



# **CONFIRMED MINUTES**

**Special Council Meeting  
Tuesday, 12 August 2025**

**Date: Tuesday, 12 August 2025**

**Time: 5:00pm**

**Location: Council Chambers, York Town Hall, York**

## Order Of Business

<b>1</b>	<b>Opening .....</b>	<b>3</b>
1.1	Declaration of Opening.....	3
1.2	Acknowledgement / Disclaimer .....	3
1.3	Standing Orders .....	3
1.4	Announcement of Visitors .....	3
1.5	Declarations of Proximity Interest .....	3
1.6	Declaration of Financial Interests .....	3
1.7	Disclosure of Interests that May Affect Impartiality .....	4
<b>2</b>	<b>Attendance .....</b>	<b>4</b>
2.1	Members .....	4
2.2	Staff .....	4
2.3	Apologies .....	4
2.4	Leave of Absence Previously Approved .....	4
2.5	Number of People in the Gallery at Commencement of Meeting .....	4
<b>3</b>	<b>Public Question Time .....</b>	<b>4</b>
3.1	Written Questions – Current Agenda.....	5
3.2	Public Question Time .....	5
<b>4</b>	<b>Applications For Leave of Absence .....</b>	<b>5</b>
<b>5</b>	<b>Presentations .....</b>	<b>5</b>
5.1	Petitions .....	5
5.2	Presentations .....	5
5.3	Deputations.....	5
5.4	Delegations' Reports .....	5
<b>6</b>	<b>Announcements by Presiding Member Without Discussion .....</b>	<b>5</b>
<b>7</b>	<b>Officer's Reports .....</b>	<b>6</b>
SY090-08/25	Adoption of the Municipal Fund Budget for the Financial Year ending 30 June 2026 .....	6
SY091-08/25	Adoption of General Rates and Minimum Payments 2025/26.....	36
SY092-08/25	Rates Payment Incentive Scheme 2025/26 .....	40
SY093-08/25	Penalty Interest Charges, Rates Payment Options, Instalment Interest and Instalment Administration Charges 2025/26 .....	43
SY094-08/25	Adoption of the 2025/26 Schedule of Fees & Charges .....	47
SY095-08/25	Councillors' Sitting Fees and Remuneration 2025/26 .....	81
SY096-08/25	Material Variance Reporting for 2025/26 .....	89
<b>8</b>	<b>Closure .....</b>	<b>92</b>

**MINUTES OF SHIRE OF YORK  
SPECIAL COUNCIL MEETING  
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK  
ON TUESDAY, 12 AUGUST 2025 AT 5:00PM**

**1 OPENING**

**1.1 Declaration of Opening**

*Cr Kevin Trent, Shire President, declared the meeting open at 5.00pm.*

**1.2 Acknowledgement / Disclaimer**

The Shire President advised the following:

*"The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of the country where this meeting is being held 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.*

*In accordance with Regulations 14I and 14J of the Local Government (Administration) Regulations 1996, notice is given that this meeting is being video and audio recorded to facilitate community participation and for minute-taking purposes. By being present at a meeting, members of the public consent to the possibility that their image and voice may be recorded. Audio recordings are published on the Shire's website following the meeting and may be released upon request to third parties.*

*Members of the public are reminded that, in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016, 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 in accordance with Regulation 10 of the Local Government (Administration) Regulations 1996. Therefore, members of the public should not rely on any decisions until formal notification in writing from the Shire has been received.*

*Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material."*

**1.3 Standing Orders**

*Nil*

**1.4 Announcement of Visitors**

*Nil*

**1.5 Declarations of Proximity Interest**

*Nil*

**1.6 Declaration of Financial Interests**

*Nil*

1.7 Disclosure of Interests that May Affect Impartiality

*Nil*

**2 ATTENDANCE**

2.1 Members

*Cr Kevin Trent, Shire President; Cr Denis Warnick, Deputy Shire President  
Cr Chris Gibbs; Cr Kevin Pyke; Cr Denese Smythe*

2.2 Staff

*Chris Linnell, Chief Executive Officer; Lindon Mellor, Executive Manager Infrastructure & Development Services; Denise Gobbart; Finance Management Support; Vanessa Green, Council & Executive Support Officer*

2.3 Apologies

*Alina Behan, Executive Manager Corporate & Community Services*

2.4 Leave of Absence Previously Approved

*Cr Peter Wright - 1 August 2025 to 31 August 2025 inclusive*

2.5 Number of People in the Gallery at Commencement of Meeting

*There were four (4) people in the Gallery at the commencement of the meeting.*

**3 PUBLIC QUESTION TIME**

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

**6.7 Other procedures for question time for the public**

- (1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that—
  - (a) a response is given to the member of the public in writing; and
  - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—
  - (a) declare that he or she has an interest in the matter; and
  - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.



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

*Public Question Time commenced at 5.03pm.*

3.1 Written Questions – Current Agenda

*Nil*

3.2 Public Question Time

*Nil*

*As no questions were asked Public Question Time concluded at 5.03pm.*

**4 APPLICATIONS FOR LEAVE OF ABSENCE**

*NIL*

**5 PRESENTATIONS**

5.1 Petitions

*Nil*

5.2 Presentations

*Nil*

5.3 Deputations

*Nil*

5.4 Delegations' Reports

*Nil*

**6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

*Nil*

## 7 OFFICER'S REPORTS

### SY090-08/25 ADOPTION OF THE MUNICIPAL FUND BUDGET FOR THE FINANCIAL YEAR ENDING 30 JUNE 2026

<b>File Number:</b>	<b>4.9726</b>
<b>Author:</b>	<b>Denise Gobbart, Finance Management Support</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. Shire of York 2025-26 Draft Statutory Budget <a href="#">↓</a></b>

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

Legislative

### PURPOSE OF REPORT

This report presents the 2025/26 Municipal Fund Budget (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 2025/26 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 budget is both a statutory requirement of the Act and a responsible financial management practice. The development of the budget is based largely upon the objectives of the Council Plan 2025-2035 adopted in April 2025. 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 budget workshops and discussions with Council.

#### Key Considerations that have impacted preparation of the 2025/26 Annual Budget

##### 1. Rate in the Dollar increase 4.8%

The final draft budget, as presented in Appendix 1, has been prepared with a 4.8% Rate in the Dollar (RiD) increase for GRV and a 0% change in the Rate in the Dollar for UV. The latter being in response to the large increase in UV property values as assessed by Landgate which resulted in an increased yield without a RiD change. 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 remains unchanged 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 2025/6 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. This allocation is likely to be a feature into the 2026/27 financial year.

### b. Reserves

To ensure that investing activities remain on track with the Long-Term Financial Plan (LTFP), the reserve transfers budgeted for in the 2024/25 Annual Budget that were unable to be conducted due to cash flow restrictions have been included in the draft budget. The proposed transfers into reserve total \$807,223.

The proposed 2025/26 Annual Budget has predicted a net carried forward balance of \$3,227,052. Some notable items included in the 2025/26 Annual Budget are:

### 1. Advance Payment of the 2025/26 Financial Assistance Grants - \$1,118,318

The Shire received \$1,118,318 from the Commonwealth in June 2025 in advance for the 2025/26 financial year. This amount was carried forward in the surplus and is therefore not reflected in the Statement of Comprehensive Income. A further \$1,030,879 of Financial Assistance Grants has been recognised as income and will be received in the 2025/26 financial year. It can be noted that receiving these advance payments significantly skews the budgeted operating position.

### 2. Capital Plant Purchases - \$1,481,000

The 2025/26 Annual Budget includes two major plant purchases delayed from the 2024/25 financial year (grader and 10t truck) as well as new plant purchases identified within the Plant Replacement Program. Major purchases for the new financial year include a skidsteer loader and 7t truck. Purchases are offset by the sale proceeds of these items and the disposal of a utility surplus to requirements, in line with the Workforce Plan.

### 3. Capital Roads Program - \$1,977,712

Capital planned works on roads in 2025/26 total \$1,677,712. This amount includes a continuation of the Quellington Road project as well as Blackspot projects. The program excludes the Light Industrial Area upgrades for which a further \$300,000 is included for detailed design work.

### 4. Aquatic Facility Upgrades \$300,000

Allowances have been made to commence design work on the Aquatic Facility Upgrade now that a site has been decided. An amount of \$300,000 has been allocated towards architectural design and the development of a business case with which to seek funding to support the project. In recognition of the likely need for the Shire to fund at least one third of the project costs a further \$298,529 has been directed towards Reserves to fund future construction.

### 5. Heritage Trails Infrastructure – Waugal Rises Phase 2 \$259,960

This allocation supports the infrastructure delivery of Phase 2 of the Waugal Rises trail project with funding from Lotterywest (\$238,002) with \$155,960 being utilised in this financial year, as well as municipal \$29,000 and reserve funding \$75,000.

## 6. Reserve Transfers

As part of the Shire's commitment to future sustainability the following amounts have been transferred into Reserve funds:

• Plant Reserve	\$50,000
• Pioneer Memorial Lodge Reserve	\$60,000
• Building Reserve	\$145,000
• Bridge Reserve	\$120,000
• Swimming Pool Reserve	\$294,954
• Land & Infrastructure Reserve	\$37,629

Transfers from Reserve funds include \$75,000 from the Recreation Reserve to support the Waugal Rises project.

The 2025/26 Annual Budget has an estimated \$20,240 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
2. Statement of Cashflows
3. Statement of Financial Activity
4. Notes to and Forming Part of the Budget

### Recommendation

Officers are recommending that Council adopts the 2025/26 budget as presented in Appendix 1. This will allow timely rates billing for the 2025/26 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, Industry Regulation and Safety.

### **OPTIONS**

Not applicable

### **IMPLICATIONS TO CONSIDER**

#### **Consultative**

WA Local Government Grants Commission

WALGA

Moore Australia

Executive Leadership Team

Operational Management Group

## **Strategic**

### Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

In developing the budget, the Shire of York has given due consideration to Council Plan. In addition, the Shire's informing strategies relating to risk management, asset management and the Workforce Plan were considered.

## **Policy Related**

F3 Significant Accounting Policies

## **Financial**

The financial implications of adopting the 2025/26 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 2025/26 budget proposes a reduction in approximately 2 FTE in accordance with the organisational review conducted by the Executive Leadership Team and Operational Management Group during the 2024/25 financial year.

## **VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RESOLUTION  
010825****Moved: Cr Denese Smythe****Seconded: Cr Chris Gibbs****That, with regard to Adoption of the Municipal Fund Budget for the Financial Year ending 30 June 2026, 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 Municipal Fund Budget as presented in Appendix 1.**

**In Favour: Crs Kevin Trent, Denis Warnick, Chris Gibbs, Kevin Pyke and Denese Smythe****Against: Nil*****CARRIED 5/0 BY ABSOLUTE MAJORITY***

