



SHIRE OF WOODANILLING



SPECIAL MEETING OF COUNCIL Agenda 29 July 2023

Notice is hereby given that a Special Meeting of Council of the Shire of Woodanilling will be held on 29 July 2023 in the Council Chambers, 3316 Robinson Road, Woodanilling commencing at 8.30a.m.

The business to be transacted will be:

- 10 Year Plant Replacement Program 2023
- 2023/2024 Annual Road Maintenance Plan
- 2023/2024 Fees and Charges
- 2023/2024 Annual Budget

Kellie Bartley
Chief Executive Officer

28 July 2023

Disclaimer

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Woodanilling warns that anyone who has an application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Woodanilling for any act, omission or statement or intimation occurring during a Council Meeting.

Agendas and Minutes are available on the Shire website www.woodanilling.wa.gov.au

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SPECIAL MEETING OF COUNCIL AGENDA

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

1.1. DISCLOSURE OF INTEREST

Division 6 Subdivision 1 of the *Local Government Act 1995* requires Council Members and Employees to declare any direct or indirect financial interest or general interest in any matter listed in this Agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter be discussed.

NB: A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision making procedure relating to the declared matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Disclosures of Interest Affecting Impartiality are required to be declared and recorded in the minutes of a meeting. Councillors who declare such an interest are still permitted to remain in the meeting and to participate in the discussion and voting on the particular matter. This does not lessen the obligation of declaring financial interests etc. covered under the *Local Government Act 1995*.

To help with complying with the requirements of declaring Interests Affecting Impartiality the following statement is recommended to be announced by the person declaring such an interest and to be produced in the minutes.

"I (give circumstances of the interest being declared, eg: have a long standing personal friendship with the proponent). As a consequence there may be a perception that my impartiality on this matter may be affected. I declare that I will consider this matter on its merits and vote accordingly".

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Present:

Cr S Jefferies	Shire President
Cr HR Thomson	Deputy Shire President
Cr P Morrell	
Cr D Douglas	
Cr T Brown	
Cr B Smith	

Officers:

Kellie Bartley	Chief Executive Officer
Mike Hudson	Executive Manager Infrastructure

Apologies:

Observers:

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4. PUBLIC QUESTION TIME

5. PETITIONS / DEPUTATIONS / PRESENTATIONS

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION

8. REPORTS OF OFFICERS

9. INFRASTRUCTURE SERVICES

9.1. 10 YEAR PLANT REPLACEMENT PROGRAM 2023/2024

File Reference	ADM0381
Date of Report	21 July 2023
Responsible Officer	Mike Hudson, Executive Manager Infrastructure
Author of Report	Kellie Bartley, Chief Executive Officer
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Simple Majority
Attachments	Attachment No. 9.1.1 – 10 Year Plant Replacement Program 2023/2024

BRIEF SUMMARY

This item seeks Council endorsement of the 10 Year Plant Replacement Program for the 2023/2024 draft Annual Budget.

BACKGROUND/COMMENT

The Plant Replacement Program aims to address the need for ongoing optimisation of plant operations, the reduction of changeover costs, minimization of downtime, and plant repair expenses in a financially responsible and sustainable manner. The Shire has not made any significant purchases in recent years, and it is necessary to conduct a comprehensive review of the current fleet to determine the level of service delivery to the Shire and establish a timeline for replacing the plant and equipment over a 10-year period.

While the plant replacement program serves as a long-term guide for the Council's intentions, annual budget decisions will still be made based on the condition and serviceability of individual plant. The proposed plan includes estimates of changeover costs, and considers trade-in values. All costs are presented in current dollars, without considering inflation, interest, or increases in the Council's rate income.

The draft plan also includes the consideration of purchasing a new light vehicle. For more details, please refer to the proposed 2023/2024 10 Year Plant Replacement Program in **Attachment 9.1.1** of this report.

STATUTORY/LEGAL IMPLICATIONS

The development and adoption of the 10 Year Plant Replacement Program forms a component of the Council obligation to produce a plan for the future under Section 5.56 (1) of the *Local Government Act 1995*.

POLICY IMPLICATIONS

There is currently no policy that is related to this item.

FINANCIAL IMPLICATIONS

The funds associated with the projected vehicle purchases are to be taken from Council's Plant Replacement Reserve. The Reserve currently has \$825,153.37. It is anticipated any significant surpluses for the coming year are to replenish the reserve funds for the Shire.

