



MINUTES

Special Council Meeting

31 August 2022

CONFIRMATION OF MINUTES

These Minutes have been CONFIRMED as the official record for the Shire of Gingin's Special Council Meeting held on 31 August 2022.

Councillor C W Fewster
SHIRE PRESIDENT

DISCLAIMER

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

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

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

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

ACKNOWLEDGEMENT OF COUNTRY



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

TABLE OF CONTENTS

1	DECLARATION OF OPENING	4
2	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE	4
2.1	ATTENDANCE	4
2.2	APOLOGIES.....	4
2.3	LEAVE OF ABSENCE.....	4
3	DISCLOSURES OF INTEREST	4
4	PUBLIC QUESTION TIME	4
4.1	RESPONSES TO PUBLIC QUESTIONS PREVIOUSLY TAKEN ON NOTICE.....	4
4.2	PUBLIC QUESTIONS.....	4
5	PETITIONS.....	5
6	APPLICATIONS FOR LEAVE OF ABSENCE.....	5
7	ANNOUNCEMENTS BY THE PRESIDING MEMBER.....	5
8	UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS.....	5
9	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN	5
10	REPORTS - OFFICE OF THE CEO	5
11	REPORTS - CORPORATE AND COMMUNITY SERVICES.....	6
11.1	ADOPTION OF 2022/23 SHIRE OF GINGIN BUDGET	6
12	REPORTS - REGULATORY AND DEVELOPMENT SERVICES	71
13	REPORTS - OPERATIONS AND ASSETS.....	71
14	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	71
15	COUNCILLORS' OFFICIAL REPORTS.....	71
16	NEW BUSINESS OF AN URGENT NATURE	71
17	MATTERS FOR WHICH MEETING IS TO BE CLOSED TO THE PUBLIC.....	71
18	CLOSURE.....	71

ORDER OF BUSINESS

1 DECLARATION OF OPENING

The Shire President declared the meeting open at 3:00 pm and welcomed all in attendance.

2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 ATTENDANCE

Councillors – C W Fewster (Shire President), J K Rule (Deputy Shire President), F J Johnson (via Teams), E Sorensen, R Kestel, F J Peczka, and A R Vis (via Teams).

Staff – A Cook (Chief Executive Officer), L Crichton (Executive Manager Corporate and Community Services), R Kelly (Executive Manager Regulatory and Development Services), V Crispe (Executive Manager Operations and Assets) and Z Edwards (Manager Corporate Services)

Gallery – There were no members of the public present in the Gallery.

2.2 APOLOGIES

Councillor L Balcombe

2.3 LEAVE OF ABSENCE

Nil

3 DISCLOSURES OF INTEREST

Nil

4 PUBLIC QUESTION TIME

4.1 RESPONSES TO PUBLIC QUESTIONS PREVIOUSLY TAKEN ON NOTICE

Nil

4.2 PUBLIC QUESTIONS

Nil

5 PETITIONS

Nil

6 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7 ANNOUNCEMENTS BY THE PRESIDING MEMBER

Nil

8 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

Nil

9 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

10 REPORTS - OFFICE OF THE CEO

Nil

11 REPORTS - CORPORATE AND COMMUNITY SERVICES

11.1 ADOPTION OF 2022/23 SHIRE OF GINGIN BUDGET

File	FIN/46-2223
Author	Ziggy Edwards – Manager Corporate and Community Services
Reporting Officer	Les Crichton - Executive Manager Corporate and Community Services
Refer	N/A
Appendices	<ol style="list-style-type: none"> 1. Gingin 2022-23- Statutory- Budget [11.1.1 - 30 pages] 2. Capital Roadworks Budget 2022/23 [11.1.2 - 1 page] 3. Plant Replacement Program 2022/23 [11.1.3 - 4 pages] 4. Fees and Charges 2022/23 [11.1.4 - 17 pages]

DISCLOSURES OF INTEREST

Nil

PURPOSE

To consider and adopt the Shire of Gingin Municipal Fund Budget for the 2022/23 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 2022/23 Budget (**Appendix 11.1.1**) has been prepared in accordance with the presentations made to Councillors at Briefing Sessions during July and August 2022 and in the format prescribed in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

This Budget continues to provide a diverse range of services to the community while allocating operating surpluses to asset renewal. In brief, the 2022-23 Budget;

- currently assumes a brought forward surplus of \$2.640M;
- proposes a rate increase of 6.00%;
- requires \$1.825M of Reserve Funding;
- transfers \$0.539M to Reserves;
- uses \$8.088M in contributions for asset development;
- receives \$307,000 in proceeds from asset sales;
- provides additional borrowing of \$550,000;
- proposes capital expenditure of \$13.360M; and

- provides a year end surplus of \$0.

COMMENT

The draft 2022/23 Budget is based upon the principles contained within the Strategic Community Plan 2022-2032 (SCP) adopted by Council on 15 March 2022, and the Corporate Business Plan 2021-2025 (CBP) adopted by Council on 17 May 2022.

The Budget has been prepared to include information required by the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and the Australian Accounting Standards. The main features of the draft Budget include the following:

- The Budget has been prepared with a proposed 6% increase in rates to fund operations, renewal, and investment.
- Fees and Charges have been reviewed for 2022/23 and have been set to achieve a reasonable recovery of costs from users, accepting in many cases full cost recovery is not achievable or affordable.
- Domestic and commercial waste charges are itemised separately in the Fees and Charges Schedule however waste charges will remain unchanged for the 2022/23 budget.
- Of the \$33.39M in expenditure, \$13.36M will be spent on capital works with the remainder going towards operating costs, transfer to reserves, and debt reduction.
- Council will invest \$134,022 and partner with community groups to deliver a number of projects to benefit the community. In 2022/23, these are as follows:

Applicant	Project Description	Amount
Funding Assistance Grants (\$51,000)		
Ellen Brockman Integrated Catchment Group	Landcare in the greater Gingin Brook catchment	\$15,000
Gingin CRC	Tourism Initiative	\$10,000
Lancelin CRC	Tourism Initiative	\$10,000
Gingin District High School	Youth care 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 Catchment Council	Environmental services	\$5,000
Community Grants (\$42,340)		
Moore River Music Club	Sundowner	\$2,000
Gingin CRC	Arts N Rock	\$2,500
Gingin CRC	Easter in the Park	\$800
Neergabby Community Association	Fireworks 2022	\$5,000

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

Lancelin Angling & Aquatic	John Bray Junior Classic	\$700
Guilderton Community Association	Carols & Easter Concert	\$2,400
Seabird Progress Association	Seabird Seaweed Control	\$3,940
Woodridge Community Club	Woodridge Spring Fair	\$4,000
Ledge Point Country Club	Community Events	\$4,500
Gingin Playgroup	Upgrade facilities	\$5,000
Guilderton Community Assoc.	Fish Sculpture	\$500
Lancelin CRC	Windsurfing Festival	\$7,000
Lancelin Primary School	Perth & Fremantle Camp	\$2,000
Lancelin Primary School	Respectful Relationships Program	\$1,000
Lancelin Primary School P & C	Monster Fete	\$1,000
Public Liability Grants (\$4,682)		
Pensioners Social Club	Public Liability Insurance up to 50%	\$246
Moore Clothes	Public Liability Insurance up to 50%	\$500
Guilderton Community Assoc.	Public Liability Insurance up to 50%	\$500
Lancelin Community Health Forum	Public Liability Insurance up to 50%	\$310
Seabird Progress and Sporting Association	Public Liability Insurance up to 50%	\$500
Seaview Park Progress Association Inc.	Public Liability Insurance up to 50%	\$306
The Stable Fly Action Group Inc.	Public Liability Insurance up to 50%	\$321
Woodridge Community Association	Public Liability Insurance up to 50%	\$331
Neergabby Community Association	Public Liability Insurance up to 50%	\$306
Ledge Point Community Association	Public Liability Insurance up to 50%	\$306
Redfield Park Community Association	Public Liability Insurance up to 50%	\$322
Moore Men's Shed	Public Liability Insurance up to 50%	\$406
Sovereign Hill Community Association	Public Liability Insurance up to 50%	\$328
Budget Requests (\$12,000)		
Gingin CRC	British Car Day	\$12,000
Other (\$24,000)		
St John's Ambulance	Contribution to vehicle changeovers	\$24,000
Total		\$134,022

- Principal additional grant funding for the year is estimated as follows:
 - Wheatbelt Secondary Freight Network - \$1,000,226;
 - Roads to Recovery - \$1,078,130;

- Regional Road Group Funding – \$504,744;
 - Emergency Services Levy Capital Grant - \$3,455,000 for Vehicles and \$320,788 for Buildings for a total of \$3,775,788; and
 - Emergency Services Levy Operational Grant - \$251,308.
- The Capital Works Program totalling \$13.36M represents an investment in roads, footpaths, parks and ovals, other infrastructure, land, buildings, plant and equipment and furniture and equipment (**Appendices 11.1.2 and 11.1.3**).
 - An estimated \$2,640,221 in Municipal Funds is anticipated to be brought forward from 30 June 2022 including carried forward works. This is unaudited and may change which will be addressed as part of a future Budget Review.
 - A Roads Program consisting of sealed and unsealed maintenance road works of \$2.95M and \$4.73M capital road works within the Shire provides for \$7.68M of improvements.

Rates

Gross Rental Valuations (GRV) properties are subject to a revaluation every four years. A revaluation was undertaken in 2021/22 and has seen an increase to non-minimums of 22.16% and a decrease in minimums of 16.58%. This increase is reflected in a 6% increase applied to all GRV properties and minimums.

Unimproved Valuation (UV) properties however are subject to an annual revaluation process. Application of the 6% increase was applied on an adjusted rate-in-the-dollar to account for this revaluation. Minimums in this category are now set at \$1,350 and \$2,300 for UV rural and other, and UV intensive respectively.

The following table provides an outline:

Proposed Differential Rates 2022/23				
Differential General Rate Category	UV Rate in Dollar	GRV Rate in Dollar	Minimum Rate	Income
GRV Townsites & GRV Other		\$0.086993	\$1,166	\$6,292,081
UV Rural & UV Other	\$0.005380		\$1,350	\$2,181,932
UV Intensive	\$0.008157		\$2,300	\$942,952
		Sub Total		\$9,416,965
Less Intensive Concession				0
Interim Rates				0
Ex gratia Rates				\$5,800
				\$9,422,765

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 19 October 2022.

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 19 October 2022.

The second instalment of 50% of the total current rates must be received by the Shire of Gingin on or before 20 February 2023.

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 19 October 2022.

The second instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 19 December 2022.

The third instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 20 February 2023.

The fourth instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 20 April 2023.

Interest Charges

Interest is charged at 7% per annum, calculated daily, to all outstanding rate assessments that remain unpaid on 6 October 2022.

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 Financial Hardship Policy 1.36, 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.

Levy of 2022/23 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 2021/22 financial year as detailed below.

Charge Type	Description	2021/22 \$	2022/23 \$
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 2022/23 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	\$0.005675	\$93	\$164	\$93	\$93,000
5	Fixed Charge \$93	\$93	\$93	\$93	\$93
Mining Tenements	Fixed Charge \$93	\$93	\$93	\$93	\$93

This is not a Shire of Gingin levy.

Consultation

Whilst no specific consultation has been entered into with respect to the draft 2022/23 Budget, community consultation and engagement has previously taken place during recent community workshops held as part of the Strategic Community Plan review process.

In addition, the community grants component of the Budget was advertised to community groups through direct email and correspondence on 20 January, closing on 18 March 2022, and at its meeting on 19 April 2022 (Item 12.3) Council resolved to include a number of provisions for community funding in the draft 2022/23 budget for consideration.

Internal consultation has occurred between the divisions and Executive Management Team along with briefings and discussion with elected members at Budget workshops in August 2022.

Triple Bottom Line Assessment

Economic Implications

The draft 2022/23 Budget applies sound financial management and accounting principles and is considered to deliver a sustainable service outcome for the community and Council.

A range of factors influence the cost of the Shire's operations, some beyond Council's direct control. Despite the Covid-19 pandemic, CPI (Perth) grew at 7.6% for the year to March 2022, nationally the Wages Price Index rose 2.4% for the year to 31 March 2022.

Social Implications

The draft 2022/23 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 2022/23 Budget supports key environmental strategies and initiatives adopted by Council.

Comment

The draft 2022/23 Budget continues to deliver on other strategies adopted by Council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.

Adoption of Material Variance

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

In accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, each Council must adopt a percentage over which a Budget variance would be considered material when it reviews the monthly statements of financial activities and accepts the Annual Budget Review.

Over the past nine financial years, Council has adopted a Material Variance of 10% or \$20,000, whichever is the greater amount. This amount is again recommended for the 2022/23 Financial Year.

STATUTORY/LOCAL LAW IMPLICATIONS

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Waste Avoidance and Resource Recovery Act 2007

Building Regulations 2012

POLICY IMPLICATIONS

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

BUDGET IMPLICATIONS

Specific financial implications are outlined in the detail section of this Report and as itemised in the draft 2022/23 Budget for adoption.

STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2022-32

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

VOTING REQUIREMENTS - ABSOLUTE MAJORITY

COUNCIL RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Kestel **SECONDED:** Councillor Johnson

That Council:

Part A – Municipal Fund Budget for 2022/23

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 11.1.1) for the Shire of Gingin for the 2022/23 financial year, including the following:
 - a. Statement of Comprehensive Income by Nature or Type on Page 2 of Appendix 11.1.1 showing a net result for that year of \$3,930,659;
 - b. Statement of Comprehensive Income by Program on Page 4 of Appendix 11.1.1 showing a net result for that year of \$3,930,659;
 - c. Statement of Cash Flows on Page 3 of Appendix 11.1.1;
 - d. Rate Setting Statement by Program on Page 4 of Appendix 11.1.1 showing an amount required to be raised from rates of \$9,416,965;
 - e. Notes to and forming part of the Budget on Pages 5 to 30 of Appendix 11.1.1;
 - f. Transfers to/from Reserve Accounts as detailed at Note 9 on Page 23 of Appendix 11.1.1; and
 - 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 2022/23 financial year will be \$9,422,765 that is no less than 80% and no more than 110% of the 2022/23 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 by absolute majority the following differential general rates and minimum payments on Gross Rental and Unimproved Values for the 2022/23 Financial Year:

- a. Differential General Rates
 - a. GRV Townsites and GRV Other 8.6993 cents in the dollar
 - b. UV Rural and UV Other 0.5380 cents in the dollar
 - c. UV Intensive 0.8157 cents in the dollar

- b. Minimum Payments
 - a. GRV Townsites and GRV Other \$1,166
 - b. UV Rural and UV Other \$1,350
 - c. UV Intensive \$2,300

3. Pursuant to Section 66 of the *Waste Avoidance and Resources Recovery Act 2007*, impose a minimum Waste Collection 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 putrescibles 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 Sections 36B and 36L of the *Fire and Emergency Services Act 1998*, impose a 2021/22 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	{resolution}.005675	\$93	\$164	\$93	\$93,000
5	Fixed Charge \$93	\$93	\$93	\$93	\$93
Mining Tenements	Fixed Charge \$93	\$93	\$93	\$93	\$93

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 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 that 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 Policy.