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

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	26

The Shire of York a Class 3 local government conducts the operations of a local government with the following community 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 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	8,944,151	8,046,068	8,077,313
Grants, subsidies and contributions		1,505,372	1,738,234	621,696
Fees and charges	14	2,154,233	2,048,626	1,915,379
Interest revenue	9(a)	284,000	381,604	301,362
Other revenue		179,800	630,873	272,700
		13,067,556	12,845,405	11,188,450
<b>Expenses</b>				
Employee costs		(6,859,454)	(6,658,651)	(6,771,772)
Materials and contracts		(4,792,706)	(3,837,223)	(4,533,983)
Utility charges		(560,711)	(558,546)	(508,499)
Depreciation	6	(6,812,097)	(6,270,271)	(6,817,295)
Finance costs	9(c)	(40,709)	(48,317)	(49,335)
Insurance		(295,817)	(439,117)	(324,955)
Other expenditure		(474,695)	(630,611)	(610,559)
		(19,836,189)	(18,442,736)	(19,616,398)
		(6,768,633)	(5,597,331)	(8,427,948)
Capital grants, subsidies and contributions		2,181,238	3,698,819	3,329,753
Profit on asset disposals	5	102,748	0	487,397
Loss on asset disposals	5	(28,802)	(8,660)	(4,645)
Fair value adjustments to financial assets at fair value through profit or loss		0	(3,551)	0
		2,255,184	3,686,608	3,812,505
<b>Net result for the period</b>		<b>(4,513,449)</b>	<b>(1,910,723)</b>	<b>(4,615,443)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(4,513,449)</b>	<b>(1,910,723)</b>	<b>(4,615,443)</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 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 9,544,151	\$ 7,678,026	\$ 8,077,313
Grants, subsidies and contributions		1,505,372	264,765	826,525
Fees and charges		2,154,233	2,048,626	1,915,379
Interest revenue		284,000	381,604	301,362
Goods and services tax received		476,270	769,514	1,047,341
Other revenue		179,800	630,873	272,700
		14,143,826	11,773,408	12,440,620
<b>Payments</b>				
Employee costs		(6,859,454)	(6,591,457)	(6,721,772)
Materials and contracts		(4,792,706)	(2,711,126)	(4,203,983)
Utility charges		(560,711)	(558,546)	(508,499)
Finance costs		(40,709)	(49,336)	(49,335)
Insurance paid		(295,817)	(439,117)	(324,955)
Goods and services tax paid		(476,270)	(620,214)	(948,883)
Other expenditure		(474,695)	(630,611)	(610,559)
		(13,500,362)	(11,600,407)	(13,367,986)
<b>Net cash provided by (used in) operating activities</b>	4	643,464	173,001	(927,366)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(2,142,130)	(363,534)	(1,850,000)
Payments for construction of infrastructure	5(b)	(2,857,348)	(4,099,533)	(3,630,940)
Capital grants, subsidies and contributions		3,511,816	6,750,591	3,062,018
Proceeds from sale of property, plant and equipment	5(a)	436,000	35,000	879,000
<b>Net cash provided by (used in) investing activities</b>		(1,051,662)	2,322,524	(1,539,922)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(155,947)	(147,321)	(147,320)
Proceeds on disposal of financial assets at amortised cost - term deposits		666,106	1,417,937	0
<b>Net cash provided by (used in) financing activities</b>		510,159	1,270,616	(147,320)
<b>Net increase (decrease) in cash held</b>		101,961	3,766,141	(2,614,608)
Cash at beginning of year		8,190,980	4,424,839	5,771,069
<b>Cash and cash equivalents at the end of the year</b>	4	<b>8,292,941</b>	<b>8,190,980</b>	<b>3,156,461</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 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
General rates	2(a)(i)	\$ 8,081,428	\$ 7,015,120	\$ 7,053,992
Rates excluding general rates	2(a)	862,723	1,030,948	1,023,321
Grants, subsidies and contributions		1,505,372	1,738,234	621,696
Fees and charges	14	2,154,233	2,048,626	1,915,379
Interest revenue	9(a)	284,000	381,604	301,362
Other revenue		179,800	630,873	272,700
Profit on asset disposals	5	102,748	0	487,397
Fair value adjustments to financial assets at fair value through profit or loss		0	(3,551)	0

**Expenditure from operating activities**

Employee costs		(6,859,454)	(6,658,651)	(6,771,772)
Materials and contracts		(4,792,706)	(3,837,223)	(4,533,983)
Utility charges		(560,711)	(558,546)	(508,499)
Depreciation	6	(6,812,097)	(6,270,271)	(6,817,295)
Finance costs	9(c)	(40,709)	(48,317)	(49,335)
Insurance		(295,817)	(439,117)	(324,955)
Other expenditure		(474,695)	(630,611)	(610,559)
Loss on asset disposals	5	(28,802)	(8,660)	(4,645)
		(19,864,991)	(18,451,396)	(19,621,043)

Non cash amounts excluded from operating activities

3(c) 6,758,285 6,274,833 6,334,543

**Amount attributable to operating activities**

**63,598 665,291 (1,610,653)**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		2,181,238	3,698,819	3,329,753
Proceeds from disposal of property, plant and equipment	5(a)	436,000	35,000	879,000
		2,617,238	3,733,819	4,208,753

**Outflows from investing activities**

Acquisition of property, plant and equipment	5(a)	(2,142,130)	(363,534)	(1,850,000)
Acquisition of infrastructure	5(b)	(2,857,348)	(4,099,533)	(3,630,940)
		(4,999,478)	(4,463,067)	(5,480,940)

**Amount attributable to investing activities**

**(2,382,240) (729,248) (1,272,187)**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	8(a)	75,000	0	75,000
		75,000	0	75,000

**Outflows from financing activities**

Repayment of borrowings	7(a)	(155,947)	(147,321)	(147,320)
Transfers to reserve accounts	8(a)	(807,223)	(128,066)	(679,908)
		(963,170)	(275,387)	(827,228)

**Amount attributable to financing activities**

**(888,170) (275,387) (752,228)**

**MOVEMENT IN SURPLUS OR DEFICIT**

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

3 3,227,052 3,566,396 3,652,527

Amount attributable to operating activities

63,598 665,291 (1,610,653)

Amount attributable to investing activities

(2,382,240) (729,248) (1,272,187)

Amount attributable to financing activities

(888,170) (275,387) (752,228)

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

3 **20,240 3,227,052 17,459**

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

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

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	10
Note 4	Reconciliation of cash	12
Note 5	Property, Plant and Equipment	13
Note 6	Depreciation	14
Note 7	Borrowings	15
Note 8	Reserve Accounts	17
Note 9	Other Information	19
Note 10	Council Members Remuneration	20
Note 11	Trust Funds	21
Note 12	Revenue and Expenditure	22
Note 13	Program Information	24
Note 14	Fees and Charges	25

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

**1. BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

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.

**2024/25 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

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

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

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

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

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Measurement of employee benefits
- Measurement of provisions

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV General Rate	Gross rental valuation	0.148065	1,533	26,058,580	3,858,364	3,000	3,861,364	3,645,998	3,633,454
UV General Rate	Unimproved valuation	0.007340	491	574,600,000	4,217,564	2,500	4,220,064	3,369,122	3,420,538
<b>Total general rates</b>			2,024	600,658,580	8,075,928	5,500	8,081,428	7,015,120	7,053,992
<b>(ii) Minimum payment</b>									
		<b>Minimum</b>							
		<b>\$</b>							
GRV General Rate	Gross rental valuation	1,395.00	445	1,405,059	620,775	0	620,775	659,835	659,835
UV General Rate	Unimproved valuation	1,395.00	204	24,685,454	284,580	0	284,580	407,340	407,340
<b>Total minimum payments</b>			649	26,090,513	905,355	0	905,355	1,067,175	1,067,175
<b>Total general rates and minimum payments</b>			2,673	626,749,093	8,981,283	5,500	8,986,783	8,082,295	8,121,167
<b>(iii) Ex-gratia rates</b>									
Co-operative Bulk Handling	Tonnage				23,868	0	23,868	22,559	22,559
					9,005,151	5,500	9,010,651	8,104,854	8,143,726
Discounts (Refer note 2(d))					0	0	(66,500)	(58,786)	(66,413)
<b>Total rates</b>					9,005,151	5,500	8,944,151	8,046,068	8,077,313
Instalment plan charges							16,000	16,060	21,907
Instalment plan interest							27,000	27,428	27,000
Late payment of rate or service charge interest							107,000	150,714	115,362
							150,000	194,202	164,269

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

\*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 26 September 2025 or 35 days after the date of issue appearing on the rate notice whichever is the later.

**Option 3 (Four Instalments)**

First instalment to be made on or before 26 September 2025 or 35 days after the date of issue appearing on the rate notice whichever is the later including all arrears and a quarter of the current rates and service charges;  
Second instalment to be made on or before 26 November 2025 or 2 months after the due date of the first instalment, whichever is the later;  
Third instalment to be made on or before 27 January 2026 or 2 months after the due date of the second instalment, whichever is the later;  
Fourth instalment to be made on or before 27 March 2026 or 2 months after the due date of the third instalment, whichever is the later;

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	26/09/2025	0	0.0%	7.0%
<b>Option three</b>				
First instalment	26/09/2025	0	0.0%	7.0%
Second instalment	26/11/2025	11	5.5%	7.0%
Third instalment	27/01/2026	11	5.5%	7.0%
Fourth instalment	27/03/2026	11	5.5%	7.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
				\$	\$	\$	
General Rate - GRV and UV	Rate	1.5%	0	66,500	58,786	66,413	Rates payment incentive applicable to those who pay rates in full by the due date.
				66,500	58,786	66,413	

(e) Waivers or concessions

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

## SHIRE OF YORK

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

## 3. NET CURRENT ASSETS

## (a) Composition of estimated net current assets

## Current assets

Cash and cash equivalents  
Financial assets  
Receivables  
Contract assets  
Inventories  
Other assets

## 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

## (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

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	8,292,941	8,190,980	3,156,461
	0	666,106	0
	972,271	1,572,271	1,419,012
	0	1,762,468	0
	5,000	5,000	52,481
	39,391	39,391	0
	9,309,603	12,236,216	4,627,954
	(2,822,244)	(2,822,244)	(1,243,213)
	(2,850,000)	(3,281,890)	0
7	(145,402)	(155,947)	(155,946)
	(725,584)	(725,584)	(680,904)
	(46,819)	(46,819)	(51,124)
	(6,590,049)	(7,032,484)	(2,131,187)
	2,719,554	5,203,732	2,496,767
3(b)	(2,699,314)	(1,976,680)	(2,479,308)
	20,240	3,227,052	17,459
8	(3,397,562)	(2,665,339)	(3,142,181)
	145,402	155,947	155,946
	552,846	532,712	506,927
	(2,699,314)	(1,976,680)	(2,479,308)

## 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: Fair value adjustments to financial assets at fair value through profit and loss  
Add: Loss on asset disposals  
Add: Depreciation  
Movement in current employee provisions associated with restricted cash  
Non-cash movements in non-current assets and liabilities:  
- Pensioner deferred rates

## Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(102,748)	0	(487,397)
	0	3,551	0
5	28,802	8,660	4,645
6	6,812,097	6,270,271	6,817,295
	20,134	25,785	0
	0	(33,434)	0
	6,758,285	6,274,833	6,334,543



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

**3. NET CURRENT ASSETS**

**(d) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**SUPERANNUATION**

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

**INVENTORY - LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**CONTRACT ASSETS**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

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

**4. RECONCILIATION OF CASH**

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		6,293,708	6,191,747	274,326
Term deposits		1,999,233	1,999,233	2,882,135
<b>Total cash and cash equivalents</b>		<b>8,292,941</b>	<b>8,190,980</b>	<b>3,156,461</b>
Held as				
- Unrestricted cash and cash equivalents		2,045,379	2,909,857	14,280
- Restricted cash and cash equivalents		6,247,562	5,281,123	3,142,181
	3(a)	8,292,941	8,190,980	3,156,461
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		6,247,562	5,281,123	3,142,181
- Restricted financial assets at amortised cost - term deposits		0	666,106	0
		6,247,562	5,947,229	3,142,181
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	3,397,562	2,665,339	3,142,181
Unspent capital grants, subsidies and contribution liabilities		2,850,000	3,281,890	0
		6,247,562	5,947,229	3,142,181
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>(4,513,449)</b>	<b>(1,910,723)</b>	<b>(4,615,443)</b>
Depreciation	6	6,812,097	6,270,271	6,817,295
(Profit)/loss on sale of asset	5	(73,946)	8,660	(482,752)
Adjustments to fair value of financial assets at fair value through profit and loss		0	3,551	0
(Increase)/decrease in receivables		600,000	70,257	303,287
(Increase)/decrease in contract assets		1,762,468	(1,762,468)	0
(Increase)/decrease in inventories		0	47,481	0
(Increase)/decrease in other assets		0	(39,391)	0
Increase/(decrease) in payables		0	1,184,182	380,000
Increase/(decrease) in unspent capital grants		(431,890)	3,048,957	(267,735)
Increase/(decrease) in other provision		0	2,815	0
Capital grants, subsidies and contributions		(3,511,816)	(6,750,591)	(3,062,018)
<b>Net cash from operating activities</b>		<b>643,464</b>	<b>173,001</b>	<b>(927,366)</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 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Loss		Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
Land - freehold land	31,500	0	0	0	0	0	0	0	0		31,500	0	0	0	0
Buildings - non-specialised	539,630	0	0	0	0	31,465	0	0	0		237,500	0	0	0	0
Furniture and equipment	90,000	0	0	0	0	125,514	0	0	0		152,000	0	0	0	0
Plant and equipment	1,481,000	(362,054)	436,000	102,748	(28,802)	206,555	(43,660)	35,000	(8,660)		1,429,000	(396,248)	879,000	487,397	(4,645)
Total	2,142,130	(362,054)	436,000	102,748	(28,802)	363,534	(43,660)	35,000	(8,660)		1,850,000	(396,248)	879,000	487,397	(4,645)
(b) Infrastructure															
Infrastructure - roads	1,977,712	0	0	0	0	3,895,200	0	0	0		3,139,740	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	46,701	0	0	0		51,200	0	0	0	0
Infrastructure - other structures	879,636	0	0	0	0	157,632	0	0	0		440,000	0	0	0	0
Total	2,857,348	0	0	0	0	4,099,533	0	0	0		3,630,940	0	0	0	0
Total	4,999,478	(362,054)	436,000	102,748	(28,802)	4,463,067	(43,660)	35,000	(8,660)		5,480,940	(396,248)	879,000	487,397	(4,645)

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 2026**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - footpaths
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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
795,572	760,499	795,855
42,500	36,223	47,407
489,600	445,133	496,111
4,118,190	3,775,007	4,118,190
161,000	147,750	157,786
839,445	769,492	839,445
75,695	69,387	75,695
262,000	241,028	258,748
28,095	25,752	28,058
6,812,097	6,270,271	6,817,295
106,880	123,726	110,378
144,735	132,672	150,491
3,390	3,108	3,390
99,180	90,915	93,977
13,650	12,513	13,650
911,846	835,861	914,625
5,212,537	4,778,159	5,209,141
9,288	8,515	8,579
310,591	284,802	313,064
6,812,097	6,270,271	6,817,295

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	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 structures	6 to 100 years
Right of use - 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 live and amortisation method are reviewed at the end of each financial year.