STRATEGIC IMPLICATIONS

THEME 4

Roads and Transport

OBJECTIVES

To maintain a quality road transport network which is safe and accessible to all users.

STRATEGIES

Road Maintenance – by carrying out maintenance in accordance with the Maintenance Standards set out in the Shire of Woodanilling Road Maintenance Plan.

CONSULTATION/COMMUNICATION

Consultation has been conducted with the Council at the Budget Workshops from May-June 2023. The Chief Executive Officer, Elected Members and relevant officers.

RISK MANAGEMENT

In not proceeding to purchase the identified vehicles, there is a risk in distorting the changeover of vehicles and heavy plant in the future years to the detriment to the current plant and equipment. Therefore, it is assessed that the risk is “Medium” as reflected below.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER’S RECOMMENDATION

That Council adopts the 10 Year Plant Replacement Program as contained in **Attachment 9.1.1** for the 2023/2024 Financial Year.

9.2. ROAD MAINTENANCE PLAN 2023/2024

File Reference	ADM0086
Date of Report	27 July 2023
Responsible Officer	Mike Hudson, Executive Manager Infrastructure
Author of Report	Mike Hudson, Executive Manager Infrastructure Kellie Bartley, Chief Executive Officer
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Simple Majority
Attachments	Attachment No. 9.2.1 – Shire of Woodanilling Road Maintenance Plan 2023/2024

BRIEF SUMMARY

This item seeks Council endorsement of the Road Maintenance Plan for the 2023/2024 draft Annual Budget.

BACKGROUND/COMMENT

The annual road maintenance plan is a system to prioritise road maintenance based on factors such as road priority, resources, traffic volume, road condition, safety concerns, and community feedback. This will help allocate resources effectively and address the most critical issues first. By implementing key maintenance components, the Shire of Woodanilling can establish a comprehensive road maintenance plan that prioritises safety, functionality, and the needs of the local community.

The road maintenance plan has the following key components.

- Regular inspections of all roads within the Shire to identify any maintenance needs or potential hazards.
- A schedule for routine maintenance activities such as pothole repairs, crack sealing, and vegetation control. This will help prevent minor issues from escalating into major problems and ensure the roads are safe and functional.
- Ensure proper drainage systems are in place and regularly maintained to prevent water accumulation on the roads. This includes cleaning and repairing culverts, ditches, and stormwater drains to minimise the risk of flooding and erosion.
- Identify roads that require resurfacing or rehabilitation due to significant wear and tear or structural damage. Develop a plan that addresses these issues, considering factors such as budget constraints and the impact on traffic flow.
- Develop a comprehensive budget for road maintenance activities, considering both routine maintenance and major repairs. Regularly review and adjust the budget based on the evolving needs of the Shire and available funding sources.
- Establish performance indicators to track the effectiveness of the road maintenance plan. This can include metrics such as road condition ratings, and maintaining minimum maintenance standards, and feedback from the community. Evaluate the plan's performance and adjust to improve efficiency and effectiveness.
- Involve the local community in the road maintenance planning by seeking their input, addressing concerns, and providing regular updates on maintenance activities. This will foster a sense of ownership and encourage community members to report any road issues promptly by utilising and promoting Snap Send Solve.
- Develop a long-term road maintenance plan that considers future growth, changes in traffic patterns, and emerging technologies. This will help ensure the Shire is prepared to address future road maintenance needs proactively.

STATUTORY/LEGAL IMPLICATIONS

The development and adoption of the Road Maintenance Plan forms a component of the Council obligation to produce a plan for the future under Section 5.56 (1) of the *Local Government Act 1995*.

POLICY IMPLICATIONS

There is currently no policy that is related to this item.

FINANCIAL IMPLICATIONS

The funds associated with the Road Maintenance plan are within the 2023/2024 Annual Budget.

STRATEGIC IMPLICATIONS

THEME 4

Roads and Transport

OBJECTIVES

To maintain a quality road transport network which is safe and accessible to all users.

STRATEGIES

Road Maintenance – by carrying out maintenance in accordance with the Maintenance Standards set out in the Shire of Woodanilling Road Maintenance Plan.

CONSULTATION/COMMUNICATION

Consultation has been conducted with the Council at the Road Strategy Workshops from May-June 2023. The Chief Executive Officer, Elected Members and relevant officers.

