NOTICE OF MEETING

Dear Councillors

I respectfully advise that the SPECIAL COUNCIL MEETING will be held in Council Chambers, York Town Hall, York on Tuesday, 25 August 2026, commencing at 4:00 PM.

The purpose of the meeting is for Council to consider the adoption of the 2026/27 Annual Budget.

MEETING AGENDA ATTACHED

Anneke Birleson

ANNEKE BIRLESON
ACTING CHIEF EXECUTIVE OFFICER
Date: 19 August 2026

☚ PLEASE READ THE FOLLOWING IMPORTANT DISCLAIMER BEFORE PROCEEDING ☚

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Any advice provided by an employee of the Shire of York on the operation of a written law, or the performance of a function by the Shire of York, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire of York. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire of York should be sought in writing and should make clear the purpose of the request.

Any decisions made at a Meeting 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 recommendations in an Agenda or a decision made at a Meeting until formal notification in writing from the Shire of York has been received.

Local Government Act 1995

Part 1 Introductory Matters

1.3. Content and intent

(1) This Act provides for a system of local government by —
- (a) providing for the constitution of elected local governments in the State;
- (b) describing the functions of local governments;
- (c) providing for the conduct of elections and other polls; and
- (d) providing a framework for the administration and financial management of local governments and for the scrutiny of their affairs.

(2) This Act is intended to result in —
- (a) better decision making by local governments;
- (b) greater community participation in the decisions and affairs of local governments;
- (c) greater accountability of local governments to their communities; and
- (d) more efficient and effective local government.

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

2.7 The Role of Council

(1) The council governs the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions.

(2) The council's governing role includes the following —
- (a) overseeing the allocation of the local government's finances and resources;
- (b) determining the local government's policies;
- (c) planning strategically for the future of the district;
- (d) determining the services and facilities to be provided by the local government in the district;
- (e) selecting the CEO and reviewing the CEO's performance;
- (f) providing strategic direction to the CEO.

(3) For the purpose of ensuring proper governance of the local government's affairs, the council must have regard to the following principles —
- (a) the council's governing role is separate from the CEO's executive role as described in section 5.41;
- (b) it is important that the council respects that separation.

(4) The council must make its decisions —
- (a) on the basis of evidence, on the merits and in accordance with the law; and
- (b) taking into account the local government's finances and resources.

(5) The council must have regard to the need to support an organisational culture for the local government that promotes the respectful and fair treatment of the local government's employees.

(6) The council has the other functions given to it under this Act or any other written law.

Meetings generally open to the public

5.1. (1) Subject to subsection (2), the following are to be open to members of the public —
- (a) all council meetings; and
- (b) all meetings of any committee to which a local government power or duty has been delegated.

(2) If a meeting is being held by a council or by a committee referred to in subsection (1) (b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —
- (a) a matter affecting an employee or employees;

(b) the personal affairs of any person;
(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
(d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
(e) a matter that if disclosed, would reveal —
    (i) a trade secret;
    (ii) information that has a commercial value to a person; or
    (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
(f) a matter that if disclosed, could be reasonably expected to —
    (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
    (ii) endanger the security of the local government's property; or
    (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
(g) information which is the subject of a direction given under section 23 (1a) of the *Parliamentary Commissioner Act 1971*; and
(h) such other matters as may be prescribed.

(3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.

G10 PUBLIC QUESTION TIME

Policy Statement

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

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

2. Questions may be asked at an Ordinary Council Meeting on any matter affecting Council and the Shire's operations. Questions asked at Committee meetings are to relate to the function of that Committee. Questions submitted to Special Meetings are restricted to the subject matter of that meeting.
3. During Public Question Time each questioner is limited to two (2) questions. Statements or long preamble are not permitted. Where multiple questions are formed into one sentence or paragraph these will be separated into the individual questions. Subject to 1.0 above, if questions remain unasked at the expiration of the time allotted, a written reply with the response will be placed in the Agenda of the next Ordinary Meeting of the Council.
4. People are to put their questions in writing or in a prescribed form and submit them to the Chief Executive Officer prior to 10 am on the business day prior to the day of the meeting. This allows for an informed response to be given at the meeting. While oral questions are permitted at a meeting, these may be Taken on Notice and the response provided in the Agenda for the next Ordinary Meeting.
5. During a meeting, priority will be given to questions regarding matters on the agenda for the meeting and which are submitted in accordance with 4.0 above.
6. Every person who wishes to ask a question are to identify themselves and register with an Officer immediately prior to the meeting.
7. Questions containing offensive remarks, reference to the personal affairs or actions of Elected Members or staff, or which relate to confidential matters or legal action will not be accepted. Questions that the Presiding Member considers have been answered by earlier questions at the meeting or earlier meetings may not be accepted.
8. The Presiding Member may answer the question or direct it to the Chief Executive Officer to answer. If the question is of a technical nature the Chief Executive Officer may direct a senior technical officer to answer the question.
9. There is no debate on the answers provided to questions.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.
11. Public Question Time guidelines incorporating this policy have been prepared and include information on the other methods of enquiry available to members of the public to obtain information from the Shire. This information is available on the Shire's website Council Meetings » Shire of York.

PUBLIC QUESTION TIME PROFORMA

CONTINUED

Question(s)

Please ensure your question complies with the Public Question Time Policy Statement as published in the Council Agenda and stated as per the attached

Name: ____

Address: ____
(required if written response requested)

Organisation Name: ______________________________________
(if presenting on behalf of)

Council Meeting Date: ____________________

Item No. Referred To:
(If Applicable) ____________________

Write your question(s) as clearly and concisely as possible – lengthy questions may be paraphrased.

Note: *Each questioner is limited to two (2) questions. Statements or long preamble are not permitted. Where multiple questions are formed into one sentence or paragraph these will be separated into the individual questions.*

Signature: ______________________ **Date:** ______________________

OFFICE USE ONLY

Presented Meeting Date: ______________ Item No: ______________

Order Of Business

1 OPENING

1.1 Declaration of Opening

1.2 Acknowledgement / Disclaimer

The Shire President advises the following:

"The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of 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

1.4 Announcement of Visitors

1.5 Declarations of Proximity Interest

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

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

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

1.6 Declaration of Financial Interests

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

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

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

1.7 Disclosure of Interests that may affect Impartiality

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

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

2 ATTENDANCE

2.1 Members

2.2 Staff

2.3 Apologies

2.4 Leave of Absence Previously Approved

2.5 Number of People in the Gallery at Commencement of Meeting

3 PUBLIC QUESTION TIME

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

6.7 Other procedures for question time for the public

(1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.

(2) A question may be taken on notice by the Council for later response.

(3) When a question is taken on notice the CEO is to ensure that—

(a) a response is given to the member of the public in writing; and
(b) a summary of the response is included in the agenda of the next meeting of the Council.

(4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—

(a) declare that he or she has an interest in the matter; and
(b) allow another person to respond to the question.

(5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.

(6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.

(7) The Presiding Member may decide that a public question shall not be responded to where—

(a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
(b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
(c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.

(8) A member of the public shall have 2 minutes to submit a question.

(9) The Council, by resolution, may agree to extend public question time.

(10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.

(11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

3.1 Written Questions – Current Agenda

3.2 Public Question Time

4 APPLICATIONS FOR LEAVE OF ABSENCE

5 PRESENTATIONS

5.1 Petitions

5.2 Presentations

5.3 Deputations

5.4 Delegates' Reports

6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

7 OFFICER'S REPORTS

SY083-08/26 ADOPTION OF THE 2026/27 BUDGET

File Number:	**4.11967**
Author:	**Denise Gobbart, Manager Finance**
Authoriser:	**Anneke Birleson, Acting Chief Executive Officer**
Previously before Council:	**Not Applicable**
Disclosure of Interest:	**Nil**
Appendices:	**1. 2026/27 Annual Budget ⇩**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report presents, for Council's consideration and adoption, the Municipal Fund Budget for the 2026/27 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, establishment of new reserve account, setting of Council members fees for the year and other consequential matters arising from the budget papers.

BACKGROUND

The draft 2026/27 budget has been formed with regard to the Shire's Integrated Planning and Reporting Framework, including the Council Plan (2025-2035) and Long-Term Financial Plan (2024-2029) (LTFP) and is in accordance with detailed estimates of expenditure and revenue. The development of the 2026/27 draft budget has been informed through five (5) budget workshops held with Council between April and July 2026.

The budget presented for adoption reflects the outcomes of those discussions and the service delivery and capital priorities identified for the 2026/27 financial year.

COMMENTS AND DETAILS

The budget has been prepared to meet the requirements of the *Local Government Act 1995*, (LGA) the *Local Government (Financial Management) Regulations 1996*, and applicable Australian Accounting Standards.

The draft 2026/27 budget continues to deliver on other strategies adopted by Council and maintains a high level of service across all programs while ensuring an increased focus on roads and associated infrastructure as well as on renewing all assets at sustainable levels.

The main features of the budget are summarised below.

Rates

The budget provides for an increase in total rate revenue from \$8.9 million in 2025/26 to \$9.6 million in 2026/27.

The budget has been prepared with a 6.6% increase to the Rate in the Dollar (RiD) for Gross Rental Value (GRV) properties and a 0.0% change in the RiD for Unimproved Value (UV) properties. 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 6.6% increase for GRV is in line with the

Long Term Financial Plan, while still achieving the Shire's objectives and meeting the aspirations of the community.

Accordingly, a rate increase less than this would adversely impact the shire financially, or at the very least, only maintain services without any additional funding input to make improvements. Rate revenue is only set during the budget adoption (i.e. unlike a business, it cannot increase its prices if costs increase) which in the current economic climate, poses a risk and needs to be mitigated to some extent. The Consumer Price Index (CPI) over the last twelve (12) months has impacted expenditure for the Shire and officers have worked to reduce the impact of this on ratepayers while still meeting Council Plan objectives.

Fairness and equity are often considered in terms of the relationship between rates paid and the direct benefits received. However, rates are a form of taxation rather than a fee for service. As a result, the benefits received by individual ratepayers will not always directly align with the amount they contribute.

Rates contribute to the general benefit of the community and, as such, it is acknowledged different ratepayers will receive different levels of benefit depending on their location and individual circumstances.

Unrestricted 'public goods' are of benefit to all ratepayers and often required by legislation to be provided by the local government, such as emergency management, environmental health, building and planning services, roads, pathways and drainage. Establishing the minimum payments takes into consideration the provision of these 'public goods' services.

Minimum rates to be imposed on both UV and GRV properties are proposed not to increase in the 2026/27 Budget remaining at $1,395. Approximately 586 properties (22%) 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 LGA.

It is proposed that the RiD for GRV properties will increase from $0.148065 to $0.157837 for the 2026/27 financial year. The RiD for UV properties will remain at $0.007340.

A Rates Payment Incentive Scheme is proposed that offers a 1.5% discount on the rates component only, where payment is made in full by the due date.

Employee Costs

Employee costs include an overall increase in estimated expenditure of 4.6%. There is no increase in staff numbers included in this budget.

Operating Expenditure

The recurrent operating budget includes an overall increase in estimated expenditure of 4.9% (although individual line items may vary from this based on specific factors affecting each of these) and continues the focus on improved service delivery to the community.

Capital Works Program

A capital works program totalling $6.70m for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment is planned. Expenditure on road infrastructure is the major component of this ($2.74m) in line with Council's strategy to increase the investment in road and associated assets. An amount of $1.49m is provided for infrastructure other, $1.07m for plant and equipment and $1.03m for land and buildings. Major projects included are as follows:

- Capital Plant Purchases - $1,066,619

  The 2026/27 Annual Budget includes a 7t Side Tipper truck purchase delayed from the 2025/26 as well as new plant purchases identified within the Plant Replacement Program. Major purchases for the new financial year include a 11t truck, rough terrain elevated work platform, mower. Purchases are offset by the sale proceeds of these items and the disposal of a utility vehicle surplus to requirements, in line with the 2025/26 budget.

- Aquatic Facility Upgrades - $650,000

Allowances have been made to commence design work on the Aquatic Facility Upgrade now that a site has been decided. An amount of $650,000 has been allocated towards architectural design and the development of a business case and grant funding application preparation 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 $314,635 plus interest has been directed towards Reserves to fund future construction.

- Heritage Trails Infrastructure – Waugal Rising Phase 2 - $467,897

  This allocation supports the infrastructure delivery of Phase 2 of the Waugal Rising trail project with funding from Lotterywest ($238,002), recreation reserve $150,000 and Municipal funds.

- Capital Roads Program - $2,741,677

  Capital planned works on roads in 2026/27 total $2,277,940. This amount includes a continuation of the Quellington Road reconstruction project ($998,240), Greenhills Road Blackspot project ($476,700). Macartney Street reconstruction $325,000. The program excludes the Light Industrial Area Upgrade $463,737 for design finalisation, Western Power service relocation and commencement of land acquisitions.

