



## NOTICE OF MEETING

Dear Councillors

I respectfully advise that the SPECIAL COUNCIL MEETING will be held in Council Chambers, York Town Hall, York on Tuesday, 6 August 2024, commencing at 5:00pm.

MEETING AGENDA ATTACHED

*Chris Linnell*

CHRIS LINNELL  
CHIEF EXECUTIVE OFFICER  
Date: 5 August 2024

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**MISSION STATEMENT**  
*"Building on our history to create our future"*

**Local Government Act 1995 (as amended)****Part 1 Introductory Matters**

## 1.3. Content and intent

- (1) This Act provides for a system of local government by —
  - (a) providing for the constitution of elected local governments in the State;
  - (b) describing the functions of local governments;
  - (c) providing for the conduct of elections and other polls; and
  - (d) providing a framework for the administration and financial management of local governments and for the scrutiny of their affairs.
- (2) This Act is intended to result in —
  - (a) better decision making by local governments;
  - (b) greater community participation in the decisions and affairs of local governments;
  - (c) greater accountability of local governments to their communities; and
  - (d) more efficient and effective local government.
- (3) In carrying out its functions a local government is to use its best endeavours to meet the needs of the current and future generations through an integration of environmental protection, social advancement and economic prosperity.

**Part 2 Constitution of Local Government****Division 2 Local Governments and Councils of Local Governments**

## 2.7 The Role of Council

- (1) The Council —
  - (a) directs and controls the Local Government's affairs; and
  - (b) is responsible for the performance of the Local Government's functions.
- (2) Without limiting subsection (1), the Council is to —
  - (a) oversee the allocation of the Local Government's finances and resources; and
  - (b) determine the Local Government's policies.

**Meetings generally open to the public**

- 5.1.** (1) Subject to subsection (2), the following are to be open to members of the public —
- (a) all council meetings; and
  - (b) all meetings of any committee to which a local government power or duty has been delegated.
- (2) If a meeting is being held by a council or by a committee referred to in subsection (1) (b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —
- (a) a matter affecting an employee or employees;
  - (b) the personal affairs of any person;
  - (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
  - (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
  - (e) a matter that if disclosed, would reveal —
    - (i) a trade secret;
    - (ii) information that has a commercial value to a person; or
    - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
  - (f) a matter that if disclosed, could be reasonably expected to —

- (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
  - (ii) endanger the security of the local government's property; or
  - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
  - (g) information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and
  - (h) such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.



## G 10 PUBLIC QUESTION TIME

### Policy Statement

- 1.0 "Public Question Time" will be limited to 15 minutes\*. The Council may exercise a discretion to extend the time by resolution if required. If there are questions remaining unasked at the expiration of the time allotted members of the public will be asked to submit their questions in writing to the Chief Executive Officer who will provide a written reply with the response placed in the Agenda of the next Ordinary Meeting of the Council.

*\*A minimum of 15 minutes is provided by Regulation 6(1) of the Local Government (Administration) Regulations 1996 (Section 5.24 of the Local Government Act 1995)*

- 2.0 Questions may be asked at the Ordinary Council Meeting and any Committee meeting on any matter affecting the Council and the Shire's operations. Questions submitted to Special Meetings of the Council will be restricted to the subject matter of the meeting.
- 3.0 Each questioner will be limited to two (2) questions. Statements or long preamble are not permitted.
- 4.0 People wishing to ask questions will be encouraged to put their questions in writing or in a prescribed form and submit them to the Chief Executive Officer prior to 10 am on the day of the meeting. This allows for an informed response to be given at the meeting. Oral questions are permitted.
- 5.0 Priority will be given to questions about matters on the agenda for the meeting and which are submitted in accordance with 4.0 above.
- 6.0 Every person who wishes to ask a question must identify themselves and register with a Council Officer immediately prior to the meeting. Subject to 5.0 above questions will be taken in the order in which people register.
- 7.0 Questions containing offensive remarks, reference to the personal affairs or actions of Elected Members or staff, or which relate to confidential matters or legal action will not be accepted. Questions that the Presiding Member considers have been answered by earlier questions at the meeting or earlier meetings may not be accepted.
- 8.0 On receipt of a question the Presiding Member may answer the question or direct it to the Chief Executive Officer to answer. If the question is of a technical nature the Chief Executive Officer may direct the question to a senior technical officer present. If the question requires research, it will be taken on notice.
- 9.0 There will be no debate on the answers to questions.
- 10.0 A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.
- 11.0 Public Question Time guidelines incorporating this policy are being prepared and will include information on the other methods of enquiry that are available to members of the public to obtain information from the Shire.

Adopted 21 October 2013  
Amended 17 September 2015  
Amended 23 November 2015  
Reviewed 24 October 2016  
Reviewed 25 November 2019







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**1 OPENING**

## 1.1 Declaration of Opening

## 1.2 Acknowledgement / Disclaimer

The Shire President advises 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

## 1.4 Announcement of Visitors

## 1.5 Declarations of Interest that Might Cause a Conflict

Councillors/Staff are reminded of the requirements of s5.65 of the *Local Government Act 1995*, to disclose any interest during the meeting when the matter is discussed and also of the requirement to disclose an interest affecting impartiality under the Shire of York's Code of Conduct.

<b>Name</b>	<b>Item No &amp; Title</b>	<b>Nature of Interest (and extent, where appropriate)</b>

## 1.6 Declaration of Financial Interests

A declaration under this section requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the matter the subject of the declaration.

Other members may allow participation of the declarant if the member further discloses the extent of the interest and the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

<b>Name</b>	<b>Item No &amp; Title</b>	<b>Nature of Interest (and extent, where appropriate)</b>

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**1.7 Disclosure of Interests that may affect Impartiality**

Councillors and staff are required (Code of Conduct), in addition to declaring any financial interest, to declare any interest that might cause a conflict. The member/employee is also encouraged to disclose the nature of the interest. The member/employee must consider the nature and extent of the interest and whether it will affect their impartiality. If the member/employee declares that their impartiality will not be affected then they may participate in the decision making process.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

**2 ATTENDANCE**

2.1 Members

2.2 Staff

2.3 Apologies

2.4 Leave of Absence Previously Approved

2.5 Number of People in the Gallery at Commencement of 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.

3.1 Written Questions – Current Agenda

3.2 Public Question Time

#### **4 APPLICATIONS FOR LEAVE OF ABSENCE**

#### **5 PRESENTATIONS**

5.1 Petitions

5.2 Presentations

5.3 Deputations

5.4 Delegates' Reports

#### **6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

## 7 OFFICER'S REPORTS

### SY070-08/24 REQUEST FOR NEW MULTI-YEAR FUNDING AGREEMENT - YORK AGRICULTURAL SOCIETY

File Number:	4.7710
Author:	Sam Good, Manager Community & Place
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	25 May 2021 (080521)
Disclosure of Interest:	Nil
Appendices:	1. York Ag Society Application - Confidential

#### NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

#### PURPOSE OF REPORT

This report presents the request for the renewal of the multi-year funding agreement (MFA) with the York Agricultural Society (YAS) for Council's consideration.

#### BACKGROUND

Most local governments in Western Australia provide a mechanism for the support of community, business and economic activities. Policies C3 - Community Funding: Grants and Sponsorship and C4 - Sponsorship of Tourism Events provide the parameters for considering applications for support.

In certain circumstances Council has resolved to provide multi-year funding to organisations and/or events that have a demonstrated capacity to contribute to the Shire's objectives annually, and over an extended period.

In accordance with the above policies, multi-year funding agreements can be offered for a maximum of three (3) years and formalised through a written multi-year funding agreement which outlines the obligations of each of the parties.

The multi-year funding agreement for the YAS was considered by Council at its May 2021 Ordinary Meeting, where it was resolved (080521):

***"That Council:***

- 1. Authorises the Chief Executive Officer to renew multi-year funding agreements for the following activities and events that occur on an annual basis to commence following the adoption of the 2021/22 financial budget:***
  - York Agricultural Society – York Show (\$11,000)***
  - Premiere Events – York Motorcycle Festival (\$22,500)***
- 2. Authorises the Chief Executive Officer to negotiate new funding agreements for the following activities and events that occur on an annual basis to commence following the adoption of the 2021/22 financial budget:***
  - York Veteran Car Club – York Motor Show (\$10,000)***
  - York RSL – ANZAC day (\$3,000)***

3. **Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the funding agreements.**
4. **Approves the Shire President and Chief Executive Officer to engross the final agreements.**
5. **Requests the Chief Executive Officer to include the above amounts in the 2022/23 and 2023/24 financial years budgeting process."**

### COMMENTS AND DETAILS

As part of the 2024 acquittal process, the YAS are seeking renewal of their MFA for the next three (3) years from 2024/25 to 2026/27.

The YAS' previous agreement, which expired at the end of June 2024, provided funding as outlined below.

TABLE 1.

RECIPIENT	START	EXPIRY	PROVISIONS (All amounts are ex GST)
YAS	1 July 2021	30 June 2024	\$11,000 per annum paid as milestone payments (90% & 10% on successful acquittal) Financial contribution for the annual York Show

With regards to the YAS' renewal application, it is noted the YAS use funding from the Shire of York specifically for the fireworks display and for generators and technicians to power the Show. Lack of power to outdoor areas at the Forrest Oval Precinct is problematic, limiting the layout of the Show and incurring additional expense. As such, the amount being requested in this renewal application is substantially more per annum than previous years' allocations i.e approximately an additional 40% in the first year, plus an additional 5% in each of the following two (2) years thereafter, totalling \$57,690 over the three (3) year period.

Officers have investigated upgrading the power supply at the Forrest Oval Precinct to negate the need for generators and technical staff. While further conversation needs to be held with the YAS, the Shire has received a quote of \$14,085 excluding GST and trenching works for the installation of two (2) 3 phase power domes to support the Show and other similar activities. Should this be installed prior to Year 1 of the agreement, funding support to the YAS could be reduced to fireworks only, and in-kind power supply. This would result in a saving of between \$10,000 - \$18,000 over the three (3) years of the agreement. This saving would be reduced if the upgrade could not be delivered by Year 1 however would still see savings across this and future agreements. Officers recommend supporting the application as it stands but allowing for a reduction in funding when the power installation is complete.

The YAS are no longer registered for GST and this would need to be updated in a new agreement.

The proposed funding agreement with the YAS is outlined in below.

TABLE 2.

YAS PROPOSED MFA 2025 - 2027			
FINANCIAL YEAR	SPONSORSHIP	FIRST PROGRESS PAYMENT (80%)	FINAL PAYMENT ON ACQUITTAL (20%)
2024/25	\$18,300 ex GST	August 2024	1 June 2025 or earlier upon successful acquittal
2025/26	\$19,215 ex GST	July 2025	1 June 2026 or earlier upon successful acquittal
2026/27	\$20,175 ex GST	July 2026	1 June 2027 or earlier upon successful acquittal

A copy of the YAS' application is presented in confidential Appendix 1.



**OPTIONS**

Council has the following options:

- Option 1:** Council could choose to support the Officers' recommendations as presented.
- Option 2:** Council could choose to seek further details from applicant prior to a resolution. Officers do not recommend this option as it is likely to delay the delivery of the proposed programs and create uncertainty regarding the funding required to deliver the outcomes intended.
- Option 3:** Council could choose to reduce the amounts of funding. Officers do not recommend this option as it could result in reduced program outcomes or some events or programs not proceeding as intended.
- Option 4:** Council could choose to reject the applications for funding as presented.

Option 1 is the recommended option.

