



MINUTES

SPECIAL MEETING

OF COUNCIL

28 JULY 2020

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SPECIAL MEETING OF COUNCIL
HELD ON
28 JULY 2020

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SHIRE OF GINGIN

MINUTES OF THE SPECIAL MEETING OF THE SHIRE OF GINGIN HELD IN THE COUNCIL CHAMBER ON TUESDAY, 28 JULY 2020, COMMENCING AT 3.30 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.

1. DECLARATION OF OPENING

The Shire President declared the meeting open at 3.30pm and welcomed those in attendance.

2. RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 ATTENDANCE

Councillors – C W Fewster (Shire President), L Balcombe, J Court, F J Peczka and J E Morton

Staff – A Cook (Chief Executive Officer), L Crichton (Executive Manager Corporate and Community Services), A Butcher (Executive Manager Operations), R Kelly (Executive Manager Regulatory and Development Services), Ziggy Edwards (Manager Corporate Services), K Leonhardt (Coordinator Corporate Services) L Burt (Governance Officer) and G Koorasingh (Governance Support Officer/Minute Officer)

Gallery - There were no members of the public in the Gallery.

2.2 APOLOGIES

Councillor F J Johnson
Councillor J C Lobb
Councillor A R Vis

2.3 LEAVE OF ABSENCE

Councillor J K Rule

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 2020/21 SHIRE OF GINGIN BUDGET

File:	FIN/46-1920
Author:	Ziggy Edwards – Manager Corporate and Community Services
Reporting Officer:	Les Crichton – Executive Manager Corporate and Community Services
Report Date:	28 July 2020
Refer:	N/A
Appendices:	1. Draft 2020/21 Budget 2. 2020/21 Capital Roadworks Program 3. Shire of Gingin Plant Replacement Program 4. Schedule of Fees and Charges 2020/21

DISCLOSURES OF INTEREST

Nil

PURPOSE

To consider and adopt the Shire of Gingin Municipal Fund Budget for the 2020/21 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 Budget papers.

BACKGROUND

The draft 2020/21 Budget has been prepared in accordance with the presentations made to Councillors at Briefing Sessions over the period March to June 2020 and in the format prescribed in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The 2020/21 draft Budget continues to deliver the strategic objectives outlined in Council's Strategic Community Plan, and more specifically those identified in the Shire's 2019-2023 Corporate Business Plan. As detailed in the *Rate Setting Statement* document, in summary the 2020/21 Budget:

- Provides a broad range of statutory and discretionary services at current or increased levels. Council's ordinary cash operations will create a net surplus of \$2.229m which is available for asset development and renewal (capital works), transfer to reserves, and loan reduction;
- Assumes a brought forward surplus of \$2.018m;
- Accesses \$12.774m in non-operating grants and contributions;
- Includes new borrowings of \$527,000;
- Reduces the reserves by net \$517,688;
- Funds investment of \$18.645m in the renewal and upgrade of the shire's assets;
- Reduces current borrowings \$222,197;
- Proposes a zero percentage increase in rates revenue; and
- Provides a year end surplus of \$0.

COMMENT

While the draft 2020/21 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 2019-2023 (CBP) adopted by Council on 17 September 2019, its development also recognises the impact of the COVID-19 pandemic on Council's operations during the latter half of the 2019/20 year and its continuing impact into the 2020/21 year. As committed to Council at its Special Meeting of 7 April 2020, and in accordance with Policy 1.39 COVID-19 Financial Hardship Policy adopted at the ordinary meeting on 16 June 2020, no increase in rate revenue is proposed and fees and charges have been frozen at 2019/20 levels.

Responding to this reduction in revenue, operational expenses have been significantly reduced with a decline in major operational projects to the previous year, a wholesale review of core operating costs while maintaining service standards, a freeze in staff salaries and reduction in Councillor sitting fees.

However, in meeting the State Government's request not to defer capital projects, this Budget also seeks to ensure capital programs continue and, where possible, increase to generate further economic stimulus, particularly to the local economy.

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 no increase in rate revenue above that budgeted for the 2019/20 year. The rate in the dollar for GRV properties remains unchanged from 2019/20, but has been reduced for UV properties as a result of an increase in UV valuations to achieve a no rate revenue increase. Minimums have been retained at \$1,400, \$1,110 and \$2,548 for GRV, UV rural and other, and UV intensive respectively.
- Fees and Charges (**Appendix 4**) have been reviewed for 2020/21 and in line with Council's determination at its Special Meeting held on 7 April 2020, these have been set with no proposed increases. 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 remain unchanged for the 2020/21 budget.
- Of the \$31.88 million in expenditure, \$18.65 million will be spent on capital works with the remainder going towards operating costs and debt reduction.
- Council will invest \$118,717 and partner with community groups to deliver a number of projects to benefit the community. In 2020/21, these are as follows:

Applicant	Project Description	Amount
Funding Assistance Grants		
Ellen Brockman Integrated Catchment Group	Landcare in the greater Gingin Brook catchment	\$15,000
Gingin CRC	Tourism Initiative 2020	\$10,000
Gingin District High School	YouthCARE Chaplaincy Services	\$5,000
Rural Watch Scheme	Lower Coastal Neighbourhood Watch Meetings	\$1,000
Lower Moore River Working Group	Moore River maintenance	\$5,000
Moore River Council	Environmental services	\$5,000
Community Grants		
Lancelin Primary School	Leadership Program	\$1,000
Woodridge Community Club	Woodridge Spring Fair	\$4,000
Ledge Point Country Club	Events – Sandcastle and Easter	\$2,000
Lancelin Primary School P & C	Monster Fete	\$1,000
Gingin CRC	British Car Day	\$12,000
Public Liability Grants		
Pensioners Social Club	Public Liability Insurance up to 50%	\$225
Moore Clothes	Public Liability Insurance up to 50%	\$302
Guilderton Community Assoc.	Public Liability Insurance up to 50%	\$489
Ledge Point Community Association	Public Liability Insurance up to 50%	\$500
Lancelin Community Health Forum	Public Liability Insurance up to 50%	\$319
Seabird Progress and Sporting Association	Public Liability Insurance up to 50%	\$500
Seaview Park Progress Association Inc.	Public Liability Insurance up to 50%	\$307
The Stable Fly Action Group Inc.	Public Liability Insurance up to 50%	\$325
Woodridge Community Association	Public Liability Insurance up to 50%	\$500
CSRFF Grants		
Gingin Pistol Club	Replace/upgrade existing clubroom	\$30,250
Other		
St John Ambulance	Contribution to vehicle changeovers	\$24,000
Total		\$118,717

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:
 - Secondary Freight Network - \$3,698,425;
 - Roads to Recovery - \$582,112;
 - Regional Road Group Funding – \$642,969;
 - Emergency Services Levy Capital Grant - \$1,650,000 for Vehicles and \$2,025,000 for Buildings for a total of \$3,675,000;
 - Emergency Services Levy Operational Grant - \$200,520.
- The Capital Works Program totalling \$18.65 million represents an investment in roads, footpaths, parks and ovals, other infrastructure, land, buildings, plant and equipment and furniture and equipment (**Appendices 2 & 3**).
- An estimated \$2,018,290 in Municipal Funds is anticipated to be brought forward from 30 June 2020, including pre-paid grant funding of \$956,414 and unspent grant funds from carried forward works \$1,619,425. 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 \$9.64 million of improvements. The 2020/21 road projects include \$6.07 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.

While GRVs were last revalued in 2016/17 and remain unchanged from the 2019/20 year, UVs have been subject to a general valuation and have been applied in determining the required rate revenue the 2020/21 financial year.

In order to achieve a nil increase for the rate revenue above 2019/20 budgeted rate revenue, it is proposed -

- minimum rates remain unchanged as follows:
 - GRV Townsites/GRV Other - \$1,110;
 - UV Rural/UV Other - \$1,400; and
 - UV Intensive from \$2,548;
- the rate in the \$ remain unchanged at \$0.087511 for GRV properties as these were not subject to a general revaluation;
- the rate in the \$ for UV and UV Other properties reduce from \$0.5073 to \$0.4965*; and
- the rate in the \$ for UV Intensive reduce from \$0.9396 to \$0.9245*.

*The Valuer General's Office has recently completed the rural assessments of all properties with a Valuation date of 1 August 2019 and Effective date of 30 June 2020, which resulted in an overall increase UV valuation of 1.29%. The reduction in the rate in the \$ for UV/UV Other/UV Intensive is to achieve a nil increase in rate revenue as a result of this increase in UV valuations.

As provided under the Local Government (COVID-19 Response) Ministerial Order 2020, local governments that set differential rates at a level no higher than that imposed in 2019/20 will not have to comply with the requirement to advertise these rates.

The following table provides an outline:

Proposed Differential Rates 2020/21				
Differential General Rate Category	UV Rate in Dollar	GRV Rate in Dollar	Minimum Rate	Income
GRV Townsites & GRV Other		\$0.087511	\$1,110	\$5,639,224
UV Rural & UV Other	\$0.004965		\$1,400	\$1,898,211
UV Intensive	\$0.009245		\$2,548	\$941,965
Sub Total				\$8,479,400
Less Intensive Concession				(\$130,000)
Interim Rates				\$12,000
Exgratia Rates				\$5,000
				\$8,366,400

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 16 September 2020.

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 16 September 2020.

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

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

The third instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 18 January 2021.

The fourth instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 18 March 2021.

Interest Charges

Interest is charged at 8% per annum, calculated daily, to all outstanding rate assessments that remain unpaid at 23 September 2020.

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.

In accordance with the Local Government (COVID-19 Response) Ministerial Order 2020 and Council's Policy 1.36 COVID-19 Financial Hardship interest cannot be applied to an excluded person who has been determined by the Shire as suffering financial hardship as a consequence of the COVID-19 pandemic.

Administration Charges

This year no administration charge is payable by ratepayers electing to utilise either the two or four instalment options, and a flat fee of \$30.00 will apply to any ratepayer wishing to negotiate alternative instalment payments.

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 remain unchanged from the 2019/20 financial year as detailed below.

Charge Type	Description	2019/20 \$	2020/21 \$
Waste Management Fee (UV Property Owners)	Per Assessment Includes Annual Tip Pass	\$114	\$114
Waste Management Fee (GRV Property Owners)	Per Assessment Includes Annual Tip Pass	\$114	\$114
Rubbish Collection/Sanitary Disposal	Residential or Rural/Residential and Rural (Rural upon application for collection on route of Contractor)	\$226	\$226
	Additional Rubbish Collection Service	\$226	\$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 2020/21 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 2020/21 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 remain at \$25.00 and will be raised on all rateable assessments.

Consultation

Whilst no specific consultation has been entered into with respect to the draft 2020/21 Budget, community consultation and engagement has previously taken place during recent reviews and adoption of the Strategic Community Plan 2019-2029 (SCP) and 2019-2023 Corporate Business Plan (CBP).

In addition, the community grants component of the Budget was advertised to community groups through direct email and correspondence on 3 February, closing on 20 March 2020.

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 Briefing Sessions since March 2020.

Triple Bottom Line Assessment

Economic Implications

The draft 2020/21 Budget applies sound financial management and accounting principles and is considered to deliver a sustainable service outcome for the community and Council.

Unlike prior years, development of the 2020/21 budget has not applied the normal assumptions typically referenced when projecting income and expenditure growth. The financial impact of the COVID-19 pandemic has already seen revenue sources decline in the last quarter of the 2019/20 financial year. This is likely to continue into the 2020/21 year however the extent and duration is unknown, and will be largely driven by the recovery of the broader economy.

Social Implications

The draft 2020/21 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 2020/21 Budget supports key environmental strategies and initiatives adopted by Council.

Comment

The draft 2020/21 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.

It is proposed Council adopt a Material Variance of 10% or \$20,000, whichever is the greater amount.

STATUTORY/LOCAL LAW IMPLICATIONS

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Local Government (COVID-19 Response) Ministerial Order 2020

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 this Report and are itemised in the draft 2020/21 Budget for adoption.

STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2019-2029

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

VOTING REQUIREMENTS – ABSOLUTE MAJORITY

COUNCIL RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Balcombe

SECONDED: Councillor Court

Part A – Municipal Fund Budget for 2020/21

1. Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopt the Municipal Fund Budget (as contained in Appendix 1) for the Shire of Gingin for the 2020/21 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 \$10,081,429;
 - b. Statement of Comprehensive Income by Program on Page 4 of Appendix 1 showing a net result for that year of \$10,081,429;
 - c. Statement of Cash Flows on Page 6 of Appendix 1;
 - d. Rate Setting Statement by Program on Page 7 of Appendix 1 showing an amount required to be raised from rates of \$8,366,400;
 - e. Notes to and forming part of the Budget on Pages 9 to 30 of Appendix 1;
 - f. Transfers to/from Reserve Accounts as detailed at Note 6 on Page 23 of Appendix 1

- g. In accordance with section 6.34 of the Local Government Act 1995 and Clause 10 of Local Government (COVID-19 Response) Ministerial Order 2020, gazetted on 8 May 2020, the revenue estimated to be yielded by the general rates imposed for the 2020/21 financial year will be \$8,366,400 that is no less than 80% and no more than 110% of the 2020/21 Budget deficiency.

Part B – Rates and Charges

2. Pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, impose the following differential general rates and minimum payments on Gross Rental and Unimproved Values for the 2020/21 Financial Year.

