



MINUTES

SPECIAL MEETING

OF COUNCIL

19 JULY 2019



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SHIRE OF GINGIN

MINUTES OF THE SPECIAL MEETING OF THE SHIRE OF GINGIN HELD IN THE COUNCIL CHAMBER ON TUESDAY, 19 JULY 2019, COMMENCING AT 3.00 PM

DISCLAIMER

Members of the Public are advised that decisions arising from this Council Meeting can be subject to alteration.

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.

ORDER OF BUSINESS

1. DECLARATION OF OPENING

The Shire President declared the meeting open at 4.31pm and welcomed those in attendance.

2. RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 ATTENDANCE

Councillors – I B Collard (Shire President), J W Elgin (Deputy Shire President), J Court, C W Fewster, F J Johnson, J E Morton, F J Peczka and J K Rule.

Staff – A Cook (Chief Executive Officer), Z Edwards (Acting Executive Manager Corporate and Community Services), K Lowes (Executive Manager Corporate and Community Services), A Butcher (Executive Manager Operations) and L Burt (Governance/Minute Officer).

Gallery – There was one member of the public present in the Gallery.

2.2 APOLOGIES

Councillor J C Lobb

2.3 LEAVE OF ABSENCE

Nil

3. DISCLOSURES OF INTEREST

Nil

4. PUBLIC QUESTION TIME**4.1 RESPONSES TO PUBLIC QUESTIONS PREVIOUSLY TAKEN ON NOTICE**

Nil

4.2 PUBLIC QUESTIONS

Nil

5. PETITIONS, DEPUTATIONS AND PRESENTATIONS**5.1 PETITIONS**

Nil

5.2 DEPUTATIONS

Nil

5.3 PRESENTATIONS

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. CONFIRMATION OF MINUTES

Not applicable

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

11.1. OFFICE OF THE CEO

Nil

11.2. **CORPORATE AND COMMUNITY SERVICES**

11.2.1 **ADOPTION OF THE 2019/20 SHIRE OF GINGIN BUDGET**

File:	FIN/46-1920
Reporting Officer:	Ziggy Edwards – Acting Executive Manager Corporate and Community Services
Report Date:	19 July 2019
Refer:	Nil
Appendices:	<ol style="list-style-type: none"> 1. Draft 2019/20 Budget 2. 2019/20 Capital Roadworks Program 3. Shire of Gingin Plant Replacement Program 4. Schedule of Fees and Charges 2019/20

DISCLOSURES OF INTEREST

Nil

PURPOSE

To consider and adopt the Shire of Gingin Municipal Fund Budget for the 2019/20 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 consequential matters arising from the Budget papers.

BACKGROUND

Local governments must prepare Annual Budgets in the format prescribed in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The draft 2019/20 Budget (**Appendix 1**) is based upon the principles contained within the Strategic Community Plan 2019-2029 (SCP) (adopted by Council on 21 May 2019) and the Corporate Business Plan 2018-2022 (CBP) (adopted by Council on 18 September 2018). Councillors have held detailed discussions on the SCP and CBP during the budget preparation process.

The draft 2019/20 Budget has been prepared in accordance with the presentations made to Councillors at Concept Forums over the period February to June 2019.

COMMENT

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 main features of the draft Budget include the following:

- The Budget has been prepared with a 2.75% increase to the rate in the dollar across UV and GRV rated properties with a minimum UV rate of \$1,400 and \$1,110 for GRV properties. A 7.5% differential rate in the dollar has been applied with a minimum of \$2,548.

- Fees and Charges (**Appendix 4**) have been reviewed for 2019/20. A review of all fees and charges has been undertaken to ensure they remain relevant. New fees have been included in the Schedule where necessary.
- Domestic and commercial waste charges are itemised separately in the draft Budget. Waste charges will increase by approximately 7% for the 2019/20 budget.
- Of the \$29.8 million in expenditure, \$14.37 million will be spent on capital works with the remainder going towards operating costs.
- Council will invest \$171,750 and partner with community groups to deliver a number of projects to benefit the community. In 2019/20, these are as follows:

Applicant	Project Description	Amount
<i>Infrastructure Grant</i>		
Lancelin Community Resource Centre	Information Bay Upgrades	\$10,000
<i>Annual Grants</i>		
Ellen Brockman Integrated Catchment Council	Natural Resource Management and support in the Greater Gingin Area (Program)	\$15,000
Environmental Grant	Natural Resource Management (as required)	\$5,000
Gingin Camp Draft Club	Generator Gingin Equestrian Grounds (Power Supply) S/S Loan Group	\$16,840
Gingin District High School - Youth Care	Youth Care School Chaplain (Youth Support Program)	\$5,000
Gingin District High School	Student Council Leadership Camp (Student Event)	\$1,500
Gingin District High School	Gingin Year 9 Canberra Camp (Student Event)	\$8,000
Gingin District Community Resource Centre	2019 British Car Day Management (Community Event)	\$12,000
Gingin District Community Resource Centre	Easter Egg Hunt – Granville Park	\$1,033
Gingin District Community Resource Centre	2018-19 Tourism Initiative with SOG	\$12,500
Gingin Men's Shed	Tools	\$3,000
Lancelin Chamber of Commerce & Industry Inc.	Lancelin Ocean Classic Festival (Regional Event)	\$15,000
Lower Moore River Working Group	Erosion Control	\$4,500

Lancelin Primary School P and C Assoc.	Monster Fete	\$1,000
Lancelin Primary School	Lancelin Year 5/6 Canberra Camp (Student Event)	\$7,000
Ledge Point Country Club	Community Events (2 Events)	\$1,500
Moore Catchment Council	Provision of Environmental Services (Program)	\$5,000
Woodridge Community Association	Annual Woodridge Spring Fair (Community Event)	\$3,000
<i>PLI Grants</i>		
Gingin Men's Shed	Public Liability Insurance up to 50%	\$349
Gingin Water Group	Public Liability Insurance up to 50%	\$222
Guilderton Community Assoc.	Public Liability Insurance up to 50%	\$489
Redfield Park Community Association	Public Liability Insurance up to 50%	\$284
Seabird Progress and Sporting Association	Public Liability Insurance up to 50%	\$500
Seaview Park Progress Association Inc.	Public Liability Insurance up to 50%	\$286
The Stable Fly Action Group Inc.	Public Liability Insurance up to 50%	\$500
Woodridge Community Association	Public Liability Insurance up to 50%	\$247
Mid-Year PLI	Public Liability Insurance up to 50%	\$3,000
<i>Ambulance contributions</i>		
St John Ambulance Chittering/Gingin Sub Centre	Annual Contribution - 2 ambulances (Ambulances)	\$6,000
St John Ambulance Lancelin Districts Centre	Annual Contribution - 6 ambulances (Ambulances)	\$18,000
Mid-year grants		\$15,000
Total		\$171,750

There are variances within individual line items that make up the overall budget and these are based upon operational requirements across the organisation. Notwithstanding this, there continues to be a focus on maintaining and, in some areas, enhancing service delivery to the community.

- Principal additional grant funding for the year is estimated as follows:

- Roads to Recovery - \$399,352
 - Regional Road Group Funding – \$642,968
 - Emergency Services Levy Capital Grant - \$680,000 for Vehicles and \$2,465,000 for Buildings for a total of \$3,145,000.
 - Emergency Services Levy Operational Grant - \$203,426
- The Capital Works Program totalling \$14.37 million represents an investment in roads, footpaths, parks and ovals, other infrastructure, land, buildings, plant and equipment and furniture and equipment.
 - An estimated \$2,349,363 in Municipal Funds is anticipated to be brought forward from 30 June 2019, including pre-paid grant funding of \$981,083 and unspent grant funds from carried forward works \$1,128,874. This is unaudited and may change. Any change will be addressed as part of a future Budget Review.
 - A Roads Program consisting of sealed and unsealed road works within the Shire provides for \$8.53 million of improvements. The 2019/20 road projects include \$5.09 million State Government funded Orange Springs Road upgrade.

Rates

Since 2011 Council has adopted a differential rating system with the categories being Gross Rental Value (GRV) Townsites/GRV Other, Unimproved Value (UV) Rural/UV Other and UV Intensive.

GRVs were last revalued in 2016/17, with UV due to be revalued for the 2019/20 financial year.

The proposed differential rates were advertised in *The West Australian* on 25 June 2019, in accordance with Section 6.35 of the *Local Government Act 1995*. No objections were received.

When formulating the draft budget it was identified that the advertised UV and GRV rate was higher than required to balance the budget so therefore, this has been reduced from the advertised rate of \$0.005085 and minimum payment of \$1,407 to \$0.005073 with a minimum payment of \$1,400.

For 2019/20, it is proposed to increase minimum rates as follows:

- GRV Townsites/GRV Other from \$1,017 to \$1,110;
- UV Rural/UV Other from \$1,285 to \$1,400; and
- UV Intensive from \$2,285 to \$2,548.

The following table provides an outline:

PROPOSED DIFFERENTIAL RATES 2019/20				
Differential General Rate Category	UV Rate in Dollar	GRV Rate in Dollar	Minimum Rate	Income
GRV Townsites & GRV Other		\$0.087511	\$1,110	\$5,643,190
UV Rural & UV Other	\$0.005073		\$1,400	\$1,909,286
UV Intensive	\$0.009396		\$2,548	\$895,951
		Sub Total		\$8,448,427
Less Intensive Concession				(\$95,000)
Interim Rates				\$12,000
Exgratia Rates				\$5,000
				\$8,370,427

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 11 September 2019.

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 11 September 2019.

The second instalment of 50% of the total current rates must be received by the Shire of Gingin on or before 16 January 2020.

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 11 September 2019.

The second instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 11 November 2019.

The third instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 16 January 2020.

The fourth instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 16 March 2020.

Interest Charges

Interest is charged at 11% per annum, calculated daily, to all outstanding rate assessments that remain unpaid at 16 September 2019.

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.

Administration Charges

An administration charge of \$5.00 per instalment will be payable by ratepayers electing to utilise either the two or four instalment options and a flat fee of \$15.00 will apply to any ratepayer wishing to negotiate alternative instalment payments.

Levying of 2019/20 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.

It is proposed that refuse collection charges will increase by 7%.

The proposed 2019/20 refuse collection charges are listed in the table below:

Charge Type	Description	2018/19 \$	2019/20 \$
Waste Management Fee (UV Property Owners)	Per Assessment Includes Annual Tip Pass	\$103	\$114
Waste Management Fee (GRV Property Owners)	Per Assessment Includes Annual Tip Pass	\$103	\$114
Rubbish Collection/Sanitary Disposal	Residential or Rural/Residential and Rural (Rural upon application for collection on route of Contractor)	\$211	\$226
	Additional Rubbish Collection Service	\$211	\$226

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 2019/20 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	\$0.005194	\$84	\$154	\$84	\$87,000
5	Fixed Charge \$82	\$84	\$84	\$84	\$84
Mining Tenements	Fixed Charge \$82	\$84	\$84	\$84	\$84

This is not a Shire of Gingin Levy.

Voluntary Coastal Erosion Levy

Provision has been made in the 2019/20 draft budget for a voluntary coastal erosion levy. Funds from this levy will be used to fund coastal erosion protection/projects.

The Voluntary Coastal Erosion Levy will be \$25.00 and will be raised on all rateable assessments.

Consultation

Whilst no specific consultation has been entered into with respect to the draft 2019/20 Budget, community consultation and engagement has previously taken place during development of the Strategic Community Plan 2019-2029 (SCP).

A desktop review has also been undertaken of the draft Corporate Business Plan (CBP). In preparation for the 2019/20 budget, this review has included provision of services under the focus areas of the SCP and CBP.

The Budget has been formulated taking into consideration both the Strategic Community Plan and draft Corporate Business Plan.

In addition, the community grants component of the Budget was advertised to community groups through direct email and correspondence on 6 February and 11 March 2019, with a closing date of 15 March 2019.

As previously advised in this report, proposed differential rates were advertised in accordance with legislative requirements with no objections being received.

Extensive and thorough internal consultation has occurred between the divisions and Executive Management Team along with detailed briefings and discussion with elected members at previous Concept Forums since March 2019.

Triple Bottom Line Assessment

Economic Implications

The draft 2019/20 Budget applies sound financial management and accounting principles and is considered to deliver a sustainable service outcome for the community and Council.

Social Implications

The draft 2019/20 Budget delivers social outcomes via diverse community services, the provision of building and community infrastructure and financial support to community organisations throughout the Shire.

Environmental Implications

The draft 2019/20 Budget supports key environmental strategies and initiatives adopted by Council.

Comment

The draft 2019/20 Budget continues to deliver on other strategies adopted by Council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.

Adoption of Material Variance

As Councillors would be aware, each year a Material Variance must be adopted to assist in reviewing the Monthly Financial Statements and the Annual Budget Review.

In accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, 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.

Over the past seven financial years, Council has adopted a Material Variance of 10% or \$10,000, whichever is the greater amount. This amount is again recommended for the 2019/20 Financial Year.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Waste Avoidance and Resource Recovery Act 2007

Building Regulations 2012

POLICY IMPLICATIONS

Council has several financial policies which have been taken into consideration in the Budget process, including its policies on investments, assets, treatment of income and expenditure and rate arrears.

BUDGET IMPLICATIONS

Specific financial implications are outlined in the detail section of this Report and as itemised in the draft 2019/20 Budget for adoption.

STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2019-2029

Focus Area	<i>Leadership and Governance</i>
<i>Objective</i>	<i>5. To demonstrate effective leadership, governance and advocacy on behalf of community</i>
<i>Outcome</i>	<i>5.1 Our Organisational/Business Values are demonstrated in all that we do</i>
<i>Priority</i>	<i>5.1.1 Improve the financial position of the Shire</i>

VOTING REQUIREMENTS – ABSOLUTE MAJORITY

COUNCIL RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Elgin **SECONDED:** Councillor Court

That Council:

1. 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:
 - a. **General Rates**
 - i. GRV Townsites and GRV Other 8.7511 cents in the dollar
 - ii. UV Rural and UV Other 0.5073 cents in the dollar
 - iii. UV Intensive 0.9396 cents in the dollar
 - b. **Minimum Payments**
 - i. GRV Townsites and GRV Other \$1,110
 - ii. UV Rural and UV Other \$1,400
 - iii. UV Intensive \$2,548
2. 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 due dates for payment in full by instalments:
 - a. Full payment and first instalment due date: 11 September 2019;
 - b. Second half instalment due date: 16 January 2020;
 - c. Second quarterly instalment due date: 11 November 2019;

- d. Third quarterly instalment due date: 16 January 2020; and
 - e. Fourth quarterly instalment due date: 16 March 2020.
3. Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) Regulations 1996*, impose an interest rate of 11%pa for rates (and charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
 4. 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.
 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 \$5.00 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 67 of the *Local Government (Financial Management) Regulations 1996*, impose a flat fee of \$15.00 on any ratepayer who wishes to negotiate alternative instalment payment arrangements.
 7. Pursuant to Section 66 of the *Waste Avoidance and Resources Recovery Act 2007*, impose a Waste Collection Rate (Waste Management Rate) of \$0.0005 on the Gross Rental Value or Unimproved Value of the land, with a Minimum Rate of \$114.00 per assessment.
 8. Pursuant to Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, impose the following charges for collection of putrescible and recycling domestic and commercial waste:
 - a. Residential, Rural Residential or Rural Premises (Rural upon application for collection on route of Contractor)
240ltr bin per weekly putrescible waste and 240ltr bin per fortnight recycling collection - \$226/pa;
 - b. Additional Weekly Collection
240ltr bin per weekly putrescible waste and 240ltr bin per fortnight recycling collection - \$226/pa; and
 - c. Commercial Premises
240ltr bin per weekly putrescible waste and 240ltr bin per fortnight recycling collection - \$226/pa.

9. Pursuant to Section 36B and 36L of the *Fire and Emergency Services Act 1998*, impose a 2019/20 Emergency Services Levy as follows:

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	\$0.005194	\$84	\$154	\$84	\$87,000
5	Fixed Charge \$84	\$84	\$84	\$84	\$84
Mining Tenements	Fixed Charge \$84	\$84	\$84	\$84	\$84

10. Pursuant to Section 6.16 of the *Local Government Act 1995*, adopt the Schedule of Fees and Charges included as Appendix 4.
11. Pursuant to the Salaries and Allowances Tribunal Determination of 9 April 2019, adopt the following annual fees for payment of Councillors in lieu of individual meeting attendance fees:
- President \$15,150; and
 - Councillors \$ 8,080.
12. Pursuant to the Salaries and Allowances Tribunal Determination of 9 April 2019, adopt an Information Communication Technology Allowance of \$2,040 per Councillor.
13. Pursuant to the Salaries and Allowances Tribunal Determination of 9 April 2019, adopt the following annual local government allowances to be paid in addition to the annual meeting allowance:
- President \$16,160; and
 - Deputy President \$ 4,040.
14. Pursuant to Regulation 53 of the *Building Regulations 2012*, impose a Swimming Pool Inspection Levy of \$57.45 (including GST) on each owner or occupier of land on which there is a swimming pool, for the 2019/20 financial year.
15. Pursuant to Section 53 of the *Cemeteries Act 1986*, adopt the fees and charges for the Gingin Cemetery included as Appendix 4.
16. 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 \$10,000 to be used in the Statements of Financial Activity and Annual Budget Review.

- 17. 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*, adopt the Municipal Fund Budget (as contained in Appendix 1) for the Shire of Gingin for the 2019/20 financial year, including the following:**
- a. Statement of Comprehensive Income by Nature or Type on Page 2 of Appendix 1 showing a net result for that year of \$6,565,599;**
 - b. Statement of Comprehensive Income by Program on Page 4 of Appendix 1 showing a net result for that year of \$6,565,599;**
 - c. Statement of Cash Flows on Page 6 of Appendix 1;**
 - d. Rate Setting Statement by Program on Page 30 of Appendix 1 showing an amount required to be raised from rates of \$8,370,427;**
 - e. Rate Setting Statement by Nature and Type on Page 8 of Appendix 1 showing an amount required to be raised from rates of \$8,370,427;**
 - f. Notes to and forming part of the Budget on Pages 9 to 30 of Appendix 1;**
 - g. Transfers to/from Reserve Accounts as detailed at Note 6 on Page 21 of Appendix 1; and**
- 18. Include a Coastal Erosion Levy of \$25.00 on all rateable assessments for the 2019/20 financial year.**

CARRIED BY ABSOLUTE MAJORITY
8-0

APPENDIX 1

SHIRE OF GINGIN

SHIRE OF GINGIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

"We are a progressive and caring community that celebrates its unique lifestyle and offers a welcoming place to live, work and visit."

SHIRE OF GINGIN

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	8,370,427	7,894,781	7,937,123
Operating grants, subsidies and contributions	9	1,989,036	3,065,011	1,743,983
Fees and charges	8	4,444,870	4,002,830	3,879,071
Interest earnings	10(a)	271,000	313,451	244,000
Other revenue	10(b)	125,179	496,230	140,288
		15,200,512	15,772,303	13,944,465
Expenses				
Employee costs		(6,416,925)	(5,585,790)	(5,450,925)
Materials and contracts		(5,721,629)	(5,197,587)	(5,078,639)
Utility charges		(435,934)	(441,878)	(452,450)
Depreciation on non-current assets	5	(4,869,205)	(3,099,005)	(4,333,416)
Interest expenses	10(d)	(120,885)	(128,311)	(130,778)
Insurance expenses		(461,619)	(417,961)	(355,268)
Other expenditure		(747,820)	(617,044)	(691,592)
		(18,774,017)	(15,487,576)	(16,493,068)
Subtotal		(3,573,505)	284,727	(2,548,603)
Non-operating grants, subsidies and contributions	9	9,997,448	2,417,656	5,006,278
Profit on asset disposals	4(b)	180,048	1,092	0
Loss on asset disposals	4(b)	(38,392)	(84,257)	(119,132)
		10,139,104	2,334,491	4,887,146
Net result		6,565,599	2,619,218	2,338,543
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		6,565,599	2,619,218	2,338,543

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

SHIRE OF GINGIN

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Gingin controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 18.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

SHIRE OF GINGIN

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		2,050	1,257	50
General purpose funding		9,670,941	10,412,211	9,058,644
Law, order, public safety		483,105	657,203	567,488
Health		665,491	369,181	316,848
Education and welfare		103,320	94,718	105,500
Housing		36,000	23,349	22,200
Community amenities		1,848,110	1,758,058	1,491,573
Recreation and culture		240,196	186,387	234,708
Transport		292,514	269,336	179,057
Economic services		1,625,687	1,524,512	1,687,847
Other property and services		233,098	476,091	280,550
		15,200,512	15,772,303	13,944,465
Expenses excluding finance costs	5, 10(c)(e)(f)(g)			
Governance		(1,199,362)	(1,159,163)	(1,086,849)
General purpose funding		(708,736)	(538,146)	(359,061)
Law, order, public safety		(1,669,539)	(1,590,504)	(1,499,836)
Health		(1,178,274)	(895,741)	(797,092)
Education and welfare		(250,020)	(220,680)	(213,405)
Housing		(40,208)	(23,356)	(40,509)
Community amenities		(3,134,930)	(2,263,578)	(2,753,944)
Recreation and culture		(3,835,821)	(3,683,584)	(3,167,580)
Transport		(4,530,903)	(2,566,040)	(4,383,243)
Economic services		(1,368,761)	(1,323,403)	(1,461,875)
Other property and services		(736,578)	(1,095,070)	(598,896)
		(18,653,132)	(15,359,265)	(16,362,290)
Finance costs	6, 10(d)			
Health		(9,910)	(10,923)	(11,635)
Community amenities		(33,126)	(34,101)	(34,718)
Recreation and culture		(61,888)	(65,710)	(66,184)
Economic services		(3,347)	(4,152)	(4,609)
Other property and services		(12,614)	(13,425)	(13,632)
		(120,885)	(128,311)	(130,778)
Subtotal		(3,573,505)	284,727	(2,548,603)
Non-operating grants, subsidies and contributions	9	9,997,448	2,417,656	5,006,278
Profit on disposal of assets	4(b)	180,048	1,092	0
(Loss) on disposal of assets	4(b)	(38,392)	(84,257)	(119,132)
		10,139,104	2,334,491	4,887,146
Net result		6,565,599	2,619,218	2,338,543
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		6,565,599	2,619,218	2,338,543

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

SHIRE OF GINGIN

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

ACTIVITIES

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

EDUCATION AND WELFARE

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

Maintenance of playgroup centre, aged care housing and Wangaree Community Centre. Provision and maintenance of youth services

HOUSING

To provide and maintain staff and other housing

Provision and maintenance of staff 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. Building Control

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		9,320,427	7,500,144	8,187,123
Operating grants, subsidies and contributions		2,189,036	3,065,011	1,743,983
Fees and charges		4,444,870	4,425,340	4,429,071
Interest earnings		271,000	313,451	244,000
Goods and services tax		5,794	(5,794)	0
Other revenue		125,179	496,230	140,288
		16,356,306	15,794,382	14,744,465
Payments				
Employee costs		(6,416,925)	(5,579,214)	(5,420,329)
Materials and contracts		(7,017,329)	(5,241,630)	(4,305,921)
Utility charges		(435,934)	(441,878)	(452,450)
Interest expenses		(120,885)	(130,777)	(130,778)
Insurance expenses		(461,619)	(417,961)	(355,268)
Goods and services tax		0	(12)	0
Other expenditure		(747,820)	(684,555)	(691,592)
		(15,200,512)	(12,496,027)	(11,356,338)
Net cash provided by (used in) operating activities	3	1,155,794	3,298,355	3,388,127
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(5,314,309)	(860,746)	(2,443,862)
Payments for construction of infrastructure	4(a)	(9,058,708)	(2,956,067)	(6,036,151)
Non-operating grants, subsidies and contributions used for the development of assets	9	9,997,448	2,417,656	5,006,278
Proceeds from sale of plant & equipment	4(b)	332,091	707,829	128,455
Net cash provided by (used in) investing activities		(4,043,478)	(691,328)	(3,345,280)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(213,371)	(205,445)	(205,446)
Advances to community groups	6	(12,840)	0	(55,740)
Proceeds from self supporting loans	6(a)	26,659	11,985	18,339
Proceeds from new borrowings	6(a)	830,440	21,428	455,740
Net cash provided by (used in) financing activities		630,888	(172,032)	212,893
Net increase (decrease) in cash held		(2,256,796)	2,434,995	255,740
Cash at beginning of year		6,790,800	4,355,805	4,360,399
Cash and cash equivalents at the end of the year	3	4,534,004	6,790,800	4,616,139

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

SHIRE OF GINGIN

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	2,349,362	1,264,407	1,509,994
		2,349,362	1,264,407	1,509,994
Revenue from operating activities (excluding rates)				
Governance		2,050	1,257	50
General purpose funding		1,300,514	2,517,430	1,121,521
Law, order, public safety		483,105	657,203	567,488
Health		680,195	369,181	316,848
Education and welfare		144,620	94,718	105,500
Housing		36,000	23,349	22,200
Community amenities		1,848,110	1,758,058	1,491,573
Recreation and culture		240,196	186,387	234,708
Transport		416,558	270,428	179,057
Economic services		1,625,687	1,524,512	1,687,847
Other property and services		233,098	476,091	280,551
		7,010,133	7,878,614	6,007,343
Expenditure from operating activities				
Governance		(1,199,362)	(1,159,163)	(1,086,849)
General purpose funding		(708,736)	(538,146)	(359,061)
Law, order, public safety		(1,674,529)	(1,639,868)	(1,526,634)
Health		(1,188,184)	(906,664)	(808,727)
Education and welfare		(250,020)	(220,680)	(213,405)
Housing		(40,208)	(23,356)	(40,509)
Community amenities		(3,168,056)	(2,297,679)	(2,788,662)
Recreation and culture		(3,897,709)	(3,755,884)	(3,233,764)
Transport		(4,564,305)	(2,594,343)	(4,475,577)
Economic services		(1,372,108)	(1,327,555)	(1,466,484)
Other property and services		(749,192)	(1,108,495)	(612,528)
		(18,812,409)	(15,571,833)	(16,612,200)
Non-cash amounts excluded from operating activities	2 (b)(ii)	4,727,549	3,108,553	4,452,548
Amount attributable to operating activities		(4,725,365)	(3,320,259)	(4,642,315)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	9,997,448	2,417,656	5,006,278
Purchase property, plant and equipment	4(a)	(5,314,309)	(860,746)	(2,443,862)
Purchase and construction of infrastructure	4(a)	(9,058,708)	(2,956,067)	(6,036,151)
Proceeds from disposal of assets	4(b)	332,091	707,829	128,455
Amount attributable to investing activities		(4,043,478)	(691,328)	(3,345,280)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(213,371)	(205,445)	(205,446)
Proceeds from new borrowings	6(a)	830,440	21,428	455,740
Proceeds from self supporting loans	6(a)	26,659	11,985	18,339
Advances to Community Groups		(12,840)	0	(55,740)
Transfer to Restricted Cash		1,295,614	0	0
Transfer from Restricted Cash		(1,445,245)	0	(529,777)
Transfers to cash backed reserves (restricted assets)	7(a)	(405,924)	(628,085)	(173,602)
Transfers from cash backed reserves (restricted assets)	7(a)	323,083	453,866	540,958
Amount attributable to financing activities		398,416	(346,251)	50,472
Budgeted deficiency before general rates		(8,370,427)	(4,357,838)	(7,937,123)
Estimated amount to be raised from general rates	1	8,370,427	7,894,781	7,937,123
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	3,536,943	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Townsites	0.087511	1,538	26,070,414	2,281,448	10 000	2,000	2,293,448	2,425,643	2,473,971
GRV Other	0.087511	893	14,632,362	1,280,492	0	0	1,280,492	1,309,871	1,309,871
Unimproved valuations									
UV Rural	0.005073	426	264,410,000	1,341,352	0	0	1,341,352	1,349,224	1,349,224
UV Other	0.005073	2	1,840,000	9,334	0	0	9,334	13,888	13,888
UV Intensive/Mining	0.005073	0	0	0	0	0	0	0	0
UV Exploration Mining	0.009396	126	67,423,000	633,507	0	0	633,507	564,368	564,368
Sub-Totals		2,985	374,375,776	5,546,133	10 000	2,000	5,558,133	5,662,994	5,711,322
Minimum payment									
	\$								
Gross rental valuations									
GRV Townsites	1,110	1,092	9,355,639	1,212,120	0	0	1,212,120	884,790	884,790
GRV Other	1,110	783	4,850,146	869,130	0	0	869,130	730,206	730,206
Unimproved valuations									
UV Rural	1,400	373	76,072,880	522,200	0	0	522,200	458,745	458,745
UV Other	1,400	2	427,000	2,800	0	0	2,800	0	0
UV Intensive/Mining	1,400	24	73,225	33,600	0	0	33,600	29,555	29,555
UV Exploration Mining	2,548	103	18,138,583	262,444	0	0	262,444	212,505	212,505
Sub-Totals		2,377	108,917,473	2,902,294	0	0	2,902,294	2,315,801	2,315,801
		5,362	483,293,249	8,448,427	10,000	2,000	8,460,427	7,978,795	8,027,123
Discounts/concessions (Refer note 1(g))							(95,000)	(88,906)	(95,000)
Ex-Gratia Rates							5,000	4,892	5,000
Total amount raised from general rates							8,370,427	7,894,781	7,937,123
Specified area rates (Refer note 1(e))							0	0	0
Total rates							8,370,427	7,894,781	7,937,123

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

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. 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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
One payment	11/09/2019	0	0.0%	11.0%
Option two				
Instalment 1	11/09/2019	0	5.5%	11.0%
Instalment 2	11/11/2019	5	5.5%	11.0%
Option three				
Instalment 1	11/09/2019	0	5.5%	11.0%
Instalment 2	11/11/2019	5	5.5%	11.0%
Instalment 3	16/01/2020	5	5.5%	11.0%
Instalment 4	16/03/2020	5	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	22,000	19,870	22,000
Instalment plan interest earned	29,000	28,511	29,000
Unpaid rates and service charge interest earned	110,000	133,574	100,000
	161,000	181,955	151,000

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

SHIRE OF GINGIN

1. RATES AND SERVICE CHARGES (CONTINUED)**(c) Objectives and Reasons for Differential Rating**

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

Differential general rate

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

(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 \$1,400 (from \$1,285) 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 \$2,548 (from \$2,285) also ensure that the proportion of total rate revenue from Rural Intensive/Mining UV properties (excluding exploration and prospecting tenements) is essentially consistent with the overall rate increase for this category.	It recognises that land within this category has higher impacts on Shire transport infrastructure and increased environmental monitoring costs, and the capacity of property owners to pass on the rates charge as a business cost.

