



CONFIRMED MINUTES

**Special Council Meeting
Tuesday, 29 August 2023**

Date: Tuesday, 29 August 2023

Time: 5.00pm

Location: Council Chambers, York Town Hall, York

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**MINUTES OF SHIRE OF YORK
SPECIAL COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON TUESDAY, 29 AUGUST 2023 AT 5.00PM**

1 OPENING

1.1 Declaration of Opening

Cr Denese Smythe, Shire President, declared the meeting open at 5.00pm.

1.2 Acknowledgement / Disclaimer

The Shire President advised the following:

“The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of this country and recognise their continuing connection to land, water, sky and culture. We pay our respects to all these people and their Elders past, present and emerging.

This meeting is being recorded on a digital audio and visual device to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.

I wish to draw attention to the Disclaimer Notice contained within the agenda document and advise members of the public that any decisions made at the meeting today, can be revoked, pursuant to the Local Government Act 1995.

Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.”

1.3 Standing Orders

Nil

1.4 Announcement of Visitors

Nil

1.5 Declarations of Interest that Might Cause a Conflict

Nil

1.6 Declaration of Financial Interests

Nil

1.7 Disclosure of Interests that May Affect Impartiality

Nil

2 ATTENDANCE

2.1 Members

*Cr Denese Smythe, Shire President; Cr Denis Warnick, Deputy Shire President
Cr Ashley Garratt; Cr Pam Heaton; Cr Kevin Trent; Cr Peter Wright*

2.2 Staff

Chris Linnell, Chief Executive Officer; Alina Behan, Executive Manager Corporate & Community Services; Lindon Mellor, Executive Manager Infrastructure & Development Services; Kristy Livingstone, Finance Manager; Anneke Birleson, Administration & Governance Coordinator

2.3 Apologies

Nil

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in the Gallery at Commencement of Meeting

There was one (1) person in the Gallery at the commencement of the meeting.

3 PUBLIC QUESTION TIME

Public Question Time is conducted in accordance with the *Local Government Act 1995* and Regulations. In addition to this the Shire's *Local Government (Council Meetings) Local Law 2016* states:

6.7 Other procedures for question time for the public

- (1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that—
 - (a) a response is given to the member of the public in writing; and
 - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—
 - (a) declare that he or she has an interest in the matter; and
 - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where—
 - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;

- (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
 - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (8) A member of the public shall have 2 minutes to submit a question.
 - (9) The Council, by resolution, may agree to extend public question time.
 - (10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.
 - (11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

Public Question Time commenced at 5.02pm.

3.1 Written Questions – Current Agenda

Nil

3.2 Public Question Time

As there were no further questions Public Question Time concluded at 5.02pm.

4 APPLICATIONS FOR LEAVE OF ABSENCE

NIL

5 PRESENTATIONS

5.1 Petitions

Nil

5.2 Presentations

Nil

5.3 Deputations

Nil

5.4 Delegations' Reports

Nil

6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

7 OFFICER'S REPORTS

SY107-08/23 PENALTY INTEREST CHARGES, RATES PAYMENT OPTIONS, INSTALMENT INTEREST AND INSTALMENT ADMINISTRATION CHARGES 2023/24

File Number:	4.0473; 4.6082
Author:	Kristy Livingstone, Finance Manager Ann Schall, Finance Officer - Rates & Debtors
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

The purpose of this report is for Council to consider and adopt the rates payment options and the penalty interest charges for outstanding rates and other charges for the 2023/24 financial year.

BACKGROUND

Council is required to adopt the proposed rate of penalty interest on rates and other charges incorporated into the 2023/24 Budget in accordance with Sections 6.13 and 6.51 of the *Local Government Act 1995* (the Act).

For the 2020/21 financial year as a direct response to the global pandemic, Council resolved to halt the penalty interest charges relating to rates and charges. It was further resolved that no interest or administration fees would be charged on rates and service charges.

In light of the positive economic recovery in Western Australia, these charges were reinstated within the 2021/22 budget. Notwithstanding, the Shire had and still has in place mechanisms to assist ratepayers facing financial hardship via Policy F10 – Financial Hardship – Rates and Charges as adopted by Council at its Special Meeting on 21 April 2020.

The State Government issued a revised Ministerial Order on 1 June 2021, which imposed an amendment to Section 6.51(3) of the Act amending the maximum interest a local government can charge on outstanding rates at 7%. This Ministerial Order has now been lifted and the maximum charge reinstated at 11%. Officers have considered these changes as part of their recommendations.

Council is now requested to adopt the proposed interest rates, administration fees and due dates for the payment of rates in full and by instalments. Options proposed are for one (1) full payment and payment by four (4) instalments. Dates are based on the rates notices being distributed circa 14 September 2023.

COMMENTS AND DETAILS

In accordance with Section 6.13(1) of the Act, Council can charge interest on any amount of money (other than rates and service charges) owed to the local government. In accordance with Section 6.51(1) of the Act, Council can charge interest on unpaid rates and rates on an instalment plan. The

maximum interest rate for unpaid rates and other monies owed to Council is prescribed by Regulation 68 of the *Local Government (Financial Management) Regulations 1996* (FMR).

Proposed Interest Rate and Instalment Administration Charge

With the lifting of the State of Emergency, the Ministerial Order imposing a maximum interest rate of 7% on outstanding rates is no longer in effect. The maximum rate of interest to be imposed under Section 6.51(1) of the Act is prescribed as 11%. Noting that financial hardship is still being reported by many sectors of the community Officers propose that the interest rate levied on outstanding rates remain at 7%.

In accordance with Section 6.45(3) of the Act, those on instalment options will be charged 5.5% as long as the local government has a Hardship Policy in place. The Shire's Hardship Policy was not COVID dependent and thus has not been revoked. Instalment administration charges reflect the administration cost of handling the four (4) instalment option provided to ratepayers. For the 2023/24 financial year it is proposed that an instalment administration fee of \$10 be charged on the second, third and fourth instalment notices.

Due dates for payment

Section 6.50 of the Act permits a Council to determine when a rate charge becomes due and payable, which cannot be earlier than thirty-five (35) days after the issue date noted on the rate notice. Where a person elects to pay a rate charge by instalments, the second and each subsequent instalment does not become due and payable at intervals of less than two (2) months.

The due date of each instalment for the 2023/24 financial year, based on the rates notices being distributed on circa 14 September 2023, is as follows:

Payment in Full	19 October 2023
First Instalment	19 October 2023
Second Instalment	20 December 2023
Third Instalment	21 February 2024
Fourth Instalment	24 April 2024

Ratepayers may request an alternative payment arrangement to pay the total amount due in full by the end of the financial year. These requests are subject to approval by the Chief Executive Officer. In accordance with Policy F1 - Revenue Collection, where the outstanding amount will not be paid in full by the end of the financial year, these applications are referred to Council to consider on a case-by-case basis and are reviewed annually.

OPTIONS

Council has the following options:

- Option 1:** Council could choose to levy a maximum interest rate of 7% on overdue and unpaid rates, and any other monies owing to the Shire of York. Additionally, Council could choose to approve the instalment dates for rates as listed and agree a 5.5% interest charge to rates and charges paid by the Four Instalment Payment Option and an \$10 charge per additional instalment notice.
- Option 2:** Council could resolve to levy a different interest rate up to a maximum of 11% on overdue and unpaid rates, and any other monies owing to the Shire of York. Additionally, Council could choose to approve the instalment dates for rates as listed and agree a different interest charge up to a maximum to 5.5% for rates and charges paid by the Four Instalment Payment Option and a different charge per additional instalment notice.
- Option 3:** Council could choose to not levy interest rates and charges on monies owing and accept the rates instalments dates as shown.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER**Consultative**

WALGA

StrategicStrategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

F1 Revenue Collection

F10 Financial Hardship – Rates - Charges

Financial

Estimated revenue from instalment interest charges amounts to \$25,772 and \$16,108 from administration fees. Interest to be received from non-payment of rates is estimated at \$52,900.

Legal and Statutory

Section 6.13 of the Act permits Council to impose interest on any amount of money (not rates or service charges) that remains unpaid.

Section 6.51 of the Act permits Council to impose interest on a rate or service charge that remains unpaid (including instalments).

Regulation 68 of the FMR states the maximum rate of interest on overdue rates payable by instalments to be imposed under Section 6.51 of the Act is 5.5%.

Regulation 19A of the FMR states that the maximum rate of interest on any amount of money (other than rates or service charges) to be imposed under Section 6.13 of the Act is 11%.

Section 6.45 of the Act states that payment for rates charged may be made by a single payment or a person may elect to make payment by 4 equal or nearly equal instalments. A local government may impose an additional administration charge in accordance with Regulation 67 of the FMR (including an amount by way of interest) where payment of a rate charge is made by instalments.

Risk Related

The risk of not adopting the Penalty Interest Rate, Instalment Payment Arrangements, Instalment Administration Charge and Instalment Interest will have financial implications for the 2023/24 budget adoption, Council operations and capital projects proposed for 2023/24.

Workforce

Nominating alternative charges will require a reworking of the current proposed budget.

VOTING REQUIREMENTS**Absolute Majority: Yes**

RESOLUTION**180823****Moved: Cr Denis Warnick****Seconded: Cr Kevin Trent****That, with regard to Penalty Interest Charges, Rates Payment Options, Instalment Interest and Instalment Administration Charges 2023/24, Council:**

- 1. Resolves to adopt the following dates for payment of rates:**
 - a. One Payment Option**

Payment in Full	19 October 2023
-----------------	-----------------
 - b. Four Instalment Payment Option**

First Instalment	19 October 2023
Second Instalment	20 December 2023
Third Instalment	21 February 2024
Fourth Instalment	24 April 2024
- 2. Resolves to impose, in accordance with Section 6.45(3) of the Local Government Act 1995, an additional charge of \$10 per instalment notice and interest rate of 5.5% applicable to rates and charges paid by the Four Instalment Payment Option.**
- 3. Resolves to impose, in accordance with Section 6.13 of the Local Government Act 1995, a rate of interest of 7% applicable to any amount of money owing to the local government (other than rates or service charges), with interest calculated from the due date, which is thirty-five (35) days from the date of issue shown on the account for payment.**
- 4. Resolves to impose, in accordance with Section 6.51(1) of the Local Government Act 1995, a rate of interest of 7% applicable to overdue and unpaid rates, with interest calculated from the due date, which is thirty-five (35) days from the date of issue shown on the account for payment.**
- 5. Notes, that in accordance with Section 6.51(4) of the Local Government Act 1995, where a person is entitled under the Rates and Charges (Rebates and Deferments) Act 1992 to a rebate or deferment in respect of rates and charges, no interest or administration charges apply.**

CARRIED BY ABSOLUTE MAJORITY: 6/0

SY108-08/23 ADOPTION OF THE ANNUAL BUDGET FOR THE FINANCIAL YEAR ENDING 30 JUNE 2024

File Number:	4.0473
Author:	Kristy Livingstone, Finance Manager
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Draft 2023/24 Budget ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the 2023/24 Annual Budget to Council for adoption.

BACKGROUND

In accordance with Section 6.2(1) of the *Local Government Act 1995* (the Act), each local government is required to prepare and adopt by 'Absolute Majority' a budget for the following financial year. The Act prescribes this must be done between 1 June and 31 August for the financial year ending 30 June following that August.

The 2023/24 Annual Budget has been prepared in accordance with Section 6.2 of the Act and Part 3, Regulations 22 to 33 of the *Local Government (Financial Management) Regulations 1996*.

The preparation of the Annual Budget is both a statutory requirement of the Act and a responsible financial management practice. The development of the Annual Budget is based largely upon the objectives of the Strategic Community Plan adopted in June 2020. In addition, Council and Officers considered prudent financial management practices in guiding the development of the budget.

COMMENTS AND DETAILS

The budget document includes the Statutory Budget format with all relevant disclosures to discharge financial accountability to the community. As in past years, in preparing the budget, Officers have compiled and analysed relevant information including estimation of the year end position and held several budget workshops and discussions with Council.

Key Considerations that have impacted preparation of the 2023/24 Annual Budget**1. Rate yield increase 8.77%**

The final draft budget, as presented in Appendix 1, has been prepared with a 3.5% Rate in the Dollar (RiD) increase for GRV and a 10% decrease in the Rate in the Dollar for UV. The rates non-payment penalty interest rate remains at 7%. The rates generated will enable the Shire to continue to deliver existing operations and capital programs in a financially sustainable manner. Whilst the Rate yield increase has been set at 8.77% overall, increased market values for Unimproved Value properties have resulted in a 11% yield increase. For Gross Rental Value properties this resulted in a 7% yield increase. The minimum payment for both rating categories has been set at \$1,320. The rates revenue will in part be offset by the 1.5% discount offered for payments made in full by the due date.

2. One-off/circumstantial budget allocations

Included in the 2023/24 budget are allocations to address ongoing issues and projects. In particular, the budget includes the following significant items:

a. Debt Collection

In accordance with Policy F1 – Revenue Collection, funds have been committed to address some long outstanding and highly complex outstanding rates balances. It should be noted that it is unlikely these issues will be resolved within the coming financial year. Consequently, allocations have also been included in future budgets.

b. Reserves and Grant Funding

The budget has been funded in part by Reserves and Government grants totalling \$3,955,936. A large portion of these funds pertain to carried forward projects.

The proposed 2023/24 Annual Budget has predicted a net carried forward balance of \$3,823,168. In addition to operational savings, this anticipated net carried forward amount is the result of several operational and capital works projects that were identified as not being able to be completed by 30 June 2023. Some carry over items or projects included in the 2023/24 budget are identified as follows:

1. Advance Payment of the 2023/24 Financial Assistance Grants - \$1,835,576

The Shire received \$1,835,576 from the Commonwealth in June 2023 in advance for the 2023/24 financial year. This amount will be carried forward in the surplus and is therefore not reflected in the Statement of Comprehensive Income. Four (4) quarterly payments will be received in 2023/24. It can be noted that receiving these advance payments significantly skews the budgeted operating position.

2. Capital Plant Purchases - \$534,500

The 2023/24 budget includes new plant purchases identified within the reviewed Plant Replacement Program, including a mini excavator and ATV sprayer and Side tipper truck.

3. Capital Roads Program - \$4,196,754

Capital planned works on roads in 2023/24 total \$4,196,754. This amount includes projects identified to be carried forward into the 2023/24 financial year. Varying reasons for the carry forwards included reduced organisational capacity to deliver and, in some cases, projects requiring further planning. In particular, the delay in clearing permits required for road construction works to be undertaken. The program currently excludes the Light Industrial Area upgrades which will be incorporated into the budget when funding agreements are in place.

4. Bridge Maintenance \$310,000

An allowance for bridge maintenance, including the works already underway on Glebe Street, has been included in the 2023/24 budget. This will allow the Shire to close in on some of the outstanding issues and continue to maintain our bridges into the future. Local Roads and Community Infrastructure Program (LRCI) funds of \$220,000 have been included within this budget to offset the cost to Shire funds.

5. Drainage \$240,403

Allowances have been made for several drainage projects including Neville Street (currently underway), Clifford Street and planning works at the Cemetery. Maintenance funds have also been allocated towards the general cleaning and repairs of road drainage.

6. Mackie Siding Culvert \$750,000

The Shire LRCI funding allocation for Phase 4 - Part A and Part B have been allocated towards to the culvert renewal works required for Mackie Siding.

7. Avon Terrace Access and Inclusion Improvements \$289,000

Carried forward project upgrades to Avon Terrace and the CBD have been designed to increase accessibility. Work to implement these designs will be conducted in the 2023/24 financial year including new or upgraded accessible parking, pram ramps, and paving improvements.