- | | |
|--------------------------------|----------------------------|
| a. GRV Townsites and GRV Other | 8.7511 cents in the dollar |
| b. UV Rural and UV Other | 0.4965 cents in the dollar |
| c. UV Intensive | 0.9245 cents in the dollar |

Minimum Payments

- | | |
|--------------------------------|---------|
| a. GRV Townsites and GRV Other | \$1,110 |
| b. UV Rural and UV Other | \$1,400 |
| c. UV Intensive | \$2,548 |

3. 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.
4. 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. |
5. Pursuant to Section 36B and 36L of the *Fire and Emergency Services Act 1998*, impose a 2020/21 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

6. Pursuant to Section 6.45(3) of the *Local Government Act 1995* and Clause 13 of the *Local Government (COVID-19 Response) Ministerial Order 2020*, impose a flat fee of \$30.00 on any ratepayer on an approved payment plan and an interest rate of 5.5% applicable to rate and service charge instalment arrangements.

This additional charge and interest rate cannot be applied to an excluded person, as defined in the *Local Government (COVID-19 Response) Ministerial Order 2020*, who has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy 1.39 COVID-19 Financial Hardship.

7. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, set the following Rate Instalment Options and Due Dates for the 2020/21 financial year:

Payment in full

One payment with no interest or instalment charges if paid on or before 16 September 2020 (35 days after the date of the service appearing on the rate notice).

Payment by two instalments

- First half instalment due date: 16 September 2020
- Second half instalment due date: 16 November 2020

Payment by four instalments

- First quarterly instalment due date: 16 September 2020
- Second quarterly instalment due date: 16 November 2020
- Third quarterly instalment due date: 18 January 2021
- Fourth quarterly instalment due date: 18 March 2021.

8. 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 \$0.00 per instalment, after the initial instalment is paid, where the ratepayer has elected to pay rates (and service charges) through an instalment option.

9. 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.

This interest rate cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2020, who has been determined by the Shire of Gingin as suffering financial hardship as a consequence of the COVID-19 pandemic.

10. Impose, in accordance with Section 6.51(1) of the *Local Government Act 1995* and clause 14 of the Local Government (COVID-19 Response) Ministerial Order 2020, an interest rate of 8% pa for rates and costs of proceedings to recover charges that remain unpaid after becoming due and payable.

This interest rate cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2020, who has been determined by the Shire of Gingin as suffering financial hardship as a consequence of the COVID-19 pandemic.

Part C – Fees and Charges

11. Pursuant to Section 6.16 of the *Local Government Act 1995*, adopt the Schedule of Fees and Charges included as Appendix 4.
12. 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:
- a. President \$13,125; and
 - b. Councillors \$ 7,000.
13. Pursuant to the Salaries and Allowances Tribunal Determination of 9 April 2019, adopt an Information Communication Technology Allowance of \$1,770 per Councillor.
14. 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:
- a. President \$14,000; and
 - b. Deputy President \$ 3,500.
15. 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 2020/21 financial year.
16. Pursuant to Section 53 of the *Cemeteries Act 1986*, adopt the fees and charges for the Gingin Cemetery included as Appendix 4.

17. Include a voluntary Coastal Erosion Levy of \$25.00 on all rateable assessments for the 2020/21 financial year.

Part D – Material Variance Reporting for 2020/21

18. 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 \$20,000 to be used in the in the Statements of Financial Activity for reporting material variances for the 2020/21 financial year.

CARRIED BY ABSOLUTE MAJORITY
5-0

APPENDIX 1

SHIRE OF GINGIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021
LOCAL GOVERNMENT ACT 1995
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SHIRE'S VISION

*"We are a welcoming and progressive community that celebrates its
diversity and unique rural & coastal environment"*

SHIRE OF GINGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
Revenue				
Rates	1(a)	8,366,400	8,356,820	8,370,427
Operating grants, subsidies and contributions	10(a)	2,220,668	4,135,567	1,989,036
Fees and charges	9	4,191,433	3,810,887	4,444,870
Interest earnings	12(a)	201,000	283,134	271,000
Other revenue	12(b)	108,993	383,789	125,179
		15,088,494	16,970,197	15,200,512
Expenses				
Employee costs		(6,178,914)	(6,020,186)	(6,416,925)
Materials and contracts		(5,247,321)	(5,378,767)	(5,721,629)
Utility charges		(432,884)	(432,664)	(435,934)
Depreciation on non-current assets	5	(4,922,878)	(3,078,098)	(4,869,205)
Interest expenses	12(d)	(110,075)	(118,725)	(120,885)
Insurance expenses		(467,076)	(483,190)	(461,619)
Other expenditure		(422,656)	(2,864,955)	(747,820)
		(17,781,804)	(18,376,585)	(18,774,017)
Subtotal		(2,693,310)	(1,406,388)	(3,573,505)
Non-operating grants, subsidies and contributions	10(b)	12,774,739	4,050,281	9,997,448
Profit on asset disposals	4(b)	0	9,796	180,048
Loss on asset disposals	4(b)	0	(83,759)	(38,392)
		12,774,739	3,976,318	10,139,104
Net result		10,081,429	2,569,930	6,565,599
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		10,081,429	2,569,930	6,565,599

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

SHIRE OF GINGIN FOR THE YEAR ENDED 30 JUNE 2021

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 16 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 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 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 *Service Concession Arrangements* - Grantors

AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

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, ices discounts and concessions 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 5 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 and amortisation 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
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		2,000	0	2,050
General purpose funding		9,500,914	10,469,597	9,670,941
Law, order, public safety		708,280	986,429	483,105
Health		723,500	450,101	665,491
Education and welfare		108,787	96,391	103,320
Housing		12,000	23,553	36,000
Community amenities		1,916,080	1,719,904	1,848,110
Recreation and culture		257,668	161,230	240,196
Transport		207,514	229,279	292,514
Economic services		1,428,651	1,332,188	1,625,687
Other property and services		223,100	1,501,525	233,098
		15,088,494	16,970,197	15,200,512
Expenses excluding finance costs	4(a),5,12(c),(e),(f)			
Governance		(1,160,411)	(1,261,085)	(1,199,362)
General purpose funding		(474,767)	(464,037)	(708,736)
Law, order, public safety		(1,794,849)	(2,077,453)	(1,669,539)
Health		(993,855)	(1,141,827)	(1,178,274)
Education and welfare		(226,486)	(266,345)	(250,020)
Housing		(41,645)	(65,190)	(40,208)
Community amenities		(3,146,395)	(2,757,616)	(3,134,930)
Recreation and culture		(3,784,908)	(3,685,575)	(3,835,821)
Transport		(4,060,146)	(3,964,919)	(4,530,903)
Economic services		(1,270,147)	(1,148,893)	(1,368,761)
Other property and services		(718,120)	(1,424,920)	(736,578)
		(17,671,729)	(18,257,860)	(18,653,132)
Finance costs	,7,6(a),12(d)			
Health		(8,070)	(9,154)	(9,910)
Community amenities		(31,448)	(32,498)	(33,126)
Recreation and culture		(56,688)	(61,296)	(61,888)
Economic services		(2,345)	(2,977)	(3,347)
Other property and services		(11,524)	(12,800)	(12,614)
		(110,075)	(118,725)	(120,885)
Subtotal		(2,693,310)	(1,406,388)	(3,573,505)
Non-operating grants, subsidies and contributions	10(b)	12,774,739	4,050,281	9,997,448
Profit on disposal of assets	4(b)	0	9,796	180,048
(Loss) on disposal of assets	4(b)	0	(83,759)	(38,392)
		12,774,739	3,976,318	10,139,104
Net result		10,081,429	2,569,930	6,565,599
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		10,081,429	2,569,930	6,565,599

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

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**SHIRE OF GINGIN
FOR THE YEAR ENDED 30 JUNE 2021**

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 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		8,366,400	8,334,033	9,320,427
Operating grants, subsidies and contributions		2,220,667	4,135,567	2,189,036
Fees and charges		4,191,433	3,720,052	4,444,870
Interest earnings		201,000	283,134	271,000
Goods and services tax		0	7,657	5,794
Other revenue		108,993	383,789	125,179
		15,088,493	16,864,232	16,356,306
Payments				
Employee costs		(6,178,914)	(6,074,132)	(6,416,925)
Materials and contracts		(5,247,321)	(4,951,462)	(7,017,329)
Utility charges		(432,884)	(432,664)	(435,934)
Interest expenses		(110,075)	(121,264)	(120,885)
Insurance expenses		(467,076)	(483,190)	(461,619)
Other expenditure		(422,655)	(2,864,955)	(747,820)
		(12,858,925)	(14,927,667)	(15,200,512)
Net cash provided by (used in) operating activities	3	2,229,568	1,936,565	1,155,794
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(6,582,668)	(1,061,150)	(5,314,309)
Payments for construction of infrastructure	4(a)	(12,062,667)	(4,436,866)	(9,058,708)
Non-operating grants, subsidies and contributions		12,774,739	5,669,706	9,997,448
Proceeds from sale of plant and equipment	4(b)	253,545	301,500	332,091
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	13,505	8,405	26,659
Net cash provided by (used in) investing activities		(5,603,546)	481,595	(4,016,819)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(222,197)	(211,388)	(213,371)
Principal elements of lease payments	7	(7,580)	(31,199)	0
Advances to community groups		0	0	(12,840)
Proceeds from new borrowings	6(b)	527,000	0	830,440
Net cash provided by (used in) financing activities		297,223	(242,587)	604,229
Net increase (decrease) in cash held		(3,076,755)	2,175,573	(2,256,796)
Cash at beginning of year		9,424,688	7,249,115	6,790,800
Cash and cash equivalents at the end of the year	3	6,347,933	9,424,688	4,534,004

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

SHIRE OF GINGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		2,018,290	2,797,063	2,349,362
		2,018,290	2,797,063	2,349,362
Revenue from operating activities (excluding rates)				
Governance		2,000	0	2,050
General purpose funding		1,134,514	2,112,777	1,300,514
Law, order, public safety		708,280	990,166	483,105
Health		723,500	450,101	680,195
Education and welfare		108,787	96,391	144,620
Housing		12,000	23,553	36,000
Community amenities		1,916,080	1,719,904	1,848,110
Recreation and culture		257,668	161,230	240,196
Transport		207,514	235,338	416,558
Economic services		1,428,651	1,332,188	1,625,687
Other property and services		223,100	1,501,525	233,098
		6,722,094	8,623,173	7,010,133
Expenditure from operating activities				
Governance		(1,160,411)	(1,261,085)	(1,199,362)
General purpose funding		(474,767)	(464,037)	(708,736)
Law, order, public safety		(1,794,849)	(2,077,453)	(1,674,529)
Health		(1,001,925)	(1,155,315)	(1,188,184)
Education and welfare		(226,486)	(266,345)	(250,020)
Housing		(41,645)	(65,190)	(40,208)
Community amenities		(3,177,843)	(2,790,114)	(3,168,056)
Recreation and culture		(3,841,596)	(3,747,461)	(3,897,709)
Transport		(4,060,146)	(3,985,848)	(4,564,305)
Economic services		(1,272,492)	(1,153,779)	(1,372,108)
Other property and services		(729,644)	(1,493,717)	(749,192)
		(17,781,804)	(18,460,344)	(18,812,409)
Non-cash amounts excluded from operating activities	2 (a)(i)	4,922,878	3,152,061	4,727,549
Amount attributable to operating activities		(4,118,542)	(3,888,047)	(4,725,365)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	12,774,739	4,050,281	9,997,448
Purchase property, plant and equipment	4(a)	(6,582,668)	(1,061,150)	(5,314,309)
Purchase and construction of infrastructure	4(a)	(12,062,667)	(4,436,866)	(9,058,708)
Proceeds from disposal of assets	4(b)	253,545	301,500	332,091
Proceeds from self supporting loans	6(a)	13,505	8,406	26,659
Advances of self supporting loans	6(a)	0	0	(12,840)
Amount attributable to investing activities		(5,603,546)	(1,137,829)	(4,029,659)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(222,197)	(211,388)	(213,371)
Principal elements of finance lease payments	7	(7,580)	(31,199)	0
Proceeds from new borrowings	6(b)	527,000	0	830,440
Transfer to Restricted Cash		553,641	0	1,295,614
Transfer from Restricted Cash		(12,864)	0	(1,445,245)
Transfers to cash backed reserves (restricted assets)	8(a)	(47,013)	(1,298,985)	(405,924)
Transfers from cash backed reserves (restricted assets)	8(a)	564,701	228,918	323,083
Amount attributable to financing activities		1,355,688	(1,312,654)	384,597
Budgeted deficiency before general rates		(8,366,400)	(6,338,530)	(8,370,427)
Estimated amount to be raised from general rates	1	8,366,400	8,356,820	8,370,427
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	2,018,290	0