**IMPLICATIONS TO CONSIDER****Consultative**

Officers have engaged with the applicant where required or as detailed in this report and provided opportunity to discuss proposals prior to the application being submitted.

**Strategic**Strategic Community Plan 2020-2030

- Goal 1: The Place to Be  
To be a close-knit community, full of life, in a welcoming and accessible place for all.
- 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**

- C3 Community Funding; Grants & Sponsorship
- C4 Sponsorship of Tourism Events

**Financial**

The previous 2023/24 budget included the following budget allocations for MFA, totalling \$21,000.

**TABLE 6.**

<b>BUDGET ALLOCATION</b>	<b>GL ACCOUNT</b>	<b>AVAILABLE FUNDING</b>
MFA Ag Society	132150	\$11,000
Multi-Year Funding	132144	\$10,000
<b>Total Funding Pool Available</b>		<b>\$21,000</b>

While the 2024/25 Budget is to be adopted as part of this Agenda, allowances have been made to cater for these funding amounts without increase on previous years.

**Legal and Statutory**

All Council supported events need to comply and be assessed against any statutory policies and legislation. Events funded through the community funding round still require applications and assessment in accordance with the Shire's events approvals process ahead of the event occurring.

**Risk Related**

Should Council choose not to enter into multi-year funding agreements for recurring activities and event, this poses a reputational risk which is considered moderate to high in this particular instance and a potential financial risk which is rated as moderate. Entering into agreements ensures that the expectations on both parties are clear and reduces the risk to ratepayer funds.

**Workforce**

The scope of this report can be managed utilising existing resources.

**VOTING REQUIREMENTS**

**Absolute Majority: No**

**RECOMMENDATION**

That, with regard to the Request for new Multi-Year Funding Agreement - York Agricultural Society, Council:

1. Receives the request for multi-year funding from the York Agricultural Society, as presented in confidential Appendix 1.
2. Requests the Chief Executive Officer to negotiate a multi-year funding agreement with the York Agricultural Society under the following conditions:
  - a. The Agreement will commence on 1 July 2024 and expire on 30 June 2027.
  - b. The amount of sponsorship will be provided in accordance with the table below:

FINANCIAL YEAR	SPONSORSHIP	FIRST PROGRESS PAYMENT (80%)	FINAL PAYMENT ON ACQUITTAL (20%)
2024/25	\$18,300 ex GST	August 2024	1 June 2025 or earlier upon successful acquittal
2025/26	\$19,215 ex GST	July 2025	1 June 2026 or earlier upon successful acquittal
2026/27	\$20,175 ex GST	July 2026	1 June 2027 or earlier upon successful acquittal

- c. Payment will be subject to all milestone conditions of the Agreement being met on an annual basis.
  - d. That the agreement acknowledges the intent to upgrade the power supply at the Forrest Oval Precinct during the life of the agreement which will result in a renegotiation of the multi-year funding agreement.
3. Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the multi-year funding agreement prior to signing.
4. Authorises the Shire President and Chief Executive Officer to engross the final multi-year funding agreement.
5. Directs the Chief Executive Officer to include the above agreed amounts in the 2024/25 - 2026/27 budgeting process, subject to the renegotiation of the agreement in future years in accordance with point 2d.

**SY071-08/24 PENALTY INTEREST CHARGES, RATES PAYMENT OPTIONS, INSTALMENT INTEREST AND INSTALMENT ADMINISTRATION CHARGES 2024/25**

<b>File Number:</b>	<b>4.0473; 4.6082</b>
<b>Author:</b>	<b>Codey Redmond, Manager Finance</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>Nil</b>

**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 2024/25 financial year.

**BACKGROUND**

Council is required to adopt the proposed rate of penalty interest on rates and other charges incorporated into the 2024/25 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 was 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 August 2024.

**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 2024/25 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 2024/25 financial year, based on the rates notices being distributed on circa 14 August 2024, is as follows:

Payment in Full	18 September 2024
First Instalment	18 September 2024
Second Instalment	18 November 2024
Third Instalment	20 January 2025
Fourth Instalment	20 March 2025

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

**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**

F1 Revenue Collection

F10 Financial Hardship – Rates - Charges

**Financial**

Estimated revenue from instalment interest charges amounts to \$27,000 and \$21,906 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 2024/25 budget adoption, Council operations and capital projects proposed for 2024/25.

**Workforce**

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

**VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RECOMMENDATION**

That, with regard to Penalty Interest Charges, Rates Payment Options, Instalment Interest and Instalment Administration Charges 2024/25, Council:

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

Payment in Full	18 September 2024
-----------------	-------------------
  - b. **Four Instalment Payment Option**

First Instalment	18 September 2024
Second Instalment	18 November 2024
Third Instalment	20 January 2025
Fourth Instalment	20 March 2025
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.

**SY072-08/24 ADOPTION OF THE ANNUAL BUDGET FOR THE FINANCIAL YEAR ENDING 30 JUNE 2025**

<b>File Number:</b>	<b>4.0473</b>
<b>Author:</b>	<b>Codey Redmond, Manager Finance</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Draft Shire of York 2024-25 Statutory Budget <a href="#">↓</a></b>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

This report presents the 2024/25 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 2024/25 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 and the minor review adopted October 2023. 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 2024/25 Annual Budget****1. Rate yield increase 5.67%**

The final draft budget, as presented in Appendix 1, has been prepared with a 5.4% Rate in the Dollar (RiD) increase for GRV and a -17% 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. The minimum payment for both rating categories has been set at \$1,395. 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 2024/25 Annual 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 will also be included in future budgets.

b. Reserves and Grant Funding

The budget has been funded in part by Reserves and Government grants totalling \$696,969.

The proposed 2024/25 Annual Budget has predicted a net carried forward balance of \$760,235. 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 2024. Some notable items included in the 2024/25 Annual Budget are:

1. Advance Payment of the 2024/25 Financial Assistance Grants - \$1,777,454

The Shire received \$1,777,454 from the Commonwealth in June 2024 in advance for the 2024/25 financial year. This amount will be carried forward in the surplus and is therefore not reflected in the Statement of Comprehensive Income. A further 20% of Financial Assistance Grants has been recognised as income and will be received in the 2024/25 financial year. It can be noted that receiving these advance payments significantly skews the budgeted operating position.

2. Capital Plant Purchases - \$1,429,000

The 2024/25 Annual Budget includes new plant purchases identified within the reviewed Plant Replacement Program. This includes major purchases such as a new grader, roller and two tipper. Purchases are offset by sale costs of these items.

3. Capital Roads Program - \$3,144,000

Capital planned works on roads in 2024/25 total \$3,144,000. This amount includes projects identified to be carried forward from the 2023/24 financial year such as Quellington and Goldfields Roads as well as Blackspot projects, and round two of the Access and Inclusion Upgrades. The ongoing delay in clearing permits required for road construction works to be undertaken is responsible for the majority of the roads carry forward. The program currently excludes the Light Industrial Area upgrades which will be incorporated into the budget when funding agreements are in place.

4. Aquatic Facility Upgrades \$414,954

Allowances have been made to commence design work on the Aquatic Facility Upgrade following selection of the preferred site. An amount of \$200,000 has been allocated towards design work which is expected to commence in the second half of the financial year and a further \$214,954 directed towards Reserves to fund future construction.

5. Avon Terrace Access and Inclusion Improvements \$200,000

Due to higher than expected contractor costs a portion of the upgrades to Avon Terrace had to be delayed until the 2024/25 financial year. This allocation will allow these important footpaths and crossing works to continue in the coming year.

6. Reserve Transfers

As part of the Shire's commitment to future sustainability the following amounts have been transferred into Reserve funds in addition to the Bridget Reserve transfer detailed at point 4. Aquatic Facility Upgrades.

- Bridge Reserve \$120,000
- Building Reserve \$145,000

- Pioneer Memorial Lodge Reserve \$60,000
- Plant Reserve \$139,954

The above amounts are to assist in the delivery of the Shire's asset management plans and for the Shire's contribution to the electrical upgrade at the Pioneer Memorial Lodge.

The 2024/25 Annual Budget has an estimated \$17,459 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 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 additional Road Construction projects.
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
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 2024/25 Annual Budget as presented in Appendix 1. This will allow timely rates billing for the 2024/25 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 2024/25 Annual Budget are as disclosed in the notes forming part of the 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 2024/25 Annual Budget proposes new positions in accordance with the organisational review conducted by the Executive Leadership Team in consultation with staff and Council during 2024/25.

### **VOTING REQUIREMENTS**

**Absolute Majority: Yes**

#### **RECOMMENDATION**

**That, with regard to Adoption of the Annual Budget for the Financial Year ending 30 June 2025, 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 2024/25 financial year.**

**SHIRE OF YORK**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
**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.

**SHIRE OF YORK  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	8,077,313	7,616,016	7,640,862
Grants, subsidies and contributions		621,696	2,150,340	386,388
Fees and charges	14	1,915,379	1,375,159	1,266,389
Interest revenue	9(a)	301,362	281,883	225,034
Other revenue		272,700	406,255	241,397
		11,188,450	11,829,653	9,760,070
<b>Expenses</b>				
Employee costs		(6,771,772)	(5,570,303)	(5,859,408)
Materials and contracts		(4,533,983)	(3,721,411)	(4,503,124)
Utility charges		(508,499)	(409,977)	(307,167)
Depreciation	6	(6,817,295)	(6,249,188)	(7,259,298)
Finance costs	9(c)	(49,335)	(52,939)	(62,706)
Insurance		(324,955)	(341,071)	(265,246)
Other expenditure		(610,559)	(789,143)	(811,729)
		(19,616,398)	(17,134,032)	(19,068,678)
		(8,427,948)	(5,304,379)	(9,308,608)
Capital grants, subsidies and contributions		3,329,753	2,193,151	3,879,505
Profit on asset disposals	5	487,397	15,806	6,400
Loss on asset disposals	5	(4,645)	(5,181)	(255,898)
		3,812,505	2,203,776	3,630,007
<b>Total comprehensive income for the period</b>		<b>(4,615,443)</b>	<b>(3,100,603)</b>	<b>(5,678,601)</b>

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

**SHIRE OF YORK**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	<b>Note</b>	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
		\$	\$	\$
Rates		8,077,313	7,200,195	7,640,862
Grants, subsidies and contributions		826,525	2,111,862	386,388
Fees and charges		1,915,379	1,375,159	1,266,389
Interest revenue		301,362	281,883	225,034
Goods and services tax received		1,047,341	797,097	588,726
Other revenue		272,700	406,255	241,397
		12,440,620	12,172,451	10,348,796
<b>Payments</b>				
Employee costs		(6,721,772)	(5,553,232)	(5,859,408)
Materials and contracts		(4,203,983)	(3,669,515)	(4,503,124)
Utility charges		(508,499)	(409,977)	(307,167)
Finance costs		(49,335)	(62,375)	(62,706)
Insurance paid		(324,955)	(341,071)	(265,246)
Goods and services tax paid		(948,883)	(828,248)	(588,726)
Other expenditure		(610,559)	(789,143)	(811,729)
		(13,367,986)	(11,653,561)	(12,398,106)
<b>Net cash provided by (used in) operating activities</b>	4	(927,366)	518,890	(2,049,310)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(1,850,000)	(1,153,379)	(1,026,304)
Payments for construction of infrastructure	5(b)	(3,630,940)	(2,463,630)	(4,504,754)
Capital grants, subsidies and contributions		3,062,018	1,602,152	3,057,098
Proceeds from sale of property, plant and equipment	5(a)	879,000	191,183	425,454
<b>Net cash (used in) investing activities</b>		(1,539,922)	(1,823,674)	(2,048,506)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(147,320)	(315,033)	(207,802)
<b>Net cash (used in) financing activities</b>		(147,320)	(315,033)	(207,802)
<b>Net (decrease) in cash held</b>		(2,614,608)	(1,619,817)	(4,305,618)
Cash at beginning of year		5,771,069	7,390,886	7,240,778
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,156,461</b>	<b>5,771,069</b>	<b>2,935,160</b>