- Footpath Renewal - $145,000 – Glebe Street (230m), Broome Street (160m) and Railway Terrace (130m)
- EV Charging Station - $96,500
- Tyre Recycling Program - $132,410
- Disaster Ready Backup Power Generator - $226,262
- CBD Upgrade - $425,000, including $200,000 of unconfirmed grant funding

Capital Grant Funding

Capital Grants, subsidies and contributions totalling $3,267,805 are included in the 2026/27 budget, confirmed funding is:

- Town Hall Remedial Works (DPIRD) - $195,029
- Off Road Vehicle Project (LGIRS) - $104,492
- Heritage Trials (Lotterywest) - $194,915
- Disaster Ready (DFES) - $104,550
- Blackspot (MRWA) - $305,162
- Regional Road Group (MRWA) - $665,993
- Roads to Recovery (DOTARS) - $926,963
- Light Industrial Area (MRWA) - $463,737
- Macartney Street (Streets Alive) - $100,000
- Tyre Shed (DWER) - $75,000

Loan/Funding Repayments

Loan borrowings proposed in the LTFP for 2026/27 have not been included in this budget as the Swimming Pool Project is yet to be finalised.

Reserves

A new Reserve Account – York 2031 Bicentenary Reserve is included and was previously endorsed by Council at its 24 March 2026 meeting (Resolution 040326). With an initial transfer of $50,000 to be placed in the Reserve.

The draft budget has been prepared with a name change to the RSL War Memorial Reserve, which will now be called the York War Memorial Reserve. This change will be effective 1 July 2026 for reporting purposes.

Other reserve transfers including interest earnings are detailed in Note 8 of the draft budget.

Opening Balance

An estimated opening balance of $4,288,372 is anticipated to be brought forward from 30 June 2026. However, this is unaudited and may change. Any change will be addressed as part of a future budget review.

This balance is mainly attributed from the following:

- Advance payment of 2026/27 Financial Assistance Grants - $1,788,481
- Underspend in Infrastructure including roads - $1,695,667

Budget Surplus

The 2026/27 Budget has a closing surplus of $21,691 at the time of proposed 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 Council.

Fees and Charges

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.

A comprehensive review was undertaken. The draft fees and charges were circulated to Officers for review in April 2026 and again in July 2025. Proposed changes were discussed with Council at the Budget Workshop on 4 July 2026.

Fees and charges have seen a general increase of 4.6% (CPI) where the costs of providing the service are expected to increase accordingly. The 4.6% average provides both marginally higher and lower increases where rounding has had to occur to achieve a whole dollar amount. Through the review, some fees were reduced.

New fees and charges have been introduced for event services, swimming lessons and newly contracted services – planning, building and health. No changes have been made to photocopying and printing charges. A slight reduction has been made for rubbish bin service charges and the waste management levy.

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.

Elected Members

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 2 April 2026 new minimum and maximum payments were published for Determination of the Salaries and Allowances Tribunal for Local Government Chief Executive Officers and Elected Council Members to be effective from 1 July 2026. The tribunal determined a general economic increase of 3.5% for local government CEOs and Elected Members.

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.

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

The draft budget has been presented with the elected member allowances remaining the same as adopted in 2025/26. These allowances remain within the stipulated Band 3 ranges.

Independent Audit, Risk and Improvement Committee (ARIC) Members

The SAT also determines the meeting attendance fees payable per meeting for independent members of the ARIC. The current range of 'per meeting' fees are set below.

Independent Audit, Risk and Improvement Committee Member		
Bands	**Minimum**	**Maximum**
1 - 4	**$110**	**$1,215**
Regional LG Council	**$110**	**$1,215**

Council has previously resolved that independent members be paid $172 (Resolution 100324) and the Presiding Member be paid $250 per meeting in recognition of the additional workload associated with performing the role (Resolution 170625).

These fees continue to be considered to represent value for money and were reviewed in line with the release of the SAT Determination for Local Government Chief Executive Officers and Elected Council Members dated 2 April 2026.

Material Variance

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.

Recommendation

Officers are recommending that Council adopts the 2026/27 budget as presented in Appendix 1. This will allow timely rates billing for the 2026/27 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

While no specific consultation has occurred on the draft 2026/27 budget, community consultation and engagement has previously occurred during development of the Council Plan (2025-2035).

Extensive internal consultation has occurred with all internal departments and through briefings and workshops with Council.

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

The draft 2026/27 budget has been formed with regard to the Shire's Integrated Planning and Reporting Framework and is in accordance with detailed estimates of expenditure and revenue.

Policy Related

F4 Investment

F11 Financial Planning and Sustainability

Financial

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2026/27 budget attached for adoption.

The 2026/27 budget includes expected rate revenue of $9,640,060, which accounts for around 55% 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.

Overall, the budget reflects a balanced and financially sustainable position.

Legal and Statutory

Section 6.2 of the LGA requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt (Absolute Majority required), in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of Part 6 of the LGA refer to the setting of budgets and raising of rates and charges. *The Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2026/27 budget as presented is considered to meet statutory requirements.

Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* enables a local government to impose an annual charge in respect of premises provided with a waste service by the local government.

Section 7B(2) of the *Salaries and Allowances Act 1975* requires the Tribunal, at intervals of not more than 12 months, to inquire into and determine –

- the amount of fees to be paid to Council members;
- the amount of expenses to be reimbursed to Council members;
- the amount of allowances to be paid to Council members; and
- the amount of fees to be paid to Independent Audit, Risk and Improvement Committee Members.

The *Determination on Local Government Chief Executive Officers and Elected Members* requires local governments to set an amount within the relevant range determined for fees, expenses or allowances.

Section 5.98 of the LGA sets out fees, expenses and reimbursements etc payable to council members as determined by the Tribunal.

Section 5.98A of the LGA sets out allowances which may be paid to Deputy Presidents or deputy Mayors up to a percentage determined by the Tribunal (Absolute Majority required).

Section 5.99 of the LGA provides a local government may pay an annual fee in lieu of fees for attending meetings, as determined by the Tribunal (Absolute Majority required).

Section 5.99A of the LGA sets out a local government may pay an annual allowance for Council members in lieu of reimbursement of expenses, as determined by the Tribunal (Absolute Majority required).

Section 5.100 of the LGA sets out fees, expenses and reimbursements payable to a committee member who is not an elected council member or employee, or an independent committee member, or an independent Audit, Risk and Improvement Committee (ARIC) Member of the local government as determined by the Tribunal.

Regulations 30, 31, 32, and 34ACA of the *Local Government (Administration) Regulations 1996* set the limits, parameters and types of allowances that can be paid to Council and committee members.

Risk Related

This item has been evaluated against the Shire's Risk Management Framework, Risk Assessment Matrix. If Council choose not to accept the Officers' recommendation this presents a financial and compliance risk. The perceived level of risk is extreme prior to treatment. The adoption of the recommendations as presented will result in a residual moderate level of risk.

VOTING REQUIREMENTS

Absolute Majority: Yes

RECOMMENDATION A

ABSOLUTE MAJORITY REQUIRED

That, with regard to the Adoption of the 2026/27 Budget, Council:

Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopts the Budget for the Shire of York for the 2026/27 financial year as contained in Appendix 1 of this agenda and the minutes, which includes the following:

(a) Statement of Comprehensive Income.

(b) Statement of Cash Flows.

(c) Statement of Financial Activity.

(d) Notes to and forming part of the Budget.

RECOMMENDATION B

ABSOLUTE MAJORITY REQUIRED

That, with regard to the General Rates, Minimum Payments, Instalment Payment Arrangements, Discount and Interest, Council:

1. **For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Recommendation 1 above, pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum payments on Gross Rental and Unimproved Values:**

   (a) General Rates

   Gross Rental Values of property $0.157837 (Rate in the dollar)

   Unimproved Values of property $0.007340 (Rate in the dollar)

   (b) Minimum Payments

   Gross Rental Value $1,395

   Unimproved Value $1,395

2. **Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, nominates the following due dates for the payment in full by instalments:**

   (a) Option 1 (Full Payment)

   Full amount of rates and charges including arrears, to be paid on or before 13 October 2026 or 35 days after the date of issue appearing on the rate notice whichever is the later.

   (b) Option 2 (Four Instalments)

   First instalment to be made on or before 13 October 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears and a quarter of the current rates and service charges;

   Second instalment to be made on or before 14 December 2026, or 2 months after the due date of the first instalment, whichever is later;

   Third instalment to be made on or before 15 February 2027, or 2 months after the due date of the second instalment, whichever is later; and

   Fourth instalment to be made on or before 16 April 2027, or 2 months after the due date of the third instalment, whichever is later.

3. **Pursuant to Section 6.46 of the *Local Government Act 1995*, offers a discount of 1.5% on the rates component only, to ratepayers who have paid their rates in full, including all arrears, waste and service charges, on or before 13 October 2026 or 35 days after the date of issue appearing on the rate notice, whichever is the later.**

4. **Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of $11 for each instalment after the initial instalment is paid.**

5. **Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate**

of 5.5% where the owner has elected to pay rates and service charges through an instalment option.

6. **Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.**

RECOMMENDATION C

ABSOLUTE MAJORITY REQUIRED

That, with regard to the Fees and Charges for 2026/27, Council:

Pursuant to Section 6.16 of the *Local Government Act 1995* and other relevant legislation, adopts the Fees and Charges included at pages 26 to 58 inclusive of the draft 2026/27 budget presented as Appendix 1.

RECOMMENDATION D

ABSOLUTE MAJORITY REQUIRED – FOR PARTS 1, 2, 4 AND 5

That, with regard to the Council Members' Fees and Allowances for 2026/27, Council:

1. **In accordance with Section 5.98(1) (b) and 5.99 of the *Local Government Act 1995*, Regulation 30 *Local Government (Administration) Regulations 1996*, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, Council member meeting attendance fees be an annual allowance of $14,668 in lieu of individual meeting attendance fees.**
2. **In accordance with Section 5.98(1) (b) and 5.99 of the *Local Government Act 1995*, *Regulation 30 Local Government (Administration) Regulations 1996*, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, meeting attendance fees for the President be an annual allowance of $22,708 in lieu of individual meeting attendance fees.**
3. **In accordance with Section 5.98(5) of the *Local Government Act 1995* and Part 7.2 (1) of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, the annual allowance for the Shire President be set at $24,833.**
4. **In accordance with Section 5.98A(1) of the *Local Government Act 1995* and Part 7.3 (1) of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, the annual allowance for the Deputy Shire President be set at $6,028.**
5. **In accordance with Section 5.99A(b) of the *Local Government Act 1995*, Regulation 31 Local Government (Administration) Regulations 1996, and Part 9.2 (2) of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7B of the *Salaries and Allowances Act 1975*, the annual allowance for ICT expenses for Council members be set at $2,020.**
6. **In accordance with Section 5.100 of the *Local Government Act 1995*, Regulation 30 *Local Government (Administration) Regulations 1996*, and Part 6.4 and 6.4A of the Determination for Local Government Chief Executive Officers and Elected Council Members pursuant to Section 7BAA of the *Salaries and Allowances Act 1975*, meeting attendance fees for independent Audit, Risk and Improvement Committee (ARIC) members be set at $172 per committee meeting and $250 per committee meeting for the Presiding Member.**

RECOMMENDATION E

SIMPLE MAJORITY REQUIRED

That, with regard to the Material Variance Reporting for 2026/27, Council:

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, the level to be used in statements of financial activity in 2026/27 for reporting material variances shall be 10% or $10,000, whichever is the greater.