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

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SHIRE OF GINGIN
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Townsites	0.08751	1,546	26,074,194	2,281,778	10,000	2,000	2,293,778	2,324,271	2,293,448
GRV Other	0.08751	908	14,887,682	1,302,836	0	0	1,302,836	1,280,492	1,280,492
Unimproved valuations									
UV Rural	0.00497	413	264,837,000	1,314,917	0	0	1,314,917	1,341,352	1,341,352
UV Other	0.00497	2	1,872,000	9,294	0	0	9,294	9,334	9,334
UV Intensive/Mining	0.00925	135	72,399,000	669,329	0	0	669,329	633,507	633,507
UV Exploration Mining	0.00497	0	0	0	0	0	0	0	0
Sub-Totals		3,004	380,069,876	5,578,154	10,000	2,000	5,590,154	5,588,956	5,558,133
Minimum	\$								
Minimum payment									
Gross rental valuations									
GRV Townsites	1,110	1,082	9,291,624	1,201,020	0	0	1,201,020	1,212,120	1,212,120
GRV Other	1,110	769	4,790,360	853,590	0	0	853,590	869,130	869,130
Unimproved valuations									
UV Rural	1,400	378	76,674,110	529,200	0	0	529,200	522,200	522,200
UV Other	1,400	2	425,000	2,800	0	0	2,800	0	2,800
UV Intensive/Mining	2,548	107	18,740,524	272,636	0	0	272,636	262,444	262,444
UV Exploration Mining	1,400	30	95,498	42,000	0	0	42,000	36,400	33,600
Sub-Totals		2,368	110,017,116	2,901,246	0	0	2,901,246	2,902,294	2,902,294
		5,372	490,086,992	8,479,400	10,000	2,000	8,491,400	8,491,250	8,460,427
Concessions (Refer note 1(g))							(130,000)	(139,357)	(95,000)
Total amount raised from general rates							8,361,400	8,351,893	8,365,427
Ex-gratia rates							5,000	4,927	5,000
Total rates							8,366,400	8,356,820	8,370,427

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 2020/21 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.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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	16/09/2020	0	0.0%	8.0%
Option two				
Instalment 1	16/09/2020	0	5.5%	8.0%
Instalment 2	16/11/2020	0	5.5%	8.0%
Option three				
Instalment 1	16/09/2020	0	5.5%	8.0%
Instalment 2	16/11/2020	0	5.5%	8.0%
Instalment 3	18/01/2021	0	5.5%	8.0%
Instalment 4	18/03/2021	0	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	19,630	22,000
Instalment plan interest earned	29,000	28,676	29,000
Unpaid rates and service charge interest earned	110,000	155,334	110,000
Deferred Pensioner Rates Interest	2,000	2,368	0
	141,000	206,008	161,000

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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 (a) The purpose for which the land is zoned; (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.

(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 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 (a) The purpose for which the land is zoned; (b) a purpose for which the land is held or used (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 also ensures 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 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(f) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 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 nonintensive purposes.	N/A	\$ 130,000	\$ 138,022	\$ 95,000	A concession is granted based on the area of land used for non-intensive rural purposes. The rates concession is calculated by determining the percentage of property used for intensive purposes, the balance being non intensive.	To ensure that the rates paid for a property appropriately reflect the use of the property. Property owners within the Shire carry on a variety of mixed uses on their land, which some using less than 75% of non-intensive rural uses. The concession provides from these situations by ensuring the property owner only pays the relevant rates applicable to the use of the land.
				130,000	138,022	95,000		

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

(i) 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

	Note	2020/21 Budget 30 June 2021 \$	2019/20 Actual 30 June 2020 \$	2019/20 Budget 30 June 2020 \$
Less: Profit on asset disposals	4(b)	0	(9,796)	(180,048)
Add: Loss on disposal of assets	4(b)	0	83,759	38,392
Add: Depreciation on assets	5	4,922,878	3,078,098	4,869,205
Non cash amounts excluded from operating activities		4,922,878	3,152,061	4,727,549

(ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Cash - restricted reserves	3	(4,844,341)	(5,362,029)	(3,764,709)
Less: Cash - restricted		540,777		(149,631)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		340	(13,165)	(6,353)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		281,551	222,197	632,485
- Current portion of contract liability held in reserve		(1,619,425)	0	0
Total adjustments to net current assets		(5,641,098)	(5,152,997)	(3,288,208)

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	318,608	717,473	16,476
Cash and cash equivalents - restricted				
Cash backed reserves	3	4,844,341	5,362,029	3,764,710
Unspent grants, subsidies and contributions	10	1,184,984	3,345,186	752,818
Financial assets - unrestricted		(340)	13,165	0
Receivables		2,019,258	2,019,258	719,559
Inventories		28,120	28,120	20,118
		8,394,971	11,485,231	5,273,681
Less: current liabilities				
Trade and other payables		(1,602,723)	(1,602,723)	(464,319)
Contract liabilities		0	(1,619,425)	0
Long term borrowings		(281,551)	(222,197)	(632,485)
Provisions		(869,599)	(869,599)	(888,669)
		(2,753,873)	(4,313,944)	(1,985,473)
Net current assets		5,641,098	7,171,287	3,288,208
Less: Total adjustments to net current assets	2 (a)(ii)	(5,641,098)	(5,152,997)	(3,288,208)
Closing funding surplus / (deficit)		0	2,018,290	0

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (b). 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.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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.

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.

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.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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:

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	318,608	2,336,898	16,476
- Restricted cash and cash equivalents	6,029,325	7,087,790	4,517,528
	6,347,933	9,424,688	4,534,004
- Unrestricted cash and cash equivalents	318,608	717,473	16,476
- Restricted cash and cash equivalents	6,029,325	8,707,215	4,517,528
	6,347,933	9,424,688	4,534,004
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Asset Renewal Reserve - LSL, Annual, Sick Leave	424,362	421,450	469,230
Asset Renewal Reserve - Office Equipment	10,005	9,936	9,954
Asset Renewal Reserve - Plant & Equipment	1,683,887	1,832,540	625,012
Asset Renewal Reserve - Land & Building	970,940	1,103,924	940,459
Asset Renewal Reserve - Guilderton Caravan Park	35,833	35,587	15,808
Asset Renewal Reserve - Shire Recreation	25,440	74,922	15,400
Asset Renewal Reserve - Redfield Park	31,596	31,379	31,580
Asset Renewal Reserve - Ocean Farm Recreation	31,287	31,072	31,270
Asset Renewal Reserve - Tip Rationalisation	1,117,120	1,102,486	1,134,178
Asset Renewal Reserve - Lancelin Community Sport Club	79,938	79,513	58,477
Asset Renewal Reserve - Community Infrastructure	2,140	2,125	2,133
Asset Renewal Reserve - Staff Housing	33,695	33,464	33,677
Asset Renewal Reserve - Future Infrastructure	383,541	589,137	391,452
Asset Renewal Reserve - Guilderton Country Club	14,557	14,494	6,080
Unspent grants and contributions not held in reserve	1,184,984	1,725,761	752,818
Unspent grants, subsidies and contributions	0	1,619,425	0
10	6,029,325	8,707,215	4,517,528
Reconciliation of net cash provided by operating activities to net result			
Net result	10,081,429	2,569,930	6,565,599
Depreciation	5	4,922,878	3,078,098
(Profit)/loss on sale of asset	4(b)	0	73,963
(Increase)/decrease in receivables		0	(107,334)
(Increase)/decrease in inventories		0	9,396
Increase/(decrease) in payables		0	382,913
Increase/(decrease) in contract liabilities		0	1,619,425
Increase/(decrease) in employee provisions		0	(20,120)
Non-operating grants, subsidies and contributions		(12,774,739)	(5,669,706)
Net cash from operating activities		2,229,568	1,936,565
			1,155,794

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program									2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>												
Land - freehold land	0	0	0	0	15,000	0	0	0	0	15,000	0	19,030
Land - vested in and under the control of council	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	2,401,500	50,000	32,000	0	269,325	410,500	33,500	90,300	240,960	3,528,085	422,283	3,163,779
Furniture and equipment	0	0	0	0	0	0	0	0	101,400	101,400	0	48,000
Plant and equipment	1,650,000	0	0	0	43,000	8,000	1,237,183	0	0	2,938,183	638,867	2,083,500
Tools	0	0	0	0	0	0	0	0	0	0	0	0
	4,051,500	50,000	32,000	0	327,325	418,500	1,270,683	90,300	342,360	6,582,668	1,061,150	5,314,309
<i>Infrastructure</i>												
Infrastructure - roads	0	0	0	0	0	0	9,643,214	0	0	9,643,214	4,322,545	6,983,509
Infrastructure - footpaths	0	0	0	0	0	0	105,063	0	0	105,063	8,806	105,063
Infrastructure - Parks and ovals	0	0	0	0	0	2,204,390	0	0	0	2,204,390	98,806	980,136
Infrastructure - Other	0	0	0	0	100,000	0	10,000	0	0	110,000	6,709	990,000
Infrastructure - Bridges	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	100,000	2,204,390	9,758,277	0	0	12,062,667	4,436,866	9,058,708
Total acquisitions	4,051,500	50,000	32,000	0	427,325	2,622,890	11,028,960	90,300	342,360	18,645,335	5,498,016	14,373,017

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety	0	0	0	0	18,990	22,727	3,737	0	18,990	14,000	0	(4,990)
Health	0	0	0	0	4,334	0	0	(4,334)	4,387	19,091	14,704	0
Education and welfare	0	0	0	0	0	0	0	0	2,700	44,000	41,300	0
Recreation and culture	0	0	0	0	590	0	0	(590)	0	0	0	0
Transport	253,545	253,545	0	0	88,097	73,227	6,059	(20,929)	164,358	255,000	124,044	(33,402)
Economic services	0	0	0	0	21,000	19,091	0	(1,909)	0	0	0	0
Other property and services	0	0	0	0	242,452	186,455	0	(55,997)	0	0	0	0
	253,545	253,545	0	0	375,463	301,500	9,796	(83,759)	190,435	332,091	180,048	(38,392)
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	147,000	134,400	0	(12,600)	0	0	0	0
Buildings - specialised	0	0	0	0	57,951	25,600	0	(32,351)	0	0	0	0
Plant and equipment	253,545	253,545	0	0	169,922	141,500	9,796	(38,218)	190,435	332,091	180,048	(38,392)
<u>Infrastructure</u>												
Infrastructure - Other	0	0	0	0	590	0	0	(590)	0	0	0	0
	253,545	253,545	0	0	375,463	301,500	9,796	(83,759)	190,435	332,091	180,048	(38,392)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Tools
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - Parks and ovals
Infrastructure - Other
Infrastructure - Bridges
Right of use - plant and equipment

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
0	0	1,667
175,670	175,906	179,220
16,625	16,630	16,625
64,940	65,025	64,990
226,364	226,489	226,364
1,655,654	1,655,876	1,621,554
1,944,518	154,480	1,944,518
69,265	68,968	68,735
769,842	714,724	745,532
4,922,878	3,078,098	4,869,205
32,297	32,297	32,297
807,485	807,740	804,555
67,827	42,886	47,862
739,960	679,958	743,147
1,790	1,027	1,790
1,788,880	0	1,787,514
11,120	0	12,486
993,946	774,577	950,547
360,707	583,037	372,779
116,228	125,336	116,228
2,638	31,240	0
4,922,878	3,078,098	4,869,205

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.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Buildings - non specialised	2 to 50 years
Buildings - specialised	2 to 50 years
Furniture and equipment	4 to 30 years
Plant and equipment	5 to 15 years
Tools	4 to 10 years
Infrastructure - Footpaths	40 years
Infrastructure - Parks & ovals	5 to 25 years
Infrastructure - Bridges	50 to 100 years
Infrastructure - Other	5 to 25 years
Infrastructure - Car parks (sealed)	40 years
Sealed roads and streets	
- formation	not depreciated
- pavement	50 years
Seal	
- bituminous seals	25 years
- asphalt surfaces	25 years
Gravel roads	
- formation	not depreciated
- pavement	50 years
Footpaths - slab	12 years
Formed roads - unsealed (reducing balance)	
- formation	not depreciated
- pavement	50 years
Sewerage piping	80 years
Water supply piping and drainage systems	85 years