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 2022/23 financial year;

a. Payment in full

One payment with no interest or instalment charges if paid on or before 19 October 2022 (35 days after the date of the service appearing on the rate notice).

b. Payment by two instalments

- | | | |
|-----|---------------------------------|------------------|
| i. | First half instalment due date | 19 October 2022 |
| ii. | Second half instalment due date | 20 February 2023 |

c. Payment by four instalments

- | | | |
|------|---------------------------------------|------------------|
| i. | First quarterly instalment due date: | 19 October 2022 |
| ii. | Second quarterly instalment due date: | 19 December 2022 |
| iii. | Third quarterly instalment due date: | 20 February 2023 |
| iv. | Fourth quarterly instalment due date: | 20 April 2023 |

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 {resolution}.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. Imposes by absolute majority 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, gazetted on 8 May 2020, an interest rate of 7%pa for rates and costs of proceedings to recover such 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 11.1.4.
12. Pursuant to the Salaries and Allowances Tribunal Determination, adopt the following annual fees for payment of Councillors in lieu of individual meeting attendance fees:
 - a. President \$15,600; and
 - b. Councillors \$ 8,320.
13. Pursuant to the Salaries and Allowances Tribunal Determination, adopt an Information Communication Technology Allowance of \$2,500 per Councillor.
14. Pursuant to the Salaries and Allowances Tribunal Determination, adopt the following annual local government allowances to be paid in addition to the annual meeting allowance:
 - a. President \$16,000; and
 - b. Deputy President \$4,000.
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 2022/23 financial year.
16. Pursuant to Section 53 of the *Cemeteries Act 1986*, adopt the fees and charges for the Gingin Cemetery included as Appendix 11.1.4.

Part D – Material Variance Reporting for 2022/23

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 2022/23 financial year.

CARRIED BY ABSOLUTE MAJORITY
7 / 0

FOR: *Councillor Fewster, Councillor Kestel, Councillor Sorensen, Councillor Rule, Councillor Johnson, Councillor Peczka and Councillor Vis*

AGAINST: *Nil*

**SHIRE OF GINGIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	5

COMMUNITY VISION

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

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

**SHIRE OF GINGIN
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	9,422,765	8,889,160	8,956,606
Operating grants, subsidies and contributions	11	1,332,638	4,053,376	2,165,791
Fees and charges	15	3,941,679	3,922,252	3,828,800
Interest earnings	12(a)	113,775	69,274	137,444
Other revenue	12(b)	237,509	546,070	196,285
		15,048,366	17,480,132	15,284,926
Expenses				
Employee costs		(6,254,772)	(5,758,050)	(6,390,737)
Materials and contracts		(6,649,869)	(5,976,564)	(5,709,570)
Utility charges		(474,691)	(462,885)	(445,615)
Depreciation on non-current assets	6	(4,922,951)	(6,040,267)	(4,922,951)
Interest expenses	12(d)	(92,430)	(102,467)	(105,341)
Insurance expenses		(350,872)	(368,772)	(341,215)
Other expenditure		(460,465)	(434,853)	(606,109)
		(19,206,050)	(19,143,858)	(18,521,538)
		(4,157,684)	(1,663,726)	(3,236,612)
Non-operating grants, subsidies and contributions	11	8,088,343	4,763,791	8,602,360
Loss on asset disposals	5(b)	0	(4,040)	0
		8,088,343	4,759,751	8,602,360
Net result for the period		3,930,659	3,096,025	5,365,748
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,930,659	3,096,025	5,365,748

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

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

**SHIRE OF GINGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	9,422,765	9,320,207	8,956,606
Operating grants, subsidies and contributions	233,670	4,934,743	1,744,644
Fees and charges	3,941,679	3,922,252	3,828,800
Interest received	113,775	69,274	137,444
Goods and services tax received	0	(9,394)	0
Other revenue	237,509	546,070	196,285
	13,949,398	18,783,152	14,863,779
Payments			
Employee costs	(6,254,772)	(5,737,315)	(6,390,737)
Materials and contracts	(6,649,869)	(5,203,007)	(5,709,570)
Utility charges	(474,691)	(462,885)	(445,615)
Interest expenses	(92,430)	(105,340)	(105,341)
Insurance paid	(350,872)	(368,772)	(341,215)
Other expenditure	(460,465)	(434,853)	(606,109)
	(14,283,099)	(12,312,172)	(13,598,587)
Net cash provided by (used in) operating activities	4 (333,701)	6,470,980	1,265,192
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	5(a) (6,658,428)	(2,381,466)	(5,700,954)
Payments for construction of infrastructure	5(a) (6,702,036)	(4,410,331)	(7,364,664)
Non-operating grants, subsidies and contributions	8,088,343	4,763,791	8,602,360
Proceeds from sale of property, plant and equipment	5(b) 307,000	0	164,000
Proceeds from sale of infrastructure	5(b) 0	(4,040)	0
Proceeds on financial assets at amortised cost - self supporting loans	13,252	12,407	13,553
Net cash provided by (used in) investing activities	(4,951,869)	(2,019,639)	(4,285,705)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	7(a) (250,520)	(259,387)	(259,386)
Principal elements of lease payments	8 (32,001)	(31,995)	(31,995)
Proceeds from new borrowings	7(a) 550,000	0	350,000
Net cash provided by (used in) financing activities	267,479	(291,382)	58,619
Net increase (decrease) in cash held	(5,018,091)	4,159,959	(2,961,894)
Cash at beginning of year	13,598,358	9,438,399	9,437,822
Cash and cash equivalents at the end of the year	4 8,580,267	13,598,358	6,475,928

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

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

**SHIRE OF GINGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023**

		2022/23	2021/22	2021/22
	NOTE	Budget	Actual	Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	2,640,221	1,944,534	2,034,124
		2,640,221	1,944,534	2,034,124
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	5,800	5,777	5,197
Operating grants, subsidies and contributions	11	1,332,638	4,053,376	2,165,791
Fees and charges	15	3,941,679	3,922,252	3,828,800
Interest earnings	12(a)	113,775	69,274	137,444
Other revenue	12(b)	237,509	546,070	196,285
		5,631,401	8,596,749	6,333,517
Expenditure from operating activities				
Employee costs		(6,254,772)	(5,758,050)	(6,390,737)
Materials and contracts		(6,649,869)	(5,976,564)	(5,709,570)
Utility charges		(474,691)	(462,885)	(445,615)
Depreciation on non-current assets	6	(4,922,951)	(6,040,267)	(4,922,951)
Interest expenses	12(d)	(92,430)	(102,467)	(105,341)
Insurance expenses		(350,872)	(368,772)	(341,215)
Other expenditure		(460,465)	(434,853)	(606,109)
Loss on asset disposals	5(b)	0	(4,040)	0
		(19,206,050)	(19,147,898)	(18,521,538)
Non-cash amounts excluded from operating activities	3(b)	4,922,951	6,033,796	4,922,951
Amount attributable to operating activities		(6,011,477)	(2,572,819)	(5,230,946)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	8,088,343	4,763,791	8,602,360
Payments for property, plant and equipment	5(a)	(6,658,428)	(2,381,466)	(5,700,954)
Payments for construction of infrastructure	5(a)	(6,702,036)	(4,410,331)	(7,364,664)
Payments for financial assets at amortised cost - self supporting loans		13,252	12,407	13,553
Proceeds from disposal of assets	5(b)	307,000	(4,040)	164,000
Amount attributable to investing activities		(4,951,869)	(2,019,639)	(4,285,705)
Amount attributable to investing activities		(4,951,869)	(2,019,639)	(4,285,705)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(250,520)	(259,387)	(259,386)
Principal elements of finance lease payments	8	(32,001)	(31,995)	(31,995)
Proceeds from new borrowings	7(b)	550,000	0	350,000
Transfers to cash backed reserves (restricted assets)	9(a)	(539,595)	(1,378,271)	(451,439)
Transfers from cash backed reserves (restricted assets)	9(a)	1,818,497	18,948	917,930
Amount attributable to financing activities		1,546,381	(1,650,705)	525,110
Budgeted deficiency before general rates		(9,416,965)	(6,243,163)	(8,991,541)
Estimated amount to be raised from general rates	2(a)	9,416,965	8,883,383	8,951,409
Net current assets at end of financial year - surplus/(deficit)	3	0	2,640,221	(40,132)

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

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

SHIRE OF GINGIN
FOR THE YEAR ENDED 30 JUNE 2023

INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	14
Note 4	Reconciliation of cash	16
Note 5	Fixed Assets	17
Note 6	Asset Depreciation	19
Note 7	Borrowings	20
Note 8	Leases	22
Note 9	Reserves	23
Note 10	Revenue Recognition	25
Note 11	Program Information	26
Note 12	Other Information	27
Note 13	Elected Members Remuneration	28
Note 14	Trust	29
Note 15	Fees and Charges	30

**SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

1 (a) BASIS OF PREPARATION

The annual 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual budget.

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

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

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

New accounting standards for application in future years

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts 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 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, noise control and waste disposal compliance

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

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue		
		\$		\$	\$	\$	\$	\$	\$	\$		
(i) Differential general rates or general rates												
GRV Townsites	Gross rental value	0.086993	1,582	30,278,698	2,634,035	1,300	0	2,635,335	2,407,474	2,434,366		
GRV Other	Gross rental value	0.086993	958	17,774,827	1,546,286	0	0	1,546,286	1,382,032	1,382,032		
UV Rural	Unimproved value	0.005380	505	319,813,000	1,720,594	0	0	1,720,594	1,314,989	1,356,704		
UV Other	Unimproved value	0.005380	3	2,191,000	11,788	0	0	11,788	10,202	10,202		
UV Intensive/Mining	Unimproved value	0.008157	143	85,994,015	701,452	0	0	701,452	488,674	705,203		
UV Exploration Mining	Unimproved value	0.005380	0	0	0	0	0	0	0	0		
Sub-Total			3,191	456,051,540	6,614,155	1,300	0	6,615,455	5,603,371	5,888,507		
		Minimum										
		\$										
GRV Townsites	Gross rental value	1,166	1,045	9,808,393	1,218,470	0	0	1,218,470	1,267,485	1,245,288		
GRV Other	Gross rental value	1,166	765	4,322,928	891,990	0	0	891,990	952,614	884,994		
UV Rural	Unimproved value	1,350	298	55,975,700	402,300	0	0	402,300	623,015	550,200		
UV Other	Unimproved value	1,350	1	160,000	1,350	0	0	1,350	1,470	65,800		
UV Intensive/Mining	Unimproved value	2,300	105	17,891,422	241,500	0	0	241,500	398,575	293,020		
UV Exploration Mining	Unimproved value	1,350	34	106,028	45,900	0	0	45,900	36,853	40,600		
Sub-Total			2,248	88,264,471	2,801,510	0	0	2,801,510	3,280,012	3,079,902		
					5,439	544,316,011	9,415,665	1,300	0	9,416,965	8,883,383	8,968,409
Prepaid Rates									0	0	(17,000)	
Total amount raised from general rates									9,416,965	8,883,383	8,951,409	
(ii) Specified area and ex gratia rates												
Ex-gratia rates												
Ex-gratia rates									5,800	5,777	5,197	
Total specified area and ex gratia rates									5,800	5,777	5,197	
Total rates									9,422,765	8,889,160	8,956,606	

The Shire did not raise specified area rates for the year ended 30th June 2023.

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 2022/23 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.

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

APPENDIX 11.1.1

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	19/10/2022	0	7.0%	7.0%
Option two				
First instalment	19/10/2022	0	5.5%	5.5%
Second instalment	20/02/2023	5	5.5%	5.5%
Option three				
First instalment	19/10/2022	0	5.5%	5.5%
Second instalment	19/12/2022	5	5.5%	5.5%
Third instalment	20/02/2023	5	5.5%	5.5%
Fourth instalment	20/04/2023	5	5.5%	5.5%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	16,000	15,965	2,000
Instalment plan interest earned	26,000	25,102	26,000
Unpaid rates and service charge interest earned	50,000	43,590	93,404
Deferred Pensioner Rates Interest	1,050	0	1,040
	92,000	84,657	121,404

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

SHIRE OF GARDNER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
Rural and Rural Other (including exploration and prospecting tenements).	Where land is used predominantly for rural purposes, the rate levied shall be based upon its unimproved value (UV).	The objective of this differential rating category is to impose a differential general rate on land held or used for the purposes of rural broad acre farming, rural residential, rural industry, other non-intensive uses as determined by Council (including exploration and prospecting tenements).	It recognises that land within this category does not have the same impacts on Shire transport infrastructure as the rural intensive/mining differential rate category.
Rural Intensive/Mining (excluding exploration and prospecting tenements)	Any or a combination of the following characteristics: (a) The purpose for which the land is zoned, (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.

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

SHIRE OF SHIRAZ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
Rural and Rural Other (including exploration and prospecting tenements).	Where land is used predominantly for rural purposes, the rate levied shall be based upon its unimproved value (UV).	The objective of the proposed minimum payment of \$1,400 (from \$1,285) is to ensure that the proportion of total rate revenue derived from Rural and Rural Other UV properties is essentially consistent with the overall rate increase for this category (including exploration and prospecting tenements).	It recognises that every property receives a minimum level of benefit from works and services provided.
Rural Intensive/Mining (excluding exploration and prospecting tenements)	Any or a combination of the following (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 (from \$2,285) also ensure that the proportion of total rate revenue from Rural Intensive/Mining UV properties (excluding exploration and prospecting tenements) is essentially consistent with the overall rate increase for this category.	It recognises that land within this category has higher impacts on Shire transport infrastructure and increased environmental monitoring costs, and the capacity of property owners to pass on the rates charge as a business cost.

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

Specified area rate

The Shire will not raise specified area rates for the year ended 30 June 2023

(f) Service Charges

The Shire will not raise service charges for the year ended 30 June 2023

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents - unrestricted
Cash and cash equivalents - restricted
Receivables
Prepayments
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
4	2,047,421	4,687,642	734,402
4	6,532,846	8,910,716	5,741,526
	1,940,054	1,940,054	2,576,013
	19,325	19,325	0
	389,877	389,877	27,273
	10,929,523	15,947,614	9,079,214
	(3,392,338)	(3,392,338)	(2,445,820)
	0	(1,098,968)	0
8	0	(32,001)	0
7	(550,001)	(250,521)	0
	(1,004,339)	(1,004,339)	(950,200)
	(4,946,678)	(5,778,167)	(3,396,020)
	5,982,845	10,169,447	5,683,194
3.(c)	(5,982,845)	(7,529,226)	(5,723,326)
	0	2,640,221	(40,132)

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Add: Loss on disposal of assets
Add: Depreciation on assets
Movement in non-current pensioner deferred rates

Non cash amounts excluded from operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	0	4,040	0
6	4,922,951	6,040,267	4,922,951
	0	(10,511)	0
	4,922,951	6,033,796	4,922,951

(c) 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 in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - restricted reserves
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities

Total adjustments to net current assets

9	(6,532,846)	(7,811,748)	(5,723,326)
	550,001	250,521	0
	0	32,001	0
	(5,982,845)	(7,529,226)	(5,723,326)

**SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

Superannuation

The Shire 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.