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

**SHIRE OF YORK**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
General rates	2(a)(i) 7,053,992	6,642,543	6,662,569
Rates excluding general rates	2(a) 1,023,321	973,473	978,293
Grants, subsidies and contributions	621,696	2,150,340	386,388
Fees and charges	14 1,915,379	1,375,159	1,266,389
Interest revenue	9(a) 301,362	281,883	225,034
Other revenue	272,700	406,255	241,397
Profit on asset disposals	5 487,397	15,806	6,400
	11,675,847	11,845,459	9,766,470

**Expenditure from operating activities**

Employee costs	(6,771,772)	(5,570,303)	(5,859,408)
Materials and contracts	(4,533,983)	(3,721,411)	(4,503,124)
Utility charges	(508,499)	(409,977)	(307,167)
Depreciation	6 (6,817,295)	(6,249,188)	(7,259,298)
Finance costs	9(c) (49,335)	(52,939)	(62,706)
Insurance	(324,955)	(341,071)	(265,246)
Other expenditure	(610,559)	(789,143)	(811,729)
Loss on asset disposals	5 (4,645)	(5,181)	(255,898)
	(19,621,043)	(17,139,213)	(19,324,576)

Non cash amounts excluded from operating activities

	3(c) 6,334,543	6,238,563	7,508,796
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions	3,329,753	2,193,151	3,879,505
Proceeds from disposal of assets	5 879,000	191,183	425,454
	4,208,753	2,384,334	4,304,959

**Outflows from investing activities**

Payments for property, plant and equipment	5(a) (1,850,000)	(1,153,379)	(1,026,304)
Payments for construction of infrastructure	5(b) (3,630,940)	(2,463,630)	(4,504,754)
	(5,480,940)	(3,617,009)	(5,531,058)

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	8(a) 75,000	88,000	78,000
	75,000	88,000	78,000

**Outflows from financing activities**

Repayment of borrowings	7(a) (147,320)	(315,033)	(207,802)
Transfers to reserve accounts	8(a) (679,908)	(40,000)	(387,957)
	(827,228)	(355,033)	(595,759)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3 3,652,527	4,207,426	3,823,168
Amount attributable to investing activities	(1,610,653)	944,809	(2,049,310)
Amount attributable to financing activities	(1,272,187)	(1,232,675)	(1,226,099)
Amount attributable to financing activities	(752,228)	(267,033)	(517,759)
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3 <b>17,459</b>	<b>3,652,527</b>	<b>30,000</b>

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

**SHIRE OF YORK  
FOR THE YEAR ENDED 30 JUNE 2025  
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**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**1. 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 Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 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 11 to the annual budget.

**2023/24 actual balances**

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

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

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 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 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

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

**Judgements, estimates and assumptions**

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings
- impairment of financial assets
- estimated useful life of assets
- estimation of provisions

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV General Rate	Gross rental valuation	0.141283	1,501	25,639,702	3,622,454	11,000	3,633,454	3,419,942	3,437,255
UV General Rate	Unimproved valuation	0.007340	403	464,651,000	3,410,538	10,000	3,420,538	3,222,601	3,225,314
<b>Total general rates</b>			1,904	490,290,702	7,032,992	21,000	7,053,992	6,642,543	6,662,569
<b>(ii) Minimum payment</b>									
		\$							
GRV General Rate	Gross rental valuation	1,395.00	473	1,587,483	659,835	0	659,835	629,640	629,640
UV General Rate	Unimproved valuation	1,395.00	292	35,574,576	407,340	0	407,340	385,440	385,440
<b>Total minimum payments</b>			765	37,162,059	1,067,175	0	1,067,175	1,015,080	1,015,080
<b>Total general rates and minimum payments</b>			2,669	527,452,761	8,100,167	21,000	8,121,167	7,657,623	7,677,649
<b>(iii) Ex-gratia rates</b>									
Co-operative Bulk Handling	Tonnage				22,559	0	22,559	21,403	21,403
					8,122,726	21,000	8,143,726	7,679,026	7,699,052
Discounts (Refer note 2(d))							(66,413)	(63,010)	(58,190)
<b>Total rates</b>							8,077,313	7,616,016	7,640,862

The Shire did not raise specified area rates for the year ended 30th June 2025.

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 2024/25 financial year have been determined by Council on the basis of raising the revenue required to exceed 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.

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

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

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	18/09/2024	0	0.0%	7.0%
<b>Option two</b>				
First instalment	18/09/2024	0	0.0%	7.0%
Second instalment	18/11/2024	10	5.5%	7.0%
Third instalment	20/01/2025	10	5.5%	7.0%
Fourth instalment	20/03/2025	10	5.5%	7.0%

	<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	21,907	15,790	16,108
Instalment plan interest earned	27,000	26,708	25,772
Unpaid rates and service charge interest earned	115,362	109,161	58,262
	164,269	151,659	100,142

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

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

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2025.

**(d) Early payment discounts**

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
General Rate - GRV and UV	Rate	1.5%		\$ 66,413	\$ 63,010	\$ 58,190	Rates payment incentive applicable to those who pay rates in full by the due date.
				66,413	63,010	58,190	

**(e) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(a) 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	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	3,156,461	5,771,069	2,935,160
	1,419,012	1,722,299	1,406,168
	52,481	52,481	46,329
	4,627,954	7,545,849	4,387,657
	(1,243,213)	(863,213)	(1,145,489)
	0	(267,735)	0
7	(155,946)	(147,320)	(218,223)
	(680,904)	(680,904)	(780,260)
	(51,124)	(51,124)	(43,605)
	(2,131,187)	(2,010,296)	(2,187,577)
	2,496,767	5,535,553	2,200,080
3(b)	(2,479,308)	(1,883,026)	(2,170,080)
	17,459	3,652,527	30,000

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

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
 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	(3,142,181)	(2,537,273)	(2,895,230)
	155,946	147,320	218,223
	506,927	506,927	506,927
	(2,479,308)	(1,883,026)	(2,170,080)

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

**Items excluded from calculation of budgeted deficiency**

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

**(c) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
 Add: Loss on asset disposals  
 Add: Depreciation

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(487,397)	(15,806)	(6,400)
5	4,645	5,181	255,898
6	6,817,295	6,249,188	7,259,298
	6,334,543	6,238,563	7,508,796

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(e) 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.

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

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

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Cash at bank and on hand	274,326	2,686,714	39,930
Term deposits	2,882,135	3,084,355	2,895,230
<b>Total cash and cash equivalents</b>	<b>3,156,461</b>	<b>5,771,069</b>	<b>2,935,160</b>
Held as			
- Unrestricted cash and cash equivalents	14,280	2,966,061	39,930
- Restricted cash and cash equivalents	3,142,181	2,805,008	2,895,230
3(a)	3,156,461	5,771,069	2,935,160
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3,142,181	2,805,008	2,895,230
	3,142,181	2,805,008	2,895,230
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	8 3,142,181	2,537,273	2,895,230
Unspent capital grants, subsidies and contribution liabilities	0	267,735	0
	3,142,181	2,805,008	2,895,230
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(4,615,443)	(3,100,603)	(5,678,601)
Depreciation	6 6,817,295	6,249,188	7,259,298
(Profit)/loss on sale of asset	5 (482,752)	(10,625)	249,498
(Increase)/decrease in receivables	303,287	(485,450)	0
(Increase)/decrease in inventories	0	(6,152)	0
(Increase)/decrease in noncurrent assets held for resale	0	272,727	0
Increase/(decrease) in payables	380,000	(193,744)	0
Increase/(decrease) in unspent capital grants	(267,735)	(590,999)	(822,407)
Increase/(decrease) in employee provisions	0	(13,300)	0
Capital grants, subsidies and contributions	(3,062,018)	(1,602,152)	(3,057,098)
<b>Net cash from operating activities</b>	<b>(927,366)</b>	<b>518,890</b>	<b>(2,049,310)</b>

**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.

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land	31,500	0	0	0	0	0	0	0	0	0	31,500	(491,227)	245,454	0	(245,773)
Buildings	237,500	0	0	0	0	304,820	0	0	0	0	381,619	0	0	0	0
Furniture and equipment	152,000	0	0	0	0	12,448	0	0	0	0	78,685	0	0	0	0
Plant and equipment	1,429,000	(396,248)	879,000	487,397	(4,645)	836,111	(180,558)	191,183	15,806	(5,181)	534,500	(183,725)	180,000	6,400	(10,125)
<b>Total</b>	<b>1,850,000</b>	<b>(396,248)</b>	<b>879,000</b>	<b>487,397</b>	<b>(4,645)</b>	<b>1,153,379</b>	<b>(180,558)</b>	<b>191,183</b>	<b>15,806</b>	<b>(5,181)</b>	<b>1,026,304</b>	<b>(674,952)</b>	<b>425,454</b>	<b>6,400</b>	<b>(255,898)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	3,139,740	0	0	0	0	775,236	0	0	0	0	3,148,825	0	0	0	0
Infrastructure - drainage	51,200	0	0	0	0	271,354	0	0	0	0	240,403	0	0	0	0
Infrastructure - bridges	0	0	0	0	0	716,013	0	0	0	0	844,526	0	0	0	0
Infrastructure - park and reserves	0	0	0	0	0	0	0	0	0	0	31,000	0	0	0	0
Infrastructure - other structures	440,000	0	0	0	0	701,027	0	0	0	0	240,000	0	0	0	0
<b>Total</b>	<b>3,630,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,463,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,504,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>5,480,940</b>	<b>(396,248)</b>	<b>879,000</b>	<b>487,397</b>	<b>(4,645)</b>	<b>3,617,009</b>	<b>(180,558)</b>	<b>191,183</b>	<b>15,806</b>	<b>(5,181)</b>	<b>5,531,058</b>	<b>(674,952)</b>	<b>425,454</b>	<b>6,400</b>	<b>(255,898)</b>

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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



**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - park and reserves
Infrastructure - other structures
Right of use - buildings

**By Program**

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
795,855	755,254	583,444
47,407	43,456	50,754
496,111	454,768	345,308
4,118,190	3,775,008	4,876,276
75,695	69,387	75,217
157,786	144,637	151,817
839,445	769,492	837,947
0	0	112,300
258,748	237,186	198,177
28,058	0	28,058
<b>6,817,295</b>	<b>6,249,188</b>	<b>7,259,298</b>
110,378	101,180	121,358
150,491	137,950	75,429
3,390	3,108	2,245
93,977	86,146	62,631
13,650	12,513	12,744
914,625	838,406	775,554
5,209,141	4,775,045	5,955,319
8,579	7,864	8,652
313,064	286,976	245,366
<b>6,817,295</b>	<b>6,249,188</b>	<b>7,259,298</b>

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings	40 to 100 years
Furniture and equipment	8 to 10 years
Plant and equipment	5 to 15 years
Infrastructure roads	
- formation	not depreciated
- sealed pavement	5 to 55 years
- unsealed pavement	20 years
- road seals	25 to 60 years
- subgrade	200 years
- carparks	20 to 40 years
Infrastructure drainage	15 to 80 years
Infrastructure bridges	50 to 60 years
Infrastructure footpaths	30 to 45 years
Infrastructure other	6 to 100 years
Right-of-use assets - buildings	40 to 100 years