AMORTISATION

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

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

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

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health																		
L100 GG Medical Centre	100	Western Australian Treasury	6.61%	131,258	0	(29,686)	101,572	(8,070)	159,075	0	(27,817)	131,258	(9,154)	159,075	0	(27,817)	131,258	(9,910)
Community amenities																		
L111 Tip Rationalisation Site	111	Western Australian Treasury	6.49%	435,111	0	(18,822)	416,289	(27,938)	452,768	0	(17,657)	435,111	(28,891)	452,769	0	(17,657)	435,112	(29,103)
L127 Seabird Sea Wall	127	Western Australian Treasury	2.51%	145,020	0	(20,809)	124,211	(3,510)	165,317	0	(20,297)	145,020	(3,806)	165,316	0	(20,297)	145,019	(4,023)
Lancelin Caravan Park Assets	128	Western Australian Treasury	2.52%	103,130	0	(40,479)	62,651	(2,345)	142,607	0	(39,477)	103,130	(2,977)	142,607	0	(39,477)	103,130	(3,347)
Grace Darling Park Sea Wall		Western Australian Treasury		0	0	0	0	0	0	0	0	0	0	0	167,600	0	167,600	0
Recreation and culture																		
L114 Gu C/Club	114	Western Australian Treasury	7.14%	370,175	0	(35,734)	334,441	(25,804)	403,488	0	(33,313)	370,175	(27,953)	403,489	0	(33,313)	370,176	(28,225)
L120 Regional Hardcourt Facility	120	Western Australian Treasury	6.68%	264,331	0	(22,260)	242,071	(17,292)	285,175	0	(20,844)	264,331	(18,662)	285,175	0	(9,988)	275,187	(18,707)
L124A Regional Hardcourt Facility	124A	Western Australian Treasury	4.13%	254,467	0	(21,026)	233,441	(10,295)	274,651	0	(20,184)	254,467	(11,075)	274,651	0	(20,183)	254,466	(11,136)
L126 Swimming Pool Tiling	126	Western Australian Treasury	3.10%	95,471	0	(14,714)	80,757	(2,848)	109,739	0	(14,268)	95,471	(3,113)	109,738	0	(14,268)	95,470	(3,292)
LA Cunliffe Car Park	131	Western Australian Treasury	1.90%	0	250,000	0	250,000	0	0	0	0	0	0	0	250,000	0	250,000	0
GG Outdoor Activity Space	132	Western Australian Treasury	1.90%	0	177,000	0	177,000	0	0	0	0	0	0	0	0	0	0	0
Economic services																		
GU Caravan Park Waste Water	133	Western Australian Treasury	1.90%	0	100,000	0	100,000	0	0	0	0	0	0	0	400,000	0	400,000	0
Other property and services																		
L123 Lot 44 Weid Street GG	123	Western Australian Treasury	6.96%	169,628	0	(16,495)	153,143	(11,524)	185,023	0	(15,395)	169,628	(12,393)	185,023	0	(15,395)	169,628	(12,614)
				1,968,591	527,000	(220,015)	2,275,576	(109,624)	2,177,843	0	(209,252)	1,968,591	(117,824)	2,177,843	817,600	(198,395)	2,797,048	(120,357)
Self Supporting Loans																		
Recreation and culture																		
GG Equestrian Centre	0	Western Australian Treasury	0	0	0	0	0	0	0	0	0	0	0	0	12,840	(12,840)	0	(30)
LP Country Club Cool Room	130	Western Australian Treasury	2.16%	21,435	0	(2,182)	19,253	(451)	23,571	0	(2,136)	21,435	(493)	21,428	0	(2,136)	19,292	(498)
				21,435	0	(2,182)	19,253	(451)	23,571	0	(2,136)	21,435	(493)	21,428	12,840	(14,976)	19,292	(528)
				1,990,026	527,000	(222,197)	2,294,829	(110,075)	2,201,414	0	(211,386)	1,990,026	(116,317)	2,199,271	830,440	(213,371)	2,816,340	(120,885)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

New borrowings - 2020/21					Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent	
Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate					
				%	\$	\$	\$	\$	
LA Cunliffe Car Park	WA Treasury Corp	131	Debenture	10	1.9%	250,000	25,684	250,000	0
GG Outdoor Activity Space	WA Treasury Corp	132	Debenture	10	1.9%	177,000	18,184	177,000	0
GU Caravan Park Waste Water	WA Treasury Corp	133	Debenture	10	1.9%	100,000	10,273	100,000	0
						527,000	54,141	527,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 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
Credit card balance at balance date	0	0	0
Total amount of credit unused	538,000	538,000	538,000
Loan facilities			
Loan facilities in use at balance date	2,294,829	1,990,026	2,816,340

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.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2020	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Leases	2019/20 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2020	2019/20 Actual Lease Interest repayments	Budget Principal 1 July 2019	2019/20 Budget New Leases	2019/20 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2020	2019/20 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport																			
Street Sweeper	03	T-Quip			0	0	0	0	0	23,759	0	(23,759)	0	0	0	0	0	0	0
Other property and services																			
Lanceline office lease	01	L. Hughes	2.1%	36	0	0	(7,092)	(7,092)	0	5,219	0	(5,219)	0	(408)	0	0	0	0	0
Franking machine	02	Advanced Office	3.1%	60	2,678	0	(468)	2,190	0	4,899	0	(2,221)	2,678	0	0	0	0	0	0
					2,678	0	(7,580)	(4,902)	0	33,877	0	(31,199)	2,678	(408)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Asset Renewal Reserve - LSL, Annual, Sick Leave	421,450	2,912	0	424,362	416,650	4,800	0	421,450	460,968	8,262	0	469,230
(b) Asset Renewal Reserve - Office Equipment	9,936	69	0	10,005	9,903	33	0	9,936	9,903	51	0	9,954
(c) Asset Renewal Reserve - Plant & Equipment	1,832,540	8,985	(157,638)	1,683,887	1,285,433	761,646	(214,539)	1,832,540	637,351	11,252	(23,591)	625,012
(d) Asset Renewal Reserve - Land & Building	1,103,924	4,976	(137,960)	970,940	711,861	392,063	0	1,103,924	711,861	233,090	(4,492)	940,459
(e) Asset Renewal Reserve - Guilderton Caravan Park	35,587	246	0	35,833	35,187	400	0	35,587	35,187	621	(20,000)	15,808
(f) Asset Renewal Reserve - Shire Recreation	74,922	518	(50,000)	25,440	74,092	830	0	74,922	74,092	1,308	(60,000)	15,400
(g) Asset Renewal Reserve - Redfield Park	31,379	217	0	31,596	31,031	348	0	31,379	31,032	548	0	31,580
(h) Asset Renewal Reserve - Ocean Farm Recreation	31,072	215	0	31,287	30,728	344	0	31,072	30,728	542	0	31,270
(i) Asset Renewal Reserve - Tip Rationalisation	1,102,486	24,634	(10,000)	1,117,120	1,090,291	12,195	0	1,102,486	1,090,292	43,886	0	1,134,178
(j) Asset Renewal Reserve - Lancelin Community Sport Club	79,513	425	0	79,938	60,768	18,745	0	79,513	57,463	1,014	0	58,477
(k) Asset Renewal Reserve - Community Infrastructure	2,125	15	0	2,140	2,097	28	0	2,125	2,096	37	0	2,133
(l) Asset Renewal Reserve - Staff Housing	33,464	231	0	33,695	33,093	371	0	33,464	33,093	584	0	33,677
(m) Asset Renewal Reserve - Future Infrastructure	589,137	3,507	(209,103)	383,541	487,449	101,688	0	589,137	501,828	104,624	(215,000)	391,452
(n) Asset Renewal Reserve - Guilderton Country Club	14,494	63	0	14,557	23,379	5,494	(14,379)	14,494	5,975	105	0	6,080
	5,362,029	47,013	(564,701)	4,844,341	4,291,962	1,298,985	(228,918)	5,362,029	3,681,869	405,924	(323,083)	3,764,710

8. CASH BACKED RESERVES (CONTINUED)

(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
(a) Asset Renewal Reserve - LSL, Annual, Sick Leave	As required	Used to fund annual leave, long service leave, sick leave, redundancy/retirement and staff contingency.
(b) Asset Renewal Reserve - Office Equipment	As required	Used for the acquisition and/or replacement of major items of office equipment (including computer system).
(c) Asset Renewal Reserve - Plant & Equipment	2020/21	Used for the purchase of major plant and equipment.
(d) Asset Renewal Reserve - Land & Building	2020/21	Used for the replacement and/or acquisition of land and buildings.
(e) Asset Renewal Reserve - Guilderton Caravan Park	As required	Used for the development of Guilderton Caravan Park facilities.
(f) Asset Renewal Reserve - Shire Recreation	2020/21	Used for the development of Shire Recreation facilities.
(g) Asset Renewal Reserve - Redfield Park	As required	Used for the development of Public Open Space within the Redfield Park subdivision.
(h) Asset Renewal Reserve - Ocean Farm Recreation	As required	Used for the development of recreation and community facilities within the Ocean Farm subdivision.
(i) Asset Renewal Reserve - Tip Rationalisation	2020/21	Used for rationalisation of rubbish tip facilities within the Shire.
(j) 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.
(k) Asset Renewal Reserve - Community Infrastructure	As required	Used to assist in the financing of community facilities.
(l) Asset Renewal Reserve - Staff Housing	As required	To be used to fund Staff housing infrastructure additions and/or replacement.
(m) Asset Renewal Reserve - Future Infrastructure	As required	To be used to fund future infrastructure construction, purchase, additions and/or renewals.
(n) 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 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	0	19,630	22,000
Law, order, public safety	193,650	201,632	145,050
Health	723,000	394,970	635,341
Education and welfare	103,787	95,711	103,320
Housing	12,000	23,553	36,000
Community amenities	1,615,378	1,596,415	1,659,072
Recreation and culture	92,917	101,147	107,350
Transport	0	55	85,000
Economic services	1,428,651	1,352,719	1,624,687
Other property and services	22,050	25,055	27,050
	4,191,433	3,810,887	4,444,870

10. GRANT REVENUE

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0	0		0	0	2,000	0	2,050
General purpose funding	0	0	0	0	0	956,033	1,792,586	1,030,033
Law, order, public safety	36,198	0	(36,198)	0	0	489,668	756,501	331,555
Health	0	0	0	0	0	0	54,503	0
Education and welfare	0	0	0	0	0	5,000	680	0
Community amenities	34,932	0	(34,932)	0	0	300,702	128,399	189,038
Recreation and culture	0	0	0	0	0	164,751	59,319	132,846
Transport	0	0	0	0	0	207,514	217,798	207,514
Economic services	0	0	0	0	0	0	1,000	1,000
Other property and services	0	0	0	0	0	95,000	1,124,781	95,000
	71,130	0	(71,130)	0	0	2,220,668	4,135,567	1,989,036
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety	175,000	0	(175,000)	0	0	4,051,500	172,931	3,557,931
Education and welfare	0	0	0	0	0	2,000	0	0
Community amenities	0	0	0	0	0	0	27,375	171,705
Recreation and culture	0	0	0	0	0	1,372,862	0	1,074,690
Transport	1,373,295		(1,373,295)	0	0	7,348,377	3,849,975	5,193,122
	1,548,295	0	(1,548,295)	0	0	12,774,739	4,050,281	9,997,448
Total	1,619,425	0	(1,619,425)	0	0	14,995,407	8,185,848	11,986,484

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	1,619,425
	0	1,619,425

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	30,000	48,183	65,000
- Other funds	30,000	48,573	67,000
Other interest revenue (refer note 1b)	141,000	186,378	139,000
	201,000	283,134	271,000

(b) Other revenue

Reimbursements and recoveries	108,993	209,174	125,179
Other	0	174,615	0
	108,993	383,789	125,179

The net result includes as expenses

(c) Auditors remuneration

Audit services	65,000	40,489	50,000
	65,000	40,489	50,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	110,075	118,317	120,885
Interest expense on lease liabilities	0	408	0
	110,075	118,725	120,885

(e) Elected members remuneration

Meeting fees	69,125	79,625	79,000
Mayor/President's allowance	14,000	16,000	16,000
Deputy Mayor/President's allowance	3,500	4,000	4,000
Travelling expenses	15,000	12,740	15,000
Telecommunications allowance	16,226	18,180	18,544
	117,851	130,545	132,544

(f) Low Value lease expenses

Office equipment	7,800	0	0
	7,800	0	0

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

13. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2020/21.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2020/21.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

15. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Gingin's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

16. 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 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Bonds, Tenders etc	6,067	0	0	6,067
Community Groups	1,569	0	0	1,569
D Wedge Trust	6,405	0	0	6,405
Landscaping Bonds	13,113	0	0	13,113
Other Bonds/Trusts	4,546	0	0	4,546
Public Open Space	46,218	0	0	46,218
	77,918	0	0	77,918

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

17. 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.

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

18. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	(0.0527)	(0.0139)	0.0687	(0.1189)
Funds After Operations	0.8711	0.7910	0.7721	0.803
PPE	0.1363	0.0657	0.0295	0.003
Infrastructure	0.0651	0.0823	0.0304	0.2490
Cash Reserves	0.6278	0.8242	0.4191	0.4424
Borrowings	0.2369	0.1863	0.2130	0.2439
Debt Servicing	0.0405	0.0321	0.0313	0.0327
Average Rates (UV)	3,625	3,608	3,329	3,402
Average Rates (GRV)	1,466	1,469	1,374	1,354