The 2023/24 budget has an estimated \$30,000 surplus at the time of budget adoption, it is anticipated that any adjustments to the net carried forward surplus will be identified during the Mid-Year Financial Review and presented to the Audit & Risk Committee for recommendation to Council.

In the event there is a reduction in the carried forward surplus, Council may consider adjusting the proposed allocations to or from Reserves or amending the scope of certain projects. However, in the event the surplus is greater than estimated, the options for the remaining balance could be to:

1. Allocate the full amount to requested carryovers or project briefs that could not be funded in the draft budget.
2. Allocate the full amount to Reserves in readiness to fund gaps in asset management or for future large capital projects.
3. Allocate the full amount to the Road Construction program.
4. Any combination of the above.

The Shire commits to ongoing reviews of the adopted budget and seeks to improve efficiencies and sustainability practices whilst maintaining current levels of service. Further detail has been prepared in accordance with all relevant professional accounting pronouncements. It contains all statutory statements and supporting schedules including:

1. Statement of Comprehensive Income by Nature or Type
2. Statement of Comprehensive Income by Program
3. Statement of Cashflows
4. Rate Setting Statement
5. Notes to and forming part of the Budget
6. Supplementary Information

Recommendation

Officers are recommending that Council adopts the 2023/24 Annual Budget as presented in Appendix 1. This will allow timely rates billing for the 2023/24 financial year, subsequent positive cashflow, commencement of scheduled projects and compliance with the Shire's statutory obligations regarding the lodgement of the annual budget with the Department of Local Government, Sport and Cultural Industries.

OPTIONS

Not applicable

IMPLICATIONS TO CONSIDER

Consultative

Department of Local Government, Sport & Cultural Industries

WA Local Government Grants Commission

WALGA

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

In developing the budget, the Shire of York has given due consideration to the Strategic Community Plan and Corporate Business Plan. In addition, the Shire's informing strategies relating to risk management, asset management and the review phase of the workforce plan were considered.

Policy Related

F3 Significant Accounting Policies

Financial

The financial implications of adopting the 2023/24 budget are as disclosed in the notes forming part of the annual budget as presented in Appendix 1.

Legal and Statutory

Local Government Act 1995 – Section 6.2

Financial Management Regulations Part 3 Regulations 22 – 33

Risk Related

If Council resolved not to adopt the budget or delayed the process it could pose the following risks:

1. Serious cashflow issues
2. Delay in essential works and services
3. Reputational risk from the inability to meet ongoing financial commitments.
4. Non-compliance with the *Local Government Act 1995* and Regulations

Workforce

The 2023/24 budget proposes new positions in accordance with the organisational review conducted by the Executive Leadership Team in consultation with staff and Council during 2022/23.

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION

190823

Moved: Cr Kevin Trent

Seconded: Cr Denis Warnick

That, with regard to Adoption of the Annual Budget for the Financial Year ending 30 June 2024, Council:

1. **Resolves, in accordance with Section 6.2 of the Local Government Act 1995 and Part 3, Regulations 22 to 33 of the Local Government (Financial Management) Regulations 1996 to adopt the Annual Budget as presented in Appendix 1.**
2. **Requests the Chief Executive Officer to formally thank the Federal Government for the Financial Assistance Grant Program committed in the 2023/24 financial year.**

CARRIED BY ABSOLUTE MAJORITY: 6/0

SHIRE OF YORK
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A vibrant and inviting agriculture, heritage and tourist town and a Shire community that is focused on and works collaboratively to improve and promote the town and the Shire of York as a destination and wonderful place to live.

**HIRE OF YORK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
fees	2(a)	7,640,862	7,023,831	6,952,564
grants, subsidies and contributions	10	386,388	2,860,453	1,875,637
rents and charges	14	1,266,389	1,209,024	1,152,656
interest revenue	11(a)	225,034	145,704	91,093
other revenue	11(b)	241,397	183,142	151,069
		9,760,070	11,422,154	10,223,019
Expenses				
employee costs		(5,859,408)	(5,118,563)	(4,767,290)
materials and contracts		(4,503,124)	(3,513,419)	(3,438,737)
utility charges		(307,167)	(331,142)	(395,851)
depreciation	6	(7,259,298)	(7,259,299)	(2,619,336)
finance costs	11(d)	(62,706)	(72,601)	(72,601)
insurance		(265,246)	(241,996)	(257,424)
other expenditure		(811,729)	(345,533)	(324,229)
		(19,068,678)	(16,882,553)	(11,875,468)
		(9,308,608)	(5,460,399)	(1,652,449)
capital grants, subsidies and contributions	10	3,879,505	316,560	2,714,448
profit on asset disposals		6,400	38,612	24,775
loss on asset disposals		(255,898)	(34,285)	(308,148)
		3,630,007	320,887	2,431,075
Net result for the period		(5,678,601)	(5,139,512)	778,626
Other comprehensive income				
items that will not be reclassified subsequently to profit or loss				
total other comprehensive income for the period		0	0	0
total comprehensive income for the period		(5,678,601)	(5,139,512)	778,626

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

**HIRE OF YORK
STATEMENT OF CASH FLOWS
OR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
ASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
fees		7,640,862	6,758,154	6,932,156
grants, subsidies and contributions		386,388	2,979,839	1,896,045
fees and charges		1,266,389	1,209,024	1,152,656
interest revenue		225,034	145,704	91,093
goods and services tax received		588,726	363,680	100,328
other revenue		241,397	183,142	151,069
		10,348,796	11,639,543	10,323,347
Payments				
employee costs		(5,859,408)	(5,129,599)	(4,767,290)
materials and contracts		(4,503,124)	(3,739,032)	(3,438,737)
utility charges		(307,167)	(331,142)	(395,851)
finance costs		(62,706)	(72,601)	(72,601)
insurance		(265,246)	(241,996)	(257,424)
goods and services tax paid		(588,726)	(439,398)	(100,328)
other expenditure		(811,729)	(345,533)	(324,229)
		(12,398,106)	(10,299,301)	(9,356,460)
Net cash provided by (used in) operating activities	4	(2,049,310)	1,340,242	966,887
ASH FLOWS FROM INVESTING ACTIVITIES				
payments for purchase of property, plant & equipment	5(a)	(1,026,304)	(1,217,547)	(1,987,420)
payments for construction of infrastructure	5(b)	(4,504,754)	(1,080,656)	(5,276,963)
capital grants, subsidies and contributions		3,057,098	125,437	2,714,448
proceeds from sale of investment property	5(c)	0	0	272,727
proceeds from sale of property, plant and equipment	5(a)	425,454	267,728	361,000
Net cash provided by (used in) investing activities		(2,048,506)	(1,905,038)	(3,916,208)
ASH FLOWS FROM FINANCING ACTIVITIES				
repayment of borrowings	7(a)	(207,802)	(197,908)	(197,907)
Net cash provided by (used in) financing activities		(207,802)	(197,908)	(197,907)
Net increase (decrease) in cash held		(4,305,618)	(762,704)	(3,147,228)
cash at beginning of year		7,240,778	8,003,482	7,614,089
Cash and cash equivalents at the end of the year	4	2,935,160	7,240,778	4,466,861

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

**HIRE OF YORK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Grants	2(a)	\$ 7,640,862	\$ 7,023,831	\$ 6,952,560
Grants, subsidies and contributions	10	386,388	2,860,453	1,875,600
Fees and charges	14	1,266,389	1,209,024	1,152,600
Interest revenue	11(a)	225,034	145,704	91,000
Rent revenue	11(b)	241,397	183,142	151,000
Profit on asset disposals		6,400	38,612	24,700
		9,766,470	11,460,766	10,247,700
Expenditure from operating activities				
Employee costs		(5,859,408)	(5,118,563)	(4,767,290)
Materials and contracts		(4,503,124)	(3,513,419)	(3,438,730)
Utility charges		(307,167)	(331,142)	(395,850)
Depreciation	6	(7,259,298)	(7,259,299)	(2,619,330)
Finance costs	11(d)	(62,706)	(72,601)	(72,600)
Insurance		(265,246)	(241,996)	(257,420)
Other expenditure		(811,729)	(345,533)	(324,220)
Loss on asset disposals		(255,898)	(34,285)	(308,140)
		(19,324,576)	(16,916,838)	(12,183,610)
Non-cash amounts excluded from operating activities	3(b)	7,508,796	7,254,972	2,903,400
Amount attributable to operating activities		(2,049,310)	1,798,900	967,670
VESTING ACTIVITIES				
Flows from investing activities				
Capital grants, subsidies and contributions	10	3,879,505	316,560	2,714,400
Proceeds from disposal of assets		425,454	267,728	633,700
		4,304,959	584,288	3,348,100
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(1,026,304)	(1,217,547)	(1,987,420)
Payments for construction of infrastructure	5(b)	(4,504,754)	(1,080,656)	(5,276,960)
		(5,531,058)	(2,298,203)	(7,264,380)
Amount attributable to investing activities		(1,226,099)	(1,713,915)	(3,916,200)
FINANCING ACTIVITIES				
Flows from financing activities				
Transfers from reserve accounts	8(a)	78,000	0	185,000
		78,000	0	185,000
Outflows from financing activities				
Payment of borrowings	7(a)	(207,802)	(197,908)	(197,900)
Transfers to reserve accounts	8(a)	(387,957)	0	(1,142,780)
		(595,759)	(197,908)	(1,340,690)
Amount attributable to financing activities		(517,759)	(197,908)	(1,155,690)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	3,823,168	3,936,091	4,104,200
Amount attributable to operating activities		(2,049,310)	1,798,900	967,670
Amount attributable to investing activities		(1,226,099)	(1,713,915)	(3,916,200)
Amount attributable to financing activities		(517,759)	(197,908)	(1,155,690)
Surplus or deficit at the end of the financial year	3	30,000	3,823,168	

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

**SHIRE OF YORK
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

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**HIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

a) BASIS OF PREPARATION

The annual budget 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 *Local Government Act 1995*, 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 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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 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.

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 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- 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 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

**HIRE OF YORK
OTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

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 EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which 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.

**HIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

RATES AND SERVICE CHARGES

Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
General rates										
GRV General Rate	Gross rental valuation	0.134045	1,493	25,485,881	3,416,255	0	0	3,416,255	3,286,619	3,219,21
UV General Rate	Unimproved valuation	0.008859	407	364,072,031	3,225,314	0	0	3,225,314	2,804,783	2,806,61
Interim Rates and Back Rates					0	20,000	1,000	21,000	21,176	10,11
Total general rates			1,900	389,557,912	6,641,569	20,000	1,000	6,662,569	6,112,578	6,036,01
Minimum payment										
Minimum \$										
GRV General Rate	Gross rental valuation	1,320	477	1,577,413	629,640	0	0	629,640	498,960	507,61
UV General Rate	Unimproved valuation	1,320	292	28,348,622	385,440	0	0	385,440	448,800	443,51
Total minimum payments			769	29,926,035	1,015,080	0	0	1,015,080	947,760	951,11
Total general rates and minimum payments			2,669	419,483,947	7,656,649	20,000	1,000	7,677,649	7,060,338	6,987,11
Ex-gratia rates										
Co-operative Bulk Handling	Tonnage		0	294,050	21,403	0	0	21,403	20,680	20,41
Total ex-gratia rates			0	294,050	21,403	0	0	21,403	20,680	20,41
								7,699,052	7,081,018	7,007,51
Discounts (Refer note 2(d))								(58,190)	(57,187)	(55,00)
Total rates					7,678,052	20,000	1,000	7,640,862	7,023,831	6,952,51

The Shire did not raise specified area rates for the year ended 30th June 2024.

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 2023/24 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 rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**HIRE OF YORK
OTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

RATES AND SERVICE CHARGES (CONTINUED)

) Interest Charges and Instalments - Rates and Service Charges

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one (Full Payment)				
Single full payment	19/10/2023	0	0.00%	0.00%
Option two (Four Instalments)				
First instalment	19/10/2023	0	5.50%	7.00%
Second instalment	20/12/2023	10	5.50%	7.00%
Third instalment	21/02/2024	10	5.50%	7.00%
Fourth instalment	24/04/2024	10	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	16,108	15,380	15,225
Instalment plan interest earned	25,772	24,500	24,360
Unpaid rates and service charge interest earned	58,262	92,480	54,233
	100,142	132,360	93,818

**HIRE OF YORK
COUNCIL SERVICES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

RATES AND SERVICE CHARGES (CONTINUED)

Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
General Rate - GRV and UV	Rate	1.50%	\$	\$ 58,190	\$ 57,187	\$ 55,000	Rates payment incentive applicable to those who pay rates in full by the due date.
				58,190	57,187	55,000	

Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

**HIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

NET CURRENT ASSETS

Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories

Less: current liabilities

Trade and other payables
Capital grant/contribution liability
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	2,935,160	7,240,778	4,466,861
	1,406,168	1,406,168	1,284,941
	46,329	46,329	81,711
	4,387,657	8,693,275	5,833,521
	(1,145,489)	(1,145,489)	(893,323)
	0	(822,407)	(966,572)
7	(218,223)	(207,802)	198,441
	(780,260)	(780,260)	(836,319)
	(43,605)	(43,605)	(71,956)
	(2,187,577)	(2,999,563)	(2,569,730)
	2,200,080	5,693,712	3,263,791
3(c)	(2,170,080)	(1,870,544)	(3,233,790)
	30,000	3,823,168	30,000

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.

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
Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
6	(6,400)	(38,612)	(24,775)
	255,898	34,285	308,141
	7,259,298	7,259,299	2,619,331
	0	0	781
	7,508,796	7,254,972	2,903,491

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
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(2,895,230)	(2,585,273)	(3,543,061)
	218,223	207,802	(198,440)
	506,927	506,927	507,711
	(2,170,080)	(1,870,544)	(3,233,790)

**HIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

d) NET CURRENT ASSETS (CONTINUED)

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.

LAND HELD FOR RESALE

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

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

Land held for 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.

HIRE OF YORK NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cash at bank and on hand	39,930	4,645,704	1,881,581
Term deposits	2,895,230	2,595,074	2,585,273
Total cash and cash equivalents	2,935,160	7,240,778	4,466,854
Held as			
- Unrestricted cash and cash equivalents	39,930	4,655,505	(185,406)
- Restricted cash and cash equivalents	3(a) 2,895,230	2,585,273	4,652,260
	3(a) 2,935,160	7,240,778	4,466,854
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,895,230	2,585,273	4,652,260
	2,895,230	2,585,273	4,652,260
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	8 2,895,230	2,585,273	3,543,061
Unspent capital grants, subsidies and contribution liabilities	0	0	996,571
Other provisions - Capital expenditure	0	0	112,631
	2,895,230	2,585,273	4,652,260
Reconciliation of net cash provided by operating activities to net result			
Net result	(5,678,601)	(5,139,512)	778,621
Depreciation	6 7,259,298	7,259,299	2,619,331
(Profit)/loss on sale of asset	5 249,498	(4,327)	283,371
(Increase)/decrease in receivables	0	(222,009)	(1,000)
(Increase)/decrease in inventories	0	(12,106)	(1,000)
Increase/(decrease) in payables	0	(224,543)	(1,000)
Increase/(decrease) in unspent capital grants	(822,407)	(191,123)	(1,000)
Capital grants, subsidies and contributions	(3,057,098)	(125,437)	(2,714,448)
Net cash from operating activities	(2,049,310)	1,340,242	966,881

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.