SHIRE OF GINGIN

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Split Use concession is a mix of non-intensive and intensive use on a property	Concession	Based on the area of land on the property used for non-intensive purposes.	N/A	\$ 95,000	\$ 88,906	\$ 95,000	A concession is granted based on the area of land used for a property appropriately non-intensive rural purposes. The rates concession is calculated by determining the percentage of property used for mixed uses on their land, with intensive purposes, the balance being non-intensive.	To ensure that the rates paid on the area of land used for a property appropriately non-intensive rural purposes reflect the use of the property. Property owners within the Shire carry on a variety of mixed uses on their land, with some using less than 75% of their land for non-intensive rural uses. The concession provides for these situations by ensuring the property owner only pays the relevant rates applicable to the use of the land.
				95,000	88,906	95,000		

SHIRE OF GINGIN

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	\$	\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash - unrestricted	3	16,476	2,505,745	102,796
Cash - restricted reserves	3	3,764,709	3,681,868	3,233,355
Cash - restricted grants and contributions	3	752,819	603,187	1,279,988
Receivables		719,559	1,875,353	1,111,937
Inventories		20,118	20,118	30,494
		5,273,681	8,686,271	5,758,570
Less: current liabilities				
Trade and other payables		(464,319)	(572,438)	(1,448,322)
Contract liabilities		0	(1,187,581)	0
Long term borrowings		(632,485)	(213,371)	(207,352)
Provisions		(888,669)	(888,669)	(547,117)
		(1,985,473)	(1,674,478)	(2,202,791)
Net current assets		3,288,208	7,011,793	3,555,779

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from 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	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency				
Net current assets	2	3,288,208	7,011,793	3,555,779
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(3,764,709)	(3,681,868)	(3,763,131)
Less: Cash - restricted		(149,631)	0	0
Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable		(6,353)	(6,353)	0
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		632,485	213,371	207,352
Adjusted net current assets - surplus/(deficit)		0	2,349,362	3,536,943
(ii) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(180,048)	(1,092)	0
Add: Loss on disposal of assets	4(b)	38,392	84,257	119,132
Add: Depreciation on assets	5	4,869,205	3,099,005	4,333,416
Non cash amounts excluded from operating activities		4,727,549	3,182,170	4,452,548

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 16 for further explanation of the impact of the changes in accounting policies

SHIRE OF GINGIN

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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 of Gingin 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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

Provisions are recognised when the Shire has a 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.

INVENTORIES

General

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

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

Superannuation

The Shire of Gingin contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Gingin contributes are defined contribution plans.

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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Gingin'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 of Gingin'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 statement of financial position. The Shire of Gingin's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

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

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

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

SHIRE OF GINGIN

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

3. 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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	16,476	2,505,745	102,796
Cash - restricted	4,517,528	4,285,055	4,513,343
	4,534,004	6,790,800	4,616,139
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Asset Renewal Reserve - LSL, Annual, Sick Leave	469,230	460,968	460,938
Asset Renewal Reserve - Office Equipment	9,954	9,903	10,183
Asset Renewal Reserve - Plant & Equipment	625,012	637,351	726,658
Asset Renewal Reserve - Land & Building	940,459	711,861	753,132
Asset Renewal Reserve - Guilderton Caravan Park	15,808	35,187	23,424
Asset Renewal Reserve - Shire Recreation	15,400	74,092	56,548
Asset Renewal Reserve - Redfield Park	31,580	31,032	30,947
Asset Renewal Reserve - Ocean Farm Recreation	31,270	30,728	23,147
Asset Renewal Reserve - Tip Rationalisation	1,134,178	1,090,292	672,908
Asset Renewal Reserve - Lancelin Community Sport Club	58,477	57,463	43,288
Asset Renewal Reserve - Community Infrastructure	2,133	2,096	1,847
Asset Renewal Reserve - Staff Housing	33,677	33,093	33,003
Asset Renewal Reserve - Future Infrastructure	391,452	501,828	391,430
Asset Renewal Reserve - Guilderton Country Club	6,080	5,975	5,902
Unspent grants and contributions not held in reserve	752,818	603,186	1,279,988
	4,517,528	4,285,055	4,513,343
Reconciliation of net cash provided by operating activities to net result			
Net result	6,565,599	2,619,218	2,338,543
Depreciation	4,869,205	3,099,005	4,333,416
(Profit)/loss on sale of asset	(141,656)	83,165	119,132
(Increase)/decrease in receivables	1,155,794	29,206	800,000
(Increase)/decrease in contract assets	0	0	0
(Increase)/decrease in inventories	0	10,376	0
Increase/(decrease) in payables	(108,119)	(177,001)	803,314
Increase/(decrease) in contract liabilities	(1,187,581)	0	0
Increase/(decrease) in employee provisions	0	52,042	0
Change in accounting policies transferred to retained surplus (refer to Note 16)	0	0	0
Grants/contributions for the development of assets	(9,997,448)	(2,417,656)	(5,006,278)
Net cash from operating activities	1,155,794	3,298,355	3,388,127

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

SHIRE OF GINGIN

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program									2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	Law, order, public safety	Health	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	19,030	0	0	0	0	19,030	130,970	40,000
Buildings - specialised	0	2,660,000	0	0	170,000	93,479	2,000	70,300	168,000	3,163,779	150,359	817,307
Furniture and equipment	3,000	0	0	0	4,000	0	0	0	41,000	48,000	58,450	106,880
Plant and equipment	0	780,000	20,000	125,000	0	8,000	1,117,500	33,000	0	2,083,500	520,967	1,479,675
	3,000	3,440,000	20,000	125,000	193,030	101,479	1,119,500	103,300	209,000	5,314,309	860,746	2,443,862
<u>Infrastructure</u>												
Infrastructure - Roads	0	0	0	0	0	0	6,983,509	0	0	6,983,509	2,018,149	4,515,611
Infrastructure - Footpaths	0	0	0	0	0	0	105,063	0	0	105,063	150,472	200,000
Infrastructure - Parks and Ovals	0	0	0	0	0	0	980,136	0	0	980,136	545,579	676,540
Infrastructure - Other	0	0	0	0	975,000	0	15,000	0	0	990,000	51,867	454,000
Infrastructure - Bridges	0	0	0	0	0	0	0	0	0	0	190,000	190,000
	0	0	0	0	975,000	0	8,083,708	0	0	9,058,708	2,956,067	6,036,151
Total acquisitions	3,000	3,440,000	20,000	125,000	1,168,030	101,479	9,203,208	103,300	209,000	14,373,017	3,816,813	8,480,013

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:
Capital Roadworks Program

SHIRE OF GINGIN

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety	18,990	14,000	0	(4,990)	118,910	69,546	0	(49,364)	56,798	30,000	0	(26,798)
Health	4,387	19,091	14,704	0	0	0	0	0	0	0	0	0
Education and welfare	2,700	44,000	41,300	0	0	0	0	0	0	0	0	0
Recreation and culture	0	0	0	0	6,590	0	0	(6,590)	0	0	0	0
Transport	164,358	255,000	124,044	(33,402)	165,494	138,283	1,092	(28,303)	190,789	98,455	0	(92,334)
Other property and services	0	0	0	0	500,000	500,000	0	0	0	0	0	0
	190,435	332,091	180,048	(38,392)	790,994	707,829	1,092	(84,257)	247,587	128,455	0	(119,132)
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	500,000	500,000	0	0	0	0	0	0
Buildings - specialised	0	0	0	0	6,590	0	0	(6,590)	0	0	0	0
Plant and equipment	190,435	332,091	180,048	(38,392)	282,958	207,829	1,092	(76,221)	247,587	128,455	0	(119,132)
<u>Infrastructure</u>												
Infrastructure - Other	0	0	0	0	1,446	0	0	(1,446)	0	0	0	0
	190,435	332,091	180,048	(38,392)	790,994	707,829	1,092	(84,257)	247,587	128,455	0	(119,132)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Plant replacement programme

SHIRE OF GINGIN

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

5. ASSET DEPRECIATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
By Program			
Governance	(1,667)	(1,475)	(320)
Law, order, public safety	(179,220)	(178,808)	(262,460)
Health	(16,625)	(16,630)	(13,702)
Education and welfare	(64,990)	(65,025)	(52,908)
Community amenities	(226,364)	(226,489)	(200,596)
Recreation and culture	(1,621,554)	(1,654,630)	(1,241,505)
Transport	(1,944,518)	(144,628)	(1,939,000)
Economic services	(68,735)	(68,964)	(48,370)
Other property and services	(745,532)	(742,356)	(574,555)
	(4,869,205)	(3,099,005)	(4,333,416)
By Class			
Buildings - non-specialised	(32,297)	(32,297)	(29,280)
Buildings - specialised	(804,555)	(805,167)	(421,190)
Furniture and equipment	(47,862)	(47,633)	(39,353)
Plant and equipment	(743,147)	(739,794)	(742,057)
Tools	(1,790)	(1,792)	(1,590)
Infrastructure - Roads	(1,787,514)	0	(1,787,514)
Infrastructure - Footpaths	(12,486)	0	(12,486)
Infrastructure - Parks and Ovals	(950,547)	(762,995)	(1,060,506)
Infrastructure - Other	(372,779)	(593,035)	(115,590)
Infrastructure - Bridges	(116,228)	(116,292)	(123,850)
	(4,869,205)	(3,099,005)	(4,333,416)

SIGNIFICANT 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.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 Years
Buildings - specialised	30 to 50 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Tools	4 to 10 Years
Infrastructure - Roads	12 to 50 Years
Infrastructure - Footpaths	20 Years
Infrastructure - Parks and Ovals	5 to 25 Years
Infrastructure - Other	5 to 75 Years
Infrastructure - Bridges	20 to 50 Years

DEPRECIATION (CONTINUED)

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.

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.

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.

SHIRE OF GINGIN

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal 1 July 2018	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
	\$	\$	\$	\$	\$			\$	\$	\$			\$	\$	\$
Health															
L100 GG Medical Centre	159,075	0	27,817	9,910	131,258	185,141	0	26,066	10,923	159,075	185,139	0	26,066	11,635	159,073
Community amenities															
L111 Tip Rationalisation Site	452,769	0	17,657	29,103	435,112	469,334	0	16,565	29,792	452,769	469,333	0	16,565	30,195	452,768
L127 Seabird Sea Wall	165,316	0	20,297	4,023	145,019	185,113	0	19,797	4,310	165,316	185,113	0	19,797	4,523	165,316
Grace Darling Park Sea Wall	0	167,600	0	0	167,600	0	0	0	0	0	0	0	0	0	0
GU Caravan Park Waste Water	0	400,000	0	0	400,000	0	0	0	0	0	0	400,000	0	0	400,000
Recreation and culture															
L114 Gu C/Club	403,489	0	33,313	28,225	370,176	434,545	0	31,056	30,229	403,489	434,545	0	31,057	30,482	403,488
L120 Regional Hardcourt Facility	285,175	0	9,988	18,707	275,187	304,694	0	19,519	19,990	285,175	304,695	0	19,519	20,033	285,176
L124A Regional Hardcourt Facility	274,651	0	20,183	11,136	254,468	294,026	0	19,375	11,886	274,651	294,027	0	19,375	11,945	274,652
L126 Swimming Pool Tiling	109,738	0	14,268	3,292	95,470	123,574	0	13,836	3,549	109,738	123,574	0	13,836	3,724	109,738
Cunliffe St Car Park Development	0	250,000	0	0	250,000	0	0	0	0	0	0	0	0	0	0
Economic services															
L128A Lancelin Caravan Park	142,607	0	39,477	3,347	103,130	181,108	0	38,501	3,961	142,607	181,100	0	38,501	4,321	142,599
Other property and services															
L123 Lot 44 Weld Street GG	185,023	0	15,395	12,614	169,628	199,400	0	14,377	13,425	185,023	199,401	0	14,377	13,632	185,024
	2,177,843	617,600	198,395	120,357	2,797,048	2,376,935	0	199,092	128,065	2,177,843	2,376,927	400,000	199,093	130,490	2,577,834
Self Supporting Loans															
Recreation and culture															
GG Equestrian Centre	0	12,840	12,840	30	0	0	0	0	0	0	0	30,740	0	0	30,740
L130 LP Country Club Cool Room	21,428	0	2,136	498	19,292	0	21,428	0	55	21,428	0	25,000	0	0	25,000
Economic services															
L103 Gingin Sale Yards	0	0	0	0	0	6,353	0	6,353	191	0	6,353	0	6,353	288	0
	21,428	12,840	14,976	528	19,292	6,353	21,428	6,353	246	21,428	6,353	55,740	6,353	288	55,740
	2,199,271	630,440	213,371	120,885	2,816,340	2,383,288	21,428	205,445	128,311	2,199,271	2,383,280	455,740	205,446	130,778	2,633,574