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.

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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.

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	2,052,961	5,786,610	729,080
- Restricted cash and cash equivalents	6,527,306	7,811,748	5,746,848
Total cash and cash equivalents	8,580,267	13,598,358	6,475,928
Held as			
- Unrestricted cash and cash equivalents	3(a) 2,047,421	4,687,642	734,402
- Restricted cash and cash equivalents	3(a) 6,532,846	8,910,716	5,741,526
	8,580,267	13,598,358	6,475,928
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	6,532,846	8,910,716	5,741,526
	6,532,846	8,910,716	5,741,526
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 6,532,846	7,811,748	5,723,326
Contract liabilities	0	1,098,968	0
Capital expenditure provisions	0	0	18,200
	6,532,846	8,910,716	5,741,526
Reconciliation of net cash provided by operating activities to net result			
Net result	3,930,659	3,096,025	5,365,748
Depreciation	6 4,922,951	6,040,267	4,922,951
(Profit)/loss on sale of asset	5(b) 0	4,040	0
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	0	923,869	0
(Increase)/decrease in inventories	0	(355,485)	0
Increase/(decrease) in payables	0	1,148,444	0
Increase/(decrease) in contract liabilities	(1,098,968)	377,611	(421,147)
Non-operating grants, subsidies and contributions	(8,088,343)	(4,763,791)	(8,602,360)
Net cash from operating activities	(333,701)	6,470,980	1,265,192

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program										2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	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	477,400	0	0	0	0	0	477,400	0	477,400
Buildings - specialised	5,000	415,788	47,500	152,670	0	60,000	331,936	20,000	48,934	25,000	1,106,828	2,381,466	2,278,729
Plant and equipment	0	3,662,000	58,000	0	0	81,000	140,000	1,095,200	0	38,000	5,074,200	0	2,944,825
	5,000	4,077,788	105,500	152,670	477,400	141,000	471,936	1,115,200	48,934	63,000	6,658,428	2,381,466	5,700,954
<i>Infrastructure</i>													
Infrastructure - roads	0	0	0	0	0	0	0	4,730,059	0	0	4,730,059	3,531,738	5,967,795
Infrastructure - footpaths	0	0	0	0	0	0	0	20,000	0	0	20,000	379,459	200,000
Infrastructure - drainage	0	0	0	0	0	0	0	135,000	0	0	135,000	10,895	0
Infrastructure - parks and ovals	0	0	0	0	0	87,910	1,202,236	0	0	0	1,290,146	14,000	1,039,499
Infrastructure - bridges	0	0	0	0	0	0	0	0	0	0	0	309,325	0
Infrastructure - other	0	80,000	0	15,000	0	15,200	106,631	0	10,000	0	226,831	164,914	57,370
Other infrastructure - sewer	0	0	0	0	0	300,000	0	0	0	0	300,000	0	100,000
	0	80,000	0	15,000	0	403,110	1,308,867	4,885,059	10,000	0	6,702,036	4,410,331	7,364,664
Total acquisitions	5,000	4,157,788	105,500	167,670	477,400	544,110	1,780,803	6,000,259	58,934	63,000	13,360,464	6,791,797	13,065,618

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

- Plant replacement program

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.

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety	55,000	55,000	0	0	0	0	0	0	30,000	30,000	0	0
Health	25,000	25,000	0	0	0	0	0	0	0	0	0	0
Community amenities	33,000	33,000	0	0	0	0	0	0	0	0	0	0
Recreation and culture	46,000	46,000	0	0	0	0	0	0	0	0	0	0
Transport	112,000	112,000	0	0	0	0	0	119,000	119,000	0	0	0
Economic services	21,000	21,000	0	0	0	(4,040)	0	0	0	0	0	0
Other property and services	15,000	15,000	0	0	0	0	0	15,000	15,000	0	0	0
	307,000	307,000	0	0	0	(4,040)	0	(4,040)	164,000	164,000	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	307,000	307,000	0	0	0	0	0	0	164,000	164,000	0	0
<u>Infrastructure</u>												
Infrastructure - parks and ovals	0	0	0	0	0	(4,040)	0	(4,040)	0	0	0	0
	307,000	307,000	0	0	0	(4,040)	0	(4,040)	164,000	164,000	0	0

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

- Plant replacement program

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.

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023

6. ASSET DEPRECIATION

By Program

Law, order, public safety	175,670	245,685	175,670
Health	16,625	14,241	16,625
Education and welfare	64,988	58,217	64,988
Housing	0	29,377	0
Community amenities	226,364	39,259	226,364
Recreation and culture	1,655,654	1,557,829	1,655,654
Transport	1,944,518	3,309,101	1,944,518
Economic services	69,265	186,536	69,265
Other property and services	769,867	600,022	769,867

By Class

Buildings - non-specialised	46,404	33,646	40,784
Buildings - specialised	1,128,182	696,456	1,019,655
Furniture and equipment	51,880	37,859	51,880
Plant and equipment	601,645	433,120	741,750
Vehicles	0	228,419	0
Infrastructure - other	373,307	481,454	355,480
Infrastructure - roads	1,800,000	3,125,398	1,788,880
Infrastructure - footpaths	0	0	11,120
Infrastructure - parks and ovals	773,337	829,791	773,337
Infrastructure - bridges	116,228	142,156	116,228
Right of use - buildings	6,958	6,958	0
Right of use - plant and equipment	25,010	25,010	23,837
	4,922,951	6,040,267	4,922,951

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 60 years
Buildings - specialised	2 to 80 years
Furniture and equipment	3 to 50 years
Plant and equipment Large Plant	5 to 20 years
Plant and equipment Small Plant	1 to 5 years
Plant and equipment - Sundry	1 to 35 years
Tools	4 to 10 years
Infrastructure - Footpaths	40 years
Infrastructure - Parks & ovals	1 to 40 years
Infrastructure - Bridges	2 to 100 years
Infrastructure - Other	1 to 75 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
Right-of-use (buildings)	Based on the remaining lease
Right-of-use (plant and equipment)	Based on the remaining lease

AMORTISATION

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

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

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

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023

7. 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	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	
				Principal 1 July 2022	Budget New Loans	Budget Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments		Principal 1 July 2021	Actual New Loans	Actual Repayments	Principal outstanding 30 June 2022	Actual Interest Repayments	Principal 1 July 2021	Budget New Loans	Budget Repayments	Principal outstanding 30 June 2022
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Health																		
Gingin Medical Centre	100	*WATC	6.61%	38,210	0	(33,809)	4,401	(4,009)	69,891	0	(31,681)	38,210	(5,239)	101,572	0	(31,681)	69,891	(6,105)
Community amenities																		
Tip Rationalisation Site	111	*WATC	6.49%	376,163	0	(21,386)	354,777	(25,374)	396,226	0	(20,063)	376,163	(26,208)	416,289	0	(20,063)	396,226	(26,697)
Seabird Sea Wall	127	*WATC	2.51%	81,540	0	(21,874)	59,666	(2,446)	102,875	0	(21,335)	81,540	(2,755)	124,211	0	(21,335)	102,876	(2,985)
Lancelin Caravan Park Assets	128	*WATC	2.52%	(20,359)	0	(21,146)	(41,505)	(266)	21,146	0	(41,505)	(20,359)	(929)	62,651	0	(41,505)	21,146	(1,319)
Recreation and culture																		
Guilderton Country Club Hall Extension	114	*WATC	7.14%	257,778	0	(41,117)	216,661	(20,421)	296,110	0	(38,332)	257,778	(22,895)	334,441	0	(38,331)	296,110	(23,207)
Regional Hardcourt Facility	120	*WATC	6.68%	194,527	0	(25,386)	169,141	(14,165)	218,299	0	(23,772)	194,527	(15,728)	242,071	0	(23,772)	218,299	(15,780)
Regional Hardcourt Facility	124A	*WATC	4.13%	189,635	0	(22,817)	166,818	(8,503)	211,538	0	(21,903)	189,635	(9,351)	233,441	0	(21,903)	211,538	(9,417)
Gingin Swimming Pool Tiling	126	*WATC	3.10%	50,411	0	(15,647)	34,764	(1,913)	65,584	0	(15,173)	50,411	(2,194)	80,757	0	(15,173)	65,584	(2,387)
Gingin Outdoor Activity Space	132	*WATC	1.43%	143,830	0	(16,824)	127,006	(2,237)	160,415	0	(16,585)	143,830	(2,467)	177,000	0	(16,585)	160,415	(2,475)
Lancelin Cunliffe Street Carpark	New			0	250,000	0	0	0	0	0	0	0	0	0	250,000	0	250,000	0
Economic services																		
Guilderton Caravan Park Waste Water	New			0	300,000	0	300,000	0	0	0	0	0	0	0	100,000	0	100,000	0
Other property and services																		
Altus Financials Suite	131	*WATC	1.94%	139,431	0	(9,334)	130,097	(2,835)	148,587	0	(9,156)	139,431	(3,007)	157,743	0	(9,156)	148,587	(3,013)
Lot 44 Weld Street, Gingin	123	*WATC	6.96%	117,839	0	(18,902)	98,937	(9,107)	135,491	0	(17,652)	117,839	(10,102)	153,143	0	(17,652)	135,491	(10,357)
				1,569,005	550,000	(248,242)	1,620,763	(91,276)	1,826,162	0	(257,157)	1,569,005	(100,875)	2,083,319	350,000	(257,156)	2,176,163	(103,742)
Self Supporting Loans																		
Recreation and culture																		
Ledge Point Country Club Cool Room	130	*WATC	2.16%	14,793	0	(2,278)	12,515	(355)	17,023	0	(2,230)	14,793	(397)	19,253	0	(2,230)	17,023	(404)
				14,793	0	(2,278)	12,515	(355)	17,023	0	(2,230)	14,793	(397)	19,253	0	(2,230)	17,023	(404)
				1,583,798	550,000	(250,520)	1,633,278	(91,631)	1,843,185	0	(259,387)	1,583,798	(101,272)	2,102,572	350,000	(259,386)	2,193,186	(104,146)

*Western Australian Treasury Corporation

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Cunliffe Street Car Park, Lancelin	*WATC	Debenture	10	3.0%	250,000	0	250,000	0
Guilderton Caravan Park Waste Water	*WATC	Debenture	10	3.0%	300,000	0	300,000	0
					550,000	0	550,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 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	24,000	24,000	29,000
Credit card balance at balance date	0	1,127	0
Total amount of credit unused	524,000	525,127	529,000
Loan facilities			
Loan facilities in use at balance date	1,633,278	1,583,798	2,193,186
Unused loan facilities at balance date	NIL	NIL	NIL

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.

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

8. LEASE LIABILITIES

Purpose	Lease Number	Lease Interest Rate	Lease Term (mths)	Budget	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	Budget	2021/22
				Lease Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2023		2022/23 Budget Lease Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual New Leases	2021/22 Actual Lease Principal repayments		Actual Lease Principal outstanding 30 June 2022	2021/22 Actual Lease Interest repayments	2021/22 Budget Principal		2021/22 Budget New Leases
Other property and services				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Lancelin Administration - Building	1	1.30%	36	7,041	0	(7,041)	0	(50)	13,992	0	(6,951)	7,041	(140)	13,992	0	(6,951)	7,041	(140)
Gingin Administration - Franking Machine	2	3.10%	60	0	0	0	0	0	389	0	(389)	0	0	389	0	(389)	0	(1)
Gingin Administration - Photocopier	3	1.10%	36	10,181	0	(7,622)	2,559	(73)	17,720	0	(7,539)	10,181	(156)	17,720	0	(7,539)	10,181	(156)
Gingin Administration - Server	4	1.30%	60	60,175	0	(17,338)	42,837	(676)	77,291	0	(17,116)	60,175	(899)	77,290	0	(17,116)	60,174	(898)
				77,397	0	(32,001)	45,396	(799)	109,392	0	(31,995)	77,397	(1,195)	109,391	0	(31,995)	77,396	(1,195)

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.

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.

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

APPENDIX 11.1.1

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council												
1 LSL, Annual, Sick Leave and Staff Contingency	429,670	2,912	0	432,582	429,670	0	0	429,670	429,670	2,981	0	432,651
2 Office Equipment Reserve	0	69	0	69	0	0	0	0	0	0	0	0
3 Plant and Equipment Reserve	1,593,152	8,985	(987,200)	614,937	1,593,152	0	0	1,593,152	1,354,067	9,000	(87,530)	1,275,537
5 Land and Buildings Reserve	916,407	4,976	(590,097)	331,286	916,407	0	0	916,407	916,407	4,976	(477,400)	443,983
6 Guilderton Caravan Park Reserve	34,018	246	0	34,264	34,018	0	0	34,018	34,018	246	0	34,264
7 Shire Recreation Development Reserve	515,566	518	0	516,084	106,922	418,644	(10,000)	515,566	75,135	518	(50,000)	25,653
8 Redfield Park Reserve	31,469	217	0	31,686	31,469	0	0	31,469	31,468	217	0	31,685
9 Ocean Farm Recreation Reserve	31,160	215	0	31,375	31,160	0	0	31,160	31,161	215	0	31,376
10 Tip Rationalisation Reserve	1,973,829	28,060	(55,000)	1,946,889	1,606,185	367,644	0	1,973,829	1,606,185	33,223	(50,000)	1,589,408
11 Lancelin Community Sport and Recreation Reserve	98,640	425	0	99,065	79,768	18,872	0	98,640	79,739	19,895	0	99,634
13 Community Infrastructure Reserve	36,531	12,000	0	48,531	15,731	20,800	0	36,531	15,731	22,400	0	38,131
14 Staff Housing	33,560	0	0	33,560	33,560	0	0	33,560	33,559	231	0	33,790
15 Future Infrastructure Reserve	567,840	0	0	567,840	567,840	0	0	567,840	567,840	3,507	0	571,347
16 Guilderton Country Club Reserve	19,157	0	0	19,157	11,077	8,080	0	19,157	14,535	8,143	0	22,678
17 Coastal Management Reserve - Coastal Inundation	292,391	0	(40,200)	252,191	192,391	100,000	0	292,391	192,391	100,000	(53,000)	239,391
18 Guilderton Foreshore Reserve	121,076	69,520	0	190,596	0	121,076	0	121,076	0	128,191	0	128,191
20 Unspent Grants Reserve - Youth Services Website Grant	5,014	0	0	5,014	5,014	0	0	5,014	5,014	0	0	5,014
21 Seniors Housing Reserve	162,145	80,957	(146,000)	97,102	81,188	80,957	0	162,145	81,188	80,957	0	162,145
22 Gingin Railway Station Reserve	5,747	0	0	5,747	5,747	0	0	5,747	5,747	0	0	5,747
24 Contributions to Roads Reserve - Cullalla Road Intersection	45,128	0	0	45,128	45,128	0	0	45,128	45,128	0	0	45,128
28 Contribution to Roads Reserve - Cowalla Road Intersection	16,045	0	0	16,045	16,045	0	0	16,045	16,046	0	0	16,046
29 Contribution to Roads Reserve - Chitna Road	3,008	0	0	3,008	3,008	0	0	3,008	3,009	0	0	3,009
31 Contribution to Roads Reserve - Balance of Muni Funds	700,375	300,000	0	1,000,375	492,808	207,567	0	700,375	492,808	0	(200,000)	292,808
32 Community Infrastructure Reserve - Lower Coastal Fire Control	25,266	15	0	25,281	25,266	0	0	25,266	25,266	0	0	25,266
33 Community Infrastructure Reserve - Gingin Logo Plates	8,030	0	0	8,030	8,030	0	0	8,030	8,030	0	0	8,030
34 Community Infrastructure Reserve - Gingin Ambulance	48,120	6,000	0	54,120	42,120	6,000	0	48,120	42,120	6,000	0	48,120
36 Community Infrastructure - Lancelin Ambulance	30,937	18,000	0	48,937	12,937	18,000	0	30,937	12,937	18,000	0	30,937
38 Subdivision Reserve - Mallee Lane Subdivision Contribution towards DUP Cheriton Rd to Brockman St	14,672	0	0	14,672	14,672	0	0	14,672	14,672	0	0	14,672
40 Public Open Space Reserve	26,050	0	0	26,050	26,050	0	0	26,050	26,050	0	0	26,050
41 Guilderton Trailer Parking Reserve	26,745	6,480	0	33,225	29,896	5,797	(8,948)	26,745	29,896	12,739	0	42,635
42 Gingin Outdoor Activity Space (GOAS) Playground	0	0	0	0	(4,834)	4,834	0	0	0	0	0	0
	7,811,748	539,595	(1,818,497)	6,532,846	6,452,425	1,378,271	(18,948)	7,811,748	6,189,817	451,439	(917,930)	5,723,326