SHIRE OF YORK

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	9,640,060	8,920,131	8,944,151
Grants, subsidies and contributions		787,456	3,472,134	1,505,372
Fees and charges	14	1,852,047	1,884,544	2,154,233
Interest revenue	9(a)	366,700	456,649	284,000
Other revenue		670,630	527,457	179,800
		13,316,893	15,260,915	13,067,556
Expenses				
Employee costs		(7,173,307)	(7,151,335)	(6,859,454)
Materials and contracts		(5,067,881)	(3,761,928)	(4,792,706)
Utility charges		(560,179)	(537,601)	(560,711)
Depreciation	6	(7,051,765)	(7,043,208)	(6,812,097)
Finance costs	9(c)	(36,153)	(47,693)	(40,709)
Insurance		(294,242)	(264,115)	(295,817)
Other expenditure		(624,350)	(600,527)	(474,695)
		(20,807,877)	(19,406,407)	(19,836,189)
		(7,490,984)	(4,145,492)	(6,768,633)
Capital grants, subsidies and contributions		3,267,805	1,186,997	2,181,238
Profit on asset disposals	5	101,465	60,441	102,748
Loss on asset disposals	5	(26,372)	(133,191)	(28,802)
Fair value adjustments to financial assets at fair value through profit or loss		0	75,558	0
		3,342,898	1,189,805	2,255,184
Net result for the period		**(4,148,086)**	**(2,955,687)**	**(4,513,449)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(4,148,086)**	**(2,955,687)**	**(4,513,449)**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		9,640,060	8,818,771	9,544,151
Grants, subsidies and contributions		887,456	3,505,434	1,505,372
Fees and charges		1,852,047	1,884,544	2,154,233
Interest revenue		366,700	456,649	284,000
Goods and services tax received		0	(109,995)	476,270
Other revenue		670,630	527,457	179,800
		13,416,893	15,082,860	14,143,826
Payments				
Employee costs		(7,173,307)	(7,016,064)	(6,859,454)
Materials and contracts		(4,747,265)	(2,863,134)	(4,792,706)
Utility charges		(560,179)	(537,601)	(560,711)
Finance costs		(36,153)	(48,770)	(40,709)
Insurance paid		(294,242)	(264,115)	(295,817)
Goods and services tax paid		0	0	(476,270)
Other expenditure		(624,350)	(600,527)	(474,695)
		(13,435,496)	(11,330,211)	(13,500,362)
Net cash provided by (used in) operating activities	4	(18,603)	3,752,649	643,464
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,327,198)	(1,259,568)	(2,142,130)
Payments for construction of infrastructure	5(b)	(4,375,464)	(1,219,621)	(2,857,348)
Proceeds from capital grants, subsidies and contributions		2,353,005	1,419,906	3,511,816
Proceeds from disposal of property, plant and equipment	5(a)	414,000	261,364	436,000
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(3,786,780)	666,106
Net cash (used in) investing activities		(3,935,657)	(4,584,699)	(385,556)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(145,402)	(155,947)	(155,947)
Net cash (used in) financing activities		(145,402)	(155,947)	(155,947)
Net increase (decrease) in cash held		(4,099,662)	(987,997)	101,961
Cash at beginning of year		6,779,914	7,767,911	8,190,980
Cash and cash equivalents at the end of the year	4	**2,680,252**	**6,779,914**	**8,292,941**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	8,864,388	8,057,778	8,081,428
Rates excluding general rates	2(a)	775,672	862,353	862,723
Grants, subsidies and contributions		787,456	3,472,134	1,505,372
Fees and charges	14	1,852,047	1,884,544	2,154,233
Interest revenue	9(a)	366,700	456,649	284,000
Other revenue		670,630	527,457	179,800
Profit on asset disposals	5	101,465	60,441	102,748
Fair value adjustments to financial assets at fair value through profit or loss		0	75,558	0
		13,418,358	15,396,914	13,170,304
Expenditure from operating activities				
Employee costs		(7,173,307)	(7,151,335)	(6,859,454)
Materials and contracts		(5,067,881)	(3,761,928)	(4,792,706)
Utility charges		(560,179)	(537,601)	(560,711)
Depreciation	6	(7,051,765)	(7,043,208)	(6,812,097)
Finance costs	9(c)	(36,153)	(47,693)	(40,709)
Insurance		(294,242)	(264,115)	(295,817)
Other expenditure		(624,350)	(600,527)	(474,695)
Loss on asset disposals	5	(26,372)	(133,191)	(28,802)
		(20,834,249)	(19,539,598)	(19,864,991)
Non cash amounts excluded from operating activities	3(c)	6,992,373	6,952,903	6,758,285
Amount attributable to operating activities		**(423,518)**	**2,810,219**	**63,598**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		3,267,805	1,186,997	2,181,238
Proceeds from disposal of property, plant and equipment	5(a)	414,000	261,364	436,000
Proceeds from disposal financial assets at amortised cost - term deposits		0	(3,786,780)	0
		3,681,805	(2,338,419)	2,617,238
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(2,327,198)	(1,259,568)	(2,142,130)
Acquisition of infrastructure	5(b)	(4,375,464)	(1,219,621)	(2,857,348)
Payments for financial assets at amortised cost - term deposits		0	0	0
		(6,702,662)	(2,479,189)	(4,999,478)
Non-cash amounts excluded from investing activities	3(d)	0	3,786,780	0
Amount attributable to investing activities		**(3,020,857)**	**(1,030,828)**	**(2,382,240)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	150,000	60,641	75,000
		150,000	60,641	75,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(145,402)	(155,947)	(155,947)
Transfers to reserve accounts	8(a)	(826,904)	(756,275)	(807,223)
		(972,306)	(912,222)	(963,170)
Amount attributable to financing activities		**(822,306)**	**(851,581)**	**(888,170)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	4,288,372	3,360,562	3,227,052
Amount attributable to operating activities		(423,518)	2,810,219	63,598
Amount attributable to investing activities		(3,020,857)	(1,030,828)	(2,382,240)
Amount attributable to financing activities		(822,306)	(851,581)	(888,170)
Surplus remaining after the imposition of general rates	3	**21,691**	**4,288,372**	**20,240**

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

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SHIRE OF YORK
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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.

2025/26 actual balances
Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *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*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and 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.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits

SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV General Rates	Gross rental valuation	0.157837	1,556	26,284,806	4,148,715	3,500	4,152,215	3,858,364	3,861,364
UV General Rates	Unimproved valuation	0.007340	530	641,713,000	4,710,173	2,000	4,712,173	4,199,414	4,220,064
Total general rates			2,086	667,997,806	8,858,888	5,500	8,864,388	8,057,778	8,081,428
		Minimum $							
(ii) Minimum payment									
GRV General Rates	Gross rental valuation	1,395.00	424	1,235,624	591,480	0	591,480	620,775	620,775
UV General Rates	Unimproved valuation	1,395.00	162	19,044,228	225,990	0	225,990	284,580	284,580
Total minimum payments			586	20,279,852	817,470	0	817,470	905,355	905,355
Total general rates and minimum payments			2,672	688,277,658	9,676,358	5,500	9,681,858	8,963,133	8,986,783
(iii) Ex-gratia rates									
Co-operative Bulk Handling	Tonnage				25,202	0	25,202	23,642	23,868
					9,701,560	5,500	9,707,060	8,986,775	9,010,651
Discounts (Refer note 2(d))							(67,000)	(66,644)	(66,500)
Total rates					9,701,560	5,500	9,640,060	8,920,131	8,944,151
Instalment plan charges							15,000	15,470	16,000
Instalment plan interest							27,000	30,754	27,000
Late payment of rate or service charge interest							159,700	156,068	107,000
							201,700	202,292	150,000

The Shire did not raise specified area rates for the year ended 30th June 2027.

*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 2026/27 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 2027

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 paidon or before 13 October 2026 or 35 days after the date of issue app on the rate notice whichever is the later.

Option 2 (Four Instalments)
First instalment to be made on or before 13 October 2026 or 35 days after the date of issue appearing on the rate notice whicheve later including all arrears and a quarter of the current rates and service charges;
Second instalment to be made on or before 14 December 2026 or 2 months after the due date of the first instalment, whichever is
Third instalment to be made on or before 15 February 2027 or 2 months after the due date of the second instalment, whichever is
Fourth instalment to be made on or before 16 April 2027 or 2 months after the due date of the third instalment, whichever is the la

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	13/10/2026	0	0.0%	11.0%
Option two				
First instalment	13/10/2026	0	0.0%	11.0%
Second instalment	14/12/2026	11	5.5%	11.0%
Third instalment	15/02/2027	11	5.5%	11.0%
Fourth instalment	16/04/2027	11	5.5%	11.0%

SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
				$	$	$	
General Rate - GRV and UV	Rate	1.5%	0	67,000	66,644	66,500	Rates payment incentive applicable to those who pay rates in full by the due date.
				67,000	66,644	66,500	

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	2,680,252	6,779,914	8,292,941
Financial assets		4,815,213	4,815,213	0
Receivables		1,742,958	1,842,958	972,271
Inventories		8,860	8,860	0
Other assets		0	320,616	5,000
Non-current assets held for sale		0	0	39,391
		9,247,283	13,767,561	9,309,603
Less: current liabilities				
Trade and other payables		(2,444,200)	(2,444,200)	(2,822,244)
Capital grant/contributions liabilities		(2,599,999)	(3,514,799)	(2,850,000)
Long term borrowings	7	(93,466)	(145,402)	(145,402)
Employee provisions		(652,609)	(652,609)	(725,584)
Other provisions		0	0	(46,819)
		(5,790,274)	(6,757,010)	(6,590,049)
Net current assets		3,457,009	7,010,551	2,719,554
Less: Total adjustments to net current assets	3(b)	(3,435,318)	(2,722,179)	(2,699,314)
Net current assets used in the Statement of Financial Activity		21,691	4,288,372	20,240

(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	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Less: Reserve accounts	8	(4,018,681)	(3,341,777)	(3,397,562)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		93,466	145,402	145,402
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		489,897	474,196	552,846
Total adjustments to net current assets		(3,435,318)	(2,722,179)	(2,699,314)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(101,465)	(60,441)	(102,748)
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(75,558)	0
Add: Loss on asset disposals	5	26,372	133,191	28,802
Add: Depreciation	6	7,051,765	7,043,208	6,812,097
Movement in current liabilities associated funds held in reserve account:				
- Current portion of employee benefit provisions		15,701	(39,320)	20,134
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	(48,177)	
Non cash amounts excluded from operating activities		6,992,373	6,952,903	6,758,285
Reconciling item - movement between current assets:				
- Financial assets at amortised cost - term deposits		0	3,786,780	
Non cash amounts excluded from investing activities		0	3,786,780	0

SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS (CONTINUED)

(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 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.

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.

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.

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 2027

4. RECONCILIATION OF CASH

(a) 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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		2,680,252	6,779,914	8,292,941
Restrictions				
The following classes of financial 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		1,803,467	2,041,363	6,247,562
Restricted financial assets at amortised cost - term deposits		4,815,213	4,815,213	
		6,618,680	6,856,576	6,247,562
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	4,018,681	3,341,777	3,397,562
Contract liabilities		0	0	
Capital grant/contributions liabilities		2,599,999	3,514,799	2,850,000
Total restricted financial assets		6,618,680	6,856,576	6,247,562

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(4,148,086)	(2,955,687)	(4,513,449)
Non-cash items:				
Depreciation	6	7,051,765	7,043,208	6,812,097
(Profit)/loss on sale of assets	5	(75,093)	72,750	(73,946)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(75,558)	0
Changes in assets and liabilities:				
(Increase)/decrease in receivables		100,000	(178,055)	600,000
(Increase) in inventories		0	(898)	
Decrease in other assets		320,616	1,441,852	1,762,468
(Increase) in trade and other payables		0	(402,555)	
(Increase)/decrease in capital grant/contributions liabilities		(914,800)	232,909	(431,890)
(Increase) in employee related provisions		0	(5,411)	
Capital grants, subsidies and contributions		(2,353,005)	(1,419,906)	(3,511,816)
Net cash provided by/(used in) operating activities		(18,603)	3,752,649	643,464

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	25,000	0	0	0	0	5,744	0	0	0	0	31,500	0	0	0	0
Buildings - non-specialised	1,005,579	0	0	0	0	137,367	0	0	0	0	539,630	0	0	0	0
Furniture and equipment	230,000	0	0	0	0	0	(12,325)	0	0	(12,325)	90,000	0	0	0	0
Plant and equipment	1,066,619	(338,907)	414,000	101,465	(26,372)	1,116,457	(255,193)	261,364	60,441	(54,270)	1,481,000	(362,054)	436,000	102,748	(28,802)
Total	2,327,198	(338,907)	414,000	101,465	(26,372)	1,259,568	(267,518)	261,364	60,441	(66,595)	2,142,130	(362,054)	436,000	102,748	(28,802)
(b) Infrastructure															
Infrastructure - roads	2,741,677	0	0	0	0	936,833	(705)	0	0	(705)	1,977,712	0	0	0	0
Infrastructure - drainage	0	0	0	0	0		(2,781)	0	0	(2,781)	0	0	0	0	0
Infrastructure - bridges	0	0	0	0	0		(4,288)	0	0	(4,288)	0	0	0	0	0
Infrastructure - footpaths	145,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other structures	1,488,787	0	0	0	0	282,788	(58,822)	0	0	(58,822)	879,636	0	0	0	0
Total	4,375,464	0	0	0	0	1,219,621	(66,596)	0	0	(66,596)	2,857,348	0	0	0	0
Total	6,702,662	(338,907)	414,000	101,465	(26,372)	2,479,189	(334,114)	261,364	60,441	(133,191)	4,999,478	(362,054)	436,000	102,748	(28,802)

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 2027

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	875,000	873,960	795,572
Furniture and equipment	45,100	45,043	42,500
Plant and equipment	545,605	544,038	489,600
Infrastructure - roads	4,160,000	4,155,530	4,118,190
Infrastructure - drainage	161,500	161,390	161,000
Infrastructure - bridges	848,500	847,670	839,445
Infrastructure - footpaths	76,000	75,601	75,695
Infrastructure - other structures	312,000	311,917	262,000
Right of use - buildings	28,060	28,059	28,095
	7,051,765	7,043,208	6,812,097
By Program			
Governance	141,520	131,517	106,880
Law, order, public safety	143,580	143,572	144,735
Health	3,410	3,408	3,390
Education and welfare	102,425	99,057	99,180
Community amenities	17,130	25,123	13,650
Recreation and culture	938,450	938,436	911,846
Transport	5,258,920	5,258,918	5,212,537
Economic services	16,355	11,211	9,288
Other property and services	429,975	431,966	310,591
	7,051,765	7,043,208	6,812,097

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 2027

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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Forrest Oval Stage 1	62	WATC	6.3%	499,152	0	(87,846)	411,306	(33,885)	581,713	0	(82,561)	499,152	(41,208)	581,713	0	(82,561)	499,152	(35,368)
Forrest Oval Stage 2	63	WATC	5.2%	22,484	0	(22,484)	0	(881)	51,152	0	(28,668)	22,484	(2,533)	51,152	0	(28,668)	22,484	(2,086)
Forrest Oval Stage 3	64	WATC	5.2%	35,072	0	(35,072)	0	(1,387)	79,790	0	(44,718)	35,072	(3,952)	79,790	0	(44,718)	35,072	(3,255)
				556,708	0	(145,402)	411,306	(36,153)	712,655	0	(155,947)	556,708	(47,693)	712,655	0	(155,947)	556,708	(40,709)