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 30TH JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Grace Darling Park Sea Wall	WATC	Debenture	10	3.0%	167,600	27,640	167,600	0
Cunliffe St Car Park	WATC	Debenture	10	3.0%	250,000	41,229	250,000	0
GG Equestrian Centre Power Supply	WATC	Debenture	1	3.0%	12,840	290	12,840	0
GU Caravan Park Waste Water	WATC	Debenture	10	3.0%	400,000	65,966	400,000	0
					830,440	135,125	830,440	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 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	38,000	38,000	38,000
Total amount of credit unused	538,000	538,000	538,000
Loan facilities			
Loan facilities in use at balance date	2,816,340	2,199,271	2,633,574

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Renewal Reserve - LSL, Annual, Sick Leave	460,968	8,262	0	469,230	450,922	10,046	0	460,968	450,923	10,015	0	460,938
Asset Renewal Reserve - Office Equipment	9,903	51	0	9,954	9,841	62	0	9,903	9,841	342	0	10,183
Asset Renewal Reserve - Plant & Equipment	637,351	11,252	(23,591)	625,012	623,670	13,681	0	637,351	623,669	102,989	0	726,658
Asset Renewal Reserve - Land & Building	711,861	233,090	(4,492)	940,459	858,804	36,016	(182,959)	711,861	865,680	26,452	(139,000)	753,132
Asset Renewal Reserve - Guilderton Caravan Park	35,187	621	(20,000)	15,808	137,227	3,010	(105,050)	35,187	137,226	1,198	(115,000)	23,424
Asset Renewal Reserve - Shire Recreation	74,092	1,308	(60,000)	15,400	69,861	21,533	(17,302)	74,092	69,861	3,989	(17,302)	56,548
Asset Renewal Reserve - Redfield Park	31,032	548	0	31,580	30,366	666	0	31,032	30,366	581	0	30,947
Asset Renewal Reserve - Ocean Farm Recreation	30,728	542	0	31,270	30,068	660	0	30,728	30,068	714	(7,635)	23,147
Asset Renewal Reserve - Tip Rationalisation	1,090,292	43,886	0	1,134,178	625,113	513,713	(48,534)	1,090,292	711,300	13,608	(52,000)	672,908
Asset Renewal Reserve - Lancelin Community Sport Club	57,463	1,014	0	58,477	53,292	15,131	(10,960)	57,463	53,292	956	(10,960)	43,288
Asset Renewal Reserve - Community Infrastructure	2,096	37	0	2,133	89,200	1,957	(89,061)	2,096	89,201	1,707	(89,061)	1,847
Asset Renewal Reserve - Staff Housing	33,093	584	0	33,677	32,383	710	0	33,093	32,383	620	0	33,003
Asset Renewal Reserve - Future Infrastructure	501,828	104,624	(215,000)	391,452	491,056	10,772	0	501,828	491,055	10,375	(110,000)	391,430
Asset Renewal Reserve - Guilderton Country Club	5,975	105	0	6,080	5,847	128	0	5,975	5,846	56	0	5,902
	3,681,869	405,924	(323,083)	3,764,710	3,507,650	628,085	(453,866)	3,681,869	3,600,711	173,602	(540,958)	3,233,355

(b) Cash Backed Reserves - 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
Asset Renewal Reserve - LSL, Annual, Sick Leave	As required	Used to fund annual leave, long service leave, sick leave, redundancy/retirement and staff contingency.
Asset Renewal Reserve - Office Equipment	As required	Used for the acquisition and/or replacement of major items of office equipment (including computer system).
Asset Renewal Reserve - Plant & Equipment	2019/20	Used for the purchase of major plant and equipment.
Asset Renewal Reserve - Land & Building	2019/20	Used for the replacement and/or acquisition of land and buildings.
Asset Renewal Reserve - Guilderton Caravan Park	2019/20	Used for the development of Guilderton Caravan Park facilities.
Asset Renewal Reserve - Shire Recreation	2019/20	Used for the development of Shire Recreation facilities.
Asset Renewal Reserve - Redfield Park	As required	Used for the development of Public Open Space within the Redfield Park subdivision.
Asset Renewal Reserve - Ocean Farm Recreation	As required	Used for the development of recreation and community facilities within the Ocean Farm subdivision.
Asset Renewal Reserve - Tip Rationalisation	As required	Used for rationalisation of rubbish tip facilities within the Shire.
Asset Renewal Reserve - Lancelin Community Sport Club	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.
Asset Renewal Reserve - Community Infrastructure	As required	Used to assist in the financing of community facilities.
Asset Renewal Reserve - Staff Housing	As required	To be used to fund Staff housing infrastructure additions and/or replacement.
Asset Renewal Reserve - Future Infrastructure	2019/20	To be used to fund future infrastructure construction, purchase, additions and/or renewals.
Asset Renewal Reserve - Guilderton Country Club	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.

SHIRE OF GINGIN

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
General purpose funding	22,000	19,870	22,000
Law, order, public safety	145,050	135,104	81,550
Health	635,341	94,675	293,348
Education and welfare	103,320	356,648	105,500
Housing	36,000	23,349	22,200
Community amenities	1,659,072	1,643,514	1,471,573
Recreation and culture	107,350	89,340	96,740
Transport	85,000	86,509	65,000
Economic services	1,624,687	1,530,091	1,689,610
Other property and services	27,050	23,730	31,550
	4,444,870	4,002,830	3,879,071

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

Governance	2,050	0	50
General purpose funding	1,030,033	2,135,774	845,521
Law, order, public safety	331,555	484,008	481,438
Community amenities	189,038	12,608	20,000
Recreation and culture	132,846	83,753	137,968
Transport	207,514	194,458	114,057
Economic services	1,000	975	3,949
Other property and services	95,000	153,435	141,000
	1,989,036	3,065,011	1,743,983

Non-operating grants, subsidies and contributions

Law, order, public safety	3,557,931	218,400	1,123,400
Community amenities	171,705	0	0
Recreation and culture	1,074,690	2,858	141,480
Transport	5,193,122	2,196,398	3,741,398
	9,997,448	2,417,656	5,006,278

Total Grant Income

	11,986,484	5,482,667	6,750,261
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SHIRE OF GINGIN

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	65,000	76,947	65,000
- Other funds	67,000	74,419	50,000
Other interest revenue (refer note 1b)	139,000	162,085	129,000
	271,000	313,451	244,000
(b) Other revenue			
Reimbursements and recoveries	125,179	496,230	140,288
	125,179	496,230	140,288
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	50,000	40,793	43,723
	50,000	40,793	43,723
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	120,885	128,311	130,778
Interest expense on lease liabilities			
	120,885	128,311	130,778
(e) Elected members remuneration			
Meeting fees	79,000	80,920	79,000
Mayor/President's allowance	16,000	16,000	16,000
Deputy Mayor/President's allowance	4,000	4,000	4,000
Travelling expenses	15,000	15,395	13,000
Telecommunications allowance	18,544	18,180	18,544
	132,544	134,495	130,544
(f) Write offs			
General rate	0	366	0
	0	366	0

SHIRE OF GINGIN

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****11. MAJOR LAND TRANSACTIONS**

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

SHIRE OF GINGIN

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

SHIRE OF GINGIN

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Bonds, Tenders etc	10,396	0	0	10,396
Car Parking Cash in Lieu	13,171	0	0	13,171
Community Groups	4,345	0	0	4,345
D Wedge Trust	6,404	0	0	6,404
Excavation Bonds	26,411	0	0	26,411
Footpath Bonds	6,054	0	0	6,054
Landscaping Bonds	50,367	0	0	50,367
Old Junction Hotel Restoration	1,764	0	0	1,764
Other Bonds/Trusts	38,117	0	0	38,117
Public Open Space	46,204	0	0	46,204
Rehabilitation Bonds	86,910	0	0	86,910
Second Hand Buildings	43,142	0	0	43,142
Staff Trust	12,848	27,274	(34,119)	6,003
Subdivision Bonds	209,636	0	0	209,636
Tree Planting Bonds	5,522	0	0	5,522
Trust Interest	311	0	0	311
	561,602	27,274	(34,119)	554,757

SHIRE OF GINGIN

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION****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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 16.

SHIRE OF GINGIN

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 202016. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Gingin adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Gingin has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	(1,187,581)	(1,187,581)
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		1,187,581	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Gingin is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 202016. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES (Continued)

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Gingin has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Gingin has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	0	0	0
Adjustment to retained surplus from adoption of AASB 1058		0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Gingin. When the taxable event occurs the financial liability is extinguished and the Shire of Gingin recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Gingin to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Gingin of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	
Adjustment to retained surplus from adoption of AASB 15	1,187,581
Adjustment to retained surplus from adoption of AASB 1058	0
Retained surplus - 01/07/2019	1,187,581

SHIRE OF GINGIN

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

17. BUDGET RATIOS

	2019/20 Budget	2018/19 Actual	2017/18 Actual	2016/17 Actual
Operating Surplus	(0.0940)	0.0687	(0.1189)	0.0564
Funds After Operations	0.8712	0.7721	0.8031	0.730
PPE	0.6570	(0.0295)	0.0031	(0.075)
Infrastructure	0.0823	0.0304	0.2490	0.1984
Cash Reserves	0.4702	0.4191	0.4424	0.4071
Borrowings	0.2911	0.2130	0.2439	0.2259
Debt Servicing	0.0330	0.0313	0.0327	0.0284
Average Rates (UV)	3,582	3,329	3,402	3,426
Average Rates (GRV)	1,470	1,374	1,354	1,334

The ratios are calculated as follows:

OPERATIONS

Operating Surplus

Adjusted underlying surplus (or deficit)
Adjusted underlying revenue

Funds After Operations

Funds remaining after operations
General funds

ASSET RATIOS

PPE

Closing WDV value of PPE less Opening WDV value of PPE
Opening WDV value of PPE

Infrastructure

Closing WDV Infrastructure less Opening WDV infrastructure
Opening WDV Infrastructure

FINANCING RATIOS

Cash Reserves

Discretionary Reserve Balance
General Funds

Borrowings

Principal outstanding
General funds

Debt Servicing

Principal and interest due
General funds

RATES RATIOS

Average Rates

Rate revenue per category
Number of properties per category

SHIRE OF GINGIN

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE


	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	2,349,362	1,264,407	1,509,994
		2,349,362	1,264,407	1,509,994
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9	1,989,036	3,065,011	1,743,983
Fees and charges	8	4,444,870	4,002,830	3,879,071
Interest earnings	10(a)	271,000	313,451	244,000
Other revenue	10(b)	125,179	496,230	140,289
Profit on asset disposals	4(b)	180,048	1,092	0
		7,010,133	7,878,614	6,007,343
Expenditure from operating activities				
Employee costs		(6,416,925)	(5,585,790)	(5,450,925)
Materials and contracts		(5,721,629)	(5,197,587)	(5,078,639)
Utility charges		(435,934)	(441,878)	(452,450)
Depreciation on non-current assets	5	(4,869,205)	(3,099,005)	(4,333,416)
Interest expenses	10(d)	(120,885)	(128,311)	(130,778)
Insurance expenses		(461,619)	(417,961)	(355,268)
Other expenditure		(747,820)	(617,044)	(691,592)
Loss on asset disposals	4(b)	(38,392)	(84,257)	(119,132)
		(18,812,409)	(15,571,833)	(16,612,200)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (b)(ii)	4,727,549	3,108,553	4,452,548
Amount attributable to operating activities		(4,725,365)	(3,320,259)	(4,642,315)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	9,997,448	2,417,656	5,006,278
Purchase investment property	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(5,314,309)	(860,746)	(2,443,862)
Purchase and construction of infrastructure	4(a)	(9,058,708)	(2,956,067)	(6,036,151)
Proceeds from disposal of assets	4(b)	332,091	707,829	128,455
Amount attributable to investing activities		(4,043,478)	(691,328)	(3,345,280)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(213,371)	(205,445)	(205,446)
Proceeds from new borrowings	6	830,440	21,428	455,740
Advances to Community Groups		(12,840)	0	(55,740)
Proceeds from self supporting loans	6(a)	26,659	11,985	18,339
Transfers to Restricted Cash		1,295,614	0	0
Transfers from Restricted Cash		(1,445,245)	0	(529,777)
Transfers to cash backed reserves (restricted assets)	7(a)	(405,924)	(628,085)	(173,602)
Transfers from cash backed reserves (restricted assets)	7(a)	323,083	453,866	540,958
Amount attributable to financing activities		398,416	(346,251)	50,472
Budgeted deficiency before general rates				
		(8,370,427)	(4,357,838)	(7,937,123)
Estimated amount to be raised from general rates	1	8,370,427	7,894,781	7,937,123
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	3,536,943	0