**IRE OF YORK
ITEMS TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property, Plant and Equipment												
Land - freehold land	31,500	491,227	245,454	(245,773)	0	27,273	27,273	0	0	0	0	0
Buildings	381,619	0	0	0	47,895	0	0	0	506,677	0	0	0
Furniture and equipment	78,685	0	0	0	170,814	0	0	0	283,053	0	0	0
Plant and equipment	534,500	183,725	180,000	(3,725)	998,838	236,128	240,455	4,327	1,197,690	398,600	361,000	(37,600)
Total	1,026,304	674,952	425,454	(249,498)	1,217,547	263,401	267,728	4,327	1,987,420	398,600	361,000	(37,600)
Infrastructure												
Infrastructure - roads	3,148,825	0	0	0	959,296	0	0	0	4,607,963	0	0	0
Infrastructure - drainage	240,403	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - bridges	844,526	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - parks and reserves	31,000	0	0	0	121,360	0	0	0	487,000	0	0	0
Infrastructure - other structures	240,000	0	0	0	0	0	0	0	182,000	0	0	0
Total	4,504,754	0	0	0	1,080,656	0	0	0	5,276,963	0	0	0
Investment Property												
Land	0	0	0	0	0	0	0	0	0	235,000	0	(235,000)
Buildings	0	0	0	0	0	0	0	0	0	283,500	272,727	(10,773)
Total	0	0	0	0	0	0	0	0	0	518,500	272,727	(245,773)
Total	5,531,058	674,952	425,454	(249,498)	2,298,203	263,401	267,728	4,327	7,264,383	917,100	633,727	(283,373)

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.

**HIRE OF YORK
OTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

DEPRECIATION

By Class

Buildings - specialised	583,444	583,444	547,255
Furniture and equipment	50,754	50,754	48,517
Plant and equipment	345,308	345,308	223,173
Infrastructure - roads	4,876,276	4,876,277	936,613
Infrastructure - drainage	151,817	151,817	37,680
Infrastructure - bridges	837,947	837,947	397,472
Infrastructure - footpaths	75,217	75,217	125,549
Infrastructure - parks and reserves	112,300	112,300	99,971
Infrastructure - other structures	198,177	198,177	203,106
Right of use - buildings	28,058	28,058	0

By Program

Governance	121,358	121,358	115,352
Law, order, public safety	75,429	75,429	76,568
Health	2,245	2,245	7,056
Education and welfare	62,631	62,631	63,763
Community amenities	12,744	12,744	19,285
Recreation and culture	775,554	775,554	681,388
Transport	5,955,319	5,955,320	1,344,713
Economic services	8,652	8,652	11,711
Other property and services	245,366	245,366	299,500
	7,259,298	7,259,299	2,619,336

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:

Furniture and equipment	8 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
- formation	not depreciated
- pavement	70 to 110 years
- seal	20 to 25 years
Infrastructure - drainage	70 to 100 years
Infrastructure - bridges	40 to 80 years
Infrastructure - footpaths	25 to 50 years
Infrastructure - other structures	8 to 100 years
Right of use - buildings	40 to 100 years

**IRE OF YORK
 IES TO AND FORMING PART OF THE BUDGET
 R THE YEAR ENDED 30 JUNE 2024**

BORROWINGS

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	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Budget	Actual		Actual	Actual	Actual	Principal		Budget	Budget	Principal	Budget
				1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Interest Repayments	1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Interest Repayments	1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Forrest Oval Stage 1	62	WATC	6.30%	732,256	0	(72,929)	659,327	(45,000)	800,799	0	(68,543)	732,256	(49,386)	800,779	0	(68,543)	732,236	(49,386)
Forrest Oval Stage 2	63	WATC	5.20%	104,269	0	(25,879)	78,390	(4,875)	128,857	0	(24,588)	104,269	(6,166)	128,857	0	(24,588)	104,269	(6,166)
Forrest Oval Stage 3	64	WATC	5.20%	162,644	0	(40,368)	122,276	(7,605)	200,998	0	(38,354)	162,644	(9,619)	200,998	0	(38,353)	162,645	(9,619)
Old Convent School	67	WATC	3.30%	175,858	0	(68,626)	107,232	(5,226)	242,281	0	(66,423)	175,858	(7,430)	241,748	0	(66,423)	175,325	(7,430)
				1,175,027	0	(207,802)	967,225	(62,706)	1,372,935	0	(197,908)	1,175,027	(72,601)	1,372,382	0	(197,907)	1,174,475	(72,601)

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.

HIRE OF YORK NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

BORROWINGS

New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

Credit Facilities

Undrawn borrowing facilities

credit standby arrangements

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	1,818	0
Total amount of credit unused	210,000	211,818	210,000

Loan facilities

Loan facilities in use at balance date	967,225	1,175,027	1,174,475
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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. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

**SHIRE OF YORK
ADJUSTMENTS TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

RESERVE ACCOUNTS

Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to (from)	2022/23 Actual Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
Leave Reserve	506,927	0	506,927	506,927	0	506,927	506,927	0	506,927	506,927	784	507,711
Plant Reserve	476,688	40,000	516,688	476,688	0	476,688	476,688	0	476,688	476,688	300,738	777,426
Avon River Mtnce Reserve	15,426	0	15,426	15,426	0	15,426	15,426	0	15,426	15,426	24	15,450
Industrial Land Reserve	134,010	0	134,010	134,010	0	134,010	134,010	0	134,010	134,010	207	134,217
Refuse Site Develop Reserve	75,519	0	75,519	75,519	0	75,519	75,519	0	75,519	75,519	117	75,636
Centennial Gardens Reserve	156,162	0	156,162	156,162	0	156,162	156,162	0	156,162	156,162	242	156,404
Pioneer Memorial Lodge Reserve	78,533	0	78,533	78,533	0	78,533	78,533	0	78,533	78,533	122	78,655
Carparking Reserve	18,623	0	18,623	18,623	0	18,623	18,623	0	18,623	18,623	29	18,652
Building Reserve	75,380	0	75,380	75,380	0	75,380	75,380	0	75,380	75,380	117	75,497
Disaster Reserve	59,281	0	59,281	59,281	0	59,281	59,281	0	59,281	59,281	92	59,373
Tied Grant Funds Reserve	19,557	0	19,557	19,557	0	19,557	19,557	0	19,557	19,557	30	19,587
R.S.L. Memorial Reserve	12,600	0	12,600	12,600	0	12,600	12,600	0	12,600	12,600	19	12,619
Greenhills Townsite Development Reserve	11,221	0	11,221	11,221	0	11,221	11,221	0	11,221	11,221	17	11,238
Roads Reserve	156,884	0	156,884	156,884	0	156,884	156,884	0	156,884	156,884	100,243	257,127
Land & Infrastructure Reserve	158,104	0	158,104	158,104	0	158,104	158,104	0	158,104	158,104	300,245	458,349
Forrest Oval Lights Reserve	6,161	0	6,161	6,161	0	6,161	6,161	0	6,161	6,161	10	6,171
Bowls Synthetic Surface Reserve	20,445	0	20,445	20,445	0	20,445	20,445	0	20,445	20,445	32	20,476
Tennis Synthetic Surface Reserve	3,155	0	3,155	3,155	0	3,155	3,155	0	3,155	3,155	5	3,160
Recreation Reserve	500,597	0	500,597	500,597	0	500,597	500,597	0	500,597	500,597	772	501,370
Bridge Reserve	0	347,957	347,957	0	0	0	0	0	0	50,000	0	50,000
Swimming Pool Reserve	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000	100,000	388,943	488,943
	2,585,273	387,957	2,973,230	2,585,273	0	2,585,273	2,585,273	0	2,585,273	2,585,273	1,142,788	3,728,061

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
Leave Reserve	Ongoing	To fund annual and long service leave requirements.
Plant Reserve	Ongoing	To be used to fund plant purchases or major capital repairs.
Avon River Mtnce Reserve	Ongoing	To maintain and protect the Avon River and its environs.
Industrial Land Reserve	Ongoing	For the continued development and expansion of the Light Industrial Area and/or a new industrial subdivision within the Shire.
Refuse Site Develop Reserve	Ongoing	To be used for ongoing maintenance and development of Council's waste management facilities.
Centennial Gardens Reserve	Ongoing	To be used for further expansion and capital repairs of the existing units.
Pioneer Memorial Lodge Reserve	Ongoing	To finance capital improvements and extensions to the seniors village.
Carparking Reserve	Ongoing	To fund the management and control of parking facilities in accordance with Councils Parking Plan.
Building Reserve	Ongoing	For the construction and major capital improvements to all Council buildings.
Disaster Reserve	Ongoing	A contingency reserve to help fund recovery from any natural disaster.
Tied Grant Funds Reserve	Ongoing	To segregate grant funds provided for specific projects until those projects are carried out.
R.S.L. Memorial Reserve	Ongoing	To provide for the upgrading of the RSL Memorial.
Greenhills Townsite Development Reserve	Ongoing	To provide funds to enhance the amenity and economic potential of the Greenhills Townsite with such funds to be expended in.
Roads Reserve	Ongoing	To provide for future road resealing requirements.
Land & Infrastructure Reserve	Ongoing	For the purpose of funding the purchase of land and or buildings or the construction of buildings.
Forrest Oval Lights Reserve	Ongoing	To provide for the replacement and upgrading of the Oval Lights.
Bowls Synthetic Surface Reserve	Ongoing	To provide for the future replacement of Bowls synthetic surface.
Tennis Synthetic Surface Reserve	Ongoing	To provide for the future replacement of Tennis synthetic surface.
Recreation Reserve	Ongoing	To be used to fund capital improvements and ongoing development of recreational facilities, including sporting facilities, halls and trails
Bridge Reserve	Ongoing	To provide for the maintenance of Bridges.
Swimming Pool Reserve	Ongoing	To provide for the maintenance and upgrade of the Swimming Pool.

**CIIRE OF YORK
STATEMENTS TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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
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	Museum, 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

HIRE OF YORK OTES TO AND FORMING PART OF THE BUDGET OR THE YEAR ENDED 30 JUNE 2024

J. 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

Members expenses and the costs associated with meetings of Council, policy determination and public ceremonies and presentations and administration allocations.

General purpose funding

Rates, general purpose government grants and interest revenue.

Law, order, public safety

Supervision of local laws, fire prevention including the provision of volunteer fire brigades, animal control and the support of local emergency and public safety organisations.

Health

Food quality control, immunisation, environmental health and support to the medical practice and practitioners.

Education and welfare

Building maintenance of Pioneer Memorial Lodge (leased Aged Care facility) and Centennial Units which are a joint venture with Homeswest providing self contained units to over 55's. Support to youth based initiatives.

Community amenities

Rubbish collection services, management of waste facilities, noise control administration of the Town Planning Scheme, maintenance of cemeteries and storm water drainage maintenance.

Recreation and culture

Maintenance of halls, aquatic centre, recreation centre and various reserves. Operation of the library and support to and maintenance of the Residency Museum.

Transport

Construction and maintenance of roads, bridges, footpaths, drainage works, lighting and cleaning of streets and depot maintenance.

Economic services

Area promotion, support to tourism, building control, the community bus and standpipes.

Other property and services

Public works overhead allocations, plant operation cost allocations and Stock.

**HIRE OF YORK
OTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

0 PROGRAM INFORMATION (Continued)

) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	26,124	11,467	334
General purpose funding	7,931,584	7,219,432	7,081,694
Law, order, public safety	34,721	16,317	25,322
Health	25,956	28,234	24,533
Education and welfare	63,623	29,718	57,277
Community amenities	965,050	926,078	879,906
Recreation and culture	95,507	102,834	82,473
Transport	59,354	107,832	80,875
Economic services	136,265	127,864	121,881
Other property and services	41,898	30,537	17,862
	9,380,082	8,600,313	8,372,157
Grants, subsidies and contributions			
Governance	31,314	54,778	25,370
General purpose funding	83,905	2,346,874	1,229,889
Law, order, public safety	57,332	82,739	71,762
Education and welfare	0	29,871	4,093
Community amenities	0	927	138,598
Recreation and culture	36,056	3,097	11,100
Transport	177,559	185,648	264,507
Economic services	222	129,545	125,318
Other property and services	0	26,974	5,000
	386,388	2,860,453	1,875,637
Capital grants, subsidies and contributions			
Community amenities	9,000	0	0
Recreation and culture	150,899	0	110,899
Transport	3,719,606	280,060	2,603,549
Economic services	0	36,500	0
	3,879,505	316,560	2,714,448
Total Income	13,645,975	11,777,326	12,962,242
Expenses			
Governance	(1,134,258)	(852,549)	(772,789)
General purpose funding	(635,585)	(322,281)	(616,447)
Law, order, public safety	(757,446)	(1,041,986)	(620,764)
Health	(302,833)	(234,357)	(294,563)
Education and welfare	(171,775)	(147,080)	(155,012)
Community amenities	(1,710,275)	(1,309,815)	(1,349,905)
Recreation and culture	(4,249,050)	(3,457,513)	(3,729,363)
Transport	(8,476,702)	(8,077,567)	(2,942,421)
Economic services	(1,592,751)	(1,128,537)	(1,375,802)
Other property and services	(293,901)	(345,153)	(326,550)
Total expenses	(19,324,576)	(16,916,838)	(12,183,616)
Net result for the period	(5,678,601)	(5,139,512)	778,626

**HIRE OF YORK
OTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

1. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
The net result includes as revenues			
) Interest earnings			
Investments			
- Reserve accounts	94,000	9,801	4,000
- Other funds	47,000	18,923	8,500
Other interest revenue	84,034	116,980	78,593
	<u>225,034</u>	<u>145,704</u>	<u>91,093</u>
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
) Other revenue			
Reimbursements and recoveries	76,787	22,091	0
Other	164,610	161,051	151,069
	<u>241,397</u>	<u>183,142</u>	<u>151,069</u>
The net result includes as expenses			
) Auditors remuneration			
Audit services	80,000	85,750	55,630
Other services	8,912	170	4,800
	<u>88,912</u>	<u>85,920</u>	<u>60,430</u>
) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	62,706	72,601	72,601
	<u>62,706</u>	<u>72,601</u>	<u>72,601</u>
) Write offs			
General rate	105,800	954	100,000
Fees and charges	2,645	0	2,500
	<u>108,445</u>	<u>954</u>	<u>102,500</u>

**HIRE OF YORK
OTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

2. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	17,085	17,086	17,085
Meeting attendance fees	21,195	21,196	21,195
ICT expenses	2,020	1,747	2,020
Travel and accommodation expenses	500	0	0
	40,800	40,029	40,300
Elected member 2			
Deputy President's allowance	4,271	4,271	4,271
Meeting attendance fees	13,698	13,698	13,698
ICT expenses	2,020	1,747	2,020
Travel and accommodation expenses	500	0	0
	20,489	19,716	19,989
Elected member 3			
Meeting attendance fees	13,698	13,698	13,698
ICT expenses	2,020	1,747	2,020
Travel and accommodation expenses	100	0	0
	15,818	15,445	15,718
Elected member 4			
Meeting attendance fees	13,698	13,698	13,698
ICT expenses	2,020	1,747	2,020
Travel and accommodation expenses	100	250	0
	15,818	15,695	15,718
Elected member 5			
Meeting attendance fees	13,698	13,698	13,698
ICT expenses	2,020	1,747	2,020
Travel and accommodation expenses	100	0	0
	15,818	15,445	15,718
Elected member 6			
Meeting attendance fees	13,698	13,698	13,698
ICT expenses	2,020	1,747	2,020
Travel and accommodation expenses	100	0	0
	15,818	15,445	15,718
Elected member 7			
Meeting attendance fees	13,698	8,519	13,698
ICT expenses	2,020	1,088	2,020
Travel and accommodation expenses	100	0	0
	15,818	9,607	15,718
Total Elected Member Remuneration	140,379	131,382	138,879
President's allowance	17,085	17,086	17,085
Deputy President's allowance	4,271	4,271	4,271
Meeting attendance fees	103,383	98,205	103,383
ICT expenses	14,140	11,570	14,140
Travel and accommodation expenses	1,500	250	0
	140,379	131,382	138,879

**HIRE OF YORK
OTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

3. TRUST FUNDS

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

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Cash in Lieu - Public open Space	58,422	0	0	58,422
	58,422	0	0	58,422

**HIRE OF YORK
OTES TO AND FORMING PART OF THE BUDGET
OR THE YEAR ENDED 30 JUNE 2024**

4. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	353	96	334
General purpose funding	46,108	49,896	38,037
Law, order, public safety	26,737	16,317	21,214
Health	25,956	26,113	24,533
Education and welfare	59,294	29,718	57,277
Community amenities	861,144	830,733	789,906
Recreation and culture	92,658	101,409	82,473
Economic services	135,241	126,971	121,020
Other property and services	18,898	27,771	17,862
	1,266,389	1,209,024	1,152,656

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

SY109-08/23 MATERIAL VARIANCE REPORTING FOR 2023/24

File Number:	4.0473
Author:	Kristy Livingstone, Finance Manager
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report seeks Council's consideration and adoption of the level for reporting material variances to be used in the Statement of Financial Activity.