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

APPENDIX 2

CAPITAL ROADWORKS BUDGET 2020/21																	
		SLK			COSTS						FUNDING SOURCES						
Road Name	Works Description	Start	End	Length	Salaries	Overheads	Plant	Contractors	Direct Cost	TOTAL	RRG (12215060)	RTR (12215075)	CLGF	Shire	Other (12215070)	Transfer from Restricted Cash	
Orange Springs Road	Pavement reconstruction, widen seal and clearing. SLK 10.20-17.86	10.20	17.86	7.66	\$ 55,172.00	\$ 55,172.00	\$ 80,432.00	\$ 3,714,322.00	\$ -	\$ 3,905,098.00				\$ 260,340.00	\$ 3,644,758.00		
Cowalla Road	Reconstruct pavement and widen to 8m seal RRG. SLK 33.99-36.49	33.99	36.49	2.50	\$ 67,135.48	\$ 67,135.48	\$ 129,431.01	\$ 558,202.50	\$ 253,000.00	\$ 1,074,904.47	\$ 589,318.00			\$ 485,586.47			
Bootline Road	Remove and upgrade culverts to boxes, increase width. SLK 7.62-7.64	7.62	7.64	0.02	\$ 27,644.02	\$ 27,644.02	\$ 37,969.36	\$ 29,000.00	\$ 11,550.00	\$ 133,807.41				\$ 133,807.41			
Sappers Road	Final seal RRG. SLK 0.00-2.19	0.00	2.19	2.19	\$ -	\$ -	\$ -	\$ 84,096.00	\$ -	\$ 84,096.00	\$ 53,651.00			\$ 30,445.00			
Dingo Road	Resheet formation. SLK 0.00-4.56	0.00	4.56	4.56	\$ 69,110.05	\$ 69,110.05	\$ 143,064.72	\$ 410,287.50	\$ -	\$ 691,572.32				\$ 691,572.32			
Gingin Brook Road	Reseal Gingin Brook Rd and Telephone Rd intersection. SLK 25.55-26.28	25.55	26.28	0.73	\$ -	\$ -	\$ -	\$ 36,300.00	\$ -	\$ 36,300.00				\$ 36,300.00		\$ 36,300.00	
K.W.Road	Detailed design and environmental surveys for WSNF works SLK 0.00-	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ 57,500.00	\$ -	\$ 57,500.00				\$ 3,833.33	\$ 53,666.67		
Brockman Street	Asphalt Brockman Street from Weld St to Cairns Cres	1.12	1.26	0.14	\$ -	\$ -	\$ -	\$ 37,500.00	\$ -	\$ 37,500.00				\$ 37,500.00		\$ 37,500.00	
Red Gully Rd	Reseal all sealed section. SLK 0-4.38	0.00	4.38	4.38	\$ -	\$ -	\$ -	\$ 126,240.00	\$ -	\$ 126,240.00	\$ 126,240.00						
Coonabidgee Road	Resheet Formation. SLK 5.00-6.00	5.00	6.00	1.00	\$ 13,822.01	\$ 13,822.01	\$ 22,146.39	\$ 45,545.00	\$ 33,000.00	\$ 128,335.41	\$ 128,335.41						
Strickland Road	Resheet formation. SLK 0.00-1.20	0.00	1.20	1.20	\$ 15,796.58	\$ 15,796.58	\$ 30,031.69	\$ 72,155.00	\$ 44,550.00	\$ 178,329.86	\$ 178,329.86						
Warren Road	Resheet Formation SLK 0.00 - 0.60	0.00	0.60	0.60	\$ 11,847.44	\$ 11,847.44	\$ 15,227.45	\$ 34,860.00	\$ 6,000.00	\$ 79,782.32	\$ 79,782.32						
Kendall Road	Asphalt overlays. SLK 0.01-0.29, Thomas Pl intersection and Collins Way intersection	0.00	0.29	0.29	\$ -	\$ -	\$ -	\$ 102,920.00	\$ -	\$ 102,920.00	\$ 15,734.81			\$ 87,185.19		\$ 87,185.19	
MCCormick Parade	Reseal all. SLK 0.0-1.08	0.00	1.08	1.08	\$ -	\$ -	\$ -	\$ 38,040.00	\$ -	\$ 38,040.00				\$ 38,040.00		\$ 38,040.00	
Mortimer Road	Upgrade base course and seal. Forrester Rd to Boat Ramp carpark	-0.48	0.00	0.48	\$ 23,694.88	\$ 23,694.88	\$ 50,628.03	\$ 118,804.50	\$ -	\$ 216,822.28				\$ 216,822.28		\$ 216,822.28	
Weld Street	Reseal from Dewar/Brockam Street intersection including asphalt at intersection. SLK 0.00-1.54	0.00	1.54	1.54	\$ -	\$ -	\$ -	\$ 93,676.80	\$ -	\$ 93,676.80				\$ 93,676.80		\$ 93,676.80	
Dooling Road	Reseal. SLK 1.35-2.72	1.35	2.72	1.37	\$ -	\$ -	\$ -	\$ 53,689.60	\$ -	\$ 53,689.60	\$ 53,689.60						
Mullins Way	Reseal. SLK 0.06-0.30	0.06	0.30	0.24	\$ -	\$ -	\$ -	\$ 10,800.00	\$ -	\$ 10,800.00				\$ 10,800.00		\$ 10,800.00	
Bootoo Street	Reseal. SLK 0.64-1.02	0.64	1.02	0.38	\$ -	\$ -	\$ -	\$ 14,592.00	\$ -	\$ 14,592.00				\$ 14,592.00		\$ 14,592.00	

APPENDIX 3

SHIRE OF GINGIN - PLANT REPLACEMENT PROGRAM																																				
ESTIMATED NET EXPENDITURE																																				
TEN YEAR PERIOD 2020/21 TO 2029/30																																				
YEAR	VEHICLES	Disposal Based on	REQ NO.	KILOMETRES/HOURS	REPLACEMENT YEARS	2020/21			2021/22			2022/23			2023/24			2024/25			2025/26			2026/27			2027/28			2028/29			2029/30			
				As at April 2019	As at April 2020	Net \$	Purchase \$	Salvage \$	Net \$	Purchase \$	Salvage \$	Net \$	Purchase \$	Salvage \$	Net \$	Purchase \$	Salvage \$	Net \$	Purchase \$	Salvage \$	Net \$	Purchase \$	Salvage \$	Net \$	Purchase \$	Salvage \$	Net \$	Purchase \$	Salvage \$	Net \$	Purchase \$	Salvage \$	Net \$	Purchase \$	Salvage \$	
ROAD PLANT																																				
2016	JOHN DEERE GRADER 670G		GG001	1507hrs	2277 hrs	10	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2014	JOHN DEERE GRADER 670G		GG003	3005hrs	3606 hrs	10	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2008	JOHN DEERE GRADER 670D <i>C/FWD FROM 2016/17</i>		GG004	6543hrs	7128 hrs	10	\$206,850	\$401,850	(\$115,000)	\$0			\$0			\$240,000	\$240,000	(\$100,000)	\$0			\$240,000	\$240,000	(\$100,000)	\$0			\$0			\$0			\$0		
2017	JOHN DEERE TRACTOR		GG012	364 hrs	507hrs	8	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2016	JOHN DEERE TRACTOR		GG019	916 hrs	926 hrs	8	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2007	CASE LOADER 821D <i>TO BE PUSHED OUT TO 2021</i>		GG006	4523hrs	4851 hrs	8	\$220,000	\$280,000	(\$30,000)	\$0			\$0			\$75,000	\$105,000	(\$30,000)	\$0			\$75,000	\$105,000	(\$30,000)	\$0			\$0			\$0			\$0		
2013	CASE LOADER 721F		GG028	1819hrs	2214 hrs	8	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2017	CASE LOADER 921F		GG016	750hrs	1500 hrs	8	\$0		\$0			\$200,000	\$250,000	(\$50,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2016	JCB BACKHOE 30X		GG011	889hrs	1911 hrs	8	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
1989	AVELING ROLLER		GG021	1859hrs	1859 hrs	N/A	\$0		\$0			\$0			\$0			\$145,000	\$145,000	(\$40,000)	\$0			\$145,000	\$145,000	(\$40,000)	\$0			\$0			\$0			
2019	ANMAN MULTI-TYRED ROLLER		GG029	2127hrs	2816 hrs	7	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2016	BOMAG ROLLER 8212		GG079	1321hrs	1836.5 hrs	7	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2016	MINI SKID STEER - GINGIN		-	-	304 hrs	7	\$0		\$0			\$110,000	\$150,000	(\$40,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2019	MINI SKID STEER - COASTAL		-	-	-	7	\$0		\$0			\$0			\$40,000	\$65,000	(\$7,000)	\$0			\$0			\$0			\$0			\$0			\$0			
2020	GRAVEL SCREEN (GRIZZLY)		-	-	-	7	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
			SUB-TOTAL				\$604,850	\$651,850	(\$145,000)	\$0	\$0	\$0	\$110,000	\$400,000	(\$90,000)	\$40,000	\$55,000	(\$7,000)	\$420,000	\$590,000	(\$170,000)	\$355,000	\$435,000	(\$80,000)	\$430,000	\$595,000	(\$197,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRUCKS/TRAVERS																																				
2006	MERCEDES BENZ PRIME MOVER		GG028	578242 km	609535 km	10	\$190,000	\$210,000	(\$20,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0		
2016	VOLVO FM13 PRIME MOVER		GG045	165387 km	264485 km	10	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2012	VOLVO FM13 PRIME MOVER		GG002	302511 km	481486 km	10	\$0		\$0			\$0			\$190,000	\$210,000	(\$20,000)	\$0			\$190,000	\$210,000	(\$20,000)	\$0			\$0			\$0			\$0			
2008	MERCEDES BENZ - WATER TRUCK		GG006	465244 km	502737 km	10	\$0		\$0			\$190,000	\$250,000	(\$60,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2000	BOSTAL SEMI-TRAILER END TIPPER PUSH OUT		GG024	0	-	25 (w/20)	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2015	DRAKE LOW LOADER		GG027	0	-	20	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2019	ISUZU MAINTENANCE TRUCK		GG046	167974 km	30000 km	4	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2014	ISUZU MAINTENANCE TRUCK TIPPER		GG080	8934 km	40992 km	4	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2013	MTS/BEHN FUSO 3 WHEELER		GG086	151202 km	151208 km	8	\$0		\$0			\$125,000	\$150,000	(\$25,000)	\$0			\$125,000	\$150,000	(\$25,000)	\$0			\$0			\$0			\$0			\$0			
2008	NISSAN TRUCK UD M35 BEAVERTAIL		GG056	122896 km	156111 km	15 (w/20)	\$97,000	\$126,000	(\$29,000)	\$0			\$190,000	\$210,000	(\$20,000)	\$0			\$0			\$0			\$125,000	\$180,000	(\$55,000)	\$0			\$0			\$0		
2014	12,000 LITRE WATER TANK WITH FIELD STANDS		-	-	-	15	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
1996	ROAD BROOM TRAILER PUSH OUT		GG042	-	-	25 (w/20)	\$0		\$0			\$0			\$0			\$62,000	\$60,000	(\$2,000)	\$0			\$0			\$0			\$0			\$0			
2008	SIDE TIPPING SEMI-TRAILER		GG014	-	-	15	\$0		\$0			\$115,000	\$135,000	(\$20,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2008	SIDE TIPPING SEMI-TRAILER		GG017	-	-	15	\$0		\$0			\$115,000	\$135,000	(\$20,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2016	ENCLOSED TRAILER - GG WANT		-	-	15	\$0		\$0				\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2016	TIPPING TRAILER - UPPER COASTAL		-	-	15	\$0		\$0				\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2020	TIPPING TRAILER - GINGIN TOWN MAINT		GG039	-	-	15	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2019	WATER TRAILER		GG095	-	-	15	\$0		\$0			\$0			\$0			\$12,000	\$15,000	(\$3,000)	\$0			\$0			\$0			\$0			\$0			
2019	BARTCO VARIABLE MESSAGE BOARD (VMB)		GG078	N/A	-	10	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2019	BARTCO VARIABLE MESSAGE BOARD (VMB)		GG099	N/A	-	10	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
NEW	VARIABLE MESSAGE BOARD (VMB)		-	-	-	10	\$25,000	\$25,000	\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
NEW	VARIABLE MESSAGE BOARD (VMB)		-	-	-	10	\$25,000	\$25,000	\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
	S.A.M. VMB TRAILER		GG015	N/A	-	10	\$25,000	\$25,000	(\$1,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0		
			SUB-TOTAL				\$333,000	\$381,000	(\$48,000)	\$270,000	\$460,000	(\$90,000)	\$355,000	\$420,000	(\$16,000)	\$218,000	\$360,000	(\$45,000)	\$64,000	\$71,000	(\$11,000)	\$131,000	\$148,000	(\$14,000)	\$215,000	\$360,000	(\$45,000)	\$268,000	\$350,000	(\$46,000)	\$180,000	\$210,000	(\$30,000)	\$0	\$0	\$0
UTILITIES/SMALL TRUCKS																																				
2019	ISUZU UTILITY 4WD DUAL CAB - CEM		GG 005	92090 km	100000 km	3yrs/200,000km	\$0		\$0			\$0			\$30,000	\$45,000	(\$15,000)	\$0			\$0			\$30,000	\$45,000	(\$15,000)	\$0			\$0			\$0			
2017	CONCRETE		GG 006	143214 km	4yrs/200,000km	\$0			\$0			\$10,000	\$10,000	(\$10,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2019	ISUZU UTILITY 4WD SPACE CAB - RANGER 1		GG 073	20343 km	24450 km	3yrs/200,000km	\$0		\$0			\$26,000	\$41,000	(\$15,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2019	ISUZU UTILITY 4WD SPACE CAB - RANGER 2		GG 074	20000 km	80000 km	3yrs/200,000km	\$0		\$0			\$26,000	\$41,000	(\$15,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2019	ISUZU UTILITY 4WD SPACE CAB - RANGER 3		GG 070	149587 km	30529 km	3yrs/200,000km	\$0		\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
	ISUZU UTILITY 4WD DUAL CAB - GRADER		-	-	-	-	\$0		\$0			\$26,000	\$41,000	(\$15,000)	\$0			\$0			\$0			\$0			\$0			\$0			\$0			
2016	MAINTENANCE <i>C/FWD FROM 2019</i>		GG068	53496 km	79872 km	4yrs/200,000km	\$2																													
2016	WATER TRAILER - <i>REC'D AND C/FWD FROM 2019</i>		GG 009	165666 km	4yrs/200,000km	\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			\$0			
	ISUZU UTILITY 4WD SPACE CAB - GG MAINT SUPERVISOR		GG 013	88723 km	4yrs/200,000km	\$0			\$0			\$26,000	\$41,000	(\$15,000)	\$0			\$0			\$0															