**AMORTISATION**

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

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

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

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments	Principal 1 July 2023	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Forrest Oval Stage 1	62	WATC	6.3%	659,307	0	(77,596)	581,711	(40,333)	732,236	0	(72,929)	659,307	(40,362)	732,256	0	(72,929)	659,327	(45,000)
Forrest Oval Stage 2	63	WATC	5.2%	78,390	0	(27,237)	51,153	(3,517)	104,269	0	(25,879)	78,390	(4,087)	104,269	0	(25,879)	78,390	(4,875)
Forrest Oval Stage 3	64	WATC	5.2%	122,278	0	(42,487)	79,791	(5,485)	162,645	0	(40,367)	122,278	(6,376)	162,644	0	(40,368)	122,276	(7,605)
Old Convent School	67	WATC	3.3%	0	0	0	0	0	175,858	0	(175,858)	0	(2,114)	175,858	0	(88,626)	107,232	(5,226)
				859,975	0	(147,320)	712,655	(49,335)	1,175,008	0	(315,033)	859,975	(52,939)	1,175,027	0	(207,802)	967,225	(62,706)

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

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

**(d) Credit Facilities**

**Undrawn borrowing facilities  
credit standby arrangements**

Bank overdraft limit  
Bank overdraft at balance date  
Credit card limit  
Credit card balance at balance date  
**Total amount of credit unused**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
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	8,420	0
<b>Total amount of credit unused</b>	<b>210,000</b>	<b>218,420</b>	<b>210,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	712,655	859,975	967,225

**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.

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	506,927	0	0	506,927	506,927	0	0	506,927	506,927	0	0	506,927
(b) Plant Reserve	516,888	139,954	0	656,842	476,688	40,000	0	516,688	476,688	40,000	0	516,688
(c) Avon River Mtce Reserve	15,426	0	0	15,426	15,426	0	0	15,426	15,426	0	0	15,426
(d) Industrial Land Reserve	134,010	0	0	134,010	134,010	0	0	134,010	134,010	0	0	134,010
(e) Refuse Site Develop Reserve	75,519	0	0	75,519	75,519	0	0	75,519	75,519	0	0	75,519
(f) Centennial Gardens Reserve	156,162	0	0	156,162	156,162	0	0	156,162	156,162	0	0	156,162
(g) Pioneer Memorial Lodge Reserve	533	60,000	0	60,533	78,533	0	(78,000)	533	78,533	0	(78,000)	533
(h) Carparking Reserve	18,623	0	0	18,623	18,623	0	0	18,623	18,623	0	0	18,623
(i) Building Reserve	75,380	145,000	0	220,380	75,380	0	0	75,380	75,380	0	0	75,380
(j) Disaster Reserve	59,281	0	0	59,281	59,281	0	0	59,281	59,281	0	0	59,281
(k) Tied Grant Funds Reserve	19,557	0	0	19,557	19,557	0	0	19,557	19,557	0	0	19,557
(l) R.S.L Memorial Reserve	12,600	0	0	12,600	12,600	0	0	12,600	12,600	0	0	12,600
(m) Greenhills Townsite Development Reserve	11,221	0	0	11,221	11,221	0	0	11,221	11,221	0	0	11,221
(n) Roads Reserve	156,884	0	0	156,884	156,884	0	0	156,884	156,884	0	0	156,884
(o) Land & Infrastructure Reserve	158,104	0	0	158,104	158,104	0	0	158,104	158,104	0	0	158,104
(p) Forrest Oval Lights Reserve	6,161	0	0	6,161	6,161	0	0	6,161	6,161	0	0	6,161
(q) Bowls Synthetic Surface Reserve	20,444	0	0	20,444	20,444	0	0	20,444	20,444	0	0	20,444
(r) Tennis Synthetic Surface Reserve	3,155	0	0	3,155	3,155	0	0	3,155	3,155	0	0	3,155
(s) Recreation Reserve	500,598	0	(75,000)	425,598	500,598	0	0	500,598	500,597	0	0	500,597
(t) Bridge Reserve	0	120,000	0	120,000	0	0	0	0	0	347,957	0	347,957
(u) Swimming Pool Reserve	90,000	214,954	0	304,954	100,000	0	(10,000)	90,000	100,000	0	0	100,000
	2,537,273	679,908	(75,000)	3,142,181	2,585,273	40,000	(88,000)	2,537,273	2,585,273	387,957	(78,000)	2,895,230

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	To be used to fund plant purchases or major capital repairs.
(c) Avon River Mtce Reserve	Ongoing	To maintain and protect the Avon River and its environs.
(d) Industrial Land Reserve	Ongoing	For the continued development and expansion of the Light Industrial Area and/or a new industrial subdivision within the Shire.
(e) Refuse Site Develop Reserve	Ongoing	To be used for ongoing maintenance and development of Council's waste management facilities.
(f) Centennial Gardens Reserve	Ongoing	To be used for further expansion and capital repairs of the existing units.
(g) Pioneer Memorial Lodge Reserve	Ongoing	To finance capital improvements and extensions to the seniors village.
(h) Carparking Reserve	Ongoing	To fund the management and control of parking facilities in accordance with Councils Parking Plan.
(i) Building Reserve	Ongoing	For the construction and major capital improvements to all Council buildings.
(j) Disaster Reserve	Ongoing	A contingency reserve to help fund recovery from any natural disaster.
(k) Tied Grant Funds Reserve	Ongoing	To segregate grant funds provided for specific projects until those projects are carried out.
(l) R.S.L Memorial Reserve	Ongoing	To provide for the upgrading of the RSL Memorial.
(m) 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.
(n) Roads Reserve	Ongoing	To provide for future road resealing requirements.
(o) Land & Infrastructure Reserve	Ongoing	For the purpose of funding the purchase of land and or buildings or the construction of buildings.
(p) Forrest Oval Lights Reserve	Ongoing	To provide for the replacement and upgrading of the Oval Lights.
(q) Bowls Synthetic Surface Reserve	Ongoing	To provide for the future replacement of Bowls synthetic surface.
(r) Tennis Synthetic Surface Reserve	Ongoing	To provide for the future replacement of Tennis synthetic surface.
(s) Recreation Reserve	Ongoing	To be used to fund capital improvements and ongoing development of recreational facilities, including sporting facilities, halls and trails.
(t) Bridge Reserve	Ongoing	To provide for the maintenance of Bridges.
(u) Swimming Pool Reserve	Ongoing	To provide for the maintenance and upgrade of the Swimming Pool.

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**9. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	159,000	146,014	141,000
Other interest revenue	142,362	135,869	84,034
	<u>301,362</u>	<u>281,883</u>	<u>225,034</u>

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	84,000	75,000	80,000
Other services	0	0	8,912
	<u>84,000</u>	<u>75,000</u>	<u>88,912</u>

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

Borrowings (refer Note 7(a))	49,335	52,939	62,706
	<u>49,335</u>	<u>52,939</u>	<u>62,706</u>

**(d) Write offs**

General rate	0	12,186	105,800
Fees and charges	2,645	0	2,645
	<u>2,645</u>	<u>12,186</u>	<u>108,445</u>

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	23,993	11,796	17,085
Meeting attendance fees	21,940	18,912	21,195
ICT expenses	2,020	2,026	2,020
Annual allowance for ICT expenses	500	212	500
	<b>48,453</b>	<b>32,946</b>	<b>40,800</b>
<b>Elected member 2</b>			
Deputy President's allowance	5,998	4,283	4,271
Meeting attendance fees	14,168	13,735	13,698
ICT expenses	2,020	2,026	2,020
Travel and accommodation expenses	500	0	500
	<b>22,686</b>	<b>20,044</b>	<b>20,489</b>
<b>Elected member 3</b>			
President's allowance	0	11,747	0
Meeting attendance fees	14,168	9,457	13,698
ICT expenses	2,020	2,014	2,020
Travel and accommodation expenses	100	0	100
	<b>16,288</b>	<b>23,218</b>	<b>15,818</b>
<b>Elected member 4</b>			
Meeting attendance fees	14,168	13,735	13,698
ICT expenses	2,020	2,026	2,020
Travel and accommodation expenses	100	0	100
	<b>16,288</b>	<b>15,761</b>	<b>15,818</b>
<b>Elected member 5</b>			
Meeting attendance fees	14,168	9,457	13,698
ICT expenses	2,020	1,395	2,020
Travel and accommodation expenses	100	0	100
	<b>16,288</b>	<b>10,852</b>	<b>15,818</b>
<b>Elected member 6</b>			
Meeting attendance fees	14,168	9,457	13,698
ICT expenses	2,020	1,395	2,020
Travel and accommodation expenses	100	0	100
	<b>16,288</b>	<b>10,852</b>	<b>15,818</b>
<b>Elected member 7</b>			
Meeting attendance fees	14,168	4,203	13,698
ICT expenses	2,020	620	2,020
Travel and accommodation expenses	100	0	100
	<b>16,288</b>	<b>4,823</b>	<b>15,818</b>
<b>Elected member 8</b>			
Meeting attendance fees	0	4,203	0
ICT expenses	0	620	0
	<b>0</b>	<b>4,823</b>	<b>0</b>
<b>Elected member 9</b>			
Meeting attendance fees	0	3,453	0
ICT expenses	0	509	0
	<b>0</b>	<b>3,962</b>	<b>0</b>
<b>Elected member 10</b>			
Meeting attendance fees	0	6,042	0
ICT expenses	0	891	0
	<b>0</b>	<b>6,933</b>	<b>0</b>
<b>Total Elected Member Remuneration</b>	<b>152,579</b>	<b>134,214</b>	<b>140,379</b>
President's allowance	23,993	23,543	17,085
Deputy President's allowance	5,998	4,283	4,271
Meeting attendance fees	106,948	92,654	103,383
ICT expenses	14,140	13,522	14,140
Annual allowance for ICT expenses	500	212	500
Travel and accommodation expenses	1,000	0	1,000
	<b>152,579</b>	<b>134,214</b>	<b>140,379</b>

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. 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:

<b>Detail</b>	<b>Balance 30 June 2024</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2025</b>
	\$	\$	\$	\$
Cash in Lieu - Public Open Space	58,422	0	0	58,422
	58,422	0	0	58,422

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

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

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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



**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
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	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	On payment and issue of the licence, registration or approval
Sale of stock	Kiosk and museum stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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.

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	100	3,516	353
General purpose funding	51,907	53,182	46,108
Law, order, public safety	16,612	19,585	26,737
Health	25,000	28,137	25,956
Education and welfare	40,054	40,057	59,294
Community amenities	1,292,765	892,063	861,144
Recreation and culture	77,600	101,900	92,658
Economic services	391,341	213,247	135,241
Other property and services	20,000	23,472	18,898
	<b>1,915,379</b>	<b>1,375,159</b>	<b>1,266,389</b>

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

**SY073-08/24 MATERIAL VARIANCE REPORTING FOR 2024/25**

<b>File Number:</b>	<b>4.0473</b>
<b>Author:</b>	<b>Codey Redmond, Manager Finance</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>Nil</b>

**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**

**RECOMMENDATION**

That, with regard to Material Variance Reporting for 2024/25, 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 2024/25 as 10% or \$10,000, whichever is the greater.

**SY074-08/24 COUNCILLORS' SITTING FEES 2024/25**

<b>File Number:</b>	<b>4.0473</b>
<b>Author:</b>	<b>Codey Redmond, Manager Finance</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>Nil</b>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

This report provides details of the proposed Councillors' Sitting Fees for the 2024/25 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.