RISK MANAGEMENT

Failure to adhere to the road maintenance plan for the shire may result in a misallocation of road funding, leading to a decline in the overall sustainability of the road network. Consequently, the risk level is deemed to be "High" based on the aforementioned factors.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER’S RECOMMENDATION

That Council adopts the Shire of Woodanilling Road Maintenance Plan as contained in **Attachment 9.2.1** for the 2023/2024 Financial Year.

10. CORPORATE SERVICES

10.1. ADOPTION OF SCHEDULE OF ANNUAL FEES AND CHARGES - 2023/2024

File Reference	ADM0059
Date of Report	13 July 2023
Responsible Officer	Kellie Bartley, Chief Executive Officer
Author of Report	Kellie Bartley, Chief Executive Officer
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment No.10.1.1 – Schedule of Annual Fees and Charges - 2023/2024

BRIEF SUMMARY

The purpose of this report is for Council to consider the 2023/2043 Draft Schedule of Fees and Charges to be applied for the Shire of Woodanilling effective 1st July 2023.

BACKGROUND/COMMENT

The *Local Government Act 1995* requires the schedule of fees and charges that are to be imposed during the financial year to be adopted with the Annual Budget.

In accordance with Section 6.16 of the *Local Government Act 1995*, a Local Government may impose and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed. Fees and charges are to be imposed (generally) when adopting the annual budget and must be resolved by an absolute majority.

A copy of the proposed schedule of fees and charges and proposed changes are included and are contained in **attachment 10.1.1**.

Most of the Shire of Woodanilling fees and charges are levied on a cost recovery basis. Some of the fees and charges are set by legislation and have been identified in the fees and charges as being charges levied by the relevant Act. The Shire has no control over the amounts charged when the fees are set by legislation.

In determining the proposed fees and charges, consideration was given to what charges may have had actual inflation increases (based on March 23 Quarter Consumer Price Index each year) been applied, the current March Quarter Consumer Price Index of 7%, and whether the charges reflect the Shire expenditure associated with this service.

The review of the current schedule of fees and charges has identified several changes associated with the statutory requirements, minor grammatical changes, introduction of Waste Avoidance and Resource Recovery fee for all ratepayers and the plant hire against the hourly rates.

A workshop was held with Elected Members and relevant officers acknowledging the requirement to increase the recovery costs or bench mark industry within the districts.

It is intended that the proposed schedule of fees and charges remain predominately unchanged from those imposed in the 2022/2023 with changes noted in red.

STATUTORY/LEGAL IMPLICATIONS

Pursuant to sections 6.16 and 6.17 of the *Local Government Act 1995*, the fees and charges may be determined through an absolute majority decision of Council.

6.16. *Imposition of fees and charges*

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

** Absolute majority required.*

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

** Absolute majority required.*

6.17. Setting level of fees and charges

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

The recommendation that follows is consistent with the legislation requirements.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

There are no financial implications as a result of this report however the adopted Schedule of Fees and Charges will influence the level of 2023/2024 budgeted income.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

This item has been reviewed by the relevant officers and the Chief Executive Officer. Fees and Charges were discussed at the Council Briefing forum at the June & August 2023 sessions.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “Low” on the basis that if Council does not accept the 2023/2024 Fees and Charges, the organisation will have reduced income.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council pursuant to sections 6.16 and 6.17 of the *Local Government Act 1995*, adopts the 2023/2024 Schedule of Annual Fees and Charges as contained in **attachment 10.1.1**, noting the relevant legislative fees and charges be amended upon gazettal and give local public notice.

10.2. VALUATIONS AND GENERAL RATES FOR 2023/2024 ANNUAL BUDGET

File Reference	ADM0059
Date of Report	28 July 2023
Responsible Officer	Kellie Bartley, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 10.2.1 – Proposed 2023/2024 Annual Budget

BRIEF SUMMARY

This item is for Council to consider and adopt the proposed valuations and general rates for 2023/2024 are presented for Council's consideration and contained in **Attachment 10.2.1**.

BACKGROUND/COMMENT

Section 6.32 of the *Local Government Act 1995* states

6.32. Rates and service charges-

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

Following the draft budget workshops held, the following general rates are presented for Councils consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2023/2024 financial year amounts to \$969,022.