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023 9. RESERVE ACCOUNTS

(b) Financially 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
1 LSL, Annual, Sick Leave and Staff Contingency	As required	Used to fund annual leave, long service leave, sick leave, redundancy/retirement and staff contingency.
2 Office Equipment Reserve	As required	Used for the acquisition and/or replacement of major items of office equipment (including computer system).
3 Plant and Equipment Reserve	As required	Used for the purchase of major plant and equipment.
5 Land and Buildings Reserve	As required	Used for the replacement and/or acquisition of land and buildings.
6 Guilderton Caravan Park Reserve	As required	Used for the development of Guilderton Caravan Park facilities.
7 Shire Recreation Development Reserve	As required	Used for the development of Shire Recreation facilities.
8 Redfield Park Reserve	As required	Used for the development of Public Open Space within the Redfield Park subdivision.
9 Ocean Farm Recreation Reserve	As required	Used for the development of recreation and community facilities within the Ocean Farm subdivision.
10 Tip Rationalisation Reserve	As required	Used for rationalisation of rubbish tip facilities within the Shire.
11 Lancelin Community Sport and Recreation Reserve	As required	Used in developing building and other associated infrastructure at the Lancelin Community Sporting Club and are to be spent upon request from the Club, and approval from Council.
13 Community Infrastructure Reserve	As required	Used to assist in the financing of community facilities.
14 Staff Housing	As required	To be used to fund Staff housing infrastructure additions and/or replacement.
15 Future Infrastructure Reserve	As required	To used to fund future infrastructure construction, purchase, additions and/or renewals.
16 Guilderton Country Club Reserve	As required	To be used to fund the development of the Guilderton Country Club and are to be spent upon request from the Club, and approval from Council.
17 Coastal Management Reserve - Coastal Inundation	As required	For the purpose of funding coastal erosion mitigation and inundation works.
18 Guilderton Foreshore Reserve	As required	For the purpose to upgrade facilities and amenity within the Guilderton foreshore area.
19 Unspent Grants Reserve - DFES Grant	As required	For the purpose of isolating grant funds received and not used during a financial period.
20 Unspent Grants Reserve - Youth Services Website Grant	As required	For the purpose of isolating grant funds received and not used during a financial period.
21 Seniors Housing Reserve	As required	For the purpose of repairs, improvements, extensions or construction of seniors housing.
22 Gingin Railway Station Reserve	As required	For the purpose of improving and maintaining the Gingin Railway Station.
23 Subdivisions Reserve - Battle-Axe LA3 & LA90	As required	For the purpose of isolating subdivision monies intended for future works.
24 Contributions to Roads Reserve - Cullalla Road Intersection	As required	For the purpose of funding future road works
25 Subdivisions Reserve - Edgar Subdivision	As required	For the purpose of isolating subdivision monies intended for future works.
26 Subdivisions Reserve - Price - Lot 30 Hopkins Street Planning Conditions	As required	For the purpose of isolating subdivision monies intended for future works.
27 Subdivisions Reserve - Donaldson Subdivision	As required	For the purpose of isolating subdivision monies intended for future works.
28 Contribution to Roads Reserve - Cowalla Road Intersection	As required	For the purpose of funding future road works.
29 Contribution to Roads Reserve - Chitna Road	As required	For the purpose of funding future road works.
30 Subdivisions Reserve - Harris M Subdivision	As required	For the purpose of isolating subdivision monies intended for future works.
31 Contribution to Roads Reserve - Balance of Muni Funds	As required	For the purpose of funding future road works.
32 Community Infrastructure Reserve - Lower Coastal Fire Control	As required	Used to assist in the financing of community facilities.
33 Community Infrastructure Reserve - Gingin Logo Plates	As required	Used to assist in the financing of community facilities.
34 Community Infrastructure Reserve - Gingin Ambulance	As required	Used to assist in the financing of community facilities.
35 Community Infrastructure Reserve - Concept Plan for Granville Park Gingin	As required	Used to assist in the financing of community facilities.
36 Community Infrastructure - Lancelin Ambulance	As required	Used to assist in the financing of community facilities.
37 Coastal Management Reserve - BEN Signs	As required	For the purpose of funding coastal erosion mitigation and inundation works.
Subdivision Reserve - Mallee Lane Subdivision Contribution towards DUP Cheriton Rd to Brockman St	As required	For the purpose of isolating subdivision monies intended for future works.
40 Public Open Space Reserve	As required	For the purpose of funding development of public open space.
41 Guilderton Trailer Parking Reserve	As required	For the purpose of future trailer park bay maintenance at Guilderton Foreshore.

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023

10. 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 contractual commitments	General appropriations and contributions with no specific contractual commitments	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
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
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

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions			
	\$	\$	\$
Governance	8,560	2,934	0
General purpose funding	9,559,514	9,051,396	9,088,646
Law, order, public safety	120,674	158,410	124,412
Health	58,545	65,520	50,500
Education and welfare	9,500	4,927	9,500
Housing	123,718	115,102	112,764
Community amenities	1,736,016	1,792,847	1,697,864
Recreation and culture	120,576	120,789	120,604
Transport	199,000	181,260	195,000
Economic services	1,678,575	1,664,979	1,627,796
Other property and services	101,050	268,592	92,049
	13,715,728	13,426,756	13,119,135
Operating grants, subsidies and contributions			
Governance	0	0	5,000
General purpose funding	376,440	2,479,935	1,025,367
Law, order, public safety	482,031	1,202,054	577,438
Health	0	1,100	5,350
Education and welfare	0	3,200	0
Community amenities	173,887	73,100	223,697
Recreation and culture	10,600	19,872	0
Transport	248,580	228,403	228,403
Economic services	12,000	45,712	36,636
Other property and services	29,100	0	63,900
	1,332,638	4,053,376	2,165,791
Non-operating grants, subsidies and contributions			
Law, order, public safety	3,775,788	2,152,653	4,121,319
Community amenities	126,450	0	0
Recreation and culture	1,603,005	358,607	840,307
Transport	2,583,100	2,252,531	3,640,734
	8,088,343	4,763,791	8,602,360
Total Income	23,136,709	22,243,923	23,887,286
Expenses			
Governance	(2,239,694)	(2,143,316)	(1,547,686)
General purpose funding	(469,441)	(510,721)	(536,863)
Law, order, public safety	(1,457,290)	(1,891,696)	(1,611,046)
Health	(554,748)	(475,476)	(655,014)
Education and welfare	(195,732)	(168,670)	(256,382)
Housing	(99,341)	(88,844)	(86,484)
Community amenities	(3,320,327)	(2,187,222)	(3,149,681)
Recreation and culture	(3,478,382)	(3,531,958)	(3,997,105)
Transport	(4,997,854)	(5,058,398)	(4,030,718)
Economic services	(1,429,899)	(1,545,371)	(1,562,148)
Other property and services	(963,342)	(1,546,226)	(1,088,411)
Total expenses	(19,206,050)	(19,147,898)	(18,521,538)
Net result for the period	3,930,659	3,096,025	5,365,748

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	26,199	0	10,000
- Other funds	11,576	582	5,000
Other interest revenue (refer to Note 2(b))	76,000	68,692	122,444
	113,775	69,274	137,444
(b) Other revenue			
Reimbursements and recoveries	90,395	365,630	196,285
Other	147,114	180,440	0
	237,509	546,070	196,285
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	55,000	37,000	65,000
Other services	0	1,800	1,040
	55,000	38,800	66,040
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	91,631	101,272	104,146
Interest expense on lease liabilities	799	1,195	1,195
	92,430	102,467	105,341
(e) Write offs			
General rate	0	474	0
	0	474	0
(f) Low Value lease expenses			
Office equipment	0	0	2,100
	0	0	2,100

MINUTES SPECIAL COUNCIL MEETING 31 AUGUST 2022

APPENDIX 11.1.1

SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2023

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cr Fewster - Shire President			
President's allowance	16,000	16,000	16,000
Meeting attendance fees	15,600	15,000	15,000
Annual allowance for ICT expenses	2,500	2,000	2,000
Travel and accommodation expenses	3,438	0	1,415
	37,538	33,000	34,415
Cr Rule - Deputy President			
Deputy President's allowance	4,000	4,000	4,000
Meeting attendance fees	8,320	8,000	8,000
Annual allowance for ICT expenses	2,500	2,000	2,000
Travel and accommodation expenses	3,438	0	1,415
	18,258	14,000	15,415
Cr Johnson - Councillor			
Meeting attendance fees	8,320	8,000	8,000
Annual allowance for ICT expenses	2,500	2,000	2,000
Travel and accommodation expenses	3,438	2,916	1,415
	14,258	12,916	11,415
Cr Vis - Councillor			
Meeting attendance fees	8,320	8,000	8,000
Annual allowance for ICT expenses	2,500	2,000	2,000
Travel and accommodation expenses	3,438	0	1,415
	14,258	10,000	11,415
Cr Peczka - Councillor			
Meeting attendance fees	8,320	8,000	8,000
Annual allowance for ICT expenses	2,500	2,000	2,000
Travel and accommodation expenses	3,438	2,087	1,415
	14,258	12,087	11,415
Cr Court - Councillor			
Meeting attendance fees	0	7,033	8,000
Annual allowance for ICT expenses	0	1,758	2,000
Travel and accommodation expenses	0	232	1,415
	0	9,023	11,415
Cr Lobb - Councillor			
Meeting attendance fees	0	2,826	8,000
Annual allowance for ICT expenses	0	82	2,000
Travel and accommodation expenses	0	1,223	1,415
	0	4,131	11,415
Cr Morton - Councillor			
Meeting attendance fees	0	2,326	8,000
Annual allowance for ICT expenses	0	582	2,000
Travel and accommodation expenses	0	0	1,415
	0	2,908	11,415
Cr Balcombe - Councillor			
Meeting attendance fees	8,320	8,000	8,000
Annual allowance for ICT expenses	2,500	2,000	2,000
Travel and accommodation expenses	3,438	534	1,415
	14,258	10,534	11,415
Cr Sorenson - Councillor			
Meeting attendance fees	8,320	5,684	0
Annual allowance for ICT expenses	2,500	1,418	0
Travel and accommodation expenses	3,438	1,512	0
	14,258	8,614	0
Cr Kestel - Councillor			
Meeting attendance fees	8,320	0	0
Annual allowance for ICT expenses	2,500	0	0
Travel and accommodation expenses	3,434	0	0
	14,254	0	0
Total Elected Member Remuneration	141,340	117,213	129,735
President's allowance	16,000	16,000	16,000
Deputy President's allowance	4,000	4,000	4,000
Meeting attendance fees	73,840	72,869	79,000
Annual allowance for ICT expenses	20,000	15,840	18,000
Travel and accommodation expenses	27,500	8,504	12,735
	141,340	117,213	129,735

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

14. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Public Open Space	11,326	0	0	11,326
	11,326	0	0	11,326

**MINUTES
SPECIAL COUNCIL MEETING
31 AUGUST 2022**

APPENDIX 11.1.1

SHIRE OF GINGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

15. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	360		
General purpose funding	16,000	15,965	0
Law, order, public safety	108,910	108,906	104,450
Health	50,000	53,354	50,000
Education and welfare	9,500	4,927	9,500
Housing	123,468	116,933	112,764
Community amenities	1,727,516	1,789,387	1,679,290
Recreation and culture	119,850	114,905	110,000
Transport	129,000	107,968	135,000
Economic services	1,614,075	1,560,367	1,612,796
Other property and services	43,000	49,540	15,000
	3,941,679	3,922,252	3,828,800