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26	2025/26	Budget	2025/26	Actual Principal 1 July 2024	2024/25	2024/25	Actual	2024/25	Budget Principal 1 July 2024	2024/25	2024/25	Budget	2024/25
					Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2026	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2025	Actual Interest Repayments		Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Forrest Oval Stage 1	62	WATC	6.3%	581,713	0	(82,561)	499,152	(35,368)	659,309	0	(77,596)	581,713	(39,842)	659,307	0	(77,596)	581,711	(40,333)
Forrest Oval Stage 2	63	WATC	5.2%	51,152	0	(28,668)	22,484	(2,086)	78,390	0	(27,238)	51,152	(3,311)	78,390	0	(27,237)	51,153	(3,517)
Forrest Oval Stage 3	64	WATC	5.2%	79,790	0	(44,718)	35,072	(3,255)	122,277	0	(42,487)	79,790	(5,164)	122,278	0	(42,487)	79,791	(5,485)
				712,655	0	(155,947)	556,708	(40,709)	859,976	0	(147,321)	712,655	(48,317)	859,975	0	(147,320)	712,655	(49,335)

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

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

**7. BORROWINGS**

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

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

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</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	914	0
<b>Total amount of credit unused</b>	<b>210,000</b>	<b>210,914</b>	<b>210,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	556,708	712,655	712,655

<b>Overdraft details</b>	<b>Purpose overdraft was established</b>	<b>Year overdraft established</b>	<b>Amount b/fwd 1 July 2025</b>	<b>2025/26 Budgeted Increase/ (Decrease)</b>	<b>Amount as at 30th June 2026</b>
			\$	\$	\$
Bendigo Bank	Cashflow purposes	Unknown	200,000	0	200,000
			200,000	0	200,000

**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 2026**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	532,712	20,134	0	552,846	506,927	25,785	0	532,712	506,927	0	0	506,927
(b) Plant reserve	542,970	70,522	0	613,492	516,688	26,282	0	542,970	516,688	139,954	0	656,642
(c) Land & Infrastructure reserve	166,146	43,549	0	209,695	158,104	8,042	0	166,146	158,104	0	0	158,104
(d) Avon River Maintenance reserve	16,211	613	0	16,824	15,426	785	0	16,211	15,426	0	0	15,426
(e) Industrial Land reserve	140,826	5,323	0	146,149	134,010	6,816	0	140,826	134,010	0	0	134,010
(f) Refuse Site reserve	79,360	2,999	0	82,359	75,519	3,841	0	79,360	75,519	0	0	75,519
(g) Centennial Garden reserve	164,105	6,203	0	170,308	156,162	7,943	0	164,105	156,162	0	0	156,162
(h) Forrest Oval Lights reserve	6,474	245	0	6,719	6,161	313	0	6,474	6,161	0	0	6,161
(i) Bowls Synthetic Surface reserve	21,485	812	0	22,297	20,445	1,040	0	21,485	20,444	0	0	20,444
(j) Pioneer Memorial Lodge reserve	560	60,021	0	60,581	533	27	0	560	533	60,000	0	60,533
(k) Carparking reserve	19,570	740	0	20,310	18,623	947	0	19,570	18,623	0	0	18,623
(l) Building reserve	79,215	147,994	0	227,209	75,380	3,835	0	79,215	75,380	145,000	0	220,380
(m) Disaster reserve	62,296	2,355	0	64,651	59,281	3,015	0	62,296	59,281	0	0	59,281
(n) Tennis Synthetic reserve	3,316	125	0	3,441	3,155	161	0	3,316	3,155	0	0	3,155
(o) Tied Grant Funds reserve	19,557	0	0	19,557	19,557	0	0	19,557	19,557	0	0	19,557
(p) RSL Memorial reserve	13,241	500	0	13,741	12,600	641	0	13,241	12,600	0	0	12,600
(q) Greenhills Townsite Development reserve	11,792	446	0	12,238	11,221	571	0	11,792	11,221	0	0	11,221
(r) Roads reserve	164,864	6,230	0	171,094	156,884	7,980	0	164,864	156,884	0	0	156,884
(s) Swimming Pool reserve	94,578	298,529	0	393,107	90,000	4,578	0	94,578	90,000	214,954	0	304,954
(t) Recreation reserve	526,061	19,883	(75,000)	470,944	500,597	25,464	0	526,061	500,598	0	(75,000)	425,598
(u) Bridge reserve	0	120,000	0	120,000	0	0	0	0	0	120,000	0	120,000
	2,665,339	807,223	(75,000)	3,397,562	2,537,273	128,066	0	2,665,339	2,537,273	679,908	(75,000)	3,142,181

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

**8. RESERVE ACCOUNTS**

**(b) Reserve Accounts - Purposes**

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

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



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

**9. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments	150,000	203,462	159,000
Other interest revenue	134,000	178,142	142,362
	284,000	381,604	301,362

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	85,800	82,500	84,000
Other services	15,000	12,900	0
	100,800	95,400	84,000

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

Borrowings (refer Note 7(a))	40,709	48,317	49,335
	40,709	48,317	49,335

**(d) Write offs**

Fees and charges	2,500	0	2,645
	2,500	0	2,645

## SHIRE OF YORK

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

## 10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>President's</b>			
President's allowance	24,833	23,993	23,993
Meeting attendance fees	22,708	21,940	21,940
ICT expenses	0	0	2,020
Annual allowance for ICT expenses	2,020	1,791	0
Travel and accommodation expenses	500	1,731	500
	50,061	49,455	48,453
<b>Deputy President's</b>			
Deputy President's allowance	6,208	5,998	5,998
Meeting attendance fees	14,668	14,168	14,168
ICT expenses	0	0	2,020
Annual allowance for ICT expenses	2,020	1,791	0
Travel and accommodation expenses	500	0	500
	23,396	21,957	22,686
<b>Council member 1</b>			
Meeting attendance fees	14,668	14,168	14,168
ICT expenses	0	0	2,020
Annual allowance for ICT expenses	2,020	1,791	0
Travel and accommodation expenses	100	0	100
	16,788	15,959	16,288
<b>Council member 2</b>			
Meeting attendance fees	14,668	14,168	14,168
ICT expenses	0	0	2,020
Annual allowance for ICT expenses	2,020	1,791	0
Travel and accommodation expenses	100	0	100
	16,788	15,959	16,288
<b>Council member 3</b>			
Meeting attendance fees	14,668	14,168	14,168
ICT expenses	0	0	2,020
Annual allowance for ICT expenses	2,020	1,791	0
Travel and accommodation expenses	100	0	100
	16,788	15,959	16,288
<b>Council member 4</b>			
Meeting attendance fees	14,668	14,168	14,168
ICT expenses	0	0	2,020
Annual allowance for ICT expenses	2,020	1,791	0
Travel and accommodation expenses	100	0	100
	16,788	15,959	16,288
<b>Council member 5</b>			
Meeting attendance fees	14,668	5,608	14,168
ICT expenses	0	0	2,020
Annual allowance for ICT expenses	2,020	709	0
Travel and accommodation expenses	100	0	100
	16,788	6,317	16,288
<b>Total Council Member Remuneration</b>	157,397	141,565	152,579
President's allowance	24,833	23,993	23,993
Deputy President's allowance	6,208	5,998	5,998
Meeting attendance fees	110,716	98,388	106,948
ICT expenses	0	0	14,140
Annual allowance for ICT expenses	14,140	11,455	0
Travel and accommodation expenses	1,500	1,731	1,500
	157,397	141,565	152,579

| 20

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

**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 2025</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2026</b>
	\$	\$	\$	\$
Cash in Lieu - Public Open Space	58,422	0	(58,422)	0
	58,422	0	(58,422)	0

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

**12. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

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

**12. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

<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	Museum, visitor centre and swimming pool stock	Single point in time	Payment in full in advance	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 2026**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

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

Supervision 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**

To provide an operational framework for environmental and community health.

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

**Education and welfare**

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

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

**Community amenities**

To provide services required by the community.

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**

To establish and effectively manage infrastructure for the social well being of the community.

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

**Transport**

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

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

**Economic services**

To help promote the Shire and its economic wellbeing.

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

**Other property and services**

To monitor and control the Shire's overheads operating accounts.

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 2026**

**14. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>By Program:</b>			
Governance	170	3,245	100
General purpose funding	46,840	49,711	51,907
Law, order, public safety	19,012	34,174	16,612
Health	23,000	26,145	25,000
Education and welfare	42,212	50,661	40,054
Community amenities	1,320,511	1,306,327	1,292,765
Recreation and culture	149,100	140,926	77,600
Economic services	534,388	416,967	391,341
Other property and services	19,000	20,470	20,000
	<b>2,154,233</b>	<b>2,048,626</b>	<b>1,915,379</b>

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

**SY091-08/25 ADOPTION OF GENERAL RATES AND MINIMUM PAYMENTS 2025/26**

<b>File Number:</b>	<b>4.9726</b>
<b>Author:</b>	<b>Denise Gobbart, Finance Management Support</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 2025/26.

**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 2025/26 budget, consideration was given to the outcomes of the major strategic review adopted April 2025 (Council Plan 2025-2035 (CP) Resolution 130425). To give effect to the CP, the Long-Term Financial Plan (LTFP) adopted in May 2024 (Resolution 080524) determined a Consumer Price Index (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 2025/26 financial year with CPI reported at 2.8% this would result in an increase of 4.8% to 2024/25 rates excluding growth and Landgate revaluations.

Last year, Council committed to a 5.4% RiD increase (excluding growth) in line with the yield expectation in the LTFP.

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.

Council requested the Administration to draft the budget based on a 5.8% rate increase; however, through diligent oversight, the Administration were able to align the Rate in the Dollar (RiD) to the Long-Term Financial Plan (LTFP) target of 4.8%.

In addition, the significant financial impact of revaluations of UV rated properties undertaken by Landgate will enable Council to consider a RiD for UV rated properties less than the 4.8% RiD increase that was originally adopted in the LTFP, while still achieving the Shire's objectives and meeting the aspirations of the community.



The CPI over the last twelve (12) months has impacted expenditure for the local government and Officers have worked to reduce the impact of this on ratepayers while still meeting CP objectives. This has resulted in a recommended 4.8% RiD increase for GRV properties and no increase to the RiD for UV properties.

This can be further 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 ratepayers find difficulty in meeting their rates commitments, the ability to provide support 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 April 2025. Rating valuations are assessed as a 'snapshot in time' to reflect the property market for the district on the same date.

During August 2024, Landgate completed their rural assessments for all UV properties with the following comments:

*"Total Valuation* *\$595,674,600*

*Average Overall Change* *20.01%*

### 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 a small degree of variation in the unimproved values to improve co-ordination between some holdings."*

If ratepayers have inquiries about the change to their UV valuations, they will be encouraged to contact Landgate to discuss on +61 (08) 9273 7373.

Whilst in the 2025/26 budget it 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 are proposed not to increase in the 2025/26 Annual Budget remaining at \$1,395. Approximately 649 properties (24%) 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 \$0.141282 to \$0.148065 for the 2025/26 financial year. The RiD for UV will remain at \$0.007340.

## IMPLICATIONS TO CONSIDER

### Consultative

Landgate Valuation Services

WALGA

Moore Australia

### Strategic

#### Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

When setting the rates, Council considers what services and infrastructure are required and considers any strategic implications in accordance with the CP.

