



# MINUTES

## Special Council Meeting

5 August 2025

## **CONFIRMATION OF MINUTES**

These Minutes have been CONFIRMED as the official record for the Shire of Gingin's Special Council Meeting held on 5 August 2025.



**Councillor L Balcombe  
SHIRE PRESIDENT**

**Date of Confirmation: 19 August 2025**

## **DISCLAIMER**

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

## **ACKNOWLEDGEMENT OF COUNTRY**



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

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## **ORDER OF BUSINESS**

### **1 DECLARATION OF OPENING**

The President declared the meeting open at 3:03 pm and welcomed all in attendance.

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

#### **2.1 ATTENDANCE**

Councillors – L Balcombe (President), R Kestel (Deputy President), F Johnson, F Peczka, E Sorensen, L Stewart, A Vis, J Weeks and N Woods

Staff – S Wildgoose (Chief Executive Officer), R Wright (Executive Manager Corporate Services), J Bayliss (Executive Manager Regulatory and Development Services), L Burt (Coordinator Governance), and T Rush-Harvey (Governance Support Officer/Minute Officer)

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

#### **2.2 APOLOGIES**

Nil

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

Nil

### **3 DISCLOSURES OF INTEREST**

Nil

### **4 PUBLIC QUESTION TIME**

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

Nil



## **4.2 PUBLIC QUESTIONS**

### **4.2.1 Martin Aldridge – Lennard Brook Budget Adoption – Long Term Financial Plan**

*Q1. I refer to a response by the CEO to a public question asked by me at the Special Council Meeting on 1 July 2025, in which it was stated that the Shire of Gingin was able to determine the budget deficit and therefore recommend a differential rate in the absence of a budget due to its 'Long Term Financial Plan', and I ask why is that plan not a public document accessible from the Shire's website?*

Response by President

A1. For clarity, the CEO stated that the Long Term Financial Plan was used as the basis upon which the initial draft budget was formed with more time spent analysing assumptions, known increases, and planned activities prior to the advertising of differential rates.

Under the Local Government Act and the Administration Regulations, the only documents mandated under the legislation relating to planning for the future are the Strategic Community Plan and the Corporate Business Plan. The Integrated Planning Framework provides several guidelines for other strategic plans that are designed to inform the Corporate Business Plan and the achievement of the Strategic Community Plan but they aren't mandated to be made public.

The Shire initiated a Long Term Financial Plan in 2015/2016, the document has never been published on the Shire's website.

In its current format it is considered a working document for staff and Council for long-term financial planning and budget development. Essentially, it's a very large spreadsheet which, contains maintenance/operational and capital works expenditure and income provisions over a 10-year period with high level strategic assumptions.

*Q2. On what date did Council endorse the plan and what is the period of time in which the plan applies?*

Response by President

A2. The Long Term Financial Plan is a rolling 10-year document. It was not formally endorsed by Council resolution but was presented to a strategic session in April 2025, with general discussion around key assumptions or changes from last year, with the finance team then moving forward to undertake development of the Annual Budget deliverables.

*Q3. Noting that other Local Governments have no issue publishing their Long-Term Financial Plan, will the Council direct the administration to make publicly available this document?*

Response by President

A3. The Long Term Financial Plan in its current format would not be appropriate for publishing to the public. At this stage the CEO hasn't suggested we change the practice undertaken over the last decade in this area and Council has not discussed changing the Long Term Financial Plan format to make it a public document.

However, the Administration is in the process of undertaking a major review of the Strategic Community Plan and developing an improved 5-year Corporate Business Plan that will provide an overview of resource allocations such as capital development, operational expenditure and financial statements for a 5-year period.

The CEO will look to review all aspects of the Shire's strategic planning and budgeting, and notes that the Integrated Planning and Reporting Framework is currently under review by the State Government, so the documents recommended may change in the next few years.

## **5 PUBLIC STATEMENT TIME**

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

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

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

**COUNCIL RESOLUTION/OFFICER RECOMMENDATION**

**MOVED:** Councillor Johnson      **SECONDED:** Councillor Vis

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

**CARRIED UNANIMOUSLY**

**9 / 0**

**FOR:**      *Councillor Balcombe, Councillor Weeks, Councillor Sorensen, Councillor Johnson, Councillor Kestel, Councillor Peczka, Councillor Stewart, Councillor Vis and Councillor Woods*

**AGAINST:**      *Nil*

**5.1 Martin Aldridge - Lennard Brook  
Item 12.1 Adoption of the 2025/26 Shire of Gingin Budget**

Mr Aldridge made a statement in relation to the budget processes.

**6 PETITIONS**

Nil

**7 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**8 ANNOUNCEMENTS BY THE PRESIDING MEMBER**

Nil

**9 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS**

Nil

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

Nil

**11 REPORTS - OFFICE OF THE CEO**

Nil

## 12 REPORTS - CORPORATE SERVICES

### 12.1 ADOPTION OF 2025/2026 SHIRE OF GINGIN BUDGET

File	Fin/46-2526
Author	Alarna Richards – Coordinator Financial Planning and Reporting
Reporting Officer	Rachael Wright - Executive Manager Corporate Services
Refer	Nil
Appendices	<ol style="list-style-type: none"><li>1. 2025-26 Statutory Budget - Shire of Gingin incl fees and charges [<b>12.1.1</b> - 66 pages]</li><li>2. 2025-26 Budget - Submissions to Proposal to Impose Differential Rates [<b>12.1.2</b> - 32 pages]</li></ol>

### DISCLOSURES OF INTEREST

Nil

### PURPOSE

To consider and adopt the Shire of Gingin Budget for the 2025/2026 Financial Year together with the supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, setting of Elected Member fees for the year and other matters arising from Budget papers.

### BACKGROUND

The draft 2025/2026 Budget (**Appendices**) has been prepared in accordance with the format prescribed in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The following are key actions and dates in addition to several budget workshops carried out with Council during the drafting process:

- The Draft Community Funding Program was presented to Council at the 20 May 2025 Ordinary Council Meeting as Item 13.4;
- The Draft Fees and Charges Schedule was presented to Council at the 17 June 2025 Ordinary Council Meeting as Item 13.6; and
- A report for Council to consider the Shire of Gingin's differential rating options for 2025/2026 was presented to a Special Council Meeting on 1 July 2025 Item 12.1. The intention to impose differential rates was then advertised in accordance with Section 6.36 of the *Local Government Act 1995* on 4 July 2025.



## COMMENT

The draft 2025/2026 Budget is based on the objectives contained within the Strategic Community Plan 2024-2034 (SCP) adopted by Council on 18 June 2024.

The Budget has been prepared to include information required by the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and the Australian Accounting Standards. The Budget continues to provide a diverse range of services to the community. In brief, the 2025/2026 Budget:

- assumes a brought forward surplus of \$3.264 million;
- utilises \$2.190 million of Reserves funding;
- transfers \$1.412 million to Reserves;
- receives \$9.685 million in contributions for asset development;
- receives \$267,000 in proceeds from asset sales;
- reduces existing debt by \$272,117 with no new loans scheduled for 2025-26;
- provides capital renewal expenditure of \$14.306 million;
- proposes rate revenue of \$11.92 million (7.00% increase to 2024/2025 actual rate revenue received);
- provides a balanced budget.

Other features of the draft 2025/2026 Budget include:

- total expenditure of \$45.75 million.
- operating expenditure of \$31.44 million including provision of waste services (\$1.81 million), environmental protection and coastal erosion (\$574,171), building maintenance and operating costs (\$1.42 million), grounds and general costs (\$2.28 million), roads maintenance (\$3.59 million), insurance (\$472,672), depreciation (\$11.00 million), and employee costs (\$8.07 million).
- asset renewal expenditure of \$14.31 million investing in roads, parks and ovals, other infrastructure, buildings, plant, equipment, and landfill assets. Together with \$3.59 million in maintenance, this will see a total of \$14.06 million expenditure on sealed and unsealed roads.

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- continued partnering with community groups to deliver a number of projects to benefit the community. In 2025/2026, a provision of \$119,900 has been allocated under the Community Grants Scheme as per the below table.

Group	Project	Grant
Ellen Brockman Integrated Catchment Group	Landcare in the Gingin Brook Catchment – approved 3 year funding agreement	\$5,000
Gingin Art & Craft Group	Public Liability Insurance	\$500
Gingin Art & Craft Group	Art & Craft Room Furniture	\$5,000
Gingin Christmas Angels	Contribution to the 2025 Christmas Tree Project	\$5,000
Gingin & Districts Community Resource Centre	Gingin Visitors Centre 2023-2026 - approved 3 year funding agreement	\$10,000
Gingin CRC	Gingin British Car Day 2025	\$25,000
Gingin District High School YouthCARE Council	Chaplaincy Service at GDHS - approved 3 year funding agreement	\$5,000
Gingin Reds Cricket Club	Main Pitch Resurfacing	\$5,000
Guilderton Community Association	Public Liability Insurance	\$500
Lancelin Community Resource Centre	Lancelin Tourism Initiative - approved 3 year funding agreement	\$10,000
Lancelin Primary School	Annual Year 5/6 Camp – approved 3 year funding agreement	\$2,000
Lancelin Primary School P&C	2026 Lancelin PS Monster Fete	\$5,000
Ledge Point Community Association	Ledge Point Family Fun Day	\$5,000
Ledge Point Community Association	Public Liability Insurance	\$500
Ledge Point Country Club	Community Events	\$5,000
Lower Coastal Community Association	Public Liability Insurance	\$500
Lower Coastal Neighbourhood Watch	Neighbourhood Watch Meetings - approved 3 year funding agreement	\$1,000
Moore Catchment Council (Inc)	Provision of Environmental Services - approved 3 year funding agreement	\$5,000
Moore Catchment Council (Inc)	Guilderton Dunes Pyp Grass Control	\$4,900
Moore Clothes Inc	Public Liability Insurance	\$500

Moore Men's Shed	Public Liability Insurance	\$500
Neergabby Community Association	Public Liability Insurance	\$500
Neergabby Community Association	Neergabby Fireworks Night 2025	\$5,000
Redfield Park Progress Association	Public Liability Insurance	\$500
Seabird Progress & Sport's Association	Public Liability Insurance	\$500
Seabird Progress Association	Seabird Hall Storage Project	\$5,000
Seaview Park Community Association Inc	Public Liability Insurance	\$500
Seaview Park Community Association	Seaview Park Bushland Centre	\$5,000
Sovereign Hill Community Association	Public Liability Insurance	\$500
Stable Fly Action Group	Public Liability Insurance	\$500
Woodridge Community Association	Public Liability Insurance	\$500
Woodridge Equestrian Centre Inc	Public Liability Insurance	\$500
	<b>Total</b>	<b>\$119,900</b>

- \$9.68 million in capital/renewal grant funding for the year comprising:
  - \$5.057 million Special Roads to Recovery (Weld St Bridge);
  - \$2.311 million FAGS Special Projects (Weld St Bridge);
  - \$991,674 Regional Road Group – Cowalla Road;
  - \$906,051 Roads to Recovery – Mooliabeenee Road, Sandringham Road and Bennies Road;
  - \$130,000 State Government Heritage Trails Funding;
  - \$248,375 Community Infrastructure Programs; and
  - \$ 39,659 Other grants and contributions.
- \$3.03 million in operating grants and contributions, of which \$820,799 is for provision of emergency and bush fire management, mitigation work.
- fees and charges set to achieve a reasonable recovery of costs from users, accepting in many cases full cost recovery is not achievable or affordable.
- a proposed 7% increase in rates revenue compared to 2024/2025 actuals, to offset the pre-rates budget deficiency.

- \$3.265 million brought forward from 30 June 2025 including carried forward works. This is unaudited and may change, which will be addressed as part of the Statutory Budget Review.

### ***Rates***

Gross Rental Valuation (GRV) properties are subject to a revaluation every six years. A revaluation was undertaken in 2021/2022 with no further general revaluation applicable for the 2025/2026 year.

Unimproved Valuation (UV) properties, however, are subject to an annual revaluation process which has seen a 14.32% increase in overall valuations from the previous year. The rate-in-the-dollar and minimum payments have been adjusted against all rates categories to achieve an overall 7% increase in rate revenue as compared to last year's actuals.

The proposed differential rates were advertised on 4 July 2025 in accordance with s.6.36 of the *Local Government Act 1995* with invitations for submissions closing on 26 July 2025. Twenty one submissions were received during the submission period and these submissions have been included in the appendices.

Council was provided with the submissions to consider during discussions relating to the 2025/2026 Draft Budget. The key areas from the submissions relate to cost of living pressures, management of the Guilderton Caravan Park, differential rating categories and processes to ensure the equitable and fair application of such and requests for more public consultation and transparency relating to the budget development.

The Shire, in its consideration, has amended the differential UV rates from those advertised due to budget adjustments and an increased opening balance which has allowed for a reduced overall deficiency and rates increase. Given the nature of some of the submissions, it is recommended the Shire review its rating strategy and other processes in preparation for the 2026/2027 budget period.

The following table details the 2025/2026 Rating Schedule:

<b>Differential Rates 2025/25</b>				
<b>Differential General Rate Category</b>	<b>UV Rate in Dollar</b>	<b>GRV Rate in Dollar</b>	<b>Minimum Rate</b>	<b>Income</b>
<b>GRV Townsites &amp; GRV Other</b>		\$0.104660	\$1,416	\$7,775,114
<b>UV Rural &amp; UV Other</b>	\$0.004511		\$1,630	\$2,997,469
<b>UV Intensive</b>	\$0.006610		\$2,780	\$1,145,603
		<b>Sub Total</b>		<b>\$11,918,186</b>
<b>Interim Rates</b>				0
<b>Ex gratia Rates</b>				\$9,685
				<b>\$11,927,871</b>

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 17 October 2025.

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 17 October 2025.

The second instalment of 50% of the total current rates must be received by the Shire of Gingin on or before 20 February 2026.

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 17 October 2025.

The second instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 19 December 2025.

The third instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 20 February 2026.

The fourth instalment of 25% of the total current rates is payable and must be received by the Shire of Gingin by 20 April 2026.

Interest Charges

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

Interest is charged at 7% per annum, calculated daily, to all outstanding rate assessments that remain unpaid on 17 October 2025 unless otherwise agreed through an approved instalment option.



### Administration Charges

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

### ***Levying of 2025/2026 Refuse Collection Charges***

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

The proposed refuse and waste collection charges for the 2025/2026 financial year are detailed below and reflect amendments to increase the quantity of tip passes available under some of the Waste Management Fee categories.

Charge Type	Description	2024/25	2025/26
Waste Management Fee UV (Rural with no kerbside)	Per Assessment Includes Annual Tip Pass – 52 general waste tip passes	\$188	\$214
Waste Management Fee GRV (Rural or Residential with kerbside)	Per Assessment Includes Annual Tip Pass – 12 general tip passes	\$188	\$214
Waste Management Fee UV (Vacant Land)	Per assessment (No approved dwelling green waste only, 6 green waste tip passes)	\$188	\$214
Waste Management Fee UV or GRV (Commercial properties)	Per Assessment - Includes Annual Tip Pass (Commercial Waste only, 6 general waste tip passes)	\$260	\$375
Waste Management Fee GRV (Rural or Residential with kerbside) – Additional Pass	Per Assessment - Additional Tip Pass (Household waste only, 12 general waste tip passes)	\$188	\$214
Waste Management Fee UV (Vacant Land) – Additional Pass	Per assessment - Additional Tip Pass (Vacant Land, no approved dwelling green waste only, 6 green waste tip passes)	\$188	\$214
Waste Management Fee UV or GRV (Commercial) – Additional Pass	Per Lot - Commercial (commercial waste only, 6 general waste tip passes)	\$260	\$375

Refuse service charge - Residential & Rural kerbside service	Residential, Rural/Residential and Rural within the collection service area (1 General waste bin and 1 Recycling bin)	\$256	\$274
Refuse service charge - Residential & Rural kerbside service	Additional full service (additional 1 general waste bin and 1 recycling bin)	\$256	\$274
Refuse service charge - Residential & Rural kerbside service	Commercial Premises (1 general waste bin and 1 recycling bin)	\$300	\$375

### ***Fees and Charges***

Amendments to fees and charges since the 2025-26 Draft Fees and Charges schedule was presented at the Ordinary Council Meeting 17 June 2025 are listed below:

1. History book wholesale prices to encourage the resale of books relating to the history of Gingin;
2. Gingin Equestrian Centre - optional fee for hire of equestrian facility;
3. Bond for Standpipe Key Fob - The Shire has implemented an automated key fob system for the standpipe, incorporating online control and real-time monitoring to enhance access management and security. This system allows for greater oversight and flexibility in managing usage, and as a result, the requirement for a bond; and
4. Removal of fee: Application to keep bees in townsite and rural living areas, due to repeal of Gingin Bee Keeping local law 2004.

### ***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 2025/2026 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	\$0.005325	\$108	\$187	\$108	\$107,000
5	Fixed Charge \$108	\$108	\$108	\$108	\$108
Mining Tenements	Fixed Charge \$108	\$108	\$108	\$108	\$108

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

### ***Consultation***

The community grants component of the Budget was advertised to community groups via website and social media on 6 February 2025, closing on 31 March 2025. Council then considered the grant applications at its meeting on 20 May 2025 (Item 13.4).

In addition to briefing recommendations during the year and the elected member Budget workshops in June and July 2025, internal consultation has occurred between the departments, with review by the Executive Management Team.

### ***Triple Bottom Line Assessment***

#### ***Economic Implications***

The draft 2025/2026 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 declining from the previous year, CPI (Perth) grew at 2.8% for the year to March 2025 (nationally 2.4%), continuing to place significant cost of living/operating pressure on individuals and organisations alike.

#### ***Social Implications***

The draft 2025/2026 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 2025/2026 Budget aims to support environmental initiatives and proposes a new Environmental Officer position to assist with managing environmental impacts both current and emerging throughout the Shire.

### **COMMENT**

The draft 2025/2026 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 customer service standards, better management of assets, and transitioning the Guilderton Caravan Park to a new management model.

### ***Adoption of Material Variance***

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(5) 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 8 years, the Shire's budget has increased from approximately \$20 million in expenditure to \$45 million. In 2017/2018 the Material Variance was 10% or \$10,000 whichever was the greater and was amended in 2020/2021 to 10% or \$20,000. The Material Variance recommended for the 2025/2026 Financial Year is proposed as 10% or \$30,000 (whichever is the greater amount) to reflect the budget expenditure levels.

### **RISK IMPLICATIONS**

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

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

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

### **STATUTORY/LOCAL LAW IMPLICATIONS**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Cemeteries Act 1986*

*Fire and Emergency Services Act 1998*

*Waste Avoidance and Resource Recovery Act 2007*

*Building Regulations 2012*

### **POLICY IMPLICATIONS**

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

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

## BUDGET IMPLICATIONS

Specific financial implications are outlined in the Comment section of this report and are as itemised in the draft 2025/2026 Budget for adoption.

## STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2024-2034

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

## VOTING REQUIREMENTS – ABSOLUTE MAJORITY

### SUBSTANTIVE MOTION/OFFICER RECOMMENDATION

MOVED: Councillor Kestel

SECONDED: Councillor Vis

That Council:

#### Recommendation 1 – Budget for 2025/2026

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 Budget (as contained in Appendix 12.1.1) for the Shire of Gingin for the 2025/2026 financial year, including the following:
  - a. Statement of Comprehensive Income;
  - b. Statement of Cash Flows;
  - c. Statement of Financial Activity; and
  - d. Notes to and forming part of the Budget.

#### Recommendation 2 – Rates and Charges

2. For the purpose of yielding the deficiency disclosed by the Budget at Recommendation 1 above, pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, note the public submissions received in regards to the proposed differential rates and impose the following differential general rates and minimum payments on Gross Rental and Unimproved Values for the 2025/2026 Financial Year:



- a. Differential General Rates
    - i. GRV Townsites and GRV Other 10.4660 cents in the dollar;
    - ii. UV Rural and UV Other 0.4511 cents in the dollar; and
    - iii. UV Intensive 0.6610 cents in the dollar.
  - b. Minimum Payments
    - i. GRV Townsites and GRV Other \$1,416;
    - ii. UV Rural and UV Other \$1,630; and
    - iii. UV Intensive \$2,780.
3. Pursuant to Section 6.45(3) of the *Local Government Act 1995* impose a flat fee of \$50.00 on any ratepayer on an approved payment plan and apply an interest rate of 7% to rate and service charge payment arrangements.
4. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, set the following Rate Instalment Options and Due Dates for the 2025/2026 financial year:
  - a. Payment in full

One payment with no interest or instalment charges if paid on or before 17 October 2025 (35 days after the date of the service appearing on the rate notice).
  - b. Payment by two instalments
    - i. First half instalment due date: 17 October 2025; and
    - ii. Second half instalment due date: 20 February 2026.
  - c. Payment by four instalments
    - i. First quarterly instalment due date: 17 October 2025;
    - ii. Second quarterly instalment due date: 19 December 2025;
    - iii. Third quarterly instalment due date: 20 February 2026; and
    - iv. Fourth quarterly instalment due date: 20 April 2026.
5. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996*, impose an instalment administration charge of \$10.00 per instalment after the initial instalment is paid, where the ratepayer has elected to pay rates (and service charges) through an instalment option.

6. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, impose an interest rate of 5.5% pa where the owner has elected to pay rates and service charges through an instalment option.
7. Impose in accordance with section 6.51(1) of the *Local Government Act 1995* an interest rate of 7% pa for rates and any costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

Recommendation 3 – Fees and Charges

8. Pursuant to Section 6.16 of the *Local Government Act 1995*, adopt the Schedule of Fees and Charges included at page 29 of Appendix 12.1.1.

Recommendation 4 – Council Members’ Fees and Allowances for 2025/2026

9. Pursuant to the Salaries and Allowances Tribunal Determination dated 8 April 2025, 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.
10. Pursuant to the Salaries and Allowances Tribunal Determination dated 8 April 2025, adopt an Information Communication Technology Allowance of \$2,500 per Councillor.
11. Pursuant to the Salaries and Allowances Tribunal Determination dated 8 April 2025, 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.

Recommendation 5 – Reserves

12. Pursuant to Section 6.11 of the *Local Government Act 1995*, create the following new Reserve accounts:
  - a. Community Facilities Fund. For the purpose of construction and /or maintenance of community facilities to service each of the Lancelin South Structure Plan area.
  - b. Maritime Facilities Fund. For the purpose of construction and / or maintenance by the Shire of maritime facilities in the upper coastal area.