BACKGROUND

The *Local Government (Financial Management) Regulations 1996* (FMR) requires a local government to prepare a Statement of Financial Activity and report material variances to income and expenditure on a regular basis. Regulation 34(5) of the FMR states that "*Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*"

COMMENTS AND DETAILS

In accordance with Regulation 34(5), materiality thresholds can be set as a percentage or dollar value. This report recommends both, with the advantage being that a minimum value threshold can be set as well as a proportional value threshold, relevant to major items or subtotals. Threshold levels should not be so high as to allow material variances to go unnoticed, and by the same token, should not be so low as to cause administrative burden.

For the reporting of material variances, 10% or \$10,000, whichever is the greater, is considered a reasonable guide for values to be reported in the monthly Statement of Financial Activity. Officers also consider this threshold appropriate in determining reportable variances for monthly budget adjustments and the statutory Mid-Year Budget Review.

OPTIONS

Council has the following options:

- Option 1:** Council could choose to set the level for the reporting of material variance at 10% or \$10,000, whichever is the greater.
- Option 2:** Council could choose to set the level for the reporting of material variance at a different percentage or dollar value of their choosing.
- Option 3:** Council could choose not to set a material variance level.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Office of the Auditor General

Australian Accounting Standards (AAS)

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

Not applicable

Financial

The AAS provide the following definition for Materiality:

“Material - Omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions of users taken on the basis of the financial report. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor.”

Legal and Statutory

Regulation 34(5) of the FMR is applicable and states:

“34. Financial activity statement required each month (Act s. 6.4)

(5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.”*

Risk Related

Council is required to adopt a percentage or value for reporting material variances. Failure to do so constitutes a breach of the FMR which is considered a high risk to the organisation.

Workforce

Setting a material variance threshold at a level lower than the recommended level is likely to impose additional burden on administrative staff.

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION**200823****Moved: Cr Pam Heaton****Seconded: Cr Kevin Trent****That, with regard to Material Variance Reporting for 2023/24, Council:**

- 1. Resolves in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards, to adopt the level for the reporting of material variance in 2023/24 as 10% or \$10,000, whichever is the greater.**

CARRIED BY ABSOLUTE MAJORITY: 6/0

SY110-08/23 COUNCILLORS' SITTING FEES 2023/24

File Number:	4.0473
Author:	Kristy Livingstone, Finance Manager
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report provides details of the proposed Councillors' Sitting Fees for the 2023/24 financial year.

BACKGROUND

In accordance with Section 7A and 7B of the *Salaries and Allowances Act 1975*, the Salaries and Allowances Tribunal (SAT) determines the minimum and maximum remuneration paid to elected members at intervals of not more than 12 months.

Subject to this annual determination and in accordance with Section 5.98 of the *Local Government Act 1995*, Councillor's Sitting Fees and Allowances are reviewed and adopted with the Annual Budget.

COMMENTS AND DETAILS

Following discussions at the budget workshop held 11 July 2023, and the release of the SAT's Determination, Officers have prepared the draft budget with no change to Councillors' Sitting Fees for the 2023/24 financial year, although Sections 19 to 24 of the Determination states:

19. *"The Tribunal has determined Elected Member attendance fees, and annual allowance ranges be increased by 1.5%, rounded to the nearest \$5. The Tribunal considered this appropriate given the expectation of a degree of voluntary service as an elected member, and as fees and allowances are not intended to be full time salaries.*
20. *The Tribunal received submissions requesting changes to annual allowances provided to elected members in lieu of expenses. The annual allowance for travel and accommodation expenses has been increased to \$100. All other allowances remain unchanged.*
21. *Clarity had been sought on the annual allowance for ICT expenses. The annual allowance is intended to provide councils with flexibility and recognises the varied scenarios and preferences local governments may have in providing ICT to elected members, to enable them to undertake their duties.*
22. *If an annual ICT allowance is preferred over reimbursement of costs, councils must calculate, with consideration to their internal policies and procedures, including asset management, an amount within the ICT allowance range (currently \$500 - \$3,500) that considers the total cost of ICT and ensures payment will not result in a windfall gain for council members. It is not intended for the maximum ICT allowance to be paid in addition to providing equipment and hardware.*

23. *It is emphasised that fees and allowances, in lieu of reimbursement of expenses, provided to elected members are not considered payment for work performed in a manner akin to regular employment arrangements. Elected members are provided these fees and allowances to recognise the commitment of their time and to ensure there are no out of pocket expenses incurred in the fulfilment of their duties. The Tribunal's original 2013 determination stated that "fees and allowances provided to elected members are not intended to be full time salaries for members". The Tribunal continues to recognise the degree of voluntary community service in the role of elected members.*

24. *The explanatory notes have been updated providing clarity on instances where a deputy is performing the functions of a mayor or president."*

The SAT determination, released on 6 April 2023 and taking effect from 1 July 2023, stipulates Band 3 annual attendance fees be set between the range of \$8,000 and \$17,030 for a council member other than the Mayor or President, and for the Mayor or President the fee be set between a range of \$8,000 and \$20,325.

In addition, the annual allowance for the Mayor or President of a Band 3 local government is determined to be between a range of \$1,070 and \$38,450 with the percentage determined for the Deputy President to be 25% of that range.

The SAT Determination acknowledges the degree of voluntary community service in the role of elected members.

OPTIONS

Council has the following options:

Option 1: Council could choose to adopt a zero percent (0%) increase to Councillors' Sitting Fees.

Option 2: Council could choose to adopt an increase to Councillors' Sitting Fees, within the band allocation determined by SAT.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

SAT

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

Not applicable

Financial

The total proposed fees to be paid to Councillors in the 2023/24 budget amounts to \$140,392 as detailed below.

TABLE 1.

Elected members remuneration	2023/24	2022/23	2021/22	2020/21
	Budget	Budget	Budget	Budget
	\$	\$	\$	\$
Meeting fees	103,383*	103,383*	102,359	102,359
President's allowance	17,085	17,085	16,916	16,916
Deputy President's allowance	4,271	4,271	4,229	4,229
Travelling expenses	0	0	0	0
Telecommunications allowance	14,140	14,140	14,000	14,000
	138,879	138,879	137,504	137,504

*This equates to \$21,195 for Shire Presidents fees plus \$13,698 multiplied by six (6) Councillors. These figures are shown as whole numbers however, a numerical difference exists due to rounding.

Councillors' attendance fees sit at 80% of the maximum allowance determined by SAT and the Presidential Allowances (Shire President and Deputy Shire President) are 49% of the maximum allowances.

Legal and Statutory

Sections 5.98, 5.98A, 5.99 and 5.99A of the *Local Government Act 1995* are applicable and state:

“5.98. Fees etc. for council members

(1A) *In this section —*

determined means determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B.

(1) *A council member who attends a council or committee meeting is entitled to be paid —*

(a) *the fee determined for attending a council or committee meeting; or*

(b) *where the local government has set a fee within the range determined for council or committee meeting attendance fees, that fee.*

(2A) *A council member who attends a meeting of a prescribed type at the request of the council is entitled to be paid —*

(a) *the fee determined for attending a meeting of that type; or*

(b) *where the local government has set a fee within the range determined for meetings of that type, that fee.*

(2) *A council member who incurs an expense of a kind prescribed as being an expense —*

(a) *to be reimbursed by all local governments; or*

(b) *which may be approved by any local government for reimbursement by the local government and which has been approved by the local government for reimbursement,*

is entitled to be reimbursed for the expense in accordance with subsection (3).

(3) *A council member to whom subsection (2) applies is to be reimbursed for the expense —*

(a) *where the extent of reimbursement for the expense has been determined, to that extent; or*

- (b) *where the local government has set the extent to which the expense can be reimbursed and that extent is within the range determined for reimbursement, to that extent.*
- (4) *If an expense is of a kind that may be approved by a local government for reimbursement, then the local government may approve reimbursement of the expense either generally or in a particular case but nothing in this subsection limits the application of subsection (3) where the local government has approved reimbursement of the expense in a particular case.*
- (5) *The mayor or president of a local government is entitled, in addition to any entitlement that he or she has under subsection (1) or (2), to be paid —*
 - (a) *the annual local government allowance determined for mayors or presidents; or*
 - (b) *where the local government has set an annual local government allowance within the range determined for annual local government allowances for mayors or presidents, that allowance.*
- (6) *A local government cannot —*
 - (a) *make any payment to; or*
 - (b) *reimburse an expense of,*

a person who is a council member or a mayor or president in that person's capacity as council member, mayor or president unless the payment or reimbursement is in accordance with this Division.
- (7) *A reference in this section to a **committee meeting** is a reference to a meeting of a committee comprising —*
 - (a) *council members only; or*
 - (b) *council members and employees.*

5.98A. Allowance for deputy mayor or deputy president

- (1) *A local government may decide* to pay the deputy mayor or deputy president of the local government an allowance of up to the percentage that is determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B of the annual local government allowance to which the mayor or president is entitled under section 5.98(5).*

** Absolute majority required.*

- (2) *An allowance under subsection (1) is to be paid in addition to any amount to which the deputy mayor or deputy president is entitled under section 5.98.*

5.99. Annual fee for council members in lieu of fees for attending meetings

A local government may decide that instead of paying council members a fee referred to in section 5.98(1), it will instead pay all council members who attend council or committee meetings —*

- (a) *the annual fee determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B; or*
- (b) *where the local government has set a fee within the range for annual fees determined by that Tribunal under that section, that fee.*

** Absolute majority required.*

5.99A. Allowances for council members in lieu of reimbursement of expenses

- (1) *A local government may decide* that instead of reimbursing council members under section 5.98(2) for all of a particular type of expense it will instead pay all eligible council members —*

- (a) *the annual allowance determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B for that type of expense; or*
- (b) *where the local government has set an allowance within the range determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B for annual allowances for that type of expense, an allowance of that amount,*

and only reimburse the member for expenses of that type in excess of the amount of the allowance.

** Absolute majority required.*

- (2) *For the purposes of subsection (1), a council member is eligible to be paid an annual allowance under subsection (1) for a type of expense only in the following cases —*
 - (a) *in the case of an annual allowance that is paid in advance, if it is reasonably likely that the council member will incur expenses of that type during the period to which the allowance relates;*
 - (b) *in the case of an annual allowance that is not paid in advance, if the council member has incurred expenses of that type during the period to which the allowance relates.”*

Risk Related

Council would be in breach of the legislation if payments were not made to Councillors or if the payments were outside the band allocations set by the SAT.

Workforce

Payment of allowances to Councillors is managed within current resourcing capacity.

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION

210823

Moved: Cr Peter Wright

Seconded: Cr Pam Heaton

That, with regard to Councillors' Sitting Fees 2023/24, Council:

- 1. Resolves to adopt the following elected member sitting fees and allowances:**

Sitting Fee – Shire President	\$21,195
Sitting Fee – Councillors x6	\$13,698
Allowance – Shire President	\$17,085
Allowance – Deputy President	\$4,271
IT & Communications Allowance x7	\$2,020

CARRIED BY ABSOLUTE MAJORITY: 6/0

SY111-08/23 RATES PAYMENT INCENTIVE SCHEME 2023/24

File Number:	4.0473; 4.6082
Author:	Kristy Livingstone, Finance Manager Ann Schall, Finance Officer - Rates & Debtors
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report provides Council with information regarding the 2023/24 Rates Payment Incentive Scheme (RPIS) and seeks Council's approval for inclusion in the 2023/24 Annual Budget.

BACKGROUND

In accordance with Section 6.12 of the *Local Government Act 1995* (the Act), Council can resolve to provide an incentive for the early payment of rates when adopting the annual budget.

Ratepayers who pay their rates either in full or by instalment by the first due date will be eligible for some element of the Shire's RPIS.

COMMENTS AND DETAILS

The budget has been developed to include a 1.5% discount for rates paid in full by the due date. This was developed and costed by Officers for inclusion in the 2023/24 budget and estimated as follows:

Payment in Full - due date 19 October 2023

1. Discount of 1.5% - \$58,190

Note - the discount does not apply to any charges other than the rates component i.e. no discount will be applied to rubbish charges or the Emergency Services Levy.

All outstanding rates must be paid in full for the discount to be applied to the current years' rates. All current and outstanding rates must be received on or before 19 October 2023 to qualify. In addition to the rates notice and information pertaining to the terms and conditions of the RPIS, the rates notice package will also include information around the new tip pass, general rubbish collection and recycling, verge registration, fire breaks and restricted burning periods.

OPTIONS

Council has the following options:

- Option 1:** Council could choose to accept the proposed 1.5% discount for rates paid in full by the due date. This option is recommended as the discount encourages early rates revenue cashflow and allows commencement of projects for the Shire.

Option 2: Council could choose to apply a higher or lower discount based on the CPI index and current economic conditions. This is not recommended as it does not incorporate or consider the findings of the review undertaken by Officers.

Option 3: Council could choose not to offer a discount for rates paid in full by the due date. This option is not recommended as it could affect the timing of rates revenue cashflow for the Shire and might delay the commencement of projects.

Option 1 is the recommended.

IMPLICATIONS TO CONSIDER

Consultative

WALGA

Office of the Auditor-General

Strategic

Strategic Community Plan 2020-2030

Goal 2: Driving the York Economy Forward

To have a vibrant, diverse and prosperous local economy which creates local jobs, business opportunities and a positive image for the Shire.

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

Not applicable

Financial

The financial impact of the proposed RPIS has been costed within the 2023/24 budget and has been estimated at approximately \$58,190. These costs will be reported as a reduction in the Shire's revenue.

Legal and Statutory

Section 6.12 of the *Local Government Act 1995* is applicable and states:

“6.12. Power to defer, grant discounts, waive or write off debts

- (1) *Subject to subsection (2) and any other written law, a local government may —*
 - (a) *when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or*
 - (b) *waive or grant concessions in relation to any amount of money; or*
 - (c) *write off any amount of money,*
which is owed to the local government.

** Absolute majority required.”*

Risk Related

There are some minor risks associated with the proposed RPIS including reputational and financial. However, in developing the annual budget, consideration has been given to the success of the program from previous years and mitigation strategies are in place to cover financial and security risks.