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

SHIRE OF GINGIN - PLANT REPLACEMENT PROGRAM 2022/23													
YEAR	VEHICLES	Disposal Based on	REG NO.	REPLACEMENT YEARS	2022/2023			2023/2024			2024/2025		
					Net \$	Purchase	Sale	Net \$	Purchase	Sale	Net \$	Purchase	Sale
ROAD PLANT													
2016	JOHN DEERE GRADER 670G	No change	GG001	10	\$0			\$0			\$0		
2014	JOHN DEERE GRADER 670G	No change	GG003	10	\$0			\$0			\$240,000	\$340,000	(\$100,000)
2020	JOHN DEERE GRADER 670D	No change	GG004	10	\$0			\$0			\$0		
2017	JOHN DEERE TRACTOR	No change	GG012	8	\$0			\$0			\$0		
2016	JOHN DEERE TRACTOR	No change	GG019	8	\$0			\$0			\$75,000	\$105,000	(\$30,000)
2007	CASE LOADER 621D	Pricing updated	GG006	8	\$190,000	\$230,000	(\$40,000)	\$0			\$0		
2013	CASE LOADER 721F	No change	GG026	8	\$0	\$0	\$0	\$200,000	\$250,000	(\$50,000)	\$0		
2017	CASE LOADER 921F	No change	GG016	8	\$0			\$0			\$0		
2016	JCB BACKHOE 3CX	No change	GG011	8	\$0			\$0			\$105,000	\$145,000	(\$40,000)
1989	AVELING ROLLER	No change	GG021	N/A	\$0			\$0			\$0		
2019	AMMANN MULTI-TYRED ROLLER	No change	GG029	7	\$0			\$0			\$0		
2016	BOMAG ROLLER BW212	No change	GG079	7	\$0	\$0	\$0	\$110,000	\$150,000	(\$40,000)	\$0		
2016	MINI SKID STEER - GINGIN	No change	-	7	\$0			\$48,000	\$55,000	(\$7,000)	\$0		
2019	MINI SKID STEER - COASTAL		-	7	\$0			\$0			\$0		
2020	GRAVEL SCREEN (GRIZZLY)	No change	-	N/A	\$0			\$0			\$0		
	3.5 Tonne Excavator	Pricing obtained			\$51,000	\$51,000	\$0						
	Bob Cat	Pricing obtained			\$90,000	\$90,000	\$0						
	Diesel Fuel Tank - 50,000 litres	Pricing obtained			\$73,200	\$73,200	\$0						
			SUB-TOTAL		\$404,200	\$444,200	(\$40,000)	\$358,000	\$455,000	(\$97,000)	\$420,000	\$590,000	(\$170,000)
TRUCKS/TRAILERS													
2021	VOLVO FM13 PRIME MOVER	2022/23 pushed out - Purchased 8/2021 to replace Mercedes Benz	GG028	10	\$0	\$0	\$0	\$0			\$0		
2016	VOLVO FM13 PRIME MOVER		GG045	10	\$0			\$0			\$0		
2013	VOLVO FM13 PRIME MOVER	To be retained and adapted to a cart water	GG002	10	\$0			\$0	\$0	\$0	\$0		
	NEW PRIME MOVER	To replace GG002 and used as road train. GG002 to be retained to cart water.			\$260,000	\$260,000	\$0	\$0	\$0	\$0	\$0		
2018	MERCEDES BENZ - WATER TRUCK	Retained 2020/21 and adapted as water truck. Has had a new gear box and a number of replacements but it is not in good shape	GG066	10	\$0			\$0			\$0		
2000	BOSTRL SEMI-TRAILER END TIPPER		GG024	25 (was 20)	\$0			\$0			\$0		
2015	DRAKE LOW LOADER		GG037	20	\$0			\$0			\$0		
2019	ISUZU MAINTENANCE TRUCK		GG048	4	\$0			\$125,000	\$150,000	(\$25,000)	\$0		
2018	ISUZU MAINTENANCE TRUCK TIPPER	22/23 to 24/25	GG060	4	\$0	\$0	\$0	\$0			\$125,000	\$150,000	(\$25,000)
2013	MITSUBISHI FUSO 8 WHEELER		GG088	8	\$0	\$0	\$0	\$180,000	\$210,000	(\$30,000)	\$0		
2009	NISSAN TRUCK UD MKS BEAVERTAIL	22/23 to 24/25 Change to being able to cart Bob Cat	GG056	15 (was 10)	\$0	\$0	\$0	\$0			\$100,000	\$125,000	(\$25,000)
2014	12,000 LITRE WATER TANK WITH FIELD STANDS		-	15	\$0			\$0			\$52,000	\$60,000	(\$8,000)
1996	ROAD BROOM TRAILER		GG042	25 (was 20)	\$0			\$0			\$0		
	SIDE TIPPING SEMI-TRAILER 26/08/2022	Purchase 2 new Side - Pricing obtained			\$172,000	\$172,000	\$0						

SHIRE OF GINGIN - PLANT REPLACEMENT PROGRAM 2022/23													
YEAR	VEHICLES	Disposal Based on	REG NO.	REPLACEMENT YEARS	2022/2023			2023/2024			2024/2025		
					Net \$	Purchase	Sale	Net \$	Purchase	Sale	Net \$	Purchase	Sale
2008	SIDE TIPPING SEMI-TRAILER	Retain for road train configuration	GG6014	15	\$0	\$0	\$0	\$0			\$0		
2008	SIDE TIPPING SEMI-TRAILER	Dispose	GG6017	15	(\$20,000)	\$0	(\$20,000)	\$0			\$0		
2016	ENCLOSED TRAILER - GG MAINT			5	\$0			\$0			\$0		
2016	TIPPING TRAILER - UPPER COASTAL			15	\$0			\$0			\$0		
2020	TIPPING TRAILER - GINGIN TOWN MAINT		GG039	15	\$0			\$0			\$12,000	\$15,000 (\$3,000)	
2019	WATER TRAILER		GG6905	15	\$0			\$0			\$0		
2019	BARTCO VARIABLE MESSAGE BOARD (VMB)		GG078	10	\$0			\$0			\$0		
2019	BARTCO VARIABLE MESSAGE BOARD (VMB)		GG6666	10	\$0			\$0			\$0		
NEW	VARIABLE MESSAGE BOARD (VMB)	22/23 to 24/25		10	\$0	\$0		\$0			\$26,000	\$26,000	
NEW	VARIABLE MESSAGE BOARD (VMB)	22/23 to 24/25		10	\$0	\$0		\$0			\$26,000	\$26,000	
2012	Sweeper truck Rosmech Merlin Nissan S.A.M. VMB TRAILER		GG063 GG6015	4	(\$1,000)	\$0	(\$1,000)						
			SUB-TOTAL		\$411,000	\$432,000	(\$21,000)	\$305,000	\$360,000	(\$55,000)	\$341,000	\$402,000 (\$61,000)	
UTILITIES/SMALL TRUCKS													
	4WD UTILITY DUAL CAB - CESM	Unchanged			\$45,000	\$45,000	\$0						
2019	ISUZU UTILITY 4WD DUAL CAB - CESM	Move to BFRC position	GG.005	3yrs/200,000km	\$0	\$0	\$0	\$0			\$0		
2017	ISUZU UTILITY 4WD DUAL CAB - BUSH FIRE RISK CO-ORDINATOR	Dispose	GG09	4yrs/200,000km	(\$10,000)		(\$10,000)	\$0			\$0		
2019	ISUZU UTILITY 4WD SPACE CAB - RANGER 1	21/22 to 22/23 Replace at higher spec	GG.073	3yrs/200,000km	\$65,000	\$80,000	(\$15,000)	\$0			\$26,000	\$41,000 (\$15,000)	
2019	ISUZU UTILITY 4WD SPACE CAB - RANGER 2	21/22 to 22/23	GG.074	3yrs/200,000km	\$26,000	\$41,000	(\$15,000)	\$0			\$26,000	\$41,000 (\$15,000)	
2019	ISUZU UTILITY 4WD SPACE CAB - RANGER 3	No change	GG.070	3yrs/200,000km	\$26,000	\$41,000	(\$15,000)	\$0			\$0		
	ISUZU UTILITY 4WD DUAL CAB - GRADER MAINTENANCE	keep	GG068	4yrs/200,000km	\$0			\$0			\$28,000	\$43,000 (\$15,000)	
2016	VW T5 VAN - MECHANIC	Issue not suitable	GG.009	4yrs/200,000km	\$0			\$0			\$85,000	\$120,000 (\$35,000)	
2016	ISUZU UTILITY 4WD SPACE CAB - GG MAINT SUPERVISOR	21/22 to 22/23	GG.013	4yrs/200,000km	\$26,000	\$41,000	(\$15,000)	\$0			\$0		
2016	ISUZU UTILITY 4WD DUAL CAB - CONSTRUCTION/MAINT UTE	21/22 to 22/23	GG.049	4yrs/200,000km	\$26,000	\$41,000	(\$15,000)	\$0			\$0		
2016	ISUZU UTILITY 4WD SPACE CAB (TIPPER) - GUILDERTON GARDENER	21/22 to 22/23	GG.017	4yrs/200,000km	\$30,000	\$46,000	(\$16,000)	\$0			\$0		
2016	ISUZU UTILITY 4WD SPACE CAB - LA GARDENER (TIPPER)	22/23 to 23/24	GG.043	4yrs/200,000km	\$0	\$0	\$0	\$30,000	\$46,000	(\$16,000)	\$0		
2016	ISUZU UTILITY 4WD SPACE CAB - LA GARDENER / BUILD MAINT (TIPPER)	21/22 to 22/23	GG.033	4yrs/200,000km	\$30,000	\$46,000	(\$16,000)	\$0			\$0		
2017	ISUZU UTILITY 4WD SPACE CAB - GU C/VAN PARK (TIPPER)	Caravan Park to purchase?	GG.044	4yrs/200,000km	(\$16,000)	\$0	(\$16,000)	\$0			\$0		
2017	ISUZU UTILITY 4WD DUAL CAB - CONSTRUCTION UTE	21/22 to 22/23	GG.050	4yrs/200,000km	\$29,000	\$45,000	(\$16,000)	\$0			\$0		
2016	ISUZU UTILITY 4WD DUAL CAB - OPERATIONS CO-ORDINATOR UTE	No change	GG.046	4yrs/200,000km	\$0			\$33,000	\$45,000	(\$12,000)	\$0		
2016	ISUZU UTILITY 4WD SPACE CAB - UPPER COASTAL MAINT	No change	GG.020	3yrs/200,000km	\$0			\$30,000	\$45,000	(\$15,000)	\$0		

SHIRE OF GINGIN - PLANT REPLACEMENT PROGRAM 2022/23													
YEAR	VEHICLES	Disposal Based on	REG NO.	REPLACEMENT YEARS	2022/2023			2023/2024			2024/2025		
					Net \$	Purchase	Sale	Net \$	Purchase	Sale	Net \$	Purchase	Sale
2018	ISUZU UTILITY 4WD SPACE CAB - GG MAINT	22/23 to 23/24	GG061	4yrs/200,000km	\$0	\$0	\$0	\$26,000	\$41,000	(\$15,000)	\$0		
	CATERPILLAR FORKLIFT	No change	GG085		\$0			\$0			\$32,500	\$35,000	(\$2,500)
	DRIVER REVIVOR VAN				\$0			\$0			\$0		
			SUB-TOTAL		\$277,000	\$426,000	(\$149,000)	\$119,000	\$177,000	(\$58,000)	\$197,500	\$280,000	(\$82,500)
GARDENING PLANT													
2015	MOWER (KUBOTA) LANCELIN	21/22 to 22/23	GG.034	5	\$33,000	\$40,000	(\$7,000)	\$0			\$0		
2015	MOWER (KUBOTA) GINGIN	No change	GG.041	5	\$33,000	\$40,000	(\$7,000)	\$0			\$0		
2015	MOWER GUILDERTON CVN PARK	Caravan Park to purchase?	N/L	5	(\$5,000)	\$0	(\$5,000)	\$0			\$0		
2019	MOWER (Kubota Zero Turn)	22/23 to 23/24	GG095	3	\$0	\$0	\$0	\$21,000	\$25,000	(\$4,000)	\$21,000	\$25,000	(\$4,000)
2011	MOWER (HUSQVARNA) GINGIN		GG096		\$0			\$0			\$0		
2011	MOWER (HUSQVARNA) GINGIN - TO BE		GG097		\$0			\$0			\$0		
2005	MOWER (GIANNI FERRARI) - TO BE		GG040		\$0			\$0			\$0		
2014	SLASHER (VERGE MAINTENANCE)	No change	-	8	\$55,000	\$60,000	(\$5,000)	\$0			\$0		
			SUB-TOTAL		\$116,000	\$140,000	(\$24,000)	\$21,000	\$25,000	(\$4,000)	\$21,000	\$25,000	(\$4,000)
MANAGEMENT													
2015	VW Toreug - CEO	No change	0.GG	N/A	\$0			\$0			\$0		
2020	ISUZU MU-X - EMCCS	No change	2.GG	4yrs/200,000km	\$0			\$27,000	\$46,000	(\$19,000)	\$0		
2019	ISUZU MU-X - EHO	No change however explore smaller type subject to discussion	3.GG	4yrs/200,000km	\$23,000	\$38,000	(\$15,000)	\$0			\$0		
2017	ISUZU MU-X - EMRDS	21/22 to 22/23 Explore possible smaller type subject to discussion	4.GG	4yrs/200,000km	\$25,000	\$43,000	(\$18,000)	\$0			\$0		
2017	ISUZU MU-X - POOL VEHICLE	21/22 to 22/23 Explore smaller vehicle	6.GG	4yrs/200,000km	\$23,000	\$38,000	(\$15,000)	\$0			\$0		
2018	UTILITY ISUZU 4WD DUAL CAB - MSP	21/22 to 22/23 To come back from Rangers to Operations	8GG	4yrs/200,000km	\$23,000	\$38,000	(\$15,000)	\$0			\$0		
2020	UTILITY ISUZU 4WD DUAL CAB - EMO	22/23 to 23/24	5GG	3yrs/200,000km	\$0	\$0	\$0	\$27,000	\$45,000	(\$18,000)	\$0		
			SUB-TOTAL		\$94,000	\$157,000	(\$63,000)	\$54,000	\$91,000	(\$37,000)	\$0	\$0	\$0
COMMUNITY VEHICLES													
	GINGIN COMMUNITY BUS	No change	GG007	7 years	\$0			\$65,000	\$75,000	(\$10,000)	\$0		
	LANCELIN COMMUNITY BUS	No change		7 years	\$0			\$0			\$0		
	GINGIN C.A.T.S. CAR	No change	GG096	7 years	\$0			\$0			\$0		
	LANCELIN C.A.T.S. CAR	Trade updated	GG098	7 years	\$10,000	\$20,000	(\$10,000)	\$0			\$0		
			SUB-TOTAL		\$10,000	\$20,000	(\$10,000)	\$65,000	\$75,000	(\$10,000)	\$0	\$0	\$0
	TOTAL PLANT/VEHICLES				\$1,312,200	\$1,619,200	(\$307,000)	\$922,000	\$1,183,000	(\$261,000)	\$979,500	\$1,297,000	(\$317,500)
LEASED VEHICLES (OPERATING EXPENDITURE)													
	NIL		-		\$0			\$0			\$0		
	26/08/2022			Offset	3								