Recommendation 6 – Material Variance Reporting for 2025/2026

13. Pursuant to Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* and AASB 1031 Materiality, adopt a variance of 10% and a minimum of \$30,000 to be used in the Statements of Financial Activity for reporting material variances for the 2025/2026 financial year.

Recommendation 7 – Review of Rating Strategy

14. That Council approve the review of the Shire's Rating Strategy including the number of differential rating categories and their application against the varied land use across the Shire in 2025/2026.

**AMENDMENT MOTION**

MOVED: Councillor Peczka

SECONDED: Councillor Johnson

That the motion be amended by adding an additional Recommendation 8 as follows:

Recommendation 8 - Electrical Upgrade Lancelin Community and Sporting Complex

2025/2026 Annual Budget be amended to include the provision of a \$30,000 capital works project to upgrade the electrical main board and other necessary electrical items at the Lancelin Community and Sporting Complex Building, to be funded from the Shire's Land and Buildings Reserve Fund. Noting the Shire's outflows from investing activities will see payments for Property, Plant, and Equipment increase to \$2,680,537, and inflows from financing activities will increase transfers from reserve accounts to \$1,442,452, with the Land and Buildings Reserve closing balance reducing to \$419,845 with the transfers from this reserve account now totalling \$307,950.

CARRIED BY ABSOLUTE MAJORITY  
9 / 0

**FOR:** *Councillor Balcombe, Councillor Weeks, Councillor Sorensen, Councillor Johnson, Councillor Kestel, Councillor Peczka, Councillor Stewart, Councillor Vis and Councillor Woods*

**AGAINST:** *Nil*

**Reason for Amendment**

The electrics at this building have been an issue for a number of years and this amendment seeks to reduce risk and resolve the matter and ensure electrical compliance as soon as possible.

*The amendment was incorporated into the substantive motion which was then put.*

#### COUNCIL RESOLUTION

MOVED: Councillor Kestel

SECONDED: Councillor Vis

That Council:

#### Recommendation 1 – Budget for 2025/2026

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 Budget (as contained in Appendix 12.1.1) for the Shire of Gingin for the 2025/2026 financial year, including the following:
  - a. Statement of Comprehensive Income;
  - b. Statement of Cash Flows;
  - c. Statement of Financial Activity; and
  - d. Notes to and forming part of the Budget.

#### Recommendation 2 – Rates and Charges

2. For the purpose of yielding the deficiency disclosed by the Budget at Recommendation 1 above, pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, note the public submissions received in regards to the proposed differential rates and impose the following differential general rates and minimum payments on Gross Rental and Unimproved Values for the 2025/2026 Financial Year:
  - a. Differential General Rates
    - i. GRV Townsites and GRV Other 10.4660 cents in the dollar;
    - ii. UV Rural and UV Other 0.4511 cents in the dollar; and
    - iii. UV Intensive 0.6610 cents in the dollar.
  - b. Minimum Payments
    - i. GRV Townsites and GRV Other \$1,416;
    - ii. UV Rural and UV Other \$1,630; and
    - iii. UV Intensive \$2,780.
3. Pursuant to Section 6.45(3) of the *Local Government Act 1995* impose a flat fee of \$50.00 on any ratepayer on an approved payment plan and apply an interest rate of 7% to rate and service charge payment arrangements.

4. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, set the following Rate Instalment Options and Due Dates for the 2025/2026 financial year:
  - a. Payment in full

One payment with no interest or instalment charges if paid on or before 17 October 2025 (35 days after the date of the service appearing on the rate notice).
  - b. Payment by two instalments
    - i. First half instalment due date: 17 October 2025; and
    - ii. Second half instalment due date: 20 February 2026.
  - c. Payment by four instalments
    - i. First quarterly instalment due date: 17 October 2025;
    - ii. Second quarterly instalment due date: 19 December 2025;
    - iii. Third quarterly instalment due date: 20 February 2026; and
    - iv. Fourth quarterly instalment due date: 20 April 2026.
5. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996*, impose an instalment administration charge of \$10.00 per instalment after the initial instalment is paid, where the ratepayer has elected to pay rates (and service charges) through an instalment option.
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CARRIED BY ABSOLUTE MAJORITY  
9 / 0

FOR: *Councillor Balcombe, Councillor Weeks, Councillor Sorensen, Councillor Johnson, Councillor Kestel, Councillor Peczka, Councillor Stewart, Councillor Vis and Councillor Woods*

AGAINST: *Nil*



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# Budget

SHIRE OF GINGIN



Shire of Gingin 2025/2026

# Budget Explained

As the CEO of the Shire of Gingin, I am pleased to present the Shire's Budget Bulletin for the 2025-2026 financial year. This year's Annual Budget has been developed to align with the strategic actions generated through the Corporate Business Plan, Strategic Community Plan, other guiding documents and considerations. For the 2025/26 financial year the Shire's annual operating expenditure budget has been set at \$20m with a further \$14m of capital expenditure.

## **Legal Costs**

During the end of 2024/2025 and continuing into 2025/2026, the Shire has a significant legal case underway with the developers associated with the Lancelin South Development. Whilst the costs associated with defending the case in the Supreme Court impact on the Shire's budget and deliverables, the opportunity costs and future impacts of not defending this case are not palatable outcomes for the Shire, and as such the Shire is acting in the best interest of the community and future communities by expending funds on this legal defense.

## **Caravan Parks**

2025/2026 will mark a significant strategic shift in the Shire's management of its Caravan Parks. The Shire plans to allocate all caravan park profits into reserve funds to ensure this extraordinary income is used to fund new assets, asset improvements, or asset renewals over the long term, not to offset operational expenditure.

The Guilderton Caravan Park profits have (for at least the last decade) supplemented the Shire's income and kept rates comparatively low. Unfortunately, the park has become dated, rundown, and requires significant expenditure to bring it up to the standards expected from a modern caravan park. Council has resolved to undertake a major land transaction process to facilitate the leasing out of this facility, with the lessee expected to invest heavily in the first five years. It is expected that this shift will significantly reduce short-term revenue to the Shire. As such with the extraordinary funds unlikely to be available the next few years Council is being proactive about allocating this year's funds into its reserves to ensure it can go towards major initiatives in future years.

## **Employee Costs and New Positions**

State Award Wages and the State Minimum Wage will increase by 3.75% from 1 July 2025, alongside a 0.5% rise in the Superannuation Guarantee to 12%. As a result, base employee costs will increase by around 4%.

To continue to achieve strategic objectives and meet community needs, the Shire is proposing four (4) new employees for the 2025/2026 financial year.

The Shire's Customer Service Request/Correspondence numbers have been increasing over the last 5 years from around 7,000 per annum in 2020 to over 30,000 in 2024. Increased FTE is needed to modernize practices, improve service standards, and manage the increased number of customer interactions. To manage this, Council has set a strategic focus for the CEO to deliver a contemporary customer service framework and charter, aligned with a general uplift in service levels and customer satisfaction. Therefore, the Shire is looking to recruit a Coordinator of Customer Service and a new part-time Customer Service Officer.

The Shire is also looking to recruit an Environmental Officer to assist with the management of pest weeds, such as the current frogbit infestation in the Moore River, and to enhance our Stable Fly management.

An Apprentice Mechanic and Graduate Engineer is also on the list to enhance the Shire's future skill development and support the delivery of core operations and manage interactions with developers throughout the Shire.

On top of employing these new positions, the Shire is also increasing the amount of time the Bushfire Risk Mitigation Officer spends in our Shire to help further reduce bushfire risk across the district. The benefit of the mitigation works was highly evident during this years Ledge Point fire.







### **Capital Works and Services**

The 2025/2026 has a considerable capital works program with some of the notable projects being:

- Weld Street Bridge Replacement – to commence April 2026 - \$7.4m – grant funded and delivered by Main Roads
- Resheeting of Bennies Road – SLK 1.96 to SLK 4.64 - \$460K
- Cowalla Road pavement reconstruction – SLK 27.95 to 29.95 - \$1.32m
- Edward Street Drainage improvements - \$210K
- Replace 3 Tier Wall at Ledge Point Country Club, which is failing and a safety concern - \$130K
- Relocation of the Silver Creek Ablution Facilities – this ageing infrastructure is too close to the Moore River and needs to be relocated to a more suitable position - \$300K

Waste to landfill is becoming an increasingly expensive proposition across the State and the Shire is working hard to improve its site compliance and reduce waste to landfill figures to minimize future cost increase. The Shire must contribute towards future site closure costs as the Gingin and Lancelin facilities reach end-of-life over the next 10-20 years, which triggers cell capping and rehabilitation costs. Therefore, the waste service fees are increasing in 2025/2026 to cover the increased cost of providing compliant waste collection and landfill services.

In May 2025, Council made the decision to move from a Mowing contract to a Turf Maintenance contract to improve the standard of all the Shire's parks, reserves, and grass sporting surfaces by using expert contractors under a specified contract with key standards, targets, and service expectations. At the time of adoption, it was noted that this contract would come at a cost increase, but Council wholeheartedly believed the service improvements would be worth the investment.

### **External Costs and Governance**

The Shire has minimal control over cost increases associated with utilities, insurance, and other agency fees such as those associated with Audits (OAG) and Elections (WAEC). The Shire has worked to control what costs could be controlled and manage increases.

### **Looking Forward**

The Shire of Gingin is a large and diverse Shire with a large asset pool and a growing population and increasing community expectations. The Shire needs to plan for future population growth and service requirements whilst also working to improve the standard of its services and facilities today.

The Shire of Gingin rates in the dollar, are comparative to other similar sized local governments and in order for the Shire to continue to grow its capacity and become less reactive, an above average increase of 7% is proposed for this financial year. Noting the financial impacts of the realignment of caravan park funds and legal costs represent approximately 6% of the increase, as such the normal operational increases presented as part of the budget represent a moderate approach.

Holistically, financial indicators would suggest that the Shire needs to increase its financial resources to better manage its asset pool, however this requires a considered approach to ensure future rate increases align to community expectations to retain and improve assets as opposed to removing them.

The Shire's Strategic Community Plan is due for review during the 2025/2026 financial year, and the Shire looks forward to engaging with the community to better understand priorities that will shape the future of the district over the next decade.

*Scott Wildgoose*

Chief Executive Officer



**SHIRE OF GINGIN  
ANNUAL BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026  
LOCAL GOVERNMENT ACT 1995**

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

We are a welcoming inclusive community that celebrates its unique coastal and inland landscapes with an aim to increase visitation to the region.

**SHIRE OF GINGIN  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	11,927,871	11,148,315	11,014,732
Grants, subsidies and contributions		3,029,624	3,105,752	1,999,451
Fees and charges	14	5,138,826	5,153,573	4,790,330
Interest revenue	10(a)	402,637	787,172	446,856
Other revenue		340,108	520,425	356,578
		20,839,066	20,715,237	18,607,947
<b>Expenses</b>				
Employee costs		(8,077,400)	(6,620,099)	(7,397,839)
Materials and contracts		(10,211,152)	(7,482,076)	(8,540,803)
Utility charges		(566,166)	(554,217)	(540,246)
Depreciation	6	(11,002,864)	(10,655,716)	(10,655,716)
Finance costs	10(c)	(195,291)	(298,601)	(117,085)
Insurance		(472,672)	(444,830)	(414,176)
Other expenditure		(821,284)	(535,969)	(717,796)
		(31,346,829)	(26,591,508)	(28,383,661)
		(10,507,763)	(5,876,271)	(9,775,714)
Capital grants, subsidies and contributions		9,685,062	4,618,321	7,960,605
Profit on asset disposals	5	45,025	117,045	723,816
Loss on asset disposals	5	(92,739)	(109,066)	(79,641)
		9,637,348	4,626,300	8,604,780
<b>Net result for the period</b>		<b>(870,415)</b>	<b>(1,249,971)</b>	<b>(1,170,934)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(870,415)</b>	<b>(1,249,971)</b>	<b>(1,170,934)</b>

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

**SHIRE OF GINGIN  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2026**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
Rates	11,752,921	11,329,817	10,994,117
Grants, subsidies and contributions	2,738,542	3,056,425	1,582,298
Fees and charges	5,138,826	5,153,573	4,790,330
Interest revenue	402,637	787,172	446,856
Goods and services tax received	25,307	(97,207)	2,236,040
Other revenue	340,108	520,425	356,578
	20,398,341	20,750,205	20,406,219

**Payments**

Employee costs	(8,045,482)	(6,618,527)	(7,512,490)
Materials and contracts	(9,806,339)	(7,635,225)	(8,289,442)
Utility charges	(566,166)	(554,217)	(540,246)
Finance costs	(297,398)	(82,362)	(113,526)
Insurance paid	(472,672)	(444,830)	(414,176)
Goods and services tax paid	0	0	(2,287,577)
Other expenditure	(821,284)	(535,969)	(717,796)
	(20,009,341)	(15,871,130)	(19,875,253)

**Net cash provided by operating activities** 4 389,000 4,879,075 530,966

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(2,650,537)	(1,586,527)	(2,201,444)
Payments for construction of infrastructure	5(b)	(11,640,702)	(4,884,280)	(9,555,815)
Capital grants, subsidies and contributions		8,607,573	4,366,258	5,844,797
Proceeds from sale of property, plant and equipment	5(a)	267,000	299,045	890,909
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	2,430	2,378	2,378
Proceeds on other loans and receivables - council advance		2,036	1,999	1,999
<b>Net cash (used in) investing activities</b>		(5,412,200)	(1,801,127)	(5,017,176)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(272,117)	(258,807)	(258,807)
Payments for principal portion of lease liabilities	8	(22,408)	(30,431)	(25,604)
Proceeds from new borrowings	7(a)	0	0	1,000,000
<b>Net cash provided by (used in) financing activities</b>		(294,525)	(289,238)	715,589

**Net increase (decrease) in cash held**

		(5,317,725)	2,788,710	(3,770,621)
Cash at beginning of year		16,344,792	13,556,082	13,556,082

**Cash and cash equivalents at the end of the year** 4 **11,027,067** **16,344,792** **9,785,461**

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

# MINUTES SPECIAL COUNCIL MEETING 5 AUGUST 2025

## APPENDIX 12.1.1

### SHIRE OF GINGIN STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 30 JUNE 2026

#### OPERATING ACTIVITIES

##### Revenue from operating activities

General rates  
Rates excluding general rates  
Grants, subsidies and contributions  
Fees and charges  
Interest revenue  
Other revenue  
Profit on asset disposals

##### Expenditure from operating activities

Employee costs  
Materials and contracts  
Utility charges  
Depreciation  
Finance costs  
Insurance  
Other expenditure  
Loss on asset disposals

Non cash amounts excluded from operating activities

##### Amount attributable to operating activities

#### INVESTING ACTIVITIES

##### Inflows from investing activities

Capital grants, subsidies and contributions  
Proceeds from disposal of property, plant and equipment  
Proceeds from financial assets at amortised cost - self supporting loans  
Proceeds on other loans and receivables - advances

##### Outflows from investing activities

Right of use assets received - non cash  
Payments for property, plant and equipment  
Payments for construction of infrastructure

Non-cash amounts excluded from investing activities

##### Amount attributable to investing activities

#### FINANCING ACTIVITIES

##### Inflows from financing activities

Proceeds from new borrowings  
Proceeds from new leases - non cash  
Transfers from reserve accounts

##### Outflows from financing activities

Repayment of borrowings  
Payments for principal portion of lease liabilities  
Transfers to reserve accounts

Non-cash amounts excluded from financing activities

##### Amount attributable to financing activities

#### MOVEMENT IN SURPLUS OR DEFICIT

##### Surplus at the start of the financial year

Amount attributable to operating activities

Amount attributable to investing activities

Amount attributable to financing activities

##### Surplus/(deficit) remaining after the imposition of general rates

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)(i)	8,311,526	7,842,428	7,698,086
2(a)	3,616,345	3,305,887	3,316,646
	3,029,624	3,105,752	1,999,451
14	5,138,826	5,153,573	4,790,330
10(a)	402,637	787,172	446,856
	340,108	520,425	356,578
5	45,025	117,045	723,816
	20,884,091	20,832,282	19,331,763
	(8,077,400)	(6,620,099)	(7,397,839)
	(10,211,152)	(7,482,076)	(8,540,803)
	(566,166)	(554,217)	(540,246)
6	(11,002,864)	(10,655,716)	(10,655,716)
10(c)	(195,291)	(298,601)	(117,085)
	(472,672)	(444,830)	(414,176)
	(821,284)	(535,969)	(717,796)
5	(92,739)	(109,066)	(79,641)
	(31,439,568)	(26,700,574)	(28,463,302)
3(c)	11,142,078	10,830,737	10,011,541
	<b>586,601</b>	<b>4,962,445</b>	<b>880,002</b>
	9,685,062	4,618,321	7,960,605
5(a)	267,000	299,045	890,909
7(a)	2,430	2,378	2,378
	2,036	1,999	1,999
	9,956,528	4,921,743	8,855,891
5(c)	(15,234)	(22,880)	0
5(a)	(2,650,537)	(2,676,411)	(3,005,744)
5(b)	(11,640,702)	(4,884,280)	(9,555,815)
	(14,306,473)	(7,583,571)	(12,561,559)
3(d)	15,234	22,880	0
	<b>(4,334,711)</b>	<b>(2,638,948)</b>	<b>(3,705,668)</b>
7(a)	0	0	1,000,000
8	15,234	22,880	0
9(a)	2,190,109	854,256	1,463,162
	2,205,343	877,136	2,463,162
7(a)	(272,117)	(258,807)	(258,807)
8	(22,408)	(30,431)	(25,604)
9(a)	(1,412,452)	(1,858,502)	(1,613,182)
	(1,706,977)	(2,147,740)	(1,897,593)
3(e)	(15,234)	(22,880)	0
	<b>483,132</b>	<b>(1,293,484)</b>	<b>565,569</b>
3	3,264,978	2,234,965	2,260,097
	586,601	4,962,445	880,002
	(4,334,711)	(2,638,948)	(3,705,668)
	483,132	(1,293,484)	565,569
3	<b>0</b>	<b>3,264,978</b>	<b>0</b>

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

**SHIRE OF GINGIN  
FOR THE YEAR ENDED 30 JUNE 2026  
INDEX OF NOTES TO THE BUDGET**

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**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Gingin which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The local government reporting entity**

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

**2024/25 actual balances**

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

**Initial application of accounting standards**

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

- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
  - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements: Tier 2 Disclosures

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

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

**New accounting standards for application in future years**

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128  
[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
  - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
  - Standards – Annual Improvements Volume 11

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

**Critical accounting estimates and judgements**

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

# MINUTES SPECIAL COUNCIL MEETING 5 AUGUST 2025

## APPENDIX 12.1.1

### SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2026

#### 2. RATES AND SERVICE CHARGES

##### (a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV Townsites	Gross rental valuation	0.104660	1,592	30,822,756	3,225,910	0	3,225,910	3,093,431	3,024,147
GRV Other	Gross rental valuation	0.104660	1,034	19,383,951	2,028,724	0	2,028,724	1,861,742	1,836,287
UV Rural	Unimproved valuation	0.004511	457	495,190,038	2,233,802	0	2,233,802	2,076,507	2,069,091
UV Rural Other	Unimproved valuation	0.004511	3	3,073,999	13,867	0	13,867	55,830	14,013
UV Intensive/Mining	Unimproved valuation	0.006610	122	122,424,000	809,223	0	809,223	754,918	754,548
UV Exploration Mining	Unimproved valuation	0.004511	0	0	0	0	0	0	0
<b>Total general rates</b>			3,208	670,894,744	8,311,526	0	8,311,526	7,842,428	7,698,086
<b>(ii) Minimum payment</b>									
		<b>Minimum \$</b>							
GRV Townsites	Gross rental valuation	1,416	1,094	10,242,434	1,549,104	0	1,549,104	1,361,367	1,361,367
GRV Other	Gross rental valuation	1,416	686	4,071,500	971,376	0	971,376	949,914	949,914
UV Rural	Unimproved valuation	1,630	376	100,488,262	612,880	0	612,880	572,594	572,594
UV Rural Other	Unimproved valuation	1,630	62	13,948,001	101,060	0	101,060	55,116	55,116
UV Intensive/Mining	Unimproved valuation	2,780	121	32,084,575	336,380	0	336,380	315,689	315,689
UV Exploration Mining	Unimproved valuation	1,630	22	71,557	35,860	0	35,860	41,522	55,116
<b>Total minimum payments</b>			2,361	160,906,329	3,606,660	0	3,606,660	3,296,202	3,309,796
<b>Total general rates and minimum payments</b>			5,569	831,801,073	11,918,186	0	11,918,186	11,138,630	11,007,882
<b>(iii) Ex-gratia rates</b>									
Ex-gratia rates					9,685	0	9,685	9,685	6,850
<b>Total rates</b>					11,927,871	0	11,927,871	11,148,315	11,014,732
Instalment plan charges							16,665	15,345	16,500
Instalment plan interest							28,000	33,448	28,000
Unpaid rates and service charge interest earned							60,000	71,352	60,000
Deferred pensioner rates interest							3,500	3,563	3,500
							108,165	123,708	108,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

\*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV)

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

**Option 1 (Full Payment)**

17th October 2025

**Option 2 (Two Instalments)**

17th October 2025

20th February 2026

**Option 3 (Four Instalments)**

17th October 2025

19th December 2025

20th February 2026

20th April 2026

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	17th October 2025	0	0.0%	7.0%
<b>Option two</b>				
First instalment	17th October 2025	0	5.5%	7.0%
Second instalment	20th February 2026	10	5.5%	7.0%
<b>Option three</b>				
First instalment	17th October 2025	0	5.5%	7.0%
Second instalment	19th December 2025	10	5.5%	7.0%
Third instalment	20th February 2026	10	5.5%	7.0%
Fourth instalment	20th April 2026	10	5.5%	7.0%

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**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.

**(i) Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
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	It recognises that land within this category does not have the same impacts on Shire transport infrastructure as the rural intensive/mining differential rate category.
Rural Intensive/Mining (excluding exploration and prospecting tenements)	Any or a combination of the following characteristics: (a) The purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; (b) a purpose for which the land is held or used as determined by the local government; or (c) whether the land is vacant or not; or (d) any other characteristic or combination of characteristics prescribed.	The objective of this differential rating category is to impose a differential general rate on land held or used for the purposes of Agriculture Intensive, Animal Husbandry - Intensive (excluding exploration and prospecting tenements), Extractive Industry, Mining, Aquaculture, or Water.	It recognises that land within this category has higher impacts on Shire transport infrastructure and increased environmental monitoring costs.