**Policy Related**

Not applicable

**Financial**

The 2025/26 budget includes expected rate revenue of \$8,944,151, which accounts for around 58% 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 report forms part of the 2025/26 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 payment 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 Shire operations, capital projects and infrastructure renewals proposed for 2025/26 could be jeopardised.

### Workforce

Not applicable

### VOTING REQUIREMENTS

Absolute Majority: Yes

#### RESOLUTION

020825

Moved: Cr Chris Gibbs                      Seconded: Cr Denis Warnick

~~That, with regard to Adoption of General Rates and Minimum Payments 2025/26, Council:~~

- ~~1. Resolves to adopt a general rate in the dollar increase of 4.8% for Gross Rental Value rated properties and no increase for Unimproved Value rated properties for the 2025/26 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~~

~~In Favour: Crs Kevin Trent, Denis Warnick, Chris Gibbs, Kevin Pyke and Denese Smythe~~

~~Against: Nil~~

~~CARRIED 5/0 BY ABSOLUTE MAJORITY~~

THE ABOVE RESOLUTION WAS REVOKED AT COUNCIL'S SPECIAL COUNCIL MEETING  
HELD 18 AUGUST 2025, RESOLUTION 080825.

**SY092-08/25 RATES PAYMENT INCENTIVE SCHEME 2025/26**

<b>File Number:</b>	<b>4.9726</b>
<b>Author:</b>	<b>Denise Gobbart, Finance Management Support</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 2025/26 Rates Payment Incentive Scheme (RPIS) and seeks Council's approval for inclusion in the 2025/26 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 in full by the first due date will be eligible for 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 2025/26 budget and estimated as follows:

**Payment in Full - due date 26 September 2025**

1. Discount of 1.5% - \$66,500

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 26 September 2025 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. In addition to these, a pamphlet will be included on the Polyphagous Shot-Hole Borer, educating ratepayers and residents in the part they can play in keeping this pest at bay.

**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 option.

## IMPLICATIONS TO CONSIDER

### Consultative

WALGA

Office of the Auditor-General

### Strategic

#### Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

### Policy Related

Not applicable

### Financial

The financial impact of the proposed RPIS has been costed within the 2025/26 budget and has been estimated at approximately \$66,500 based upon the uptake of \$58,786 in the 2024/25 financial year, and the proposed increase in rates levied. These costs will be reported as a reduction in the Shire's revenue at GL: 031211.

### Legal and Statutory

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

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

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

\* Absolute majority required.”

### Risk Related

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

### Workforce

Not applicable

**VOTING REQUIREMENTS****Absolute Majority: Yes****RESOLUTION  
030825****Moved: Cr Chris Gibbs****Seconded: Cr Denese Smythe****That, with regard to Rates Payment Incentive Scheme 2025/26, 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 26 September 2025, with no outstanding rates, will qualify for a 1.5% discount applicable to the rates component only.**

**In Favour: Crs Kevin Trent, Denis Warnick, Chris Gibbs, Kevin Pyke and Denese Smythe****Against: Nil*****CARRIED 5/0 BY ABSOLUTE MAJORITY***

**SY093-08/25 PENALTY INTEREST CHARGES, RATES PAYMENT OPTIONS, INSTALMENT INTEREST AND INSTALMENT ADMINISTRATION CHARGES 2025/26**

**File Number:** 4.9726

**Author:** Denise Gobbart, Finance Management Support

**Authoriser:** Alina Behan, Executive Manager Corporate & Community Services

**Previously before Council:** Not Applicable

**Disclosure of Interest:** Nil

**Appendices:** Nil

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

Legislative

**PURPOSE OF REPORT**

The purpose of this report is for Council to consider and adopt the rates payment options and the penalty interest charges for outstanding rates and other charges for 2025/26.

**BACKGROUND**

Council is required to adopt the proposed rate of penalty interest on rates and other charges incorporated into the 2025/26 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.

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% again for the 2025/26 financial year.

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 22 August 2025.

**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 or service charge 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

In accordance with Section 6.45(3) of the Act, those on instalment options will be charged 5.5%. Instalment administration charges reflect the administration cost of handling the four (4) instalment option provided to ratepayers. For the 2025/26 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 2025/26 financial year, based on the rates notices being distributed on circa 22 August 2025, is as follows:

Payment in Full	26 September 2025
First Instalment	26 September 2025
Second Instalment	26 November 2025
Third Instalment	27 January 2026
Fourth Instalment	27 March 2026

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**

Council Plan 2025-2035



Pillar 5: Strong governance, responsive leadership  
Community-informed, responsive leadership and strong governance

**Policy Related**

F1 Revenue Collection  
F10 Financial Hardship – Rates - Charges

**Financial**

Estimated revenue from instalment interest charges amounts to \$27,000 and \$16,000 from administration fees. Penalties to be received from non-payment of rates is estimated at \$107,000.

**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 2025/26 budget adoption, Council operations and capital projects proposed for 2025/26.

**Workforce**

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

**VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RESOLUTION  
040825****Moved: Cr Chris Gibbs****Seconded: Cr Denese Smythe****That, with regard to Penalty Interest Charges, Rates Payment Options, Instalment Interest and Instalment Administration Charges 2025/26, Council:**

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

Payment in Full	26 September 2025
-----------------	-------------------
  - b. Four Instalment Payment Option**

First Instalment	26 September 2025
Second Instalment	26 November 2025
Third Instalment	27 January 2026
Fourth Instalment	27 March 2026
- 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 6.51(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.**
- 4. 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.**

**In Favour: Crs Kevin Trent, Denis Warnick, Chris Gibbs, Kevin Pyke and Denese Smythe****Against: Nil****CARRIED 5/0 BY ABSOLUTE MAJORITY**

**SY094-08/25 ADOPTION OF THE 2025/26 SCHEDULE OF FEES & CHARGES**

<b>File Number:</b>	<b>4.9726</b>
<b>Author:</b>	<b>Denise Gobbart, Finance Management Support</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. 2025/26 Schedule of Fees &amp; Charges <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 2025/26 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 are presented in Appendix 1 and were used to determine the draft 2025/26 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 to Officers for review in April 2025 and again in June 2025. Proposed changes were discussed with Council at the Budget Workshop on 8 July 2025. Officers are proposing a 2.8% increase in line with CPI with consideration of the following price principles:

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

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

The 2.8% average increase considers both marginally higher and lower increases where rounding has had to occur to achieve a whole dollar amount.

Some items, such as Visitor Centre brochure advertising and kerbing and footpath bonds, have increased beyond CPI due to higher service costs. In response to community concerns, photocopying charges remain unchanged.

The following charges have been removed from the Schedule:

- Scout Hall hire
- YRCC Function Room & Committee Room due to the York Bowling Club lease agreement
- Casual and direct debit gym memberships
- Offensive trades
- Private works

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 accept the Schedule of Fees and Charges as presented, acknowledging that fees and charges provide approximately \$2,154,233 per annum and supplement the rates increase each year.
- Option 2:** Council could choose not to change any fees and charges for the 2025/26 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 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 1 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

#### Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

## 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 \$2,154,233 for 2025/26.

## 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 2025/26 Schedule of Fees and Charges may result in a reduction of anticipated income and the ability for the Shire to complete budgeted activities.

**Workforce**

Not applicable

**VOTING REQUIREMENTS**

**Absolute Majority:    Yes**

**RESOLUTION  
050825****Moved: Cr Denese Smythe****Seconded: Cr Chris Gibbs****That, with regard to Adoption of the 2025/26 Schedule of Fees & Charges, Council:**

- 1. Resolves to adopt the Schedule of Fees and Charges, as presented in Appendix 1 and included in the 2025/26 Statutory Budget, effective 13 August 2025.**

**In Favour: Crs Kevin Trent, Denis Warnick, Chris Gibbs, Kevin Pyke and Denese Smythe****Against: Nil*****CARRIED 5/0 BY ABSOLUTE MAJORITY***



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
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	380.00	391.00		LGA 6.16(2)(b)
	Charge per 1.5m³ bin service	per annum	2,791.50	2,870.00		
	Charge per 3.0m³ bin service	per annum	4,680.00	4,812.00		
	Charge per 4.5m³ bin service	per annum	7,485.00	7,695.00		
<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> .					WARR s66
	General rate - cents per dollar of gross rental value		\$ 0.1489123	tba		
	General rate - cents per dollar of unimproved value		\$ 0.0773636	tba		
	Per assessment/residence - minimum payment	per annum	\$ 159.00	164.00		
<b>Payment Due Dates</b>						
	Target date of issue of rates notice -		30-Jul-24	tba		
	Payment due dates would therefore be -					
	- for payment in full -		14-Aug-24	tba		LGA 6.50(2)
	- for payment of first instalment -		18-Sep-24	tba		LGA 6.45
	- for payment of second instalment -		18-Nov-24	tba		LGA 6.45
	- for payment of third instalment -		20-Jan-25	tba		LGA 6.45
	- for payment of fourth instalment -		20-Mar-25	tba		LGA 6.45
<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%		LGA max 11%
<b>Rates by Instalment</b>						
31220	Instalment administration fee	per instalment notice	10.00	11.00		
31219	Interest charge on rates instalments		5.50%	5.50%		LGA
<b>Property Settlement Enquiries</b>						





## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
31230	Rates account enquiry		107.00	110.00	*	
31230	Rates account enquiry - zoning/orders/requisitions		178.00	183.00	*	
<b>Rates enquiries - other</b>						
31230	Reprint rate notices after due date (paper copy)	per notice	15.00	16.00	*	
31230	Reprint rate notices after due date (email copy)	per notice	10.00	11.00	*	
31230	Research Charge	per hour	89.00	92.00	*	
31220	Copy Rate Book	printed	227.00	234.00	*	Regulation 29B Local Government (Administration)
31220	Copy Rate Book	electronic	170.00	175.00	*	Regulation 29B Local Government (Administration)
<b>ADMINISTRATION CHARGES</b>						
<b>Administration Charges - Other</b>						
42225	Council Minutes	per set	29.00	30.00		
42225	Council Agendas	per set	29.00	30.00		
42225	Council Minutes - extracts, per double sided page		1.00	2.00		
	- 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	1.00		
42225	Copy of Electoral Roll - Residents or Owner/Occupier	per copy	117.00	121.00		
<b>Photocopying/Printing</b>						
Admin - 42224 CRC - 138183	- per single sided A4 page b/w		0.55	0.55	*	
Admin - 42224 CRC - 138184	- per double sided A4 page b/w		1.00	1.00	*	
Admin - 42224 CRC - 138185	- per single sided A4 page colour		1.20	1.20	*	
Admin - 42224 CRC - 138186	- per double sided A4 page colour		2.30	2.30	*	
Admin - 42224 CRC - 138187	- per single sided A3 page b/w		1.20	1.20	*	
Admin - 42224 CRC - 138188	- per double sided A3 page b/w		2.30	2.30	*	
Admin - 42224 CRC - 138189	- per single sided A3 page colour		2.00	2.00	*	
Admin - 42224 CRC - 138190	- per double sided A3 page colour		4.10	4.10	*	
<b>Laminating</b>						



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
Admin - 42224 CRC - 138201	A4 laminate per sheet		4.00	4.00	*	
Admin - 42224 CRC - 138202	A3 laminate per sheet		5.00	5.00	*	
	<b>Binding</b>					
Admin - 42224 CRC - 138206	Flat rate binding fee		8.00	9.00	*	
	<b>Scan and Email</b>					
Admin - 42224 CRC - 138208	Flat rate scan and email service		5.00	5.00	*	
	<b>Poster Printing</b>					
CRC only - 138201	- per single sided A4 page b/w gloss		10.00	11.00	*	
CRC only - 138201	- per single sided A4 page colour gloss		15.00	16.00	*	
	<b>Computer Access</b>					
CRC only - 138201	Computer access per hour		7.00	8.00	*	
CRC only - 138201	Computer access per hour (Students, Seniors & Pension Card Holders)		3.00	4.00	*	
	<b>Other</b>					
42228	Dishonoured Cheque Fee		29.00	30.00		
<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		FOIA 12(1)e
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		
42225	Advance Deposits			25% of estimated charges		
42224	Request for ratepayer/elector information	per request	5.50	5.50	*	Regulation 29B Local Government (Administration) regulations 1996
<b>Library</b>						