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 2027

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
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	783	0
Total amount of credit unused	210,000	210,783	210,000
Loan facilities			
Loan facilities in use at balance date	411,306	556,708	556,708

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2026	2026/27 Budgeted Increase/ (Decrease)	Amount as at 30th June 2027
			$	$	$
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 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	474,196	15,701	0	489,897	513,516	21,321	(60,641)	474,196	532,712	20,134	0	552,846
(b) Plant reserve	615,513	70,380	0	685,893	542,970	72,543	0	615,513	542,970	70,522	0	613,492
(c) Land & Infrastructure reserve	210,313	44,233	0	254,546	166,146	44,167	0	210,313	166,146	43,549	0	209,695
(d) Avon River Maintenance reserve	16,884	559	0	17,443	16,211	673	0	16,884	16,211	613	0	16,824
(e) Industrial Land reserve	146,673	4,856	0	151,529	140,827	5,846	0	146,673	140,826	5,323	0	146,149
(f) Refuse Site reserve	82,655	2,737	0	85,392	79,360	3,295	0	82,655	79,360	2,999	0	82,359
(g) Centennial Garden reserve	170,919	5,659	0	176,578	164,105	6,814	0	170,919	164,105	6,203	0	170,308
(h) Forrest Oval Lights reserve	6,743	223	0	6,966	6,474	269	0	6,743	6,474	245	0	6,719
(i) Bowls Synthetic Surface reserve	22,376	741	0	23,117	21,484	892	0	22,376	21,485	812	0	22,297
(j) Pioneer Memorial Lodge reserve	583	19	0	602	560	23	0	583	560	60,021	0	60,581
(k) Carparking reserve	20,383	675	0	21,058	19,570	813	0	20,383	19,570	740	0	20,310
(l) Building reserve	227,503	152,533	0	380,036	79,215	148,288	0	227,503	79,215	147,994	0	227,209
(m) Disaster reserve	64,883	2,148	0	67,031	62,296	2,587	0	64,883	62,296	2,355	0	64,651
(n) Tennis Synthetic reserve	3,453	114	0	3,567	3,316	137	0	3,453	3,316	125	0	3,441
(o) Tied Grant reserve	19,557	0	0	19,557	19,557	0	0	19,557	19,557	0	0	19,557
(p) York War Memorial reserve	13,791	457	0	14,248	13,241	550	0	13,791	13,241	500	0	13,741
(q) Greenhills Townsite Development reserve	12,281	407	0	12,688	11,792	489	0	12,281	11,792	446	0	12,238
(r) Roads reserve	171,709	5,685	0	177,394	164,864	6,845	0	171,709	164,864	6,230	0	171,094
(s) Swimming Pool reserve	393,459	327,663	0	721,122	94,578	298,881	0	393,459	94,578	298,529	0	393,107
(t) Recreation reserve	547,903	18,141	(150,000)	416,044	526,061	21,842	0	547,903	526,061	19,883	(75,000)	470,944
(u) Bridge reserve	120,000	123,973	0	243,973	0	120,000	0	120,000	0	120,000	0	120,000
(v) York 2031 Bicentenary Reserve	0	50,000	0	50,000	0			0				0
	3,341,777	826,904	(150,000)	4,018,681	2,646,143	756,275	(60,641)	3,341,777	2,665,339	807,223	(75,000)	3,397,562

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:

	Reserve name	Anticipated date of use	Purpose of the reserve
	Restricted by council		
(a)	Leave reserve	Ongoing	To fund annual and long service leave requirements.
(b)	Plant reserve	Ongoing	To fund plant purchases or major capital repairs.
(c)	Land & Infrastructure reserve	Ongoing	To fund 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	To fund 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 fund the ongoing maintenance and development of the Shire's waste management facilities.
(g)	Centennial Garden reserve	Ongoing	To fund the further expansion and capital repairs of the existing units.
(h)	Forrest Oval Lights reserve	Ongoing	To fund the future replacement and upgrading of the oval lights.
(i)	Bowls Synthetic Surface reserve	Ongoing	To fund the future replacement of bowls synthetic surface.
(j)	Pioneer Memorial Lodge reserve	Ongoing	To fund 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	To fund 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 fund the future replacement of tennis synthetic surface.
(o)	Tied Grant reserve	Ongoing	To segregate grant funds provided for specific projects until those projects are carried out.
(p)	York War Memorial reserve	Ongoing	To fund the upgrading of the York War 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 fund 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 fund capital improvements and ongoing development of recreational facilities, including sporting facilities, halls and trails.
(u)	Bridge reserve	Ongoing	To provide maintenance for bridges.
(v)	York 2031 Bicentenary Reserve	Ongoing	To provide funding for the York 2031 Bicentenary commemoration.

SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	180,000	269,827	150,000
Other interest revenue	186,700	186,822	134,000
	366,700	456,649	284,000
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	88,400	85,800	85,800
Other services	15,000	14,700	15,000
	103,400	100,500	100,800
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	36,153	47,693	40,709
	36,153	47,693	40,709
(d) Write offs			
Fees and charges	2,500	0	2,500
	2,500	0	2,500

SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	24,833	24,833	24,833
Meeting attendance fees	22,708	22,708	22,708
Annual allowance for ICT expenses	2,020	2,027	2,020
Travel and accommodation expenses	500	334	500
	50,061	49,902	50,061
Deputy President			
Deputy President's allowance	6,028	6,028	6,208
Meeting attendance fees	14,668	14,668	14,668
Annual allowance for ICT expenses	2,020	2,027	2,020
Travel and accommodation expenses	500	0	500
	23,216	22,723	23,396
Council member 3			
Meeting attendance fees	14,668	14,668	14,668
Annual allowance for ICT expenses	2,020	2,027	2,020
Travel and accommodation expenses	100	0	100
	16,788	16,695	16,788
Council member 4			
Meeting attendance fees	14,668	14,668	14,668
Annual allowance for ICT expenses	2,020	2,027	2,020
Travel and accommodation expenses	100	293	100
	16,788	16,988	16,788
Council member 5			
Meeting attendance fees	14,668	14,668	14,668
Annual allowance for ICT expenses	2,020	2,027	2,020
Travel and accommodation expenses	100	0	100
	16,788	16,695	16,788
Council member 6			
Meeting attendance fees	14,668	14,668	14,668
Annual allowance for ICT expenses	2,020	2,005	2,020
Travel and accommodation expenses	100	0	100
	16,788	16,673	16,788
Council member 7			
Meeting attendance fees	14,668	10,291	14,668
Annual allowance for ICT expenses	2,020	1,408	2,020
Travel and accommodation expenses	100	0	100
	16,788	11,699	16,788
Total Council Member Remuneration	157,217	151,375	157,397
President's allowance	24,833	24,833	24,833
Deputy President's allowance	6,028	6,028	6,208
Meeting attendance fees	110,716	106,339	110,716
Annual allowance for ICT expenses	14,140	13,548	14,140
Travel and accommodation expenses	1,500	627	1,500
	157,217	151,375	157,397

SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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:

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Cash in Lieu - Public Open Space	58,422		(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 2027

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
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 2027

12. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, building and venue hire, swimming pool fees, events support, administrative services	Single point in time	Payment in full in advance or on normal trading terms if credit provided	None	Output method based on provision of service or completion of works
Sale of stock	Museum, visitor centre and swimming pool stock	Single point in time	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 2027

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 venture 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 2027

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	100	694	170
General purpose funding	47,000	46,086	46,840
Law, order, public safety	19,916	25,926	19,012
Health	26,700	31,045	23,000
Education and welfare	71,158	44,440	42,212
Community amenities	1,277,769	1,336,522	1,320,511
Recreation and culture	171,650	155,268	149,100
Economic services	224,754	231,290	534,388
Other property and services	13,000	13,273	19,000
	1,852,047	1,884,544	2,154,233

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

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Statutory fees and charges cannot be modified by Council but may be subject to change					
RATES AND WASTE MANAGEMENT					
Rubbish Service Charges - All Eligible Properties					
	Charge per bin service	per annum	**380.00**		s.6.16(2) LGA
	Charge per $1.5m^3$ bin service	per annum	**2,870.00**		s.6.16(2) LGA
	Charge per $3.0m^3$ bin service	per annum	**4,812.00**		s.6.16(2) LGA
	Charge per $4.5m^3$ bin service	per annum	**7,695.00**		s.6.16(2) LGA
Waste Management Levy					
	Levy for the purpose of providing for the proper performance of all or any of the waste services the Shire provides				
	General rate in dollar of gross rental value		**0.0002145**		s.66 WARR Act
	General rate in dollar of unimproved value		**0.0000080**		s.66 WARR Act
	Per assessment/residence - minimum payment	per annum	**150.00**		s.66 WARR Act
Interest - Unpaid Rates & Charges					
031214	Interest on rates and charges	calculated daily	**11.00%**		s.6.13 LGA, Reg 19A FM Regs
Rates by Instalment					
031220	Instalment charge	per instalment notice	**11.00**		s.6.45 LGA, Reg 67 FM Regs
031219	Interest charge on rates instalments		**5.50%**		s.6.45 LGA, Reg 68 FM Regs
Property Settlement Enquiries					
031230	Rates account enquiry		**115.00**	*	s.6.16(2) LGA
031230	Rates account enquiry including zoning/orders/requisitions		**191.50**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Rates enquiries - other					
031220	Reprint rate notices after due date-(paper copy)	per notice	**16.00**	*	s.6.16(2) LGA
031220	Reprint rate notices after due date-(email copy)	per notice	**11.00**	*	s.6.16(2) LGA
031220	Research Charge	per hour	**96.00**	*	s.6.16(2) LGA
031220	Copy Rate Book	printed	**as per copying charges**	*	*s 5.94 (m) & 6.16(2) LGA, Reg 29B Admin Regs*
031220	Copy Rate Book	electronic	**as per copying charges**	*	*s 5.94 (m) & 6.16(2) LGA, Reg 29B Admin Regs*
ADMINISTRATION CHARGES					
Administration Charges - Other					
042224	Copy of Council Minutes & Agendas	per set	**as per copying charges**	*	s.6.16(2) LGA
042224	Copy of Local Laws	per law	**as per copying charges**	*	s.6.16(2) LGA
042224	Copy of Electoral Roll - Residents or Owner/Occupier	per copy	**as per copying charges**	*	*s 5.94 (m) & 6.16(2) LGA, Reg 29B Admin Regs*
042224	Request for ratepayer/elector information	per request	**5.50**	*	*s 5.94 (m) & 6.16(2) LGA, Reg 29B Admin Regs*
Photocopying/Printing					
Admin - 042224 CRC - 138201	- per single sided A4 page b/w		**0.55**	*	s.6.16(2) LGA
Admin - 042224 CRC - 138201	- per double sided A4 page b/w		**1.00**	*	s.6.16(2) LGA
Admin - 042224 CRC - 138201	- per single sided A4 page colour		**1.20**	*	s.6.16(2) LGA
Admin - 042224 CRC - 138201	- per double sided A4 page colour		**2.30**	*	s.6.16(2) LGA
Admin - 042224 CRC - 138201	- per single sided A3 page b/w		**1.20**	*	s.6.16(2) LGA
Admin - 042224 CRC - 138201	- per double sided A3 page b/w		**2.30**	*	s.6.16(2) LGA
Admin - 042224 CRC - 138201	- per single sided A3 page colour		**2.00**	*	s.6.16(2) LGA
Admin - 042224 CRC - 138201	- per double sided A3 page colour		**4.10**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Laminating					
Admin - 042224 CRC - 138201	A4 laminate per sheet		**4.00**	*	s.6.16(2) LGA
Admin - 042224 CRC - 138201	A3 laminate per sheet		**5.00**	*	s.6.16(2) LGA
Binding					
Admin - 042224 CRC - 138201	Flat rate binding fee		**9.00**	*	s.6.16(2) LGA
Scan and Email					
Admin - 042224 CRC - 138201	Flat rate scan and email service		**5.00**	*	s.6.16(2) LGA
Computer Access					
CRC only - 138201	Computer access per hour		**8.00**	*	s.6.16(2) LGA
CRC only - 138201	Computer access per hour (Students,Seniors & Pension Card Holders)		**4.00**	*	s.6.16(2) LGA
Other					
42228	Dishonoured Cheque Fee		**33.00**	*	s.6.16(2) LGA
Freedom of Information - *Freedom of Information Act 1992*					
	Other fees may apply – Refer to FOI Coordinator				
42225	Personal information about the applicant		**no fee**		Schedule 1 - FOI Regs
42225	Application fee - non personal information		**30.00**		Schedule 1 - FOI Regs
42225	Charge for time dealing with the application	per hour/pro rata	**30.00**		Schedule 1 - FOI Regs
42225	Access time supervised by staff	per hour/pro rata	**30.00**		Schedule 1 - FOI Regs
42225	Photocopying staff time	per hour/pro rata	**30.00**		Schedule 1 - FOI Regs
42225	Photocopying	per copy	**0.20**		Schedule 1 - FOI Regs
42225	Transcribing from a tape or other device	per hour/pro rata	**30.00**		Schedule 1 - FOI Regs