Workforce

Not applicable

VOTING REQUIREMENTS

Absolute Majority: Yes

**RESOLUTION
220823**

Moved: Cr Kevin Trent

Seconded: Cr Denis Warnick

That, with regard to Rates Payment Incentive Scheme 2023/24, Council:

- 1. Resolves to adopt the Rates Payment Incentive Scheme for payments made in full as follows:**
 - a. All ratepayers who pay current rates in full on or before 19 October 2023, with no outstanding rates, will qualify for a 1.5% discount applicable to the rates component only.**

CARRIED BY ABSOLUTE MAJORITY: 6/0

SY112-08/23 ADOPTION OF GENERAL RATES AND MINIMUM PAYMENTS 2023/24

File Number:	4.0473; 4.6082
Author:	Kristy Livingstone, Finance Manager Ann Schall, Finance Officer - Rates & Debtors
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

The purpose of this report is for Council to consider and impose the general rates and minimum rates on rateable property within the Shire of York for the 2023/24 financial year.

BACKGROUND

Each year as part of the budget process, Council determines the rates and charges for the financial year. During this process, several evaluation exercises are conducted to help determine what level of rates to charge. The budget aims to achieve a balance between required services and improvement projects for the community, whilst keeping the rate increase to a minimum.

In framing the 2023/24 budget, consideration was given to the outcomes of the major strategic review undertaken in 2020. To give affect to the Strategic Community Plan (SCP) and Corporate Business Plan (CBP), the Long-Term Financial Plan (LTFP) determines a 3% increase to the Rate in the Dollar (RiD) value should be applied across the terms of the plans to enable the Shire to meet its capital and operating outlays and to ensure delivery of quality services.

Last year, Council committed to a 1.5% rate in the dollar increase (excluding growth) which was lower than the adopted CBP. It is acknowledged that many sectors of the community are still reporting financial hardship. However, the ability to provide support for these members through Policy F10 – Financial Hardship – Rates - Charges remains.

The valuation of property in the Shire of York, and all Western Australian local governments, is managed and conducted by the State Government's Valuer General, Landgate. Landgate valuers conduct independent and unbiased valuations of property. These are Gross Rental Values (GRVs) and Unimproved Values (UVs). The GRV is calculated every three (3) to six (6) years (depending on the local government) and UV every year.

These valuations are used by local governments, government agencies and emergency services as a basis to determine property rates, service charges and levies.

In the 2023/24 financial year the significant financial impacts of revaluations of UV rated properties provided by Landgate for the 2023/24 financial year will enable Council to consider a decrease to the RiD for UV rated properties instead of a 3% RiD increase that was originally determined in the LTFP, but still achieve the Shire's objectives and meet the aspirations of the community.

The Consumer Price Index over the last twelve (12) months has impacted expenditure for the Local Government and officers have worked to calculate the rates increase based on an 8.77% yield

increase compared to last year's rates levied at billing. This resulted in a 3.5% RiD increase for GRV properties and a -10% RiD (decrease) for UV properties.

This can be offset by the Rates Payment Incentive Scheme (if adopted by Council) that offers a 1.5% discount for payments made in full by the due date.

COMMENTS AND DETAILS

Rates are calculated by using the GRV or UV provided by Landgate and multiplied by the RiD adopted by Council. Landgate values rural properties rated on an UV basis every year and properties rated on a GRV basis are revalued every three (3) to six (6) years, the last general GRV revaluation was carried out by Landgate for the 2022/23 rating year. Revaluations for UV properties were received in May 2023. Rating valuations are assessed as a 'snapshot in time' to reflect the property market for the district on the same date.

During May 2023, Landgate also provided the valuations for rural UV properties with the following comments:

<i>"Total Valuation</i>	<i>\$389,153,700</i>
<i>Average Overall Change</i>	<i>24.31%</i>

OVERALL VARIATION TO UNIMPROVED VALUATIONS

The market for broadacre rural properties has continued to firm on the back of continued good seasonal conditions, and strong commodity prices. The increases to unimproved values are relatively consistent across the shire this year, excepting for smaller rural residential type holdings whose increases are more modest.

Some variations to individual assessments may have occurred either as a product of the valuation process and/or inclusion of updated information such as soil types."

Whilst in the 2023/24 budget it would appear the Shire is generating additional revenue from rates above the proposed RiD changes, this variation is attributed to market conditions and growth as a result of new properties, i.e. subdivisions or properties with improvements since a previous valuation.

Minimum rates to be imposed on UV properties will remain at \$1,320. The minimum rate for GRV properties will increase from \$1,080 to \$1,320. Approximately 769 properties (29%) are expected to be minimum rated this year. This is consistent with the proportion last year and is below the threshold of 50% allowable under the *Local Government Act 1995*.

Based on the draft budget, it is proposed that the RiD for GRV will increase from \$0.129512 to \$0.134045 for the 2023/24 financial year. The RiD for UV will decrease from \$0.009843 to \$0.008859.

IMPLICATIONS TO CONSIDER

Consultative

Landgate Valuation Services

WALGA

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

When setting the rates, Council considers what services and infrastructure are required and considers any strategic implications in accordance to the SCP and CBP.

Policy Related

Not applicable

Financial

The 2023/24 budget includes expected rate revenue of \$7,640,862, which accounts for around 78% of the total revenue budgeted to be received by the Shire. The expected rates revenue includes the 1.5% discount for payments made in full by the due date. This value of \$58,190 is based on 5.8% CPI increase of the 2022/23 budget. This report forms part of the 2023/24 Annual Budget and further information is disclosed in the notes forming part of the budget.

Legal and Statutory

Sections 6.32, 6.34 and 6.35 of the *Local Government Act 1995* are applicable and state:

“6.32. Rates and service charges

- (1) *When adopting the annual budget, a local government —*
 - (a) *in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either —*
 - (i) *uniformly; or*
 - (ii) *differentially;*
 - (b) *may impose* on rateable land within its district*
 - (i) *a specified area rate; or*
 - (ii) *a minimum payment; and*
 - (c) *may impose* a service charge on land within its district.*
- * *Absolute majority required.*
- (2) *Where a local government resolves to impose a rate it is required to —*
 - (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
 - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

6.34. Limit on revenue or income from general rates

Unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to —

- (a) *be more than 110% of the amount of the budget deficiency; or*
- (b) *be less than 90% of the amount of the budget deficiency.*

6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
 - (a) *50% of the total number of separately rated properties in the district; or*
 - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*

- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
- (a) *the number of separately rated properties in the district; or*
 - (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.”*

Risk Related

As with all annual budgets, there are a range of expenses that increase each year. In addition, the draft budget proposes increases in revenue generated from fees and charges and a rates incentive scheme, detailed further within the budget. Not increasing the rates could pose both a reputational and financial risk. After careful consideration and planning, the budget has been adapted giving attention to not only asset management and levels of service, but also continuing recovery from these unprecedented times.

There is a further risk that by not adopting the general rates and minimum payments, cashflow implications could arise and Council operations and capital projects proposed for 2023/24 could be jeopardised.

Workforce

Not applicable

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION 230823

Moved: Cr Kevin Trent

Seconded: Cr Pam Heaton

That, with regard to Adoption of General Rates and Minimum Payments 2023/24 , Council:

- 1. Resolves to adopt a general rate in the dollar increase of 3.5% for Gross Rental Value rated properties and a general rate in the dollar decrease of 10% for Unimproved Value rated properties for the 2023/24 financial year.**
- 2. Resolves to impose the following general rates in accordance with Section 6.32 of the Local Government Act 1995:**
 - a. Gross Rental Values of property – 13.4045 cents in the dollar**
 - b. Unimproved Values of property – 0.8859 cents in the dollar**
- 3. Resolves to impose the following minimum rates in accordance with Section 6.35 of the Local Government Act 1995:**
 - a. \$1,320 per Gross Rental Value**
 - b. \$1,320 per Unimproved Value**

CARRIED BY ABSOLUTE MAJORITY: 6/0

SY113-08/23 ADOPTION OF THE 2023/24 SCHEDULE OF FEES & CHARGES

File Number:	4.0473
Author:	Kristy Livingstone, Finance Manager Ann Schall, Finance Officer - Rates & Debtors
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. 2023/24 Schedule of Fees and Charges ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report provides the proposed fees and charges and recommends that Council adopts the Schedule of Fees and Charges for the 2023/24 financial year.

BACKGROUND

Each year Council is required to establish a Schedule of Fees and Charges for the use of Shire facilities and the provision of services. In accordance with Sections 6.16 to 6.19 of the *Local Government Act 1995* (the Act), a local government may impose a fee or charge for any goods or service it provides. Fees and charges must be imposed when adopting the annual budget. However, they may also be imposed or amended during the course of the year if necessary. In accordance with Section 6.12 of the Act, a local government may resolve to waive a fee or provide a discount.

The Schedule of Fees and Charges presented in Appendix 1 were used to determine the draft 2023/24 budget.

COMMENTS AND DETAILS

The basis for imposing fees and charges can be categorised as either statutory fees and charges, or fees and charges for goods or services. There are several statutory fees and charges determined under other legislation which dictate the level of fees and charges that may be imposed by Council.

The Schedule of Fees and Charges must identify all fees applicable for the year including user charges for the hiring and use of various facilities including associated bonds or deposits, fees for accessing information and fees for lodgement of statutory forms and applications. The Schedule of Fees and Charges does not include rates levied, fines or infringements.

The draft fees and charges were circulated for review in May 2023 and discussed with Council at the Budget workshop in June. Officers are proposing a 5.8% increase in line with CPI with consideration of the following price principles:

1. Public Benefit – service provides a broad community benefit and therefore full cost recovery may not apply.
2. Private Benefit – service benefits particular users making a contribution to their individual income, welfare or profits generally without any broader benefits to the community. Full cost recovery applies.

3. Shared Benefit – service provides both community benefits and a private benefit. Partial cost recovery applies.
4. Regulatory – fee or charge fixed by legislation, not by Council.

It is proposed the Schedule of Fees and Charges be adopted by Council and come into force with the adoption of the annual budget. Fees and charges may be adopted outside of the annual budget process, but these require prior public advertising before implementation.

OPTIONS

Council has the following options:

- Option 1:** Council could choose to apply an increase to all fees and charges based on the current CPI index. This is not recommended as it does not incorporate or consider the findings of the review undertaken by Officers.
- Option 2:** Council could choose not to charge any fees and charges for the 2023/24 financial year. This option is not recommended due to the value of fees and charges imposed for cost recovery purposes, such as rubbish collection services and standpipe water usage. Fees and charges assist in funding the operational activities of the Shire.
- Option 3:** Council could choose to accept the Schedule of Fees and Charges, acknowledging that fees and charges provide approximately \$1,266,389 per annum and supplement the rates increase each year.

Option 3 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Federal and State Government

WALGA

Department of Local Government, Sport and Cultural Industries

Council Budget workshop

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy

Not applicable

Financial

The draft budget is prepared with consideration for the Schedule of Fees and Charges. If Council approves the Officer's recommendation, the revenue from fees and charges is estimated to be \$1,266,389 for the 2023/24 budget.

Legal and Statutory

Various Sections of the *Local Government Act 1995* are applicable and state:

“6.12. Power to defer, grant discounts, waive or write off debts

(1) Subject to subsection (2) and any other written law, a local government may —

- (a) *when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or*
- (b) *waive or grant concessions in relation to any amount of money; or*
- (c) *write off any amount of money, which is owed to the local government.*

** Absolute majority required.*

- (2) *Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.*
- (3) *The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.*
- (4) *Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.*

6.16. Imposition of fees and charges

- (1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

** Absolute majority required.*

- (2) *A fee or charge may be imposed for the following —*
 - (a) *providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
 - (b) *supplying a service or carrying out work at the request of a person;*
 - (c) *subject to section 5.94, providing information from local government records;*
 - (d) *receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
 - (e) *supplying goods;*
 - (f) *such other service as may be prescribed.*
- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*
 - (a) *imposed* during a financial year; and*
 - (b) *amended* from time to time during a financial year.*

** Absolute majority required.*

6.17. Setting level of fees and charges

- (1) *In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —*
 - (a) *the cost to the local government of providing the service or goods; and*
 - (b) *the importance of the service or goods to the community; and*
 - (c) *the price at which the service or goods could be provided by an alternative provider.*
- (2) *A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.*
- (3) *The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —*
 - (a) *under section 5.96; or*
 - (b) *under section 6.16(2)(d); or*

- (c) *prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.*
- (4) *Regulations may —*
- (a) *prohibit the imposition of a fee or charge in prescribed circumstances; or*
- (b) *limit the amount of a fee or charge in prescribed circumstances.*

6.18. Effect of other written laws

- (1) *If the amount of a fee or charge for a service or for goods is determined under another written law a local government may not —*
- (a) *determine an amount that is inconsistent with the amount determined under the other written law; or*
- (b) *charge a fee or charge in addition to the amount determined by or under the other written law.*
- (2) *A local government is not to impose a fee or charge for a service or goods under this Act if the imposition of a fee or charge for the service or goods is prohibited under another written law.*

6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) *its intention to do so; and*
- (b) *the date from which it is proposed the fees or charges will be imposed.”*

Risk Related

Not adopting the proposed 2023/24 Schedule of Fees and Charges may result in a reduction of anticipated income and the ability for the Shire to complete budgeted activities.

Workforce

Not applicable

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION 240823

Moved: Cr Denis Warnick

Seconded: Cr Kevin Trent

That, with regard to Adoption of the 2023/24 Schedule of Fees & Charges, Council:

- 1. Resolves to adopt the Schedule of Fees and Charges, as presented in Appendix 1 and included in the 2023/24 Statutory Budget, effective 30 August 2023.**