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

APPENDIX 2

2019/20 CAPITAL ROADWORKS PROGRAM															
ROAD NAME	WORKS DESCRIPTION	RANKING		Last time asset renewed (from Roman2 database)	Road Heirachy Level	COMMENTS ON RANKING	2019/20 Budget			FUNDING SOURCES					
		PRIORITY RANKING	CONDITION RATING (1: Dangerous/Extremely poor; 10: Excellent Condition)				INDIRECT COSTS	DIRECT COSTS	TOTAL	RRG	RTR	CLGF	State Black Spot	Other	Shire
Orange Springs Road	Pavement reconstruction, widen seal and clearing. SLK 0.00 to 8.93 (State Govt funded)	1	2	1987	A	Fully State Government Funded as part of Aglime Strategy. Existing sealed surface narrow and pavement is failing (reached end of it's life). Untied grant funding	690,426.78	4,395,406	5,085,832	-	-	-	-	5,085,832	-
Sappers Road	Final seal from 2018/19 reconstruction works. SLK 2.19-5.42	1	10	2018	A	RRG grant funded. Final seal for 2019/20 pavement reconstruction works.	0.00	111145.00	111145.00	74096.00	-	-	-	-	37049.00
Sappers Road	Pavement reconstruction and widen seal to 8m. SLK 0.00-2.19 RRG	1	3	1985	A	RRG grant funded.Existing seal in poor condition with pavement deflections exceeding 50mm depth in sections.Exceeding seal and pavement narrow. Pavement has reached the end of it's life.	233419.89	766178.11	999598.00	568872.00	-	-	-	-	430726.00
Hopkins Street	Install caravan parking area for Lancelin Caravan Park on Hopkins Street.	2	4	1971	B	C/fwd from 2018/19. Requirement to facilitate parking for caravans for the Lancelin Caravan Park and allowing access to vehicles to surrounding businesses.	-	52,000	52,000	-	52,000	-	-	-	-
Gingin Brook Road	Reseal from Murray Rd - Coonlah Rd SLK 12.91-15.31	3	3	2009	A	Existing seal is pinholing allowing water ingress to the pavement and accelerating the appearance of potholes.	-	95,400	95,400	-	-	-	-	-	95,400
Nilgen Road	Reseal all. SLK 0.00 to 7.84	3	3	1978	C	Reallocated from 2018/19 budget at last minute. Existing sealed surface has reached the end of it's life. Bitumen is very brittle and in need of renewal before the sealed surface deteriorates beyond being able to reseal.	-	237,082	237,082	-	237,082	-	-	-	-
Gingin Brook Road	Asphalt Gingin Brook Road and Military Road intersection. SLK 16.49	4	3	2018	A	Existing sealed surface is bleeding in summer due to volume of heavy vehicles turning at intersection. Asphaltting required to prolong the sealed asset.	-	37,350	37,350	-	-	-	-	-	37,350
Mogumber West Road	Reconstruct pavement failures. SLK 1.48-1.58 and 13.73-13.83	4	2	1998	A	Existing pavemetrn failing with pavement deflection exceeding 60mm in places.	-	14,880	14,880	-	-	-	-	-	14,880
Breera Road	Verge mulching and reseal. SLK 0-0.50 reseal SLK 0.50-2.00 mulching	6	3	1980	C	Vegetation encroaching on to travelled path creating safety issues for passing traffic. Existing seal badly potholed and well and truly reached the end of it's life.	0.00	20400.00	20400.00	0.00	0.00	0.00	0.00	0.00	20400.00
Gingin Brook Road	Remove and replace drainage culverts. SLK 3.49	7	3	1975	A	Culverts required to be replaced. Water overtopped Gingin Brook Rd three times last winter. Existing culverts are collapsing and require replacing with boxes to alleviated build of stormwater on downstream side of culvert.	-	125,000	125,000	-	110,918	-	-	-	14,082
North Street	Surface correction and asphalt. SLK 0.00-0.13 (all)	8	3	1971	B	Existing seal badly potholed and reached the end of it's life. Main thoroughfare to north end of Lancelin.	-	39,022	39,022	-	-	-	-	-	39,022
Boonanarring Rd	Reseal all. SLK 0.00 - 2.60	10	3	1997	C	Existing seal is the original (single) seal (Should have been resealed no later than 2002). Seal is badly stripped in sections. Extensive cracking of seal (brittle bitumen, end of life) allowing water ingress to pavement. Urgent reseal required.	-	81,120	81,120	-	-	-	-	-	81,120
Cheriton Road									75,000						
TOTAL							923,847	5,974,982	6,973,829	642,968	400,000	-	-	5,085,832	770,029

APPENDIX 3

 SHIRE OF GINGIN - PLANT REPLACEMENT PROGRAM ESTIMATED NET EXPENDITURE 2019/20 BUDGET						
YEAR	VEHICLES	Disposal Based on	REG NO.	2019/2020 Net \$	Purchase	Sale
ROAD PLANT						
2008	JOHN DEERE GRADER 670D (UPGRADE TO 6WD)		GG004	\$225,000	\$325,000	(\$100,000)
2007	CASE LOADER 621D		GG006	\$290,000	\$320,000	(\$30,000)
2013	BOMAG ROLLER BW25R C/FWD 2018/19		GG029	\$110,000	\$150,000	(\$40,000)
NEW	GRAVEL SCREEN (GRIZZLY)		-	\$20,000	\$20,000	\$0
			SUB-TOTAL	\$645,000	\$815,000	(\$170,000)
TRUCKS/TRAILERS						
1996	ROAD BROOM TRAILER		GG042	\$36,000	\$40,000	(\$4,000)
2006	TIPPING TRAILER - GINGIN TOWN MAINT		GG039	\$10,500	\$15,000	(\$4,500)
	WATER TRAILER		GG6905	\$16,000	\$16,500	(\$500)
			SUB-TOTAL	\$62,500	\$71,500	(\$9,000)
UTILITIES/SMALL TRUCKS						
2017	ISUZU UTILITY 4WD DUAL CAB - CESM (<i>retain trade for BAL assessor</i>)		GG.005	\$59,000	\$59,000	\$0
2017	ISUZU UTILITY 4WD SPACE CAB - RANGER 3		GG.070	\$27,000	\$41,000	(\$14,000)
2016	ISUZU UTILITY 4WD DUAL CAB - GRADER MAINTENANCE		GG068	\$28,000	\$43,000	(\$15,000)
2016	VW T5 VAN - MECHANIC		GG.009	\$80,000	\$100,000	(\$20,000)
2016	ISUZU UTILITY 4WD SPACE CAB - UPPER COASTAL MAINT		GG.020	\$31,000	\$43,000	(\$12,000)
			SUB-TOTAL	\$225,000	\$286,000	(\$61,000)
YEAR	VEHICLES		REG NO.	2019/2020 Net \$	Purchase	Sale
MANAGEMENT						
2015	ISUZU MU-X - POOL VEHICLE		3.GG	\$25,500	\$33,000	(\$7,500)
2017	UTILITY ISUZU 4WD DUAL CAB - EMO		5GG	\$27,000	\$45,000	(\$18,000)
2013	Hyundai i30 Tourer Wagon - POOL VEHICLE		GG11866	(\$3,500)	\$0	(\$3,500)
			SUB-TOTAL	\$49,000	\$78,000	(\$29,000)
COMMUNITY VEHICLES						
	GINGIN COMMUNITY BUS			\$57,500	\$72,500	(\$15,000)
	LANCELIN COMMUNITY BUS C/FWD 2018/19 \$105k			\$23,500	\$52,500	(\$29,000)
	GINGIN C.A.T.S. CAR			\$909	\$20,000	(\$19,091)
			SUB-TOTAL	\$81,909	\$145,000	(\$63,091)
TOTAL EXPENDITURE				\$1,063,409	\$1,395,500	(\$332,091)
SOURCES OF FUNDING						
			Restricted Cash	\$191,000	\$275,000	(\$84,000)
				\$81,000	\$0	\$0
				\$272,000	\$275,000	(\$84,000)
				\$791,409	\$1,120,500	(\$248,091)
	MUNICIPAL FUNDS NEW CARRY FORWARDS			\$23,591		
			CFWDs			
			GG029	\$110,000	\$150,000	(\$40,000)
			GG Bus	\$57,500	\$72,500	(\$15,000)
			LA Bus	\$23,500	\$52,500	(\$29,000)
			Restricted Cash Transfer	\$81,000		
			Total	\$272,000	\$275,000	(\$84,000)
			18/19 Reserve Closing Balance	\$637,350		
			Transfer from reserve	(\$23,591)		
			TOTAL : Reserve Balance	\$613,759		

APPENDIX 4



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Administration:				
Account Enquiries	Change of Ownership Rates Only (per single enquiry)	\$38.00	\$39.50	
	Rates with Orders & Requisitions (per single enquiry)	\$83.00	\$86.30	
Instalment Charges	Adhoc Rates payment arrangements Administration Charge	\$15.00	\$15.00	
	Two Rate Instalments Administration Charge	\$5.00	\$5.00	
	Four Rate Instalments Administration Charge	\$15.00	\$15.00	
	At Counter - per copy of rate assessment (when ordering more than one)	-	\$15.00	x
Notice of Discontinuance	Notice of Discontinuance (Application to have Court case discontinued) if eligible	Recovery of Court Costs	Recovery of Court Costs	
Refund Administration Fee	Dog Registration Refund Fees	\$6.00	\$6.50	x
Voluntary Coastal Erosion Levy	Per ratable assessment	\$25.00	\$25.00	
Council Minutes	At Counter - per copy	\$10.00	\$10.50	x
	Posted - per copy	\$13.00	\$25.00	x
	Same price as hard copy unless available on website			
Cemetery Charges	Fee for Disk/USB	\$10.00	\$10.50	x
	In open ground for sinking, re-opening, exhumation or reburial	\$951.00	\$989.00	x
	Issue of a grant of Exclusive Right of Burial - Ordinary land for grave 2.4m X 1.2m 25 yrs	\$82.00	\$85.00	x
	Renewal of a grant of Exclusive Right of Burial - Ordinary land for grave 2.4m X 1.2m 25 yrs	\$82.00	\$85.00	x
	Transfer of a grant of Exclusive Right of Burial - Ordinary land for grave 2.4m X 1.2m 25 yrs	\$27.00	\$28.00	x
	For permission to construct a vault or headstone	\$54.00	\$56.00	x
	Alter or add to any grave or headstone monument	\$54.00	\$56.00	x
	For each interment on a Saturday, Sunday or after hours. (Additional charge)	\$217.00	\$226.00	x
	For removal of headstone/concrete works	\$109.00	\$113.50	x
	For interment of ashes (in ground or niche wall)	\$54.00	\$56.00	x
	Issue of a grant of Exclusive Right of Burial - Ashes - Niche Wall 25 yrs	\$82.00	\$85.50	x
	Renewal of a grant of Exclusive Right of Burial - Ashes - Niche Wall 25 yrs	\$82.00	\$85.50	x
	Transfer of a grant of Exclusive Right of Burial - Ashes - Niche Wall 25 yrs	\$27.00	\$28.10	x
	Purchase of Niche Wall Plaque engraved	Cost plus \$52 (instalment and administration costs)	Cost plus \$54 (instalment and administration costs)	x
	Funeral Directors' Single Funeral Permit	\$75.00	\$78.00	
	Funeral Directors' Annual Licence Fee	\$162.00	\$168.50	
	Monumental Masons - Annual Licence Fee	\$109.00	\$113.50	
Memorials	Purchase of Plaque (engraved) or other Memorial and installation costs	Cost plus installation Costs	Cost plus installation Costs	x
History Books	Gingin History	\$12.50	\$12.50	x
	Brush with Nature (soft)	\$12.50	\$12.50	x
	Brush with Nature (hard)	\$18.50	\$18.50	x
	The Old North Road	\$22.50	\$22.50	x
	Neergabby	\$18.50	\$18.50	x
	Secret No Longer	\$20.00	\$20.00	
	Cowalla and its Buildings	\$15.50	\$15.50	x
Library Deposit	Per item - Book Deposit for non-permanent residents	\$20.00	\$20.00	
	Minimum deposit \$20			
Restricted Access Vehicle Permit	Permit for Restricted Access Vehicles to travel on Shire roads not within the Agricultural Lime Route (per vehicle)	\$75.00	\$78.00	
Standpipe Bore Water	Per 1,000 litre or part thereof (Refer Exec. Manager Operations for approval)	\$10.50	\$11.00	
Hire of Projector	Per Day	\$34.00	\$35.50	x



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Administration:				
	Bond (Refundable)	\$100.00	\$100.00	
Hire of PA System	Per Weekend	\$34.00	\$36.50	x
	Bond (Refundable)	\$100.00	\$100.00	
Hire of Roadwise Trailer	Per Day (Excluding Police and Emergency Services no charge)	\$88.00	\$91.50	x
	Bond (Refundable)	\$200.00	\$200.00	
Community Bus Hire	Per kilometre charge - Residents/Ratepayers (mileage only charged from the townsite/rural residential subdivision closest to point of origin and return)	\$1.60	\$1.70	x
	Discounts - Aged Pensioner Groups and Lancelin RSL 50% (Per kilometre charge - mileage only charged from the townsite/rural residential subdivision closest to point of origin and return)	\$0.80	\$0.85	x
	Bond (Refundable)	\$200.00	\$200.00	
Events Trailer	Bond	\$200.00	\$200.00	
Gullderton Caravan Park	High Season Site Fees (Powered) Per Day – Two Persons	\$45.00	\$46.80	x
	High Season Site Fees (Powered) Per Day – Extra Person	\$10.50	\$10.90	x
	High Season Site Fees (Unpowered) Per Day – Two Persons	\$30.00	\$31.20	x
	High Season Site Fees (Unpowered) Per Day – Extra Person	\$10.50	\$10.90	x
	Low Season Site Fees (Powered) Per Day – Two Persons	\$35.00	\$36.40	x
	Low Season Site Fees (Powered) Per Day – Extra Person	\$10.50	\$10.90	x
	Low Season Site Fees (Unpowered) Per Day – Two Persons	\$28.00	\$29.10	x
	Low Season Site Fees (Unpowered) Per Day – Extra Person	\$10.50	\$10.90	x
	Chalets Daily – Up to Two Persons - High Season	\$170.00	\$176.80	x
	Chalets Daily – Up to Two Persons - Low Season	\$140.00	\$145.60	x
	Chalets Daily - Extra Person	\$20.00	\$20.80	x
	Chalets – Bond required	\$100.00	\$100.00	x
	Winter Package			
	Chalet per night with Morning Tea for two	\$150.00	\$150.00	x
	Chalet per night with Breakfast for two	\$160.00	\$160.00	x
	Chalet per night with Lunch for two	\$170.00	\$170.00	x
	Additional Low Season Discounts			
	Stay for 2 nights and get the 3rd night free (Powered Sites) - 3 Nights Two People		\$72.80	x
	Stay for 2 nights and get the 3rd night free (Unpowered Sites) - 3 Nights Two People		\$58.20	x
	Stay for 2 nights and get the 3rd night free (Chalets) - 3 Nights Two People		\$291.20	x
Gullderton Caravan Park (continued)	Showers Non Patrons – per shower	\$5.00	\$5.20	x
	Children under 3 free	\$0.00	\$0.00	
	Late Check Out - Chalets	\$20.00	\$20.80	x
	Late Check Out - Campsites	\$10.00	\$10.40	x
	Cancellation Fees:			
	72 Hours (3 Days) or more notice	\$50.00 or first night's stay, whichever is greater	\$50.00 or first night's stay, whichever is greater	x
	72 Hours (3 Days) or less notice	No Refund	No Refund	
	Caravan Dump Point (External clients only)	\$10.00	\$10.40	x
	10% Seniors Discount - Low Season Sunday to Thursday only			
	A=Adult 13 years and over; and C=Child 12 and under			
Gingin Medical Centre	Hire Fees of Consulting Rooms			
	Consulting Room - per day (standard)	N/A	\$75	x
	Consulting Room - per day (basic)	N/A	\$60	x