The value of \$969,022 is to be raised by way of rates will impact as follows-

- (a) Rates levied will result in \$82,089 additional revenue when compared to the rates levied in the 2022-2023 financial year.

Every year, the Unimproved Value (UV) of each property is reassessed by the State's Valuer Generals Office. The Gross Rental Valuation (GRV) of each property for country local governments is reassessed by the State's Valuer Generals Office every five (5) years, with the last GRV valuation occurring in June 2018, with revaluations to take effect from 1 July 2018. The Shire's UV properties were revalued effective 1 July 2023.

The following valuations are currently recorded in Council's 2023-24 rate book-

- (a) Unimproved Valuations (UV) - \$199,091,450;
- (b) Gross Rental Valuations (GRV) - \$990,061.

The Shire bases the determination of annual property rates payable upon the Unimproved Values (UV) for rural properties and the Gross Rental Values (GRV) for non-rural properties; with the values set by Landgate (previously known as Valuer General). The Shire applies a rate in the dollar charge for each valuation category, which is multiplied against a property's valuation.

The rate in the dollar for the 2022-2023 financial year was set, for UV properties at 0.4770 cents, and for GRV properties at 12.7910 cents. This becomes the base rate in the dollar when determining the following year's rate in the dollar. When properties are revalued, the previous year's rate in the dollar is adjusted in consideration of the whether the valuation has increased or decreased. This allows for a revised base rate that would have generated the same amount of revenue using the revalued property valuations.

The increase in UV valuations necessitates an adjustment to the UV rates in the dollar as follows:

1. UV – from 0.4770 cents to 0.3900 cents to account for the valuation increment.

The rates in the dollar proposed in the draft budget are as follows-

- (a) GRV rate in the dollar for 2023/2024 will increase from 12.7910 cents to 13.9422 cents, equating to a 9.00% increase; and
- (b) UV rate in the dollar for 2023/2024 will increase from 0.3900 cents to 0.4251 cents, to equating to a 9.00% increase.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s.6.32.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

The 2023/2024 budget is presented as a balanced budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as "Low" on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

1. That Council adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book for the 2023/2024 year:

Gross Rental Valuations	\$ 990,061
Unimproved Valuations	\$199,091,450

2. That Council pursuant to Section 6.32 of the *Local Government Act 1995*, impose the following general rates for 2023/2024:

GRV properties	\$0.139422 Rate in the dollar
UV properties	\$0.004251 Rate in the dollar

10.3. MINIMUM RATES PAYMENT FOR 2023/2024 ANNUAL BUDGET

File Reference	ADM0059
Date of Report	28 July 2023
Responsible Officer	Kellie Bartley, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 10.2.1 – Proposed 2023/2024 Annual Budget

BRIEF SUMMARY

The proposed minimum payments for 2023/2024 are presented for Council's consideration.

BACKGROUND/COMMENT

Section 6.35 of the *Local Government Act 1995* states-

6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
 - (a) *50% of the total number of separately rated properties in the district; or*
 - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
 - (a) *the number of separately rated properties in the district; or*
 - (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
 - (a) *to land rated on gross rental value; and*
 - (b) *to land rated on unimproved value; and*
 - (c) *to each differential rating category where a differential general rate is imposed.*

Following the draft budget workshops held, the following minimum rates payments are presented for Councils consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2023/2024 financial year amounts to \$969,022.

\$969,022 to be raised by way of rates will impact as follows-

- (a) Rates levied will result in \$82,089 additional revenue when compared to the rates levied in the 2022-2023 financial year.

The Minimum Payment for both UV and GRV properties is proposed to increase by 9.00% to \$545.

The proposed 2023/2024 UV Minimum Payment will be imposed on 35 UV property assessments, being 15.42% of the total UV property assessments.

The proposed 2023/2024 GRV Minimum Payment will be imposed on 70 GRV property assessments, being 41.42% of the total GRV property assessments.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s.6.35.

The imposition of the proposed Minimum Payment complies with the percentage requirements of subclause (3) of Section 6.35 of the *Local Government Act 1995*.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

The 2023/2024 budget is presented as a balanced budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “Low” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council pursuant to Sections 6.32 and 6.35 of the *Local Government Act 1995*, impose the following Minimum Payment for 2023/2024:

GRV properties	\$545 per rateable assessment
UV properties	\$545 per rateable assessment

10.4. PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2023/2024 ANNUAL BUDGET

File Reference	ADM0059
Date of Report	28 July 2023
Responsible Officer	Kellie Bartley, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 10.2.1 – Proposed 2023/2024 Annual Budget

BRIEF SUMMARY

The proposed payment of rates options and interest charges for 2023/2024 are presented for Council's consideration.