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(ii) Differential Minimum Payment**

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 \$1,630 (from \$1,531) 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	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, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; (b) a purpose for which the land is held or used as determined by the local government; or (c) whether the land is vacant or not; or (d) any other characteristic or combination of characteristics prescribed.	The objective of this minimum payment is to reflect the additional costs from this sector associated with the higher impact on transport infrastructure and environmental monitoring. The minimum rate of \$2,780 (from \$2,609) 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.

**(d) Variation in Adopted Differential Rates to Local Public Notice**

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

<b>Differential general rate or general rate</b>	<b>Proposed Rate in \$</b>	<b>Adopted Rate in \$</b>	<b>Reasons for the difference</b>
Rural and Other UV	0.004614	0.004511	Budget adjustments and increased opening balance allowing for a reduced overall deficiency and rates increases
Rural Intensive/Mining	0.006750	0.006610	Budget adjustments and increased opening balance allowing for a reduced overall deficiency and rates increases

<b>Minimum payment</b>	<b>Proposed Minimum \$</b>	<b>Adopted Minimum \$</b>	<b>Reasons for the difference</b>
Rural and Other UV	1,640	1,630	Budget adjustments and increased opening balance allowing for a reduced overall deficiency and rates increases
Rural Intensive/Mining	2,815	2,780	Budget adjustments and increased opening balance allowing for a reduced overall deficiency and rates increases



**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(e) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2026.

**(f) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
Financial assets  
Receivables  
Inventories  
Other assets

**Less: current liabilities**

Trade and other payables  
Contract liabilities  
Capital grant/contribution liability  
Lease liabilities  
Long term borrowings  
Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	11,027,067	16,344,792	9,785,461
	4,554	4,465	4,465
	1,621,743	1,181,018	1,846,149
	32,101	30,898	32,273
	276,783	276,783	23,189
	12,962,248	17,837,956	11,691,537
	(2,137,340)	(1,733,427)	(2,055,474)
	(685,584)	(685,584)	(510,028)
	(1,505,693)	(2,674,682)	(525,353)
8	(15,665)	(14,987)	(7,482)
7	(530,585)	(272,117)	(272,116)
	(997,391)	(1,065,477)	(1,041,100)
	(5,872,258)	(6,446,274)	(4,411,553)
	7,089,990	11,391,682	7,279,984
3(b)	(7,089,990)	(8,126,704)	(7,279,984)
	0	3,264,978	0

**(b) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts  
Less: Current assets not expected to be received at end of year  
- Current financial assets at amortised cost - self supporting loans  
- Other loans and receivables - council advance  
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	(7,631,686)	(8,409,343)	(7,555,117)
	(2,482)	(2,430)	(2,430)
	(2,072)	(2,035)	(2,035)
	530,585	272,117	272,116
	15,665	14,987	7,482
	(7,089,990)	(8,126,704)	(7,279,984)

**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.

**(c) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation  
Non-cash movements in non-current assets and liabilities:  
- Other provisions

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(45,025)	(117,045)	(723,816)
5	92,739	109,066	79,641
6	11,002,864	10,655,716	10,655,716
	91,500	183,000	0
	11,142,078	10,830,737	10,011,541

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(d) Non-cash amounts excluded from investing activities**

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

**Adjustments to investing activities**

Right of use assets recognised

**Non cash amounts excluded from investing activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5(c)	15,234	22,880	0
	15,234	22,880	0

**(e) Non-cash amounts excluded from financing activities**

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

**Adjustments to financing activities**

Less: Lease liability recognised

**Non cash amounts excluded from financing activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
8	(15,234)	(22,880)	0
	(15,234)	(22,880)	0

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(f) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the 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 becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**SUPERANNUATION**

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**INVENTORY - LAND HELD FOR RESALE**

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

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

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**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	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		11,027,067	16,344,792	9,785,461
<b>Total cash and cash equivalents</b>		11,027,067	16,344,792	9,785,461
Held as				
- Unrestricted cash and cash equivalents		1,889,688	5,260,767	1,704,991
- Restricted cash and cash equivalents		9,137,379	11,084,025	8,080,470
	3(a)	11,027,067	16,344,792	9,785,461
<b>Restrictions</b>				
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		9,137,379	11,084,025	8,080,470
		9,137,379	11,084,025	8,080,470
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	7,631,686	8,409,343	7,555,117
Unspent capital grants, subsidies and contribution liabilities		1,505,693	2,674,682	525,353
		9,137,379	11,084,025	8,080,470
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(870,415)	(1,249,971)	(1,170,934)
Depreciation	6	11,002,864	10,655,716	10,655,716
(Profit)/loss on sale of asset	5	47,714	(7,979)	(644,175)
(Increase)/decrease in receivables		(440,725)	166,192	(522,525)
(Increase)/decrease in contract assets		0	0	231,651
(Increase)/decrease in inventories		(1,203)	1,716	(11,182)
(Increase)/decrease in other assets		0	(18,271)	3,672
Increase/(decrease) in payables		403,913	(48,347)	298,890
Increase/(decrease) in contract liabilities		0	(131,224)	(198,431)
Increase/(decrease) in unspent capital grants		(1,168,989)	837,821	(1,311,508)
Increase/(decrease) in other provision		91,500	183,000	0
Increase/(decrease) in employee provisions		(68,086)	(53,436)	(151,111)
Capital grants, subsidies and contributions		(8,607,573)	(5,456,142)	(6,649,097)
<b>Net cash from operating activities</b>		389,000	4,879,075	530,966

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value 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 5 AUGUST 2025

## APPENDIX 12.1.1

### SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2026

#### 5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Disposals - Net Book Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Disposals - Net Book Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Disposals - Net Book Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>															
Land - freehold land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 0	\$ 500,000	\$ 500,000	\$ 0
Buildings - non-specialised	0	0	0	0	0	6,830	0	0	0	0	0	0	0	0	0
Buildings - specialised	723,937	(42,015)	0	0	(42,015)	260,424	(6,890)	0	0	(6,890)	535,309	0	0	0	0
Plant and equipment	1,260,000	(113,818)	135,000	45,025	(23,843)	1,995,985	(195,353)	299,045	117,045	(13,353)	1,930,435	(175,730)	375,909	223,816	(23,637)
Vehicles	666,600	(137,873)	132,000	0	(5,873)	413,172	(66,636)	0	0	(66,636)	450,000	(66,636)	15,000	0	(51,636)
<b>Total</b>	<b>2,650,537</b>	<b>(293,706)</b>	<b>267,000</b>	<b>45,025</b>	<b>(71,731)</b>	<b>2,676,411</b>	<b>(268,879)</b>	<b>299,045</b>	<b>117,045</b>	<b>(86,879)</b>	<b>3,005,744</b>	<b>(242,366)</b>	<b>890,909</b>	<b>723,816</b>	<b>(75,273)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	2,488,415	0	0	0	0	4,415,010	0	0	0	0	4,390,144	0	0	0	0
Infrastructure - footpaths	200,749	0	0	0	0	12,844	0	0	0	0	205,063	0	0	0	0
Infrastructure - drainage	405,770	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - parks and ovals	624,375	0	0	0	0	116,616	0	0	0	0	285,765	(4,368)	0	0	(4,368)
Infrastructure - other	52,000	0	0	0	0	290,962	(7,630)	0	0	(7,630)	1,032,777	0	0	0	0
Infrastructure - bridges	7,369,393	(21,008)	0	0	(21,008)	0	0	0	0	0	3,292,066	0	0	0	0
Infrastructure - landfill assets	500,000	0	0	0	0	48,848	(14,557)	0	0	(14,557)	350,000	0	0	0	0
<b>Total</b>	<b>11,640,702</b>	<b>(21,008)</b>	<b>0</b>	<b>0</b>	<b>(21,008)</b>	<b>4,884,280</b>	<b>(22,187)</b>	<b>0</b>	<b>0</b>	<b>(22,187)</b>	<b>9,555,815</b>	<b>(4,368)</b>	<b>0</b>	<b>0</b>	<b>(4,368)</b>
<b>(c) Right of Use Assets</b>															
Right-of-use assets - land and buildings	15,234	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Right of use - furniture and fittings	0	0	0	0	0	22,880	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>15,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>14,306,473</b>	<b>(314,714)</b>	<b>267,000</b>	<b>45,025</b>	<b>(92,739)</b>	<b>7,583,571</b>	<b>(291,066)</b>	<b>299,045</b>	<b>117,045</b>	<b>(109,066)</b>	<b>12,561,559</b>	<b>(246,734)</b>	<b>890,909</b>	<b>723,816</b>	<b>(79,641)</b>

#### MATERIAL ACCOUNTING POLICIES

##### RECOGNITION OF ASSETS

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

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

##### GAINS AND LOSSES ON DISPOSAL

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

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Vehicles
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - other
Infrastructure - bridges
Infrastructure - landfill assets
Right-of-use assets - land and buildings
Right of use - furniture and fittings

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
37,213	35,829	35,740
841,009	834,187	889,631
17,171	14,032	17,171
614,374	438,703	376,054
155,599	229,090	155,599
6,927,907	6,891,595	6,815,684
122,598	149,286	119,690
49,464	47,653	45,908
775,574	653,441	728,672
511,523	470,276	518,631
257,216	196,303	257,217
670,667	665,229	670,667
7,607	7,616	7,616
14,942	22,476	17,436
11,002,864	10,655,716	10,655,716
60,262	287,147	228,666
26,678	15,185	25,043
105,964	59,325	68,629
41,832	45,659	41,832
755,860	705,451	760,882
1,583,777	1,438,199	1,536,722
7,398,733	7,327,533	7,280,046
172,431	154,849	172,431
857,327	622,368	541,465
11,002,864	10,655,716	10,655,716

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

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

Buildings - non-specialised	25 to 50 years
Buildings - specialised	25 to 50 years
Furniture and equipment	3 to 50 years
Plant and equipment	5 to 20 years
Vehicles	1 to 5 years
Infrastructure - roads	20 to 50 years
Infrastructure - footpaths	15 to 25 years
Infrastructure - drainage	20 to 50 years
Infrastructure - parks and ovals	10 to 30 years
Infrastructure - other	10 to 75 years
Infrastructure - bridges	2 to 100 years
Infrastructure - landfill assets	6 to 40 years
Right-of-use assets - land and buildings	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease

**AMORTISATION**

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

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

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

# MINUTES SPECIAL COUNCIL MEETING 5 AUGUST 2025

## APPENDIX 12.1.1

### SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2026

#### 7. BORROWINGS

##### (a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
Wannamal West Road - Tip Rationalisation	111	WATC*	6.49%	\$ 327,742	\$ 0	\$ (25,903)	\$ 301,839	\$ (20,857)	\$ 352,042	\$ 0	\$ (24,300)	\$ 327,742	\$ (21,851)	\$ 352,042	\$ 0	\$ (24,300)	\$ 327,742	\$ (22,460)
Guilderton Country Club	114	WATC*	7.14%	163,579	0	(50,749)	112,830	(10,790)	210,889	0	(47,310)	163,579	(13,842)	210,889	0	(47,310)	163,579	(14,228)
Regional Hardcourt Facility	120	WATC*	6.68%	136,850	0	(30,918)	105,932	(8,634)	165,802	0	(28,952)	136,850	(10,537)	165,802	0	(28,952)	136,850	(10,600)
Lot 44 Weld Street	123	WATC*	6.96%	74,674	0	(23,209)	51,465	(4,800)	96,348	0	(21,674)	74,674	(6,022)	96,348	0	(21,674)	74,674	(6,335)
Regional Hardcourt Facility	124A	WATC*	4.13%	140,192	0	(25,794)	114,398	(5,526)	164,953	0	(24,761)	140,192	(6,484)	164,953	0	(24,761)	140,192	(6,560)
Swimming Pool Tiling	126	WATC*	3.10%	17,160	0	(17,160)	0	(400)	33,800	0	(16,640)	17,160	(708)	33,800	0	(16,640)	17,160	(919)
Seabird Sea Wall	127	WATC*	2.51%	35,582	0	(23,573)	12,009	(746)	58,575	0	(22,993)	35,582	(1,079)	58,575	0	(22,992)	35,583	(1,327)
Altus Financials Suite Software Upgrade	131	WATC*	1.94%	120,036	0	(9,891)	110,145	(2,279)	129,737	0	(9,701)	120,036	(2,461)	129,737	0	(9,702)	120,035	(2,468)
Gingin Outdoor Activity Space	132	WATC*	1.43%	109,215	0	(17,559)	91,656	(1,501)	126,526	0	(17,311)	109,215	(1,741)	126,526	0	(17,311)	109,215	(1,750)
Cunliffe Street Redevelopment	133	WATC*	4.56%	208,583	0	(22,151)	186,432	(9,256)	229,758	0	(21,175)	208,583	(10,206)	229,758	0	(21,175)	208,583	(10,232)
Land for Future Gingin Sporting Precinct	134	WATC*	5.33%	724,388	0	(22,780)	701,608	(38,340)	746,000	0	(21,612)	724,388	(39,358)	746,000	0	(21,612)	724,388	(39,508)
Guilderton Caravan Park Upgrade Stage 1	N/A			0	0	0	0	0	0	0	0	0	0	0	1,000,000	0	1,000,000	0
				2,058,001	0	(269,687)	1,788,314	(103,129)	2,314,430	0	(256,429)	2,058,001	(114,289)	2,314,430	1,000,000	(256,429)	3,058,001	(116,387)
<b>Self Supporting Loans</b>																		
Ledge Point Country Club Coolroom	130	WATC*	2.2%	10,039	0	(2,430)	7,609	(204)	12,417	0	(2,378)	10,039	(250)	12,417	0	(2,378)	10,039	(255)
				10,039	0	(2,430)	7,609	(204)	12,417	0	(2,378)	10,039	(250)	12,417	0	(2,378)	10,039	(255)
				2,068,040	0	(272,117)	1,795,923	(103,333)	2,326,847	0	(258,807)	2,068,040	(114,539)	2,326,847	1,000,000	(258,807)	3,068,040	(116,642)

\*Western Australian Treasury Corporation

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**7. BORROWINGS**

**(b) New borrowings - 2025/26**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

**(d) Credit Facilities**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	32,000	32,000	27,000
Credit card balance at balance date	0	8,287	0
<b>Total amount of credit unused</b>	<b>532,000</b>	<b>540,287</b>	<b>527,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,795,923	2,068,040	3,068,040

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

# MINUTES SPECIAL COUNCIL MEETING 5 AUGUST 2025

## APPENDIX 12.1.1

### SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2026

#### 8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
Lancelin Administration - Building	1A	LJ Hughes	5.3%	24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,813	\$ 0	\$ (7,813)	\$ 0	\$ (222)	\$ 7,813	\$ 0	\$ (7,812)	\$ 1	\$ (221)
Lancelin Administration - Building	1B	LJ Hughes	4.1%	24	0	15,234	(7,421)	7,813	(229)	0	0	0	0	0	0	0	0	0	0
Gingin Administration - Photocopier	2A	QPC Group	4.6%	36	18,054	0	(7,506)	10,548	0	0	22,880	(4,826)	18,054	(618)	0	0	0	0	0
Gingin Administration - IT	3	Dell Financial Se	1.3%	60	7,481	0	(7,481)	0	(229)	25,273	0	(17,792)	7,481	(222)	25,273	0	(17,792)	7,481	(222)
					25,535	15,234	(22,408)	18,361	(458)	33,086	22,880	(30,431)	25,535	(1,062)	33,086	0	(25,604)	7,482	(443)

#### MATERIAL ACCOUNTING POLICIES

##### LEASES

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

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

##### LEASE LIABILITIES

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



# MINUTES SPECIAL COUNCIL MEETING 5 AUGUST 2025

# APPENDIX 12.1.1

## SHIRE OF GINGIN NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 9. RESERVE ACCOUNTS

#### (a) Reserve Accounts - Movement

##### Restricted by council

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
LSL, Annual, Sick Leave and Staff Contingency	476,067	8,492	0	484,559	455,700	20,367	0	476,067	455,699	14,462	0	470,161
Plant and Equipment Reserve	1,267,543	22,610	(658,000)	632,153	1,380,281	157,374	(270,112)	1,267,543	1,380,281	43,803	(510,226)	913,858
Land and Buildings Reserve	715,041	12,754	(277,950)	449,845	714,103	31,917	(30,979)	715,041	714,103	522,661	(216,954)	1,019,810
Guilderton Caravan Park Reserve	209,708	3,741	0	213,449	105,014	104,694	0	209,708	105,014	103,333	0	208,347
Shire Recreation Development Reserve	277,141	4,943	(185,000)	97,084	377,899	16,890	(117,648)	277,141	377,898	11,993	(115,860)	274,031
Redfield Park Reserve	34,867	622	0	35,489	33,375	1,492	0	34,867	33,375	1,059	0	34,434
Ocean Farm Recreation Reserve	34,525	616	0	35,141	33,048	1,477	0	34,525	33,048	1,049	0	34,097
Tip Rationalisation Reserve	2,912,246	351,947	(598,390)	2,665,803	2,247,611	713,483	(48,848)	2,912,246	2,247,610	418,320	(350,000)	2,315,930
Lancelin Community Sport and Recreation Reserve	158,961	31,093	0	190,054	135,553	34,317	(10,909)	158,961	135,553	32,560	0	168,113
Community Infrastructure Reserve	88,925	216,579	0	305,504	50,661	38,264	0	88,925	50,660	13,608	0	64,268
Staff Housing	6,362	113	0	6,475	6,090	272	0	6,362	6,090	193	0	6,283
Future Infrastructure Reserve	586,461	10,461	0	596,922	561,370	25,091	0	586,461	561,370	17,815	0	579,185
Guilderton Country Club Reserve	9,286	8,398	0	17,684	30,544	10,042	(31,300)	9,286	30,544	9,798	(10,000)	30,342
Coastal Management Reserve - Coastal Inundation	448,523	108,000	(228,734)	327,789	411,495	118,392	(81,364)	448,523	411,494	113,059	(45,000)	479,553
Guilderton Foreshore Reserve	452,867	370,889	(96,950)	726,806	326,964	128,953	(3,050)	452,867	326,964	114,453	(50,000)	391,417
Seniors Housing Reserve	78,053	33,492	(77,585)	33,960	151,326	31,764	(105,037)	78,053	151,327	29,802	(152,622)	28,507
Gingin Railway Station Reserve	6,367	114	0	6,481	6,095	272	0	6,367	6,095	193	0	6,288
Contributions to Roads Reserve - Cullalla Road Intersection	50,001	892	0	50,893	47,862	2,139	0	50,001	47,862	1,519	0	49,381
Contributions to Roads Reserve - Chitna Road	3,333	59	0	3,392	3,190	143	0	3,333	3,191	101	0	3,292
Contributions to Roads Reserve - Balance of Muni Funds	171,699	3,063	0	174,762	21,496	304,133	(153,930)	171,699	21,496	682	0	22,178
Community Infrastructure Reserve - Lower Coastal Fire Control	28,002	499	0	28,501	26,804	1,198	0	28,002	26,804	851	0	27,655
Community Infrastructure Reserve - Gingin Logo Plates	10,396	485	0	10,881	9,473	923	0	10,396	9,473	601	0	10,074
Community Infrastructure Reserve - Gingin Ambulance	72,075	7,286	0	79,361	63,248	8,827	0	72,075	63,248	8,007	0	71,255
Community Infrastructure Reserve - Lancelin Ambulance	38,513	18,687	0	57,200	19,635	18,878	0	38,513	19,637	18,623	0	38,260
Public Open Space Reserve	72,265	1,289	(55,000)	18,554	69,173	3,092	0	72,265	69,174	2,195	0	71,369
Guilderton Trailer Parking Reserve	47,126	5,758	0	52,884	39,609	7,517	0	47,126	39,609	7,233	0	46,842
Gingin Outdoor Activity Space Reserve	5,857	104	0	5,961	5,628	229	0	5,857	5,628	179	0	5,807
Community Resilience Reserve	24,615	439	0	25,054	13,750	10,865	0	24,615	13,750	10,686	0	24,436
Contribution to Roads Reserve - Aurisch Road Maintenance	24,480	12,937	(12,500)	24,917	12,500	13,059	(1,079)	24,480	12,500	12,897	(12,500)	12,897
Community Infrastructure - Development Reserve Fund Lot 601												
Brockman Street (Brookview Estate)	98,038	98,133	0	196,171	45,600	52,438	0	98,038	45,600	49,447	0	95,047
Community Facilities Fund	0	66,848	0	66,848	0	0	0	0	0	52,000	0	52,000
Maritime Facilities Fund	0	11,109	0	11,109	0	0	0	0	0	0	0	0
	8,409,343	1,412,452	(2,190,109)	7,631,686	7,405,097	1,858,502	(854,256)	8,409,343	7,405,097	1,613,182	(1,463,162)	7,555,117