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST		
Administration:						
Granville Civic Centre	Weekday hire:					
	Main Hall including stage - per hour	\$21.75	\$29.00	\$22.60	\$30.10	x
	Main Hall including stage - maximum charge (6 hours or more use)	\$81.90	\$109.20	\$85.20	\$113.60	x
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$11.25	\$15.00	\$11.70	\$15.60	x
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$41.25	\$55.00	\$42.90	\$57.20	x
	Kitchen full use - half day (max 4 hours) [commercial/catering use includes oven/cool room etc.]	\$37.50	\$50.00	\$39.00	\$52.00	x
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$70.50	\$94.00	\$73.30	\$97.80	x
	Whole Area - per hour	\$70.50	\$94.00	\$73.30	\$97.80	x
	Whole Area - maximum charge (6 hours or more use)	\$351.00	\$468.00	\$365.00	\$486.70	x
	Weekend Hire:					
	Main Hall including stage - per hour	\$25.50	\$34.00	\$26.50	\$35.30	x
	Main Hall including stage - maximum charge (6 hours or more use)	\$102.00	\$136.00	\$106.10	\$141.40	x
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$13.50	\$18.00	\$14.00	\$18.70	x
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$52.50	\$70.00	\$54.60	\$72.80	x
	Kitchen full use - half day (max 4 hours) [commercial/catering use includes oven/cool room etc.]	\$37.50	\$50.00	\$39.00	\$52.00	x
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$70.50	\$94.00	\$73.30	\$97.80	x
	Whole Area - per hour	\$82.50	\$110.00	\$85.80	\$114.40	x
	Whole Area - maximum charge (6 hours or more use)	\$478.50	\$638.00	\$497.60	\$663.50	x
Other Shire Owned Hall/Community Centre Facilities	Hire Fees					
	Hall Only - per hour	\$15.60	\$20.80	\$16.20	\$21.60	x
	Hall Only - maximum charge (6 hours or more use)	\$74.00	\$99.00	\$77.00	\$103.00	x
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$10.40	\$15.00	\$10.80	\$15.60	x
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$40.00	\$55.00	\$41.60	\$57.20	x
	Kitchen full use - half day (max 4 hours) [commercial/catering use includes oven/cool room etc.]	\$37.50	\$50.00	\$39.00	\$52.00	x
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$70.50	\$94.00	\$73.30	\$97.75	x
	Whole Area - per hour	\$29.00	\$38.25	\$30.20	\$39.80	x
	Whole Area - maximum charge (6 hours or more use)	\$149.00	\$199.00	\$155.00	\$207.00	x
Recreation, Public Open Space & Beach Reserves	Minor Event - with up to 100 Attendees (fee charged per day)	\$78.00	\$104.00	\$81.10	\$108.20	x
	Medium Event - with 100 to 249 Attendees (fee charged per day or less)	\$156.00	\$208.00	\$162.25	\$216.30	x
	Major Event - with over 250 Attendees (fee charged per day or less)	\$390.00	\$520.00	\$405.60	\$540.80	x
Gingin Sound Shell	Music/Stage Events (Sound Management Plan Required):					
	Minor Event - up to 250 Attendees (including power) per hour	\$16.60	\$25.00	\$17.25	\$26.00	x
Gingin Sound Shell (cont.)	Major Event - over 250 Attendees (including power) per hour	\$41.60	\$100.00	\$43.25	\$104.00	x
Administration	Event Cancellation fee		100%			

Note: Community and Charitable Organisations may be exempt from payment of the Event Coordination/Administration Fees



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Administration:				
Key Bond	Per key	\$50.00	\$50.00	
Additional/Replacement Keys	Per key	\$45.00	\$45.00	
Replacement Tip Pass	Per Tip Pass	\$30.00	\$30.00	
Bonds - Facilities and Open Space Events	Bond (Refundable) - Minimal Damage Risk	\$80.00	\$100.00	
	Bond (Refundable) - Medium Damage Risk	\$200.00	\$250.00	
	Bond (Refundable) - High Damage Risk	\$375.00	\$500.00	
	Bond (Refundable) - Long Term	\$300.00	\$390.00	
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		\$11.00	x
	Commercial use of Reserves where fee is charged by Instructor (requires copy of Public Liability Certificate of Insurance)/Other Uses PER MONTH		\$60.00	x
Gingin/Lancelin Triathlons	Early Entry Fee - 16 years of age and under		\$20.00	x
	Early Entry Fee - Over 16 years of age		\$30.00	x
	Early Entry-Concession Card entry		\$20.00	x
	Standard Fee - 16 years of age and under		\$30.00	x
	Standard Fee - Over 16 years of age		\$40.00	x
	Standard Entry-Concession Card entry		\$30.00	x



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Plant Hire / Private Works (wet hire only):				
Grader	Grader per hour	\$208.00	\$208.00	x
Loader	Front End Loader per hour GG016, GG026 & GG006	\$180.00	\$180.00	x
Truck	Semi Side Tipper per hour GG028, GG045, GG089 & Trailer - (23 Tonne)	\$188.00	\$188.00	x
	8 wheeler Truck/Trailer per hour GG088 (24 Tonne)	\$183.00	\$183.00	x
	Prime Mover & Low Loader	\$188.00	\$188.00	x
	Water Truck GG033 (plus cost of water)	New	\$175.00	x
	Truck per hour GG048, GG060 (4 Tonne)	\$160.00	\$160.00	x
Backhoe/Loader	(Bucket – 0.5m³) per hour GG011	\$180.00	\$180.00	x
Tractor & Implement	Per hour GG012, GG019	\$180.00	\$180.00	x
Roller	Vibrating drum roller per hour GG079 & Multi Tyred Roller GG029	\$186.00	\$186.00	x
Utility	4 x 4 per hour	\$135.00	\$135.00	x
Overtime	Add per hour for time and half	\$40.00	\$40.00	x
	Add per hour for double time	\$80.00	\$80.00	x
Wages Only	Ordinary Hours - per hour	\$80.00	\$80.00	x
	Overtime - Time and half per hour	\$120.00	\$120.00	x
	Overtime - Double Time per hour	\$160.00	\$160.00	x
Other	All other Private Works Cost plus 20%	Cost + 20%	Cost + 20%	x
	Installation of 150mm Finger Board Signs (excluding sign)	\$85.00	\$85.00	x



Schedule of Fees & Charges 2019/20

Item	Description		Rate 2018/19	Rate 2019/20	Inc. GST
Health / Building:					
Health (Offensive Trades Fees) Regulations 1976	Slaughterhouses	Act/Reg	\$298.00	\$298.00	
	Piggeries	Act/Reg	\$298.00	\$298.00	
	Artificial Manure Depots	Act/Reg	\$211.00	\$211.00	
	Manure Works	Act/Reg	\$211.00	\$211.00	
	Fish curing establishments	Act/Reg	\$211.00	\$211.00	
	Laundries, Drycleaning establishments	Act/Reg	\$147.00	\$147.00	
	Knackeries	Act/Reg	\$298.00	\$298.00	
	Poultry Processing establishments	Act/Reg	\$298.00	\$298.00	
	Fellmongeries	Act/Reg	\$171.00	\$171.00	
	Poultry Farming	Act/Reg	\$298.00	\$298.00	
	Rabbit Farming	Act/Reg	\$298.00	\$298.00	
	Fish processing establishments in which whole fish are cleaned and prepared	Act/Reg	\$298.00	\$298.00	
	Shellfish and Crustacean processing establishments	Act/Reg	\$298.00	\$298.00	
	Any other offensive trade not specified	Act/Reg	\$298.00	\$298.00	
Health (Treatment of Sewage and of Disposal Effluent and Liquid Waste) Regulations 1974	Application for the approval of an apparatus by relevant local governments	Act/Reg	\$118.00	\$118.00	
	Septic inspection and Issuing of a "permit to use an Apparatus"	Act/Reg	\$118.00	\$118.00	x
Copy of Analysis Certificate (Any Type)	Application for approval EDPH with Local Government Report		\$46.50	\$48.35	
Copy of Analysis Certificate (Any Type)	For compliance inspection by EHO after corrective action of apparatus after issue of permit		\$138.00	\$143.50	x
Bacterial Analysis	Laboratory charge + \$60/hour + GST (Minimum charge of \$66)	Special	calculated	calculated	x
Chemical Analysis	Laboratory charge + \$60/hour + GST (Minimum charge of \$66)	Special	calculated	calculated	
Water Samples on Request (Commercial Only):					x
Bacterial Analysis	Laboratory charge + \$60/hour + GST (Minimum charge of \$66)	Special	calculated	calculated	x
Chemical Analysis	Laboratory charge + \$60/hour + GST (Minimum charge of \$66)	Special	calculated	calculated	x
Analysis of Food Samples on Request	Laboratory charge + \$60/hour + GST (Minimum charge of \$66)	Special	calculated	calculated	x
Certification for spoilage of food			\$147.00	\$152.90	
Liquor Act Certification - s39			\$294.00	\$305.75	
Extended Trading Permit	Application Processing Fee		\$25.00	\$26.00	
Gaming Act	Certification - Public Building		\$147.00	\$152.90	
Temporary Accommodation	Application and Processing for Temporary Accommodation Approval		\$160.00	\$166.40	
Boarding Kennel or Cattery	License Application Fee		\$157.50	\$163.80	
Boarding Kennel or Cattery	License Fee - Renewal		\$157.50	\$163.80	
Skin Penetration Premises	Application Fee		\$157.50	\$163.80	
Skin Penetration Premises	License Fee - Renewal		\$157.50	\$163.80	



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Health / Building:				
Hairdressing Premises (incl mobile hairdressing)	Application Fee (unless planning approval is required)	\$157.50	\$163.80	
Hairdressing Premises (incl mobile hairdressing)	License Fee - Renewal	\$157.50	\$163.80	
Health (Public Building) Regulations 1992	Consideration of Public Building application and new approvals	Act/Reg	\$870.00	x
Public Buildings (incl Public Events)	Inspection - Initial application	\$157.50	\$163.80	x
Public Buildings (incl Public Events)	Where re-inspection of work is required due to incomplete or unsatisfactory work.	\$157.50	\$163.80	
Itinerant Food Vendor	Application Fee	\$157.50	\$163.80	
	License Fee (paid annually)	\$385.00	\$400.40	
	License Fee (License - 6 months)	\$205.00	\$213.20	
	License Fee (License 3 Months)	\$155.00	\$161.20	
	License Fee (License 1 Month)	\$105.00	\$109.20	
Trading in Public Places Permits	License Application Fee	\$157.50	\$163.80	
	License Fee (paid annually)	\$950.00	\$988.00	
	License Fee (License - 6 months)	\$480.00	\$499.20	
	License Fee (License 3 Months)	\$320.00	\$332.80	
	License Fee (License 1 Month)	\$185.00	\$192.40	
	License Fee (License 1 Week)	\$80.00	\$83.20	
Stallholders License	License Application Fee	\$157.50	\$163.80	
	License Fee (License 12 months)	\$950.00	\$988.00	
	License Fee (License - 6 months)	\$480.00	\$499.20	
	License Fee (License 3 Months)	\$320.00	\$332.80	
	License Fee (License 1 Month)	\$185.00	\$192.40	
	License Fee (License 1 Week)	\$80.00	\$83.20	
Trading in Public Places Permits - Temporary Stallholders	Daily Rate including Application Fee	\$25.00	\$26.00	
<i>Note: Community and Charitable Organisations may be exempt from payment of the fees for Trading in Public Places</i>				
Community Event - Trading in Public Places Permit/Temporary Stallholder Fee	Event Coordinator charge Per Event	\$100.00	\$104.00	
Food Premises	Application Fee	\$157.50	\$163.80	
	Registration Fee - Annual (or part thereof) - Low Risk	\$172.50	\$179.40	
	Registration Fee - Annual (or part thereof) - Medium Risk	\$346.50	\$360.35	
	Registration Fee - Annual (or part thereof) - High Risk	\$520.00	\$540.80	
	Request for Health Inspection - Food Premises (Low, Med & High Risk)	\$150.00	\$156.00	
	Application for Food Premises Transfer Fee	\$150.00	\$156.00	x
	Additional inspections as required by serving Prohibition Order	\$157.50	\$163.80	
Late Fees on outstanding Food Act Fees and Charges Remaining after due date	Fees set at rate of 25% and shall apply to any overdue amount	Outstanding fee +25% Late Fee		



Schedule of Fees & Charges 2019/20

Item	Description		Rate 2018/19	Rate 2019/20	Inc. GST
Health / Building:					
Lodging Houses					
	Registration/License Fee		\$172.50	\$179.40	
	Application Fee		\$172.50	\$179.40	
Morgue					
	Application Fee	Act/Reg	\$150.00	\$150.00	
	Registration/Licence Fee (paid annually)	Act/Reg	\$150.00	\$150.00	
Consulting Charge for Environmental Health Officer					
	Hourly rate		\$132.00	\$137.30	
	Request for Health Inspection - Any other premises other than a Food Premises		\$150.00	\$156.00	
	Request for Written Report following Health Inspection		\$150.00	\$156.00	
Other Health Service Fees					
Application for incinerator,pyrolysis or other process for destruction			\$272.00	\$282.90	
Noise Surveys (per hour where applicable)			\$500.00	\$520.00	
Noise Management Plan Approvals			\$184.00	\$191.35	
Aquatic Facility Annual Code Compliance Inspection			\$210.00	\$218.40	
Ongoing inspection fee after a statutory Notice has expired	More than 7 days and non compliant For each inspection per hour or part thereof		\$138.00	\$143.50	
Late fee outstanding fees for non compliance with notices	Charged at 25% of outstanding ammount		\$138.00	\$143.50	
Application for Permit to keep bees	Town sites/Rural Living Areas only		\$65.00	\$157.50	
Permit Fee Bees	Town sites/Rural Living Areas only		\$79.00	\$82.15	
Building Permit					
	Class 1 & 10 - Uncertified Application Dwelling/Outbuilding/Addition - Estimated Value inc GST (s.16(1))	Act/Reg	0.32% of construction value - Minimum \$97.70	0.32% of construction value - Minimum \$105.00	
	Class 1 and 10 - Certified Application Dwelling/Outbuilding/Addition - Estimated value inc GST (s.16(1))	Act/Reg	0.19% of construction value - Minimum \$97.70	0.19% of construction value - Minimum \$105.00	
	Request for Certificate of Design Compliance Only Class 1 & 10 approved buildings		0.2% of construction value - Minimum \$200	0.2% of construction value - Minimum \$208.00	
	Request for Certificate of Building Compliance Class 1 & 10		0.2% of construction value - Minimum \$200	0.2% of construction value - Minimum \$208.00	
	Request for Certificate of Building Compliance Class 1 & 10 unauthorised work		\$200.00	\$208.00	
	Request for Certificate of Construction Compliance for approved buildings		\$200.00	\$208.00	
	Class 2-9 - Certified Application Commercial/Industrial - Estimated value inc GST (s.16(1))	Act/Reg	0.09% of construction value - Minimum \$97.70	0.09% of construction value - Minimum \$105.00	
	Request for Certificate of Design Compliance only Class 2-9		0.15% of construction value - Minimum \$200	0.15% of construction value - Minimum \$208.00	
	Request for Certificate of Building Compliance Class 2-9 approved buildings		0.15% of construction value - Minimum \$200	0.15% of construction value - Minimum \$208.00	
	Inspection Fee for Certificate of Building Compliance Class 2-9		\$400.00	\$416.00	
Demolition Permit					
	Class 1 and 10 (s.16(1))	Act/Reg	\$97.70	\$105.00	
	Class 2-9 Per Storey (s.16(1))	Act/Reg	\$97.70	\$105.00	
Standard Building Specifications					
	Per Copy		\$27.55	\$28.65	x
Park Homes & Rigid Annexes					
	Approval Fee		0.32% of construction value but not less than \$97.70	0.32% of construction value but not less than \$105.00	