BACKGROUND/COMMENT

Section 6.45 requires a local government to set the options for the payment of rates or service charges; as well as the ability to impose an administration fee and an instalment interest charge applicable to those payment options.

Section 6.45 of the *Local Government Act 1995* states-

6.45. Options for payment of rates or service charges

- (1) *A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —*
 - (a) *4 equal or nearly equal instalments; or*
 - (b) *such other method of payment by instalments as is set forth in the local government's annual budget.*
- (2) *Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge —*
 - (a) *by a single payment; or*
 - (b) *by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.*
- (3) *A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.*
- (4) *Regulations may —*
 - (a) *provide for the manner of making an election to pay by instalments under subsection (1) or (2); and*
 - (b) *prescribe circumstances in which payments may or may not be made by instalments; and*
 - (c) *prohibit or regulate any matters relating to payments by instalments; and*
 - (d) *provide for the time when, and manner in which, instalments are to be paid; and*
 - (e) *prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and*
 - (f) *provide for any other matter relating to the payment of rates or service charges.*

Section 6.51 provides for a local government to impose an interest charge on a rate of service charge that remains unpaid after becoming due and payable.

6.51. Accrual of interest on overdue rates or service charges

- (1) A local government may at the time of imposing a rate or service charge resolve* to impose interest (at the rate set in its annual budget) on —
- (a) a rate or service charge (or any instalment of a rate or service charge); and
 - (b) any costs of proceedings to recover any such charge, that remains unpaid after becoming due and payable.

*** Absolute majority required.**

Payment options

The Shire has traditionally offered three payment options-

Option 1 Payment in full by the due date.

Option 2 Payment in two equal instalments, being-

- (a) Instalment 1 - 50% of the rates and service charges within 35 days of date of issue;
- (b) Instalment 2 - 50% of the rates and service charges within 2 months of (a);

Option 3 Payment in four equal instalments, being-

- (a) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue;
- (b) Instalment 2 - 25% of the rates and service charges within 2 months of (a);
- (c) Instalment 3 - 25% of the rates and service charges within 2 months of (b); and
- (d) Instalment 4 - 25% of the rates and service charges within 2 months of (c).

It is suggested that these payment options continue.

Administration fee and instalment interest charge

Section 6.45 of the Act permits Council to impose an administration charge where a payment of rate or service charge is made by instalments.

Regulations 67 and 68 of the *Local Government (Financial Management) Regulations 1996* limit how much can be imposed as an administration charge and as an instalment interest charge.

Traditionally the Shire has imposed an administration fee of \$5 on the second, third and fourth instalment payments.

It is suggested that a \$5 administration fee continue to apply to the second, third and fourth instalment payments.

The Shire has also previously imposed an instalment interest charge of 3.0% when option 2 and option 3 is utilised by ratepayers.

Regulation 68 of the *Local Government (Financial Management) Regulations 1996* limits the maximum interest component to be imposed as an instalment interest charge to 5.5%.

It is suggested that Council continue to impose an instalment interest charge of 3.0%.

Accrual of interest on overdue rates or service charges

Section 6.51 of the Act permits Council to impose an interest charge on overdue rates or service charges.

Regulation 70 of *Local Government (Financial Management) Regulations 1996* limits the maximum rate of interest that can be imposed on overdue rates or service charges to 11%.

The State Government did not publish a *Local Government (COVID-19 Response) Amendment Order* this year, meaning the maximum late payment penalty interest now defaults to the 11% under Regulation 70.

It is suggested that Council continue to impose a late payment interest charge of 7% on overdue rates or service charges not paid by the due date.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s.6.45, 6.50, 6.51.