The SAT allowances were reviewed and on 26 March 2024 new minimum and maximum payments were published for Local Government Chief Executive Officers and Elected Members in Determination 1 of 2024.

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 workshops held 11 June 2024 and 9 July 2024, and the release of the SAT's Determination, Officers have prepared the draft budget increasing the Councillors sitting fees to 80% of the new levels established by SAT for the 2024/25 financial year and 60% of the new levels for the Shire President and Deputy President

Sections 20, 21, 24 and 25 of the Determination states:

*"(20) The Tribunal has determined Elected Member attendance fees, and annual allowance ranges be increased by 4%. The Tribunal considered various submissions calling for increases, with the determined increase reflecting a variety of issues raised in the submission.*

*(21) The Tribunal maintains that Elected Members fees should be set to compensate costs for the prescribed role of an Elected Member. The role of an Elected Member was specifically described as not being a full-time occupation in parliamentary debates regarding the Local Government Amendment Act 2011 presented to the Parliament in 2011, and there has been no change in this view from Government or the Parliament as far as the Tribunal is aware.*

*(24) The Government, through the Department of Local Government, Sport and Cultural Industries (DLGSC), is looking to introduce reforms which will enable superannuation payments to be made to local government council members. The Tribunal's Determination relates only to the fees and*

*allowances provided to council members. For information related to these reforms, please refer to [Full Reform Proposals\(link is external\)](#) on the DLGSC website.*

*(25) All other allowances remain unchanged.”*

The SAT determination, released on 26 March 2024 and taking effect from 1 July 2024, stipulates Band 3 annual attendance fees be set between the range of \$8,320 and \$17,711 for a council member other than the Mayor or President, and for the Mayor or President the fee be set between a range of \$8,320 and \$27,425.

In addition, the annual allowance for the Mayor or President of a Band 3 local government is determined to be between a range of \$1,113 and \$39,988 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 2 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 2024/25 budget amounts to \$152,579 as detailed below.



TABLE 1.

Elected members remuneration	2024/25	2023/24	2022/23	2021/22
	Budget	Budget	Budget	Budget
	\$	\$	\$	\$
Meeting fees	106,948	103,383*	103,383*	102,359
President's allowance	23,993	17,085	17,085	16,916
Deputy President's allowance	5,998	4,271	4,271	4,229
Travelling expenses	0	0	0	0
Telecommunications allowance	14,140	14,140	14,140	14,000
	151,079	138,879	138,879	137,504

\*This equates to \$21,940 for Shire Presidents fees plus \$14,168 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 60% 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**

**RECOMMENDATION**

**That, with regard to Councillors' Sitting Fees 2024/25, Council:**

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

<b>Sitting Fee – Shire President</b>	<b>\$21,940</b>
<b>Sitting Fee – Councillors x6</b>	<b>\$14,168</b>
<b>Allowance – Shire President</b>	<b>\$23,993</b>
<b>Allowance – Deputy President</b>	<b>\$5,998</b>
<b>IT &amp; Communications Allowance x7</b>	<b>\$2,020</b>

**SY075-08/24 RATES PAYMENT INCENTIVE SCHEME 2024/25**

<b>File Number:</b>	<b>4.0473; 4.6082</b>
<b>Author:</b>	<b>Codey Redmond, Manager Finance</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>Nil</b>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Executive

**PURPOSE OF REPORT**

This report provides Council with information regarding the 2024/25 Rates Payment Incentive Scheme (RPIS) and seeks Council's approval for inclusion in the 2024/25 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 2024/25 budget and estimated as follows:

**Payment in Full - due date 18 September 2024**

1. Discount of 1.5% - \$66,413

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 18 September 2024 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 2024/25 budget and has been estimated at approximately \$66,413 based upon the uptake of \$63,010 in the 2023/24 financial year, and the proposed increase in rates levied. These costs will be reported as a reduction in the Shire's revenue at GL: 031127.

### 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**

**RECOMMENDATION**

**That, with regard to Rates Payment Incentive Scheme 2024/25, 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 18 September 2024, with no outstanding rates, will qualify for a 1.5% discount applicable to the rates component only.**

**SY076-08/24 ADOPTION OF GENERAL RATES AND MINIMUM PAYMENTS 2024/25**

<b>File Number:</b>	<b>4.0473; 4.6082</b>
<b>Author:</b>	<b>Codey Redmond, Manager Finance</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>Nil</b>

**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 2024/25 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 2024/25 budget, consideration was given to the outcomes of the major strategic review adopted June 2020 (Strategic Community Plan (SCP) Res 060620) and August 2020 (Corporate Business Plan (CBP) Res 060820) and minor strategic review adopted October 2023 (Res 051023). To give effect to the SCP and CBP, the Long-Term Financial Plan (LTFP) adopted in May 2024 (Res 080524) determines a CPI increase plus 2% increase to the Rate in the Dollar (RiD) value should be applied to enable the Shire to meet its capital and operating outlays and to ensure delivery of quality services. In the 2024/25 financial year this would result in an increase of 5.4% to the 2023/24 rates yield.

Last year, Council committed to a 3.5% rate in the dollar increase (excluding growth) which was lower than the adopted CBP.

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 2024/25 financial year the significant financial impacts of revaluations of UV rated properties provided by Landgate will enable Council to consider a decrease to the RiD for UV rated properties instead of a 5.4% 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 5.4% yield

increase compared to last year's rates levied at billing. This resulted in a 5.4% RiD increase for GRV properties and a -17% 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. Should rate payers find difficulty in meeting their rates commitments, the ability to provide support for these members of the community still exists through Policy F10 – Financial Hardship – Rates - Charges.

## 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 2024. Rating valuations are assessed as a 'snapshot in time' to reflect the property market for the district on the same date.

During May 2024, Landgate also provided the valuations for rural UV properties with the following comments:

<i>"Total Valuation</i>	<i>\$496,573,800</i>
<i>Average Overall Change</i>	<i>27.70%</i>

### *OVERALL VARIATION TO UNIMPROVED VALUATIONS*

*The analysis of sales at and around the date of valuation supports increasing unimproved values for broadacre agricultural properties and rural smallholdings across the shire. There is some degree of variation in the unimproved values to improve co-ordination between some holdings.*

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

Whilst in the 2024/25 budget may 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 both UV and GRV properties have increased from \$1,320 to \$1,395. Approximately 765 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 \$0.134045 to \$0.141282 for the 2024/25 financial year. The RiD for UV will decrease from \$0.008859 to \$0.007340.

## IMPLICATIONS TO CONSIDER

### Consultative

Landgate Valuation Services

WALGA

Moore Australia

### 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 with the SCP and CBP.

**Policy Related**

Not applicable

**Financial**

The 2024/25 budget includes expected rate revenue of \$8,077,313, which accounts for around 66% 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 \$66,413 is based on 3.4% CPI increase on the 2023/24 budget. This report forms part of the 2024/25 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 long term asset management and agreed levels of service.

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 2024/25 could be jeopardised.

**Workforce**

Not applicable

**VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RECOMMENDATION**

**That, with regard to Adoption of General Rates and Minimum Payments 2024/25, Council:**

- 1. Resolves to adopt a general rate in the dollar increase of 5.4% for Gross Rental Value rated properties and a general rate in the dollar decrease of -17% for Unimproved Value rated properties for the 2024/25 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 – 14.1282 cents in the dollar**
  - b. Unimproved Values of property – 0.7340 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. \$1,395 per Gross Rental Value**
  - b. \$1,395 per Unimproved Value**

**SY077-08/24 ADOPTION OF THE 2024/25 SCHEDULE OF FEES & CHARGES**

<b>File Number:</b>	<b>4.0473</b>
<b>Author:</b>	<b>Codey Redmond, Manager Finance</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Fees and Charges 2024/25 <a href="#">↓</a></b>

**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 2024/25 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 2024/25 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 July 2024 and discussed with Council at the Budget workshop on 9 July 2024. Officers are proposing a 3.4% 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.

The 3.4% average increase takes into account both marginally higher and lower increases where rounding has had to occur to achieve a whole dollar amount. Notable changes include the move to an hourly rate at most facilities to improve flexibility and to align with the new Shire booking system, as well as a reduction in photocopying charges.

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 not 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 2024/25 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 \$1,915,379 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 \$1,915,378.89 for the 2024/25 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 2024/25 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**

#### **RECOMMENDATION**

**That, with regard to Adoption of the 2024/25 Schedule of Fees & Charges, Council:**

- 1. Resolves to adopt the Schedule of Fees and Charges, as presented in Appendix 1 and included in the 2024/25 Statutory Budget, effective 7 August 2024.**



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
Statutory fees and charges cannot be modified by Council but may be subject to change					
<b>RATES AND WASTE MANAGEMENT</b>					
<b>Rubbish Service Charges - All Eligible Properties</b>					
	Charge per bin service	per annum	244.00	380.00	
	Charge per 1.5m <sup>3</sup> bin service	per annum	1,800.00	2,791.50	
	Charge per 3.0m <sup>3</sup> bin service	per annum	3,016.00	4,680.00	
	Charge per 4.5m <sup>3</sup> bin service	per annum	4,826.00	7,485.00	
<b>Waste Management Levy</b>					
	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		\$ 0.14128	\$ 0.1489123	
	General rate - cents per dollar of unimproved value		\$ 0.07340	\$ 0.0773636	
	Per assessment/residence - minimum payment	per annum	102.00	\$ 159.00	
<b>Payment Due Dates</b>					
	Target date of issue of rates notice -		14-Sep-23	30-Jul-24	
	Payment due dates would therefore be -				
	- for payment in full -		19-Oct-23	14-Aug-24	
	- for payment of first instalment -		19-Oct-23	18-Sep-24	
	- for payment of second instalment -		20-Dec-23	18-Nov-24	
	- for payment of third instalment -		21-Feb-24	20-Jan-25	
	- for payment of fourth instalment -		24-Apr-24	20-Mar-25	
<b>Interest</b>					
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%	
<b>Rates by Instalment</b>					
31220	Instalment administration fee	per instalment notice	10.00	10.00	
31219	Interest charge on rates instalments		5.50%	5.50%	
<b>Property Settlement Enquiries</b>					
31230	Rates account enquiry		103.00	107.00	*
31230	Rates account enquiry - zoning/orders/requisitions		172.00	178.00	*
<b>Rates enquiries - other</b>					
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	89.00	89.00	*
31220	Copy Rate Book	printed	227.00	227.00	*
31220	Copy Rate Book	electronic	170.00	170.00	*
<b>ADMINISTRATION CHARGES</b>					
<b>Administration Charges - Other</b>					
42225	Council Minutes	per set	28.00	29.00	
42225	Council Agendas	per set	28.00	29.00	
42225	Council Minutes - extracts, per double sided page		0.90	1.00	
	- Members of Parliament & media representatives		no charge	no charge	
	- Email Copies		no charge	no charge	
42225	Council Local Laws - per double sided page		0.90	0.90	