**9. RESERVE ACCOUNTS**

**(b) Reserve Accounts - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
<b>Restricted by legislation</b>		
<b>Restricted by council</b>		
LSL, Annual, Sick Leave and Staff Contingency	As required	Used to fund annual leave, long service leave, sick leave, redundancy/retirement and staff contingency.
Plant and Equipment Reserve	As required	Used for the purchase of major plant and equipment.
Land and Buildings Reserve	As required	Used for the replacement and/ or acquisition of land and buildings.
Guilderton Caravan Park Reserve	As required	Used for the development of Guilderton Caravan Park facilities.
Shire Recreation Development Reserve	As required	Used for the development of Shire Recreation facilities.
Redfield Park Reserve	As required	Used for the development of Public Open Space within the Redfield Park subdivision.
Ocean Farm Recreation Reserve	As required	Used for the development of recreation and community facilities with the Ocean Farm
Tip Rationalisation Reserve	As required	Used for rationalisation of rubbish tip facilities within the Shire.
Lancelin Community Sport and Recreation Reserve	As required	Used in developing building and other associated infrastructure at the Lancelin Community Sporting Club and are to be spent
Community Infrastructure Reserve	As required	Used to assist in financing of community facilities.
Staff Housing	As required	To be used to fund Staff housing infrastructure additions and/ or replacement.
Future Infrastructure Reserve	As required	To be used to fund future infrastructure construction, purchase, additions and/or renewals.
Guilderton Country Club Reserve	As required	To be used to fund the development of the Guilderton Country Club and are to be spent upon request from the Club, and approval
Coastal Management Reserve - Coastal Inundation	As required	For the purpose of funding coastal erosion mitigation and inundation works.
Guilderton Foreshore Reserve	As required	For the purpose of upgrade facilities and amenity within the Guilderton foreshore area.
Seniors Housing Reserve	As required	For the purpose of repairs, improvements, extensions or construction of seniors housing.
Gingin Railway Station Reserve	As required	For the purpose of improving and maintaining the Gingin Railway Station.
Contributions to Roads Reserve - Cullalla Road Intersection	As required	For the purpose of funding future road works
Contributions to Roads Reserve - Chitna Road	As required	For the purpose of funding future road works
Contributions to Roads Reserve - Balance of Muni Funds	As required	For the purpose of funding future road works
Community Infrastructure Reserve - Lower Coastal Fire Control	As required	Used to assist in the financing of community facilities.
Community Infrastructure Reserve - Gingin Logo Plates	As required	Used to assist in the financing of community facilities.
Community Infrastructure Reserve - Gingin Ambulance	As required	Used to assist in the financing of community facilities.
Community Infrastructure Reserve - Lancelin Ambulance	As required	Used to assist in the financing of community facilities.
Public Open Space Reserve	As required	For the purpose of funding development of public open space.
Guilderton Trailer Parking Reserve	As required	For the purpose of future trailer park bay maintenance at Guilderton Foreshore.
Gingin Outdoor Activity Space Reserve	As required	Used for the development of Shire Recreation facilities.
Community Resilience Reserve	As required	To be used in delivering of Resilience Plan as set out in funding agreement.
Contribution to Roads Reserve - Aurisch Road Maintenance	As required	For the purpose of funding future road works
Community Infrastructure - Development Reserve Fund Lot 601		
Brockman Street (Brookview Estate)	As required	Used to assist in the financing of community facilities.
		For the purpose of construction and /or maintenance of community facilities to service each of the Lancelin South Structure Plan area.
Community Facilities Fund	As required	
		For the purpose of construction and / or maintenance by the Shire of maritime facilities in the upper coastal area.
Maritime Facilities Fund	As required	

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments	310,868	678,809	355,000
Other interest revenue	91,769	108,363	91,856
	402,637	787,172	446,856

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	42,700	40,000	40,000
Other services	8,325	7,800	5,062
	51,025	47,800	45,062

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	103,333	114,539	116,642
Interest on lease liabilities (refer Note 8)	458	1,062	443
Unwinding of discount *	91,500	183,000	0
	195,291	298,601	117,085

\*Unwinding of finance costs on provision for landfill remediation

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**11. COUNCIL MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>President's</b>			
President's allowance	16,000	15,780	16,000
Meeting attendance fees	15,600	15,386	15,600
Annual allowance for ICT expenses	2,500	2,466	2,500
Travel and accommodation expenses	2,723	891	2,723
	<b>36,823</b>	<b>34,522</b>	<b>36,823</b>
<b>Deputy President's</b>			
Deputy President's allowance	4,000	1,250	4,000
Meeting attendance fees	8,320	2,600	8,320
Annual allowance for ICT expenses	2,500	781	2,500
Travel and accommodation expenses	2,723	0	2,723
	<b>17,543</b>	<b>4,631</b>	<b>17,543</b>
<b>Council member 1</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	292	2,722
	<b>13,542</b>	<b>11,112</b>	<b>13,542</b>
<b>Council member 2</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	733	2,722
	<b>13,542</b>	<b>11,553</b>	<b>13,542</b>
<b>Council member 3</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	2,050	2,722
	<b>13,542</b>	<b>12,870</b>	<b>13,542</b>
<b>Council member 4</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	1,492	2,722
	<b>13,542</b>	<b>12,312</b>	<b>13,542</b>
<b>Council member 5</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	0	2,722
	<b>13,542</b>	<b>10,820</b>	<b>13,542</b>
<b>Council member 6</b>			
Meeting attendance fees	8,320	5,855	8,320
Annual allowance for ICT expenses	2,500	1,759	2,500
Travel and accommodation expenses	2,722	0	2,722
	<b>13,542</b>	<b>7,614</b>	<b>13,542</b>
<b>Council member 7</b>			
Meeting attendance fees	8,320	8,320	8,320
Annual allowance for ICT expenses	2,500	2,500	2,500
Travel and accommodation expenses	2,722	2,040	2,722
	<b>13,542</b>	<b>12,860</b>	<b>13,542</b>
<b>Total Council Member Remuneration</b>	<b>149,160</b>	<b>118,294</b>	<b>149,160</b>
President's allowance	16,000	15,780	16,000
Deputy President's allowance	4,000	1,250	4,000
Meeting attendance fees	82,160	73,761	82,160
Annual allowance for ICT expenses	22,500	20,006	22,500
Travel and accommodation expenses	24,500	7,498	24,500
	<b>149,160</b>	<b>118,294</b>	<b>149,160</b>

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**12. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties 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.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the Local Government (*Financial Management*) *Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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.

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, 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 and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

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.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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



**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**12. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
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

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

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

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

**Health**

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, noise control and waste disposal compliance. Support of primary health provision.

**Education and welfare**

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

Maintenance of playgroup centre and Wangaree Community Centre. Provision and maintenance of youth services.

**Housing**

To provide and maintain staff and other housing

Provision and maintenance of staff, community, and other housing.

**Community amenities**

To provide services required by the community

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**Recreation and culture**

To establish and effectively manage infrastructure and resource which will help the social well being of the community

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

**Transport**

To provide safe, effective and efficient transport services to the community

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc

**Economic services**

To help promote the shire and its economic wellbeing

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes.

**Other property and services**

To monitor and control Shire's overheads operating accounts

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services.

**SHIRE OF GINGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**14. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	16,665	15,678	16,500
Law, order, public safety	70,118	114,618	67,835
Health	59,590	53,716	59,000
Education and welfare	5,500	5,998	5,500
Housing	163,871	141,407	137,406
Community amenities	2,585,747	2,351,123	2,254,317
Recreation and culture	112,374	100,381	115,708
Transport	133,290	116,551	128,000
Economic services	1,945,736	2,201,470	1,962,064
Other property and services	45,935	52,631	44,000
	<b>5,138,826</b>	<b>5,153,573</b>	<b>4,790,330</b>

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



## Fees & Charges

2025/2026



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Administration</b>				
<b>Account Enquiries</b>	Change of Ownership Rates Only (per single enquiry)	\$64.00		<input type="checkbox"/>
	Rates with Orders & Requisitions (per single enquiry)	\$129.00		<input type="checkbox"/>
<b>Instalment Charges</b>	Ad hoc Rates Payment Arrangements Administration Charge	\$50.00		<input type="checkbox"/>
	Two Rate Instalments Administration Charge	\$10.00		<input type="checkbox"/>
	Four Rate Instalments Administration Charge	\$30.00		<input type="checkbox"/>
	Payment in lieu of Rates	As per Lease Agreement		<input type="checkbox"/>
	At Counter - per copy of rate assessment (when ordering more than one)	\$16.50		<input type="checkbox"/>
<b>Notice of Discontinuance</b>	Notice of Discontinuance (application to have court case discontinued) if eligible	Recovery of Court Costs		<input type="checkbox"/>
<b>Freedom of Information</b>	Application for access to non-personal information	\$30.00		<input type="checkbox"/>
<b>Council Minutes</b>	At Counter - per copy	\$12.15		<input checked="" type="checkbox"/>
	Posted - per copy	\$27.90		<input checked="" type="checkbox"/>
<b>Administration Support</b>	Document search fee (regulatory in nature) - per hour	\$65.00		<input type="checkbox"/>
	Document search fee (non-regulatory in nature) - per hour	\$71.50		<input checked="" type="checkbox"/>
	Shire staff administration support (regulatory nature) - per hour	\$55.00		<input type="checkbox"/>
	Shire staff administration support (non-regulatory) - per hour	\$60.50		<input checked="" type="checkbox"/>
<b>Cemetery Charges</b>	Interment, exhumation, reinterment after exhumation	\$1,500.00		<input checked="" type="checkbox"/>
	Interment of oversize casket/coffin (additional charge)	\$400.00		<input checked="" type="checkbox"/>
	Issue of a grant of Exclusive Right of Burial - 25 yrs.	\$150.00		<input type="checkbox"/>
	Renewal of a grant of Exclusive Right of Burial - 25 yrs.	\$150.00		<input type="checkbox"/>
	Transfer of a grant of Exclusive Right of Burial - 25 yrs.	\$50.00		<input type="checkbox"/>





## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Administration</b> <i>(continued)</i>				
	Permission to erect or alter headstone or monument	\$150.00		<input checked="" type="checkbox"/>
	Interment on weekend or public holiday, or outside normal working hours (additional charge)	\$300.00		<input checked="" type="checkbox"/>
	For removal of headstone/concrete works	\$150.00		<input checked="" type="checkbox"/>
	For interment of ashes (in ground or niche wall)	\$100.00		<input checked="" type="checkbox"/>
	Issue of a grant of Exclusive Right of Interment – Ashes - Niche Wall 25 yrs.	\$150.00		<input type="checkbox"/>
	Renewal of a grant of Exclusive Right of Interment – Ashes - Niche Wall 25 yrs.	\$150.00		<input type="checkbox"/>
	Transfer of a grant of Exclusive Right of Interment – Ashes - Niche Wall 25 yrs.	\$50.00		<input type="checkbox"/>
	Purchase of Niche Wall Plaque engraved	Cost plus \$100 (installation and administration costs)		<input checked="" type="checkbox"/>
	Funeral Directors' Single Permit	\$150.00		<input type="checkbox"/>
	Funeral Directors' Annual Licence	\$300.00		<input type="checkbox"/>
	Monumental Masons' Single Licence	\$120.00		<input type="checkbox"/>
	Monumental Masons' Annual Licence	\$250.00		<input type="checkbox"/>
<b>Memorials</b>	Purchase of Plaque (engraved) or other Memorial and installation costs	Cost plus \$100 (installation and administration costs)		<input checked="" type="checkbox"/>
<b>History Books</b>	Gingin History	\$12.50		<input checked="" type="checkbox"/>
	Gingin History – Wholesale	\$6.25		<input checked="" type="checkbox"/>
	Brush with Nature (soft)	\$12.50		<input checked="" type="checkbox"/>
	Brush with Nature (soft) - Wholesale	\$6.25		<input checked="" type="checkbox"/>
	Brush with Nature (hard)	\$18.50		<input checked="" type="checkbox"/>
	Brush with Nature (hard) – Wholesale	\$9.25		<input checked="" type="checkbox"/>
	The Old North Road	\$25.00		<input checked="" type="checkbox"/>
	The Old North Road – Wholesale	\$12.50		<input checked="" type="checkbox"/>
	Neergabby	\$18.50		<input checked="" type="checkbox"/>
	Neergabby – Wholesale	\$9.25		<input checked="" type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Administration</b> <i>(continued)</i>				
	Secret No Longer	\$20.00		<input checked="" type="checkbox"/>
	Secret No Longer – Wholesale	\$10.00		<input checked="" type="checkbox"/>
	Cowalla and its Buildings	\$15.50		<input checked="" type="checkbox"/>
	Cowalla and its Buildings – Wholesale	\$7.75		<input checked="" type="checkbox"/>
<b>Restricted Access Vehicle Permit</b>	Permit for Restricted Access Vehicles to travel on Shire roads not within the Agricultural Lime Route (per vehicle)	\$206.00		<input type="checkbox"/>
<b>Special Area Vehicle Plates</b>	Special Vehicle Area Plates ( over and above Department of Transport fee)	\$50.00		<input checked="" type="checkbox"/>
<b>Standpipe Bore Water</b>	Per 1,000 litre or part thereof - community rate	\$3.25		<input type="checkbox"/>
	Per 1,000 litre or part thereof	\$13.00		<input type="checkbox"/>
	Key Bond for Standpipe key	\$100.00		<input type="checkbox"/>
<b>Community Bus Hire</b>	Per kilometre charge - Residents/Ratepayers (mileage only charged from the townsite/rural residential subdivision closest to point of origin and return)	\$2.05		<input checked="" type="checkbox"/>
	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)	\$1.05		<input checked="" type="checkbox"/>
	Bond (Refundable)	\$500.00		<input type="checkbox"/>
	Cleaning Surcharge	\$50 per hour		<input checked="" type="checkbox"/>
<b>Events Trailer</b>	Bond	\$200.00		<input type="checkbox"/>
<b>Trading in Public Places Stallholders Events Only</b>	Uninsured Stallholders Insurance	\$12.50 per day	Trading in Public Places Local Law	<input checked="" type="checkbox"/>
<b>Guilderton Holiday Park</b>	High Season Site Fees Late Sep to Early May (Powered) Per Day – Two Persons	\$58.50		<input checked="" type="checkbox"/>
	High Season Site Fees Late Sep to Early May (Powered) Per Day – Extra Person	\$12.50		<input checked="" type="checkbox"/>
	High Season Site Fees Late Sep to Early May (Unpowered) Per Day – Two Persons	\$36.00		<input checked="" type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Administration</b> <i>(continued)</i>				
	High Season Site Fees Late Sep to Early May (Unpowered) Per Day – Extra Person	\$12.50		<input checked="" type="checkbox"/>
	Low Season Site Fees Early May to Late Sep - Except June long weekend (Powered) Per Day – Two Persons	\$43.50		<input checked="" type="checkbox"/>
	Low Season Site Fees Early May to Late Sep - Except June long weekend (Powered) Per Day – Extra Person	\$12.50		<input checked="" type="checkbox"/>
	Low Season Site Fees Early May to Late Sep - Except June long weekend (Unpowered) Per Day – Two Persons	\$34.00		<input checked="" type="checkbox"/>
	Low Season Site Fees Early May to Late Sep - Except June long weekend (Unpowered) Per Day – Extra Person	\$12.50		<input checked="" type="checkbox"/>
	Chalets Daily – Up to Two Persons - High Season Late Sep to Early May	\$209.00		<input checked="" type="checkbox"/>
	Chalets Daily – Up to Two Persons - Low Season Early May to Late Sep - Except June long weekend	\$173.00		<input checked="" type="checkbox"/>
	Chalets Daily - Extra Person	\$23.50		<input checked="" type="checkbox"/>
	Glamping Tent - High Season Late Sep to Early May	\$224.50		<input checked="" type="checkbox"/>
	Glamping Tent - Low Season Early May to Late Sep - Except June long weekend	\$166.00		<input checked="" type="checkbox"/>
	<b>Additional Low Season Discounts</b>			
	Stay for 2 nights and get the 3rd night free (Powered Sites) - 3 Nights Two People	\$85.50		<input checked="" type="checkbox"/>
	Stay for 2 nights and get the 3rd night free (Unpowered Sites) - 3 Nights Two People	\$69.00		<input checked="" type="checkbox"/>
	Stay for 2 nights and get the 3rd night free (Chalets) - 3 Nights Two People	\$343.00		<input checked="" type="checkbox"/>
	Children under 3 free	\$0.00		<input type="checkbox"/>
	Late Check Out - Chalets	\$23.50		<input checked="" type="checkbox"/>
	Late Check Out - Campsites	\$10.50		<input checked="" type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Administration</b> <i>(continued)</i>				
	Children under 3 free	\$0.00		<input type="checkbox"/>
	Late Check Out - Chalets	\$23.50		<input checked="" type="checkbox"/>
	Late Check Out - Campsites	\$10.50		<input checked="" type="checkbox"/>
	<b>Cancellation Fees</b>			
	7 to 30 days notice	One night charged partial refund		<input type="checkbox"/>
	Less than 7 days notice	Full booking charged no refund		<input type="checkbox"/>
	Online Booking Fee	\$2.50		<input checked="" type="checkbox"/>
	<i>Note: Adult 13 years and over, and Child 12 and under</i>			
<b>Granville Civic Centre</b>	<b>Weekday Hire</b>			
	Main Hall including stage - per hour	\$27.00	\$0.00	\$35.50
	Main Hall including stage - maximum charge (6 hours or more use)	\$133.00	\$0.00	\$176.50
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$14.00	\$0.00	\$18.00
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$69.50	\$0.00	\$92.50
	Kitchen full use - per hour [commercial/catering use includes oven/cool room etc.]	\$17.00	\$0.00	\$22.50
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$84.50	\$0.00	\$113.00
	Whole Area - per hour	\$59.50	\$0.00	\$65.50
	Whole Area - maximum charge (6 hours or more use)	\$244.00	\$0.00	\$326.50
	<b>Weekend Hire</b>			
	Main Hall including stage - per hour	\$32.00	\$0.00	\$42.50
	Main Hall including stage - maximum charge (6 hours or more use)	\$159.50	\$0.00	\$213.00
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$17.00	\$0.00	\$22.50



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26				Inc. GST
<b>Administration</b> <i>(continued)</i>		<b>Community/ Not for Profit /Other 2025/26 (75%)</b>	<b>Free Community Event 2025/26</b>	<b>Commercial or Non-Ratepayer or Non-Resident 2025/26</b>	<b>Comments</b>	
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$84.50	\$0.00	\$113.00		<input checked="" type="checkbox"/>
	Whole Area - per hour	\$59.50	\$0.00	\$65.50		<input checked="" type="checkbox"/>
	Whole Area - maximum charge (6 hours or more use)	\$244.00	\$0.00	\$326.50		<input checked="" type="checkbox"/>
	<b>Weekend Hire</b>					
	Main Hall including stage - per hour	\$32.00	\$0.00	\$42.50		<input checked="" type="checkbox"/>
	Main Hall including stage - maximum charge (6 hours or more use)	\$159.50	\$0.00	\$213.00		<input checked="" type="checkbox"/>
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$17.00	\$0.00	\$22.50		<input checked="" type="checkbox"/>
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$83.50	\$0.00	\$111.00		<input checked="" type="checkbox"/>
	Kitchen full use - per hour [commercial/catering use includes oven/cool room etc.]	\$14.00	\$0.00	\$18.00		<input checked="" type="checkbox"/>
	Kitchen full use - full day [commercial/catering use includes oven/cool room etc.]	\$90.00	\$0.00	\$93.00		<input checked="" type="checkbox"/>
	Whole Area - per hour	\$58.50	\$0.00	\$78.50		<input checked="" type="checkbox"/>
	Whole Area - maximum charge (6 hours or more use)	\$293.50	\$0.00	\$391.50		<input checked="" type="checkbox"/>
<b>Other Shire Owned Hall</b>	<b>Hire Fees</b>					
<b>Community Centre Facilities</b>	Hall Only - per hour	\$19.50	\$18.50	\$25.50		<input checked="" type="checkbox"/>
	Hall Only - maximum charge (6 hours or more use)	\$81.00	\$87.50	\$121.00		<input checked="" type="checkbox"/>
	Meeting Room - per hour [includes basic kitchen use, e.g. urn/fridge]	\$14.00	\$13.50	\$18.00		<input checked="" type="checkbox"/>
	Meeting Room - maximum charge (6 hours or more use) [includes basic kitchen use, e.g. urn/fridge]	\$50.50	\$48.50	\$67.50		<input checked="" type="checkbox"/>





## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26				Inc. GST
Administration (continued)						
	Kitchen Full Use - per hour [commercial/catering use includes oven/cool room etc.]	\$47.00	\$56.50	\$62.00		<input checked="" type="checkbox"/>
	Kitchen Full Use - full day [commercial/catering use includes oven/cool room etc.]	\$85.50	\$82.50	\$114.50		<input checked="" type="checkbox"/>
	Whole Area - per hour	\$35.50	\$34.00	\$47.00		<input checked="" type="checkbox"/>
	Whole Area - maximum charge (6 hours or more use)	\$183.50	\$176.00	\$244.00		<input checked="" type="checkbox"/>
Lancelin Hall (excluding playgroup area)	Weekday Hire					
	Main Hall - including stage - per hour	\$27.00	\$0.00	\$35.50		<input checked="" type="checkbox"/>
	Main Hall including stage - maximum charge (6 hours or more use)	\$101.00	\$0.00	\$134.00		<input checked="" type="checkbox"/>
	Hall Only - per hour (includes basic kitchen use e.g. urn/fridge)	\$19.00	\$0.00	\$25.50		<input checked="" type="checkbox"/>
	Hall Only - maximum charge (6 hours or more use) [includes basic kitchen use e.g. urn/fridge]	\$93.00	\$0.00	\$124.00		<input checked="" type="checkbox"/>
	Weekend Hire					
	Main Hall - including stage - per hour	\$32.00	\$0.00	\$41.50		<input checked="" type="checkbox"/>
	Main Hall including stage - maximum charge (6 hours or more use)	\$125.50	\$0.00	\$166.50		<input checked="" type="checkbox"/>
	Hall Only - per hour (includes basic kitchen use e.g. urn/fridge)	\$20.50	\$0.00	\$26.78		<input checked="" type="checkbox"/>
Recreation Public Open Space & Beach Reserves	Minor Event / Filming Permit - with up to 100 Attendees (fee charged per day)	\$96.50	\$0.00	\$128.50		<input checked="" type="checkbox"/>
	Medium Event / Filming Permit - with 100 to 249 Attendees (fee charged per day or less)	\$192.50	\$0.00	\$257.00		<input checked="" type="checkbox"/>
	Major Event / Filming Permit - with over 250 Attendees (fee charged per day or less)	\$289.50	\$0.00	\$385.50		<input checked="" type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26			Inc. GST
Administration (continued)					
Gingin Sound Shell	Music/Stage Events				
	Minor Event - up to 250 Attendees (including power) per hour	\$23.50	\$0.00	\$32.00	<input checked="" type="checkbox"/>
	Major Event - over 250 Attendees (including power) per hour	\$47.00	\$0.00	\$63.50	<input checked="" type="checkbox"/>
Gingin Equestrian Centre	Gingin Equestrian Centre – Local Community	\$150.00	\$0.00	\$0.00	<input checked="" type="checkbox"/>
	Gingin Equestrian Centre – Non-Local Community	\$0.00	\$0.00	\$300.00	<input checked="" type="checkbox"/>
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.				<input checked="" type="checkbox"/>
	Late Booking Fee - booking requests received less than 10 business days prior to event commencement	\$84.50	\$0.00	\$87.00	<input checked="" type="checkbox"/>
Flavours of Gingin	Flavours of Gingin Long Table Dinner Tickets	\$150.00	\$150.00	\$150.00	<input checked="" type="checkbox"/>
Note:	Community and Charitable Organisations may be exempt from payment of the Event Coordination/Administration/Hire Fees.				
Key Bond	Per key	\$50.00	\$50.00	If bond is forfeited, GST may apply if used as consideration	<input type="checkbox"/>
Additional / Replacement Keys	Per key	\$50.00	\$50.00		<input checked="" type="checkbox"/>
Bonds – Facilities and Open Space Events	Bond (Refundable) - High Damage Risk	\$395.00	\$500.00	If bond is forfeited, GST may apply if used as consideration	<input type="checkbox"/>
	Bond (Refundable) - Long Term	\$0.00	\$0.00		<input type="checkbox"/>
Commercial Activities – Reserves / Other	Commercial use of Reserves where fee is charged by Instructor (requires copy of Public Liability Certificate of Insurance)/Other Uses PER DAY		\$14.00		<input checked="" type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