SHIRE OF GINGIN - PLANT REPLACEMENT PROGRAM 2022/23													
YEAR	VEHICLES	Disposal Based on	REG NO.	REPLACEMENT YEARS	2022/2023			2023/2024			2024/2025		
					Net \$	Purchase	Sale	Net \$	Purchase	Sale	Net \$	Purchase	Sale
	TOTAL COUNCIL LEASED PLANT/VEHICLES				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURE				\$1,312,200	\$1,619,200	(\$307,000)	\$922,000	\$1,183,000	(\$261,000)	\$979,500	\$1,297,000	(\$317,500)
	SOURCES OF FUNDING												
	MUNICIPAL FUNDS NEW			MUNICIPAL FUNDS NEW	(\$325,000)			(\$815,000)			(\$815,000)		
	CARRY FORWARDS												
				Transfer to/(from) Reserve	(\$987,200)			(\$107,000)			(\$164,500)		
				SUMMARY									
				Net Purchases	\$1,312,200								
				Transfers to Reserve for purchases carried forward	\$0								
				Maximum new Muni funds = \$415k each year (not offset sale income)	(\$325,000)								
				Transfer to/(from) Reserve	(\$987,200)								
				Plant Reserve EOFY 2021/22	\$1,593,152			\$605,952			\$498,952		
				2022/23 Transfer to Plant Reserve	(\$987,200)			(\$107,000)			(\$164,500)		
				2022/23 Transfer (from) Plant Reserve									
	PLANT/ EQUIPMENT RESERVE				\$605,952			\$498,952			\$334,452		



FEES & CHARGES

2022/23

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 1

Item	Description	Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Administration					
Account Enquiries	Change of Ownership Rates Only (per single enquiry)	\$41.00	\$42.50		
	Rates with Orders & Requisitions (per single enquiry)	\$88.00	\$91.00		
Instalment Charges	Adhoc Rates payment arrangements Administration Charge	\$15.00	\$15.50		
	Two Rate Instalments Administration Charge	\$5.00	\$5.50		
	Four Rate Instalments Administration Charge	\$15.00	\$15.50		
	Payment in lieu of Rates	As per Lease Agreement	As per Lease Agreement		
	At Counter - per copy of rate assessment (when ordering more than one)	\$15.00	\$15.50		x
Notice of Discontinuance	Notice of Discontinuance (Application to have Court Case discontinued) if eligible	Recovery of Court Costs	Recovery of Court Costs		
Council Minutes	At Counter - per copy	\$11.00	\$11.50		x
	Posted - per copy	\$25.50	\$26.50		x
Administration Support	Document search fee - per hour	\$60.00	\$62.00		
	Shire staff administration support - per hour	\$50.00	\$52.00		
Cemetery Charges	Interment, exhumation, reinterment after exhumation	\$989.00	\$1,023.50		x
	Interment of oversize casket/coffin (additional charge)	-	\$300.00	New Fee	
	Issue of a grant of Exclusive Right of Burial - Ordinary land for grave 2.4m X 1.2m 25 yrs	\$85.00	\$88.00		x
	Renewal of a grant of Exclusive Right of Burial - Ordinary land for grave 2.4m X 1.2m 25 yrs	\$85.00	\$88.00		x
	Transfer of a grant of Exclusive Right of Burial - Ordinary land for grave 2.4m X 1.2m 25 yrs	\$28.00	\$29.00		x
	For permission to construct a vault or headstone	\$56.00	-	Replaced by Monument Mason's Single Permit	x
	Alter or add to any grave or headstone monument	\$56.00	-	Replaced by Monument Mason's Single Permit	x
	Interment on weekend or public holiday, or outside normal working hours (additional charge)	\$226.00	\$234.00		x
	For removal of headstone/concrete works	\$113.50	\$117.50		x
	For interment of ashes (in ground or niche wall)	\$56.00	\$58.00		x
	Issue of a grant of Exclusive Right of Burial - Ashes - Niche Wall 25 yrs	\$85.00	\$88.00		x
	Renewal of a grant of Exclusive Right of Burial - Ashes - Niche Wall 25 yrs	\$85.00	\$88.00		x
	Transfer of a grant of Exclusive Right of Burial - Ashes - Niche Wall 25 yrs	\$28.00	\$29.00		x
	Purchase of Niche Wall Plaque engraved	Cost plus \$54 (installation and administration costs)	Cost plus \$56 (installation and administration costs)		
	Funeral Directors' Single Permit	\$78.00	\$81.00		
	Funeral Directors' Annual Licence	\$168.50	\$174.50		
	Monument Masons' Single Licence	\$56.00	\$58.00	Replacing "For permission to construct a vault or headstone" and "Alter or add to any grave or headstone monument"	
	Monumental Masons' Annual Licence	\$113.50	\$117.50		
Memorials	Purchase of Plaque (engraved) or other Memorial and installation costs	Cost plus \$54 (installation and administration costs)	Cost plus \$56 (installation and administration 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		x
	Cowalla and its Buildings	\$15.50	\$15.50		x
Library Deposit	Per item - Book Deposit for non-permanent residents <i>Minimum deposit \$20</i>	\$20.00	\$20.00		

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 2

Item	Description	Rate 2021/22	Rate 2022/23	Comments	Inc. GST	
Administration <i>(continued)</i>						
Restricted Access Vehicle Permit	Permit for Restricted Access Vehicles to travel on Shire roads not within the Agricultural Lime Route (per vehicle)	\$78.00	\$100.00			
Standpipe Bore Water	Per 1,000 litre or part thereof (Refer Exec. Manager Operations for approval)	\$11.00	\$11.50			
Community Bus Hire	Per kilometre charge - Residents/Ratepayers (mileage only charged from the townsite/rural residential subdivision closest to point of origin and return)	\$1.75	\$1.85		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	\$0.90		x	
	Bond (Refundable)	\$200.00	\$200.00			
Events Trailer	Bond	\$200.00	\$200.00			
Guilderton Holiday Park	High Season Site Fees (Powered) Per Day - Two Persons	\$50.00	\$52.00		x	
	High Season Site Fees (Powered) Per Day - Extra Person	\$11.00	\$11.00		x	
	High Season Site Fees (Unpowered) Per Day - Two Persons	\$32.00	\$33.00		x	
	High Season Site Fees (Unpowered) Per Day - Extra Person	\$11.00	\$11.00		x	
	Low Season Site Fees (Powered) Per Day - Two Persons	\$37.00	\$38.00		x	
	Low Season Site Fees (Powered) Per Day - Extra Person	\$11.00	\$11.00		x	
	Low Season Site Fees (Unpowered) Per Day - Two Persons	\$29.50	\$31.00		x	
	Low Season Site Fees (Unpowered) Per Day - Extra Person	\$11.00	\$11.00		x	
	Chalets Daily - Up to Two Persons - High Season	\$180.00	\$186.00		x	
	Chalets Daily - Up to Two Persons - Low Season	\$148.50	\$154.00		x	
	Chalets Daily - Extra Person	\$21.00	\$22.00		x	
	Glamping Tent (minimum two nights) - High Season	\$199.00	\$199.00		x	
	Glamping Tent (minimum two nights) - Low Season	\$149.00	\$149.00		x	
	Additional Low Season Discounts					
	Stay for 2 nights and get the 3rd night free (Powered Sites) - 3 Nights Two People	\$73.00	\$76.00			x
	Stay for 2 nights and get the 3rd night free (Unpowered Sites) - 3 Nights Two People	\$59.00	\$61.00			x
	Stay for 2 nights and get the 3rd night free (Chalets) - 3 Nights Two People	\$295.00	\$305.00			x
	Showers Non Patrons - per shower	\$5.00	\$5.00			x
	Children under 3 free	\$0.00	\$0.00			
	Late Check Out - Chalets	\$20.00	\$21.00			x
	Late Check Out - Campsites	\$10.00	\$10.00			x
	Cancellation Fees:					
	72 Hours (3 Days) or more notice	\$50.00	\$50.00			x
	72 Hours (3 Days) or less notice	No Refund	No Refund			
	15 days or more notice	-	Full refund		New	
	8 - 14 days notice	-	25% of booking fee retained by Guilderton Holiday Park		New	
	2 - 7 days notice	-	50% of booking fee retained by Guilderton Holiday Park		New	
	24 hours notice	-	100% of booking fee retained by Guilderton Holiday Park		New	
	Online Booking Fee	-	\$2.50		New	
	10% Seniors Discount - Low Season Sunday to Thursday only					
	Adult 13 years and over, and Child 12 and under					

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 3

Item	Description	Rate 2021/22			Rate 2022/23			Comments	Inc. GST
		Local Community Other 2021/22 (75%)	Local Community Groups & Not for Profit 2021/22	Commercial / Non-Ratepayer / Non-Resident 2021/22	Local Community Other 2022/23 (75%)	Local Community Groups & Not for Profit 2022/23	Commercial / Non-Ratepayer / Non-Resident 2022/23		
Administration (continued)									
Granville Civic Centre									
	Weekday Hire:								
	Main Hall including stage - per hour	\$23.00	\$0.00	\$30.50	\$23.50	\$0.00	\$31.50		x
	Main Hall including stage - maximum charge (6 hours or more use)	\$86.50	\$0.00	\$115.00	\$118.00	\$0.00	\$157.50		x
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$12.00	\$0.00	\$16.00	\$12.50	\$0.00	\$16.50		x
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$43.50	\$0.00	\$58.00	\$62.00	\$0.00	\$82.50		x
	Kitchen full use - per hour [commercial/catering use includes oven/cool room etc.]	\$39.50	\$0.00	\$53.00	\$15.00	\$0.00	\$20.00		x
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$75.50	\$0.00	\$99.00	\$75.00	\$0.00	\$100.00		x
	Whole Area - per hour	\$74.50	\$0.00	\$99.00	\$43.50	\$0.00	\$58.00		x
	Whole Area - maximum charge (6 hours or more use)	\$370.00	\$0.00	\$493.00	\$217.50	\$0.00	\$290.00		x
	Weekend Hire:								
	Main Hall including stage - per hour	\$27.00	\$0.00	\$36.00	\$28.50	\$0.00	\$38.00		x
	Main Hall including stage - maximum charge (6 hours or more use)	\$107.50	\$0.00	\$143.00	\$142.00	\$0.00	\$189.00		x
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$14.50	\$0.00	\$19.00	\$15.00	\$0.00	\$20.00		x
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$55.50	\$0.00	\$74.00	\$74.00	\$0.00	\$99.00		x
	Kitchen full use - per hour [commercial/catering use includes oven/cool room etc.]	\$39.50	\$0.00	\$53.00	\$12.50	\$0.00	\$16.50		x
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$74.50	\$0.00	\$99.00	\$62.00	\$0.00	\$82.50		x
	Whole Area - per hour	\$87.00	\$0.00	\$116.00	\$52.00	\$0.00	\$69.50		x
	Whole Area - maximum charge (6 hours or more use)	\$504.00	\$0.00	\$672.00	\$261.00	\$0.00	\$348.00		x
Other Shire Owned Hall/Community Centre Facilities									
	Hire Fees								
	Hall Only - per hour	\$16.50	\$17.50	\$22.00	\$17.50	\$17.50	\$23.00		x
	Hall Only - maximum charge (6 hours or more use)	\$78.00	\$80.50	\$104.00	\$80.50	\$80.50	\$107.50		x
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$11.00	\$12.50	\$16.00	\$12.50	\$12.50	\$16.50		x
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$42.00	\$45.00	\$58.00	\$45.00	\$45.00	\$60.00		x
	Kitchen Full Use - per hour [commercial/catering use includes oven/cool room etc.]	\$40.00	\$41.50	\$53.00	\$41.50	\$41.50	\$55.00		x
	Kitchen Full Use - full day [commercial/catering use includes oven/cool room etc.]	\$73.50	\$76.00	\$98.00	\$76.00	\$76.00	\$101.50		x
	Whole Area - per hour	\$30.50	\$31.00	\$40.00	\$31.00	\$31.00	\$41.50		x
	Whole Area - maximum charge (6 hours or more use)	\$156.00	\$163.00	\$210.00	\$163.00	\$163.00	\$217.50		x
Lancelin Hall (excluding Playgroup area)									
	Weekday Hire:								
	Main Hall - including stage - per hour	-	-	-	\$23.50	\$0.00	\$31.50	New	x
	Main Hall including stage - maximum charge (6 hours or more use)	-	-	-	\$89.50	\$0.00	\$119.00	New	x
	Hall Only - per hour (includes basic kitchen use e.g. urn/fridge)	-	-	-	\$17.50	\$0.00	\$23.00	New	x
	Hall Only - maximum charge (6 hours or more use) [includes basic kitchen use e.g. urn/fridge]	-	-	-	\$82.50	\$0.00	\$110.00	New	x
	Weekend Hire:								
	Main Hall - including stage - per hour	-	-	-	\$28.00	\$0.00	\$37.50	New	x
	Main Hall including stage - maximum charge (6 hours or more use)	-	-	-	\$111.50	\$0.00	\$148.00	New	x
	Hall Only - per hour (includes basic kitchen use e.g. urn/fridge)	-	-	-	\$18.00	\$0.00	\$23.50	New	x
	Hall Only - maximum charge (6 hours or more use) [includes basic kitchen use eg. urn/fridge]	-	-	-	\$82.50	\$0.00	\$110.00	New	x
Recreation, Public Open Space & Beach Reserves									
	Minor Event / Filming Permit - with up to 100 Attendees (fee charged per day)	\$82.00	\$0.00	\$110.00	\$85.50	\$0.00	\$114.00		x
	Medium Event / Filming Permit - with 100 to 249 Attendees (fee charged per day or less)	\$164.00	\$0.00	\$219.00	\$171.00	\$0.00	\$228.00		x
	Major Event / Filming Permit - with over 250 Attendees (fee charged per day or less)	\$411.00	\$0.00	\$548.00	\$256.50	\$0.00	\$342.00		x
Gingin Sound Shell									
	Music/Stage Events								
	Minor Event - up to 250 Attendees (including power) per hour	\$18.00	\$0.00	\$27.00	\$21.00	\$0.00	\$28.00		x
	Major Event - over 250 Attendees (including power) per hour	\$44.00	\$0.00	\$105.00	\$42.00	\$0.00	\$56.00		x
Administration									
	Event Cancellation Fee - bookings cancelled less than five business days prior to event commencement will incur a 50%of booking fee cancellation charge, bookings cancelled 48 hours or less prior to commencement of booking will incur a 100% cancellation charge								x
	Late Booking Fee - booking requests recieved less than 10 business days prior to event commencement				\$75.00		\$150.00	New, funerals excluded	x

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

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 4

Item	Description	Rate 2021/22		Rate 2022/23		Comments	Inc. GST
		Community Rate 2021/22 (75%)	Commercial / Non- Ratepayer / Non-Resident 2021/22	Community Rate 2022/23 (75%)	Commercial / Non- Ratepayer / Non-Resident 2022/23		
Administration <i>(continued)</i>							
Key Bond	Per key	-	\$50.00	\$50.00	\$50.00	High risk events only	
Additional / Replacement Keys	Per key	-	\$45.00	\$45.00	\$45.00		
Bonds - Facilities and Open Space Events	Bond (Refundable) - Medium Damage Risk	-	\$100.00	-	\$0.00		
	Bond (Refundable) - High Damage Risk	-	\$250.00	-	\$0.00		
	Bond (Refundable) - High Damage Risk	-	\$500.00	\$375.00	\$500.00		
Bonds - Facilities and Open Space Events	Bond (Refundable) - Long Term	-	\$390.00	-	\$0.00		
	Commercial use of Reserves where fee is charged by Instructor (requires copy of Public Liability Certificate of Insurance)/Other Uses PER DAY	-	\$12.00	-	\$12.50		x
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 MONTH	-	\$12.00	-	\$12.50		x
Gingin / Lancelin Triathlons	Early Entry Fee - Over 16 years of age	-	\$22.50	-	\$23.50		x
	Early Entry - Concession Card entry	-	\$32.50	-	\$33.50		
	Standard Fee - 16 years of age and under	-	\$22.50	-	\$23.50		
	Standard Fee - Over 16 years of age	-	\$35.00	-	\$36.00		
	Standard Entry - Concession Card entry	-	\$45.00	-	\$46.50		
	Standard Entry - Concession Card entry	-	\$35.00	-	\$36.00		