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
42225	Copy of Electoral Roll - Residents or Owner/Occupier	per copy	113.00	117.00	
	<b>Photocopying/Printing</b>				
Admin - 42224 138201 CRC	- per single sided A4 page b/w		0.90	0.55	*
Admin - 42224 138201 CRC	- per double sided A4 page b/w		1.80	1.00	*
Admin - 42224 138201 CRC	- per single sided A4 page colour		1.80	1.20	*
Admin - 42224 138201 CRC	- per double sided A4 page colour		3.60	2.30	*
Admin - 42224 138201 CRC	- per single sided A3 page b/w		1.80	1.20	*
Admin - 42224 138201 CRC	- per double sided A3 page b/w		3.60	2.30	*
Admin - 42224 138201 CRC	- per single sided A3 page colour		2.35	2.00	*
Admin - 42224 138201 CRC	- per double sided A3 page colour		4.70	4.10	*
	<b>Laminating</b>				
Admin - 42224 138201 CRC	A4 laminate per sheet		4.00	4.00	*
Admin - 42224 138201 CRC	A3 laminate per sheet		5.00	5.00	*
CRC only - 138201	A2 laminate per sheet			10.00	
CRC only - 138201	A1 laminate per sheet			12.00	
	<b>Binding</b>				
Admin - 42224 138201 CRC	Flat rate binding fee		8.00	8.00	*
	<b>Scan and Email</b>				
Admin - 42224 138201 CRC	Flat rate scan and email service		5.00	5.00	*
	<b>Poster Printing</b>				
CRC only - 138201	- per single sided A3 page b/w gloss			10.00	
CRC only - 138201	- per single sided A3 page b/w gloss			20.00	
CRC only - 138201	- per single sided A2 page b/w gloss			25.00	
CRC only - 138201	- per single sided A1 page b/w gloss			35.00	
CRC only - 138201	- per single sided A4 page colour gloss			15.00	
CRC only - 138201	- per single sided A3 page colour gloss			25.00	
CRC only - 138201	- per single sided A2 page colour gloss			30.00	
CRC only - 138201	- per single sided A1 page colour gloss			45.00	
CRC only - 138201	- per single sided A3 page b/w canvas			35.00	
CRC only - 138201	- per single sided A2 page b/w canvas			50.00	
CRC only - 138201	- per single sided A1 page b/w canvas			65.00	
CRC only - 138201	- per single sided A3 page colour canvas			50.00	
CRC only - 138201	- per single sided A2 page colour canvas			65.00	
CRC only - 138201	- per single sided A1 page colour canvas			80.00	
CRC only - 138201	- per single sided A3 page b/w plain			8.00	
CRC only - 138201	- per single sided A2 page b/w plain			8.00	
CRC only - 138201	- per single sided A1 page b/w plain			10.00	
CRC only - 138201	- per single sided A3 page colour plain			10.00	
CRC only - 138201	- per single sided A2 page colour plain			10.00	
CRC only - 138201	- per single sided A1 page colour plain			12.00	
	<b>Computer Access</b>				
CRC only - 138201	Computer access per hour			7.00	
CRC only - 138201	Computer access per hour - Student/Senior			3.00	





## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
	<b>Other</b>				
42228	Dishonoured Cheque Fee		28.00	29.00	
<b>Freedom of Information Other fees may apply – refer Governance Officer</b>					
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	*
<b>Library</b>					
115230	Students only - Photocopy library references not for loan	per A4 single sided	0.50	0.55	
115230	Students only - Photocopy other library study materials	per A4 single sided	0.50	0.55	
115229	Administration fee - per invoice for overdue items		26.00	27.00	*
115229	Lost or damaged library items	replacement cost + 20%			
T23	Library Membership Bond	Non-local memberships	53.00	55.00	
<b>Elections</b>					
T19	Local Government Elections - Candidate Nomination Fee	per candidate nomination per election	84.00	100.00	
<b>UNCLASSIFIED</b>					
<b>Standpipe Water</b>					
TBA	Standpipe Card	Per replacement card	21.00	22.00	
139256	Usage - per 1000 litres (per kilolitre) - charged quarterly	per kilolitre	7.50	7.90	
139256	Minimum charge for water taken from standpipes	per quarter	21.00	22.47	
<b>York Community Bus</b>					
T33	Bond - Not for Profit/Community Group		53.00	50.00	
T33	Bond - Private or Commercial		212.00	200.00	
	Note: School Bus exemption for emergency breakdowns only				
139259	Mileage	per km	2.10	2.17	*
139259	Hire Fee	per booking	84.00	87.00	*
	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%	*
<b>CEMETERY</b>					
<b>Burials</b>					
109250	Grant of Right of Burial (25yrs) - Initial Grant or Renewal (Non Refundable)	per plot	290.00	300.00	*
109250	Transfer of Grant of Right of Burial		79.00	82.00	*
109250	Copy of Grant of Right of Burial		21.00	22.00	*
<b>York Cemetery</b>					
109253	Plot Fee - Standard size		1,640.00	1,695.00	*
109253	Plot Fee - oversize		1,756.00	1,815.00	*
109253	Extra width - oversize caskets (each additional 300mm)		105.00	109.00	*



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
109253	Re-opening grave (second interment)		1,640.00	1,695.00	*
109253	Re-opening grave (second interment) (oversize)		1,756.00	1,815.00	*
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	714.00	739.00	*
109253	Additional fees for weekend/public holiday labour charge above minimum	per staff per hour	143.00	148.00	*
109254	Grave number plate		47.00	49.00	*
109256	Funeral Director's Annual Licence	annual	910.00	940.00	
109256	Single Funeral Permit	per burial	211.00	218.00	
109253	Burial without due notice	24 hours	190.00	196.00	*
109255	Permission to erect or alter headstone, monument, kerbing, plaque		169.00	175.00	*
109255	Monumental Mason Licence	annual	116.00	120.00	
<b>Greenhills/Gilgering Cemetery - Additional Fees</b>					
109253	Staff Travel (Greenhills)	per visit	at cost	at cost	*
109253	Staff Travel (Gilgering)	per visit	at cost	at cost	*
<b>Ashes</b>					
109250	Niche Reservation Fee (25yrs) single	per niche	317.00	328.00	*
109250	Niche Reservation Fee (25yrs) double	per niche	380.00	393.00	*
109253	Transfer of Niche Reservation		79.00	82.00	*
109250	Copy of Niche Reservation		21.00	22.00	*
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		397.00	410.00	*
109253	Interment Fee - Double compartment - 1st		428.00	443.00	*
109253	Interment Fee - Double compartment - 2nd		397.00	410.00	*
109255	Plaque fitting		116.00	120.00	*
109253	Family in Attendance	Mon-Fri	169.00	175.00	*
109253	Family in Attendance	Sat - am only	375.00	389.00	*
109253	Additional labour charge - outside operational hours	per staff per hour	137.00	142.00	*
109253	Ashes removal (exhumation)		381.00	394.00	*
109253	Ashes placement in family grave	per placement	433.00	448.00	*
<b>Miscellaneous</b>					
109251	Search records / family tree enquiries	per hour	95.00	98.00	*
TBA	Memorial plaque		at cost	at cost	*
TBA	Marquee for graveside services		85.00	88.00	*
<b>COUNCIL FACILITIES</b>					
<b>Companion Card Holders receive free entry to Shire venues and Shire-run events</b>					
<b>A 20% reduction will apply to all bookings relating primarily to Seniors activities (subject to approval).</b>					
<b>Residency Museum</b>					
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	*



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
118221	Museum ground hire	per hour	50.00	50.00	*
	(a potential additional cleaning fee may be charged at Management's discretion)				
	<b>Guided Tours -</b>				
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		40.00	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	28.00	28.00	
	Shire of York residents - FREE entry		no charge	no charge	
<b>Damage and Breakages</b>					
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 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
<b>TOWN HALL HIRE</b>					
<b>Main Hall, Lesser Hall and Kitchen</b>					
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)		1,058.00	1,100.00	
T83	Bond - Not-for-Profit/Community Groups (includes key bond)		529.00	550.00	
T8	Bond - for sound system		317.00	350.00	
111216	Town Hall - Private or Commercial (Casual)	per hour (minimum 3 hrs, capped price after 12 hrs)		80.00	
	Town Hall - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 12 hrs)		38.00	
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.)	110.00	114.00	*
<b>Lesser Hall and Kitchen</b> 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)		529.00	550.00	
T83	Bond - Not-for-Profit / Community Groups (includes key bond)		160.00	150.00	
111216	Lesser Hall - Private or Commercial (Casual)	per hour (minimum 3 hrs, capped price after 12 hrs)		30.00	
111216	Lesser Hall - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 12 hrs)		10.00	
111216	Setting up/rehearsals, decorating, clean up etc (prior to day of function and day after, if there are no other bookings)	per hour (3hrs max per day )		30.00	
111216	Setting up/rehearsals, decorating, clean up etc (prior to day of function and day after, if there are not other bookings)	(6hrs max - eg: 3 hrs set up prior & 3 hrs pack up after.)	89.00	92.00	*
<b>Kitchen Only</b> Hire includes crockery, cutlery, and equipment.					
T83	Bond - Kitchen (includes key bond)		160.00	150.00	
111216	Kitchen - All groups	per hour (minimum 3 hrs, capped price after 12 hrs)		11.00	
111216	Kitchen - All groups	per day	127.00	131.00	*
<b>Other Hall Fees and Charges</b>					
111216	Additional Cleaning charge if required (to be taken from Bond)	per hour	40.00	41.00	*
111218	Permission for liquor to be served	per application	42.00	43.00	*
111216	Chair Hire (orange chairs only - located at Scout Hall) - collect & return by hirer, during office hours	per chair	1.70	1.70	*
<b>Damage and Breakages</b>					
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%	*
<b>Annual Fees Main Hall - Not-for-profit/Community Dance Groups</b>					
111216	Not-for-profit/Community Dance Groups	per financial year max. 3 hrs per usage booking, as per agreement	2,047.00	2,117.00	*
<b>Annual Fees Lesser Hall - Not-for-profit/Community Dance Groups</b>					
111216	Not-for-profit/Community Dance Groups	per financial year max. 3 hrs per usage booking, as per agreement	1,280.00	1,324.00	*
111216	Not-for-profit/Community Dance Groups - (Junior Dancers)	per financial year max. 1 hr per usage booking, as per agreement	423.00	437.00	*
<b>SWIMMING POOL</b>					
<b>Admission</b>					
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	*
112273	Spectators/Carers (attendant care support)		2.00	2.00	*
<b>Season Passes</b>					
112273	Single Full Season Pass - Adult		115.00	115.00	*
112273	Single Full Season Pass - Child up to 17 years		95.00	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		340.00	340.00	*
112273	Full Season Pass - Additional Family Members	per person	58.00	58.00	*