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
115229	Administration fee - per invoice for overdue items		27.00	28.00	*	
115229	Lost or damaged library items	replacement cost + 20%				
T23	Library Membership Bond	Non-local memberships	55.00	57.00		
<b>Elections</b>						
T19	Local Government Elections - Candidate Nomination Fee	per candidate nomination per election	100.00	100.00		Reg 26(1) Local Government (Elections) Regulations 1997
<b>UNCLASSIFIED</b>						
<b>Standpipe Water</b>						
TBA	Standpipe Card	Per replacement card	22.00	23.00		
139256	Usage - per 1000 litres (per kilolitre) - charged quarterly	per kilolitre	7.90	8.00		
139256	Minimum charge for water taken from standpipes	per quarter	22.47	23.00		
<b>York Community Bus</b>						
T33	Bond - Not for Profit/Community Group		50.00	50.00		
T33	Bond - Private or Commercial		200.00	200.00		
	Note: School Bus exemption for emergency breakdowns only					
139259	Mileage	per km	2.17	2.23	*	
139259	Hire Fee	per booking	87.00	89.50	*	
	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	300.00	309.00	*	Local Law
109250	Transfer of Grant of Right of Burial		82.00	85.00	*	
109250	Copy of Grant of Right of Burial		22.00	23.00	*	
<b>York Cemetery</b>						
109253	Plot Fee - Standard size		1,695.00	1,743.00	*	
109253	Plot Fee - oversize		1,815.00	1,866.00	*	
109253	Extra width - oversize caskets (each additional 300mm)		109.00	113.00	*	



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
109253	Re-opening grave (second interment)		1,695.00	1,743.00	*	
109253	Re-opening grave (second interment) (oversize)		1,815.00	1,866.00	*	
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	739.00	760.00	*	
109253	Additional fees for weekend/public holiday labour charge above minimum	per staff per hour	148.00	153.00	*	
109254	Grave number plate		49.00	51.00	*	
109256	Funeral Director's Annual Licence	annual	940.00	967.00		
109256	Single Funeral Permit	per burial	218.00	225.00		
109253	Burial without due notice	24 hours	196.00	202.00	*	
109255	Permission to erect or alter headstone, monument, kerbing, plaque		175.00	180.00	*	
109255	Monumental Mason Licence	annual	120.00	124.00		
<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	328.00	338.00	*	
109250	Niche Reservation Fee (25yrs) double	per niche	393.00	405.00	*	
109253	Transfer of Niche Reservation		82.00	85.00	*	
109250	Copy of Niche Reservation		22.00	23.00	*	
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		410.00	422.00	*	
109253	Interment Fee - Double compartment - 1st		443.00	456.00	*	
109253	Interment Fee - Double compartment - 2nd		410.00	422.00	*	
109255	Plaque fitting - Niche Wall or Memorial Stone		120.00	124.00	*	
109253	Family in Attendance	Mon-Fri	175.00	180.00	*	



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
109253	Family in Attendance	Sat - am only	389.00	400.00	*	
109253	Additional labour charge - outside operational hours	per staff per hour	142.00	146.00	*	
109253	Ashes removal (exhumation)		394.00	405.00	*	
109253	Ashes placement in family grave	per placement	448.00	461.00	*	
<b>Miscellaneous</b>						
109251	Search records / family tree enquiries	per hour	98.00	101.00	*	
TBA	Marquee for graveside services		88.00	91.00	*	
<b>COUNCIL FACILITIES</b>						
<b>Cancellation Fees - Apply to all Events/Functions/Bookings at all Shire Facilities/Venues</b>						
	Guest Booking fee on any Casual (Private/Commercial) booking cancellation	% of booking fee	2.5%	2.5%	*	
	Up to 14 days prior, no charge	% of booking fee	0%	0%		
	14 days or less, 25% refund	% of booking fee	75%	75%	*	
<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	6.00	*	
118221	Admission - Seniors/Concession Card Holders		4.00	5.00	*	
118221	Admission - Children under 16 years		3.00	4.00	*	
118221	Admission - Students (in student group/schools)	Helpers/Teachers Free	3.00	4.00	*	
118221	Museum ground hire	per hour	50.00	52.00	*	
	(a potential additional cleaning fee may be charged at Management's discretion)					
<b>Guided Tours -</b>						
118221	Adults		5.00	6.00	*	
118221	Children		3.00	4.00	*	
118221	Senior		4.00	5.00	*	
118221	Family Pass (2 adults, 2 Children or 1 Adult, 3 Children)		13.00	14.00	*	
118227	Research service - per half hour or part thereof		40.00	42.00	*	



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
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	29.00	*	
	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 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
<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)		1,100.00	1,100.00		
T83	Bond - Not-for-Profit/Community Groups (includes key bond)		550.00	550.00		
T8	Bond - for sound system		350.00	350.00		
111216	Town Hall - Private or Commercial (Casual)	per hour (minimum 3 hrs, capped price after 12 hrs)	80.00	80.00	*	
111216	Town Hall - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 12 hrs)	38.00	38.00		
111216	Town Hall - Not-for-Profit (York based Community Groups)	per hour (minimum 3 hrs, capped price after 12 hrs)		30.00		
111216	Town Hall - Not-for-Profit / Community Groups (York based Community Groups, including dance groups) - Annual hire fee includes 12 bookings per financial year up to 3 hrs per booking.	After 12 bookings hire fee to apply at 3 hours per booking		30.00	±	
<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)		550.00	550.00		
T83	Bond - Not-for-Profit / Community Groups (includes key bond)		150.00	150.00		
	Bond - Not-for-Profit / Community Groups - includes key bond (York based Community Groups)			150.00		
111216	Lesser Hall - Private or Commercial (Casual)	per hour (minimum 3 hrs, capped price after 12 hrs)	30.00	31.00	*	
111216	Lesser Hall - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 12 hrs)	10.00	11.00	*	
	Lesser Hall - Not-for-Profit / Community Group (York based Community Groups, including dance groups) - Annual hire fee includes 12 bookings per financial year up to 3 hrs per booking.	After 12 bookings hire fee to apply at 3 hours per booking		11.00		
<b>Annual Fees Main Hall - Not-for-profit/Community Dance Groups</b>						
111216	Not-for-profit/Community Dance Groups Annual Fees	per financial year max. 3 hrs per usage booking, as per agreement	2,117.00	2,177.00	*	
<b>Annual Fees Lesser Hall - Not-for-profit/Community Dance Groups</b>						
111216	Not-for-profit/Community Dance Groups Annual Fees	per financial year max. 3 hrs per usage booking, as per agreement	1,324.00	1,362.00	*	
111216	Not-for-profit/Community Dance Groups (Junior Dancers) Annual Fees	per financial year max. 1 hr per usage booking, as per agreement	437.00	450.00	*	
<b>Kitchen Only</b> Hire includes crockery, cutlery, and equipment.						
T83	Bond - Kitchen (includes key bond)		150.00	150.00		
111216	Kitchen - All groups	per hour (minimum 3 hrs, capped price after 12 hrs)	11.00	12.00	*	



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
111216	Kitchen - All groups	per day	131.00	135.00	*	
<b>Other Hall Fees and Charges</b>						
111216	Additional Cleaning charge if required (to be taken from Bond)	per hour	41.00	41.00	*	
111218	Permission for liquor to be served	per application	43.00	45.00	*	
111216	Chair Hire (orange chairs only - located at Scout Hall) - collect & return by hirer, during office hours	per chair	1.70	2.00	*	
111216	Upstairs Gallery Space (not including balcony or chambers)	per day		80.00		
	Equipment hire - projector and screen	per event		20.00		
	Equipment hire - TV on portable stand with HDMI point	Per Event		20.00		
<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>SWIMMING POOL</b>						
<b>Admission</b>						
112273	Adult		5.00	6.00	*	
112273	Children 5 - 17 years of age		4.00	5.00	*	
112273	Seniors & Aged Pension Card Holders		3.00	4.00	*	
112273	Spectators/Carers (attendant care support)		2.00	3.00	*	
<b>Season Passes</b>						
112273	Single Full Season Pass - Adult		115.00	119.00	*	
112273	Single Full Season Pass - Child up to 17 years		95.00	98.00	*	
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	350.00	*	
112273	Full Season Pass - Additional Family Members	per person	58.00	60.00	*	
112273	Half Season Single Pass	Open to 31 December or 1 January to Closing Day	68.00	70.00	*	
112273	Half Season Child Pass	Open to 31 December or 1 January to Closing Day	58.00	60.00	*	
112273	Half Season Family Pass	Open to 31 December or 1 January to Closing Day	169.00	174.00	*	
112273	Half Season Pass - Additional Family Members	Open to 31 December or 1 January to Closing Day	no charge	no charge	*	
112273	10 Day Pass - Child (Vac Swim)		32.00	33.00	*	





## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
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>						
<b>A 20% reduction will apply to all bookings relating primarily to Seniors activities (subject to approval).</b>						
112273	Private Lessons/Classes	per lesson or hire lane per hour	10.00	11.00	*	
112273	Water Aerobics/Exercise	per hour	21.00	22.00	*	
112273	Annual fee by agreement - York Schools in-term swimming classes & carnivals	per season	3,555.00	3,655.00	*	
112273	Pool Hire including operator for Private Hire (carnivals, gatherings)	per hour plus entry fees	159.00	164.00	*	
112273	Swimming Club Annual Fee	per financial year	717.00	738.00	*	
<b>FORREST OVAL PRECINCT - All Facilities</b>						
<b>YRCC Precinct</b>						
T83	Bond - Large events and Commercial hire		2,500.00	2,500.00		
T83	Bond - Not-for-Profit/Community group		1,000.00	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	1,170.00	1,203.00	*	
113233	York Agricultural Society (Annual York Show)	per event	1,170.00	1,203.00	*	
<b>York Recreation and Convention Centre</b> (Hire includes furniture. Functions are by negotiation - Seating 120 Standing 200)						
<b>Main Function Room - Apply to York Bowling Club for hire</b>						
T83	Bond - Large events and Commercial hire	based on nature of event	up to 1,000.00	apply to York Bowling Club for hire		
T83	Bond - Not-for-Profit/Community group		200.00	apply to York Bowling Club for hire		
113242	Hire Main room/ Restaurant	per hour	22.50	apply to York Bowling Club for hire	*	
<b>Cleaning Fee - All Sites/ Rooms</b>						
113242	Cleaning fee, if applicable (as determined by management)	per hour	77.00	80.00	*	
113242	Laundry fee, if applicable (as determined by management)	per load	60.00	62.00	*	
<b>Change Rooms</b>						
113242	Home or Visitor Change Rooms	per day	104.00	107.00	*	
<b>Committee Room - Apply to York Bowling Club for hire</b>						



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
T83	Bond - Small events and General meetings (includes key bond)		150.00	apply to York Bowling Club for hire		
113242	Hire - Private or Commercial (Casual)	per hour (minimum 1 hr, capped price after 3 hrs)	40.00	apply to York Bowling Club for hire	*	
113242	Hire - Not-for-Profit/Community group	per hour (minimum 1 hr, capped price after 3 hrs)	20.00	apply to York Bowling Club for hire	*	
	No charge for affiliated sporting groups who have paid an annual fee.			apply to York Bowling Club for hire		
<b>YRCC Kitchen - Apply to York Bowling Club for hire</b>						
T83	Bond		250.00	apply to York Bowling Club for hire		
113242	Hire of Kitchen Area	per hour	25.00	apply to York Bowling Club for hire	*	
<b>Tennis Courts</b>						
113249	Adult use per person	per use up to 3 hours	5.00	6.00	*	
113249	Junior (up to and including Yr 10) use per person	per use up to 3 hours	3.00	4.00	*	
	York Lawn Tennis club members - Leisure and Pennants - (Leisure - subject to availability)		no charge	no charge		
113249	Hire of a tennis court	per hour by negotiation	20.00	21.00	*	
<b>Bowling Green</b>						
113248	Adult use per person	per use	5.00	6.00	*	
113248	Junior (up to and including Yr 10) use per person	per use	3.00	4.00	*	
	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	600.00	617.00	*	
113243	Membership Fee - Individual	6 months	357.00	367.00	*	
113243	Membership Fee - Individual	3 months	217.00	224.00	*	
113243	Membership Fee - Individual	1 month	109.00	113.00	*	
113243	Membership Fee - Seniors - p/p (25% discount)	annual	450.00	463.00	*	
113243	Membership Fee - Seniors - p/p (25% discount)	6 months	268.00	276.00	*	
113243	Membership Fee - Seniors - p/p (25% discount)	3 months	163.00	168.00	*	
113243	Membership Fee - Seniors - p/p (25% discount)	1 month	82.00	85.00	*	
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	annual	300.00	309.00	*	