Schedule of Fees & Charges 2019/20

Item	Description		Rate 2018/19	Rate 2019/20	Inc. GST
Health / Building:					
Park Homes & Rigid Annexes	Construction Training Fund Levy - Value of works greater than \$20,000 (includes \$8.25 Shire commission)	Act/Reg	0.2% of construction value	0.2% of construction value	x
Copying of Plans					x
Site Plan, Floor Plan or Elevations - A4 or A3 only	Plans required within 1-3 days		\$20.00	\$20.80	
	Plans required within 7 days		\$16.00	\$16.65	
Copy of All Plans on Building File	Copies of all plans on Building File		\$60.00	\$62.40	x
Applications Submitted Electronically	Printing off plans - per sheet - A4 and A3		\$0.50	\$0.55	
Administration charge for photocopying plans	If not enough sets submitted with application --A3 and A4 size plans only		\$15.00	\$15.60	x
Retrospective Building Approval Certificates	Inspection Fee - per structure		\$400.00	\$416.00	x
Retrospective Building Approval Certificates	Application Fee - per structure - application for a building in respect of which UNAUTHORISED work HAS been done (s.51(3))	Act/Reg	0.38% of the estimated current value of the	0.38% of the estimated current value of the	
Retrospective Building Approval Certificates	Application for an existing building where UNAUTHORISED work has NOT been done (s.52(2))	Act/Reg	\$97.70	\$105.00	
Building Services Levy	Building Permit with value under \$45,000	Act/Reg	\$61.65	\$61.65	
Building Services Levy	Building Permit with value of \$45,000 and over	Act/Reg	0.137% of work value	0.137% of work value	
(continued)	Demolition Permit with value under \$45,000	Act/Reg	\$61.65	\$61.65	
	Demolition Permit with value of \$45,000 and over	Act/Reg	0.137% of work value	0.137% of work value	
	Unauthorised Building Work with value under \$45,000 (Section 51)	Act/Reg	\$123.30	\$123.30	
	Unauthorised Building Work with value of \$45,000 and over (Section 51)	Act/Reg	0.274% of work value	0.274% of work value	
	Occupancy Permit for Unauthorised Building work with value of \$45,000 and over (Section 51)	Act/Reg	0.274% of work value	0.274% of work value	
	Occupancy Permit for Unauthorised Building work with value under \$45,000 (Section 51)	Act/Reg	\$123.30	\$123.30	
	Occupancy Permit for approved work under Section 47, 49, 50 and 52	Act/Reg	\$61.65	\$61.65	
	Occupancy Permit for approved work under Section 48	Act/Reg	na	na	
	Occupancy Permit for approved work under Section 46	Act/Reg	na	na	
	Building Approval Certificate for approved work under Section 47, 49, 50 and 52	Act/Reg	\$61.65	\$61.65	
Application as defined in Reg 31 - for each Building Standard in respect of which a declaration is sought	Per application	Act/Reg	\$2,160.15	\$2,160.15	
Local Government approval of battery powered smoke alarms (Regulation 61(3)(b))		Act/Reg	\$179.40	\$179.40	
Application for occupancy Certificate for completed Class 2-9 building (s. 46)	Per application	Act/Reg	\$97.70	\$105.00	
Application for temporary occupancy certificate for incomplete building (s. 47)	Per application	Act/Reg	\$97.70	\$105.00	
Application for modification of occupancy certificate for additional use of building on temporary basis (s. 48)	Per application	Act/Reg	\$97.70	\$105.00	



Schedule of Fees & Charges 2019/20

Item	Description		Rate 2018/19	Rate 2019/20	Inc. GST
Health / Building:					
Application for replacement occupancy permit for permanent change of buildings use, classification (s. 49)	Per application	Act/Reg	\$97.70	\$105.00	
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision - Class 2-9 buildings (s. 50(1) and (2))	Per Strata unit	Act/Reg	\$107.70 or \$10.80 per unit whichever is the greater	\$115.00 or \$11.60 per unit whichever is the greater	
Application for occupancy certificate for unauthorised class 2-9 buildings (s. 51(2))	Per application	Act/Reg	0.18% of estimated value but not less than \$97.70	0.18% of estimated value but not less than \$105.00	
Certification service - occupancy certificate for unauthorised class 2-9 buildings	Per application		0.18% of estimated value but not less than \$97.70	0.18% of estimated value but not less than \$105.00	
Certification service - Building approval certificate for unauthorised Class 1 and 10	Per application		0.38% of estimated value but not less than \$97.70	0.38% of estimated value but not less than \$105.00	
Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s.52(2))	Per application	Act/Reg	\$97.70	\$105.00	
Consulting Charge for Building Surveyor	Hourly rate		\$125.00	\$130.00	
Construction Training Fund Levy	Value of works greater than \$20,000 (includes \$8.25 Shire commission)	Act/Reg	0.2% of construction value	0.2% of construction value	x
Footpath Bond	Bond		\$500.00	\$520.00	
Second Hand Dwelling	Inspection Fee		\$400.00	\$416.00	x
Swimming Pool Inspection (reg 53)	Inspection Fee	Act/Reg	\$57.45	\$57.45	x
Additional/Replacement Keys	Per key		\$45.00	\$45.00	
Key Bond	Per application		\$50.00	\$50.00	



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Waste Management Facilities / Charges:				
Licensed Liquid Waste Removalists	Application Fee	\$66.00	\$68.65	
	License Fee (paid annually)	\$122.00	\$126.90	
Waste Management Fee (UV Property Owners)	Per Assessment (Excluding UV properties paying refuse charge) - Includes Annual Tip Pass	\$103.00	\$114.00	
Waste Management Fee (GRV Property Owners)	Per Assessment (Excluding GRV properties paying refuse charge) - Includes Annual Tip Pass	\$103.00	\$114.00	
Rubbish Collection/Sanitary Disposal	Residential or Rural/Residential and Rural (Rural upon application for collection on route of contractor)	\$211.00	\$226.00	
	Additional rubbish collection service	\$211.00	\$226.00	
	Commercial Premises	\$211.00	\$226.00	
	Hire of 240 litre bin (per bin)	\$20.00	\$20.00	x
	Hire of 1500 litre bin (per bin)	\$153.00	\$153.00	
	Bond for 240 litre bin hire (Refundable should no damage/theft occur)	\$204.00	\$204.00	
	Opening of tip outside normal operating hours	\$184.00	\$184.00	x
	Handling fee (applicable to any handling/burial of materials at landfill)	\$173.00	\$173.00	
	At the discretion of the Site Attendant - special burial per cubic metre plus handling fee	\$230.00	\$230.00	x
Special Disposals (Supervised)	(a) Motor bodies and old machinery - each item	Free	Free	
Controlled Waste	(b) Animal carcasses - small domestic animals	\$15.00	\$15.60	
	Animal carcasses - large animals (sheep and cattle etc)	\$30.00	\$31.20	
Special Commercial Items	(c) Car tyre per item	\$10.00	\$10.40	
	(d) Light Truck and 4 x 4 tyres per item	\$15.00	\$15.60	
	(e) Truck tyre per item	\$20.00	\$20.80	
	(f) Small Tractor (no large tractor - earthmoving plant tyres) tyre per item	\$30.00	\$31.20	
	Caravan Parks greater than 50 bays per annum	\$1,938.00	\$2,015.50	
	Caravan Parks less than 50 bays per annum	\$1,020.00	\$1,060.80	



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Waste Management Facilities / Charges:				
CARD HOLDERS				
General Waste	(a) All vehicles carrying un-compacted waste: trailer (up to 8 x 6) SEDAN/UTE, FLOAT OR EQUIVALENT	Free	Free	
	(b) All vehicles carrying un-compacted waste: trailer (larger than 8 x 6) SMALL TRUCK OR EQUIVALENT	\$50.00	\$50.00	
	(c) All vehicles carrying un-compacted waste: per axle of truck or semi trailer	\$85.00	\$85.00	
	(d) All vehicles carrying compacted waste: per axle of truck or semi trailer	\$125.00	\$125.00	
	(e) Asbestos per cubic metre plus handling fee	\$125.00	\$125.00	
	(f) Asbestos handling fee	\$170.00	\$170.00	
	(g) Asbestos Sheets (wrapped) - per sheet including handling fee	\$25.00	\$25.00	
NON CARD HOLDERS				
General Waste	(a) Minimum charge for entry to site (passenger vehicle) SEDAN, STN WAGON	\$36.00	\$36.00	
	(b) All vehicles carrying un-compacted waste: trailer (up to 8 x 6) SEDAN/UTE, FLOAT OR EQUIVALENT	\$67.00	\$67.00	
	(c) All vehicles carrying un-compacted waste: trailer (larger than 8 x 6) SMALL TRUCK OR EQUIVALENT	\$102.00	\$102.00	
	(d) All vehicles carrying un-compacted waste: per axle of truck or semi trailer	\$175.00	\$175.00	
	(e) All vehicles carrying compacted waste: per axle of truck or semi trailer	\$175.00	\$175.00	
	(f) Asbestos per cubic metre plus handling fee	\$175.00	\$175.00	
	(g) Asbestos handling fee	\$175.00	\$170.00	
	(h) Asbestos Sheets (wrapped) - per sheet including handling fee	\$41.00	\$25.00	
Commercial Skip Disposals	Skip Bins \$51 per cubic metre or part thereof (changed charging system)	\$51.00 pm3	\$51.00 pm3	



Schedule of Fees & Charges 2019/20

Item	Description		Rate 2018/19	Rate 2019/20	Inc. GST
Law & Order and Public Safety:					
Rural Road Numbers	Measuring, Purchase and Installment of Rural Road Number		\$80.00	\$80.00	x
Replacement Dog Tag	Free of charge	Act/Reg	FREE	FREE	
Dog Registration	Unsterilised 1 year	Act/Reg	Refer to Regulations	Refer to Regulations	
	Unsterilised 3 year	Act/Reg	Refer to Regulations	Refer to Regulations	
	Sterilised 1 year	Act/Reg	Refer to Regulations	Refer to Regulations	
	Sterilised 3 year	Act/Reg	Refer to Regulations	Refer to Regulations	
	Lifetime Dog Registration		Refer to Regulations	Refer to Regulations	
	Pensioners 50% of above fees		Refer to Regulations	Refer to Regulations	
	Working Dog: 25% of above fees (must be a breed recognised as a working dog and must be bona-fide used for tending stock)		Refer to Regulations	Refer to Regulations	
	Additional Dog Application fee - Pensioners		\$50.00	\$50.00	
	Additional Dog Application fee - Standard		\$100.00	\$100.00	
Replacement Cat Tag	Free of charge		FREE	FREE	
Cat Registration	Sterilised 1 year		Refer to Regulations	Refer to Regulations	
	Sterilised 3 year		Refer to Regulations	Refer to Regulations	
	Lifetime Cat Registration		Refer to Regulations	Refer to Regulations	
	Pensioners 50% of above fees		Refer to Regulations	Refer to Regulations	
	Additional Cat Application fee - Pensioners		New	\$50.00	
	Additional Cat Application fee - Standard		New	\$100.00	
	Pensioners 50% of above fees		Refer to Regulations	Refer to Regulations	
Rangers Fees - Impounding of Signs	Administration Fee	LGA	\$30.00	\$30.00	
	Transporting signs back to owners	LGA	\$30.00	\$30.00	
Rangers Fees – Impounding of Dogs and Cats	Dog and other domesticated animals impounded (per dog)	Act/Reg	\$80.00	\$80.00	
	Surrender dog to ranger fee (per dog)		\$120.00	\$124.80	
	Transporting dog back to owners (per dog)		\$30.00	\$31.20	
	Dog and other domesticated animals impounded on Sundays and Public Holidays (per dog)	Act/Reg	\$120.00	\$120.00	
Daily Sustainance Fees for Impounded Dogs and Cats	Dog and other domesticated animals per animal (per day or part thereof) (per dog)	Act/Reg	\$20.00	\$20.00	
Rangers Fees – Impounding of Stock	Entire horses, mules, asses, camels, bulls or boars per head if impounded after 6 am & before 6 pm	Act/Reg	\$80.00	\$80.00	
	Entire horses, mules, asses, camels, bulls or boars per head if impounded after 6 pm & before 6 am	Act/Reg	\$120.00	\$120.00	
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs per head if impounded after 6 am & before 6 pm	Act/Reg	\$80.00	\$80.00	
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs per head if impounded after 6 pm & before 6 am	Act/Reg	\$120.00	\$120.00	
	Wethers, ewes, lambs, goats, per head if impounded after 6 am & before 6 pm	Act/Reg	\$20.00	\$20.00	