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
112273	Half Season Single Pass	Open to 31 December or 1 January to Closing Day	68.00	68.00	*
112273	Half Season Child Pass	Open to 31 December or 1 January to Closing Day	58.00	58.00	*
112273	Half Season Family Pass	Open to 31 December or 1 January to Closing Day	169.00	169.00	*
112273	Half Season Pass - Additional Family Members	Open to 31 December or 1 January to Closing Day	34.00		*
112273	10 Day Pass - Child (Vac Swim)		32.00	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	
<b>Other Swimming Pool Charges</b>					
112273	Private Lessons/Classes	per lesson or hire lane per hour	10.00	10.00	*
112273	Water Aerobics/Exercise	per hour	21.00	21.00	*
112273	Annual fee by agreement - York Schools in-term swimming classes & carnivals	per season	3,438.00	3,555.00	*
112273	Pool Hire including operator for Private Hire (carnivals, gatherings)	per hour plus entry fees	154.00	159.00	*
112273	Swimming Club Annual Fee	per financial year	693.00	717.00	*
<b>FORREST OVAL PRECINCT - All Facilities</b>					
<b>YRCC Precinct</b>					
T83	Bond - Large events and Commercial hire		2,645.00	2,500.00	
T83	Bond - Not-for-Profit/Community group		1,058.00	1,000.00	
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	1,164.00	1,170.00	*
113233	York Agricultural Society (Annual York Show)	per event	1,164.00	1,170.00	*
<b>York Recreation and Convention Centre</b> (Hire includes furniture. Functions are by negotiation - Seating 120 Standing 200)					
<b>Main Function Room</b>					
T83	Bond - Large events and Commercial hire	based on nature of event	up to 1,000.00	up to 1,000.00	
T83	Bond - Not-for-Profit/Community group			200.00	
113242	Hire Main room/ Restaurant	per hour		22.50	
<b>Cleaning Fee - All Sites/ Rooms</b>					
113242	Cleaning fee, if applicable (as determined by management)	per hour	74.00	77.00	*
<b>Change Rooms</b>					
113242	Home or Visitor Change Rooms	per day	100.00	104.00	*
<b>Committee Room</b>					
T83	Bond - Small events and General meetings (includes key bond)		160.00	150.00	
113242	Hire - Private or Commercial (Casual)	per hour (minimum 1 hr, capped price after 3 hrs)		40.00	
113242	Hire - Not-for-Profit/Community group	per hour (minimum 1 hr, capped price after 3 hrs)		20.00	
	No charge for affiliated sporting groups who have paid an annual fee.				
<b>YRCC Kitchen</b>					
T83	Bond			250.00	
113242	Hire of Kitchen Area	per hour		25.00	
<b>Tennis Courts</b>					
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	*
	York Lawn Tennis club members - Leisure and Pennants - (Leisure - subject to availability)				
113249	Hire of a tennis court	per hour by negotiation	20.00	20.00	*
<b>Bowling Green</b>					



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
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			*
<b>YRCC Gym</b> Gym membership does not entitle the user to access any other facilities within the Forrest Oval Precinct.					
113243	Membership Fee - Individual	annual	580.00	600.00	*
113243	Membership Fee - Individual	6 months	345.00	357.00	*
113243	Membership Fee - Individual	3 months	210.00	217.00	*
113243	Membership Fee - Individual	1 month	105.00	109.00	*
113243	Membership Fee - Seniors - p/p (25% discount)	annual	435.00	450.00	*
113243	Membership Fee - Seniors - p/p (25% discount)	6 months	265.00	268.00	*
113243	Membership Fee - Seniors - p/p (25% discount)	3 months	153.00	163.00	*
113243	Membership Fee - Seniors - p/p (25% discount)	1 month	79.00	82.00	*
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	annual	290.00	300.00	*
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	6 months	175.00	179.00	*
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	3 months	105.00	109.00	*
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	1 month	53.00	55.00	*
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required	annual	290.00	300.00	*
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required.	6 months	175.00	179.00	*
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required	3 months	105.00	109.00	*
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount). Adult Supervision Required.	1 month	53.00	55.00	*
113243	Casual Visit - Gym	per visit	15.00	15.50	*
113243	Casual Visit - Group Fitness	per session	15.00	15.50	*
113243	Gym Fob replacement or non-return		53.00	54.80	*
113243	Carers (Attendant Care Support only) - no use of equipment		no charge	no charge	
<b>Indoor Stadium</b>					
783	Bond - Stadium (includes key bond)		160.00	150.00	
113221	Indoor Stadium Hire	per hour (capped price after 10 hrs)	365.00	40.00	*
<b>Group Classes - Not-for-Profit/Community groups</b>					
113221	Adults	per hour	22.00	23.00	*
113221	Mixed - Adults and Juniors	per hour	16.00	16.50	*
113221	Juniors (school age)	per hour	13.00	13.50	*
<b>Group Classes - Other eg: Commercial/Private</b>					
113221	Adults	per hour	37.00	38.00	*
113221	Mixed - Adults and Juniors	per hour	32.00	33.00	*
113221	Juniors (school age)	per hour	23.00	24.00	*
113221	Martial Arts Groups	per hour	23.00	24.00	*
113230	Community Groups	annually - as per agreements			*
<b>Upstairs - Indoor Stadium (Dance &amp; Squash)</b>					
113221	Dance or Fitness Group Classes - Not-for-Profit/Community groups	per hour	10.00	10.50	*
113221	Dance or Fitness Group Classes - Private & Commercial	per hour	19.00	19.50	*
113221	Squash Hire (subject to availability)	per hour	16.00	16.50	*
<b>Oval</b>					



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
T36	Bond - Forrest Oval		1,058.00	1,000.00	
T36	Bond - Toilet & Shower facility (camping only) includes key bond		529.00	550.00	
113233	General usage - Community Group/Not-for-Profit	per hour (capped price after 10 hrs)	370.00	38.00	*
113233	General usage - Commercial Events	per hour (capped price after 10 hrs)	770.00	79.00	*
	<b>Camping (overflow only)</b>				
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	950.00	982.00	*
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	16.00	16.50	*
113221	Shire owned reserve/facility overflow camping. For events or large groups. Maximum 80 campsites (3mx3m).	Maximum 48hr period	By negotiation	By negotiation	*
	<b>Pavilion</b>				
T83	Bond - Pavilion (includes key bond)		160.00	165.00	
113231	Pavilion Hire	per hour	29.00	30.00	*
	(a potential additional cleaning fee may be charged at Management's discretion)				
	<b>Sporting Lights</b>				
113220	All groups	per hour one set or 50 lux	15.00	15.50	*
113220	All groups	per hour two sets or 100 lux	30.00	31.00	*
	<b>Cancellation Fees - Events/Functions/Bookings</b> Subject to completion of the Event and Function Booking Application Form				
	Cancellation Fees	Charge on Final Quote			*
	Guest Booking fee on any casual (Private/Commercial) booking cancellation				
	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	
	<b>Annual Fees - Various Facilities</b>				
113224	Sporting groups - Junior Basketball Club	per financial year	790.00	817.00	*
113224	Sporting groups - Junior Netball Club	per financial year	740.00	765.00	*
113224	Sporting groups - Senior Netball Club	per financial year	790.00	817.00	*
113224	Sporting groups - Junior Football Club	per financial year	790.00	817.00	*
113224	Sporting groups - Senior Football Club/Joeys Netball	per financial year	1,930.00	1,995.00	*
113224	Sporting groups - Hockey Club	per financial year	1,690.00	1,747.00	*
113224	Sporting groups - Bowling Club (annual fee inclusive of green fees)	per financial year	10,250.00	10,600.00	*
113224	Sporting groups - Cricket Club	per financial year	1,500.00	1,550.00	*
113224	Sporting groups - Tennis Club	per financial year	1,500.00	1,550.00	*
113224	Sporting groups - Badminton (Stadium)	per financial year	845.00	875.00	*
113224	Seniors Mobility Group	per financial year	1,135.00	1,175.00	*
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 %	*
	<b>OTHER RECREATION FEES AND CHARGES</b>				
T36	Bond - Parks and Open Spaces			550.00	
113222	Hire Parks and Open Spaces - Private/Commercial (Casual)	per hour (capped price after 10 hrs)		65.00	
113222	Hire Parks and Open Spaces - Not-for-profit/ Community Groups	per hour (capped price after 10 hrs)		17.00	
113222	Not-for-Profit/Community Groups		no charge	no charge	
	<b>Electricity (Avon, Peace &amp; Candice Bateman Parks)</b>				
113222	Electricity for functions and events	per event	42.00	44.00	*



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
113222	Electricity for family events (non-commercial)		11.00	12.00	*
<b>Liquor permit</b> 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		42.00	43.00	*
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	*
<b>Community Resource Centre (CRC)</b>					
T83	Bond - Events, Commercial & Private (includes key bond)		135.00	150.00	
T83	Bond - Not-for-Profit/Community Groups (includes key bond)		100.00	100.00	
<b>Function Room</b>					
138201	Hire Function Room - Private/Commercial (Casual)	per hour (minimum 3 hrs, capped price after 8 hrs)		17.00	
138201	Hire Function Room - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 8 hrs)		12.00	
<b>Hot Office</b>					
138201	Hire Hot Office - Private/Commercial (Casual)	per hour (minimum 3 hrs, capped price after 8 hrs)		10.00	
138201	Hire Hot Office - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 8 hrs)		8.00	
<b>Boardroom</b>					
138201	Hire Boardroom - Private/Commercial (Casual)	per hour (minimum 3 hrs, capped price after 8 hrs)		10.00	
138201	Hire Boardroom - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 8 hrs)		8.00	
<b>STANDING BONDS</b>					
T8	Standing Key Bond (per key)	per key	106.00	110.00	
T83	Multi Venue Building and Key bond to a max. of 3 venues		1,585.00	1,600.00	
142102	Administration Fee for Standing Key Bond (non-refundable to cover costs)	per key	42.00	43.00	*
<b>RANGER SERVICES</b>					
<b>Fines Enforcement Registry (applicable to all infringements)</b>					
	Issuing Final Demand	FPINE Regs Sched 2	26.10	26.99	
	Preparing Enforcement Certificate	FPINE Regs Sched 2	22.20	22.95	
	Registration of Infringement Notice	FPINE Regs Sched 2	83.50	86.34	
<b>Fire Control</b>					
TBA	Firebreaks - cost recovery	BFA 1954 s33(5)	at cost	at cost	
51217	Infringements		at cost	at cost	
<b>Rural Street Numbering</b>					
53202	Rural Street Address Numbering - initial supply & replacement		160.00	165.00	*
<b>Impounded Vehicles</b>					
53220	Impound Fee		143.00	148.00	
53220	Per Day Impounded		21.00	21.50	
53220	Towing Expenses as per service		at cost	at cost	
<b>Animal Trap</b>					
T1	Bond - Small Trap	bond	100.00	100.00	
52285	Trap hire - Free for the first 14 days and then daily rate applies	Free first 14 days - then daily rate applies	1.45	1.50	*
52285	Replace or damage fees at cost plus 20% administration fee	at cost	at cost + 20%	at cost + 20%	*
<b>Dog Control Fees</b>					
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 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	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		210.00	210.00	
52289	Dog Replacement Tags		4.00	4.00	*
52285	Seizure and impounding of dog		143.00	148.00	
52285	Impounding of dog afterhours (VET)		at cost	at cost	
52285	Sustenance and maintenance of a dog in pound	per day or part thereof	26.00	27.00	
52285	Return impounded dog inside normal hours (from Depot)		no charge	no charge	
52285	Return impounded dog inside normal hours (from external dog pound)		105.00	109.00	
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		210.00	217.00	
52291	Ranger Inspection Fee (Kennel application)	Annually	105.00	109.00	
52291	Annual Renewal of Kennel Licence		210.00	217.00	
52285	Inspection of restricted breed, enclosure & provisions		105.00	109.00	
52285	Inspection for exemption of limitation for number of dogs		105.00	109.00	
52285	Voluntary Surrender of Dog		no charge	no charge	
52285	Processing a 3 to 6 Dog application		105.00	109.00	
<b>Cat Control fees</b>					
	<b>Registration Fees - normal</b>	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		4.50	4.00	*
52274	Application for grant or renewal of approval to breed cats	per cat	105.00	105.00	
52274	Keeping of 3 or more cats application		105.00	105.00	
52273	Seizure and impounding of cat		136.00	136.00	
52285	Sustenance and maintenance of a cat in pound	per day or part thereof	26.00	26.00	
52285	Return impounded cat inside normal hours (from Depot)		no charge	no charge	