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	6 months	179.00	185.00	*	
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	3 months	109.00	113.00	*	
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	1 month	55.00	57.00	*	
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required	annual	300.00	309.00	*	
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required.	6 months	179.00	185.00	*	
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required	3 months	109.00	113.00	*	
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount). Adult Supervision Required.	1 month	55.00	57.00	*	
113243	Gym Fob replacement or non-return		54.80	57.00	*	
T67	Gym Fob Bond, 1 or 3 month membership only		55.00	55.00		
113243	Carers (Attendant Care Support only) - no use of equipment		no charge	no charge		
<b>Indoor Stadium</b>						
<b>A 20% reduction will apply to all bookings relating primarily to Seniors activities (subject to approval).</b>						
T83	Bond - Stadium (includes key bond)		150.00	150.00		
113221	Indoor Stadium Hire	per hour (capped price after 10 hrs)	40.00	42.00	*	
<b>Group Classes - Not-for-Profit/Community groups</b>						
113221	Adults	per hour	23.00	24.00	*	
113221	Mixed - Adults and Juniors	per hour	16.50	17.00	*	
113221	Juniors (school age)	per hour	13.50	14.00	*	
<b>Group Classes - Other eg: Commercial/Private</b>						
113221	Adults	per hour	38.00	40.00	*	
113221	Mixed - Adults and Juniors	per hour	33.00	34.00	*	
113221	Juniors (school age)	per hour	24.00	25.00	*	
113221	Martial Arts Groups	per hour	24.00	25.00	*	
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	10.50	11.00	*	
113221	Dance or Fitness Group Classes - Private & Commercial	per hour	19.50	21.00	*	



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
113221	Squash Hire (subject to availability)	per hour	16.50	17.00	*	
<b>Oval</b>						
T36	Bond - Forrest Oval		1,000.00	1,000.00		
T36	Bond - Toilet & Shower facility (camping only) includes key bond		550.00	550.00		
113233	General usage - Community Group/Not-for-Profit	per hour (capped price after 10 hrs)	38.00	40.00	*	
113233	General usage - Commercial Events	per hour (capped price after 10 hrs)	79.00	82.00	*	
	<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	982.00	1,010.00	*	
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	16.50	17.00	*	
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)		165.00	165.00		
113231	Pavilion Hire	per hour	30.00	31.00	*	
	(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	15.50	16.00	*	
113220	All groups	per hour two sets or 100 lux	31.00	32.00	*	
<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	817.00	840.00	*	



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
113224	Sporting groups - Junior Netball Club	per financial year	765.00	787.00	*	
113224	Sporting groups - Senior Netball Club	per financial year	817.00	840.00	*	
113224	Sporting groups - Junior Football Club	per financial year	817.00	840.00	*	
113224	Sporting groups - Senior Football Club/Joeys Netball	per financial year	1,995.00	2,051.00	*	
113224	Sporting groups - Hockey Club	per financial year	1,747.00	1,796.00	*	
113224	Sporting groups - Bowling Club (annual fee inclusive of green fees)	per financial year	10,600.00	10,897.00	*	
113224	Sporting groups - Cricket Club	per financial year	1,550.00	1,594.00	*	
113224	Sporting groups - Tennis Club	per financial year	1,550.00	1,594.00	*	
113224	Sporting groups - Badminton (Stadium)	per financial year	875.00	900.00	*	
113224	Seniors Mobility Group	per financial year	1,175.00	1,208.00	*	
113224	Annual Fee by agreement --Department of Education	As per Lease Agreement	plus CPI %	plus 5% - new agreement	*	
<b>OTHER RECREATION FEES AND CHARGES</b>						
T36	Bond - Parks and Open Spaces		550.00	550.00		
113222	Hire - Parks and Open Spaces - Private/Commercial (Casual)	per hour (capped price after 10 hrs)	65.00	67.00	*	
113222	Hire - Parks and Open Spaces - Not-for-profit/ Community Groups	per hour (capped price after 10 hrs)	17.00	17.50	*	
113222	Bond - Parks and Open Spaces (York Community Groups)			550.00		
113222	Hire - Parks and Open Spaces (York Community Groups)			no charge		
<b>Electricity (Avon, Peace &amp; Candice Bateman Parks)</b>						
113222	Electricity for functions and events	per event	44.00	46.00	*	
113222	Electricity for family events (non-commercial)		12.00	at cost	*	
<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		43.00	45.00	*	
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)		150.00	155.00		



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
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	18.00	*	
138201	Hire Function Room - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 8 hrs)	12.00	13.00	*	
<b>Hot Office</b>						
138201	Hire Hot Office - Private/Commercial (Casual)	per hour (minimum 3 hrs, capped price after 8 hrs)	10.00	11.00	*	
138201	Hire Hot Office - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 8 hrs)	8.00	9.00	*	
<b>Boardroom</b>						
138201	Hire Boardroom - Private/Commercial (Casual)	per hour (minimum 3 hrs, capped price after 8 hrs)	10.00	11.00	*	
138201	Hire Boardroom - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 8 hrs)	8.00	9.00	*	
<b>STANDING BONDS</b>						
T8	Standing Key Bond (per key)	per key	110.00	110.00		
T83	Multi Venue Building and Key bond to a max. of 3 venues		1,600.00	1,645.00	*	
142102	Administration Fee for Standing Key Bond (non-refundable to cover costs)	per key	43.00	45.00	*	
<b>RANGER SERVICES</b>						
<b>Fines Enforcement Registry (applicable to all infringements)</b>						
	Issuing Final Demand	FPINE Regs Sched 2	26.10	27.60		FPINE Regs Sched 2
	Preparing Enforcement Certificate	FPINE Regs Sched 2	22.20	23.50		FPINE Regs Sched 2
	Registration of Infringement Notice	FPINE Regs Sched 2	83.50	88.50		FPINE Regs Sched 2
<b>Fire Control</b>						
TBA	Firebreaks - cost recovery	BFA 1954 s33(5)	at cost	at cost		BFA 1954 s33(5)
51217	Infringements		at cost	at cost		
<b>Rural Street Numbering</b>						
53202	Rural Road Numbering - initial supply & replacement		165.00	170.00	*	
<b>Impounded Vehicles</b>						
53220	Impound Fee		148.00	153.00		
53220	Per Day Impounded		21.50	22.00		



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
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	Flat rate fee per week applicable		7.00	*	
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		
	<b>Registration Fees - Normal</b>	In accordance with Dog Regulations 2013 (Reg 17)				
52284	Registration of unsterilised dog other than a dangerous dog for one year	1 Nov - 31 Oct	50.00	50.00		Reg 17
52284	Registration of unsterilised dog other than a dangerous dog for one year - owned by pensioner		25.00	25.00		Reg 17
52284	Registration of unsterilised dog for 3 years		120.00	120.00		Reg 17
52284	Registration of unsterilised dog for 3 years - owned by pensioner		60.00	60.00		Reg 17
52284	Registration of unsterilised dog for its lifetime		250.00	250.00		Reg 17
52284	Registration of unsterilised dog for its lifetime - owned by pensioner		125.00	125.00		Reg 17
52284	Registration of sterilised dog for one year		20.00	20.00		Reg 17
52284	Registration of sterilised dog for one year - owned by pensioner		10.00	10.00		Reg 17
52284	Registration of sterilised dog for 3 years		42.50	42.50		Reg 17
52284	Registration of sterilised dog for 3 years - owned by pensioner		21.25	21.25		Reg 17
52284	Registration of sterilised dog for its lifetime		100.00	100.00		Reg 17
52284	Registration of sterilised dog for its lifetime - owned by pensioner		50.00	50.00		Reg 17
52284	Registration of a dangerous dog for one year		50.00	50.00		Reg 17
52284	Registration of Working Dog 25% of full fee		25% of fee	25% of fee		Reg 17
52291	Annual Kennel Licence - Bulk Kennel Licence		200.00	200.00		Reg 17
52289	Dog Replacement Tags		4.00	4.00	*	
52285	Seizure and impounding of dog		143.00	147.00		
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		



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
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	108.00		
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	200.00		
52291	Ranger Inspection Fee (Kennel application)	Annually	105.00	108.00		
52285	Inspection of restricted breed, enclosure & provisions		105.00	108.00		
52285	Inspection for exemption of limitation for number of dogs		105.00	108.00		
52285	Voluntary Surrender of Dog		no charge	27.00		
52285	Processing a 3 to 6 Dog application		105.00	108.00		
<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		Schedule 3
52274	Registration of cat for one year - owned by pensioner		10.00	10.00		Schedule 3
52274	Registration of cat for 3 years		42.50	42.50		Schedule 3
52274	Registration of cat for 3 years - owned by pensioner		21.25	21.25		Schedule 3
52274	Registration of cat for its lifetime		100.00	100.00		Schedule 3
52274	Registration of cat for its lifetime - owned by pensioner		50.00	50.00		Schedule 3
52289	Cat Replacement Tags		4.00	4.00	*	
52274	Application for grant or renewal of approval to breed cats	per cat	100.00	100.00		Schedule 3
52274	Keeping of 3 or more cats application		105.00	105.00		
52273	Seizure and impounding of cat		136.00	145.00		
52285	Sustenance and maintenance of a cat in pound	per day or part thereof	26.00	27.00		
52285	Return impounded cat inside normal hours (from Depot)		no charge	no charge		
52285	Return impounded cat inside normal hours (from external cat pound)		105.00	108.00		
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		





## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
52275	First aid treatment to cat		at cost	at cost		
52275	Voluntary Surrender of Cat		27.00	28.00		
52291	Application for Initial Licence for Cattery		217.00	200.00		Schedule 3
52291	Annual Renewal of Cattery Licence		138.00	200.00		Schedule 3
52275	Inspection for exemption of limitation for number of cats		105.00	108.00		
<b>Impounding Fees - per day or part thereof</b>						
52283	Horses, Cattle, Mules	per head per day	at cost	at cost		
52283	Goats, Pigs & Sheep	per head per day	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		Schedule 1
77275	Permit to use		118.00	118.00		Schedule 1
77275	Additional Inspection Fee	per hour	110.00	130.00		
<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	12.00		
77278	Licence - 1 week		63.00	65.00		
77278	Licence - 1 month		190.00	196.00		
77278	Licence - 12 months (fee applies to renewal)		1,058.00	1,090.00		
	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	30.00		
77278	Single Day Permit		26.00	30.00		



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
77278	Weekly Permit		100.00	120.00		
77278	Monthly Permit		227.00	250.00		
77278	Annual Permit		1,137.00	1,200.00		
	Not for Profit Organisations (NFPO) (still require a permit)		no charge	no charge		
77278	Late Processing Fee - Stallholder Application (applications to be submitted 10 days prior to the event occurring)	per application	30.00	35.00		
<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	55.00	*	
132255	Event Permit - Category 3 (up to 5000 patrons)	per event	105.00	108.00	*	
132255	Event Permit - Category 4 (5000+ patrons, high risk or multi weekend)	per event	160.00	165.00	*	
132255	Application Fee - requiring multiple approvals		175.00	180.00	*	
77278	Event Stallholder - Multiple Food	one single fee for event with multiple stallholders	105.00	108.00	*	
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	134.00	*	
77278	Reg 18 - Application for an Event Noise Exemption	Form to be completed	1,000.00	1,000.00		Environmental Protection (Noise) Regulations 1997 - Part 2, Division 7, Reg 18 (6)
77278	Late Payment Fee - Reg 18 Application		250.00	250.00		Environmental Protection (Noise) Regulations 1997 - Part 2, Division 7, Reg 18 ((7B (b)))
132255	Late Processing Fee - Event Application (applications to be submitted 7 days period to event occurring)	per application	165.00	170.00	*	
132255	Late Processing Fee - Event Stallholder Application (applications to be submitted 7 days prior to the event occurring)	per application	165.00	170.00	*	
132255	Events - Non Compliance Fee	per event	328.00	338.00	*	
132255	Event Amenity Cleaning Service	per hour	at cost	at cost	*	
132255	Supply of additional bins for events	per bin	at cost	at cost	*	
	Private hire of Marquee	Per Marquee	88.00	91.00		
Alfresco						