CARRIED BY ABSOLUTE MAJORITY: 6/0



FEES AND CHARGES

2023/24



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
Statutory fees and charges cannot be modified by Council but may be subject to change					
RATES AND WASTE MANAGEMENT					
Rubbish Service Charges - All Eligible Properties					
	Charge per bin service	per annum	231.00	244.00	
	Charge per 1.5m ³ bin service	per annum	1,710.00	1,800.00	
	Additional pickup of a 1.5m ³ litre bin	per annum	35.00	37.00	
	Charge per 3.0m ³ bin service	per annum	2,851.00	3,016.00	
	Charge per 4.5m ³ bin service	per annum	4,562.00	4,826.00	
Waste Management Levy					
	Levy being to provide for the proper performance of services in accordance with s66 of the <i>Waste Avoidance and Resource Recovery Act (2007)</i> .				
	General rate - cents per dollar of gross rental value		\$ 0.0001486	\$ 0.0001532	
	General rate - cents per dollar of unimproved value		\$ 0.0000115	\$ 0.0000097	
	Per assessment/residence - minimum payment	per annum	97.00	102.00	
Payment Due Dates					
	Target date of issue of rates notice -		22-Aug-22	14-Sep-23	
	Payment due dates would therefore be -				
	- for payment in full -		28-Sep-22	19-Oct-23	
	- for payment of first instalment -		28-Sep-22	19-Oct-23	
	- for payment of second instalment -		30-Nov-22	20-Dec-23	
	- for payment of third instalment -		01-Feb-23	21-Feb-24	
	- for payment of fourth instalment -		05-Apr-23	24-Apr-24	
Interest					
31214	Interest is calculated daily, and is applied where the instalment option has not been selected by the ratepayer and payment has not been received.		7.00%	7.00%	
Rates by Instalment					
31220	Instalment administration fee	per instalment notice	10.00	10.00	
31219	Interest charge on rates instalments		5.50%	5.50%	
Property Settlement Enquiries					
31230	Rates account enquiry		98.00	103.00	*
31230	Rates account enquiry - zoning/orders/requisitions		163.00	172.00	*
Rates enquiries - other					
31230	Reprint rate notices after due date (paper copy)	per notice	15.00	15.00	*
31230	Reprint rate notices after due date (email copy)	per notice	10.00	10.00	*
31230	Research Charge	per hour	84.00	89.00	*
31220	Copy Rate Book	printed	215.00	227.00	*
31220	Copy Rate Book	electronic	160.00	170.00	*
ADMINISTRATION CHARGES					
Administration Charges - Other					
42225	Council Minutes	per set	27.00	28.00	
42225	Council Agendas	per set	27.00	28.00	
42225	Council Minutes - extracts, per double sided page		0.85	0.90	
	- Members of Parliament & media representatives		no charge	no charge	
	- Email Copies		no charge	no charge	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
42225	Council Local Laws - per double sided page		0.85	0.90	
42225	Copy of Electoral Roll - Residents or Owner/Occupier	per copy	107.00	113.00	
	Photocopying				
42224	- per single sided A4 page b/w		0.85	0.90	*
42224	- per double sided A4 page b/w			1.80	*
42224	- per single sided A4 page colour		1.70	1.80	*
42224	- per double sided A4 page colour			3.60	*
42224	- per single sided A3 page b/w		1.70	1.80	*
42224	- per double sided A3 page b/w			3.60	*
42224	- per single sided A3 page colour		2.25	2.35	*
42224	- per double sided A3 page colour			4.70	*
	Printing (from USB)				
42224	- per single sided A4 page b/w		0.85	0.90	*
42224	- per double sided A4 page b/w			1.80	*
42224	- per single sided A4 page colour		1.70	1.80	*
42224	- per double sided A4 page colour			3.60	*
42224	- per single sided A3 page b/w		1.70	1.80	*
42224	- per double sided A3 page b/w			3.60	*
42224	- per single sided A3 page colour		2.25	2.35	*
42224	- per double sided A3 page colour			4.70	*
	Laminating				
42224	A4 laminate per sheet			4.00	*
42224	A3 laminate per sheet			5.00	*
	Binding				
42224	Flat rate binding fee			8.00	*
	Scan and Email				
42224	Flat rate scan and email service			5.00	*
	Other				
42228	Dishonoured Cheque Fee		27.00	28.00	
	Freedom of Information Other fees may apply – refer Governance Officer				
42225	Personal information about the applicant		no fee	no fee	
42225	Application fee (non personal information)		30.00	30.00	
42225	Charge for time dealing with the application	per hour/pro rata	30.00	30.00	
42225	Access time supervised by staff	per hour/pro rata	30.00	30.00	
42225	Photocopying staff time	per hour/pro rata	30.00	30.00	
42225	Per photocopy		0.20	0.20	
42225	Transcribing from tape, film or computer	per hour/pro rata	30.00	30.00	
42225	Duplicating a tape, film or computer information		Actual Cost	Actual Cost	
42225	Delivery, packaging and postage		Actual Cost	Actual Cost	
42224	Request for ratepayer/elector information	per request	5.50	5.50	*
	Library				
115230	Students only - Photocopy library references not for loan	per A4 single sided	0.50	0.50	
115230	Students only - Photocopy other library study materials	per A4 single sided	0.50	0.50	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
115229	Administration fee - per invoice for overdue items		25.00	26.00	*
115229	Lost or damaged library items	replacement cost + 20%			
T23	Library Membership Bond	Non-local memberships	50.00	53.00	
Elections					
T19	Local Government Elections - Candidate Nomination Fee	per candidate nomination per election	80.00	84.00	
UNCLASSIFIED					
Standpipe Water					
TBA	Standpipe Card	Per replacement card	20.00	21.00	
139256	Usage - per 1000 litres (per kilolitre) - charged quarterly	per kilolitre	7.00	7.50	
139256	Minimum charge for water taken from standpipes	per quarter	20.00	21.00	
York Community Bus					
T33	Bond - Not for Profit/Community Group		50.00	53.00	
T33	Bond - Private or Commercial		200.00	212.00	
Note: School Bus exemption for emergency breakdowns only					
139259	Mileage	per km	2.00	2.10	*
139259	Hire Fee	per booking	80.00	84.00	*
	Hire Fee - Not for Profit/Community Group	per booking	no charge	no charge	
139259	Cleaning fee if bus returned unclean		at cost + 20%	at cost + 20%	*
CEMETERY					
Burials					
109250	Grant of Right of Burial (25yrs) - Initial Grant or Renewal (Non Refundable)	per plot	275.00	290.00	*
109250	Transfer of Grant of Right of Burial		75.00	79.00	*
109250	Copy of Grant of Right of Burial		20.00	21.00	*
York Cemetery					
109253	Plot Fee - Standard size		1,550.00	1,640.00	*
109253	Plot Fee - oversize		1,660.00	1,756.00	*
109253	Extra width - oversize caskets (each additional 300mm)		100.00	105.00	*
109253	Re-opening grave (second interment)		1,550.00	1,640.00	*
109253	Re-opening grave (second interment) (oversize)		1,660.00	1,756.00	*
109253	Exhumation fee - by Contractor	per exhumation	at cost + 20%	at cost + 20%	*
109253	Fees for weekend/public holiday labour charge - minimum charge	2 staff 3 hours	675.00	714.00	*
109253	Additional fees for weekend/public holiday labour charge above minimum	per staff per hour	135.00	143.00	*
109254	Grave number plate		45.00	47.00	*
109256	Funeral Director's Annual Licence	annual	860.00	910.00	
109256	Single Funeral Permit	per burial	200.00	211.00	
109253	Burial without due notice	24 hours	180.00	190.00	*
109255	Permission to erect or alter headstone, monument, kerbing, plaque		160.00	169.00	*
109255	Monumental Mason Licence	annual	110.00	116.00	
Greenhills/Gilgering Cemetery - Additional Fees					
109253	Staff Travel (Greenhills)	per visit	at cost	at cost	*
109253	Staff Travel (Gilgering)	per visit	at cost	at cost	*
Ashes					
109250	Niche Reservation Fee (25yrs) single	per niche	300.00	317.00	*



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
109250	Niche Reservation Fee (25yrs) double	per niche	360.00	380.00	*
109253	Transfer of Niche Reservation		75.00	79.00	*
109250	Copy of Niche Reservation		20.00	21.00	*
109254	Plaque - at cost - Shire of York Supplier		at cost	at cost	*
109254	Vase - at cost - Shire of York Supplier		at cost	at cost	*
109254	Freight/Postage		at cost	at cost	*
109253	Interment Fee - Single compartment		375.00	397.00	*
109253	Interment Fee - Double compartment - 1st		405.00	428.00	*
109253	Interment Fee - Double compartment - 2nd		375.00	397.00	*
109255	Plaque fitting		110.00	116.00	*
109253	Family in Attendance	Mon-Fri	160.00	169.00	*
109253	Family in Attendance	Sat - am only	355.00	375.00	*
109253	Additional labour charge - outside operational hours	per staff per hour	130.00	137.00	*
109253	Ashes removal (exhumation)		360.00	381.00	*
109253	Ashes placement in family grave	per placement	410.00	433.00	*
Miscellaneous					
109251	Search records / family tree enquiries	per hour	90.00	95.00	*
TBA	Memorial plaque		at cost	at cost	*
TBA	Marquee for graveside services		80.00	85.00	*
COUNCIL FACILITIES					
Companion Card Holders receive free entry to Shire venues and Shire-run events					
A 20% reduction will apply to all bookings relating primarily to Seniors activities (subject to approval).					
Residency Museum					
118221	Admission - Adults		5.00	5.00	*
118221	Admission - Seniors/Concession Card Holders		4.00	4.00	*
118221	Admission - Children under 16 years		3.00	3.00	*
118221	Admission - Students (in student group/schools)	Helpers/Teachers Free	3.00	3.00	*
118221	Museum ground hire	per hour	50.00	50.00	*
	(a potential additional cleaning fee may be charged at Management's discretion)				
Guided Tours -					
118221	Adults		5.00	5.00	*
118221	Children		3.00	3.00	*
118221	Senior		4.00	4.00	*
118221	Family Pass (2 adults, 2 Children or 1 Adult, 3 Children)		13.00	13.00	
118227	Research service - per half hour or part thereof		38.00	40.00	*
118221	Groups of 10 or more during normal hours	10% discount			*
118221	Adults and senior group bookings outside normal opening hours	10% surcharge			*
118227	Reproduction of photos	per digital copy	27.00	28.00	
	Shire of York residents - FREE entry		no charge	no charge	
Damage and Breakages					
118225	Replacement or repair of any item		at cost	at cost	
118225	Additional loading to cover admin cost of arranging replacement or repair		20%	20%	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
TOWN HALL HIRE					
Main Hall, Lesser Hall and Kitchen					
Hire includes crockery, cutlery, furniture (including trestles (20) and equipment. Seating capacity 400 (grey chairs approx. 200, addt orange chairs available where required)					
T83	Bond - Events, Commercial & Private (includes key bond)		1,000.00	1,058.00	
T83	Bond - Not-for-Profit/Community Groups (includes key bond)		500.00	529.00	
T8	Bond - for sound system		300.00	317.00	
111216	Town Hall - Private or Commercial	per day including set up on same day	950.00	1,005.00	*
111216	Town Hall - Private or Commercial	half day (6hrs max.)	440.00	465.00	*
111216	Town Hall - Private or Commercial	3 hours (max)	205.00	215.00	*
111216	Town Hall - Not-for-Profit / community group	per day including set up on same day	430.00	455.00	*
111216	Town Hall - Not-for-Profit / community group	half day (6hrs max.)	215.00	225.00	*
111216	Town Hall - Not-for-Profit / community group	3 hours (max)	100.00	105.00	*
111216	Setting up/rehearsals, decorating, clean up etc (prior to day of function and day after, if there are no other bookings)	(6hrs max - eg: 3 hrs set up prior & 3 hrs pack up after.)	107.00	110.00	*
Lesser Hall and Kitchen Hire includes crockery, cutlery, furniture (including trestles) and equipment (including urn). FLOOR AREA - 12m x 8m seats approx. 80					
T83	Bond - Events, Commercial & Private (includes key bond)		500.00	529.00	
T83	Bond - Not-for-Profit / Community Groups (includes key bond)		150.00	160.00	
111216	Lesser Hall - Private or Commercial	per day	345.00	365.00	*
111216	Lesser Hall - Private or Commercial	half day (6hrs max.)	170.00	180.00	*
111216	Lesser Hall - Private or Commercial	3 hours (max)	80.00	85.00	*
111216	Lesser Hall - Not-for-Profit/Community Group	per day	120.00	127.00	*
111216	Lesser Hall - Not-for-Profit/Community Group	half day (6hrs max.)	60.00	63.00	*
111216	Hire - Not-for-Profit/Community Group	3 hours (max)	27.50	29.00	*
111216	Setting up/rehearsals, decorating, clean up etc (prior to day of function and day after, if there are no other bookings)	(6hrs max - eg: 3 hrs set up prior & 3 hrs pack up after.)	84.00	89.00	*
Kitchen Only Hire includes crockery, cutlery, and equipment.					
T83	Bond - Kitchen (includes key bond)		150.00	160.00	
111216	Kitchen - All groups	per day	120.00	127.00	*
Other Hall Fees and Charges					
111216	Additional Cleaning charge if required (to be taken from Bond)	per hour	38.00	40.00	*
111218	Permission for liquor to be served	per application	40.00	42.00	*
111216	Chair Hire (orange chairs only - located at Scout Hall) - collect & return by hirer, during office hours	per chair	1.60	1.70	*
Damage and Breakages					
111216	Replacement or repair of any item		at cost	at cost	*
111216	Additional loading to cover admin cost of arranging replacement or repair		20%	20%	*
Annual Fees Main Hall - Not-for-profit/Community Dance Groups					
111216	Not-for-profit/Community Dance Groups	per financial year max. 3 hrs per usage booking, as per agreement	1,935.00	2,047.00	*
Annual Fees Lesser Hall - Not-for-profit/Community Dance Groups					
111216	Not-for-profit/Community Dance Groups	per financial year max. 3 hrs per usage booking, as per agreement	1,210.00	1,280.00	*
111216	Not-for-profit/Community Dance Groups - (Junior Dancers)	per financial year max. 1 hr per usage booking, as per agreement	400.00	423.00	*
SWIMMING POOL					
Admission					
112273	Adult		5.00	5.00	*
112273	Children 5 - 17 years of age		4.00	4.00	*
112273	Seniors & Aged Pension Card Holders		3.00	3.00	*



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
112273	Spectators/Carers (attendant care support)		2.00	2.00	*
Season Passes					
112273	Single Full Season Pass - Adult		110.00	115.00	*
112273	Single Full Season Pass - Child up to 17 years		90.00	95.00	*
112273	Full Season Family Pass - 2 adults and 2 children or 1 adult and 3 children. Additional family member passes may be obtained		325.00	340.00	*
112273	Full Season Pass - Additional Family Members	per person	55.00	58.00	*
112273	Half Season Single Pass	Open to 31 December or 1 January to Closing Day	65.00	68.00	*
112273	Half Season Child Pass	Open to 31 December or 1 January to Closing Day	55.00	58.00	*
112273	Half Season Family Pass	Open to 31 December or 1 January to Closing Day	160.00	169.00	*
112273	Half Season Pass - Additional Family Members	Open to 31 December or 1 January to Closing Day	32.00	34.00	*
112273	10 Day Pass - Child (Vac Swim)		30.00	32.00	*
112273	Season Passes - Seniors/Aged Pension Card holders 50% of the above fees				*
	Free entrance for children up to 5 years of age		no charge	no charge	
Other Swimming Pool Charges					
112273	Private Lessons/Classes	per lesson or hire lane per hour	10.00	10.00	*
112273	Water Aerobics/Exercise	per hour	20.00	21.00	*
112273	Annual fee by agreement - York Schools in-term swimming classes & carnivals	per season	3,250.00	3,438.00	*
112273	Pool Hire including operator for Private Hire (carnivals, gatherings)	per hour plus entry fees	146.00	154.00	*
112273	Swimming Club Annual Fee	per financial year	655.00	693.00	*
FORREST OVAL PRECINCT - All Facilities					
T83	Bond - Large events and Commercial hire		2,500.00	2,645.00	
T83	Bond - Not-for-Profit/Community group		1,000.00	1,058.00	
113233	Hire - Large events and Commercial hire	per day per event	by negotiation	by negotiation	*
113233	Hire - Not-for-Profit/Community group	per day per event	1,100.00	1,164.00	*
113233	York Agricultural Society (Annual York Show)	per event	1,100.00	1,164.00	*
York Recreation and Convention Centre (Hire includes furniture. Functions are by negotiation - Seating 120 Standing 200)					
T83	Bond - Large events and Commercial hire	based on nature of event	up to 1,000.00	up to 1,000.00	
113242	Minimum charge - (pro rata area utilised)	per day	160.00	169.00	*
113242	Maximum charge	per day	1,600.00	1,693.00	*
113242	Cleaning fee, if applicable (as determined by management)	per use	70.00	74.00	*
113242	Home or Visitor Change Rooms	per day	95.00	100.00	*
Committee Room					
T83	Bond - Small events and General meetings (includes key bond)		150.00	160.00	
113242	Community Meetings	per meeting	35.00	37.00	*
113242	General Hire	per day	110.00	116.00	*
	No charge for affiliated sporting groups who have paid an annual fee.				
YRCC Kitchen Services					
113246	A la Carte meals	per unit subject to menu	5.00 - 50.00	5.00 - 50.00	*
	Beverages, served	per unit subject to menu	2.50 - 35.00	2.50 - 35.00	*
	Canteen items	per unit subject to menu	0.50 - 25.00	0.50 - 25.00	*
Tennis Courts					
113249	Adult use per person	per use up to 3 hours	5.00	5.00	*
113249	Junior (up to and including Yr 10) use per person	per use up to 3 hours	3.00	3.00	*



