	$5,150.00		☐
Structure Plans/ Local Development Plans	Structure Plans/ Local Development Plans.	Act/Reg	$4,871.00	$9,000.00		☒
	Modifications to structure/local-development plans/subdivision guide plans.	Act/Reg	$2,435.00	$6,453.00		☒
	Note: For advertising all Applications (if required), plus cost of newspaper advertising.					
	Note: 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.*					
	Note: 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.					
Scheme Amendments	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 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.	Act/Reg				☐
	Basic - at discretion of the Shire.	Act/Reg	$4,684.00	$4,825.00		☐
	Standard - at discretion of the Shire.	Act/Reg	$6,265.00	$6,453.00		☐
	Complex - at discretion of the Shire.	Act/Reg	$8,950.00	$9,219.00		☐
	For advertising all Applications (if required), plus cost of newspaper advertising.	Act/Reg	$168.00	$168.00		☐
Detailed Area Plan	Application fee.	N/A	$484.00	$4,500.00		☐

Schedule of Fees & Charges 2026/2027

Item	Description	Determined by Act/Reg	Rate 2025/26	Rate 2026/27	Comments	Inc. GST
Detailed Area Plan Amendments	Application fee.	N/A	$333.00	$344.00		☐
Road Closure	Application fee to close public road.	N/A	$390.00	$403.00		☐
Administration Fee	Issue of a zoning certificate.	N/A	$73.00	$73.00		☒
	Sector 40 (Liquor Licensing) Requests.	N/A	$147.00	$152.00		☐
Miscellaneous	Reply to a property settlement questionnaire.	Act/Reg	$73.00	$73.00		☒
	Issue of a written Planning Advice.	Act/Reg	$73.00	$73.00		☒
	Town Planning Scheme Text/Policies.	N/A	$30.00	$30.00		☒
	Copies of Local Planning Strategy.	N/A	$30.00	$30.00		☒
	Townsite Expansion Plan.	N/A	$30.00	$30.00		☒
	Heritage Booklet.	N/A	$72.00	$72.00		☒
	Administration charges for photocopying plans - if not enough sets submitted with application (A3 and A4 size plans only).	N/A	$18.00	$19.00		☒
	Short Term Rental Accommodation Approval Amendment Fee.	N/A	$147.00	$147.00		☐
	Deemed to Comply Fee – Minor Assessment.	N/A	$73.00	$73.00		☒
	Deemed to Comply Fee – Major Assessment.	N/A		$295.00		
Advertising	Advertising/signage.	Act/Reg	At cost	At cost		☒
	Note: The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.					

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 4:15 pm.

The next Ordinary Council Meeting will be held in Council Chambers at the Shire of Gingin Administration Centre, 7 Brockman Street, Gingin on 18 August 2026, commencing at 3 pm.