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
77278	Application Fee		29.00	30.00		
77278	Eating in public places licence renewal	Annually	285.00	285.00		
	Tables and chairs (subject to approval)	Annually		30.00		
<b>Waste Disposal</b>						
109269	York Residents Liquid Waste disposal fee - septic ponds	per litre	0.10	0.11		
109269	Regional Liquid Waste disposal fee	per litre	0.15	0.16		
<b>Waste Transfer Station</b>						
109274	Domestic Waste from outside the Shire of York	min charge	40.00	50.00		
109274	- not exceeding 2.4m x 1.2m x 1.0m	m3	79.00	100.00		
109274	- exceeding 2.4m x 1.2m x 1.0m	per tonne		130.00		
109274	Motor oils from outside the Shire of York >30 litres	per litre	0.30	0.31		
109274	only if poured into waste oil facility & container disposed of					
109274	Mattress Disposal (1 free per household)	per mattress		40.00		
109274	Mattress Disposal Commercial/Private (located outside of Shire of York)	per mattress		40.00		
<b>Bees (Local Laws)</b>						
77277	Permit Fee		61.00	61.00		
77277	Site inspection fee (where required)	per hour	48.00	130.00	*	
<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		<i>Schedule 3</i>
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		<i>Schedule 3</i>
77277	Temporary Licence - reg. 54		100.00	100.00		<i>Schedule 3</i>
77277	Transfer of licence - reg 55		100.00	100.00		<i>Schedule 3</i>
<b>Other Health Licences and Fees</b>						
77277	Lodging House Licence - application and renewal	Annually	233.00	240.00		



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
77277	Copy of any type of Analysis Certificate Section 246ZJ Act		43.00	45.00		Regulation 6
77277	Bacteriological analysis (Where not covered by LHAAC)		100.00	105.00	*	
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	105.00	*	
77277	Environmental Health Officer	per hour	130.00	130.00 hourly rate + 20%	*	
<b>Gaming/Liquor fees</b>						
77277	Liquor Act Certification - Environmental Health (Section 39)		79.00	200.00		
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 (unless subject to building fees)		227.00	234.00		
77277	Public Building - High Risk Premises Application Fee (unless subject to building fees)		871.00	896.00		
77277	Public Buildings - Circus/Outdoor/Event Entertainment Application Fee - High Risk		169.00	174.00		
77277	Food Vehicles all classes Inspection fee		169.00	210.00		
77277	Notification of Food Business	Once off	84.00	85.00		Reg S. 107(3)
77277	Registration of Food Business	Once off	255.00	265.00		Reg S. 110(3)c
77271	Food Business - Annual Surveillance and Monitoring Fee - Low	Annually		130.00	*	
77271	Food Business - Annual Surveillance and Monitoring Fee -Medium	Annually	210.00	216.00		
77271	Food Business - Annual Surveillance and Monitoring Fee - High	Annually		315.00		
<b>TOURISM AND AREA PROMOTION</b>						
<b>Guided Tours</b>						
132255	Town Hall - per person	per person	7.95	9.00	*	
132255	Group (10+) and Concession rate	per person	6.85	price on application	*	
132255	Companion Card holders	per card holder	at cost	at cost		



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
132255	Town Tours - Walking	per person	13.75	15.00	*	
132255	Group (10+) and concession rate	per person	10.50	price on application	*	
132255	Companion Card holders	per card holder	at cost	at cost		
<b>Brochure Advertising</b>						
132252	Digital advertising	per advert	110.00	115.00	*	
132252	Basic Advertising - enhanced listing	per 10x5 ad	423.00	430.00	*	
132252	Standard Advertising - branded advertisement	per 10x5 ad	476.00	485.00	*	
132252	Premium Advertising - double size branded advertisement	per 10x10 ad	788.00	795.00	*	
132252	Priority placement - additional to any of the above	position of choice	127.00	130.00	*	
<b>BUILDING</b>						
<b>Private Swimming Pool Inspections</b> ( <i>Inspections performed 1 in 4 years</i> )						
133210	Pool Inspection Fee	per annum	50.00	78.00		Reg 53
133210	Follow-up inspection/s if required		100.00	150.00		
133210	Pool Inspection Fee if outside of four (4) yearly schedule		100.00	150.00		
<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		0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00		Schedule 2
133204	(b) for building work for a Class 2 to Class 9 building or incidental structure		0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00		Schedule 2
133204	<b>Uncertified application for a building permit (s. 16(l))</b>		0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00		Schedule 2
	<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		Schedule 2



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
133205	(b) for demolition work in respect of a Class 2 to Class 9 building		\$110.00 for each storey of the building	\$110.00 for each storey of the building		Schedule 2
133204	Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))		110.00	110.00		Schedule 2
<b>Occupancy Permits, Building Approval Certificates</b> <i>Building Regulations 2012</i>						
133204	Application for an occupancy permit for a completed building (s. 46)		110.00	110.00		Schedule 2
133204	Application for an occupancy permit for an incomplete building (s. 47)		110.00	110.00		Schedule 2
133204	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)		110.00	110.00		Schedule 2
133204	Application for a replacement occupancy permit for permanent change of the building's use or classification (s. 49)		110.00	110.00		Schedule 2
133204	Application for an occupancy permit or building approval certificate for registration of strata scheme or plan of re-subdivision (s. 50(1) or (2))		\$11.60 for each strata unit covered by the application, but not less than \$110.00	\$11.60 for each strata unit covered by the application, but not less than \$110.00		Schedule 2
133204	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))		0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00		Schedule 2
133204	Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done (s. 51(3))	as per regs	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00		Schedule 2
133204	Application to replace an occupancy permit for an existing building (s. 52(1))	as per regs	110.00	110.00		Schedule 2
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		Schedule 2
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		Schedule 2
<b>Other Applications</b>						
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		Schedule 2
<b>Hoarding Licence</b>						
133206	\$110.00 plus \$1 per month or part of month per sqm of street	as per regs	110.00	110.00		Reg 6
<b>Other Building Control Fees &amp; Charges</b>						
T7	Bond - Footpath damage		2000.00	2500.00		
T7	Bond - Kerbing damage		1500.00	1875.00		



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
T7	Bond - Sea Container on Shire Land (Kerb)		2000.00	2500.00		
133210	Document/Plan search fee		75.00	77.50	*	
133210	Photocopying of Building Plans - Commercial		145.00	149.50	*	
133210	Photocopying of Building Plans - Domestic		75.00	77.50	*	
133210	Application for approval of battery powered smoke alarms		179.40	179.40		Reg 61
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	174.00		
133210	Building Surveyor	per hour	130.00	134.00	*	
133210	Administration Officer Fee	per hour	75.00	77.50	*	
<b>TOWN PLANNING</b> Local Planning Scheme Amendments and associated hourly rates and expenses.						
<b>Planning Services &amp; Professional Advice</b>						
	Consultant/s	inclusive of Heritage Advice	at cost	at cost	*	Section 49
<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		Schedule 2
	(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		Schedule 2
	(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		Schedule 2
	(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		Schedule 2
	(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		Schedule 2
	(f) more than \$21.5 million	as per regs	34,196.00	34,196.00		Schedule 2
106202	<b>- Commenced</b> Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	as per regs	The relevant fee above plus, by way of penalty, twice that fee	The relevant fee above plus, by way of penalty, twice that fee		Schedule 2



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
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		Schedule 2
<b>Application for Change of Use or for an alteration, extension or change of non-conforming use</b>						
106202	- Not Commenced Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	as per regs	295.00	295.00		Schedule 2
106202	- Commenced Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 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		Schedule 2
<b>Mid-West Wheatbelt Development Assessment Panels</b>						
106202	<b>Development Assessment Panels</b> - Dependant on value of development and additional to planning fees.					
	(a) less than \$2 million	as per regs	5,341.00	5,341.00		Schedule 1
	(b) not less than \$2 million and less than \$7 million	as per regs	6,168.00	6,168.00		Schedule 1
	(c) not less than \$7 million and less than \$10 million	as per regs	9,522.00	9,522.00		Schedule 1
	(d) not less than \$10 million and less than \$12.5 million	as per regs	10,361.00	10,361.00		Schedule 1
	(e) not less than \$12.5 million and less than \$15 million	as per regs	10,656.00	10,656.00		Schedule 1
	(f) not less than \$15 million and less than \$17.5 million	as per regs	10,952.00	10,952.00		Schedule 1
	(g) not less than \$17.5 million and less than \$20 million	as per regs	11,249.00	11,249.00		Schedule 1
	(h) not less then \$20 million and less then \$50 million	as per regs	11,544.00	11,544.00		Schedule 1
	(i) \$50 million or more	as per regs	16,680.00	16,680.00		Schedule 1
<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		Schedule 2
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		Schedule 2
<b>Extractive Industry Licence</b>						
139255	Application where Development has not commenced or been carried out		739.00	760.00		
139255	Application where Development has commenced or being carried out	per year	2,217.00	2,280.00		





## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
	Renewal Application Less than 5ha	per year	350.00	360.00		
139255	Renewal Application More than 5ha	per year	750.00	771.00		
	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	308.50		
<b>Subdivision Clearance</b>						
106204	Not more than 5 lots	per lot	73.00	73.00		<i>Schedule 2</i>
106204	More than 5 lots but not more than 195 lots		\$73 per lot for the first 5 lots & then \$35 per lot	\$73 per lot for the first 5 lots & then \$35 per lot		<i>Schedule 2</i>
106204	More than 195 lots		7,393.00	7,393.00		<i>Schedule 2</i>
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 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
<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	as per regs	222.00	222.00		Schedule 2
106202	- Commenced Determining an initial application for approval of a home occupation where the home occupation has commenced	as per regs	666.00	666.00		Schedule 2
<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		Schedule 2
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		Schedule 2
<b>Carparking</b>						
106212	Cash in Lieu per bay in accordance with planning approval		at cost	at cost		
<b>Other Town Planning Fees and Charges</b>						
106201	Printed copy of Scheme Text - available online		55.00	60.00		
106201	Printed copy of Local Planning Strategy - available online		55.00	60.00		
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		Schedule 2
106201	Replying to a property settlement questionnaire - additional information to request with rates	Planning & Development Regulations 2009	73.00	73.00		Schedule 2
106201	Property documents and plan search per hour (Photocopying charge not included)		75.00	78.00		
106206	Providing written planning advice	Planning & Development Regulations 2009	73.00	73.00		Schedule 2
106202	Section 40 (Liquor Licence) and Section 55 (Gaming) Certificates	Planning & Development Regulations 2009	77.00	80.00		
106202	Certificate of Title		33.00	40.00		
106200	Letters of Consultation - up to 10 letters		25.00	26.00		
106200	Letters of Consultation - 10 to 30 letters		45.00	46.50		
106200	Letters of Consultation - over 30 letters		70.00	72.00		
106200	Onsite Sign		100.00	103.00		
106200	Advertising in local paper (Development Applications)		360.00	370.00		



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
106200	All other advertising at cost		at cost	at cost		
	Bond - Relocated Second Hand Dwelling		30,000.00	30,000.00		
106209	Application for permanent Road Closure		350.00	360.00		
	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.				
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		Planning & Development Regulations 2009
106201			as calculated - see conditions	as calculated - see conditions		Planning & Development Regulations 2009



## Fees and Charges 2025/26

COA/T#	ITEM	Condition/ Frequency	2024/25	2025/26	Incl GST	Legislation
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		
106202	Planning Officer / Manager Development Services	per hour	130.00	130.00	*	
<b>Signs</b>						
133209	Application for signs		43.00	45.00	*	
133208	Directional signs purchase		275.00	283.00	*	
133208	Installation of signs		217.00	224.00	*	
<b>Banner Poles - Avon Tce, Henrietta St and Panmure Rd</b>						
132254	Private promotions or advertising	per month (maximum 4 weeks)	27.00	28.00	*	
132254	Private promotions or advertising	Installation and removal fee per banner	217.00	224.00	*	
	Advertising Community Groups	per month (maximum 6 weeks)	no charge	no charge		

**SY095-08/25 COUNCILLORS' SITTING FEES AND REMUNERATION 2025/26**

<b>File Number:</b>	<b>4.9726</b>
<b>Author:</b>	<b>Denise Gobbart, Finance Management Support</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 2025/26.

**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 twelve (12) months.

The SAT allowances were reviewed and on 4 April 2025 new minimum and maximum payments were published for [Local Government Chief Executive Officers and Elected Members in Determination 1 of 2025](#) to be effective from 1 July 2025.