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APPENDIX 4



Schedule of Fees & Charges 2020/21

Item	Description	Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Administration:					
Account Enquiries	Change of Ownership Rates Only (per single enquiry)	\$39.50	\$39.50		
	Rates with Orders & Requisitions (per single enquiry)	\$86.30	\$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	\$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	
Voluntary Coastal Erosion Levy	Per rateable assessment	\$25.00	Council decision		
Council Minutes	At Counter - per copy	\$10.50	\$10.50		x
	Posted - per copy	\$25.00	\$25.00		x
	Same price as hard copy unless available on website				
	Fee for Disk/USB	\$10.50	\$10.50		x
Administration Support	Document search fee - per hour		\$60.00	New	
	Shire staff administration support - per hour		\$50.00	New	
Cemetery Charges	In open ground for sinking, re-opening, exhumation or reburial	\$980.00	\$909.00		x
	Issue of a grant of Exclusive Right of Burial – Ordinary land for grave 2.4m X 1.2m 25 yrs	\$85.00	\$85.00		x
	Renewal of a grant of Exclusive Right of Burial – Ordinary land for grave 2.4m X 1.2m 25 yrs	\$85.00	\$85.00		x
	Transfer of a grant of Exclusive Right of Burial – Ordinary land for grave 2.4m X 1.2m 25 yrs	\$28.00	\$28.00		x
	For permission to construct a vault or headstone	\$56.00	\$56.00		x
	Alter or add to any grave or headstone monument	\$56.00	\$56.00		x
	For each interment on a Saturday, Sunday or after hours. (Additional charge)	\$226.00	\$226.00		x
	For removal of headstone/concrete works	\$113.50	\$113.50		x
	For interment of ashes (in ground or niche wall)	\$56.00	\$56.00		x
	Issue of a grant of Exclusive Right of Burial – Ashes - Niche Wall 25 yrs	\$85.00	\$85.00		x
	Renewal of a grant of Exclusive Right of Burial – Ashes - Niche Wall 25 yrs	\$85.00	\$85.00		x
	Transfer of a grant of Exclusive Right of Burial – Ashes - Niche Wall 25 yrs	\$28.00	\$28.00		x
	Purchase of Niche Wall Plaque engraved	Cost plus \$54 (instalment and administration costs)	Cost plus \$54 (instalment and administration costs)		x
	Funeral Directors' Single Funeral Permit	\$78.00	\$78.00		
	Funeral Directors' Annual Licence Fee	\$168.50	\$168.50		
	Monumental Masons - Annual Licence Fee	\$113.50	\$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				



Schedule of Fees & Charges 2020/21

Item	Description	Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Administration:					
Restricted Access Vehicle Permit	Permit for Restricted Access Vehicles to travel on Shire roads not within the Agricultural Lime Route (per vehicle)	\$78.00	\$81.90		
Standpipe Bore Water	Per 1,000 litre or part thereof (Refer Exec. Manager Operations for approval)	\$11.00	\$11.00		
Hire of Roadwise Trailer	Per Day (Excluding Police and Emergency Services no charge)	\$91.50	\$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)	\$1.70	\$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)	\$0.85	\$0.85		x
	Bond (Refundable)	\$200.00	\$200.00		
Events Trailer	Bond	\$200.00	\$200.00		
Guilderton Caravan Park	High Season Site Fees (Powered) Per Day - Two Persons	\$46.80	\$46.00		x
	High Season Site Fees (Powered) Per Day - Extra Person	\$10.90	\$10.00		x
	High Season Site Fees (Unpowered) Per Day - Two Persons	\$31.20	\$31.00		x
	High Season Site Fees (Unpowered) Per Day - Extra Person	\$10.90	\$10.00		x
	Low Season Site Fees (Powered) Per Day - Two Persons	\$36.40	\$36.00		x
	Low Season Site Fees (Powered) Per Day - Extra Person	\$10.90	\$10.00		x
	Low Season Site Fees (Unpowered) Per Day - Two Persons	\$29.10	\$29.00		x
	Low Season Site Fees (Unpowered) Per Day - Extra Person	\$10.90	\$10.00		x
	Chalets Daily - Up to Two Persons - High Season	\$176.80	\$176.00		x
	Chalets Daily - Up to Two Persons - Low Season	\$145.60	\$145.00		x
	Chalets Daily - Extra Person	\$20.80	\$20.00		x
	Chalets - Bond required	\$100.00	\$100.00		x
	Additional Low Season Discounts				
	Stay for 2 nights and get the 3rd night free (Powered Sites) - 3 Nights Two People	\$72.80	\$72.00		x
	Stay for 2 nights and get the 3rd night free (Unpowered Sites) - 3 Nights Two People	\$58.20	\$58.00		x
	Stay for 2 nights and get the 3rd night free (Chalets) - 3 Nights Two People	\$291.20	\$291.00		x
	Showers Non Patrons - per shower	\$5.20	\$5.00		x
	Children under 3 free	\$0.00	\$0.00		
	Late Check Out - Chalets	\$20.80	\$20.00		x
	Late Check Out - Campsites	\$10.40	\$10.00		x
	Cancellation Fees:				
	72 Hours (3 Days) or more notice	\$50.00 or first night's stay, whichever is greater	\$50.00		x
	72 Hours (3 Days) or less notice	No Refund	No Refund		
	Caravan Dump Point (External clients only)	\$10.40	\$10.00		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)	\$75.00	\$75.00		x
	Consulting Room - per day (basic)	\$60.00	\$60.00		x



Schedule of Fees & Charges 2020/21

Item	Description	Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Administration:					
Granville Civic Centre	<i>Weekday hire:</i>	Community Rate 2019/20 (75%)	Commercial/ Non Ratepayer- Non Resident Rate 2019/20	Community Rate 2020/21 (75%)	Commercial/ Non Ratepayer- Non Resident Rate 2020/21
	Main Hall including stage - per hour	\$22.60	\$30.10	\$22.60	\$30.10
	Main Hall including stage - maximum charge (6 hours or more use)	\$85.20	\$113.60	\$85.20	\$113.60
	Meeting Room- per hour [includes basic kitchen use, e.g. urn/fridge]	\$11.70	\$15.60	\$11.70	\$15.60
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$42.90	\$57.20	\$42.90	\$57.20
	Kitchen full use - half day (max 4 hours) [commercial/catering use includes oven/cool room etc.]	\$39.00	\$52.00	\$39.00	\$52.00
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$73.30	\$97.80	\$73.30	\$97.80
	Whole Area - per hour	\$73.30	\$97.80	\$73.30	\$97.80
	Whole Area - maximum charge (6 hours or more use)	\$365.00	\$486.70	\$365.00	\$486.70
	<i>Weekend Hire:</i>				
	Main Hall including stage - per hour	\$26.50	\$35.30	\$26.50	\$35.30
	Main Hall including stage - maximum charge (6 hours or more use)	\$106.10	\$141.40	\$106.10	\$141.40
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$14.00	\$18.70	\$14.00	\$18.70
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$54.60	\$72.80	\$54.60	\$72.80
	Kitchen full use - half day (max 4 hours) [commercial/catering use includes oven/cool room etc.]	\$39.00	\$52.00	\$39.00	\$52.00
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$73.30	\$97.80	\$73.30	\$97.80
	Whole Area - per hour	\$85.80	\$114.40	\$85.80	\$114.40
	Whole Area - maximum charge (6 hours or more use)	\$497.60	\$663.50	\$497.60	\$663.50
Other Shire Owned Hall/ Community Centre Facilities	<i>Hire Fees</i>				
	Hall Only - per hour	\$16.20	\$21.60	\$16.20	\$21.60
	Hall Only - maximum charge (6 hours or more use)	\$77.00	\$103.00	\$77.00	\$103.00
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$10.80	\$15.60	\$10.80	\$15.60
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$41.60	\$57.20	\$41.60	\$57.20
	Kitchen full use - half day (max 4 hours) [commercial/catering use includes oven/cool room etc.]	\$39.00	\$52.00	\$39.00	\$52.00
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$73.30	\$97.75	\$73.30	\$97.75
	Whole Area - per hour	\$30.20	\$39.80	\$30.20	\$39.80
	Whole Area - maximum charge (6 hours or more use)	\$155.00	\$207.00	\$155.00	\$207.00
Recreation, Public Open Space & Beach Reserves	Minor Event - with up to 100 Attendees (fee charged per day)	\$81.10	\$108.20	\$81.10	\$108.20
	Medium Event - with 100 to 249 Attendees (fee charged per day or less)	\$162.25	\$216.30	\$162.25	\$216.30
	Major Event - with over 250 Attendees (fee charged per day or less)	\$405.60	\$540.80	\$405.60	\$540.80
Gingin Sound Shell	<i>Music/Stage Events (Sound Management Plan Required):</i>				
	Minor Event - up to 250 Attendees (including power) per hour	\$17.25	\$26.00	\$17.25	\$26.00
Gingin Sound Shell (cont.)	Major Event - over 250 Attendees (including power) per hour	\$43.25	\$104.00	\$43.25	\$104.00
Administration	<i>Event Cancellation fee</i>		100%		

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



Schedule of Fees & Charges 2020/21

Item	Description	Rate 2019/20	Rate 2020/21	Comments	Inc. GST	
Administration:						
		Community Rate 2019/20 (75%)	Commercial/ Non Ratepayer- Non Resident Rate 2019/20	Community Rate 2020/21 (75%)	Commercial/ Non Ratepayer-Non Resident Rate 2020/21	Inc. GST
Key Bond	Per key	\$50.00	\$50.00	\$50.00	\$50.00	
Additional/Replacement Keys	Per key	\$45.00	\$45.00	\$45.00	\$45.00	
Bonds - Facilities and Open Space Events	Bond (Refundable) - Minimal Damage Risk	\$80.00	\$100.00	\$80.00	\$100.00	
	Bond (Refundable) - Medium Damage Risk	\$200.00	\$250.00	\$200.00	\$250.00	
	Bond (Refundable) - High Damage Risk	\$375.00	\$500.00	\$375.00	\$500.00	
	Bond (Refundable) - Long Term	\$300.00	\$390.00	\$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		\$11.50		\$11.50
	Commercial use of Reserves where fee is charged by Instructor (requires copy of Public Liability Certificate of Insurance)/Other Uses PER MONTH		\$62.50		\$62.50	x
Gingin/Lancelin Triathlons	Early Entry Fee - 16 years of age and under		\$20.00		\$20.00	x
	Early Entry Fee - Over 16 years of age		\$30.00		\$30.00	x
	Early Entry-Concession Card entry		\$20.00		\$20.00	x
	Standard Fee - 16 years of age and under		\$30.00		\$30.00	x
	Standard Fee - Over 16 years of age		\$40.00		\$40.00	x
	Standard Entry-Concession Card entry		\$30.00		\$30.00	x



Schedule of Fees & Charges 2020/21

Item	Description	Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Plant Hire / Private Works (wet hire only):					
Grader	Grader per hour	\$208.00	\$243.76	Wages based on Final Trim Operator	x
Loader	Front End Loader per hour GG016, GG026 & GG006	\$180.00	\$193.96	Wages based on average of road construction and road maintenance staff	x
Truck	Semi Side Tipper per hour GG028, GG045, GG089 & Trailer - (23 Tonne)	\$188.00	\$156.08	Wages based on average of road construction and road maintenance staff	x
	8 wheeler Truck/Trailer per hour GG088 (24 Tonne)	\$183.00	\$149.59	Wages based on average of road construction and road maintenance staff	x
	Prime Mover & Low Loader	\$188.00	\$156.08	Wages based on average of road construction and road maintenance staff	x
	Water Truck GG033 (plus cost of water)	\$175.00	\$156.08	Wages based on average of road construction and road maintenance staff	x
	Truck per hour GG048, GG060 (4 Tonne)	\$160.00	\$225.75	Wages based on average of road construction and road maintenance staff	x
Backhoe/Loader	(Bucket – 0.5m³) per hour GG011	\$180.00	\$193.96	Wages based on average of road construction and road maintenance staff	x
Tractor & Implement	Per hour GG012, GG019	\$180.00	\$176.99	Wages based on average of road construction and road maintenance staff	x
Roller	Vibrating drum roller per hour GG079 & Multi Tyred Roller GG029	\$186.00	\$161.40	Wages based on average of road construction and road maintenance staff	x
Utility	4 x 4 per hour	\$135.00	\$107.69	Wages based on average of road construction and road maintenance staff	x
Overtime	Add per hour for time and half	\$40.00	\$36.24	Wages based on average of road construction and road maintenance staff	x
	Add per hour for double time	\$80.00	\$72.49	Wages based on average of road construction and road maintenance staff	x
Wages Only	Ordinary Hours - per hour	\$80.00	\$72.49	Wages based on average of road construction and road maintenance staff	x
	Overtime - Time and half per hour	\$120.00	\$108.73	Wages based on average of road construction and road maintenance staff	x
	Overtime - Double Time per hour	\$160.00	\$144.98	Wages based on average of road construction and road maintenance staff	x
Other	All other Private Works Cost plus 20%	Cost + 20%	Cost + 20%		x
	Installation of 150mm Finger Board Signs (excluding sign)	\$85.00	\$90.30	Wages based on average of road construction and road maintenance staff	x