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 5

Item	Description	Rate 2020/21	Rate 2022/23	Comments	Inc. GST
Plant Hire / Private Works (wet hire only)					
Grader	Grader per hour	\$246.50	\$310.00	Wages based on Final Trim Operator	x
Loader	Front End Loader per hour GG016, GG026 & GG006	\$234.90	\$260.00	Wages based on average of road construction and road maintenance staff	x
Truck	Semi Side Tipper per hour GG028, GG045, GG089 & Trailer - (23 Tonne)	\$189.50	\$260.00	Wages based on average of road construction and road maintenance staff	x
	8 wheeler Truck/Trailer per hour GG088 (24 Tonne)	\$181.70	\$260.00	Wages based on average of road construction and road maintenance staff	x
	Prime Mover & Low Loader per hour	\$189.50	\$260.00	Wages based on average of road construction and road maintenance staff	x
	Water Truck GG033 (plus cost of water) per hour	\$189.50	\$260.00	Wages based on average of road construction and road maintenance staff	x
	Truck per hour GG048, GG060 (4 Tonne)	\$273.10	\$290.00	Wages based on average of road construction and road maintenance staff	x
Backhoe / Loader	(Bucket - 0.5m3) per hour GG011	\$234.90	\$260.00	Wages based on average of road construction and road maintenance staff	x
Tractor & Implement	Per hour GG012, GG019	\$214.60	\$275.00	Wages based on average of road construction and road maintenance staff	x
Roller	Vibrating Drum Roller per hour GG079 & Multi Tyred Roller GG029	\$195.90	\$210.00	Wages based on average of road construction and road maintenance staff	x
Utility	Utility 4 x 4 per hour	\$131.40	\$150.00	Wages based on average of road construction and road maintenance staff	x
Overtime	Add per hour for time and half	\$44.60	\$44.60	Wages based on average of road construction and road maintenance staff	x
	Add per hour for double time	\$89.20	\$89.20	Wages based on average of road construction and road maintenance staff	x
Wages Only	Ordinary Hours - per hour	\$89.20	\$89.20	Wages based on average of road construction and road maintenance staff	x
	Overtime - time and half per hour	\$133.70	\$133.70	Wages based on average of road construction and road maintenance staff	x
	Overtime - double time per hour	\$178.30	\$178.30	Wages based on average of road construction and road maintenance staff	x
Other	All other Private Works	Cost + 20%	Cost + 20%	Wages based on average of road construction and road maintenance staff	x
	Installation of 150mm Finger Board Signs (excluding sign)	\$108.40	\$210.00	Wages based on average of road construction and road maintenance staff	x
	Directional Signs Labour - Installation/Travel	Calculated	Calculated	Act / Reg	x
	No Spray Signs - Supply and Installation	New	\$50.00		x

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 6

Item	Description		Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Health						
Offensive Trades	Annual registration of scheduled Offensive Trades. Fees prescribed in the <i>Health (Offensive Trades Fees) Regulations 1976</i>	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Wastewater Systems	Applications and permits for wastewater systems. Fees prescribed in the <i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Liquor Control and Gaming	Issuing of Section 39 Certificate for a Liquor Licence	Act/Reg	\$150.00	\$156.00		
	Provision of comments on Gaming applications (fee exemptions apply for charitable events)	Act/Reg	\$100.00	\$104.00		
Temporary Accommodation	Assessment of application	Act/Reg	\$160.00	\$166.00		
Skin Penetration Premises	Notification of new establishment (unless planning approval is required)	Act/Reg	\$160.00	\$166.00		
	Annual surveillance (at discretion of authorised officer)	Act/Reg	\$160.00	\$166.00		
Hairdressing Premises (including mobile hairdressing)	Notification of new establishment (unless planning approval is required)	Act/Reg	\$160.00	\$166.00		
	Annual surveillance (at discretion of authorised officer)	Act/Reg	\$160.00	\$166.00		
Public Buildings	Application and assessment of new premises	Act/Reg	\$300.00	\$312.00		x
	Application and assessment of an event (1000 or more)	Act/Reg	\$160.00	\$166.00		x
	Application and assessment of an event (under 1000)	Act/Reg	\$100.00	\$104.00		
Itinerant Food Vendor	Application Fee	Act/Reg	\$160.00	-	Fees captured under Trading in Public Places Permits	
	Annual permit	Act/Reg	\$400.00	-	Fees captured under Trading in Public Places Permits	
	6 Month Permit	Act/Reg	\$210.00	-	Fees captured under Trading in Public Places Permits	
	3 Month Permit	Act/Reg	\$160.00	-	Fees captured under Trading in Public Places Permits	
	1 Month Permit	Act/Reg	\$120.00	-	Fees captured under Trading in Public Places Permits	
Trading in Public Places Permits (including stallholders)	Application Fee (not required for 1 day permits)	Act/Reg	\$160.00	\$166.00		
	Annual permit	Act/Reg	\$1,000.00	\$1,040.00		
	License Fee -Area adjoining applicant's business premises (annually)	Act/Reg	\$300.00	\$312.00		
	6 Month Permit	Act/Reg	\$500.00	\$520.00		
	3 Month Permit	Act/Reg	\$330.00	\$343.00		
	1 Month Permit	Act/Reg	\$190.00	\$198.00		
	1 Week Permit	Act/Reg	\$80.00	\$83.00		
	1 Day Permit	Act/Reg	\$30.00	\$31.00		
	<i>*Community and Charitable Organisations are exempt from payment of the fees for Trading in Public Places</i>					
Food Premises	Application Fee	Act/Reg	\$160.00	\$166.00		
	Annual (or part thereof) Surveillance Fee - Low Risk	Act/Reg	\$180.00	\$187.00		
	Annual (or part thereof) Surveillance Fee - Medium Risk	Act/Reg	\$360.00	\$374.00		
	Annual (or part thereof) Surveillance Fee - High Risk	Act/Reg	\$540.00	\$562.00		
	Inspection Upon Request		\$150.00	\$156.00		
	Prohibition Order - per additional inspection to monitor compliance		\$150.00	\$156.00		
	Administration Fee - overdue	Act/Reg	\$50.00	\$52.00		
Lodging Houses	Registration Fee		\$180.00	\$187.00		
Morgue	Application Fee		\$150.00	\$156.00		
	Annual inspection fee	Act/Reg	\$150.00	\$156.00		
Environmental Health Service Provision	Inspection / Consultation / Monitoring Upon Request (per hour)	Act/Reg	\$130.00	\$135.00		
Bee Keeping	Application to Keep Bees - Townsites and Rural Living Areas only	Act/Reg	\$150.00	\$156.00		
Aquatic Facilities	Water sampling and testing (per visitation)	Act/Reg	\$50.00	\$52.00		
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		
<i>*Note: the above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.</i>						

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 7

Item	Description	Rate 2020/21	Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Building						
Building Permit	Class 1 & 10 - Uncertified Application Dwelling/Outbuilding/Addition - Estimated Value inc GST (s.16(1))	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Class 1 and 10 - Certified Application Dwelling/Outbuilding/Addition - Estimated value inc GST (s.16(1))	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Class 2-9 - Certified Application Commercial/Industrial - Estimated value inc GST (s.16(1))	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Demolition Permit	Class 1 and 10 (s.16(1))	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Class 2-9 Per Storey (s.16(1))	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Standard Building Specifications	Per Copy		\$28.65	\$30.00		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 \$110.00		
	Construction Training Fund Levy - Value of works greater than \$20,000 (includes \$8.25 Shire commission)	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		x
Copying of Plans	Site Plan, Floor Plan or Elevations - A4 or A3 only		\$20.80	\$22.00		x
Copy of All Plans on Building File	Copies of all plans on Building File		\$65.00	\$67.00		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	\$0.60		
	Extra charge for A0, A1 & A2 per Sheet		\$7.50	\$8.00		
Retrospective Building Approval Certificates	Application Fee - per structure - application for a building in respect of which unauthorised work has been done (s.51(3))	Act/Reg	Minimum charge \$105 or 0.38% of the estimated current value of the unauthorised work	Minimum charge \$110 or 0.38% of the estimated current value of the unauthorised work		
	Application for an existing building where UNAUTHORISED work has NOT been done (s.52(2))	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Building Permit with value under \$45,000	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Building Services Levy	Building Permit with value of \$45,000 and over	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Demolition Permit with value under \$45,000	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Demolition Permit with value of \$45,000 and over	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Unauthorised Building Work with value under \$45,000 (Section 51)	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Unauthorised Building Work with value of \$45,000 and over (Section 51)	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Occupancy Permit for Unauthorised Building work with value of \$45,000 and over (Section 51)	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Occupancy Permit for Unauthorised Building work with value under \$45,000 (Section 51)	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Occupancy Permit for approved work under Section 47, 49, 50 and 52	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Occupancy Permit for approved work under Section 48	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Occupancy Permit for approved work under Section 46	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
	Building Approval Certificate for approved work under Section 47, 49, 50 and 52	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Application as defined in Reg 31 - for each Building Standard in respect of which a declaration is sought	Per application	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Local Government approval of battery powered smoke alarms (Regulation 61(3)(b))		Act/Reg	Determined by Act/Reg	Determined by Act/Reg		

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

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 8

Item	Description		Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Building <i>(continued)</i>						
Application for occupancy permit for completed building (s. 46)	Per application	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Application for a temporary occupancy permit for an incomplete building (s. 47)	Per application	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Application for modification of an occupancy permit for additional use of building on temporary basis (s. 48)	Per application	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	Per application	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	Per application	Act/Reg	Determined by Act/Reg	0.18% of estimated value but not less than \$110.00		
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	Per application	Act/Reg	Determined by Act/Reg	0.38% of estimated value but not less than \$110.00	New	
Application to replace an occupancy permit for an existing building (s. 52 (1))	Per application		Determined by Act/Reg	Determined by Act/Reg	New	
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	Per application		Determined by Act/Reg	Determined by Act/Reg		
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	Per application		Determined by Act/Reg	Determined by Act/Reg	New	
Consulting Charge for Building Surveyor	Hourly rate		\$130.00	\$135		
Construction Training Fund Levy	Value of works greater than \$20,000 (includes \$8.25 Shire commission)	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		x
Footpath Bond	Bond		\$520.00	\$520		
Swimming Pool Inspection (reg 53)	Inspection Fee	Act/Reg	Determined by Act/Reg	Determined by Act/Reg		x
*Note: The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.						

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 9

Item	Description	Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Waste Management Facilities / Charges					
Waste Management Fee (UV Property Owners)	Per Assessment - Includes Annual Tip Pass	\$114.00	\$114.00		
Waste Management Fee (GRV Property Owners)	Per Assessment - Includes Annual Tip Pass	\$114.00	\$114.00		
Rubbish Collection/Sanitary Disposal	Residential or Rural/Residential and Rural (Rural upon application for collection on route of contractor)	\$226.00	\$226.00		
	Additional rubbish collection service	\$226.00	\$226.00		
	Commercial Premises	\$226.00	\$226.00		
	Hire of 240 litre bin (per bin) for events only	\$20.00	\$21.00		x
	Hire of 1500 litre bin (per bin) for events only	\$160.00	\$166.00		x
	Bond per event (Refundable should no damage/theft occur)	\$200.00	\$208.00		
	Opening of tip outside normal operating hours (per hour)	\$180.00	\$187.00		x
Special Disposals (Supervised)	Motor bodies and old machinery - each item	Free	Free		
	Handling fee (applicable to any handling/burial of materials at landfill)	\$170.00	\$176.00		
	At the discretion of the Site Attendant - special burial per cubic metre	\$230.00	\$239.00		
Controlled Waste	Animal carcasses - small domestic animals	\$20.00	\$21.00		
	Animal carcasses - large animals (sheep and cattle, etc.)	\$30.00	\$31.00		
Special Commercial Items	Car tyre per item	\$10.00	\$10.00		
	Light Truck and 4 x 4 tyres per item	\$15.00	\$16.00		
	Truck tyre per item	\$20.00	\$21.00		
	Small Tractor (no large tractor - earthmoving plant tyres) tyre per item	\$30.00	\$31.00		
	Caravan Parks - per licensed Caravan/Camping Site plus Chalets	\$3,300.00	\$3,432.00		
	Caravan Parks with 50-100 bays per annum - per licensed Caravan/Camping Site plus Chalets	\$2,200.00	\$2,288.00		
	Caravan Parks less than 50 bays per annum - per licensed Caravan/Camping Site plus Chalets	\$1,100.00	\$1,144.00		
CARD HOLDERS					
General Waste	Trailer (up to 8 x 6 - sedan/ute, float or equivalent)	Free	Free		
	Trailer (larger than 8 x 6 - truck or equivalent per Cubic Metre [min \$30.00])	\$30.00	\$31.00		
	Asbestos per cubic metre plus handling fee	\$125.00	\$130.00		

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 10

Item	Description	Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Waste Management Facilities / Charges <i>(continued)</i>					
NON CARD HOLDERS					
General Waste	Minimum charge for entry to site (passenger vehicle - sedan/station wagon)	\$40.00	\$42.00		
	Trailer (up to 8 x 6 - sedan/ute, float or equivalent)	\$70.00	\$73.00		
	Trailer (larger than 8 x 6 - truck or equivalent per cubic metre or part thereof)	\$105.00	\$57.00		
	Avon Waste Commercial Trucks per axle	n/a	\$175.00		
	Asbestos per cubic metre (min \$40.00) or part thereof	\$175.00	\$182.00		
Commercial Skip Disposals	Skip Bins per cubic metre or part thereof	\$55.00	\$57.00		
Replacement Tip Pass	Per Tip Pass	\$30.00	\$31.00		
Replacement Rubbish Bin Charge	Per replacement rubbish bin	\$85.00	\$95.00		