	Commercial use of Reserves where fee is charged by Instructor (requires copy of Public Liability Certificate of Insurance)/Other Uses PER MONTH		\$72.50		<input checked="" type="checkbox"/>
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Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Plant Hire / Private Works (wet hire only)</b>				
<b>Works</b>	Plant hire/private works	Cost + 100%		<input checked="" type="checkbox"/>
<b>Exploration Drilling on Shire Roads</b>	Licence fee for holes	Price on application		<input type="checkbox"/>
<b>Reserves</b>	Bond for holes	Price on application		<input type="checkbox"/>
<b>Footpath Bond</b>	Bond	\$520		If bond is forfeited, GST may apply if used as consideration



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Health</b>			<b>Determined by Act / reg</b>		
<b>Offensive Trades</b>	Offensive Trades Application & Assessment Fee	Act/Reg	\$364.00		<input type="checkbox"/>
	Slaughterhouses	Act/Reg	\$310.00		<input type="checkbox"/>
	Piggeries	Act/Reg	\$310.00		<input type="checkbox"/>
	Artificial manure depots **	Act/Reg	\$219.50		<input type="checkbox"/>
	Bone mills **	Act/Reg	\$178.00		<input type="checkbox"/>
	Places for storing, drying or preserving bones **	Act/Reg	\$178.00		<input type="checkbox"/>
	(a) Butcher shops and similar	Act/Reg	\$178.00		<input type="checkbox"/>
	(b) Larger establishments	Act/Reg	\$310.00		<input type="checkbox"/>
	Blood drying	Act/Reg	\$178.00		<input type="checkbox"/>
	Gut scraping, preparation of sausage skins	Act/Reg	\$178.00		<input type="checkbox"/>
	Fellmongeries **	Act/Reg	\$178.00		<input type="checkbox"/>
	Manure works	Act/Reg	\$219.50		<input type="checkbox"/>
	Fish curing establishments	Act/Reg	\$219.50		<input type="checkbox"/>
	Laundries, dry-cleaning establishments	Act/Reg	\$153.00		<input type="checkbox"/>
	Bone merchant premises **	Act/Reg	\$178.00		<input type="checkbox"/>
	Flock factories **	Act/Reg	\$178.00		<input type="checkbox"/>
	Knackeries **	Act/Reg	\$310.00		<input type="checkbox"/>
	Poultry processing establishments	Act/Reg	\$310.00		<input type="checkbox"/>
	Poultry farming	Act/Reg	\$310.00		<input type="checkbox"/>
	Rabbit farming	Act/Reg	\$310.00		<input type="checkbox"/>
	Fish processing establishments in which whole fish are cleaned and prepared	Act/Reg	\$298.00		<input type="checkbox"/>
	Shellfish and crustacean processing establishments	Act/Reg	\$310.00		<input type="checkbox"/>
	Any other offensive trade not specified	Act/Reg	\$310.00		<input type="checkbox"/>
<b>Note:</b>	Currently not operating in the Shire of Gingin.				



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Health (continued)</b>					
<b>Wastewater Systems (Onsite Disposal Systems)</b>			<b>Applications and permits for wastewater systems. Fees prescribed in the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</b>		
	Administration Fee	Act/Reg	\$118.00		<input type="checkbox"/>
	Issuing of a permit to use an apparatus (i.e. inspection fee)	Act/Reg	\$118.00		<input type="checkbox"/>
	Onsite Effluent Disposal Report to Dept of Health fee - per hour or part thereof	Act/Reg	\$208.00		<input type="checkbox"/>
	Reinspection of non-complying installation - per hour	Act/Reg	\$118.00		<input type="checkbox"/>
	Reinspection fees - Non-compliance with health notice works orders - per hour	Act/Reg	\$118.00		<input type="checkbox"/>
<b>Liquor Control and Gaming</b>			<b>Liquor Control Act 1988 &amp; Local Government Act 1995</b>		
	Issuing of Section 39 Certificate for a Liquor Licence - <b>Non-Profit Organisation</b>	Act/Reg	\$0.00		<input type="checkbox"/>
	Issuing of Section 39 Certificate for a Liquor Licence - <b>Commercial</b> premises desk top health risk assessment	Act/Reg	\$187.50		<input type="checkbox"/>
	Issuing of Section 39 Certificate for a Liquor Licence - <b>Commercial</b> premises on site health risk assessment	Act/Reg	\$260.00		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Health (continued)</b>					
<b>Temporary Accommodation</b>	Assessment of initial application	Act/Reg	\$183.00		<input type="checkbox"/>
	Temporary Accommodation where a person or persons residing in a Caravan with a current issued Building Licence for a proposed permanent dwelling on the property (conditions as per Temporary Accommodation Policy with one inspection per annum). <b>Up to 24 month initial period.</b>	Act/Reg	\$500.00		<input type="checkbox"/>
<b>Caravan Parks</b>			<b>Fees as prescribed in the Caravan Parks and Camping Grounds Regulations 1997</b>		
	Application for temporary caravan and camping accommodation at approved events, other than private property and licensed caravan parks and designated camping sites.	Act/Reg	\$260.00		<input type="checkbox"/>
	Application for Grant or Renewal of Licence	Act/Reg	Regulation 45 - Fee for an application for the grant or renewal of a licence is:		<input type="checkbox"/>
			a. <b>\$200.00</b> OR		<input type="checkbox"/>
			b. The amount calculated by multiplying the relevant amount set out below, by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the applications, which ever is the greater:		<input type="checkbox"/>
			Long Stay Sites <b>\$6.00 per site</b>		<input type="checkbox"/>
			Short Stay Sites and Sites in Transit Parks <b>\$6.00 per site</b>		<input type="checkbox"/>
			Campsite <b>\$3.00 per site</b>		<input type="checkbox"/>
		Act/Reg	Overflow Site <b>\$1.50 per site</b>		<input type="checkbox"/>
		Act/Reg	Regulation 53, Additional fee for renewal after expiry penalty <b>\$20.</b>		<input type="checkbox"/>
		Act/Reg	Regulation 54, Temporary license prorata amount of the fee payable under item 1 for the period for which the licence is to be in force with a <b>minimum of \$101.00</b>		Exempt





## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Health (continued)</b>					
<b>Food Premises</b>			<b>Fees as prescribed under the Food Act 2008 &amp; Food Regulations 2009</b>		
	Food Act <b>Application Fee</b>	Act/Reg	\$183.00		<input type="checkbox"/>
	Food Act Notification Fee for <b>Food Premises Modifications</b>	Act/Reg	\$183.00		<input type="checkbox"/>
	Food Act <b>Inspection Upon Request</b>	Act/Reg	\$183.00		<input type="checkbox"/>
	Annual (or part thereof) Surveillance Fee - <b>Low Risk (Exempt)</b> Classification	Act/Reg	\$53.50		<input type="checkbox"/>
	Annual (or part thereof) Surveillance Fee - <b>Low Risk</b> Classification	Act/Reg	\$215.00		<input type="checkbox"/>
	Annual (or part thereof) Surveillance Fee - <b>Medium Risk</b> Classification	Act/Reg	\$603.50		<input type="checkbox"/>
	Annual (or part thereof) Surveillance Fee - <b>High Risk</b> Classification	Act/Reg	\$680.00		<input type="checkbox"/>
	Annual (or part thereof) Surveillance Fee - <b>High Risk</b> Classification with a verified Food Safety Program and Regulatory Food Safety Audits by a Department of Health approved Auditor	Act/Reg	\$680.00		<input type="checkbox"/>
	<i>In some circumstances Not for Profit or Charitable Organisations can apply to the Shire CEO for exemption from payment of food premises fees but are still required to be registered and inspected.</i>				
	<b>Improvement Order</b> - per additional inspection to monitor compliance (per hour)	Act/Reg	\$160.00		<input type="checkbox"/>
	<b>Prohibition Order</b> - per additional inspection to monitor compliance	Act/Reg	\$268.00		<input type="checkbox"/>
	<b>Administration Processing Fee</b> - overdue certifications	Act/Reg	\$86.50		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Health (continued)</b>					
<b>Skin Penetration Premises</b>			<b>Health (Miscellaneous Provisions) Act 1911</b>		
	Notification of new establishment & initial approvals	Act/Reg	\$183.00		<input type="checkbox"/>
	Annual Surveillance Fee (1 per annum)	Act/Reg	\$154.50		<input type="checkbox"/>
<b>Hairdressing Premises (including mobile hairdressing)</b>			<b>Health (Miscellaneous Provisions) Act 1911</b>		
	Notification of new establishment & initial approvals	Act/Reg	\$183.00		<input type="checkbox"/>
	Annual surveillance (1 per annum)	Act/Reg	\$154.50		<input type="checkbox"/>
<b>Public Buildings</b>			<b>Determined by Act/Reg</b>		
	Application and assessment of new premises	Act/Reg	\$557.00		<input type="checkbox"/>
	Public Building Inspection for approval certification, transfer & variation of use of the Public Building	Act/Reg	\$172.00		<input type="checkbox"/>
	Public Building <b>Low Risk</b> classification Annual Fee	Act/Reg	\$268.00		<input type="checkbox"/>
	Public Building <b>Medium Risk</b> classification Annual Fee	Act/Reg	\$535.60		<input type="checkbox"/>
	Public Building <b>High Risk</b> classification Annual Fee	Act/Reg	\$857.00		<input type="checkbox"/>
<b>Events</b>			<b>Determined by Act / Reg</b>		
	Application and assessment for an event <b>Low Risk</b> classification	Act/Reg	\$268.00		<input type="checkbox"/>
	Application and assessment for an event <b>Medium Risk</b> classification	Act/Reg	\$857.00		<input type="checkbox"/>
	Application and assessment for an event <b>High Risk</b> classification	Act/Reg	\$3,214.00		<input type="checkbox"/>
	Pyrotechnics and Firework Permits	Act/Reg	\$535.60		<input type="checkbox"/>
<b>Lodging Houses</b>			<b>Determined by Act / Reg</b>		
	Registration Fee	Act/Reg	\$204.00		<input type="checkbox"/>
<b>Morgue</b>					
	Application Fee	Act/Reg	\$171.50		<input type="checkbox"/>
	Annual inspection fee	Act/Reg	\$171.50		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Health</b> <i>(continued)</i>					
<b>Environmental Health Service Provision</b>			<b>Determined by Act / reg</b>		
	Inspection / Consultation / Monitoring Upon Request (per hour)	Act/Reg	\$164.80		<input type="checkbox"/>
<b>Bee Keeping</b>	Commercial Apiarists - annual license to access land managed by local government authority per site	Act/Reg	\$129.00		<input type="checkbox"/>
<b>Water Sampling</b>			<b>Determined by Act / reg</b>		
	Aquatic Facilities - water sampling and testing 12 months of samples annual fee	Act/Reg	\$728.00		<input type="checkbox"/>
	Aquatic Facilities - water sampling and testing 6 months of samples seasonal fee	Act/Reg	\$364.00		<input type="checkbox"/>
	Water sampling potable water supplies - domestic/commercial (not including laboratory analysis costs)	Act/Reg	\$180.00		<input type="checkbox"/>
<b>Environmental Protection - Noise</b>			<b>Determined by Act / reg</b>		
	Fees as prescribed in the Environmental Protection (Noise) Regulations 1997	Act/Reg			<input type="checkbox"/>
<b>Aerobic Treatment Unit (ATU)</b>			<b>Determined by Act / reg</b>	<b>Environmental Protection Act 1986</b>	
	Domestic Premises ATU- Annual charge	Act/Reg	\$50.00	Statutory Fee	<input type="checkbox"/>
	Commercial Premises ATU- Annual charge	Act/Reg	\$100.00	Statutory Fee	<input type="checkbox"/>
<b>*Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.				



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26		Comments	Inc. GST
<b>Building</b>					
<b>Building Permit</b>	Class 1 & 10 - Uncertified Application - fee is 0.32% of the estimated value of the building work inc. GST, but not less than \$110.00 (s.16(1))	Act/Reg	0.32% of the estimated value, but not less than \$110.00		<input type="checkbox"/>
	Class 1 and 10 - Certified Application - fee is 0.19% of the estimated value of the building work inc. GST, but not less than \$110.00 (s.16(1))	Act/Reg	0.19% of the estimated value, but not less than \$110.00		<input type="checkbox"/>
	Class 2-9 - Certified Application - fee is 0.09% of the estimated value of the building work inc. GST, but not less than \$110.00 (s.16(1))	Act/Reg	0.09% of the estimated value, but not less than \$110.00		<input type="checkbox"/>
<b>Demolition Permit</b>	Class 1 and 10 building or incidental structure (s.16(1))	Act/Reg	\$110.00		<input type="checkbox"/>
	Class 2-9 per storey (s.16(1))	Act/Reg	\$110.00 per storey		<input type="checkbox"/>
<b>Occupancy Permit</b>	Application for a completed building (s.46) - per application	Act/Reg	\$110.00		<input type="checkbox"/>
	Application for temporary occupancy permit for an incomplete building (s.47) - per application	Act/Reg	\$110.00		<input type="checkbox"/>
	Application for modification of an occupancy permit for additional use of building on a temporary basis (s.48) - per application	Act/Reg	\$110.00		<input type="checkbox"/>
	Application for a replacement occupancy permit for a permanent change of building's use, classification (s.49) - per application	Act/Reg	\$110.00		<input type="checkbox"/>
	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2)) - per application	Act/Reg	0.18% of estimated value, but not less than \$110.00		<input type="checkbox"/>
	Application to replace an occupancy permit for an existing building (s.52(1)) - per application	Act/Reg	\$110.00		<input type="checkbox"/>
	Application to extend the time during which an occupancy permit has effect (s.65(3)(a)) - per application	Act/Reg	\$110.00		<input type="checkbox"/>
<b>Retrospective Building Approval Certificates</b>	Application Fee - per structure - application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3)) 0.38% of the estimated value of unauthorised work, but not less than \$110.00.	Act/Reg	0.38% of the estimated current value of the unauthorised work, but not less than \$110.00		<input type="checkbox"/>
	Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	Act/Reg	\$110.00		<input type="checkbox"/>
	Application to extend the time during which a building approval certificate has effect (s.65(3)(a))	Act/Reg	0.137% of the estimated value of building work, but not less than \$61.65		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26		Comments	Inc. GST
Building (continued)					
Park Homes & Rigid Annexes	Approval Fee is 0.32% of the estimated value of the building work Inc. GST, but not less than \$110.00		0.32% of construction value, but not less than \$110.00		<input type="checkbox"/>
Construction Training Fund Levy	Construction Training Fund Levy - 0.2% Value of works greater than \$20,000 including GST	Act/Reg	Determined by Act/Reg		<input type="checkbox"/>
Building Services Levy	Building Permit - 0.137% of the value of the building work, but not less than \$61.65	Act/Reg	0.137% of the estimated value of building work, but not less than \$61.65		<input type="checkbox"/>
	Demolition Permit - 0.137% of the value of the demolition work, but not less than \$61.65	Act/Reg	0.137% of the estimated value of demolition work, but not less than \$61.65		<input type="checkbox"/>
	Building Approval Certificate for Unauthorised Building Work under Section 51 - 0.274% but not less than \$123.30	Act/Reg	0.274% of the estimated current value of building work, but not less than \$123.30		<input type="checkbox"/>
	Occupancy Permit for Unauthorised Building Work under Section 51 - 0.274% but not less than \$123.30	Act/Reg	0.274% of the estimated current value of building work, but not less than \$123.30		<input type="checkbox"/>
	Occupancy Permit for approved work under Section 47, 49, 50 and 52	Act/Reg	\$61.65		<input type="checkbox"/>
	Occupancy Permit for approved work under Section 48	Act/Reg	No levy is payable		<input type="checkbox"/>
	Occupancy Permit for approved work under Section 46	Act/Reg	No levy is payable		<input type="checkbox"/>
	Building Approval Certificate for approved work under Section 47, 49, 50 and 52	Act/Reg	\$61.65		<input type="checkbox"/>
Application as defined in Reg 31 – for each Building Standard in respect of which a declaration is sought	Per application	Act/Reg	\$2,160.15		<input type="checkbox"/>
Local Government approval of battery powered smoke alarms (Regulation 61)		Act/Reg	\$179.40		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26		Comments	Inc. GST
<b>Building (continued)</b>					
<b>Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.				
<b>Copying of Plans</b>	Site Plan, Floor Plan or Elevations - A4 or A3 only		\$25.00		<input type="checkbox"/>
<b>Copy of All Plans on Building File</b>	Copies of all plans on Building File - per file if property has multiple volumes		\$87.00		<input checked="" type="checkbox"/>
<b>Photocopying / Printing Charge for Building Applications</b>	Printing/Photocopying of Plans - per sheet - A4 and A3 (If application submitted electronically or not enough submitted in hard copy)		\$1.00		<input type="checkbox"/>
	Extra charge for A0, A1 & A2 per Sheet		\$8.00		<input type="checkbox"/>
<b>Standard Building Specifications</b>	Per Copy		\$30.00		<input checked="" type="checkbox"/>
<b>Consulting Charge for Building Surveyor</b>	Hourly rate		\$135.00		<input type="checkbox"/>
<b>Swimming Pool Inspection (Reg 53)</b>	Inspection Fee	Act/Reg	\$78.00		<input type="checkbox"/>
<b>Initial Inspection on new Swimming Pool Safety Barrier 53A(2)</b>	Inspection Fee	Act/Reg	\$312.00		<input type="checkbox"/>
<b>Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.				





## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Waste Management Facilities / Charges</b>				
<b>Waste Management Fee UV (Rural with no kerbside)</b>	Per Assessment - Includes Annual Tip Pass ( Household waste only, 52 general waste tip passes)	\$214.00		<input type="checkbox"/>
<b>Waste Management Fee GRV (Rural or Residential with kerbside)</b>	Per Assessment - Includes Annual Tip Pass ( Household waste only, 12 general waste tip passes)	\$214.00		<input type="checkbox"/>
<b>Waste Management Fee UV (Vacant Land)</b>	Per assessment - Vacant Land (No approved dwelling green waste only, 6 green waste tip passes)	\$214.00		<input type="checkbox"/>
<b>Waste Management Fee UV or GRV (Commercial)</b>	Per Assessment - Includes Annual Tip Pass (Commercial Waste only, 6 general waste tip passes)	\$375.00		<input type="checkbox"/>
<b>Waste Management Fee GRV (Rural or Residential with kerbside) – Additional Pass</b>	Per Assessment - Additional Tip Pass ( Household waste only, 12 general waste tip passes)	\$214.00		<input type="checkbox"/>
<b>Waste Management Fee UV (Vacant Land) – Additional Pass</b>	Per assessment - Additional Tip Pass (Vacant Land, no approved dwelling green waste only, 6 green waste tip passes)	\$214.00		<input type="checkbox"/>
<b>Waste Management Fee UV or GRV (Commercial) – Additional Pass</b>	Per Lot - Commercial (commercial waste only, 6 general waste tip passes)	\$375.00		<input type="checkbox"/>
<b>Refuse service charge - Residential &amp; Rural kerbside service</b>	Residential, Rural/Residential and Rural within the collection service area (1 General waste bin and 1 Recycling bin)	\$274.00		<input type="checkbox"/>
	Additional full service (additional 1 general waste bin and 1 recycling bin)	\$274.00		<input checked="" type="checkbox"/>
	Commercial Premises (1 general waste bin and 1 recycling bin)	\$375.00		<input checked="" type="checkbox"/>
<b>Note:</b>	Kerbside Collection costs if applicable to your property. New services have to be assessed if viable.			
<b>Waste Facility Fees</b>	Opening of tip outside normal operating hours (per hour)	\$250.00		<input checked="" type="checkbox"/>
<b>Special Disposals (Supervised)</b>	Handling fee (applicable to any handling/burial of materials at landfill - i.e. Asbestos/oversized carcasses)	\$206.00		<input checked="" type="checkbox"/>
	Asbestos per cubic metre (plus handling fee)	\$148.00		<input checked="" type="checkbox"/>
	At the discretion of the Site Attendant - special burial per cubic metre	\$279.65		<input checked="" type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Waste Management Facilities / Charges</b> <i>(continued)</i>				
<b>Controlled Waste</b>	Animal carcasses - small domestic animals	\$24.00		<input checked="" type="checkbox"/>
	Animal carcasses - large animals (sheep and cattle, etc.)	\$49.00		<input checked="" type="checkbox"/>
	Car tyre per item - no rims (clean)	\$12.00		<input checked="" type="checkbox"/>
	Car Tyre per item - contaminated	\$26.00		<input checked="" type="checkbox"/>
	Truck/Small Tractor tyre per item - No rims (clean)	\$41.00		<input checked="" type="checkbox"/>
	Truck/Small Tractor tyre per item - On rim (contaminated or dirty)	Not accepted		<input checked="" type="checkbox"/>
	Truck/Large Tractor tyre per item - No rims (clean)	\$83.00		<input checked="" type="checkbox"/>
	Truck/Large Tractor tyre per item - On rim (contaminated or dirty)	Not accepted		<input checked="" type="checkbox"/>
<b>E-Waste</b>	Air conditioner/ Fridge de gassing	\$20.00		<input checked="" type="checkbox"/>
	Televisions, printers, white goods	\$0.00		<input checked="" type="checkbox"/>
<b>Grouped Lodgings Commercial Waste Fee (unlimited access) in accordance with Camping and Caravan Act</b>	Caravan Parks less than 50 bays per annum - per licensed caravan/camping Site plus chalets	\$1,297.00		<input checked="" type="checkbox"/>
	Caravan Parks with 50-100 bays per annum - per licensed caravan/camping site plus chalets	\$2,594.00		<input checked="" type="checkbox"/>
	Caravan Parks - per licensed caravan/camping site plus chalets	\$3,891.00		<input checked="" type="checkbox"/>
<b>Card Holders</b>	General Waste - Trailer per Cubic Metre [min \$30.00])	\$40.00		<input checked="" type="checkbox"/>
	Mattress (or one tip allocation)	\$25.00		<input checked="" type="checkbox"/>
	Used Oil - residential (no fee up to first 20 litres) per litre	\$0.50		<input checked="" type="checkbox"/>
	Green Waste - not contaminated (per cubic meter [min \$5])	\$9.00		<input checked="" type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Waste Management Facilities / Charges (continued)</b>				
<b>Non-Card Holders &amp; Business Waste</b>				
<b>General Waste</b>	Minimum charge for entry to site (passenger vehicle - sedan/station wagon)	\$50.00		☒
	Trailer (up to 8 x 6 - sedan/ute, float or equivalent)	\$86.00		☒
	Trailer (larger than 8 x 6 - truck or equivalent <b>per cubic metre</b> or part thereof	\$66.00		☒
	Asbestos <b>per cubic metre</b> (min \$40.00) or part thereof	\$206.00		☒
<b>Commercial Skip Disposals</b>	Skip Bins <b>per cubic metre</b> or part thereof	\$66.00		☒
<b>Shire Contractor Skip Disposals</b>	Skip Bins <b>per cubic metre</b> or part thereof	\$57.00		☒
<b>Replacement Tip Pass (lost or damaged)</b>	Per Tip Pass	\$40.00		☒
<b>Replacement New Rubbish Bin</b>	Per replacement rubbish bin	\$110.00		☒
<b>Replacement Second Hand Bin</b>	Per replacement rubbish bin	\$60.00		☒
<b>Shire Contractor Disposal Rate</b>	Commercial Waste Tipping Fee <b>per cubic meter</b>	\$64.00		☒

## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Law &amp; Order and Public Safety</b>					
<b>Rural Road Numbers</b>	Measuring, Purchase and Instalment of Rural Road Number		\$88.00		<input checked="" type="checkbox"/>
<b>Replacement Dog Tag</b>	Free of charge	Act/Reg	\$0.00		<input type="checkbox"/>
<b>Dog Registration</b>	Unsterilised 1 year	Dog Act 1976	Determined by Act/Reg		<input type="checkbox"/>
	Unsterilised 3 year	Dog Act 1976	Determined by Act/Reg		<input type="checkbox"/>
	Sterilised 1 year	Dog Act 1976	Determined by Act/Reg		<input type="checkbox"/>
	Sterilised 3 Year Lifetime Dog Registration	Dog Act 1976	Determined by Act/Reg		<input type="checkbox"/>
	Working Dog: 25% of above fees (must be a breed recognised as a working dog and must be bona fide used for tending stock)	Dog Act 1976	Determined by Act/Reg		<input type="checkbox"/>
	Additional Dog Application fee	Dogs Local Law 2025	\$158.00		<input type="checkbox"/>
	<b>Pensioners 50% of above fees</b>	Dog Act 1976	Determined by Act/Reg		<input type="checkbox"/>
<b>Replacement Tag</b>	Free of charge		\$0.00		<input type="checkbox"/>
<b>Cat Registration</b>	Sterilised 1 year	Cat Act 2011	Determined by Act/Reg		<input type="checkbox"/>
	Sterilised 3 year	Cat Act 2011	Determined by Act/Reg		<input type="checkbox"/>
	Lifetime Cat Registration	Cat Act 2011	Determined by Act/Reg		<input type="checkbox"/>
	Additional Cat Application fee - Standard	Cats Local Law 2025	\$158.00		<input type="checkbox"/>
	<b>Pensioners 50% of above fees</b>	Cat Act 2011	Determined by Act/Reg		<input type="checkbox"/>
<b>Boarding/Breeding Kennel/Cattery Establishment</b>	Licence/Permit Application Fee	Cats Local Law 2025	\$178.00		<input type="checkbox"/>
	Licence/Permit Issue/Renewal Fee	Cats Local Law 2025	\$178.00		<input type="checkbox"/>
	Licence/Permit Transfer Fee	Cats Local Law 2025	\$89.00		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Law &amp; Order and Public Safety</b> <i>(continued)</i>					
<b>Cattery Establishment</b>	Fee for application to grant or renew approval to breed cats per breeding cat (male or female)	<i>Cat Regulations 2012</i>	\$100.00		<input type="checkbox"/>
	Licence/Permit Transfer Fee	Cats Local Law 2025	\$89.00		<input type="checkbox"/>
<b>Ranger Fees – Impounding of Signs</b>	Administration Fee	LGA	\$33.00		<input type="checkbox"/>
	Transporting signs back to owners	LGA	\$33.00		<input type="checkbox"/>
<b>Ranger Fees – Impounding of Dogs and Cats</b>	Dog and other domesticated animals impounded (per dog)	<i>Dog Act 1976 Cat Act 2011</i>	\$87.00		<input type="checkbox"/>
	Dog and other domesticated animals impounded on Sundays and Public Holidays (per dog)	<i>Dog Act 1976 Cat Act 2011</i>	\$131.00		<input type="checkbox"/>
	Surrender dog to ranger fee (per dog)		\$137.00		<input checked="" type="checkbox"/>
	Transporting dog back to owners (per dog)		\$35.00		<input checked="" type="checkbox"/>
<b>Daily Substance Fees for Impounded</b>	Dog and other domesticated animals per animal (per day or part thereof) (per dog)	<i>Local Govt (Miscellaneous Provisions) Act 1960</i>	\$22.00		<input type="checkbox"/>
<b>Rangers Fees – Impounding of Stock</b>	Entire horses, mules, asses, camels, bulls, or boars per head if impounded after 6am & before 6pm	<i>Local Govt (Miscellaneous Provisions) Act 1960</i>	\$87.00		<input type="checkbox"/>
	Entire horses, mules, asses, camels, bulls, or boars per head if impounded after 6pm & before 6am	<i>Local Govt (Miscellaneous Provisions) Act 1960</i>	\$131.00		<input type="checkbox"/>
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, or pigs per head if impounded after 6am & before 6pm	<i>Local Govt (Miscellaneous Provisions) Act 1960</i>	\$88.00		<input type="checkbox"/>
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, or pigs per head if impounded after 6pm & before 6pm	<i>Local Govt (Miscellaneous Provisions) Act 1960</i>	\$132.00		<input type="checkbox"/>
	Wethers, ewes, lambs, goats, per head if impounded after 6am & before 6pm	<i>Local Govt (Miscellaneous Provisions) Act 1960</i>	\$22.00		<input type="checkbox"/>
	Wethers, ewes, lambs, goats, per head if impounded after 6pm & before 6am	<i>Local Govt (Miscellaneous Provisions) Act 1960</i>	\$44.00		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Law &amp; Order and Public Safety</b> <i>(continued)</i>					
<b>Poundage Fees for Stock Impounded</b>	Entire horses, mules, asses, camels, bulls, or boars above or apparently above the age of two years, per head (First 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1960	\$28.00		<input type="checkbox"/>
	Entire horses, mules, asses, camels, bulls, or boars above or apparently above the age of two years, per head (Subsequent 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1960	\$17.00		<input type="checkbox"/>
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, or pigs, per head (First 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1960	\$27.00		<input type="checkbox"/>
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, or pigs, per head (Subsequent 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1960	\$11.00		<input type="checkbox"/>
	Wethers, ewes, lambs, goats, per head (first 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1982	\$10.50		<input type="checkbox"/>
	Wethers, ewes, lambs, goats, per head (Subsequent 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1982	\$5.50		<input type="checkbox"/>
<b>Sustenance Charges for Stock Impounded</b>	Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, or calves, per head (For each 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1982	\$17.00		<input type="checkbox"/>
	Pigs of any description, per head (For each 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1982	\$10.50		<input type="checkbox"/>
	Rams, wethers, ewes, lambs or goats, per head (For each 24 hours or part)	Local Govt (Miscellaneous Provisions) Act 1982	\$8.50		<input type="checkbox"/>
<b>Fox/Dog/Cat Traps</b>	Hire Fee – Fox/Dog/Cat Traps for a 14 Day Period		\$50.00		<input checked="" type="checkbox"/>
<b>Fencing (Local Govt (Uniform Local Provisions) Regs 1996)</b>	Contravention of Local Law upon conviction	Act/Reg	\$218.00		<input type="checkbox"/>
<b>Noxious Weeds</b>	First offence for non-compliance	Act/Reg	\$22.00		<input type="checkbox"/>
	Subsequent offence/s	Act/Reg	\$55.00		<input type="checkbox"/>





## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Law &amp; Order and Public Safety (continued)</b>					
<b>Abandoned Vehicles</b>	Towing by Shire of Gingin	Local Government Act 1995 Section 6.16	\$300.00		<input type="checkbox"/>
	Towing by Private Contractor	Local Government Act 1995 Section 6.16	Cost + 15%		<input type="checkbox"/>
	Impound of abandoned vehicle	Local Government Act 1995 Section 6.16	\$88.00		<input type="checkbox"/>
	Storage fee (per 24 hours or part thereof)	Local Government Act 1995 Section 6.16	\$22.00		<input type="checkbox"/>
	Administration Fee		\$33.00		<input type="checkbox"/>
<b>Parking Fees</b>	Parking Stations		\$2.00 per hour / Maximum \$10.00 per day		<input checked="" type="checkbox"/>
<b>Replacement Parking Permits</b>	Replacement Parking Permits (Rate payers only)		\$33.00		<input checked="" type="checkbox"/>
<b>Fines Enforcement Fees</b>	Issuing Final Demand	Act/Reg	Determined by Act/Reg		<input type="checkbox"/>
	Preparing Enforcement Certificate	Act/Reg	Determined by Act/Reg		<input type="checkbox"/>
	Registration of Infringement Notice	Act/Reg	Determined by Act/Reg		<input type="checkbox"/>
	Firebreak Administration Fee - engagement of private firebreak contractors		\$33.00		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Law &amp; Order and Public Safety (continued)</b>					
<b>Lancelin Off-road Vehicle Area</b>	Admission Fee - Non-commercial	Control of Vehicles (Off-road Areas) Act Local Law 2021	Determined by Act/Reg		<input type="checkbox"/>
	Admission Fee - Commercial	Control of Vehicles (Off-road Areas) Act Local Law 2021	Determined by Act/Reg		<input type="checkbox"/>
	Trading Permits	Control of Vehicles (Off-road Areas) Act Local Law 2021	Determined by Act/Reg		<input type="checkbox"/>
<b>Itinerant Food Vendor</b>	Application Fee	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$174.00		<input type="checkbox"/>
	Annual permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$546.00		<input type="checkbox"/>
	6 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$347.00		<input type="checkbox"/>
	3 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$220.00		<input type="checkbox"/>
	1 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$168.00		<input type="checkbox"/>
<b>Trading in Public Places Permits</b>	Application Fee (not required for 1-day permits)	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$174.00		<input type="checkbox"/>
	Annual permit – Non Food Vendors	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$1,092.00		<input type="checkbox"/>
	Annual Permit – Food Vendors	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$884.00		<input type="checkbox"/>
	License Fee - area adjoining applicant's business premises (annually)	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$328.00		<input type="checkbox"/>
	6 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$546.00		<input type="checkbox"/>
	3 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$360.00		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Law &amp; Order and Public Safety</b> <i>(continued)</i>					
	1 Month Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$208.00		<input type="checkbox"/>
	1 Week Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$87.20		<input type="checkbox"/>
	1 Day Permit	Activities in Thoroughfares and Public Places and Trading Local Law (2004)	\$33.00		<input type="checkbox"/>
<b>Note:</b>	Community and Charitable Organisations are exempt from payment of the fees for Trading in Public Places				
<b>Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply				



## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Gingin Aquatic Centre</b>				
<b>Admission Fees</b>	Adult Swimmers - ages 16 and over	\$5.00		<input checked="" type="checkbox"/>
	Child - 5 to 15 years of age	\$3.00		<input checked="" type="checkbox"/>
	Child Under 5 years of age	\$2.00		<input checked="" type="checkbox"/>
	Spectator Fee	\$0.00		<input checked="" type="checkbox"/>
	Concession (Seniors, Pensioners, Veterans & Health Care Card Holders/High Schools)	\$3.50		<input checked="" type="checkbox"/>
	Family Pass - 2 adults and 3 children	\$15.50		<input checked="" type="checkbox"/>
<b>Annual Membership Fees</b>	Adult Swimmers - ages 16 and over	\$149.50		<input checked="" type="checkbox"/>
	Council Employee Annual Membership	\$75.00		<input checked="" type="checkbox"/>
	Child - 5 to 15 years of age	\$81.50		<input checked="" type="checkbox"/>
	Child Under 5 years of age	\$0.00		<input checked="" type="checkbox"/>
	Concession	\$77.00		<input checked="" type="checkbox"/>
	Family Pass - 2 adults and 3 children	\$380.00		<input checked="" type="checkbox"/>
	Purchase 10 Day Passes, get one Free			<input checked="" type="checkbox"/>
<b>Swimming Lessons</b>	Admission all ages	\$2.60		<input type="checkbox"/>
	Members of the Swimming Pool	\$0.00		<input type="checkbox"/>
	1:1 Private Swim Lesson 30 mins \$45/session	\$46.50		<input checked="" type="checkbox"/>
	1:1 Private Swim Lesson 45 mins \$56/session	\$57.50		<input checked="" type="checkbox"/>
	Swimming Lessons ( 10 Lessons)	\$175.00		<input checked="" type="checkbox"/>
	Swimming Lessons ( 5 Lessons)	\$92.50		<input checked="" type="checkbox"/>
	Bronze Medallion full (minimum 6 participants)	\$79.00		<input type="checkbox"/>
	Bronze Medallion - requalification (minimum 6 participants)	\$56.50		<input type="checkbox"/>
	Resuscitation Training	\$56.50		<input type="checkbox"/>
<b>Note:</b>	These rates only apply where swimming lessons are supervised by qualified persons - School Term & VacSwim.			

## Schedule of Fees & Charges 2025/2026

Item	Description	Rate 2025/26	Comments	Inc. GST
<b>Gingin Aquatic Centre</b> <i>(continued)</i>				
<b>Functions etc.</b>	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	POA		<input checked="" type="checkbox"/>
<b>Lane Hire (Hourly Rate)</b>	Commercial use of pool where fee is charged (requires copy of Public Liability Certificate of Insurance)	\$14.50		<input checked="" type="checkbox"/>
	Community Group – Not For Profit	\$7.50		<input checked="" type="checkbox"/>

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



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Planning Development Applications</b>					
<b>General</b>	Determination of a Development Application (other than for an Extractive Industry) where the estimated cost of the development is:				
	a) Not more than \$50,000	Act/Reg	\$147.00		<input type="checkbox"/>
	b) More than \$50,000 but not more than \$500,000	Act/Reg	0.32% of the estimated cost of development	Determined by Act/Reg	<input type="checkbox"/>
	c) More than \$500,000 but not more than \$2.5 million	Act/Reg	\$1,700 + 0.257% for every \$1.00 in excess of \$500,000	Determined by Act/Reg	<input type="checkbox"/>
	d) More than \$2.5 million but not more than \$5 million	Act/Reg	\$7,161 + 0.206% for every \$1.00 in excess of \$2.5 million	Determined by Act/Reg	<input type="checkbox"/>
	e) More than \$5 million but not more than \$21.5 million	Act/Reg	\$12,633 + 0.123% for every \$1.00 in excess of \$5.0 million	Determined by Act/Reg	<input type="checkbox"/>
	f) More than \$21.5 million	Act/Reg	\$34,196.00	Determined by Act/Reg	<input type="checkbox"/>
	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	Act/Reg	The Development Application fee plus, by way of penalty, twice that fee	Determined by Act/Reg	<input type="checkbox"/>
<b>Development Assessment Panel (DAP) Fee</b>	Pursuant to <i>Planning and Development (Development Assessment Panels) Regulations 2011</i> and <i>Amendment Regulations 2024</i> . The fee for a Development Assessment Panel (DAP) Application consists of both the required DAP fee and the required Shire of Gingin fee.			Determined by Act/Reg	<input type="checkbox"/>
	Estimated cost of the development:			Determined by Act/Reg	<input type="checkbox"/>
	a) less than \$2 million	Act/Reg	\$5475.00	Determined by Act/Reg	<input type="checkbox"/>
	b) Not less than \$2 million and less than \$7 million	Act/Reg	\$6322.00	Determined by Act/Reg	<input type="checkbox"/>
	c) Not less than \$7 million and less than \$10 million	Act/Reg	\$9760.00	Determined by Act/Reg	<input type="checkbox"/>
	d) Not less than \$10 million and less than \$12.5 million	Act/Reg	\$10,620.00	Determined by Act/Reg	<input type="checkbox"/>
	e) Not less than \$12.5 million and less than \$15 million	Act/Reg	\$10,922.00	Determined by Act/Reg	<input type="checkbox"/>
	f) Not less than \$15 million and less than \$17.5 million	Act/Reg	\$11,226.00	Determined by Act/Reg	<input type="checkbox"/>





## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Planning Development Applications</b> <i>(continued)</i>					
	g) Not less than \$17.5 million and less than \$20 million	Act/Reg	\$11,530.00	Determined by Act/Reg	<input type="checkbox"/>
	h) not less than \$20 million and less than \$50 million	Act/Reg	\$11,833.00	Determined by Act/Reg	<input type="checkbox"/>
	i) \$50 million or more	Act/Reg	\$17,097.00	Determined by Act/Reg	<input type="checkbox"/>
	An application under r.17	Act/Reg	\$271.00	Determined by Act/Reg	<input type="checkbox"/>
<b>Home Occupation</b>	Home occupation	Act/Reg	\$228.00	Determined by Act/Reg	<input type="checkbox"/>
	Determination of an initial application for approval of a Home Occupation where the Home Occupation has commenced	Act/Reg	The Home Occupation fee plus, by way of penalty, twice that fee	Determined by Act/Reg	<input type="checkbox"/>
<b>Heritage Listed</b>	State or Local Heritage listed buildings or places that would not normally require Planning Consent if not listed	Act/Reg	\$0.00	Determined by Act/Reg	<input type="checkbox"/>
<b>Change of Use</b>	Determining a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has not commenced or been carried out	Act/Reg	\$303.00	Determined by Act/Reg	<input type="checkbox"/>
<b>Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.				



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Planning</b>					
<b>Change of Use (Retrospective)</b>	Determining a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has commenced or been carried out.	Act/Reg	The Change of Use fee, by way of penalty, twice that fee		<input type="checkbox"/>
<b>Amending a Development Application</b>	A fee of \$295.00 will be charged for amendments (except where the initial fee was less than \$295.00, in which case the original fee amount will be charged again.) If the development has commenced or been carried out, the fee, plus, by way of penalty, twice that fee.	Act/Reg	\$295.00		<input type="checkbox"/>
<b>Strata Applications</b>	Built Strata Form 24 Fee (1-5 allotments)	Act/Reg	\$656.00 plus \$65 per lot		<input type="checkbox"/>
	Built Strata Form 24 Fee (6-100 allotments)	Act/Reg	\$981.00 plus \$43.50 per lot		<input type="checkbox"/>
	Built Strata Form 24 Fee (in excess of 100 allotments)	Act/Reg	\$5,113.50		<input type="checkbox"/>
<b>Subdivision Clearances</b>	a) Not more than 5 lots	Act/Reg	\$73.00		<input type="checkbox"/>
	b) More than five (5) but not more than one hundred and ninety five (195) lots	Act/Reg	\$73.00 for first 5 lots then \$35.00 per lot		<input type="checkbox"/>
	More than one hundred and ninety-five (195) lots	Act/Reg	\$7,393.00		<input type="checkbox"/>
<b>Extractive Industry Development Approval</b>	Planning Application Fee	Act/Reg	\$752.00		<input type="checkbox"/>
<b>Extractive Industry Licence Initial Application Fee</b>	Initial Application Fee		\$535.00		<input type="checkbox"/>
<b>Extractive Industry Local Laws Licence Renewal/ Transfer</b>	Where overall area of excavation is less than 5ha		\$420.00		<input type="checkbox"/>
	Where overall area of excavation is greater than 5ha		\$840.00		<input type="checkbox"/>
<b>Extractive Industry - Retrospective</b>	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		<input type="checkbox"/>
<b>Extractive Industry Rehabilitation Bond</b>	To be applied per ha as a condition of development approval		\$1,948.00		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Planning (continued)</b>					
<b>Second Hand Transportable Dwellings Bond</b>	In accordance with the Local Planning Policy 1.5 Transportable Dwellings		\$5,000.00		<input type="checkbox"/>
<b>Structure Plans/Outlined Development Plans</b>	Structure Plans/Outlined Development Plans		\$4,871.00		<input checked="" type="checkbox"/>
	Modifications to outline development plans/subdivision guide plans		\$2,435.00		<input checked="" type="checkbox"/>
	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 <i>Planning and Development Regulations 2009</i> .				
	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.				
<b>Scheme Amendments</b>	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 <i>Planning and Development Regulations 2009</i> . 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		<input type="checkbox"/>
	Basic - at discretion of the Shire		\$4,684.00		<input type="checkbox"/>
	Standard - at discretion of the Shire		\$6,265.00		<input type="checkbox"/>
	Complex - at discretion of the Shire		\$8,950.00		<input type="checkbox"/>
	For advertising all Applications (if required) PLUS cost of newspaper advertising		\$168.00		<input type="checkbox"/>
<b>Detailed Area Plan</b>	Application fee		\$484.00		<input type="checkbox"/>
<b>Detailed Area Plan Amendments</b>	Application fee		\$333.00		<input type="checkbox"/>
<b>Road Closure</b>	Application fee to close public road		\$390.00		<input type="checkbox"/>
<b>Administration Fee</b>	Issue of a zoning certificate		\$74.00		<input checked="" type="checkbox"/>
	Sector 40 (Liquor Licensing) Requests		\$147.00		<input type="checkbox"/>



## Schedule of Fees & Charges 2025/2026

Item	Description		Rate 2025/26	Comments	Inc. GST
<b>Planning (continued)</b>					
<b>Miscellaneous</b>	Reply to a property settlement questionnaire	Act/Reg	\$73.00		<input checked="" type="checkbox"/>
	Issue of a written Planning Advice	Act/Reg	\$73.00		<input checked="" type="checkbox"/>
	Town Planning Scheme Text/Policies		\$30.00		<input checked="" type="checkbox"/>
	Copies Local Planning Strategy		\$30.00		<input checked="" type="checkbox"/>
	Townsite Expansion Plan		\$30.00		<input checked="" type="checkbox"/>
	Heritage Booklet		\$72.00		<input checked="" type="checkbox"/>
	Administration charges for photocopying plans - if not enough sets submitted with application - A3 and A4 size plans only		\$18.00		<input checked="" type="checkbox"/>
	Short Term Rental Accommodation Approval Amendment Fee		\$147.00		<input type="checkbox"/>
	Deemed to Comply Fee		\$73.00		<input checked="" type="checkbox"/>
<b>Advertising</b>	Advertising/signage	Act/Reg	At cost		<input checked="" type="checkbox"/>
<b>Note:</b>	The above fees may be subject to amendments from time to time as approved by legislation. If amended, the new gazetted fees will apply.				