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
	York Lawn Tennis club members - Leisure and Pennants - (Leisure - subject to availability)		no charge	no charge	
113249	Hire of a tennis court - singular for Function/Event and non-members of YLTC	per hour by negotiation	20.00	20.00	*
Bowling Green					
113248	Adult use per person	per use	5.00	5.00	*
113248	Junior (up to and including Yr 10) use per person	per use	3.00	3.00	*
	York Bowling club members in accordance with agreement				
113248	Hire of bowls rinks or greens for Function/Event and non-members of YBC	by negotiation			*
YRCC Gym Gym membership does not entitle the user to access any other facilities within the Forrest Oval Precinct.					
113243	Membership Fee - Individual	annual	550.00	580.00	*
113243	Membership Fee - Individual	6 months	330.00	345.00	*
113243	Membership Fee - Individual	3 months	200.00	210.00	*
113243	Membership Fee - Individual	1 month	100.00	105.00	*
113243	Membership Fee - Seniors - p/p (25% discount)	annual	410.00	435.00	*
113243	Membership Fee - Seniors - p/p (25% discount)	6 months	250.00	265.00	*
113243	Membership Fee - Seniors - p/p (25% discount)	3 months	145.00	153.00	*
113243	Membership Fee - Seniors - p/p (25% discount)	1 month	75.00	79.00	*
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	annual	275.00	290.00	*
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	6 months	165.00	175.00	*
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	3 months	100.00	105.00	*
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	1 month	50.00	53.00	*
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required	annual	275.00	290.00	*
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required.	6 months	165.00	175.00	*
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required	3 months	100.00	105.00	*
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount). Adult Supervision Required.	1 month	50.00	53.00	*
113243	Direct Debit Membership - Adult	weekly	11.80	12.50	*
113243	Direct Debit Membership - Senior	weekly	8.85	9.35	*
113243	Direct Debit Membership - Junior (13-17), Age Pensioner, Disability	weekly	5.90	6.25	*
113243	Casual Visit - Gym	per visit	15.00	15.00	*
113243	Casual Visit - Group Fitness	per session	15.00	15.00	*
113243	Gym Fob replacement or non-return		50.00	53.00	*
113243	Carers (Attendant Care Support only) - no use of equipment		no charge	no charge	
Indoor Stadium					
T83	Bond - Stadium (includes key bond)		150.00	160.00	
113221	Indoor Stadium Hire	per day	345.00	365.00	*
Group Classes - Not-for-Profit/Community groups					
113221	Adults	per hour	21.00	22.00	*
113221	Mixed - Adults and Juniors	per hour	15.00	16.00	*
113221	Juniors (school age)	per hour	12.00	13.00	*
Group Classes - Other eg: Commercial/Private					
113221	Adults	per hour	35.00	37.00	*
113221	Mixed - Adults and Juniors	per hour	30.00	32.00	*
113221	Juniors (school age)	per hour	22.00	23.00	*
113221	Martial Arts Groups	per hour	22.00	23.00	*



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
113230	Community Groups	annually - as per agreements			*
	Upstairs - Indoor Stadium (Dance & Squash)				
T83	Bond (includes key bond)		150.00	160.00	
113221	Dance or Fitness Group Classes - Not-for-Profit/Community groups	per hour	10.00	10.00	*
113221	Dance or Fitness Group Classes - Private & Commercial	per hour	18.00	19.00	*
113221	Squash Hire (subject to availability)	per hour	15.00	16.00	*
	Oval				
T36	Bond - Forrest Oval		1,000.00	1,058.00	
T36	Bond - Toilet & Shower facility (camping only) includes key bond		500.00	529.00	
113233	General usage - Community Group/Not-for-Profit	per day (per hour pro rata by negotiation)	350.00	370.00	*
113233	General usage - Commercial Events	per day	730.00	770.00	*
	Camping (overflow only)				
113221	Overflow camping - unpowered camping, flat fee per day for event organisers (24hr period). Maximum 80 campsites. Includes use of Toilets & Showers. Camping along perimeter of oval. (3m x 3m)	Maximum 48hr period. Per day	900.00	950.00	*
113221	YRCC unpowered overflow camping - Campsites (3mx3m). Includes use of YRCC toilets & showers. Tented camping only on perimeter of oval.	Maximum 48hr period. Per site, per day	15.00	16.00	*
113221	Shire owned reserve/facility overflow camping. For events or large groups. Maximum 80 campsites (3mx3m).	Maximum 48hr period	By negotiation	By negotiation	*
	Pavilion				
T83	Bond - Pavilion (includes key bond)		150.00	160.00	
113231	Pavilion Hire	per day	155.00	164.00	*
113231	Pavilion Hire	per hour	27.00	29.00	*
	(a potential additional cleaning fee may be charged at Management's discretion)				
	Sporting Lights				
113220	All groups	per hour one set or 50 lux	14.00	15.00	*
113220	All groups	per hour two sets or 100 lux	28.00	30.00	*
	Cancellation Fees - Events/Functions/Bookings Subject to completion of the Event and Function Booking Application Form				
	Cancellation Fees	Charge on Final Quote			*
	1 month prior to the event		No charge	No charge	
	2 - 4 weeks prior to the event		50%	50%	*
	Less than 2 weeks		75%	75%	*
	Less than 1 week		No Refund	No Refund	
	Annual Fees - Various Facilities				
113224	Sporting groups - Junior Basketball Club	per financial year	750.00	790.00	*
113224	Sporting groups - Junior Netball Club	per financial year	700.00	740.00	*
113224	Sporting groups - Senior Netball Club	per financial year	750.00	790.00	*
113224	Sporting groups - Junior Football Club	per financial year	750.00	790.00	*
113224	Sporting groups - Senior Football Club/Joeys Netball	per financial year	1,830.00	1,930.00	*
113224	Sporting groups - Hockey Club	per financial year	1,600.00	1,690.00	*
113224	Sporting groups - Bowling Club (annual fee inclusive of green fees)	per financial year	9,690.00	10,250.00	*
113224	Sporting groups - Cricket Club	per financial year	1,425.00	1,500.00	*
113224	Sporting groups - Tennis Club	per financial year	1,425.00	1,500.00	*
113224	Sporting groups - Badminton (Stadium)	per financial year	800.00	845.00	*
113224	Seniors Mobility Group	per financial year	1,075.00	1,135.00	*
113224	Annual Fee by agreement - York District High School (0121731) Expires Dec 2024 - increase by CPI for Dec qtr in accordance with agreement	As per Lease Agreement	plus CPI %	plus CPI %	*



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
OTHER RECREATION FEES AND CHARGES					
T36	Bond - Avon Park		500.00	529.00	
T36	Bond - Peace Park		500.00	529.00	
T36	Bond - Candice Bateman Park		500.00	529.00	
T36	Bond - Mt Brown		500.00	529.00	
113222	Commercial/Private Hire for use of parks and open spaces eg: for events	per event per day	600.00	635.00	*
113222	Commercial/Private Hire for use of portion of parks and open spaces	per space per hour	15.00	16.00	*
113222	Not-for-Profit/Community Groups		no charge	no charge	
T36	Bond - Part Reserve 34841 (Lot 588) South Street - Mongers Reserve		500.00	529.00	
113222	Commercial/Private Hire for use of Part Reserve 34841 (Lot 588) South Street - Mongers Reserve	per hour	10.00	11.00	
Electricity (Avon, Peace & Candice Bateman Parks)					
113222	Electricity for functions and events	per event	40.00	42.00	*
113222	Electricity for family events (non-commercial)		10.00	11.00	*
Liquor permit Refer to conditions of hire. Note that Police approval may also be required. The York Police Station are advised of every liquor permit issued by the Shire.					
111218	Permission for liquor to be served		40.00	42.00	*
113220	Replacement or repair of any item		at cost	at cost	*
113220	Additional loading		20%	20%	*
	To cover admin cost of arranging replacement or repair		at cost	at cost	*
STANDING BONDS					
T8	Standing Key Bond (per key)	per key	100.00	106.00	
T83	Multi Venue Building and Key bond to a max. of 3 venues		1,500.00	1,585.00	
142102	Administration Fee for Standing Key Bond (non-refundable to cover costs)	per key	40.00	42.00	*
RANGER SERVICES					
Fines Enforcement Registry (applicable to all infringements)					
	Issuing Final Demand	FPINE Regs Sched 2	25.30	26.10	
	Preparing Enforcement Certificate	FPINE Regs Sched 2	21.50	22.20	
	Registration of Infringement Notice	FPINE Regs Sched 2	81.00	83.50	
Fire Control					
T8A	Firebreaks - cost recovery	BFA 1954 s33(5)	at cost	at cost	
51217	Infringements		at cost	at cost	
Rural Street Numbering					
53202	Rural Street Address Numbering - initial supply & replacement		150.00	160.00	*
Impounded Vehicles					
53220	Impound Fee		135.00	143.00	
53220	Per Day Impounded		20.00	21.00	
53220	Towing Expenses as per service		at cost	at cost	
Animal Trap					
T1	Bond - Small Trap	bond	95.00	100.00	
52285	Trap hire - Free for the first 14 days and then daily rate applies	Free first 14 days - then daily rate applies	1.35	1.45	*
52285	Replace or damage fees at cost plus 20% administration fee	at cost	at cost + 20%	at cost + 20%	*
Dog Control Fees					
52282	Dog Fines / Infringements	In accordance with Dog Regulations 2013 (Reg 17)	at cost	at cost	
	Registration Fees - Normal	In accordance with Dog Regulations 2013 (Reg 17)			



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
52284	Registration of unsterilised dog other than a dangerous dog for one year	1 Nov - 31 Oct	50.00	50.00	
52284	Registration of unsterilised dog other than a dangerous dog for one year - owned by pensioner		25.00	25.00	
52284	Registration of unsterilised dog for 3 years		120.00	120.00	
52284	Registration of unsterilised dog for 3 years - owned by pensioner		60.00	60.00	
52284	Registration of unsterilised dog for its lifetime		250.00	250.00	
52284	Registration of unsterilised dog for its lifetime - owned by pensioner		125.00	125.00	
52284	Registration of sterilised dog for one year		20.00	20.00	
52284	Registration of sterilised dog for one year - owned by pensioner		10.00	10.00	
52284	Registration of sterilised dog for 3 years		42.50	42.50	
52284	Registration of sterilised dog for 3 years - owned by pensioner		21.25	21.25	
52284	Registration of sterilised dog for its lifetime		100.00	100.00	
52284	Registration of sterilised dog for its lifetime - owned by pensioner		50.00	50.00	
52284	Registration of a dangerous dog for one year		50.00	50.00	
52284	Registration of Working Dog 25% of full fee		25% of fee	25% of fee	
52291	Bulk Kennel Annual registration fee		200.00	210.00	
52289	Dog Replacement Tags		4.00	4.00	*
52285	Seizure and impounding of dog		135.00	143.00	
52285	Impounding of dog afterhours (VET)		at cost	at cost	
52285	Sustenance and maintenance of a dog in pound	per day or part thereof	25.00	26.00	
52285	Return impounded dog inside normal hours (from Depot)		no charge	no charge	
52285	Return impounded dog inside normal hours (from external dog pound)		100.00	105.00	
52285	Destruction of a dog - Euthanasia by Vet		at cost	at cost	
52285	First aid treatment to dog		at cost	at cost	
52291	Application for Initial Licence for Dog Kennel		200.00	210.00	
52291	Ranger Inspection Fee (Kennel application)	Annually	100.00	105.00	
52291	Annual Renewal of Kennel Licence		200.00	210.00	
52285	Inspection of restricted breed, enclosure & provisions		100.00	105.00	
52285	Inspection for exemption of limitation for number of dogs		100.00	105.00	
52285	Voluntary Surrender of Dog		no charge	no charge	
52285	Processing a 3 to 6 Dog application		100.00	105.00	
Cat Control fees					
	Registration Fees - normal	In accordance with Cat Regulations 2012			
52274	Registration of cat for one year	1 Nov - 31 Oct	20.00	20.00	
52274	Registration of cat for one year - owned by pensioner		10.00	10.00	
52274	Registration of cat for 3 years		42.50	42.50	
52274	Registration of cat for 3 years - owned by pensioner		21.25	21.25	
52274	Registration of cat for its lifetime		100.00	100.00	
52274	Registration of cat for its lifetime - owned by pensioner		50.00	50.00	
52289	Cat Replacement Tags		4.30	4.50	*
52274	Application for grant or renewal of approval to breed cats	per cat	100.00	105.00	
52274	Keeping of 3 or more cats application		100.00	105.00	
52273	Seizure and impounding of cat		129.00	136.00	
52285	Sustenance and maintenance of a cat in pound	per day or part thereof	25.00	26.00	
52285	Return impounded cat inside normal hours (from Depot)		no charge	no charge	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
52285	Return impounded cat inside normal hours (from external cat pound)		100.00	105.00	
52284	Impounding of cat afterhours (VET)		at cost	at cost	
52275	Microchipping and sterilisation - Vet		at cost	at cost	
52275	Destruction of a cat - Euthanasia by Vet		at cost	at cost	
52275	First aid treatment to cat		at cost	at cost	
52275	Voluntary Surrender of Cat		25.00	26.00	
52291	Application for Initial Licence for Cattery		200.00	210.00	
52291	Annual Renewal of Cattery Licence		131.00	138.00	
52275	Inspection for exemption of limitation for number of cats		100.00	105.00	
Impounding Fees - per day or part thereof			at cost	at cost	
52283	Horses, Cattle, Mules etc weekday	per head per day	at cost	at cost	
52283	Goats, Pigs & Sheep weekday	per head per day	at cost	at cost	
52283	Weekend/public holidays/after hours - additional loading on above rates		at cost	at cost	
52283	Contractors for Transportation of Stock		at cost	at cost	
Sustenance and Maintenance of the following -					
52285	Horses, Cattle, Mules etc	per head per day	at cost	at cost	
52285	Goats, Sheep, Pigs	per head per day	at cost	at cost	
HEALTH					
Effluent Systems <i>Heath (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974</i>					
77274	Application fee		118.00	118.00	
77275	Permit to use		118.00	118.00	
77275	Additional Inspection Fee	per hour	110.00	110.00	
Trading in public places					
77278	Application fee (applicable to all applications - except Fop)		44.00	46.00	
77278	Licence - 1 day		11.00	11.00	
77278	Licence - 1 week		60.00	63.00	
77278	Licence - 1 month		180.00	190.00	
77278	Licence - 12 months (fee applies to renewal)		1,000.00	1,058.00	
	Not for Profit Organisations (NFPO) (still require a permit)		no charge	no charge	
	Note: Food Registration / Notification Fee Also Applies				
Stallholders Permits					
77278	Application fee (applicable to all applications - except NFPO)		25.00	26.00	
77278	Single Day Permit		25.00	26.00	
77278	Weekly Permit		95.00	100.00	
77278	Monthly Permit		215.00	227.00	
77278	Annual Permit		1,075.00	1,137.00	
	Not for Profit Organisations (NFPO) (still require a permit)		no charge	no charge	
Public Events					
132255	Events Application (Non-refundable) - To be lodged minimum 8 weeks prior to event	per event	50.00	53.00	*
132255	Event Permit - Category 1 (less than 200 patrons)	per event	no charge	no charge	*
132255	Event Permit - Category 2 (up to 3000 patrons)	per event	50.00	53.00	*
132255	Event Permit - Category 3 (up to 5000 patrons)	per event	100.00	105.00	*
132255	Event Permit - Category 4 (5000+ patrons, high risk or multi weekend)	per event	150.00	160.00	*
132255	Application Fee - requiring multiple approvals		165.00	175.00	*