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Law & Order and Public Safety:				
	Wethers, ewes, lambs, goats, per head if impounded after 6 pm & before 6 am	Act/Reg	\$40.00	\$40.00
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)	Act/Reg	\$25.00	\$25.00
	Entire horses, mules, asses, camels, bulls or boars above or apparently above the age of two years, per head (Subsequent 24 hours or part)	Act/Reg	\$15.00	\$15.00
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head (First 24 hours or part)	Act/Reg	\$25.00	\$25.00
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head (Subsequent 24 hours or part)	Act/Reg	\$10.00	\$10.00
	Wethers, ewes, lambs, goats, per head (First 24 hours or part)	Act/Reg	\$10.00	\$10.00
	Wethers, ewes, lambs, goats, per head (Subsequent 24 hours or part)	Act/Reg	\$5.00	\$5.00
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)	Act/Reg	\$15.00	\$15.00
	Pigs of any description, per head (For each 24 hours or part)	Act/Reg	\$10.00	\$10.00
	Rams, whethers, ewes, lambs or goats, per head (For each 24 hours or part)	Act/Reg	\$7.50	\$7.50
Fox/Dog/Cat Traps				
	Refundable Bond – Hire of Fox/Dog/CatTraps		\$50.00	\$50.00
	Hire Fee - Fox/Dog/CatTraps for a period		\$30.00	\$30.00
Fencing (Local Govt (Uniform Local Provisions) Regs 1996)				
	Contravention of Local Law upon conviction	Act/Reg	\$200.00	\$200.00
Noxious Weeds				
	First offence for non compliance	Act/Reg	\$20.00	\$20.00
	Subsequent offence/s	Act/Reg	\$50.00	\$50.00
Abandoned Vehicles				
	Towing by Shire of Gingin		\$150.00	\$156.00
	Towing by Private Contractor		COST +10%	COST +10%
	Impound of abandoned vehicle		\$25.00	\$30.00
	Storage fee (per 24 hours or part thereof)		\$20.00	\$20.00
	Administration Fee		New	\$30.00
Parking Fees				
	Parking Stations		\$2.00 per hour/Maximum	\$2.00 per hour/Maximum
			\$10.00 per day	\$10.00 per day
Replacement Parking Permits				
	Replacement Parking Permits (Rate payers only)		\$30.00	\$30.00
Fines Enforcement Fees				
	Issuing Final Demand		\$20.00	\$25.00
	Preparing Enforcement Certificate		new	\$18.65
	Registration of Infringement Notice		new	\$70.00
	Firebreak Administration Fee - engagement of private firebreak contractors		\$30.00	\$30.00

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 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Gingin Swimming Pool:				
Admission Fees	Adult Swimmers - ages 16 and over	\$4.30	\$4.50	x
	Child - 5 to 15 years of age	\$2.50	\$2.50	x
	Child Under 5 years of age	\$1.70	\$1.80	x
	Concession	\$3.20	\$3.30	x
	Family Pass - 2 adults and 3 children	\$12.00	\$13.00	x
Annual Membership Fees	Adult Swimmers - ages 16 and over	\$125.00	\$130.00	x
	Council Employee Annual Membership	\$62.00	\$65.00	x
	Child - 5 to 15 years of age	\$70.00	\$70.00	x
	Child Under 5 years of age	\$35.00	\$36.00	x
	Concession	\$62.00	\$65.00	x
	Family Pass - 2 adults and 3 children	\$320.00	\$330.00	x
	Purchase 10 Day Passes, get one Free			
Swimming Lessons	Admission all ages	\$2.00	\$2.00	x
	Infant Swimming Lessons (10 Lessons)	\$0.00	\$150.00	x
	Other Swimming Lessons (28 Lessons)	\$0.00	\$120.00	x
	Infant Swimming Lessons (5 Lessons)	\$0.00	\$80.00	x
	Other Swimming Lessons (14 Lessons)	\$0.00	\$80.00	x
	<i>Note: This rate only applies where swimming lessons are supervised by qualified persons. School Term & Vacs swim</i>			
Functions etc.	Members of the Swimming Pool	Nil	Nil	
	Hire of the Swimming Pool for functions, swimming carnivals, and other similar special events outside of opening hours can be arranged at a cost per hour + Penalties	\$70.00	\$73.00	x
Commercial Activities	Commercial use of Pool where fee is charged (requires copy of Public Liability Certificate of Insurance)	\$11.00	\$12.00	x
Gingin Sale Yards:				
Non Stud/registered Stock	Per head (Increase to cover power/water use) (including Cattle, Horses, Goats and other hoofed stock)	\$7.00	\$7.30	x
Stud/Registered Stock (Excl Bulls)	Per head (Increase to cover power/water use)	\$45.00	\$46.80	x
Stud Bulls	Per head (Increase to cover power/water use)	\$59.00	\$61.35	x
Removal of Dead Stock	Per head	Cost plus 25%	Cost plus 25%	x
Charity Days/Community Use	In accordance with Council Delegation 1.2 (Donations)			x
Bond	For use of sale yards	\$500.00	\$500.00	



Schedule of Fees & Charges 2019/20

Item	Description	Rate 2018/19	Rate 2019/20	Inc. GST
Planning:				
Development Applications				
	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	
	(c) more than \$500,000 but not more than \$2.5 million	Act/Reg \$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000	
General	(d) more than \$2.5 million but not more than \$5 million	Act/Reg \$7161 + 0.206% for every \$1 in excess of \$2.5 million	\$7161 + 0.206% for every \$1 in excess of \$2.5 million	
	(e) more than \$5 million but not more than \$21.5 million	Act/Reg \$12,633 + 0.123% for every \$1 in excess of \$5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million	
	(f) more than \$21.5 million	Act/Reg \$34,196.00	\$34,196.00	
	Determining a development application (other than 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	
	The DAP fee is in addition to any local government development application fee payable under the Planning and Development Regulations 2009 (R.(103)			
	Estimated cost of the development:			
	(a) not less than \$3 million and less than \$7 million	Act/Reg \$3,376.00	\$5,603.00	
	(b) not less than \$7 million and less than \$10 million	Act/Reg \$5,213.00	\$8,650.00	
Development Assessment Panel (DAP) Fee	(c) not less than \$10 million and less than \$12.5 million	Act/Reg \$5,672.00	\$9,411.00	
	(d) not less than \$12.5 million and less than \$15 million	Act/Reg \$5,834.00	\$9,680.00	
	(e) not less than \$15 million and less than \$17.5 million	Act/Reg \$5,996.00	\$9,948.00	
	(f) not less than \$17.5 million and less than \$20 million	Act/Reg \$6,158.00	\$10,218.00	
	(g) \$20 million or more	Act/Reg \$6,320.00	\$10,486.00	
	An Application under r.17	Act/Reg \$150.00	\$241.00	
	Home occupation	Act/Reg \$222.00	\$222.00	
Home Occupation	Determination of an initial application for approval of a Home Occupation where the Home Occupation has commenced	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	
Heritage Listed	State or Local Heritage listed buildings or places that would not normally require Planning Consent if not listed	Act/Reg Nil	Nil	
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	



Schedule of Fees & Charges 2019/20

Item	Description		Rate 2018/19	Rate 2019/20	Inc. GST
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 above application fee plus, by way of penalty, twice that fee	the above application fee plus, by way of penalty, twice that fee	
Extension of Valid Planning Approval	Where no amendments have been made to the approved plans and the proposal does not require Public Notice		50% of the appropriate fee	50% of the appropriate fee	
Amended Planning Approval	Where no amendments have been made to the approved plans and/or the proposal requires Public Notice		100% of the appropriate fee	100% of the appropriate fee	
	minor amendments (as determined by CEO)		\$80.00	\$83.20	
	major amendments (as determined by CEO) where Council discretion is required		50% of the original planning fee	50% of the original planning fee	
Landscaping Bonds	May be required for developments				
Strata Applications	Built Strata Form 24 Fee (1-5 allotments)	Act/Reg	Base rate \$656 plus \$65 per lot	Base rate \$656 plus \$65 per lot	
	Built Strata Form 24 Fee (6-100 allotments)	Act/Reg	Base rate \$981 plus fee per lot in excess of 5 lots \$43.50	Base rate \$981 plus fee per lot in excess of 5 lots \$43.50	
	Built Strata Form 24 Fee (in excess of 100 allotments)	Act/Reg	\$5,113.50	\$5,113.50	
	(a) not more than 5 lots	Act/Reg	\$73.00	\$73.00	
Subdivision Clearances	(b) More than five (5) but not more than one hundred and ninety five (195) Lots	Act/Reg	\$73 for first 5 lots then \$35 per lot	\$73 for first 5 lots then \$35 per lot	
	More than one hundred and ninety five (195) Lots	Act/Reg	\$7,393.00	\$7,393.00	
Extractive Industry DA	Planning Application Fee		\$739.00	\$768.55	
Extractive Industry Licence	Initial Application Fee		\$486.00	\$505.45	
Extractive Industry Local Laws Licence Renewal	Where overall area of excavation is less than 5ha		\$382.00	\$397.30	
	Where overall area of excavation is greater than 5ha		\$764.00	\$794.55	
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	
Rehabilitation Bond			\$1,916.00	\$1,916.00	
Second Hand Transportable Dwellings	In accordance with the Local Planning Policy 1.5 Transportable Dwellings		\$5,000.00	\$5,000.00	
Structure Plans/Outlined Development Plans	Structure Plans/Outlined Development Plans		\$4,606.00	\$4,606.00	x
	Modifications to Outline Development Plans/Subdivision Guide Plans		\$2,303.00	\$2,303.00	x
	For advertising all Applications (if required) PLUS cost of newspaper advertising				



Schedule of Fees & Charges 2019/20

Item	Description		Rate 2018/19	Rate 2019/20	Inc. GST
	<p>If applicable, fees are calculated on the estimated total cost to Council, in terms of Officer time spent on each request, in accordance with the Planning Regulations 2009. The cost of specialist services or reports required by the local government to adequately assess a scheme proposal is payable by the applicant, and the local government may permit this work (or part thereof) to be undertaken directly by the applicant.</p> <p>If applicable, fees are calculated on the estimated total cost to Council, in terms of Officer time spent on each request, in accordance with the Planning Regulations 2009. The cost of specialist services or reports required by the local government to adequately assess a scheme proposal is payable by the applicant, and the local government may permit this work (or part thereof) to be undertaken directly by the applicant.</p>				
		Act/Reg	\$4,606.00	\$4,606.00	
Scheme Amendments	Basic - At the discretion of the Shire		\$4,606.00	\$4,606.00	x
	Standard - At the discretion of the Shire		\$6,160.00	\$6,160.00	x
	Complex - At the discretion of the Shire		\$8,800.00	\$8,800.00	x
	For advertising all Applications (if required) PLUS cost of newspaper advertising		\$165.00	\$165.00	x
Detailed Area Plan	Application fee		\$440.00	\$457.60	
Detailed Area Plan Amendments	Application fee		\$303.00	\$315.10	
Road Closure	Application fee to close public road		\$354.00	\$368.15	
Administration Fee	Issue of a zoning certificate	Act/Reg	\$73.00	\$73.00	x
	Reply to a property settlement questionnaire	Act/Reg	\$73.00	\$73.00	x
Miscellaneous	Issue of a written Planning Advice	Act/Reg	\$73.00	\$73.00	x
	Town Planning Scheme Text/Policies		\$27.00	\$28.10	x
	Local Planning Strategy		\$27.00	\$28.10	x
	Townsite Expansion Plan		\$27.00	\$28.10	x
Copies	Set of A3 Colour Town Planning Scheme maps		\$90.00	\$93.60	x
	Heritage Booklet		\$65.00	\$67.60	x
	Town Planning Disc		\$27.00	\$28.10	
	Copies of Site Plan, Elevation or Floor Plans - A3 and A4 size plans only		16.00	\$16.65	
	Administration charges for photocopying plans - if not enough sets submitted with application - A3 and A4 size plans only		16.00	\$16.65	

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 2019/20

Item	Description		Rate 2018/19	Rate 2019/20	Inc. GST
Regulatory Services:					
Signs, Hoardings and Bill Posting					
	License a pylon sign	Act/Reg	\$50.00	\$50.00	
	License an illuminated sign on a roof	Act/Reg	\$50.00	\$50.00	
	License an illuminated sign on a verandah	Act/Reg	\$50.00	\$50.00	
	License an illuminated sign – any other	Act/Reg	\$50.00	\$50.00	
	License a sign other than pylon or illuminated – on fascia of verandah	Act/Reg	\$50.00	\$50.00	
	License a sign other than pylon or illuminated – any other	Act/Reg	\$50.00	\$50.00	
	Contravention of Local Law upon conviction	Act/Reg	\$200.00	\$200.00	
	Continuing contravention upon conviction – per day	Act/Reg	\$20.00	\$20.00	
Signs, Hoardings and Bill Posting (Road Reserves)					
	Annual Renewal Fee - per sign (Permanent - require Planning Consent)	Act/Reg	\$75.00	\$75.00	
	Signs Requiring Main Roads Approval – Application Fee - per sign	Act/Reg	\$150.00	\$150.00	x
Signs & Bill Posting (Directional Signs)					
	Sign & Brackets	Act/Reg	Cost Price + 20%	Cost Price + 20%	x
	Labour - Installation/Travel	Act/Reg	calculated	calculated	
Temporary Signs / Sandwich Boards					
	Sign Application fee		\$10.00	\$10.40	
	Renewal Fees - 3 months		\$10.00	\$10.40	
	Renewal Fees - 6 months		\$20.00	\$20.80	
	Renewal Fees - 12 months		\$30.00	\$31.20	
Product Display					
	Application fee		\$10.00	\$10.40	
	Renewal Fees - 3 months		\$10.00	\$10.40	
	Renewal Fees - 6 months		\$20.00	\$20.80	
	Renewal Fees - 12 months		\$30.00	\$31.20	

11.3. PLANNING AND DEVELOPMENT

Nil

11.4. OPERATIONS

Nil

12. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13. COUNCILLORS' OFFICIAL REPORTS

Nil

14. NEW BUSINESS OF AN URGENT NATURE

Nil

15. MATTERS FOR WHICH MEETING IS TO BE CLOSED TO THE PUBLIC

Nil

16. CLOSURE

There being no further business, the Shire President declared the meeting closed at 4.35pm.

The next Ordinary Meeting of Council will be held in Council Chambers at the Shire of Gingin Administration Centre, 7 Brockman Street, Gingin on Tuesday, 20 August 2019 commencing at 3.00 pm.

These Minutes are confirmed as the official record of the Special Meeting of the Gingin Shire Council held on 19 July 2019.

Councillor I B Collard
Shire President
20 August 2019