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
52285	Return impounded cat inside normal hours (from external cat pound)		105.00	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		26.00	27.00	
52291	Application for Initial Licence for Cattery		210.00	217.00	
52291	Annual Renewal of Cattery Licence		138.00	143.00	
52275	Inspection for exemption of limitation for number of cats		105.00	109.00	
<b>Impounding Fees - per day or part thereof</b>					
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	
<b>Sustenance and Maintenance of the following -</b>					
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	
<b>HEALTH</b>					
<b>Effluent Systems</b> <i>Heath (Treatment of Sewage &amp; Disposal of Effluent &amp; 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	
<b>Trading in public places</b>					
77278	Application fee (applicable to all applications - except Fop)		46.00	48.00	
77278	Licence - 1 day		11.00	11.00	
77278	Licence - 1 week		63.00	65.00	
77278	Licence - 1 month		190.00	197.00	
77278	Licence - 12 months (fee applies to renewal)		1,058.00	1,094.00	
	Not for Profit Organisations (NFPO) (still require a permit)		no charge	no charge	
	Note: Food Registration / Notification Fee Also Applies				
<b>Stallholders Permits</b>					
77278	Application fee (applicable to all applications - except NFPO)		26.00	27.00	
77278	Single Day Permit		26.00	27.00	
77278	Weekly Permit		100.00	103.00	
77278	Monthly Permit		227.00	235.00	
77278	Annual Permit		1,137.00	1,176.00	
	Not for Profit Organisations (NFPO) (still require a permit)		no charge	no charge	
<b>Public Events</b>					
132255	Events Application (Non-refundable) - To be lodged minimum 8 weeks prior to event	per event	53.00	55.00	*
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	53.00	53.00	*
132255	Event Permit - Category 3 (up to 5000 patrons)	per event	105.00	105.00	*
132255	Event Permit - Category 4 (5000+ patrons, high risk or multi weekend)	per event	160.00	160.00	*
132255	Application Fee - requiring multiple approvals		175.00	175.00	*



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
77278	Event Stallholder - Multiple Food	one single fee for event with multiple stallholders	105.00	109.00	*
77278	Event Stallholder - Multiple Non Food	one single fee for event with multiple stallholders	53.00	55.00	*
77278	Event Stallholder - amusements rides	one single fee for one event with multiple stallholders	130.00	135.00	*
77278	Reg 18 - Application for an Event Noise Exemption	Form to be completed	1,058.00	1,058.00	
77278	Late Payment Fee - Reg 18 Application		265.00	265.00	
132255	Late Processing Fee - Event Application (applications to be submitted 7 days period to event occurring)	per application	160.00	165.00	*
132255	Late Processing Fee - Event Stallholder Application (applications to be submitted 7 days prior to the event occurring)	per application	160.00	165.00	*
132255	Events - Non Compliance Fee	per event	317.00	328.00	*
132255	Event Amenity Cleaning Service	per hour	at cost	at cost	*
132255	Supply of additional bins for events	per bin	at cost	at cost	*
<b>Alfresco</b>					
77278	Application Fee		29.00	30.00	
77278	Eating in public places licence renewal	Annually	285.00	295.00	
	- includes two (2) tables and eight (8) chairs				
77278	Extra table and four (4) chairs subject to approval	Annually	30.00	31.00	
<b>Waste Disposal</b>					
109269	York Residents Liquid Waste disposal fee - septic ponds	per litre	0.10	0.10	
109269	Regional Liquid Waste disposal fee	per litre	0.15	0.15	
<b>Waste Transfer Station</b>					
109274	Domestic Waste from outside the Shire of York	min charge	40.00	40.00	
	- exceeding 1.8m x 1.2m	m3	79.00	79.00	
	Motor oils from outside the Shire of York >30 litres	per litre	0.30	0.30	
	only if poured into waste oil facility & container disposed of				
<b>Bees (Local Laws)</b>					
77277	Permit Fee		61.00	63.00	
77277	Site inspection fee		48.00	50.00	*
<b>Caravan Parks &amp; Camping Grounds</b> <i>Caravan Parks &amp; 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	6.00	
77277	Short Stay & Transit	per site per annum	6.00	6.00	
77277	Camp Site	per site per annum	3.00	3.00	
77277	Overflow	per site per annum	1.50	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	
<b>Other Health Licences and Fees</b>					
77277	Lodging House Licence - application and renewal	Annually	233.00	240.00	
77277	Copy of any type of Analysis Certificate Section 246ZJ Act		42.00	43.00	
77277	Bacteriological analysis		100.00	104.00	*
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	100.00	104.00	*
<b>Gaming/Liquor fees</b>					
77277	Liquor Act Certification - Environmental Health		79.00	82.00	



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
77277	Gaming Act Certification- Public Building Health approval		79.00	82.00	
77277	Reissue, replacement or issue amended Certificates of Licence, registration or other approval documents		48.00	50.00	
<b>Properties and Premises Activity</b>					
77277	Application for Day and Child Care inspection and report		79.00	82.00	
77277	Application for Hairdressing Premises including Mobile		79.00	82.00	
<b>Public Buildings</b>					
77277	Public Buildings - Low Risk Premises Application Fee		227.00	235.00	
77277	Public Building - High Risk Premises Application Fee		995.00	1,030.00	
77277	Public Buildings - Circus/Outdoor Entertainment Application Fee		169.00	175.00	
77277	Food Vehicles all classes Inspection fee		169.00	175.00	
77277	Notification of Food Business	Once off	74.00	77.00	
77277	Registration of Food Business	Once off	222.00	230.00	
77271	Food Business - Annual Surveillance and Monitoring Fee	Annually	206.00	213.00	*
TBA	Environmental Health Officer	per hour	127.00	131.00	*
<b>Offensive Trades Health (Offensive Trades Fees) Regulations 1976</b>					
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	
<b>TOURISM AND AREA PROMOTION</b>					
<b>Guided Tours</b>					
132255	Town Hall - per person	per person	7.95	7.95	*
132255	Group (10+) and Concession rate	per person	6.85	6.85	*
132255	Companion Card holders	per card holder	at cost	at cost	
132255	Town Tours - Walking	per person	13.75	13.75	*
132255	Group (10+) and concession rate	per person	10.50	10.50	*
132255	Companion Card holders	per card holder	at cost	at cost	
<b>Brochure Advertising</b>					
132252	Digital advertising	per advert	110.00	110.00	*
132252	Basic Advertising - enhanced listing	per 10x5 ad	423.00	423.00	*
132252	Standard Advertising - branded advertisement	per 10x5 ad	476.00	476.00	*
132252	Premium Advertising - double size branded advertisement	per 10x10 ad	788.00	788.00	*
132252	Priority placement - additional to any of the above	position of choice	127.00	127.00	*
<b>BUILDING</b>					
<b>Private Swimming Pool Inspections</b>					
133210	Pool Inspection Fee	per annum	39.00	39.00	
	Follow-up inspection/s if required		79.00	79.00	



## Fees and Charges 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
<b>Building Applications</b>					
	<b>Certified application for a building permit (s. 16(l)) —</b>				
133204	(a) for building work for a Class 1 or Class 10 building or incidental structure	relevant permit authority, but not less than \$110.00		but not less than \$110.00	
133204	(b) for building work for a Class 2 to Class 9 building or incidental structure	relevant permit authority, but not less than \$110.00		but not less than \$110.00	
133204	<b>Uncertified application for a building permit (s. 16(l))</b>	relevant permit authority, but not less than \$110.00		but not less than \$110.00	
	<b>Application for a demolition permit (s. 16(l)) —</b>				
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		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	
<b>Approval Certificates Building Regulations 2012</b>			<b>at cost</b>	<b>at cost</b>	
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))	covered by the application, but not less than \$115.00		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))	relevant permit authority, but not less than \$110.00		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	but not less than \$110.00	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 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	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	
<b>Hoarding Licence</b>			at cost	at cost	
133206	\$105.00 plus \$1 per month or part of month per sqm of street	as per regs	110.00	110.00	
<b>Other Building Control Fees &amp; Charges</b>			at cost	at cost	
T7	Bond - Footpath damage		2116.00	2188.00	
T7	Bond - Kerbing damage		1587.00	1641.00	
133210	Document/Plan search fee		74.00	77.00	*
133210	Photocopying of Building Plans - Commercial		143.00	148.00	*
133210	Photocopying of Building Plans - Domestic		74.00	77.00	*
133210	Application for approval of battery powered smoke alarms		201.00	208.00	
133210	Electric Fence Licence Abutting Residential - Application		63.00	65.00	*
133210	Electric Fence Licence Abutting Residential - Annual Fee		32.00	33.00	*
133204	Application for a Variation to a Local Law		169.00	175.00	
133210	Building Surveyor / Development Services Coordinator	per hour	127.00	131.00	*
133210	Administration Officer Fee	per hour	70.00	72.00	*
<b>TOWN PLANNING</b>	<b>Town Planning Scheme Amendments and associated hourly rates and expenses.</b>				
<b>Planning Services &amp; Professional Advice</b>					
	Consultant/s	inclusive of Heritage Advice	at cost	at cost	*
<b>Planning Applications</b>					
	<b>Development Application</b>				
	<b>- Not Commenced</b>				
	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 -				
106202	(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	
	<b>- Commenced</b>				
	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out				
106202		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 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	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	
<b>Application for Change of Use or for an alteration, extension or change of non-conforming use</b>					
<b>- Not Commenced</b>					
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 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)		360.00	370.00	
106200	All other advertising at cost		at cost	at cost	
<b>Mid-West Wheatbelt Development Assessment Panels</b>					
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		5,815.00	5,815.00	
	(b) not less than \$7 million and less than \$10 million		8,977.00	8,977.00	
	(c) not less than \$10 million and less than \$12.5 million		9,767.00	9,767.00	
	(d) not less than \$12.5 million and less than \$15 million		10,045.00	10,045.00	
	(e) not less than \$15 million and less than \$17.5 million		10,324.00	10,324.00	
	(f) not less than \$17.5 million and less than \$20 million		10,604.00	10,604.00	
	(g) \$20 million or more		10,883.00	10,883.00	
<b>Extractive Industries - Development Applications</b>					
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	
<b>Extractive Industry Licence</b>					
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	
<b>Subdivision Clearance</b>					
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 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	Incl GST
<b>Home Occupation and Home Business - Development Application</b>					
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	
<b>Application for Renewal of Home Occupation or Business</b>					
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	
<b>Carparking</b>					
106212	Cash in Lieu per bay in accordance with planning approval		6,080.00	6,287.00	
<b>Other Town Planning Fees and Charges</b>					
106201	Printed copy of Scheme Text - available online		53.00	55.00	
106201	Printed copy of Local Planning Strategy - available online		53.00	55.00	
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)		68.00	70.00	
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	77.00	80.00	
106202	Certificate of Title		32.00	33.00	
106209	Application for permanent Road Closure		265.00	274.00	
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 2024/25

COA/T#	ITEM	Condition/ Frequency	2023/24	2024/25	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	
<b>PRIVATE WORKS - Equipment is not available for private hire</b>					
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.					
<b>Signs</b>					
133209	Application for signs		42.00	43.00	*
133208	Directional signs purchase		265.00	275.00	*
133208	Installation of signs		210.00	217.00	*
<b>Banner Poles - Avon Tce, Henrietta St and Panmure Rd</b>					
132254	Private promotions or advertising	per month (maximum 4 weeks)	26.00	27.00	*
132254	Private promotions or advertising	Installation and removal fee per banner	210.00	217.00	*
	Advertising Community Groups	per month (maximum 6 weeks)	no charge	no charge	
<b>Information Bay - Signs</b>					
133209	Application for signs		37.00	38.00	*
	Owner to supply sign and be responsible for maintenance		-		
133209	Installation of signs or taking down for repairs etc.		210.00	217.00	*

**8 CLOSURE**