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 11

Item	Description		Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Law & Order and Public Safety						
Rural Road Numbers	Measuring, Purchase and Instalment of Rural Road Number		\$80.00	\$83.00		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 Lifetime Dog Registration	(Dog Act 1976)	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 bonafide 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	\$52.00		
	Additional Dog Application fee - Standard	(Dogs Local Law 2004)	\$100.00	\$150.00		
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	\$52.00		
	Additional Cat Application fee - Standard	(Cats Local Law 2016)	\$100.00	\$150.00		
	Pensioners 50% of above fees		Determined by Act/Reg	Determined by Act/Reg		
Boarding/Breeding Kennel/Cattery Establishment	Licence/Permit Application Fee	Local Law	163.80	\$170.00		
	Licence/Permit Issue/Renewal Fee	Local Law	163.80	\$170.00		
	Licence/Permit Transfer Fee	Local Law	-	\$85.00	New	
Rangers Fees - Impounding of Signs	Administration Fee	LGA	\$30.00	\$31.00		
	Transporting signs back to owners	LGA	\$30.00	\$31.00		
Rangers Fees - Impounding of Dogs and Cats	Dog and other domesticated animals impounded (per dog)	(Dog Act 1976)(Cat Act 2011)		\$83.00		
	Surrender dog to ranger fee (per dog)		\$124.80	\$130.00		
	Transporting dog back to owners (per dog)		\$31.50	\$33.00		
	Dog and other domesticated animals impounded on Sundays and Public Holidays (per dog)	(Dog Act 1976)(Cat Act 2011)	\$120.00	\$125.00		
Daily Sustenance Fees for Impounded Dogs and Cats	Dog and other domesticated animals per animal (per day or part thereof) (per dog)	(Local Govt (Miscellaneous Provisions) Act 1960)	\$20.00	\$21.00		
Rangers Fees - Impounding of Stock	Entire horses, mules, asses, camels, bulls or boars per head if impounded after 6am & before 6pm	Act/Reg	\$80.00	\$83.00		
	Entire horses, mules, asses, camels, bulls or boars per head if impounded after 6pm & before 6am	Act/Reg	\$120.00	\$125.00		
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs per head if impounded after 6am & before 6pm	Act/Reg	\$80.00	\$83.00		
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs per head if impounded after 6pm & before 6am	Act/Reg	\$120.00	\$125.00		
	Wethers, ewes, lambs, goats, per head if impounded after 6am & before 6pm	Act/Reg	\$20.00	\$21.00		
	Wethers, ewes, lambs, goats, per head if impounded after 6pm & before 6am	Act/Reg	\$40.00	\$42.00		
		(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	\$26.00		
	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	\$16.00		
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head (First 24 hours or part)	Act/Reg	\$25.00	\$26.00		
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head (Subsequent 24 hours or part)	Act/Reg	\$10.00	\$10.50		

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

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 12

Item	Description		Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Law & Order and Public Safety <i>(continued)</i>						
Poundage Fees for Stock Impounded <i>(continued)</i>	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 1982	\$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 1982	\$15.00	\$16.00		
	Pigs of any description, per head (For each 24 hours or part)	(Local Govt (Miscellaneous Provisions) Act 1982	\$10.00	\$10.00		
	Rams, whethers, ewes, lambs or goats, per head (For each 24 hours or part) Act/Reg	Act/Reg	\$7.50	\$8.00		
Ranger Fees - Out of Hours Attendance	Monday to Friday	Local Government Industry Award	Determined by Award	Determined by Award		
	Saturday	Local Government Industry Award	Determined by Award	Determined by Award		
	Sunday	Local Government Industry Award	Determined by Award	Determined by Award		
Fox/Dog/Cat Traps	Refundable Bond - Hire of Fox/Dog/Cat Traps		\$50.00	\$52.00		
	Hire Fee - Fox/Dog/CatTraps for a period		\$30.00	\$31.00		
Fencing <i>(Local Govt (Uniform Local Provisions) Regs 1996)</i>	Contravention of Local Law upon conviction	Act/Reg	\$200.00	\$208.00		
Noxious Weeds	First offence for non compliance	Act/Reg	\$20.00	\$21.00		
	Subsequent offence/s	Act/Reg	\$50.00	\$52.00		x
Abandoned Vehicles	Towing by Shire of Gingin		\$156.00	\$200.00		x
	Towing by Private Contractor		COST +10%	COST +10%		
	Impound of abandoned vehicle		\$30.00	\$83.00		x
	Storage fee (per 24 hours or part thereof)		\$20.00	\$21.00		
	Administration Fee		\$30.00	\$31.00		
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	\$31.00		
Fines Enforcement Fees	Issuing Final Demand		Determined by Act/Reg	Determined by Act/Reg		
	Preparing Enforcement Certificate		Determined by Act/Reg	Determined by Act/Reg		
	Registration of Infringement Notice		Determined by Act/Reg	Determined by Act/Reg		
	Firebreak Administration Fee - engagement of private firebreak contractors		\$30.00	\$31.00		
Lancelin Off-road Vehicle Area	Admission Fee - Non-commercial	Control of Vehicles (Off-road Areas) Act Local Law 2020	Determined by Act/Reg	Determined by Act/Reg		
	Admission Fee - Commercial	Control of Vehicles (Off-road Areas) Act Local Law 2020	Determined by Act/Reg	Determined by Act/Reg		
	Trading Permits (refer to Health - Trading in Public Places Permits (inc. stallholders))	Control of Vehicles (Off-road Areas) Act Local Law 2021	Determined by Act/Reg	Determined by Act/Reg		

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

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 13

Item	Description	Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Gingin Swimming Pool					
Admission Fees	Adult Swimmers - ages 16 and over	\$4.50	\$4.70		x
	Child - 5 to 15 years of age	\$2.50	\$2.60		x
	Child Under 5 years of age	\$1.80	\$1.90		x
	Concession	\$3.30	\$3.40		x
	Family Pass - 2 adults and 3 children	\$13.20	\$13.70		x
Annual Membership Fees	Adult Swimmers - ages 16 and over	\$132.00	\$136.60		x
	Council Employee Annual Membership	\$66.00	\$68.30		x
	Child - 5 to 15 years of age	\$70.00	\$72.50		x
	Child Under 5 years of age	\$36.00	\$37.30		x
	Concession	\$66.00	\$68.30		x
	Family Pass - 2 adults and 3 children	\$335.00	\$347.00		x
	Purchase 10 Day Passes, get one Free				
Swimming Lessons	Admission all ages	\$2.00	\$2.10		x
	Members of the Swimming Pool	Nil	Nil		
	Other Swimming Lesson (1 only)	\$50.00	\$51.70		
	Infant Swimming Lessons (10 Lessons)	\$150.00	\$155.00		x
	Other Swimming Lessons (28 Lessons)	\$120.00	\$124.00		x
	Infant Swimming Lessons (5 Lessons)	\$80.00	\$82.80		x
	Other Swimming Lessons (14 Lessons)	\$80.00	\$82.80		x
	Bronze Medallion full (minimum 6 participants)	\$70.00	\$72.50		
	Bronze Medallion - requalification (minimum 6 participants)	\$50.00	\$51.80		
	Resuscitation Training	\$50.00	\$51.80		
	These rates only apply where swimming lessons are supervised by qualified persons - School Term & VacsWim				
Functions etc.	Hire of the Swimming Pool for functions, swimming carnivals, and other similar special events outside of opening hours can be arranged at a cost per hour + penalties	\$74.00	\$76.60		x
Commercial Activities	Commercial use of Pool where fee is charged (requires copy of Public Liability Certificate of Insurance)	\$12.50	\$13.00		x
Gingin Sale Yards					
Non Stud /Registered Stock	Per head (Increase to cover power/water use) (including Cattle, Horses, Goats and other hooped stock)	\$7.50	\$7.75		x
Stud / Registered Stock (excluding Bulls)	Per head (Increase to cover power/water use)	\$47.00	\$48.60		x
Stud Bulls	Per head (Increase to cover power/water use)	\$62.00	\$64.20		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		

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 14

Item	Description		Rate 2021/22	Rate 2022/23	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	Determined by Act/Reg	\$147.00		
	b) More than \$50,000 but not more than \$500,000	Act/Reg	Determined by 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	Determined by Act/Reg	\$1,700 + 0.257% for every \$1.00 in excess of \$500,000	Determined by Act/Reg	
	d) More than \$2.5 million but not more than \$5 million	Act/Reg	Determined by Act/Reg	\$7,161 + 0.206% for every \$1.00 in excess of \$2.5 million	Determined by Act/Reg	
	e) More than \$5 million but not more than \$21.5 million	Act/Reg	Determined by Act/Reg	\$12,633 + 0.123% for every \$1.00 in excess of \$5.0 million	Determined by Act/Reg	
	f) More than \$21.5 million	Act/Reg	Determined by 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	Determined by Act/Reg	The Development 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 <i>Planning and Development Regulations 2009</i> (R.(103))					
	Estimated cost of the development:					
	a) Not less than \$2 million and less than \$7 million	Act/Reg	Determined by Act/Reg	\$5,603.00	Determined by Act/Reg	
	b) Not less than \$7 million and less than \$10 million	Act/Reg	Determined by Act/Reg	\$8,650.00	Determined by Act/Reg	
	c) Not less than \$10 million and less than \$12.5 million	Act/Reg	Determined by Act/Reg	\$9,411.00	Determined by Act/Reg	
	d) Not less than \$12.5 million and less than \$15 million	Act/Reg	Determined by Act/Reg	\$9,680.00	Determined by Act/Reg	
	e) Not less than \$15 million and less than \$17.5 million	Act/Reg	Determined by Act/Reg	\$9,948.00	Determined by Act/Reg	
	f) Not less than \$17.5 million and less than \$20 million	Act/Reg	Determined by Act/Reg	\$10,218.00	Determined by Act/Reg	
	g) \$20 million or more	Act/Reg	Determined by Act/Reg	\$10,486.00	Determined by Act/Reg	
An Application under r.17		Act/Reg	Determined by Act/Reg	\$241.00	Determined by Act/Reg	
Home Occupation	Home occupation		Act/Reg	Determined by 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	Determined by Act/Reg	The Home Occupation fee plus, by way of penalty, twice that fee	Determined by Act/Reg
Heritage Listed	State or Local Heritage listed buildings or places that would not normally require Planning Consent if not listed		Act/Reg	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		Act/Reg	Determined by Act/Reg	\$295.00	

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

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 15

Item	Description		Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Planning <i>(continued)</i>						
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	Determined by Act/Reg	The Change of Use fee, by way of penalty, twice that fee		
Amending a Development Application	A fee of \$295.00 will be charged for amendments (except where the initial fee was less than \$295.00, in which case the original fee amount will be charged again.) If the development has commenced or been carried out, the fee, plus, by way of penalty, twice that fee.	Act/Reg	Determined by Act/Reg	\$295.00		
Strata Applications	Built Strata Form 24 Fee (1-5 allotments)	Act/Reg	Determined by Act/Reg	\$656 plus \$65 per lot		
	Built Strata Form 24 Fee (6-100 allotments)	Act/Reg	Determined by Act/Reg	\$981 plus \$43.50 per lot		
	Built Strata Form 24 Fee (in excess of 100 allotments)	Act/Reg	\$5,200.00	\$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	\$7,519.00	\$7,519.00		
Extractive Industry Development Approval	Planning Application Fee	Act/Reg	\$752.00	\$752.00		
Extractive Industry Licence Initial Application Fee	Initial Application Fee		\$514.00	\$535.00		
Extractive Industry Local Laws Licence Renewal	Where overall area of excavation is less than 5ha		\$404.00	\$420.00		
	Where overall area of excavation is greater than 5ha		\$808.00	\$840.00		
Extractive Industry - Retrospective	Determining a development application for an extractive industry where the development has commenced or been carried out	Act/Reg	The above application fee plus, by way of penalty, twice that fee	The above application fee plus, by way of penalty, twice that fee		
Extractive Industry Rehabilitation Bond	To be applied per ha as a condition of development approval		\$1,948.00	\$1,948.00		
Second Hand Transportable Dwellings Bond	In accordance with the Local Planning Policy 1.5 Transportable Dwellings		\$5,085.00	\$5,000.00		
Structure Plans/Outlined Development Plans	Structure Plans/Outlined Development Plans		\$4,684.00	\$4,871.00		x
	Modifications to Outline Development Plans/Subdivision Guide Plans		\$2,342.00	\$2,435.00		
	For advertising all Applications (if required) PLUS cost of newspaper advertising					
	If applicable, fees are calculated on the estimated total cost to the Shire, in terms of Officer time spent on each request, in accordance with Regulation 48 of the Planning and Development Regulations 2009.					
	The cost of specialist services or reports required by the local government to adequately assess a scheme proposal is payable by the applicant, and the local government may permit this work (or part thereof) to be undertaken directly by the applicant.					

SHIRE OF GINGIN

Schedule of Fees & Charges 2022-2023

Pg 16

Item	Description		Rate 2021/22	Rate 2022/23	Comments	Inc. GST
Planning <i>(continued)</i>						
Scheme Amendments	If applicable, fees are calculated on the estimated total cost to the Shire, in terms of officer time spent on each request, in accordance with the Planning Regulations 2009. The cost of specialist services or reports required by the local government to adequately assess a scheme proposal is payable by the applicant, and the local government may permit this work (or part thereof) to be undertaken directly by the applicant.	Act/Reg	\$4,684.00	\$4,684.00		
	Basic - at discretion of the Shire		\$4,684.00	\$4,684.00		x
	Standard - at discretion of the Shire		\$6,265.00	\$6,265.00		x
	Complex - at discretion of the Shire		\$8,950.00	\$8,950.00		x
	For advertising all Applications (if required) PLUS cost of newspaper advertising		\$168.00	\$168.00		x
Detailed Area Plan	Application fee		\$465.00	\$484.00		
Detailed Area Plan Amendments	Application fee		\$320.00	\$333.00		
Road Closure	Application fee to close public road		\$375.00	\$390.00		
Administration Fee	Issue of a zoning certificate	Act/Reg	\$74.00	\$74.00		x
	Sector 40 (Liquor Licensing) Requests		\$50.00	\$147.00		
Miscellaneous	Reply to a property settlement questionnaire	Act/Reg	\$74.00	\$74.00		x
	Issue of a written Planning Advice	Act/Reg	\$74.00	\$74.00		x
	Town Planning Scheme Text/Policies		\$29.00	\$30.00		x
	Copies Local Planning Strategy		\$29.00	\$30.00		x
	Townsite Expansion Plan		\$29.00	\$30.00		x
	Heritage Booklet		\$69.00	\$72.00		x
	Administration charges for photocopying plans - if not enough sets submitted with application - A3 and A4 size plans only		\$17.00	\$18.00		
Advertising	Advertising/signage	Act/Reg	At cost	At cost		x

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

12 REPORTS - REGULATORY AND DEVELOPMENT SERVICES

Nil

13 REPORTS - OPERATIONS AND ASSETS

Nil

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 COUNCILLORS' OFFICIAL REPORTS

Nil

16 NEW BUSINESS OF AN URGENT NATURE

Nil

17 MATTERS FOR WHICH MEETING IS TO BE CLOSED TO THE PUBLIC

Nil

18 CLOSURE

There being no further business, the Shire President declared the meeting closed at 3:40 pm.

The next Ordinary Council Meeting will be held in Council Chambers at the Shire of Gingin Administration Centre, 7 Brockman Street, Gingin on 20 September 2022 commencing at 1:00 pm.