**Submissions to Proposal to Impose Differential Rates**

**Submission (1) 03/07/2025  
ICP263069  
ML Kolbe**

To whom it may concern,

I am very concerned about the proposed 9 % rate rise, reportedly 50 % of it going towards the financial liability of the Guilderton Caravan Park. My understanding was that this was a financial asset not a liability, but I am not surprised since it only caters to a minority who expect very basic facilities, and is basically only full during school holidays, as a cheap holiday for Perth families with young children.

I attended the Guilderton AGM this year, where most attendees wanted the Caravan Park moved to a larger, more appropriate site, so the foreshore could be better used by residents and the public, and be a growing asset with better facilities for tourists. This discussion was effectively closed down by the councillors attending who were aggressive and intimidating in the way they spoke to residents, and stating that no future locations were to be looked at.

We now have blocks in Guilderton close to the river selling for \$1.6 million, so the idea of holding on to a liability for no purpose makes no sense. The park cottage blocks on the hill, could easily be sold for over a million dollars each, allowing a new caravan park where proposed, and new facilities on the foreshore.

In Guilderton and Sovereign Hill, we have not seen any improvements in any facilities for ratepayers in the 7 years I have lived here, even with paid parking for over 7 years promising a foreshore upgrade. My understanding is no plans have been made for the foreshore as yet, policing paid parking is a major cost, and some of the paid parking monies has been used elsewhere.

I hope you can give some insight in to what is happening and why?

Sincerely

Megan Kolbe

**Submission (2) 03/07/2025  
ICP263070  
KE Rowe**

To the CEO and Councillors,  
Shire of Gingin

Subject: Request for Transparent Communication Regarding 2025–26 Rates

Dear CEO and Councillors,

My name is Karen Rowe, and I am a resident and ratepayer within the Shire of Gingin. I am writing to express my concern regarding the potential increase in rates for the upcoming financial year and to respectfully request that the Shire adopt a more transparent and community-focused approach to communicating these changes.

While I understand that local governments are facing increasing financial pressures, it is essential that any rate increases are clearly explained to the community before notices are issued. This includes outlining:

- The key drivers behind the increase (e.g. inflation, service delivery costs, capital works, staffing, etc.)
- What steps were taken to minimise the rise
- What services and benefits residents can expect to see as a result
- What support options are available for individuals or families who may be struggling to meet the increased costs

In times of economic pressure, effective and ethical communication is critical. Ratepayers deserve to understand the reasoning behind financial decisions that impact their household budgets, and they appreciate respectful, clear, and timely information from their local government.

I therefore urge the Shire to consider:

1. Publishing a clear summary of this year's budget and rate changes ahead of issuing notices;
2. Hosting a community information session or issuing a detailed newsletter update;
3. Outlining any financial hardship support available to residents.

Proactive, transparent communication helps build trust and ensures the Shire remains accountable to its residents. I hope this approach will be seriously considered and adopted as part of this year's budget process.

Thank you for your time and consideration.

Sincerely,  
Karen Rowe

[Redacted Signature]



**Submission (3) 04/07/2025**

**ICP263077**

**Will Cuperus**

Hi,

Please advise on the following -

When will you release your secret budget? It is interesting to contrast this with the Shire of Chittering that adopted their budget on 18 June.

What budget savings measures has Council considered to offset what is likely to be Western Australia's largest rate increase this year?

Has Council taken decisions to defer any unnecessary spending such as replacement of assets that remain safe and operational, and their replacement can be deferred to a future financial year?

How has the Guilderton Caravan Park gone from a money-maker to a money-taker?

How has Council considered the affordability of such an extraordinary rate rise, have they compared rate levels with other similar Councils? Did the Shire of Gingin ask ratepayers about affordability in their recent community survey?

Thanks, Wil Cuperus

Guilderton

**Submission (4) 04/07/2025  
ICP263095  
L Samata**

Afternoon,

I am writing in relation to the recently published "Statement of Objects and Reasons for Differential Rates 2025/26" for the Shire of Gingin. After reviewing the proposal in detail, I have a number of concerns and questions that I would appreciate clarification on:

**Absence of Budget Details**

The proposal outlines the intended differential rate structure, but does not include a copy of the full budget or a summary of key expenditure areas. Could you please provide the associated budget documents or explain where ratepayers can access this information?

**Cost-Saving Measures**

What specific budget-saving measures has the Council implemented in the 2025/26 financial year? Ratepayers are being asked to contribute more—what internal actions has the Shire taken to reduce operating costs before passing the burden on?

**Deferral of Non-Essential Spending**

Has the Council conducted a review to defer or cancel non-essential spending, including the replacement of assets that are not urgent or critical? If so, can a summary of these decisions be made available to the public?

**Guilderton Caravan Park Financial Position**

Why is the Guilderton Caravan Park in such financial distress, and how has this become a burden on ratepayers? What is the current operating cost or loss associated with the park, and what actions are being taken to reduce its financial impact?

**Affordability of the Proposed Rate Increase**

The proposed rate increases appear significant. How has the Shire evaluated the affordability of this rate rise, especially in comparison to similar-sized local governments? Is there benchmarking data available?

**Community Consultation and Survey Content**

Was affordability a consideration in your recent community survey? If so, can the results and questions be shared? If not, why was this critical factor omitted?

As a concerned ratepayer, I strongly believe that transparency and accountability are essential in ensuring community support for any rate changes. I appreciate your attention to these matters and look forward to your detailed response.

Kind Regards  
Lauren Samata



Submission (5) 13/07/2025  
ICP263401  
Martin Aldridge (Jnr)

13 July 2025

Dear Councillors

**PROPOSAL TO IMPOSE DIFFERENTIAL RATES 2025/2026**

Please accept this as my submission in response to your proposal to impose differential general rates and different minimum rates this financial year.

I understand from attending the Special Council Meeting on 1 July 2025 that the deficit forecast for FY26 is in the realm of \$1 million according to the working draft budget at that time. The Shire of Gingin according to the minutes of that meeting proposes an overall increase in rate revenue of 9 per cent. On my calculation the increase in rate revenue alone from UV assessments will exceed 10 per cent.

In my respectful submission, Council should have anticipated community interest and indeed concern relating to such a significant increase in rates, potentially the Shire of Gingin's highest and certainly among the biggest in Western Australia this financial year.

The inability for the Shire of Gingin to communicate to its electors and ratepayers' key information relating to the budget and the proposed rate increase is of serious concern. Ultimately more information was gained by listening to the Shire's response on ABC radio than was accessible by official communications or via the Special Council Meeting on 1 July.

I strongly encourage Council to publish a detailed summary of its budget and rating strategy, including, but not limited to:

1. The proposed rate increase by rating class (GRV, UV – Rural & Other and Rural Intensive);
2. Explanation as to why it appears that the rate increase is not consistent across rate classes;
3. The key factors influencing the 9 per cent rate increase and \$1 million budget deficiency;
4. The budget saving measures that have been considered by Council and those which have been discarded and those which have been adopted;
5. Confirmation that all non-essential expenditure has been deferred or delayed to minimise the impact on ratepayers;
6. In the Statement of Objects and Reasons on page 4, it claims that Council has sought to balance '.....the need for revenue to fund essential services and facilities with the desire to limit any increase on the ratepayer at affordable levels'. How has Council assessed the affordability of a 9 per cent rate increase on ratepayers? Has it been provided a jurisdictional comparison on rates and rate increases with nearby and like Local Government Authorities? Was this an issue that was canvassed in the recently concluded Community Survey?

7. It appears that the Shire proposes to place all revenue from the Guilderton Caravan Park into reserve for future infrastructure investment and this is responsible for approximately half of the proposed rate rise. Has Council considered staging the amount of money placed into reserve over more than one financial year to minimise the impact of the rate increase this year? Given this is an asset that is revenue positive, unlike most of the Shire's assets, has it considered using debt finance to undertake the necessary investments and to repay these over time?

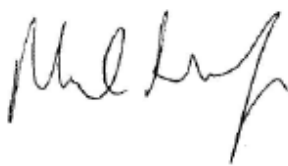
More generally, as you have sought submissions on 'any related matter', I would strongly encourage Council to reconsider its budget setting strategy and specifically its timeline. Formally adopting a budget in August for an organisation with a turnover of more than \$40 million is frankly bizarre. Whilst the *Local Government Act 1995* requires the adoption of a budget by 31 August, there is no reason why this could not be done much earlier, even in June as the Shire of Chittering has done. Even with differential rating this is achievable as this process can commence from 1 May.

This would provide greater notice to businesses and households as to the likely increase in rates and allow them to budget accordingly. This consideration is further strengthened when rate increases are proposed at more than three times the rate of the Consumer Price Index (CPI) forecast by Treasury. It would also avoid issues such as the haphazard approach in recent days to waste facility access. In the space of one month, the Shire of Gingin has had three different positions in relation to when the annual waste pass resets.

I understand that Council will consider the adoption of its FY26 budget at its meeting on 19 August. If this does not occur or indeed if Council rejects the budget, it leaves precious little time for further work to be undertaken, noting that an extension of time is possible with ministerial approval.

Thank you for considering my submission in relation to this matter.

Yours sincerely



**HON MARTIN ALDRIDGE GAICD**



**Submission (6) 15/07/2025**

**ICP263575**

**West Coast C2C WA Pty Ltd ATF West Coast C2C Trust**

Dear Gingin Shire, CEO and Councillors,

I am writing to formally request further information regarding the proposed changes to rates and rating classifications for our property within the Shire of Gingin.

I strongly urge the Gingin Shire Council to give careful consideration to the impact these significant rate increases will have on residents. The proposed rise appears both excessive and unjustified, particularly in the absence of clear, formal communication with ratepayers. Transparency and accountability are essential when introducing such substantial changes, and it is concerning that no detailed explanation or justification has been provided.

Relying on social media platforms such as Facebook to convey important information is neither appropriate nor responsible. We ask: when will the Shire issue an official information pack via post to enable ratepayers to properly review and respond to these proposed changes?

We respectfully submit the following questions for your response:

- When will the Shire of Gingin release its draft budget? We note the Shire of Chittering adopted their budget on 18 June—why the delay in Gingin?
- What cost-saving measures has Council considered to help offset what appears to be one of the highest rate increases in Western Australia this year?
- Has the Council considered deferring non-essential expenditure, such as the replacement of safe and operational assets, to future financial years?
- How has the Guilderton Caravan Park shifted from generating revenue to becoming a financial burden?
- Has Council assessed the affordability of this rate increase, especially in comparison with similar regional councils? Was affordability addressed in the recent community survey?
- What steps are elected Councillors taking to genuinely represent the interests of the ratepayers who elected them?

We look forward to your response and kindly request confirmation of receipt of this email.

Yours Sincerely

Kind Regards

Chris Maude & Christine Lane



**Submission (7) 21/07/2025  
CS54991  
LV & C Zamudio**

To Gingin Shire,

We are concerned about the recent information on the increases in the Gingin Shire Rates this year

We have been informed that the rates will increase by about 9% and with last year's increase of 6% makes a 15% increase in the past two years.

We question this rise as a lot of Shires in other areas are only increasing by 3% - 3.5% and we wonder why the Gingin Shire is changing our rates to such a high level.

We would like it noted that we object to such a rise in the rates and feel it should be in line with other council rates at 3% increase and also in line with the cost of living.

On another matter we request for a footpath to be constructed around the estate for the safety of the children who walk or ride their bikes to the school bus stops and have to ride on the road or walk on the uneven verges throughout the area. Also there are many people on daily walks for their mental health, exercise and wellbeing who have to be aware of the traffic and move from the road to the verge safely. This problem would simply be resolved with a footpath around the estate.

Thankyou for your attention,  
Christine and Leandro Zamudio

[REDACTED]

Submission (8) 25/07/2025  
ICP263892  
Benalong Grazing Co – ATF The Roe Family Trust

To The Shire President and Councillors  
Shire of Gingin  
7 Brockman Street  
Gingin, WA, 6503  
Email: [mail@gingin.wa.gov.au](mailto:mail@gingin.wa.gov.au)

24 July 2025

Dear President and Councillors,

I am writing in response to your advertising the intent to impose a differential rate again this year for the Gingin Shire, and your request for public submissions.

As a former councillor and past President, I believe I have a strong understanding of the rate setting process and the demand on the Shires finances. I also understand the cost pressures and the cost shifting from the State to Local Government. I appreciate the reduction in external funding sources, in particular State and Federal grants. These challenges necessitate careful and equitable rating strategies.

I have long held the view that Shire Rates function primarily as a service tax, and rates where possible should be apportioned to match the requirements and service a particular sector has on the Shire resources. I support strongly the principle of differential rating and was closely involved with its original implementation within the Gingin Shire.

When first introduced, the UV Intensive rate was twice the rate in the dollar of the standard UV rate. It was intended to account for the additional strain intensive land uses place on the local roads, the Health and Planning resources. Over time since the UV Intensive rate was introduced, I believe it has mistakenly been let revert to 1.47 times the UV rate in the dollar. This reduction, all things been equal, has left the council missing out on \$380000 in rate income in the 24/25 financial year.

Whilst I understand that the broad application of the UV Intensive category may have had some unintended consequences, whereby some broad acre ratepayers with a small proportion of their rateable property being deemed intensive use, were unfairly rated intensive over the whole lot. This led to the difficult to administer and since abolished rebate system.

The solution, I believe is to use the differential rating system even more and introduce additional UV Intensive category's, through the planning approval process. This would mean for example, that the broadacre pivots that grow livestock feed, could be rated at 1.2 times the UV rate in the dollar and the Intensive Animal Farms 2 times the rate in the dollar to reflect the demands on the Shire as referred to above. I believe other sectors like abattoirs and irrigated horticulture could have their own category and percentage of the standard UV rate, as decided by council.

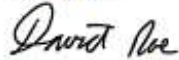
I also think council has scope to apply a differential rate on the holiday home sector of the GRV rate base. Once again it could be identified through the planning process and



applied and set at 1.2 times the rate in the dollar of the GRV rate. This would again reflect the higher demand on the Shires services and tourism assets council provide across the Shire.

Yours Sincerely

David Roe

A handwritten signature in black ink, appearing to read "David Roe", written over a solid black rectangular redaction box.

Submission (9) 25/07/2025  
ICP263913  
Brett Raymond George ATF B & L Edwards Family Trust

Councillors  
Shire of Gingin  
7 Brockman Street  
GINGIN WA 6503

22 July 2025

OBJECTION TO CLASSIFICATION OF Intensive Agriculture Differential Rate Assessment for Assessment A6683 – Request to remove lucerne farming from the Intensive Agriculture Differential Rate

Dear Sir/Madam

The Shire explains that it includes land uses in its Intensive Agriculture Differential Rate to

• Rural Intensive/Mining – UV

The reason for this differential rate is to reflect the higher impact on transport infrastructure and monitoring of land use/environmental impacts compared to Rural and Other – UV properties, and the capacity to pass on the rates charge as a business cost. It also ensures that all ratepayers make a reasonable contribution towards the ongoing maintenance and service provision of works, services, and facilities throughout the Shire.  
Proposed Rate in \$: 0.006750

I wish to express my objection to including the growing of lucerne in the Intensive Agriculture Rating System.

**Objection 1-the land use of GROWING LUCERNE CROPS FOR LIVESTOCK UNDER IRRIGATION as it is not intensive nor the predominant use of the land**

The objection is based on the actual land use and I am requesting that a reasonable person consider such request based on fairness and equity.

We use the land predominately for extensive grazing of animals being 8 months of the year. Over the summer period we grow lucerne fodder for a period of 4 months.

We are being included in the Intensive Agricultural rating system and do not consider that this is fair application of the intensive Rate.

I understand that the land use is applied by using the definitions in a local planning scheme however I seek for a reasonable person to consider how the land is **being predominately used** and how the rate is being applied.

The predominant use of the land is extensive grazing and therefore should be rated as a UV property.

The land use does not impose any additional burdens on infrastructure or environmental reporting etc

**Objection 2 methodology used to rate intensive agriculture not reasonable based on Area of Use not the whole farm/lot/assessment**

The intensive rate is being applied across the area of the whole lots whereby a person may only use a very small portion of the lot but is being rated on the whole of the land.  
This does not seem at all reasonable. The previous system (several years ago) was that the rate only applied to the area of land use for the intensive purpose but now rated on the whole of the land.

**Facts;**

- We graze livestock. The lot is 160HA in area.
- We have 10Ha lucerne under irrigation and use the pivot for 4 months of the year to grow perennial fodder/hay, the remaining 8 months the 10ha is grazed as lucerne does not grow but grass does. There is only irrigation operating for 4 months on 10Ha.
- The property is 160Ha in area and is used for extensive agriculture grazing livestock.
- We are being charged an intensive rate for the 160ha
- The predominant use of the land is for grazing livestock, that should be rated UV.

**Request 1**

We seek to have the land removed from the Intensive Rating System and placed back in the UV portfolio as the current inclusion is not fair nor reasonable. I reiterate we are using the land for the grazing of cattle and sheep as the predominant use. Our primary business is extensive grazing of cattle and sheep.

**Request 2**

Consider actual intensive land uses ie where land is being used as opposed to its planning scheme definitions to ensure accuracy in the future and apply the intensive rate to land that is being used Predominately for intensive purposes for which would correlate with additional burdens particularly on the road network.

Eg

Water harvesting for drinking (Mooliabeenic Rd)

Animal feedlots, piggeries, poultry farms, market gardens,

I also suggest that Mining land use should not be same rate as Intensive Agriculture Rate and should have its own rate applied individually.

Thank you very much for your consideration. We are fifth generation farmers and proud to farm in the Shire of Gingin. We simply request that someone is listening. It would be refreshing if Council would consider this request as a reasonable, fair and equitable decision.

I look forward to hearing from you.

Yours sincerely

  
Brett Edwards

Cc: Minister for Local Government

Submission (10) 25/07/2025  
ICP263912  
Plain Grazing Co

SHIRE OF GINGIN  
SUBMISSION FOR OBJECTION TO DIFFERENTIAL RATES  
7 BROCKMAN STREET  
GINGIN WA 6503

22<sup>nd</sup> July 2025

**SUBMISSION-PROPOSAL TO IMPOSE DIFFERENTIAL RATES -UV RURAL  
2025/26**

Dear Councillors

**Shire of Gingin stated Objects and Reason;**

**• UV - Rural and Rural Other**

*The reason for this rate is to reflect the lower impact on transport infrastructure and monitoring of land use/environmental impacts compared to the Rural Intensive/Mining – UV category. It also ensures that all ratepayers make a reasonable contribution towards the ongoing maintenance and service provision of works, services, and facilities throughout the Shire.*

**Proposed Rate in \$: 0.004614**

**Shire Differential Report states that;**

*In arriving at the proposed differential rates in the dollar the Council has attempted to balance the need for revenue to fund essential services and facilities with the desire to limit any increase on the ratepayer to affordable levels.*

1. Our farming enterprise now identifies the Shire of Gingin Rates as being one of the largest “costs of business” to our family farming operation. We are concerned for our future to remain in the Shire due to affordability and the impending rate increase we may or may not experience each year. This year such an increase is one we did not foresee or budget for. It is also noted that this rate increase is more than three times that of CPI forecast by Treasury. Objectivity; The application of differential rate on the UV rural land sector is bias and prejudice.

**How has the Shire considered and assessed the affordability for a 9 -10 % increase on its UV ratepayers?**

**Does the Shire contract out its financial annual report and Shire of Gingin Annual Budget?**

**If it does, what Consultant prepares the financial reports and at what cost to the Shire for the 24/25 year?**

2. Shire of Gingin Corporate Plan states as follows;

Land use conflict/changes

*Environmental outcomes including land buy-ups for protection of flora and fauna on non-productive farmland resulting in the decrease of rateable income for the Shire. A community push towards an increase in tourism rated industries for new economic development and job creation.*

**Why is the rural sector subject to such a large increase, and does Council understand that it has been suggested that this is one of the biggest rate increase in the state this year?**

**Has Council undertaken a cost benefit analysis to substantiate the exponential rate increase on UV rated land?**

**Why has Council not considered other land uses that impact on infrastructure for the differential rating system(if it acknowledges there is a loss of rateable income for the shire as stated above) ?**

**Why has holiday homes not been included in the differential rating system? (See other coastal shires rating systems)**

3. Consistency

The proposal is fundamentally flawed. No Long term financial plan available for consideration by the Ratepayers that identifies UV rates having to be increased so exponentially.

Does not consider the contribution to impose differential rates with such a large annual increase rates by any other sector in the Shire.

**Is there a Shire Rating Strategy for the long term as opposed to using the Annual Report/Budget deficit as justification for any rate increases?**

**Why only UV rural land when we have so many other industries operating in the Shire.?**

4. Transparency and administration efficiency.

The Integrated Planning and Reporting Guidelines provide a process that aims to:

- ensure community input is explicitly and reliably generated
- provide the capacity for location-specific planning where appropriate
- update long term objectives with these inputs
- identify the resourcing required to deliver long-term objectives, and
- clearly convey long term financial implications and strategies.



The regulations require that;

*(3) A corporate business plan for a district is to —*

- (a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and*
- (b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and*
- (c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.*

There is a clear lack transparency given that the long term financial plan is not available to the community.