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
77278	Event Stallholder - Multiple Food	one single fee for event with multiple stallholders	100.00	105.00	*
77278	Event Stallholder - Multiple Non Food	one single fee for event with multiple stallholders	50.00	53.00	*
77278	Event Stallholder - amusements rides	one single fee for one event with multiple stallholders	120.00	130.00	*
77278	Reg 18 - Application for an Event Noise Exemption	Form to be completed	1,000.00	1,058.00	
77278	Late Payment Fee - Reg 18 Application		250.00	265.00	
132255	Late Processing Fee - Event Application (applications to be submitted 7 days period to event occurring)	per application	150.00	160.00	*
132255	Late Processing Fee - Event Stallholder Application (applications to be submitted 7 days prior to the event occurring)	per application	150.00	160.00	*
132255	Events - Non Compliance Fee	per event	300.00	317.00	*
132255	Event Amenity Cleaning Service	per hour	at cost	at cost	*
132255	Supply of additional bins for events	per bin	at cost	at cost	*
Alfresco					
77278	Application Fee		27.00	29.00	
77278	Eating in public places licence renewal	Annually	270.00	285.00	
	- includes two (2) tables and eight (8) chairs				
77278	Extra table and four (4) chairs subject to approval	Annually	28.00	30.00	
Waste Disposal					
109269	York Residents Liquid Waste disposal fee - septic ponds	per litre	0.10	0.10	
109269	Regional Liquid Waste disposal fee	per litre	0.14	0.15	
Waste Transfer Station					
109274	Domestic Waste from outside the Shire of York	min charge	38.00	40.00	
	- exceeding 1.8m x 1.2m	m3	75.00	79.00	
	Motor oils from outside the Shire of York >30 litres	per litre	0.28	0.30	
	only if poured into waste oil facility & container disposed of				
Bees (Local Laws)					
77277	Permit Fee		58.00	61.00	
77277	Site inspection fee		45.00	48.00	*
Caravan Parks & Camping Grounds <i>Caravan Parks & Camping Grounds Regulations 1997 - Schedule 3</i>					
77277	Application for grant or renewal of licence - reg. 45	min charge annually	200.00	200.00	
77277	Long Stay	per site per annum		6.00	
77277	Short Stay & Transit	per site per annum		6.00	
77277	Camp Site	per site per annum		3.00	
77277	Overflow	per site per annum		1.50	
77277	Additional fee for renewal after expiry - reg. 53		20.00	20.00	
77277	Temporary Licence - reg. 54		100.00	100.00	
77277	Transfer of licence - reg 55		100.00	100.00	
Other Health Licences and Fees					
77277	Lodging House Licence - application and renewal	Annually	220.00	233.00	
77277	Copy of any type of Analysis Certificate Section 246ZJ Act		40.00	42.00	
77277	Bacteriological analysis		95.00	100.00	*
77277	Chemical analysis for determination of Potable water	as per contractors fees	at cost	at cost	
77277	All other water samples (pools/dams/lakes etc)	per sample	95.00	100.00	*
Gaming/Liquor fees					
77277	Liquor Act Certification - Environmental Health		75.00	79.00	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
77277	Gaming Act Certification- Public Building Health approval		75.00	79.00	
77277	Reissue, replacement or issue amended Certificates of Licence, registration or other approval documents		45.00	48.00	
Properties and Premises Activity					
77277	Application for Day and Child Care inspection and report		75.00	79.00	
77277	Application for Hairdressing Premises including Mobile		75.00	79.00	
Public Buildings					
77277	Public Buildings - Low Risk Premises Application Fee		215.00	227.00	
77277	Public Building - High Risk Premises Application Fee		940.00	995.00	
77277	Public Buildings - Circus/Outdoor Entertainment Application Fee		160.00	169.00	
77277	Food Vehicles all classes Inspection fee		160.00	169.00	
77277	Notification of Food Business	Once off	70.00	74.00	
77277	Registration of Food Business	Once off	210.00	222.00	
77271	Food Business - Annual Surveillance and Monitoring Fee	Annually	195.00	206.00	*
TBA	Environmental Health Officer	per hour	120.00	127.00	*
Offensive Trades Health (Offensive Trades Fees) Regulations 1976					
77277	Slaughterhouses	Annually	298.00	298.00	
77277	Piggeries	Annually	298.00	298.00	
77277	Manure Works	Annually	211.00	211.00	
77277	Laundries, dry-cleaning establishments	Annually	147.00	147.00	
77277	Knackeries	Annually	298.00	298.00	
77277	Poultry processing establishments	Annually	298.00	298.00	
77277	Poultry farming	Annually	298.00	298.00	
77277	Rabbit farming	Annually	298.00	298.00	
77277	Shellfish & crustacean processing establishment	Annually	298.00	298.00	
77277	Any other offensive trade not listed	Annually	298.00	298.00	
TOURISM AND AREA PROMOTION					
Guided Tours					
132255	Town Hall - per person	per person	7.50	7.95	*
132255	Group (10+) and Concession rate	per person	6.50	6.85	*
132255	Companion Card holders	per card holder	at cost	at cost	
132255	Town Tours - Walking	per person	13.00	13.75	*
132255	Group (10+) and concession rate	per person	10.00	10.50	*
132255	Companion Card holders	per card holder	at cost	at cost	
Brochure Advertising					
132252	Digital advertising	per advert	105.00	110.00	*
132252	Basic Advertising - enhanced listing	per 10x5 ad	400.00	423.00	*
132252	Standard Advertising - branded advertisement	per 10x5 ad	450.00	476.00	*
132252	Premium Advertising - double size branded advertisement	per 10x10 ad	745.00	788.00	*
132252	Priority placement - additional to any of the above	position of choice	120.00	127.00	*
BUILDING					
Private Swimming Pool Inspections					
133210	Pool Inspection Fee	per annum	37.50	39.00	
	Follow-up inspection/s if required		75.00	79.00	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
Building Applications					
	Certified application for a building permit (s. 16(l)) –				
133204	(a) for building work for a Class 1 or Class 10 building or incidental structure		0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	
133204	(b) for building work for a Class 2 to Class 9 building or incidental structure		0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	
133204	Uncertified application for a building permit (s. 16(l))				
	Application for a demolition permit (s. 16(l)) –				
133205	(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure		110.00	110.00	
133205	(b) for demolition work in respect of a Class 2 to Class 9 building		\$110.00 for each storey of the building	\$110.00 for each storey of the building	
133204	Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))		110.00	110.00	
Occupancy Permits, Building Approval Certificates Building Regulations 2012			at cost	at cost	
133204	Application for an occupancy permit for a completed building (s. 46)		110.00	110.00	
133204	Application for an occupancy permit for an incomplete building (s. 47)		110.00	110.00	
133204	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)		110.00	110.00	
133204	Application for a replacement occupancy permit for permanent change of the building's use or classification (s. 49)		110.00	110.00	
133204	Application for an occupancy permit or building approval certificate for registration of strata scheme or plan of re-subdivision (s. 50(1) or (2))		\$11.60 for each strata unit covered by the application, but not less than \$115.00	\$11.60 for each strata unit covered by the application, but not less than \$115.00	
133204	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))		0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00	
133204	Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done (s. 51(3))	as per regs	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00	
133204	Application to replace an occupancy permit for an existing building (s. 52(1))	as per regs	110.00	110.00	
133204	Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s. 52(2))	as per regs	110.00	110.00	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
133204	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	as per regs	110.00	110.00	
Other Applications			at cost	at cost	
133204	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	as per regs	2,160.15	2,160.15	
Hoarding Licence			at cost	at cost	
133206	\$105.00 plus \$1 per month or part of month per sqm of street	as per regs	105.00	110.00	
Other Building Control Fees & Charges			at cost	at cost	
T7	Bond - Footpath damage		2000.00	2116.00	
T7	Bond - Kerbing damage		1500.00	1587.00	
133210	Document/Plan search fee		70.00	74.00	*
133210	Photocopying of Building Plans - Commercial		135.00	143.00	*
133210	Photocopying of Building Plans - Domestic		70.00	74.00	*
133210	Application for approval of battery powered smoke alarms		190.00	201.00	
133210	Electric Fence Licence Abutting Residential - Application		60.00	63.00	*
133210	Electric Fence Licence Abutting Residential - Annual Fee		30.00	32.00	*
133204	Application for a Variation to a Local Law		160.00	169.00	
133210	Building Surveyor / Development Services Coordinator	per hour	120.00	127.00	*
133210	Administration Officer Fee	per hour		70.00	*
TOWN PLANNING Town Planning Scheme Amendments and associated hourly rates and expenses.					
Planning Services & Professional Advice					
	Consultant/s	inclusive of Heritage Advice	at cost	at cost	*
Planning Applications					
	Development Application				
	- Not Commenced				
106202	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -				
	(a) not more than \$50 000	as per regs	147.00	147.00	
	(b) more than \$50 000 but not more than \$500 000	as per regs	0.32% of the estimated cost of development	0.32% of the estimated cost of development	
	(c) more than \$500 000 but not more than \$2.5 million	as per regs	\$1 700 + 0.257% for every \$1 in excess of \$500,000	\$1 700 + 0.257% for every \$1 in excess of \$500,000	
	(d) more than \$2.5 million but not more than \$5 million	as per regs	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	
	(e) more than \$5 million but not more than \$21.5 million	as per regs	\$12 633 + 0.123% for every \$1 in excess of \$5 million	\$12 633 + 0.123% for every \$1 in excess of \$5 million	
	(f) more than \$21.5 million	as per regs	34,196.00	34,196.00	
	- Commenced				
106202	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out				
		as per regs	The relevant fee above plus, by way of penalty, twice that fee	The relevant fee above plus, by way of penalty, twice that fee	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
106202	- Planning Approval Amendments	as per regs	50% of the initial application fee as determined by the relevant permit authority, but not more than \$295.00	50% of the initial application fee as determined by the relevant permit authority, but not more than \$295.00	
Application for Change of Use or for an alteration, extension or change of non-conforming use					
106202	- Not Commenced Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced	as per regs	295.00	295.00	
106202	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	as per regs	885.00	885.00	
106200	Advertising in local paper and mail out (Development Applications)		340.00	360.00	
106200	All other advertising at cost		at cost	at cost	
Mid-West Wheatbelt Development Assessment Panels					
106202	Development Assessment Panels - Dependant on value of development and additional to planning fees.				
	(a) not less than \$2 million and less than \$7 million		4,548.00	5,815.00	
	(b) not less than \$7 million and less than \$10 million		7,021.00	8,977.00	
	(c) not less than \$10 million and less than \$12.5 million		7,639.00	9,767.00	
	(d) not less than \$12.5 million and less than \$15 million		7,857.00	10,045.00	
	(e) not less than \$15 million and less than \$17.5 million		8,075.00	10,324.00	
	(f) not less than \$17.5 million and less than \$20 million		8,294.00	10,604.00	
	(g) \$20 million or more		8,511.00	10,883.00	
Extractive Industries - Development Applications					
106202	- Not Commenced Determining a development application for an extractive industry where the development has not commenced or been carried out	as per regs	739.00	739.00	
106202	- Commenced Determining a development application for an extractive industry where the development has commenced or been carried out	as per regs	2,217.00	2,217.00	
Extractive Industry Licence					
139255	Initial Application		550.00	550.00	
139255	Renewal Application Less than 5ha	per year	350.00	350.00	
139255	Renewal Application More than 5ha	per year	750.00	750.00	
	This refers to the area under the extractive industry licence and not the planning consent which may cover a greater area				
T5	Bond (sand)	per hectare	TBA on site	TBA on site	
T5	Bond (stone or gravel)	per hectare	TBA on site	TBA on site	
	Road Contributions		as per policy	as per policy	
	Transfer of licence fee/per application		300.00	300.00	
Subdivision Clearance					
106204	Not more than 5 lots	per lot	73.00	73.00	
106204	More than 5 lots but not more than 195 lots		\$73 per lot for the first 5 lots and then \$35 per lot	\$73 per lot for the first 5 lots and then \$35 per lot	
106204	More than 195 lots		7,393.00	7,393.00	
T20	Standard Crossover Bond for Subdivision Clearance	calculated as total cost of works plus 20% and GST	TBA on site	TBA on site	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
Home Occupation and Home Business - Development Application					
106202	- Not Commenced Determining an initial application for approval of a home occupation where the home occupation has not commenced		222.00	222.00	
106202	- Commenced Determining an initial application for approval of a home occupation where the home occupation has commenced		666.00	666.00	
Application for Renewal of Home Occupation or Business					
106202	- Not Expired Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires		73.00	73.00	
106202	- Expired Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired		219.00	219.00	
Carparking					
106212	Cash in Lieu per bay in accordance with planning approval		5,747.00	6,080.00	
Other Town Planning Fees and Charges					
106201	Printed copy of Scheme Text - available online		50.00	53.00	
106201	Printed copy of Local Planning Strategy - available online		50.00	53.00	
106201	All direct costs such as advertising, map preparation etc		at cost	at cost	
106201	Providing a Zoning Certificate	Planning & Development Regulations 2009	73.00	73.00	
106201	Replying to a property settlement questionnaire - additional information to request with rates	Planning & Development Regulations 2009	73.00	73.00	
106201	Property documents and plan search per hour (Photocopying charge not included)		64.00	68.00	
106206	Providing written planning advice	Planning & Development Regulations 2009	73.00	73.00	
106202	Section 40 (Liquor Licence) and Section 55 (Gaming) Certificates	Planning & Development Regulations 2009	73.00	77.00	
106202	Certificate of Title		30.00	32.00	
106209	Application for permanent Road Closure		250.00	265.00	
106201	Scheme Amendment Plan	Fee estimates are to be calculated on a hourly basis, based on the maximum hourly rates set out in the Planning and Development Regulations 2009 for Town Planning Scheme Amendments. The full fee estimate is payable at the time of application. Actual costs will be payable upon the finalisation or discontinuation of the plan/amendment.	as calculated - see conditions	as calculated - see conditions	
106201	Structure Plan	Fee estimates are to be calculated on a hourly basis, based on the maximum hourly rates set out in the Planning and Development Regulations 2009 for Town Planning Scheme Amendments. The full fee estimate is payable at the time of application. Actual costs will be payable upon the finalisation or discontinuation of the plan/amendment.	as calculated - see conditions	as calculated - see conditions	



Fees and Charges 2023/24

COA/T#	ITEM	Condition/ Frequency	2022/23	2023/24	Incl GST
106201	Local Development Plan	Fee estimates are to be calculated on a hourly basis, based on the maximum hourly rates set out in the Planning and Development Regulations 2009 for Town Planning Scheme Amendments. The full fee estimate is payable at the time of application. Actual costs will be payable upon the finalisation or discontinuation of the plan/amendment.	as calculated - see conditions	as calculated - see conditions	
PRIVATE WORKS - Equipment is not available for private hire					
Deposits of 50% to be paid prior to commencement of works. Hire time commences from mobilisation of plant item Weekends & Public Holidays add \$40.00 per hour to all rates.					
Signs					
133209	Application for signs		40.00	42.00	*
133208	Directional signs purchase		250.00	265.00	*
133208	Installation of signs		200.00	210.00	*
Banner Poles - Avon Tce, Henrietta St and Panmure Rd					
132254	Private promotions or advertising	per month (maximum 4 weeks)	25.00	26.00	*
132254	Private promotions or advertising	Installation and removal fee per banner	200.00	210.00	*
	Advertising Community Groups	per month (maximum 6 weeks)	no charge	no charge	
Information Bay - Signs					
133209	Application for signs		35.00	37.00	*
	Owner to supply sign and be responsible for maintenance		-	-	
133209	Installation of signs or taking down for repairs etc.		200.00	210.00	*

8 CLOSURE

The Shire President thanked everyone for their attendance and closed the meeting at 5.07pm.

The minutes were confirmed by the Council as a true and accurate record at the Council Meeting held on 26 September 2023.

*SHIRE PRESIDENT
Cr Denese Smythe*