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
42225	Duplicating a tape, film or computer information		**actual cost**		Schedule 1 - FOI Regs
42225	Delivery, packaging and postage		**actual cost**		Schedule 1 - FOI Regs
42225	Advance Deposits	% of estimated charges in excess of application fee	**25% of estimated charges**		Schedule 1 - FOI Regs
42225	Further Advance Deposits	% of estimated charges in excess of application fee	**75% of estimated charges**		Schedule 1 - FOI Regs
Library					
115229	Administration fee - overdue items	per invoice	**30.00**	*	s.6.16(2) LGA
115229	Lost or damaged library items		**At Cost**	*	s.6.16(2) LGA
T23	Library Membership Bond	Non-local memberships	**50.00**		s.6.16(2) LGA
Elections					
T19	Local Government Elections - Candidate Nomination Fee	per candidate nomination per election	**100.00**		Reg 26(1) Local Government (Elections) Regs
UNCLASSIFIED					
Standpipe Water					
139256	Replacement Standpipe Card	Per card	**25.00**	*	s.6.16(2) LGA
139256	Usage - charged quarterly	per kilolitre	**8.25**		s.6.16(2) LGA
139256	Minimum charge for water taken from standpipes	per quarter	**24.00**		s.6.16(2) LGA
York Community Bus					
T33	Bond - Not for Profit/Community Group		**50.00**		
T33	Bond - Private or Commercial		**200.00**		
139259	Hire Fee	per booking	**90.00**	*	s.6.16(2) LGA
	Hire Fee - Not for Profit/Community Group	per booking	**no charge**		s.6.16(2) LGA
139259	Mileage charge	per km	**1.75**	*	s.6.16(2) LGA
139259	Cleaning fee if bus returned unclean		**at cost + 20%**	*	s.6.16(2) LGA
	School Bus exempt from charges for emergency breakdowns only				

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
CEMETERY					
Grants of Right of Burial					
109250	Grant of Right of Burial (25yrs) - Initial Grant or Renewal	per plot (non refundable)	**323.00**		s.53 Cemeteries Act
109250	Transfer of Grant of Right of Burial		**89.00**		s.53 Cemeteries Act
109250	Copy of Grant of Right of Burial		**24.00**		s.53 Cemeteries Act
Burials - York Cemetery					
109253	Plot Fee - Standard size (2040mm L x 685mm W X 360mm H)		**1,823.00**	*	s.53 Cemeteries Act
109253	Plot Fee Oversize (Add 80mm to L, 50mm to W , 25mm to H)		**1,951.00**	*	s.53 Cemeteries Act
109253	Extra width - oversize caskets (each additional 300mm)		**118.00**	*	s.53 Cemeteries Act
109253	Re-opening grave (second interment)		**1,823.00**	*	s.53 Cemeteries Act
109253	Re-opening grave (second interment) (oversize)		**1,951.00**	*	s.53 Cemeteries Act
109253	Exhumation fee - by Contractor	per exhumation	**at cost + 20%**	*	s.53 Cemeteries Act
109253	Additional labour charge - during operational hours	per staff per hour	**75.00**	*	s.53 Cemeteries Act
109253	Fees for weekend/public holiday labour charge - minimum charge	2 staff 3 hours	**790.00**	*	s.53 Cemeteries Act
109253	Additional fees for weekend/public holiday labour charge above minimum	per staff per hour	**159.00**	*	s.53 Cemeteries Act
109254	Grave number plate	per plate	**45.00**	*	s.53 Cemeteries Act
109256	Funeral Director's Annual Licence	annual	**967.00**		s.53 Cemeteries Act
109256	Single Funeral Permit	per burial	**225.00**		s.53 Cemeteries Act
109253	Burial without due notice	24 hours	**202.00**	*	s.53 Cemeteries Act
109255	Permission to erect or alter headstone, monument, kerbing, plaque	per application	**180.00**	*	s.53 Cemeteries Act
109255	Unapproved monumental work, retrospective permission to erect or alter headstone, monument, kerbing, plaque.		**240.00**		
	Fee not applicable for memorials placed upon a military grave				s.53 Cemeteries Act
109255	Monumental Mason Licence	annual	**124.00**		s.53 Cemeteries Act

Shire of York

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Greenhills/Gilgering Cemetery - Additional Fees					
109253	Staff Travel (Greenhills)	per visit	**at cost**	*	s.53 Cemeteries Act
109253	Staff Travel (Gilgering)	per visit	**at cost**	*	s.53 Cemeteries Act
Niche Wall					
109250	Niche Reservation Fee (25yrs) single	per niche	**338.00**	*	s.53 Cemeteries Act
109250	Niche Reservation Fee (25yrs) double	per niche	**405.00**	*	s.53 Cemeteries Act
109253	Transfer of Niche Reservation		**85.00**	*	s.53 Cemeteries Act
109250	Copy of Niche Reservation		**23.00**	*	s.53 Cemeteries Act
109254	Plaque - at cost - Shire of York Supplier		**at cost**	*	s.53 Cemeteries Act
109254	Plaque - Freight/Postage		**at cost**	*	s.53 Cemeteries Act
109253	Interment Fee - Single compartment		**240.00**	*	s.53 Cemeteries Act
109253	Interment Fee - Double compartment - 1st		**260.00**	*	s.53 Cemeteries Act
109253	Interment Fee - Double compartment - 2nd		**240.00**	*	s.53 Cemeteries Act
109255	Plaque fitting - Niche Wall or Memorial Stone		**124.00**	*	s.53 Cemeteries Act
109253	Family in Attendance	Mon-Fri	**180.00**	*	s.53 Cemeteries Act
109253	Family in Attendance	Sat - am only	**400.00**	*	s.53 Cemeteries Act
109253	Additional labour charge - outside operational hours	per staff per hour	**151.00**	*	s.53 Cemeteries Act
109253	Ashes removal (exhumation)		**405.00**	*	s.53 Cemeteries Act
109253	Ashes placement in family grave	per placement	**461.00**	*	s.53 Cemeteries Act
Miscellaneous					
109251	Search records / family tree enquiries	per hour	**105.00**	*	s.6.16(2) LGA
109253	Marquee for graveside services		**95.00**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
COUNCIL FACILITIES - Events/Functions/Bookings at all Shire Facilities/Venues					
Cancellation Fees					
	Guest Booking fee on any Casual (Private/Commercial) booking cancellation	% of booking fee	**2.5%**	*	s.6.16(2) LGA
	Up to 14 days prior, no charge	% of booking fee	**0%**		s.6.16(2) LGA
	14 days or less cancellation fee	% of booking fee	**75%**	*	s.6.16(2) LGA
A 20% reduction will apply to all bookings relating primarily to Seniors activities (subject to approval)					SY069-05/19 (090519)
Residency Museum					
118221	Admission - Adults	per person	**7.00**	*	s.6.16(2) LGA
118221	Admission - Seniors/Concession Card Holders	per person	**5.00**	*	s.6.16(2) LGA
118221	Admission - Children (5 years to 16 years)	per person	**5.00**	*	s.6.16(2) LGA
118221	Admission - Children (below 5 years)	per person	**free**		
118221	Admission - Students in student group/schools (Helpers/teachers free)	per student	**4.00**	*	s.6.16(2) LGA
118221	Museum ground hire	per hour	**52.00**	*	s.6.16(2) LGA
118221	Family pass - 2 adults + 2 children or 1 adult + 3 children)		**15.00**	*	s.6.16(2) LGA
	Admission - Local Residents		**free**		
118221	Companion Card holder		**free**		
118227	Research service - per half hour or part thereof	per half hour	**42.00**	*	s.6.16(2) LGA
118227	Reproduction of photos	per digital copy	**30.00**	*	s.6.16(2) LGA
Guided Tours					
118221	Adults	per person	**7.00**	*	s.6.16(2) LGA
118221	Children	per person	**5.00**	*	s.6.16(2) LGA
118221	Senior	per person	**5.00**	*	s.6.16(2) LGA
118221	Family Pass (2 adults, 2 Children or 1 Adult, 3 Children)		**15.00**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
	Groups of 10 or more during normal hours	discount	10%	*	s.6.16(2) LGA
118221	Adults and senior group bookings outside normal opening hours	surcharge	10%	*	s.6.16(2) LGA
Damage and Breakages					
118225	Replacement or repair of any item		at cost + 20%	*	s.6.16(2) LGA
Town Hall					
Main Hall, Lesser Hall and Kitchen - Hire includes crockery, cutlery, furniture and equipment. Seating capacity 400 (additional chairs available for hire).					
T83	Bond - Events, Commercial & Private (includes key bond)		1,100.00		
T83	Bond - Not-for-Profit/Community Groups (includes key bond)		550.00		
T8	Bond - for sound system		350.00		
111216	Town Hall - Private or Commercial (Casual)	per hour (minimum 3 hrs, capped price after 12 hrs)	80.00	*	s.6.16(2) LGA
111216	Town Hall - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 12 hrs)	38.00	*	s.6.16(2) LGA
111216	Town Hall - Not-for-Profit (York based Community Groups)	per hour (minimum 3 hrs, capped price after 12 hrs)	30.00	*	s.6.16(2) LGA
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	*	s.6.16(2) LGA
Lesser Hall and Kitchen - Hire includes crockery, cutlery, furniture and equipment. Seating capacity 80.					
T83	Bond - Events, Commercial & Private (includes key bond)		550.00		
T83	Bond - Not-for-Profit / Community Groups (includes key bond)		150.00		
111216	Lesser Hall - Private or Commercial (Casual)	per hour (minimum 3 hrs, capped price after 12 hrs)	31.00	*	s.6.16(2) LGA
111216	Lesser Hall - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 12 hrs)	11.00	*	s.6.16(2) LGA
111216	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	*	s.6.16(2) LGA
Annual Fees Main Hall - Not-for-profit/Community Dance Groups					
111216	Not-for-profit/Community Dance Groups Annual Fees	per financial year max. 3 hrs per usage booking, as per agreement	2,117.00	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Annual Fees Lesser Hall - Not-for-profit/Community Dance Groups					
111216	Not-for-profit/Community Dance Groups Annual Fees	per financial year max. 3 hrs per usage booking, as per agreement	**1,362.00**	*	s.6.16(2) LGA
111216	Not-for-profit/Community Dance Groups (Junior Dancers) Annual Fees	per financial year max. 1 hr per usage booking, as per agreement	**450.00**	*	s.6.16(2) LGA
Kitchen Only *Hire includes crockery, cutlery, and equipment.*					
T83	Bond - Kitchen (includes key bond)		**150.00**		
111216	Kitchen - All groups	per hour (minimum 3 hrs, capped price after 12 hrs)	**12.00**	*	s.6.16(2) LGA
111216	Kitchen - All groups	per day	**135.00**	*	s.6.16(2) LGA
Other Hall Fees and Charges					
111216	Additional Cleaning charge if required (to be taken from Bond)	per hour	**65.00**	*	s.6.16(2) LGA
111218	Permission for liquor to be served	per application	**30.00**	*	s.6.16(2) LGA, cl 3.15 LG Property Local Law
111216	Chair Hire (located at the depot) - collect & return by hirer, during office hours	per chair	**2.00**	*	s.6.16(2) LGA
111216	Upstairs Gallery Space (not including balcony or chambers)	per day	**80.00**	*	s.6.16(2) LGA
113220	Replacement or repair of any item		**at cost + 20%**	*	s.6.16(2) LGA
111216	Equipment hire - projector and screen	per event	**20.00**	*	s.6.16(2) LGA
111216	Equipment hire - TV on portable stand with HDMI point	Per Event	**20.00**	*	s.6.16(2) LGA
Damage and Breakages					
111216	Replacement or repair of any item		**at cost + 20%**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
SWIMMING POOL					
Admission					
112273	Adult	per day	**6.00**	*	s.6.16(2) LGA
112273	Children (5 years to 16 years)	per day	**5.00**	*	s.6.16(2) LGA
	Children (below 5 years)		**no charge**		
112273	Seniors & Disability Pension Card Holders	per day	**4.00**	*	s.6.16(2) LGA
112273	Spectators/Carers (attendant care support)	per day	**3.00**	*	s.6.16(2) LGA
	Companion Card holder		**no charge**		
Season Passes					
112273	Single Full Season Pass - Adult		**119.00**	*	s.6.16(2) LGA
112273	Single Full Season Pass - Child up to 17 years		**98.00**	*	s.6.16(2) LGA
112273	Full Season Family Pass - 2 adults and 2 children or 1 adult and 3 children. Additional family member passes may be obtained		**350.00**	*	s.6.16(2) LGA
112273	Full Season Pass - Additional Family Members	per person	**60.00**	*	s.6.16(2) LGA
112273	Half Season Single Pass	Open to 31 December or 1 January to Closing Day	**70.00**	*	s.6.16(2) LGA
112273	Half Season Child Pass	Open to 31 December or 1 January to Closing Day	**60.00**	*	s.6.16(2) LGA
112273	Half Season Family Pass	Open to 31 December or 1 January to Closing Day	**180.00**	*	s.6.16(2) LGA
112273	Half Season Pass - Additional Family Members	Open to 31 December or 1 January to Closing Day	**34.00**	*	s.6.16(2) LGA
112273	10 Day Pass - Child (Vac Swim)		**33.00**	*	s.6.16(2) LGA
Season Passes - Seniors/Disability / Pension Card holders 50% of the above fees				*	
112273	Swimming Lessons - (Excluding entry)	per lesson	**25.00**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Other Swimming Pool Charges					
A 20% reduction will apply to all bookings relating primarily to Seniors activities (subject to approval)					SY069-05/19 (090519)
112273	Hire for Private Lessons/Classes	per lane per hour	**11.00**	*	s.6.16(2) LGA
112273	Hire for Water Aerobics/Exercise	per hour	**22.00**	*	s.6.16(2) LGA
112273	Annual fee by agreement - York Schools in-term swimming classes & carnivals	per season	**3,655.00**	*	s.6.16(2) LGA
112273	Pool Hire including operator for Private Hire (carnivals, gatherings)	per hour plus entry fees	**164.00**	*	s.6.16(2) LGA
	Kiosk		**cost + 20%**	*	s.6.16(2) LGA
112273	Swimming Club Annual Fee	per financial year	**771.00**	*	s.6.16(2) LGA
FORREST OVAL RECREATION PRECINCT - All Facilities					
Cancellation Fees (only applies to Shire managed facilities)					
	Guest Booking fee on any Casual (Private/Commercial) booking cancellation	% of booking fee	**2.5%**	*	s.6.16(2) LGA
	Up to 14 days prior, no charge	% of booking fee	**0%**		s.6.16(2) LGA
	14 days or less cancellation fee	% of booking fee	**75%**	*	s.6.16(2) LGA
A 20% reduction will apply to all bookings relating primarily to Seniors activities (subject to approval)					SY069-05/19 (090519)
York Recreation Precinct					
T83	Bond - Large events and Commercial hire		**2,500.00**		
T83	Bond - Not-for-Profit/Community group		**1,000.00**		
113233	Hire - Large events and Commercial hire	per day per event	**by negotiation**	*	s.6.16(2) LGA
113233	Hire - Not-for-Profit/Community group	per day per event	**1,203.00**	*	s.6.16(2) LGA
113233	York Agricultural Society (Annual York Show)	per event	**1,203.00**	*	s.6.16(2) LGA
113242	Cleaning fee, if applicable	per hour	**65.00**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
York Recreation and Convention Centre - Hire includes furniture. Seating 120 Standing 200					
Main Function Room					
T83	Bond - Large events and Commercial hire	based on nature of event	**Contact York Bowling Club**		
T83	Bond - Not-for-Profit/Community group		**Contact York Bowling Club**		
113242	Hire Main room/ Restaurant	per hour	**Contact York Bowling Club**	*	
Change Rooms					
113242	Home or Visitor Change Rooms	per day	**107.00**	*	s.6.16(2) LGA
Committee Room					
T83	Bond - Small events and General meetings (includes key bond)		**Contact York Bowling Club**		
113242	Hire - Private or Commercial (Casual)	per hour (minimum 1 hr, capped price after 3 hrs)	**Contact York Bowling Club**	*	
113242	Hire - Not-for-Profit/Community group	per hour (minimum 1 hr, capped price after 3 hrs)	**Contact York Bowling Club**	*	
YRCC Kitchen					
T83	Bond		**Contact York Bowling Club**		
113242	Hire of Kitchen Area	per hour	**Contact York Bowling Club**	*	
Tennis Courts					
113249	Hire of a tennis court	per use up to 3 hours	**21.00**	*	s.6.16(2) LGA
113249	Adult use per person	per person up to 3 hours	**6.00**	*	s.6.16(2) LGA
113249	Junior (up to and including Yr 10)	per person up to 3 hours	**4.00**	*	s.6.16(2) LGA
	York Lawn Tennis club members - Leisure and Pennants - (subject to availability)		**no charge**		
Bowling Green					
113248	Adult use per person	per use	**6.00**	*	s.6.16(2) LGA
113248	Junior (up to and including Yr 10) use per person	per use	**4.00**	*	s.6.16(2) LGA
	York Bowling club members in accordance with agreement		**Refer to agreement**		s.6.16(2) LGA
113248	Hire of bowls rinks or greens for Function/Event and non-members of YBC	by negotiation	**by negotiation**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
YRCC Gym - Gym membership does not entitle the user to access any other facilities within the Precinct					
113243	Membership Fee - Individual	annual	**617.00**	*	s.6.16(2) LGA
113243	Membership Fee - Individual	6 months	**367.00**	*	s.6.16(2) LGA
113243	Membership Fee - Individual	3 months	**224.00**	*	s.6.16(2) LGA
113243	Membership Fee - Individual	1 month	**113.00**	*	s.6.16(2) LGA
113243	Membership Fee - Seniors - p/p (25% discount)	annual	**463.00**	*	s.6.16(2) LGA
113243	Membership Fee - Seniors - p/p (25% discount)	6 months	**276.00**	*	s.6.16(2) LGA
113243	Membership Fee - Seniors - p/p (25% discount)	3 months	**168.00**	*	s.6.16(2) LGA
113243	Membership Fee - Seniors - p/p (25% discount)	1 month	**85.00**	*	s.6.16(2) LGA
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	annual	**309.00**	*	s.6.16(2) LGA
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	6 months	**185.00**	*	s.6.16(2) LGA
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	3 months	**113.00**	*	s.6.16(2) LGA
113243	Membership Fee - Aged Pension/Permanent Disability Card Holders - p/p (50% discount) Commonwealth Seniors Health card with WA Seniors	1 month	**57.00**	*	s.6.16(2) LGA
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required	annual	**309.00**	*	s.6.16(2) LGA
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required.	6 months	**185.00**	*	s.6.16(2) LGA
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount) Adult Supervision Required	3 months	**113.00**	*	s.6.16(2) LGA
113243	Membership Fee - Juniors p/p (13 to 17) (50% discount). Adult Supervision Required.	1 month	**57.00**	*	s.6.16(2) LGA
113243	Gym Fob replacement or non-return		**at cost + 20%**	*	s.6.16(2) LGA
113243	Companion Card holder		**no charge**		
Indoor Stadium					
T83	Bond - Stadium (includes key bond)		**150.00**		
113221	Indoor Stadium Hire	per hour (capped price after 10 hrs)	**42.00**	*	s.6.16(2) LGA
	Group Classes - Not-for-Profit/Community groups				
113221	Adults	per hour	**24.00**	*	s.6.16(2) LGA