Schedule of Fees & Charges 2020/21

Item	Description		Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Health:						
Offensive Trades	Annual registration of scheduled Offensive Trades. Fees prescribed in the Health (Offensive Trades Fees) Regulations 1976	Act/Reg	Various	Determined by Act/Reg		
Wastewater Systems	Applications and permits for wastewater systems. Fees prescribed in the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974	Act/Reg	\$118.00	Determined by Act/Reg		
Liquor Control and Gaming	Issuing of Section 39 Certificate for a Liquor License	Act/Reg	\$305.75	\$150.00		
	Provision of comments on Gaming applications (fee exemptions apply for charitable events)	Act/Reg	\$152.90	\$100.00		
Temporary Accommodation	Assessment of application	Act/Reg	\$166.40	\$160.00		
Skin Penetration Premises	Notification of new establishment (unless planning approval is required)	Act/Reg	\$163.80	\$160.00		
	Annual surveillance (at discretion of authorised officer)		\$163.80	\$160.00		
Hairdressing Premises (incl mobile hairdressing)	Notification of new establishment (unless planning approval is required)	Act/Reg	\$163.80	\$160.00		
	Annual surveillance (at discretion of authorised officer)	Act/Reg	\$163.80	\$160.00		
Public Buildings	Application and assessment of new premises	Act/Reg	\$870.00	\$300.00		x
	Application and assessment of an event (1000 or more)	Act/Reg	\$163.80	\$200.00		x
	Application and assessment of an event (under 1000)		\$163.80	\$100.00		
Itinerant Food Vendor	Application Fee	Act/Reg	\$163.80	\$160.00		
	Annual permit	Act/Reg	\$400.40	\$420.00		
	6 Month Permit	Act/Reg	\$213.20	\$220.00		
	3 Month Permit	Act/Reg	\$161.20	\$170.00		
	1 Month Permit	Act/Reg	\$109.20	\$120.00		
Trading in Public Places Permits (inc stallholders)	Application Fee (not required for 1 day permits)	Act/Reg	\$163.80	\$160.00		
	Annual permit	Act/Reg	\$988.00	\$1,000.00		
	License Fee - Area adjoining applicant's business premises (annually)	Act/Reg	N/A	\$300.00		
	6 Month Permit	Act/Reg	\$499.20	\$520.00		
	3 Month Permit	Act/Reg	\$332.80	\$340.00		
	1 Month Permit	Act/Reg	\$192.40	\$190.00		
	1 Week Permit	Act/Reg	\$83.20	\$80.00		
	1 Day Permit	Act/Reg	\$26.00	\$30.00		
	Community and Charitable Organisations - are exempt from payment of the fees for Trading in Public Places					
Food Premises	Application Fee	Act/Reg	\$163.80	\$160.00		
	Annual (or part thereof) Surveillance Fee - Low Risk	Act/Reg	\$179.40	\$180.00		
	Annual (or part thereof) Surveillance Fee - Medium Risk	Act/Reg	\$360.35	\$360.00		
	Annual (or part thereof) Surveillance Fee - High Risk	Act/Reg	\$540.80	\$540.00		
	Inspection Upon Request		\$156.00	\$150.00		
	Prohibition Order - per additional inspection to monitor compliance		\$163.80	\$150.00		
Lodging Houses	Administration Fee - overdue	Act/Reg	Outstanding fee +25% Late Fee	\$50.00		
	Registration Fee		\$179.40	\$180.00		
Morgue	Application Fee	Act/Reg	\$150.00	\$150.00		
	Annual inspection fee	Act/Reg	\$150.00	\$150.00		
Environmental Health Service Provision	Inspection /consultation/monitoring Upon Request (per hour)	Act/Reg	\$137.30	\$130.00		
Bee Keeping	Application to keep bees - Townsites and Rural Living Areas only	Act/Reg	\$157.50	\$150.00		



Schedule of Fees & Charges 2020/21

Item	Description			Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Health:							
Aquatic Facilities	Water sampling and testing (per visitation)		Act/Reg		\$50.00	New	
Caravan Parks	Fees as prescribed in the <i>Caravan Parks and Camping Grounds Regulations 1997</i> .		Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Environmental Protection - Noise	Fees as prescribed in the <i>Environmental Protection (Noise) Regulations 1997</i> .		Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Voluntary Stable Fly Levy	Per rateable assessment			\$20.00	Council decision		x



Schedule of Fees & Charges 2020/21

Item	Description		Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Building:						
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 \$105.00	Determined by Act/Reg		
	Class 1 and 10 - Certified Application Dwelling/Outbuilding/Addition - Estimated value inc GST (s. 16(1))	Act/Reg	0.19% of construction value - Minimum \$105.00	Determined by Act/Reg		
	Request for Certificate of Design Compliance Only Class 1 & 10 approved buildings		0.2% of construction value - Minimum \$208.00	0.2% of construction value - Minimum \$208.00		
	Request for Certificate of Building Compliance Class 1 & 10		0.2% of construction value - Minimum \$208.00	0.2% of construction value - Minimum \$208.00		
	Request for Certificate of Building Compliance Class 1 & 10 unauthorised work		\$208.00	\$208.00		
	Request for Certificate of Construction Compliance for approved buildings		\$208.00	\$208.00		
	Class 2-9 - Certified Application Commercial/Industrial - Estimated value inc GST (s. 16(1))	Act/Reg	0.09% of construction value - Minimum \$105.00	Determined by Act/Reg		
	Request for Certificate of Design Compliance only Class 2-9		0.15% of construction value - Minimum \$208.00	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 \$208.00	0.15% of construction value - Minimum \$208.00		
	Inspection Fee for Certificate of Building Compliance Class 2-9		\$416.00	\$416.00		
Demolition Permit	Class 1 and 10 (s. 16(1))	Act/Reg	\$105.00	Determined by Act/Reg		
	Class 2-9 Per Storey (s. 16(1))	Act/Reg	\$105.00	Determined by Act/Reg		
Standard Building Specifications	Per Copy		\$28.65	\$28.65		x
Park Homes & Rigid Annexes	Approval Fee		0.32% of construction value but not less than \$105.00	0.32% of construction value but not less than \$105.00		
	Construction Training Fund Levy - Value of works greater than \$20,000 (includes \$8.25 Shire commission)	Act/Reg	0.2% of construction value	Determined by Act/Reg		x
Copying of Plans	Site Plan, Floor Plan or Elevations - A4 or A3 only		\$20.80	\$20.80		x
Copy of All Plans on Building File	Copies of all plans on Building File		\$62.40	\$62.40		x
Photocopying/Printing Charge for Building Applications	Printing/Photocopying of Plans - per sheet - A4 and A3 (If application submitted electronically or not enough submitted in hard copy)		\$0.55	\$0.55		
Retrospective Building Approval Certificates	Inspection Fee - per structure		\$416.00	\$416.00		x
	Application Fee - per structure - application for a building in respect of which unauthorised work has been done (s.51(3))	Act/Reg	Minimum charge \$105.00 or 0.38% of the estimated current value of the unauthorised building work	Determined by Act/Reg		
	Application for an existing building where UNAUTHORISED work has NOT been done (s.52(2))	Act/Reg	\$105.00	Determined by Act/Reg		
	Building Permit with value under \$45,000	Act/Reg	\$61.65	Determined by Act/Reg		
Building Services Levy (continued)	Building Permit with value of \$45,000 and over	Act/Reg	0.137% of work value	Determined by Act/Reg		
	Demolition Permit with value under \$45,000	Act/Reg	\$61.65	Determined by Act/Reg		
	Demolition Permit with value of \$45,000 and over	Act/Reg	0.137% of work value	Determined by Act/Reg		
	Unauthorised Building Work with value under \$45,000 (Section 51)	Act/Reg	\$123.30	Determined by Act/Reg		
	Unauthorised Building Work with value of \$45,000 and over (Section 51)	Act/Reg	0.274% of work value	Determined by Act/Reg		
	Occupancy Permit for Unauthorised Building work with value of \$45,000 and over (Section 51)	Act/Reg	\$123.30	Determined by Act/Reg		
	Occupancy Permit for Unauthorised Building work with value under \$45,000 (Section 51)	Act/Reg	\$61.65	Determined by Act/Reg		
	Occupancy Permit for approved work under Section 47, 49, 50 and 52	Act/Reg	N/A	Determined by Act/Reg		
	Occupancy Permit for approved work under Section 48	Act/Reg	N/A	Determined by Act/Reg		
	Occupancy Permit for approved work under Section 46	Act/Reg	N/A	Determined by Act/Reg		
	Building Approval Certificate for approved work under Section 47, 49, 50 and 52	Act/Reg	\$61.65	Determined by Act/Reg		
Application as defined in Reg 31 - for each Building Standard in respect of which a declaration is sought Local Government approval of battery powered smoke alarms (Regulation 61(3)(b))	Per application	Act/Reg	\$2,160.15	Determined by Act/Reg		
		Act/Reg	\$179.40	Determined by Act/Reg		



Schedule of Fees & Charges 2020/21

Item	Description			Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Building:							
Application for occupancy Certificate for completed Class 2-9 building (s. 46)	Per application		Act/Reg	\$105.00	Determined by Act/Reg		
Application for temporary occupancy certificate for incomplete building (s. 47)	Per application		Act/Reg	\$105.00	Determined by Act/Reg		
Application for modification of occupancy certificate for additional use of building on temporary basis (s. 48)	Per application		Act/Reg	\$105.00	Determined by Act/Reg		
Application for replacement occupancy permit for permanent change of buildings use, classification (s. 49)	Per application		Act/Reg	\$105.00	Determined by Act/Reg		
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	\$115.00 or \$11.60 per unit whichever is the greater	Determined by Act/Reg		
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 \$105.00	Determined by Act/Reg		
Certification service - occupancy certificate for unauthorised class 2-9 buildings	Per application			0.18% of estimated value but not less than \$105.00	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 \$105.00	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	\$105.00	Determined by Act/Reg		
Consulting Charge for Building Surveyor	Hourly rate			\$130.00	\$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	Determined by Act/Reg		x
Footpath Bond	Bond			\$520.00	\$520.00		
Second Hand Dwelling	Inspection Fee			\$416.00	\$416.00		x
Swimming Pool Inspection (reg 53)	Inspection Fee		Act/Reg	\$57.45	Determined by Act/Reg		x



Schedule of Fees & Charges 2020/21

Item	Description	Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Waste Management Facilities / Charges:					
Waste Management Fee (UV Property Owners)	Per Assessment (Excluding UV properties paying refuse charge) - Includes Annual Tip Pass	\$114.00	\$120.00		
Waste Management Fee (GRV Property Owners)	Per Assessment (Excluding GRV properties paying refuse charge) - Includes Annual Tip Pass	\$114.00	\$120.00		
Rubbish Collection/Sanitary Disposal	Residential or Rural/Residential and Rural (Rural upon application for collection on route of contractor)	\$226.00	\$230.00		
	Additional rubbish collection service	\$226.00	\$230.00		
	Commercial Premises	\$226.00	\$230.00		
	Hire of 240 litre bin (per bin)	\$20.00	\$20.00		x
	Hire of 1500 litre bin (per bin)	\$153.00	\$160.00		
	Bond for 240 litre bin hire (Refundable should no damage/theft occur)	\$204.00	\$200.00		
	Opening of tip outside normal operating hours	\$184.00	\$180.00		x
	Handling fee (applicable to any handling/burial of materials at landfill)	\$173.00	\$170.00		
	At the discretion of the Site Attendant - special burial per cubic metre plus handling fee	\$230.00	\$230.00		x
Special Disposals (Supervised)	Motor bodies and old machinery - each item	Free	Free		
Controlled Waste	Animal carcasses - small domestic animals	\$15.60	\$20.00		
	Animal carcasses - large animals (sheep and cattle etc)	\$31.20	\$30.00		
Special Commercial Items	Car tyre per item	\$10.40	\$10.00		
	Light Truck and 4 x 4 tyres per item	\$15.60	\$15.00		
	Truck tyre per item	\$20.80	\$20.00		
	Small Tractor (no large tractor - earthmoving plant tyres) tyre per item	\$31.20	\$30.00		
	Caravan Parks greater than 50 bays per annum	\$2,015.50	\$2,100.00		
	Caravan Parks less than 50 bays per annum	\$1,060.80	\$1,100.00		
CARD HOLDERS					
General Waste	All vehicles carrying un-compacted waste: trailer (up to 8 x 6) <i>Sedan/Ute, Float or Equivalent</i>	Free	Free		
	All vehicles carrying un-compacted waste: trailer (larger than 8 x 6) <i>Small Truck or Equivalent</i>	\$50.00	\$50.00		
	All vehicles carrying un-compacted waste: per axle of truck or semi trailer	\$85.00	\$85.00		
	All vehicles carrying compacted waste: per axle of truck or semi trailer	\$125.00	\$125.00		
	Asbestos per cubic metre plus handling fee	\$125.00	\$125.00		
	Asbestos handling fee	\$170.00	\$170.00		
	Asbestos Sheets (wrapped) - per sheet including handling fee	\$25.00	\$25.00		