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 20 May 2025 and 8 July 2025, and the release of the SAT's Determination, Officers have prepared the draft budget proposing Councillors sitting fees remain at 80% of the established by SAT for the 2025/26 financial year and 60% of the levels for the Shire President and Deputy President

Sections 20, 21, 22, and 26 of the Determination states:

*"(20) The Tribunal has determined Elected Member attendance fees, and annual allowance ranges be increased by 3.5%. 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 council members' fees should be set to compensate costs for the prescribed role of an elected council member. The role of an elected council member was specifically described as not being a full-time occupation in parliamentary debates regarding the Local Government Amendment Act 2011 and re-iterated again in the Parliament last year through the passing of the Local Government Amendment Bill 2024.*

*(22) The Tribunal notes the recent legislative changes which enable superannuation payments to be made to local government elected council members. Any superannuation payments are in addition to the fees and allowances provided to elected council members as determined by the Tribunal.*

*(26) All other allowances remain unchanged."*

The SAT determination, released on 4 April 2025 and taking effect from 1 July 2025, stipulates Band 3 annual attendance fees be set between the range of \$8,615 and \$18,335 for a council member other than the Mayor or President, and for the Mayor or President the fee be set between a range of \$8,615 and \$28,385.

In addition, the annual allowance for the Mayor or President of a Band 3 local government is determined to be between a range of \$1,152 - \$41,388 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 and not adopt superannuation payments for Council Members.
- Option 2:** Council could choose to adopt a zero percent (0%) increase to Councillors' Sitting Fees and adopt superannuation payments for Council Members.
- Option 3:** Council could choose to adopt an increase to Councillors' Sitting Fees, within the band allocation determined by SAT and not adopt superannuation payments for Council Members.
- Option 4:** Council could choose to adopt an increase to Councillors' Sitting Fees, within the band allocation determined by SAT and adopt superannuation payments for Council Members.

Option 1 is the recommended option.

## **IMPLICATIONS TO CONSIDER**

### **Consultative**

SAT

Council Budget 20 May 2025 and 8 July 2025 Workshops

### **Strategic**

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

### **Policy Related**

Not applicable

### **Financial**

The total proposed fees to be paid to Councillors in the 2025/26 budget amounts to \$157,397 as detailed below.

TABLE 1.

ELECTED MEMBERS REMUNERATION	2025/26	2024/25	2023/24	2022/23
	Budget	Budget	Budget	Budget
	\$	\$	\$	\$
Meeting fees	110,716	106,948	103,383*	103,383*
President's allowance	24,833	23,993	17,085	17,085
Deputy President's allowance	6,208	5,998	4,271	4,271
Travelling expenses	1,500	0	0	0
Telecommunications allowance	14,140	14,140	14,140	14,140
	157,397	151,079	138,879	138,879

This equates to \$22,708 for Shire Presidents fees plus \$14,668 multiplied by six (6) Councillors. \*These figures are shown as whole numbers. However, a numerical difference exists due to rounding.

All Councillors' attendance fees remain at 80% of the maximum allowance determined by SAT and the Presidential Allowances (Shire President and Deputy Shire President) remain at 60% of the maximum allowances. The annual difference is attributable to the 3.5% increase in the SAT determination.

New provisions regarding local governments providing superannuation to Councillors commenced on 1 February 2025. The changes result from implementation of the Local Government Reforms via the *Local Government Amendment Act 2024*.

From 19 October 2025 it will be compulsory for all band 1 and 2 local governments to pay superannuation to Councillors. This will remain optional for band 3 and 4 local governments, noting the Shire of York is classified as band 3. Individual Councillors may still choose to 'opt out' of receiving superannuation even where a local government resolves to pay superannuation.

At its May 2025 budget workshop, Council considered the payment of superannuation for Council members in line with the new provisions and consensus indicated a preference for superannuation not to be paid.

### Legal and Statutory

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

#### **“5.98. Fees, reimbursements and allowances 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 the mayor or president 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 make any payment to, or 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 —*
- (a) *this Division; or*
  - (b) *a policy adopted by the local government under section 5.129.*
- (6A) *Neither subsection (6), nor any other provision of this Act, prevents a local government from doing the following —*
- (a) *making a unanimous resolution as referred to in the Taxation Administration Act 1953 (Commonwealth) Schedule 1 section 12-45(1)(e);*
  - (b) *if the local government makes such a resolution — doing anything under the Taxation Administration Act 1953 (Commonwealth), the Superannuation Guarantee (Administration) Act 1992 (Commonwealth) or any other law of the Commonwealth as a result of the making of the resolution.*

*[(7) deleted]*

**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.*

*[Section 5.98A inserted: No. 64 of 1998 s. 37; amended: No. 2 of 2012 s. 15.]*

**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.*

**5.99B. Superannuation for council members: main provisions**

- (1) *In this section and sections 5.99C to 5.99E —*

**remuneration** *has the same meaning that it has in the Superannuation Guarantee (Administration) Act 1992 (Commonwealth) section 11(1)(e);*

**superannuation contribution payment**, *in relation to a council member, means —*

- (a) a payment of a prescribed type that is towards, or otherwise relates to, superannuation or retirement benefits for the council member; or*
- (b) in the absence of regulations made for the purposes of paragraph (a) — a payment that is a contribution to an account that —*
  - (i) is nominated by the council member to the local government; and*
  - (ii) is for superannuation or retirement benefits from a scheme or fund to which the Superannuation Guarantee (Administration) Act 1992 (Commonwealth) applies.*

- (2) *A local government may decide\* to pay superannuation contribution payments for its council members under this section.*
  - \* Absolute majority required.*
- (3) *A local government may revoke\* a decision made by it under subsection (2).*
  - \* Absolute majority required.*
- (4) *Regulations may require a local government, for which no decision under subsection (2) is in effect, to pay superannuation contribution payments for its council members under this section.*
- (5) *Regulations may make provision for determining —*
  - (a) *when a superannuation contribution payment for a council member is payable; and*
  - (b) *the amount of a superannuation contribution payment for a council member.*
- (6) *Subsections (7) and (8) apply in the absence of regulations made for the purposes of subsection (5).*
- (7) *A superannuation contribution payment for a council member is payable with, and at the same time as, any remuneration of the council member paid by the local government.*
- (8) *The amount of the superannuation contribution payment is the amount that the local government would have been required to contribute under the Superannuation Guarantee (Administration) Act 1992 (Commonwealth) as superannuation if —*
  - (a) *the council member were an employee of the local government for the purposes of that Act; and*
  - (b) *the remuneration were salary or wages of the council member for the purposes of that Act.*
- (9) *This section is subject to sections 5.99C and 5.99D.*

**5.99C. Superannuation for council members: opt outs**

- (1) *This section applies to a local government —*
  - (a) *for which a decision under section 5.99B(2) is in effect; or*
  - (b) *to which a requirement under regulations made for the purposes of section 5.99B(4) applies.*
- (2) *A council member may, by written notice to the CEO (an **opt-out notice**), opt out of superannuation contribution payments.*
- (3) *An opt-out notice remains in effect unless, and until, the council member, by written notice to the CEO, revokes the opt-out notice.*
- (4) *If an opt-out notice is in effect, the local government cannot pay a superannuation contribution payment for the council member under section 5.99B.*

*Note for this subsection:*

*If an opt-out notice is revoked, the local government cannot pay a superannuation contribution payment for the council member that the local government could not previously pay because of this subsection.*

**5.99D. Superannuation for council members: other exceptions**

- (1) *This section applies to a local government —*
  - (a) *for which a decision under section 5.99B(2) is in effect; or*
  - (b) *to which a requirement under regulations made for the purposes of section 5.99B(4) applies.*

- (2) *A local government cannot pay a superannuation contribution payment for a council member under section 5.99B at any time when the Taxation Administration Act 1953 (Commonwealth) Schedule 1 section 12-45(1)(e) applies in relation to the local government.*
- (3) *Subsection (4) applies in the absence of regulations made for the purposes of paragraph (a) of the definition of **superannuation contribution payment** in section 5.99B(1).*
- (4) *A local government cannot pay a superannuation contribution payment for a council member under section 5.99B if the council member has not, before the time at which the superannuation contribution payment must be paid, nominated an account to the local government as referred to in paragraph (b) of the definition of **superannuation contribution payment** in section 5.99B(1).*
- (5) *Regulations may prescribe circumstances in which a local government —*
  - (a) *cannot pay a superannuation contribution payment for a council member under section 5.99B; or*
  - (b) *can pay only a portion of the amount of each superannuation contribution payment for a council member under section 5.99B.*
- (6) *Regulations may make provision for determining the portion referred to in subsection (5)(b).*

*Note for this section:*

*A superannuation contribution payment, or a portion of a superannuation contribution payment, that a local government cannot pay for a council member under subsection (2) or (4), or under a provision of regulations made for the purposes of subsection (5), cannot be paid by the local government after the subsection or provision of regulations has ceased to apply. For example, if a local government cannot pay a superannuation contribution payment for a council member under subsection (2), the local government cannot pay the superannuation contribution payment after the Taxation Administration Act 1953 (Commonwealth) Schedule 1 section 12-45(1)(e) ceases to apply in relation to the local government.*

#### **5.99E. Superannuation for council members: supplementary provisions**

- (1) *For the purposes of subsection (2), this subsection applies to a case in which —*
  - (a) *section 5.102AB, 8.29(5)(b) or 8.30B(4)(b) applies in relation to an annual allowance or annual fee paid in advance to a person (the **relevant person**); and*
  - (b) *the local government paid a superannuation contribution payment for the relevant person under section 5.99B wholly or partly by reference to, or otherwise in connection with, the annual allowance or annual fee.*
- (2) *Regulations may, in respect of a case to which subsection (1) applies, make provision —*
  - (a) *requiring the relevant person to pay the local government an amount (the **returnable amount**) that is equal to a percentage of the amount of the superannuation contribution payment; and*
  - (b) *for determining that percentage (which may be 100%); and*
  - (c) *for the local government to recover the returnable amount if it is not paid.*
- (3) *In making a determination under the Salaries and Allowances Act 1975 section 7B, the Salaries and Allowances Tribunal must not take into account either of the following —*
  - (a) *the payment of superannuation contribution payments by a local government under section 5.99B;*
  - (b) *a local government's power to decide to pay, or its duty to pay, superannuation contribution payments under section 5.99B.*

- (4) *Nothing in section 5.99B, 5.99C or 5.99D or this section, or that is done under section 5.99B, 5.99C or 5.99D or this section, makes a council member an employee of the local government.*
- (5) *A superannuation contribution payment paid by a local government under section 5.99B is not salary for the purposes of any written law."*

### Risk Related

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

### Workforce

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

### VOTING REQUIREMENTS

**Absolute Majority: Yes**

#### RESOLUTION

**060825**

**Moved: Cr Denese Smythe** ~~Seconded: Cr Chris Gibbs~~

**That, with regard to Councillors' Sitting Fees and Remuneration 2025/26, 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>

- 2. Resolves not to adopt superannuation contribution payments for Councillors.**

**In Favour:** ~~Crs Kevin Trent, Denis Warnick, Chris Gibbs, Kevin Pyke and Denese Smythe~~

**Against:** ~~Nil~~

***CARRIED 5/0 BY ABSOLUTE MAJORITY***

**THE ABOVE RESOLUTION WAS REVOKED AT COUNCIL'S SPECIAL COUNCIL MEETING  
HELD 18 AUGUST 2025, RESOLUTION 100825.**

**SY096-08/25 MATERIAL VARIANCE REPORTING FOR 2025/26**

<b>File Number:</b>	<b>4.9726</b>
<b>Author:</b>	<b>Denise Gobbart, Finance Management Support</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

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

### Policy Related

Not applicable

### Financial

The AAS provide the following definition for Materiality:

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

### Legal and Statutory

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

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

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

### Risk Related

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

### Workforce

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

## VOTING REQUIREMENTS

**Absolute Majority: Yes**

**RESOLUTION  
070825****Moved: Cr Denese Smythe****Seconded: Cr Chris Gibbs****That, with regard to Material Variance Reporting for 2025/26, Council:**

- 1. Resolves in accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standard 1031 Materiality, to adopt the level to be used in statements of financial activity in 2025/26 for reporting material variances shall be 10% or a minimum of \$10,000, whichever is the greater.**

**In Favour: Crs Kevin Trent, Denis Warnick, Chris Gibbs, Kevin Pyke and Denese Smythe****Against: Nil*****CARRIED 5/0 BY ABSOLUTE MAJORITY***

## 8 CLOSURE

*The Shire President thanked everyone for their attendance and closed the meeting at 5.21pm.*

*The minutes were confirmed by the Council as a true and accurate record at the Council Meeting held on 26 August 2025.*

---

*SHIRE PRESIDENT  
Cr Kevin Trent*