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Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
113221	Mixed - Adults and Juniors	per hour	**17.00**	*	s.6.16(2) LGA
113221	Juniors (school age)	per hour	**14.00**	*	s.6.16(2) LGA
	Group Classes - Other eg: Commercial/Private				
113221	Adults	per hour	**40.00**	*	s.6.16(2) LGA
113221	Mixed - Adults and Juniors	per hour	**34.00**	*	s.6.16(2) LGA
113221	Juniors (school age)	per hour	**25.00**	*	s.6.16(2) LGA
113221	Martial Arts Groups	per hour	**25.00**	*	s.6.16(2) LGA
113230	Community Groups	annually - as per agreements		*	
	Upstairs - Indoor Stadium (Dance & Squash)				
113221	Dance or Fitness Group Classes - Not-for-Profit/Community groups	per hour	**11.00**	*	s.6.16(2) LGA
113221	Dance or Fitness Group Classes - Private & Commercial	per hour	**21.00**	*	s.6.16(2) LGA
113221	Squash Hire (subject to availability)	per hour	**17.00**	*	s.6.16(2) LGA
Oval					
T36	Bond - Forrest Oval		**1,000.00**		
T36	Bond - Toilet & Shower facility (camping only) includes key bond		**550.00**		
113233	General usage - Community Group/Not-for-Profit	per hour (capped price after 10 hrs)	**40.00**	*	s.6.16(2) LGA
113233	General usage - Commercial Events	per hour (capped price after 10 hrs)	**82.00**	*	s.6.16(2) LGA
	Camping (overflow only)				
113221	Overflow camping - unpowered camping, flat fee per day for event organisers (24hr period). Maximum 80 campsites. Includes use of Toilets & Showers. Camping along perimeter of oval. (3m x 3m)	Maximum 48hr period. Per day	**1,055.00**	*	s.6.16(2) LGA
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	**18.00**	*	s.6.16(2) LGA
113221	Shire owned reserve/facility overflow camping. For events or large groups. Maximum 80 campsites (3mx3m).	Maximum 48hr period	**by negotiation**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Pavilion					
T83	Bond - Pavilion (includes key bond)		**165.00**		
	Pavilion Hire				
113231	Private or Commercial (Casual) - All Groups	per hour	**31.00**	*	s.6.16(2) LGA
113231	Not-for-Profit / Community Group - Adults	per hour	**18.00**	*	s.6.16(2) LGA
113231	Not-for-Profit / Community Group - Mixed Adults & Juniors	per hour	**14.00**	*	s.6.16(2) LGA
113231	Not-for-Profit / Community Group - Juniors	per hour	**11.00**	*	s.6.16(2) LGA
Sporting Lights					
113220	All groups	per hour one set or 50 lux	**16.00**	*	
113220	All groups	per hour two sets or 100 lux	**32.00**	*	
Annual Fees - Various Facilities					
113224	Sporting groups - Junior Basketball Club	per financial year	**878.00**	*	s.6.16(2) LGA
113224	Sporting groups - Junior Netball Club	per financial year	**823.00**	*	s.6.16(2) LGA
113224	Sporting groups - Senior Netball Club	per financial year	**878.00**	*	s.6.16(2) LGA
113224	Sporting groups - Junior Football Club	per financial year	**878.00**	*	s.6.16(2) LGA
113224	Sporting groups - Senior Football Club/Joeys Netball	per financial year	**2,145.00**	*	s.6.16(2) LGA
113224	Sporting groups - Hockey Club	per financial year	**1,878.00**	*	s.6.16(2) LGA
113224	Sporting groups - Bowling Club (annual fee inclusive of green fees)	per financial year	**11,398.00**	*	s.6.16(2) LGA
113224	Sporting groups - Cricket Club	per financial year	**1,667.00**	*	s.6.16(2) LGA
113224	Sporting groups - Tennis Club	per financial year	**1,667.00**	*	s.6.16(2) LGA
113224	Sporting groups - Badminton (Stadium)	per financial year	**941.00**	*	s.6.16(2) LGA
113224	Seniors Mobility Group	per financial year	**1,263.00**	*	s.6.16(2) LGA
113224	Annual Fee by agreement - -Department of Education	As per Lease Agreement	**18,750.42**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
OTHER RECREATION FEES AND CHARGES					
Cancellation Fees					
113222	Guest Booking fee on any Casual (Private/Commercial) booking cancellation	% of booking fee	**2.5%**	*	s.6.16(2) LGA
	Up to 14 days prior, no charge	% of booking fee	**0%**		s.6.16(2) LGA
113222	14 days or less cancellation fee	% of booking fee	**75%**	*	s.6.16(2) LGA
Parks & Open Spaces					
T36	Bond - Parks and Open Spaces		**550.00**		
113222	Hire - Parks and Open Spaces - Private/Commercial (Casual)	per hour (capped price after 10 hrs)	**67.00**	*	s.6.16(2) LGA
113222	Hire - Parks and Open Spaces - Not-for-profit/ Community Groups	per hour (capped price after 10 hrs)	**17.50**	*	s.6.16(2) LGA
T36	Bond - Parks and Open Spaces (York Community Groups)		**550.00**		
113222	Hire - Parks and Open Spaces (York Community Groups)		**no charge**		
Electricity (Avon, Peace & Candice Bateman Parks)					
113222	Electricity for functions and events	per event	**46.00**	*	s.6.16(2) LGA
Community Resource Centre (CRC)					
Cancellation Fees					
138201	Guest Booking fee on any Casual (Private/Commercial) booking cancellation	% of booking fee	**2.5%**	*	s.6.16(2) LGA
	Up to 14 days prior, no charge	% of booking fee	**0%**		s.6.16(2) LGA
138201	14 days or less cancellation fee	% of booking fee	**75%**	*	s.6.16(2) LGA
Bonds					
T83	Bond - Events, Commercial & Private (includes key bond)		**155.00**		
T83	Bond - Not-for-Profit/Community Groups (includes key bond)		**100.00**		

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Function Room					
138201	Hire Function Room - Private/Commercial (Casual)	per hour (minimum 3 hrs, capped price after 8 hrs)	**20.00**	*	s.6.16(2) LGA
138201	Hire Function Room - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 8 hrs)	**13.00**	*	s.6.16(2) LGA
Hot Office					
138201	Hire Hot Office - Private/Commercial (Casual)	per hour (minimum 3 hrs, capped price after 8 hrs)	**12.00**	*	s.6.16(2) LGA
138201	Hire Hot Office - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 8 hrs)	**9.00**	*	s.6.16(2) LGA
Boardroom					
138201	Hire Boardroom - Private/Commercial (Casual)	per hour (minimum 3 hrs, capped price after 8 hrs)	**12.00**	*	s.6.16(2) LGA
138201	Hire Boardroom - Not-for-Profit / Community Group	per hour (minimum 3 hrs, capped price after 8 hrs)	**9.00**	*	s.6.16(2) LGA
STANDING BONDS					
T8	Standing Key Bond (per key)	per key	**110.00**		
T83	Multi Venue Building and Key bond to a max. of 3 venues		**1,645.00**		
042224	Administration Fee for Standing Key Bond (non-refundable to cover costs)	per key	**45.00**	*	s.6.16(2) LGA
TOURISM AND AREA PROMOTION					
Guided Tours					
132254	Town Hall - per person	per person	**9.00**	*	s.6.16(2) LGA
132254	Group (10+) and Concession rate	per person	**6.85**	*	s.6.16(2) LGA
132254	Companion Card holders	per card holder	**free**		s.6.16(2) LGA
132254	Town Tours - Walking	per person	**15.00**	*	s.6.16(2) LGA
132254	Group (10+) and concession rate	per person	**10.50**	*	s.6.16(2) LGA
	Companion Card holders	per card holder	**free**		