**Where is the long term financial plan, (not the Annual Report), for the Shire of Gingin that conveys financial implications and rating strategies?**

**Is it available for viewing by ratepayers ie is it a public document?**

Future Rating Strategy considerations to provide equitable cost of burden and limiting financial exposure to provide aged care and other state government provisions are as follows:

a) Guilderton Caravan Park Reserve Account and future management

Guilderton Caravan Park could be leased to an Operator who is experienced in operating a Tourist Caravan Park. There should be no burden on the ratepayers and a lessee should be attracted that will invest in the site. Suggest a long term lease tenure ie 48 years (ministerial approval) to amortize the private investment. This practice is generally how most local government caravan parks are operated in Western Australia. OR

Question

**Will Council consider a leasing option long term or Loan Borrowings to self fund the Guilderton Caravan Park requirements?**

b) Aged Care - Corporate Plan

Focus for the future states;

- (a) Improved aged housing options, disability services and transport

**Why is this local government purporting to provide aged housing options and disability services when it is a state government consideration?**

**If Council is considering purchasing units on Moollabeenie Road do they know that they are not aged care units but over 45 or 55 lifestyle units?**

c) Environmental care including erosion

**How is Council going to fund erosion works on the coast?**

**Or is Council going to acknowledge it cannot stop sea level rise?**

**Will Council consider a Specified Area Rate for erosion works if they are undertaken to protect private property from coastal erosion?**

Council, thank you for considering this Submission. Obviously we would like to see a fairer rates strategy that shares the burden of costs among all ratepayers and considers contemporary rating strategies other than to simply raise UV rates.

It would be optimal if our family could see a future for agriculture in the Shire without the fear of being rated out. We are very concerned in relation to the rates strategy or lack thereof and how it will impact our business this year and in future years.

Once again, thank you for your consideration.

Yours sincerely



Brett, Lisa and Chase Edwards  
T/as Plain Grazing Co



Cc Hon Minister for Local Government



**Submission (11) 25/07/2025  
ICP263930  
Terri Mowle**

Submission to the Shire of Gingin  
Re: Proposal to Impose Differential Rates 2025/26

To the CEO and Councillors of the Shire of Gingin,

I wish to make a formal submission in response to the Shire's intention to impose differential general rates and different minimum rates for the 2025/26 financial year, as outlined under Section 6.36 of the Local Government Act 1995.

While it is acknowledged that local governments must regularly review rates to fund essential services and infrastructure, I urge the Shire to proceed with greater transparency and genuine community engagement before implementing any significant rate increases.

Key concerns and recommendations:

1. Community Consultation:  
Prior to any rate increases, ratepayers should be provided with detailed information regarding the reasons for the proposed changes, how they are calculated, and what they aim to fund.  
It is strongly recommended that the Shire holds public town hall meetings in both Gingin and surrounding localities to:
  - Explain the rationale behind differential rates
  - Answer community questions
  - Allow for open dialogue between council and ratepayers
2. Plain Language Communication:  
The average ratepayer does not understand the legal jargon and complex terminology used in the notices and documents posted on the Shire's website. Many are left confused or unsure how these changes will affect them personally. The Shire must provide clear, plain-English explanations and breakdowns of rate changes, including practical examples of how the new rates will impact individual households and businesses.
3. Lack of Clear Costings:  
There is growing concern that no clear costing increases have been provided to the public, as the 2025/26 budget has not yet been adopted. As a result, ratepayers are being asked to accept potential significant increases without knowing how much more they will be expected to pay. Furthermore, some councillors themselves appear unable to provide consistent or definitive answers regarding the percentage or dollar-value increases in rates. This uncertainty further undermines public confidence and reinforces the need for thorough consultation and clarity.
4. Clarity on Outcomes:  
If the proposed rates are adopted, what specific improvements, services, or community benefits will result? Ratepayers deserve a clear and measurable understanding of what they are contributing toward—be it infrastructure, community programs, road upgrades, waste management, or other essential services.
5. Fiscal Accountability:


Ratepayers need assurance that the funds already collected have been managed effectively.

- Has the Shire conducted recent audits or performance reviews of expenditure and project outcomes?
- Are there publicly accessible reports that demonstrate efficient use of existing revenue?
- How is the Shire addressing cost controls to avoid unnecessary rate hikes?

Many in the community are already feeling cost-of-living pressures, and it is crucial that the Shire balances fiscal sustainability with fairness, transparency, and proper community consultation.

Thank you for the opportunity to provide feedback on this important matter. I trust the Shire will carefully consider community input before finalising its decision.

Kind regards,  
Terri Mowle

  
25/07/2025

**Submission (12) 25/07/2025  
ICP263945  
Karen Mitchell**

To whom it may concern,

It is my understanding. The reasoning behind this rate increase is because of the state of the Guilderton caravan park.

I would just like to know why when the Guilderton Caravan Park has been returning a profit why none of that profit was put aside for works on the Guilderton caravan park? Why have you let an asset become so poorly managed and now you require ratepayers to cover up your mistakes? This is both unprofessional and also very unfair for ratepayers in this economic climate to have to cover up your mistakes. We are now placed in this position because you have failed to do your job and From where I'm sitting that is not up to us the rate payer To fix your mistakes.

I can't see why you can't borrow the money to fix up the Guilderton caravan park while using the profit you make from the Guildeton caravan park To pay back the loan. Or does that make too much sense?

Your mismanagement should not be coming at the expense of ratepayers.

Karen Mitchell

**Submission (13) 25/07/2025  
ICP263944  
JD Alp**

Good evening

I would like to lodge a formal objection to the proposed rate increase for the Gingin Shire.  
My reason for my objection is a 9% increase on rates for our primary production operation would see a approx increase of \$3000 to our already substational rate bill. This is quite an amount to find given poor livestock prices and increased cost of production not to mention increased pressure from cost of living. It seems unfair we have to foot to bill for a under performing business (the caravan park at guilderton)  
Would this make our rates the highest in WA? And such a increase so abruptly would result it a lot of negative feedback and attention from the wider community making Gingin look uninviting to potential buyers and reflect poorly on our otherwise amazing shire. Which at the end of the day no one wants.

Kind regards

Jess Alp  
Ratepayer - RHG & BS Alp

**Submission (14) 25/07/2025  
ICP263943  
RS Harley**

To the CEO and Councillors of the Shire of Gingin  
Re: Proposal to impose differential rates 2025/26 published 3rd July 2025

I wish to make a formal submission in response to the Shires intention to impose differential general rates and different minimum rates for 2026/26 financial year under section 6.36 of the Local Government Act 1995.

As a ratepayer I do understand that reviews of annual rates to fund essential services etc. are required however I disagree with the huge percentage increase of 9-10% for the 2025/26 financial year and acknowledge the complete lack of transparency shown by the Shire of Gingin to it's ratepayers with no community consultation, public meeting or letter with open dialogue and plain language communication.

Transparency around such a huge rate rise is of the utmost importance and I personally do not believe the Shire of Gingin has been transparent with the true reasoning for such a hike which I have been told may be the highest rate rise in WA and possibly Australia.

Most councils I believe are at 2.5 - 3.5%.

Why was the document describing the objects and reasons for each proposed rate and minimum payment not sent out to rate payers or the subject of a forum or community meeting?

The average rate payer does not have time to attend Shire Meetings and rely on the Councillors elected by the people to represent the people. As far as I know there has been no communication by Councillors or the Shire to ratepayers on this important issue.

Clear costing increases have not been provided to the public as the 2025/26 budget has not yet been adopted. A 9-10% increase in rates is a significant increase without explanation or transparency hence ratepayers cannot know how this increase will affect them financially.

How can ratepayers be confident that previously collected funds and future funds are going to be managed effectively and are there audits or reports showing the funding being used efficiently available to the public?

I am aware that Martin Aldridge met with the Shire President and Cr Rob Kestel in the first week of July to query the rate rise and lack of transparency on behalf of ratepayers.

1. What is the "Secret budget" and when will it be released to the ratepayers?
2. What budget saving measures has council considered to offset what is likely to be Western Australia's largest rate increase?
3. Has Council taken decisions to defer any unnecessary spending such as replacement of assets that remain safe and operational, and their replacement can be deferred to a future financial year?

4. How has the Guilderton Caravan Park gone from a money maker to a money taker and who is responsible? I would like to see this independently investigated by the ACCC due to local rumour/speculation suggesting this project has accumulated a huge deficit due to mismanagement.

5. How has Council considered the affordability of such an extraordinary rate rise and have they compared rate levels with other similar Councils? Did the Shire of Gingin ask ratepayers about affordability in their recent community survey?

Why was the information in regards to this rate rise not shared to the Shire FB page or other community boards or better still sent out to every rate payer as a letter/circular to not miss those in our community that don't use or can't access social media?

It appears to have been a little underhanded to not be open and transparent about such an important issue.

The lack of transparency by the Shire of Gingin creates distrust and speculation about competency with how our rates have been spent and the REAL reason for such a huge hike in 2025/26 rates.

It's well known that the Labor Government has created a cost of living deficit for Australia and Australians Australia wide. I propose that this rates increase will add further financial pressure to people who are just managing to survive and who knows what the outcome might be.

Quoted by the Shire of Gingin: In arriving at the proposed differential rates in the dollar Council has balanced the need for revenue to fund essential services and facilities with the desire to limit any increase on the ratepayer to affordable levels. Unquote

Could the Shire please explain how a 9-10% increase is affordable when wages are stagnant, the cost of living has skyrocketed and for the first quarter of 2025 Australia's GDP annual growth rate was 1.3%?

Farming and Agriculture makes up a large part of the Gingin Shire area. The Labor Government is NOT pro farming or agriculture and as a result it's tough to make a living let alone face a rate rise such as this proposed exorbitant hike.

Is this a once of rate hike and will the Shire of Gingin be considering a drop back to a manageable percentage next year or once this is approved can we ratepayers look forward to future huge rate hikes piggybacking on this one?

As a concerned rate payer it is my hope that all submissions are considered before the final decision is made and that true transparency is shown as to why the 9-10% increase proposed is even being considered.

I propose this important issue be postponed until ALL Gingin rate payers are aware of the proposed rate increase and have had a chance to attend a community meeting where they can ask questions and have the Shire of Gingin respond with complete transparency.

I spoke to locals today that did not know anything about the proposed 9-10% rate increase. This indicates that not enough advertising or notification to rate payers has been undertaken by the Shire of Gingin which certainly raises concerns.

regards,  
Ruth Harley

**Submission (15) 25/07/2025  
ICP263942  
Katala Holling**

Katala Holling



Date: 25-07-25

To:  
The Chief Executive Officer  
Shire of Gingin  
7 Brockman Street,  
Gingin WA 6503

Dear CEO and Councillors,

I am writing to express my strong objection to the proposed increase in council rates of 9 to 10% for the 2025/26 financial year. In light of the current economic climate, this increase is not only excessive—it is unjust, tone-deaf, and risks putting considerable financial strain on already struggling ratepayers.

Many in our community, including myself, are grappling with a cost-of-living crisis that shows no sign of easing. To propose an increase of this magnitude—well above the national inflation rate—is both financially and morally unreasonable.

Here are some key financial considerations that highlight the inappropriateness of this rate rise:

1. Inflation and Wage Pressure

- The Consumer Price Index (CPI) has hovered between 3.6% and 4% over the past year, well below the proposed rate hike.
- Wage growth, on the other hand, has been sluggish, with many residents seeing negligible or no increase to their household incomes.
- Small businesses, particularly in regional areas like ours, are already burdened by increased freight, utilities, and compliance costs, and this rate rise will further squeeze their margins.

2. Sharp Increases in Household Essentials

- Electricity prices in Western Australia have risen by over 14% in the past two years.
- Groceries have surged by over 8% annually, with staples like bread, milk, and vegetables seeing some of the sharpest increases.
- Fuel costs, despite temporary relief, remain volatile and elevated, disproportionately affecting regional residents.
- Mortgage holders are under pressure from 13 consecutive interest rate hikes since May 2022, with repayments increasing by hundreds—if not thousands—of dollars each month.

3. Services Do Not Justify the Increase

- Residents are not receiving an equivalent improvement in services to justify this near double-digit rise.



- There has been limited infrastructure investment, patchy road maintenance, and inadequate upgrades to community amenities.

- In fact, many services have either been cut back or stagnated in quality despite previous rate increases.

**4. Ratepayers Are Not a Bottomless Source of Revenue**

- Many people, particularly fixed-income retirees, young families, and low-income workers, are being forced to choose between paying rates and other essentials such as medications, heating, or school expenses.

- It is both inappropriate and unfair to demand more from residents when they are least equipped to pay.

**5. Alternative Cost-Saving Measures Needed**

Rather than placing the burden entirely on residents, I urge the Shire to:

- Review and reduce administrative overheads.

- Postpone or re-prioritise non-essential capital projects.

- Seek state and federal funding for major infrastructure instead of passing on the full cost to ratepayers.

- Consider modest and indexed increases aligned with inflation, not arbitrary double-digit jumps.

In conclusion, I respectfully urge you to reconsider the proposed 9–10% rate increase. A more moderate and measured approach that aligns with CPI and economic realities would be far more appropriate and justifiable. A decision to proceed with such a significant rise would erode community trust, deepen financial hardship, and raise serious questions about the Shire's priorities and accountability.

I trust that you will give this objection the serious consideration it deserves and look forward to a more reasonable and community-minded resolution.

Yours sincerely,  
Katala Holling

**Submission (16) 25/07/2025**

**ICP263941**

**DA Richards**

**Daniel Richards**

[REDACTED]

**25/07/2025**

Dear Council,

I am writing to formally object to the proposed 9–10% rate increase for the 2025/26 financial year.

In the middle of a cost-of-living crisis, this rise is excessive, unjustified, and poorly timed.

Residents are already burdened with:

- Rising grocery, fuel, and power costs (many up more than 10% year-on-year),
- High mortgage repayments due to interest rate hikes, and
- Flat or minimal wage growth, particularly in regional WA.

A rate increase well above inflation (currently around 4%) places unfair pressure on households and small businesses alike. Many are struggling to cover essentials—adding a sharp rate hike is not just insensitive, it's financially harmful.

There has been no clear improvement in council services to justify this scale of increase. Rather than raising rates this drastically, the Shire should explore cost-saving measures, defer non-essential projects, and align any rate rises more closely with CPI.

I strongly urge Council to reconsider and adopt a more modest and responsible approach.

Sincerely,

Daniel Richards

**Submission (17) 25/07/2025  
ICP263940  
WD McCarthy**

To Whom This May Concern,

I'm writing in response to the Proposal to impose Differential Rates 2025/26.  
We are a young family that has resided in Gingin for going on 13 years now. Our young children go to the District High School. We would like to stay residing within the shire but with increases in general living expenses and now this proposed rate increase this will put unnecessary strain on my family and many other farming families here in Gingin.

Please reconsider this rate increase. It is going to be detrimental to the agricultural businesses existing in this shire and not only the businesses but will affect employees of those businesses. I thought this shire prided itself on good community spirit yet all we are seeing are more money hungry councils lining their own pockets.

Think of the farming families.

Yours Sincerely,  
Wade and Tenika McCarthy

**Submission (18) 25/07/2025  
ICP263939  
B Donald**

RATES  
7 BROCKMAN STREET  
GINGIN WA 6503  
22nd July 2025  
SUBMISSION-PROPOSAL TO IMPOSE DIFFERENTIAL RATES -UV RURAL  
2025/26

To whom it may concern regarding UV rates rise,

Why does the shire expect the UV Rural Sector to bridge the shire budget deficit, it is not fair all ratepayers should share the burden"?

Its a 10% increase, 3 times that of inflation, and only for the UV Rural sector or Intensive Ag

We struggle to make ends meet as it is and the increase is just another unfair kick in the guts that will make no benefit to us whatsoever.

We already pay too much in rates for no services.

Our land is not productive or used to make profits, it's not an investment, we can't subdivide it, we have no bin service, no water supplied and the gazetted road past our driveway has had no maintenance in the 12 years that we have owned it.

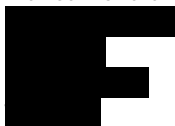
Why should we pay more? This shire is looking a lot less attractive to call home.

Please make it fair!!

Thank you for making it possible to voice our concerns.

Regards

Bianca Donald



**Submission (19) 26/07/2025  
ICP263938  
Warringah Grazing Co**

Good morning Gingin Shire Council and Staff

I would like express my objection to the proposed increase in rates by the Shire of Gingin for 2025 26 FY. I object for the following reasons:

I do not see any evidence or believe that enough vigour has gone into the review of all Shire expenses and running costs for the next financial year. A good Business will review all costs and challenge all staff leaders to look closely in their areas of responsibility with laser-like focus. Farmers are unable to simply 'raise' the sale price of their produce is a challenging market, they review costs and become more efficient and more innovative to survive, and then implement measures for sustainability. The Shire staff should be leading this, the new CEO should see this is as a challenge and deliver real savings and inform Council of these savings from efficiencies, and Council should be challenging staff to do so.

I have attended many council meetings and reviewed many council minutes and financial reports and I have not seen very many instances where accounts have been questioned and explanations given by the CEO. I challenge the vigour in all expense management by the Gingin Shire.

I note with interest that Councillor Candidates prior to previous and recent elections stated on their candidate Bio's on what they stand for. Some stated 'reasonable rate charges in the Shire'' I have seen absolutely no evidence that Councillors have challenged the staff to go back and revisit the numbers to deliver 'reasonable rate charges'. Councillors have this responsibility as our elected Members to do this.

I question the amount of Councillors that attended the Budget meetings. Can each Councillor say hand on heart they are firstly engaged in the budget process, and that they understand the numbers, and that they challenge staff to deliver a reasonable budget for rate payers.

I challenge the new CEO to deliver tangible financial change that is balanced, innovative and sustainable. Simply putting to Council to raise rates to such a level is an easy out. Look at other methods to cover the budget shortfall; look to borrow against the caravan park for the upgrades as this is an income generating asset, defer some major expenses and look closely at the 'nice to have' versus the 'must haves'.

I am very concerned that this type of increase could become the norm and further increases will be expected as staff and Council are not challenging the circumstance to come up with a reasonable outcome for ratepayers.

Lastly, can staff and Council please review the following items:

- Please look closely at the proposed increase in UV rates versus the growing number of rateable properties in townsites. The balance will continue to be less favourable to UV ratepayers. If Councillors do not fully understand the mix now and the future, I suggest some forums to educate.
- Please stop the Early Rates Incentive program. Ratepayers can not afford to pay upfront. I understand the financial benefit to the Shire to get the rates in early but is this actually working? It's the ratepayers that really need the 'prizes' that are unable to pay in one lump

sum. I pay rates in the Shire of Joondalup and the Shire of Dandaragan and both have dropped the prize incentives to pay early.

Thank you for your consideration on this very important issue.

Sincerely  
Stephen Beckwith  
Warringah Grazing

**Submission (20) 26/07/2025  
ICP263937  
WL Harris**

24 July 2025

Shire of Gingin  
Submission to Object to Differential Rates  
Brockman St, Gingin WA 6503  
[mail@gingin.wa.gov.au](mailto:mail@gingin.wa.gov.au)

Dear Councillors,

**Submission – Proposed 2025/2026 Differential Rate Increases**

As fourth-generation farmers in the Beermullah locality, we wish to express our concern regarding the proposed 2025/2026 UV rate increase. We believe this represents a substantial financial burden not only on our farming operations but also on all UV-rated properties within the district.

It appears that the proposed increase is among the highest across the 137 local governments in Western Australia, with many councils targeting a more modest uplift of 3.5% to 4.5%—a range we consider reasonable. We seek clarification on why the Shire has chosen to disproportionately target the rural sector with this significant differential rate increase, while seemingly not applying such increases to other sectors.

This approach seems inconsistent with the Shire's own Statement of Objects and Reasons for Differential Rates, which states:

*"The aim of the Shire of Gingin is to ensure that rate revenue is collected on an equitable basis from all properties."*

We urge Council to adopt a more holistic and equitable rating strategy and consider differential rate increases potentially including the following categories:

**Differential Rates – Gross Rental Valuations (GRV):**

- Residential (Improved/Vacant)
- GRV Holiday Homes
- Commercial (Improved/Vacant)
- Industrial (Improved/Vacant)

**Differential Rates – Unimproved Valuations (UV):**

- Primary Production
- UV Rural
- UV Holiday Home
- UV Commercial

Additionally, has Council considered implementing a Specified Area Rate under Section 6.37 of the *Local Government Act 1995*? This could be used to fund specific works, services, or facilities that benefit particular areas or are necessitated by them.

UU



13

We also seek transparency regarding budget-saving measures considered by Council. It appears that the farming community may be subsidising budget deficits, potentially linked to the Guilderton Caravan Park and environmental management/coastal erosion initiatives.

Given that the budget is scheduled for consideration at the 19 August meeting, we are concerned that insufficient time has been allocated for meaningful review and incorporation of ratepayer feedback.

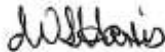
We respectfully suggest that Council consider the following when reviewing its rate strategy:

- Fairly assess all land uses that impact infrastructure
- Include short-term accommodation, holiday homes, and the tourism sector
- Evaluate whether mining should be included within the UV Intensive Rate
- Consider how the UV Intensive Rate is applied to properties, where intensive farming is only carried out on small portion of Lot
- Consider all industries operating in the Shire, not just UV rural land
- Introduce a Specified Area Rate for coastal erosion works and specific facilities
- Explore 'ring-fencing' the Guilderton Caravan Park and securing a long-term lease to reduce financial strain on ratepayers
- Publish the Shire's rating strategy and its long-term (10-year) financial plan

In closing, we urge Council to look beyond what appears to be a 'quick fix' targeting UV rateable properties and instead adopt a fairer, more equitable rating strategy that reflects the diversity of ratepayers within the Shire of Gingin.

Thank you for considering our submission.

Yours sincerely



Wendy and Robert Harris



**Submission (21) 26/07/2025**

**ICP263936**

**JR Woodruff**

Why am I paying rates, to get my bin emptied. I've been trying for over ten years for the shire to do one small task, to get my neighbour to stick to the SAT rulings with their market garden I've had meetings, wrote letters, sent emails, which most letters and emails were ignored. I've been lied to every time or it's too hard and it's passed on to someone else. It's not rocket science If you all did your job like you are supposed to maybe then I wouldn't oppose a rate hike .

Is there any chance someone from the shire could tell the market garden on the corner of Gingin Brook Road and Military Road that they are planting in the restricted zone . Also the neighbour on the east side should have a buffer zone now that it is a commercial crop.

You may understand why I oppose the rate hike.

John Woodruff



**13 REPORTS - REGULATORY AND DEVELOPMENT SERVICES**

Nil

**14 REPORTS - OPERATIONS AND ASSETS**

Nil

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

Nil

**16 COUNCILLORS' OFFICIAL REPORTS**

Nil

**17 NEW BUSINESS OF AN URGENT NATURE**

Nil

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

Nil

**19 CLOSURE**

There being no further business, the President declared the meeting closed at 3:17 pm.

The next Ordinary Council Meeting will be held at the Ledge Point Country Club, 381 Turner Street, Ledge Point on 19 August 2025, commencing at 3:00 PM.