Schedule of Fees & Charges 2020/21

Item	Description	Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Waste Management Facilities / Charges:					
NON CARD HOLDERS					
General Waste	Minimum charge for entry to site (passenger vehicle) <i>Sedan, Stn Wagon</i>	\$36.00	\$40.00		
	All vehicles carrying un-compacted waste: trailer (up to 8 x 6) <i>Sedan/Ute, Float or Equivalent</i>	\$67.00	\$75.00		
	All vehicles carrying un-compacted waste: trailer (larger than 8 x 6) <i>Small Truck or Equivalent</i>	\$102.00	\$105.00		
	All vehicles per axle of truck or semi trailer	\$175.00	\$175.00		
	Asbestos per cubic metre plus handling fee	\$175.00	\$175.00		
	Asbestos handling fee	\$170.00	\$170.00		
	Asbestos Sheets (wrapped) - per sheet including handling fee	\$25.00	\$25.00		
Commercial Skip Disposals	Skip Bins \$51 per cubic metre or part thereof	\$51.00 pm3	\$51.00 pm3		
Replacement Tip Pass	Per Tip Pass	\$30.00	\$30.00		
Replacement Rubbish Bin Charge	Per replacement rubbish bin		\$85.00	New	



Schedule of Fees & Charges 2020/21

Item	Description		Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Law & Order and Public Safety:						
Rural Road Numbers	Measuring, Purchase and Instalment of Rural Road Number		\$80.00	\$80.00		x
Replacement Dog Tag	Free of charge	Act/Reg	FREE	FREE		
Dog Registration	Unsterilised 1 year	(Dog Act 1976)	Determined by Act/Reg	Determined by Act/Reg		
	Unsterilised 3 year	(Dog Act 1976)	Determined by Act/Reg	Determined by Act/Reg		
	Sterilised 1 year	(Dog Act 1976)	Determined by Act/Reg	Determined by Act/Reg		
	Sterilised 3 year	(Dog Act 1976)	Determined by Act/Reg	Determined by Act/Reg		
	Lifetime Dog Registration		Determined by Act/Reg	Determined by Act/Reg		
	Pensioners 50% of above fees	(Dog Act 1976)	Determined by Act/Reg	Determined by Act/Reg		
	Working Dog: 25% of above fees (must be a breed recognised as a working dog and must be bona-fide used for tending stock)	(Dog Act 1976)	Determined by Act/Reg	Determined by Act/Reg		
	Additional Dog Application fee - Pensioners	(Dogs Local Law 2004)	\$50.00	\$50.00		
	Additional Dog Application fee - Standard	(Dogs Local Law 2004)	\$100.00	\$100.00		
Replacement Cat Tag	Free of charge		FREE	FREE		
Cat Registration	Sterilised 1 year	Cat Act 2011	Determined by Act/Reg	Determined by Act/Reg		
	Sterilised 3 year	Cat Act 2011	Determined by Act/Reg	Determined by Act/Reg		
	Lifetime Cat Registration	Cat Act 2011	Determined by Act/Reg	Determined by Act/Reg		
	Pensioners 50% of above fees	Cat Act 2011	Determined by Act/Reg	Determined by Act/Reg		
	Additional Cat Application fee - Pensioners	(Cats Local Law 2016)	\$50.00	\$50.00		
	Additional Cat Application fee - Standard	(Cats Local Law 2016)	\$100.00	\$100.00		
	Pensioners 50% of above fees		Determined by Act/Reg	Determined by Act/Reg		
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)	(Dog Act 1976)(Cat Act 2011)	\$80.00	\$80.00		
	Surrender dog to ranger fee (per dog)		\$124.80	\$124.80		
	Transporting dog back to owners (per dog)		\$31.20	\$31.20		
	Dog and other domesticated animals impounded on Sundays and Public Holidays (per dog)	(Dog Act 1976)(Cat Act 2011)	\$120.00	\$120.00		
Daily Sustenance Fees for Impounded Dogs	Dog and other domesticated animals per animal (per day or part thereof) (per dog)	(Local Govt (Miscellaneous Provisions) Act 1960)	\$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		
	Wethers, ewes, lambs, goats, per head if impounded after 6 pm & before 6 am	Act/Reg	\$40.00	\$40.00		
		(Local Govt (Miscellaneous Provisions) Act 1960)				
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		



Schedule of Fees & Charges 2020/21

Item	Description		Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Law & Order and Public Safety:						
	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)	(Local Govt (Miscellaneous Provisions) Act 1959	\$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)	(Local Govt (Miscellaneous Provisions) Act 1960	\$15.00	\$15.00		
	Pigs of any description, per head (For each 24 hours or part)	(Local Govt (Miscellaneous Provisions) Act 1961	\$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/Cat Traps		\$50.00	\$50.00		
	Hire Fee - Fox/Dog/Cat Traps for a period		\$30.00	\$30.00		
Fencing (Local Govt (Uniform Local Provisions)	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		x
Abandoned Vehicles	Towing by Shire of Gingin		\$156.00	\$156.00		x
	Towing by Private Contractor		COST +10%	COST +10%		
	Impound of abandoned vehicle		\$30.00	\$30.00		x
	Storage fee (per 24 hours or part thereof)		\$20.00	\$20.00		
	Administration Fee		\$30.00	\$30.00		
Parking Fees	Parking Stations		\$2.00 per hour/Maximum \$10.00 per day	\$2.00 per hour/Maximum \$10.00 per day		
Replacement Parking Permits	Replacement Parking Permits (Rate payers only)		\$30.00	\$30.00		
Fines Enforcement Fees	Issuing Final Demand		\$25.00	\$25.00		
	Preparing Enforcement Certificate		\$18.65	\$18.65		
	Registration of Infringement Notice		\$70.00	\$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 2020/21

Item	Description	Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Gingin Swimming Pool:					
Admission Fees	Adult Swimmers - ages 16 and over	\$4.50	\$4.50		x
	Child - 5 to 15 years of age	\$2.50	\$2.50		x
	Child Under 5 years of age	\$1.80	\$1.80		x
	Concession	\$3.30	\$3.30		x
	Family Pass - 2 adults and 3 children	\$13.00	\$13.00		x
Annual Membership Fees	Adult Swimmers - ages 16 and over	\$130.00	\$130.00		x
	Council Employee Annual Membership	\$65.00	\$65.00		x
	Child - 5 to 15 years of age	\$70.00	\$70.00		x
	Child Under 5 years of age	\$36.00	\$36.00		x
	Concession	\$65.00	\$65.00		x
	Family Pass - 2 adults and 3 children	\$330.00	\$330.00		x
	Purchase 10 Day Passes, get one Free				
Swimming Lessons	Admission all ages	\$2.00	\$2.00		x
	Members of the Swimming Pool	Nil	Nil		
	Other Swimming Lesson (1 only)		\$50.00		
	Infant Swimming Lessons (10 Lessons)	\$150.00	\$150.00		x
	Other Swimming Lessons (28 Lessons)	\$120.00	\$120.00		x
	Infant Swimming Lessons (5 Lessons)	\$80.00	\$80.00		x
	Other Swimming Lessons (14 Lessons)	\$80.00	\$80.00		x
	Bronze Medallion full (minimum 6 participants)		\$70.00		
	Bronze Medallion - requalification (minimum 6 participants)		\$50.00		
	Resuscitation Training		\$50.00		
<i>Note: This rate only applies where swimming lessons are supervised by qualified persons. School Term & Vacswim</i>					
Functions etc.	Hire of the Swimming Pool for functions, swimming carnivals, and other similar special events outside of opening hours can be arranged at a cost per hour + Penalties	\$73.00	\$73.00		x
Commercial Activities	Commercial use of Pool where fee is charged (requires copy of Public Liability Certificate of Insurance)	\$12.00	\$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)	\$7.30	\$7.30		x
Stud/Registered Stock (Excl Bulls)	Per head (Increase to cover power/water use)	\$46.80	\$46.80		x
Stud Bulls	Per head (Increase to cover power/water use)	\$61.35	\$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 2020/21

Item	Description	Rate 2019/20	Rate 2020/21	Comments	Inc. GST
Planning:					
Development Applications					
General	Determination of a Development Application (other than for an Extractive Industry) where the estimated cost of the development is:				
	(a) not more than \$50,000	Act/Reg	\$147.00	Determined by Act/Reg	
	(b) more than \$50,000 but not more than \$500,000	Act/Reg	0.32% of the estimated cost of development	Determined by Act/Reg	
	(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	Determined by Act/Reg	
	(d) more than \$2.5 million but not more than \$5 million	Act/Reg	\$7161 + 0.208% for every \$1 in excess of \$2.5 million	Determined by Act/Reg	
	(e) more than \$5 million but not more than \$21.5 million	Act/Reg	\$12,633 + 0.123% for every \$1 in excess of \$5 million	Determined by Act/Reg	
	(f) more than \$21.5 million	Act/Reg	\$34,196.00	Determined by Act/Reg	
	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	Act/Reg	The above application fee plus, by way of penalty, twice that fee	Determined by Act/Reg	
Development Assessment Panel (DAP) 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	\$5,603.00	Determined by Act/Reg	
	(b) not less than \$7 million and less than \$10 million	Act/Reg	\$8,650.00	Determined by Act/Reg	
	(c) not less than \$10 million and less than \$12.5 million	Act/Reg	\$9,411.00	Determined by Act/Reg	
	(d) not less than \$12.5 million and less than \$15 million	Act/Reg	\$9,680.00	Determined by Act/Reg	
	(e) not less than \$15 million and less than \$17.5 million	Act/Reg	\$9,948.00	Determined by Act/Reg	
	(f) not less than \$17.5 million and less than \$20 million	Act/Reg	\$10,218.00	Determined by Act/Reg	
	(g) \$20 million or more	Act/Reg	\$10,486.00	Determined by Act/Reg	
Home Occupation	An Application under r.17	Act/Reg	\$241.00	Determined by Act/Reg	
	Home occupation	Act/Reg	\$222.00	Determined by Act/Reg	
	Determination of an initial application for approval of a Home Occupation where the Home Occupation has commenced	Act/Reg	The above application fee plus, by way of penalty, twice that fee	Determined by Act/Reg	
Heritage Listed	State or Local Heritage listed buildings or places that would not normally require Planning Consent if not listed	Act/Reg	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	Determined by Act/Reg	



Schedule of Fees & Charges 2020/21

Item	Description		Rate 2019/20	Rate 2020/21	Comments	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	Determined by Act/Reg		
Amending a Development Application	A fee of \$295.00 will be charged for amendments (except where the initial fee was less than \$295.00, in which case the original fee amount will be charged again.) If the development has commenced or been carried out, the fee, plus, by way of penalty, twice that fee	Act/Reg	\$83.20	Determined by Act/Reg		
Strata Applications	Built Strata Form 24 Fee (1-5 allotments)	Act/Reg	Base rate \$656 plus \$65 per lot	Determined by Act/Reg		
	Built Strata Form 24 Fee (6-100 allotments)	Act/Reg	Base rate \$981 plus fee per lot in excess of 5 lots \$43.50	Determined by Act/Reg		
	Built Strata Form 24 Fee (in excess of 100 allotments)	Act/Reg	\$5,113.50	\$5,113.50		
Subdivision Clearances	(a) not more than 5 lots	Act/Reg	\$73.00	\$73.00		
	(b) More than five (5) but not more than one hundred and ninety five (195) Lots	Act/Reg	\$73 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 Development Approval	Planning Application Fee	Act/Reg	\$768.55	\$739.00		
Extractive Industry Licence Initial Application Fee	Initial Application Fee		\$505.45	\$505.45		
Extractive Industry Local Laws Licence Renewal	Where overall area of excavation is less than 5ha		\$397.30	\$397.30		
	Where overall area of excavation is greater than 5ha		\$794.55	\$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		
Extractive Industry 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					
	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.					
	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.	Act/Reg	\$4,606.00	\$4,606.00		



Schedule of Fees & Charges 2020/21

Item	Description		Rate 2019/20	Rate 2020/21	Comments	Inc. GST
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		\$457.60	\$457.60		
Detailed Area Plan Amendments	Application fee		\$315.10	\$315.10		
Road Closure	Application fee to close public road		\$368.15	\$368.15		
Administration Fee	Issue of a zoning certificate	Act/Reg	\$73.00	\$73.00		x
Miscellaneous	Reply to a property settlement questionnaire	Act/Reg	\$73.00	\$73.00		x
	Issue of a written Planning Advice	Act/Reg	\$73.00	\$73.00		x
	Town Planning Scheme Text/Policies		\$28.10	\$28.10		x
Copies	Local Planning Strategy		\$28.10	\$28.10		x
	Townsite Expansion Plan		\$28.10	\$28.10		x
	Set of A3 Colour Town Planning Scheme maps		\$93.60	\$93.60		x
	Heritage Booklet		\$67.60	\$67.60		x
	Town Planning Disc		\$28.10	\$28.10		
	Copies of Site Plan, Elevation or Floor Plans - A3 and A4 size plans only		\$16.65	\$16.65		
	Administration charges for photocopying plans - if not enough sets submitted with application - A3 and A4 size plans only		\$16.65	\$16.65		
Advertising	Advertising/signage	Act/Reg	At cost	At cost		x

The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.

11.3. REGULATORY AND DEVELOPMENT SERVICES

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 4.02pm.

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, 18 August 2020 commencing at 3.00pm.

These Minutes are confirmed as the official record of the Special Meeting of the Gingin Shire Council held on 28 July 2020.

Councillor C W Fewster
Shire President
28 July 2020