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Brochure Advertising					
132252	Digital advertising	per advert	**115.00**	*	s.6.16(2) LGA
132252	Standard Advertising - branded advertisement	per 10x5 ad	**485.00**	*	s.6.16(2) LGA
132252	Premium Advertising - double size branded advertisement	per 10x10 ad	**795.00**	*	s.6.16(2) LGA
132252	Priority Placement - additional to any of the above	position of choice	**130.00**	*	s.6.16(2) LGA
Events Support Services					
132254	Event Support Services - (subject to staff and operational resource availability and at the discretion of the Shire)	per hour (min 3 hours)	**150.00**	*	s.6.16(2) LGA
RANGER SERVICES					
Fines Enforcement Registry (applicable to all infringements)					
	Issuing Final Demand	per infringement notice	**28.30**		FPINE Regs Sched 2
	Preparing Enforcement Certificate	per infringement notice	**24.10**		FPINE Regs Sched 2
	Registration of Infringement Notice	per infringement notice	**90.50**		FPINE Regs Sched 2
Rural Street Numbering					
053202	Rural Road Numbering - initial supply & replacement		**150.00**	*	s.6.16(2) LGA
Impounded Vehicles					
053220	Impound Fee		**160.00**		
053220	Per Day Impounded		**23.00**		
053220	Towing Expenses as per service		**at cost + 20%**	*	
Animal Trap					
T1	Bond - Small Trap	bond	**100.00**		
052285	Trap hire	per day or part thereof	**7.00**	*	s.6.16(2) LGA
052285	Replace or damage fees at cost plus 20% administration fee	at cost	**at cost + 20%**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Dog Control Fees - *Dog Act 1976*					
	Registration Fees - Effective 1 November to 31 October (12 months) unless cancelled sooner, refunds may be applicable for dogs that are sterilsed during their registration period				
052284	Unsterlised dog other than a dangerous one		**50.00**		Reg 17 Dog Regs
052284	Unsterilised dog for 3 years		**120.00**		Reg 17 Dog Regs
052284	Unsterilised dog for its lifetime		**250.00**		Reg 17 Dog Regs
052284	Sterilised dog for one year		**20.00**		Reg 17 Dog Regs
052284	Sterilised dog for 3 years		**42.50**		Reg 17 Dog Regs
052284	Sterilised dog for its lifetime		**100.00**		Reg 17 Dog Regs
052284	Dog kept in an approved kennel establishment licensed under s. 27		**200.00**		Reg 17 Dog Regs
052284	Pensioner concession (not applicable to registration of dangerous dogs)		**50% of fee**		Reg 17 Dog Regs
052284	Registration of Working Dog 25% of full fee		**25% of fee**		s.15(5) Dog Act
052284	Registration of a dangerous dog for one year		**50.00**		Reg 17 Dog Regs
052289	Replacement Tag		**4.00**	*	s.6.16(2) LGA
052283	Seizure and impounding of dog		**150.00**	*	s.6.16(2) LGA, cl 2.3 Dog Local Law
052283	Impounding of dog afterhours (VET)		**at cost + 20%**	*	s.6.16(2) LGA, cl 2.3 Dog Local Law
	Return impounded dog inside normal hours (from Depot)		**no charge**		s.6.16(2) LGA, cl 2.3 Dog Local Law
052285	Destruction of a dog - Euthanasia by Vet		**at cost**	*	s.6.16(2) LGA
052285	First aid treatment to dog		**at cost**	*	s.6.16(2) LGA
052284	Application for Initial Licence for Dog Kennel		**209.00**		s.6.16(2) LGA, cl 4.10 Dog Local Law
052291	Ranger Inspection Fee (Kennel application)	Annually	**113.00**	*	s.6.16(2) LGA, cl 4.10 Dog Local Law
052285	Voluntary Surrender of Dog		**50.00**	*	s.6.16(2) LGA
052285	Processing a 3 to 6 Dog application		**120.00**	*	s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
052283	Sustenance and maintenance of a dog in pound (weekdays)	per day or part thereof	**27.00**	*	s.6.16(2) LGA
052283	Sustenance and maintenance of a dog in pound (weekends)	per day or part thereof	**35.00**	*	s.6.16(2) LGA
Cat Control fees - *Cat Act 2011*					
	Registration Fees - Effective 1 November to 31 October (12 months)				
052274	Registration of cat for one year		**20.00**		Schedule 3 Cat Regs
052274	Registration of cat for one year (application made after 31 May)		**10.00**		Schedule 3 Cat Regs
052274	Registration of cat for 3 years		**42.50**		Schedule 3 Cat Regs
052274	Registration of cat for its lifetime		**100.00**		Schedule 3 Cat Regs
052274	Pensioner concession		**50% of fee**		Schedule 3 Cat Regs
052274	Application for grant or renewal of approval to breed cats	per breeding cat	**100.00**		Schedule 3 Cat Regs
052275	Cat Replacement Tags		**4.00**	*	s.6.16(2) LGA
052273	Seizure and impounding of cat		**145.00**	*	Part 4 Cat Local Law
052273	Sustenance and maintenance of a cat in pound	Weekdays per day, or part thereof	**27.00**	*	s.6.16(2) LGA
052273	Sustenance and maintenance of a cat in pound	Weekends and public holidays	**35.00**	*	s.6.16(2) LGA
	Return impounded cat inside normal hours (from Depot)		**no charge**		s.6.16(2) LGA
052273	Impounding of cat afterhours (VET)		**at cost + 20%**	*	s.6.16(2) LGA
052275	Microchipping and sterilisation - Vet		**at cost**	*	s.6.16(2) LGA
052275	Destruction of a cat - Euthanasia by Vet		**at cost**	*	s.6.16(2) LGA
052275	First aid treatment to cat		**at cost**	*	s.6.16(2) LGA
052275	Voluntary Surrender of Cat		**50.00**	*	s.6.16(2) LGA
052274	Permit to keep 3 or more cats application		**105.00**		s.6.16(2) LGA, Schedule 1 Cat Local Law

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
052274	Application for Initial Licence for Cattery		**200.00**		s.6.16(2) LGA
052274	Annual Renewal of Cattery Licence		**200.00**		s.6.16(2) LGA
052275	Inspection for exemption of limitation for number of cats		**120.00**	*	s.6.16(2) LGA
Horse, cow or large animal, or as defined in relevant legislation					
052283	Impounding fee	per head per day	**at cost + 20%**	*	s.6.16(2) LGA, Health Local Law
052283	Sustenance	per head per day	**at cost + 20%**	*	s.6.16(2) LGA, Health Local Law
052283	Contractors for Transportation of Stock		**at cost + 20%**	*	s.6.16(2) LGA, Health Local Law
HEALTH					
Effluent Systems - *Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974*					
077274	Application fee for approval of an apparatus (Reg 4)		**118.00**		Schedule 1, Reg 4
077275	Fee for the grant of a permit to use an apparatus (includes inspection)		**118.00**		Schedule 1, Reg 10(2)
077275	Additional Inspection Fee	per hour	**at cost**	*	s.6.16(2) LGA
Trading in Public Places - Food Registration / Notification Fee May Also Apply					
077278	Application fee (applicable to all applications - except NFPO)		**50.00**	*	s.6.16(2) LGA
077278	Licence - 1 day		**15.00**		s.6.16(2) LGA
077278	Licence - 1 week		**68.00**		s.6.16(2) LGA
077278	Licence - 1 month		**205.00**		s.6.16(2) LGA
077278	Licence - 12 months (fee applies to renewal)		**1,140.00**		s.6.16(2) LGA
	Licence - Not for Profit Organisations		**no charge**		
Stallholders Permits					
077278	Application fee (applicable to all applications - except NFPO)		**50.00**	*	s.6.16(2) LGA
077278	Single Day Permit		**15.00**		s.6.16(2) LGA
077278	Weekly Permit		**68.00**		s.6.16(2) LGA
077278	Monthly Permit		**205.00**		s.6.16(2) LGA

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
077278	Annual Permit		**1,140.00**		s.6.16(2) LGA
	Permit - Not for Profit Organisations		**no charge**		
077278	Late Processing Fee - Stallholder Application (applications to be submitted 10 days prior to the event occurring)	per application	**35.00**	*	s.6.16(2) LGA
Public Events					
132255	Events Application (Non-refundable) - To be lodged minimum 8 weeks prior to event	per event	**57.50**	*	s.6.16(2) LGA
132255	Event Permit - Category 1 (less than 200 patrons)	per event	**no charge**		s.6.16(2) LGA
132255	Event Permit - Category 2 (up to 3000 patrons)	per event	**57.50**		s.6.16(2) LGA
132255	Event Permit - Category 3 (up to 5000 patrons)	per event	**113.00**		s.6.16(2) LGA
132255	Event Permit - Category 4 (5000+ patrons, high risk or multi weekend)	per event	**172.50**		s.6.16(2) LGA
132255	Application Fee - requiring multiple approvals		**188.50**	*	s.6.16(2) LGA
077278	Event Stallholder - Multiple Food	one single fee for event with multiple stallholders	**113.00**	*	s.6.16(2) LGA
077278	Event Stallholder - Multiple Non Food	one single fee for event with multiple stallholders	**57.50**	*	s.6.16(2) LGA
077278	Event Stallholder - amusements rides	one single fee for one event with multiple stallholders	**140.00**	*	s.6.16(2) LGA
132255	Late Processing Fee - Event Stallholder Application (applications to be submitted 7 days prior to the event occurring)	per application	**170.00**	*	s.6.16(2) LGA
077278	Reg 18 - Application for an Event Noise Exemption	Form to be completed	**1,000.00**		Environmental Protection (Noise) Regs - Reg 18 (6)
077278	Late Payment Fee - Reg 18 Application		**250.00**		Environmental Protection (Noise) Regs - Reg 18 (7B (b))
132255	Late Processing Fee - Event Application (applications to be submitted 7 days period to event occurring)	per application	**170.00**	*	s.6.16(2) LGA
132255	Events - Non Compliance Fee	per event	**338.00**	*	s.6.16(2) LGA
132255	Event Amenity Cleaning Service	per hour	**at cost + 20%**	*	s.6.16(2) LGA
132255	Supply of additional bins for events	per bin	**at cost + 20%**	*	s.6.16(2) LGA
132255	Private hire of Marquee	Per Marquee per day	**95.00**	*	s.6.16(2) LGA

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Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Alfresco					
077278	Application Fee		**30.00**	*	s.6.16(2) LGA
077278	Eating in public places licence renewal	per annum	**285.00**		s.6.16(2) LGA
077278	Tables and chairs (subject to approval)	per annum	**30.00**		s.6.16(2) LGA
Waste Disposal					
109269	York Residents Liquid Waste disposal fee - septic ponds	per litre	**0.12**		
109274	Regional Liquid Waste disposal fee	per litre	**0.17**		
Waste Transfer Station					
101221	Domestic Waste from outside the Shire of York	min charge	**52.50**	*	
101221	- not exceeding 2.4m x 1.2m x 1.0m	per cubic metre	**104.50**	*	
101221	- exceeding 2.4m x 1.2m x 1.0m	per tonne	**136.00**	*	
101221	Motor oils from outside the Shire of York >30 litres	per litre	**0.50**	*	
	only if poured into waste oil facility & container disposed of				
101220	Mattress Disposal (1 free per household per year)	per mattress	**42.00**	*	
101221	Mattress Disposal Commercial/Private (located outside of Shire of York)	per mattress	**42.00**	*	
Bees (Local Laws)					
077277	Permit Fee		**64.00**		
077277	Site inspection fee (where required)	per hour	**at cost**	*	
Caravan Parks & Camping Grounds	*Caravan Parks & Camping Grounds Regulations 1997 - Schedule 3*				
	Application for Grant or Renewal of Licence (the total amount calculated based on the per site fees OR the minimum charge, whichever is greater)				
077277	Minimum Charge	per annum	**200.00**		Reg 45 CPCG Regs, Schedule 3
077277	Long stay sites	per site per annum	**6.00**		Reg 45 CPCG Regs, Schedule 3
077277	Short stay sites and sites in transit parks	per site per annum	**6.00**		Reg 45 CPCG Regs, Schedule 3

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Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
077277	Camp site	per site per annum	**3.00**		Reg 45 CPCG Regs, Schedule 3
077277	Overflow site	per site per annum	**1.50**		Reg 45 CPCG Regs, Schedule 3
077277	Additional fee for renewal after expiry		**20.00**		Reg 53 CPCG Regs, Schedule 3
077277	Temporary Licence - pro rata amount of the licence fee for the period of time for which the licence is to be in force with a minimum of $100	minimum charge	**pro rata (minimum $100)**		Reg 54 CPCG Regs, Schedule 3
077277	Transfer of licence		**100.00**		Reg 55 CPCG Regs, Schedule 3
Other Health Licences and Fees					
077277	Lodging House Licence - application and renewal	per annum	**250.00**	*	Health Local Law, Div 2 Health (Misc Prov) Act 1911
077277	Copy of any type of Analysis Certificate Section 246ZJ Act		**-**		Regulation 6
077277	Bacteriological analysis (Where not covered by LHAAC)		**cost + 20%**	*	
077277	Chemical analysis for determination of Potable water	as per contractors fees	**at cost**	*	
077277	All other water samples (pools/dams/lakes etc)	per sample	**at cost**	*	
077277	Environmental Health Officer	as per contractors fees	**at cost**	*	
Gaming/Liquor fees					
077277	Liquor Licensing Certificate - S.39 *Liquor Control Act 1988*		**200.00**		Liquor Control Act 1988
077277	Gaming Certificate - S.55 *Gaming and Wagering Commission Act 1987*		**85.50**		S.55 Gaming and Wagering Commission Act 1987
077277	Reissue, replacement or issue amended Certificates of Licence, registration or other approval documents		**52.00**	*	
Properties and Premises Activity					
077277	Application for Day and Child Care inspection and report	as per contractors fees	**at cost**		

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Public Buildings - *Health (Miscellaneous Provisions) Act 1911*					
077277	Assessment - Public Building/Event - Low/Medium Risk	per application	**200.00**		s.176, Schedule 1 Health (Public Building) Regs.
077277	Assessment - Public Building/Event - High Risk (max fee allowable)	per application	**871.00**		s.176, Schedule 1 Health (Public Building) Regs.
077277	Assessment - Alteration to Existing Public Building	per application	**100.00**		s.176, Schedule 1 Health (Public Building) Regs.
Food Business - *Food Act 2008*					
077277	Notification of Conduct of Food Business		**89.00**		S. 107(4) Food Act, s.6.16(2) LGA
077277	New Registration of Food Business	per application	**277.00**		S. 110(3)c Food Act, s.6.16(2) LGA
077271	Annual Surveillance and Monitoring Fee - Low Risk	per annum	**136.00**	*	s. 140 Food Act, s.6.16(2) LGA
077271	Annual Surveillance and Monitoring Fee -Medium Risk	per annum	**226.00**	*	s. 140 Food Act, s.6.16(2) LGA
077271	Annual Surveillance and Monitoring Fee - High Risk	per annum	**329.50**	*	s. 140 Food Act, s.6.16(2) LGA
BUILDING					
Private Swimming Pool Barrier Inspections - *Building Regulations 2012*					
133206	Initial inspection	per inspection	**312.00**		r. 53A(2)
133206	Pool Inspection Fee charged annually for a four yearly inspection schedule	per annum	**78.00**		r. 53A(3)
133206	Pool Inspection Fee if outside of four (4) yearly statutory schedule	per inspection	**312.00**		r. 53A(2)

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Building Permits and Demolition Permits - *Building Act 2011*					
	Certified application for a building permit - s. 16(l)				
133204	(a) for building work for a Class 1 or Class 10 building or incidental structure		**0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than $121.00**		Schedule 2, Building Regs
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 $121.00**		Schedule 2, Building Regs
133204	**Uncertified application for a building permit - s. 16(l)**		**0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than $121.00**		Schedule 2, Building Regs
	Application for a demolition permit - s. 16(l)				
133205	(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure		**121.00**		Schedule 2, Building Regs
133205	(b) for demolition work in respect of a Class 2 to Class 9 building		**$121.00 for each storey of the building**		Schedule 2, Building Regs
133204	**Application to extend the time during which a building or demolition permit has effect - s. 32(3)(f)**		**121.00**		Schedule 2, Building Regs

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Occupancy Permits, Building Approval Certificates - *Building Act 2011*					
133204	Application for an occupancy permit for a completed building (s. 46)		**121.00**		Schedule 2, Building Regs
133204	Application for an occupancy permit for an incomplete building (s. 47)		**121.00**		Schedule 2, Building Regs
133204	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)		**121.00**		Schedule 2, Building Regs
133204	Application for a replacement occupancy permit for permanent change of the building's use or classification (s. 49)		**121.00**		Schedule 2, Building Regs
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 $121.00**		Schedule 2, Building Regs
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 $121.00**		Schedule 2, Building Regs
133204	Application to replace an occupancy permit for an existing building (s. 52(1))	as per regs	**121.00**		Schedule 2, Building Regs
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	**121.00**		Schedule 2, Building Regs
133204	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	as per regs	**121.00**		Schedule 2, Building Regs
Other Applications - *Building Act 2011*					
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**		Schedule 2, Building Regs
Obstruction of Public Thoroughfare - Local Government (Uniform Local Provisions) Regulations 1996					
133204	Permission to obstruct a public thoroughfare (LGA Sch. 9.1 cl. 3(1)(a))	as per regs	**$1 per month (or part) per sqm of public thoroughfare**		Reg 6(8)
133210	Damage to the public thoroughfare resulting from the placement of a thing on the public thoroughfare		**at cost + 20%**		Reg 6(4)

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Other Building Control Fees & Charges					
T7	Bond - Footpath damage		**2500.00**		
T7	Bond - Kerbing damage		**1875.00**		
T7	Bond - Sea Container on Shire Land (Kerb)		**2500.00**		
133210	Document/Plan search fee		**66.00**	*	s.6.16(2) LGA
133210	Copying of Plans		**110.00**	*	s.6.16(2) LGA
133210	Copy of Plans Additional Charge when excess of 1 hour of officer time is required	per hour	**66.00**	*	s.6.16(2) LGA
133210	Application for approval of battery powered smoke alarms	As per Building Regs 2012	**197.00**		Reg 61, Building Regs
133210	Electric Fence Licence Abutting Residential - Application		**65.00**	*	Fencing Local Law (Part 6 cl. 14), s.6.16(2) LGA
133210	Electric Fence Licence Abutting Residential - Annual Fee		**33.00**	*	Fencing Local Law (Part 6 cl. 14), Part 1, Cl 4 and s.6.16(2) LGA
133204	Application for a Variation to a Local Law		**174.00**	*	s.6.16(2) LGA
133210	Building Surveyor	per hour	**at cost**	*	s.6.16(2) LGA
133210	Administration Officer Fee	per hour	**66.00**	*	s.6.16(2) LGA
TOWN PLANNING Local Planning Scheme Amendments and associated hourly rates and expenses.					
Planning Services & Professional Advice					
106206	Consultant/s	inclusive of Heritage Advice	**at cost**	*	s.6.16(2) LGA
Planning Applications - *Planning and Development Act 2005*					
	Development Applications				
106202	**Not Commenced** 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**		Planning & Development Regs, Schedule 2, Item 1
106202	(b) more than $50 000 but not more than $500 000	as per regs	**0.32% of the estimated cost of development**		Planning & Development Regs, Schedule 2, Item 1

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
106202	(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**		Planning & Development Regs, Schedule 2, Item 1
106202	(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**		Planning & Development Regs, Schedule 2, Item 1
106202	(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**		Planning & Development Regs, Schedule 2, Item 1
106202	(f) more than $21.5 million	as per regs	**34,196.00**		Planning & Development Regs, Schedule 2, Item 1
106202	**Commenced** 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 for 'Not Commenced' plus, by way of penalty, twice that fee**		Planning & Development Regs, Schedule 2, Item 2
106202	**Amendments:** Determining an application to amend or cancel development approval	as per regs	**295.00**		Planning & Development Regs, Schedule 2, Item 5A
Application for Change of Use or for an alteration, extension or change of non-conforming use - *Planning and Development Act 2005*					
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**		Planning & Development Regs, Schedule 2, item 10
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**		Planning & Development Regs, Schedule 2, Item 11
Mid-West Wheatbelt Development Assessment Panels - *Planning and Development (Development Assessment Panels) Regulations 2011*					
106202	**Development Assessment Panels** - Dependant on value of development and additional to planning fees.				
	(a) less than $2 million	as per regs	**5,475.00**		Schedule 1
	(b) not less than $2 million and less than $7 million	as per regs	**6,322.00**		Schedule 1

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
	(c) not less than $7 million and less than $10 million	as per regs	**9,760.00**		Schedule 1
	(d) not less than $10 million and less than $12.5 million	as per regs	**10,620.00**		Schedule 1
	(e) not less than $12.5 million and less than $15 million	as per regs	**10,922.00**		Schedule 1
	(f) not less than $15 million and less than $17.5 million	as per regs	**11,226.00**		Schedule 1
	(g) not less than $17.5 million and less than $20 million	as per regs	**11,530.00**		Schedule 1
	(h) not less then $20 million and less then $50 million	as per regs	**11,833.00**		Schedule 1
	(i) $50 million or more	as per regs	**17,097.00**		Schedule 1
	An application under regulation 17 (Form 2: Amendment)		**271.00**		Schedule 1
Extractive Industries - Development Applications - *Planning and Development Act 2005*					
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**		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**		Schedule 2
Extractive Industry Licence					
139255	Application for an Extractive Industry Licence		**760.00**		Extractive Industries Local Law
139255	Penalty whereby the development has commenced or been carried out (in addition to application fee)		**2,280.00**		Extractive Industries Local Law
139255	Renewal Application (less than 5ha)	per year	**360.00**		Extractive Industries Local Law
139255	Renewal Application (more than 5ha)	per year	**771.00**		Extractive Industries Local Law
	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**		
T5	Bond (stone or gravel)	per hectare	**TBA on site**		
	Road Contributions		**as per policy**		
	Transfer of licence fee/per application		**308.50**		Extractive Industries Local Law

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Subdivision Clearance - *Planning and Development Act 2005*					
106204	Not more than 5 lots	per lot	**73.00**		Planning & Development Regs, Schedule 2, Item 5
106204	More than 5 lots but not more than 195 lots		**$73 per lot for the first 5 lots & then $35 per lot**		Planning & Development Regs, Schedule 2, Item 5
106204	More than 195 lots		**7,393.00**		Planning & Development Regs, Schedule 2, Item 5
T20	Standard Crossover Bond for Subdivision Clearance	calculated as total cost of works plus 20% and GST	**TBA on site**		
Home Occupation and Home Business - *Planning and Development Act 2005*					
	Development Application				
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**		Planning & Development Regs, Schedule 2, Item 6
106202	**Commenced** Determining an initial application for approval of a home occupation where the home occupation has commenced	as per regs	**666.00**		Planning & Development Regs, Schedule 2, Item 7
	Renewal Application				
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**		Planning & Development Regs, Schedule 2, Item 8
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**		Planning & Development Regs, Schedule 2, Item 9
Carparking					
106212	Cash in Lieu per bay in accordance with planning approval		**at cost**		
Other Town Planning Fees and Charges					
106201	Printed copy of Scheme Text - available online		as per copying charges	*	
106201	Printed copy of Local Planning Strategy - available online		as per copying charges	*	
106201	All direct costs such as advertising, map preparation etc		**at cost**	*	
106201	Property documents and plan search per hour (Photocopying charge not included)	per hour	**66.00**	*	
106201	Providing a Zoning Certificate	as per regs	**73.00**		Planning & Development Regs, Schedule 2, Item 12
106201	Replying to a property settlement questionnaire - additional information to request with rates	as per regs	**73.00**		Planning & Development Regs, Schedule 2, Item 13

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
106206	Providing written planning advice	as per regs	**73.00**		Planning & Development Regs, Schedule 2, Item 14
106202	Liquor Licencing Certificate - S.40 *Liquor Control Act 1988*	as per regs	**73.00**		Liquor Control Act 1988
106200	Letters of Consultation (includes up to 10 letters)	up to 10 letters	**95.00**	*	s.6.16(2) LGA
106200	Additional letters (where more than 10 letters are required)	per letter	**2.20**	*	s.6.16(2) LGA
106200	Onsite Sign		**150.00**	*	s.6.16(2) LGA
106200	Advertising in local paper (Development Applications)		**at cost + 20%**	*	s.6.16(2) LGA
106200	All other advertising		**at cost + 20%**	*	s.6.16(2) LGA
	Bond - Relocated Second Hand Dwelling		**30,000.00**		
106209	Application for permanent Road Closure		**360.00**	*	s.6.16(2) LGA
106201	**Scheme Amendment Plan** - Fee estimates are to be calculated on a hourly basis, based on the maximum hourly rates set out in the Planning and Development Regulations 2009 for Town Planning Scheme Amendments. The full fee estimate is payable at the time of application. Actual costs will be payable upon the finalisation or discontinuation of the plan/amendment.		**as calculated - see conditions**		Planning & Development Regulations 2009
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**		Planning & Development Regulations 2009
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**		
106202	Planning Officer Services	as per contractors fees	**at cost**	*	

Fees and Charges 2026/27

COA/T#	ITEM	Basis	2026/27 ($)	Incl GST	Legislation
Signage					
133209	Application for signs		**45.00**	*	
133208	Directional signs purchase		**at cost + 20%**	*	
133208	Installation of signs		**224.00**	*	
Banner Poles - Avon Tce, Henrietta St and Panmure Rd					
132254	Private promotions or advertising	per banner per month (maximum 4 weeks)	**28.00**	*	
132254	Private promotions or advertising	Installation and removal fee per banner	**240.00**	*	
	Advertising Community Groups	per month (maximum 6 weeks)	**no charge**		

8 CLOSURE