Local Government (Financial Management) Regulations 1996, Regulations 67, 68, 70 and 71.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

This report forms part of the 2023/2024 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “Low” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council:

1. Pursuant to Section 6.45 of the *Local Government Act 1995*, offer three payment options for rates and service charges for the 2023/2024 financial year, being-
 - (a.) Option 1 – Payment in full by a single instalment by the due date of 22 September 2023, being 35 days from the date of issue of the rate notice;
 - (b.) Option 2 – Payment in two equal instalments, being
 - (i) Instalment 1 - 50% of the rates and service charges due by 22 September 2023;
 - (ii) Instalment 2 - 50% of the rates and service charges due by 30 January 2024.
 - (c.) Payment in four equal instalments, being
 - (i) Instalment 1 - 25% of the rates and service charges due by 22 September 2023;
 - (ii) Instalment 2 - 25% of the rates and service charges due by 28 November 2023;
 - (iii) Instalment 3 - 25% of the rates and service charges due by 30 January 2024; and
 - (iv) Instalment 4 - 25% of the rates and service charges due by 3 April 2024.
2. Pursuant to Section 6.45 of the *Local Government Act 1995*, impose an instalment administration charge of \$5 (GST Free), which is to apply to Instalments 2, 3 and 4.
3. Pursuant to Section 6.45 of the *Local Government Act 1995*, impose an instalment interest charge of 3.0% on payment options 2 and 3, which is to apply to Instalments 2, 3 and 4.
4. Pursuant to Section 6.51 of the *Local Government Act 1995*, impose a 7.00% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.

10.5. RATE DISCOUNTS AND CONCESSIONS FOR 2023/2024 ANNUAL BUDGET

File Reference	ADM0059
Date of Report	28 July 2023
Responsible Officer	Kellie Bartley, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 10.2.1 – Proposed 2023/2024 Annual Budget

BRIEF SUMMARY

The proposed rate discounts and rate concessions for 2023/2024 are presented for Council's consideration.

BACKGROUND/COMMENT

Discount on Rates

In previous budgets Council has offered a 5% discount on rates that are paid within 35 days from the date of issue of the rate notice.

Section 6.46 of the *Local Government Act 1995* provides for a local government to grant a discount for the early payment of a rate or service charge.

Section 6.46 states-

6.46. Discounts

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may, when imposing a rate or service charge, resolve to grant a discount or other incentive for the early payment of any rate or service charge.*

*** Absolute majority required**

It is suggested Council continue to offer an early payment discount on rates of 5%.

Concession on Rates

In previous budgets Council has granted two concessions on general rates to select properties.

The first concession is for an amount of 50% of the total rates for Lots 32, 33, 34, 35 & 38 on Deposited Plan 223222, Quartermaine & Shenton Roads, Woodanilling and Lots 2, 3 & 4 on Deposited Plan 227523 Albany Highway. The objective of the concession is to provide a reduction in general rates in recognition of the Planning Restrictions on the land. The concession is granted upon written application of the landowner to the CEO requesting the concession on general rates.

The second concession is for an amount of 50% of the total rates for Lots 328 Shenton Road, 338 Quartermain Road, 287 Robinson Road, and 316 Haddleton Road. The objective of the concession is to provide a reduction in general rates in recognition of the GRV valuation methodology applied to the land that is zoned "local rural" and is currently being run as an operational farm that would normally be rated as unimproved land.

It is suggested that Council continue to offer the same concessions to the specific properties identified.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s.6.46, 6.47, 6.48

Local Government (Financial Management) Regulations 1996, Regulations 26 and 69A.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

This report forms part of the 2023/2024 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “High” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council:

1. Pursuant to Section 6.46 of the *Local Government Act 1995*, grant a discount of 5% for the early payment of general rates for the 2023/2024 rating year where payment in full is received by 4:00pm on 22 September 2023.
2. Pursuant to Section 6.47 of the *Local Government Act 1995*, upon written application being made by the ratepayer, grant the following concessions for the 2023/2024 rating year-

A201	50% concession on 2023/2024 general rates only
A202	50% concession on 2023/2024 general rates only
A203	50% concession on 2023/2024 general rates only
A204	50% concession on 2023/2024 general rates only
A478	50% concession on 2023/2024 general rates only
A103	50% concession on 2023/2024 general rates only
A104	50% concession on 2023/2024 general rates only
A105	50% concession on 2023/2024 general rates only
A290	50% concession on 2023/2024 general rates only
A291	50% concession on 2023/2024 general rates only
A294	50% concession on 2023/2024 general rates only
A437	50% concession on 2023/2024 general rates only

10.6. WASTE COLLECTION RATE AND KERBSIDE COLLECTION FEE FOR 2023/2024 ANNUAL BUDGET

File Reference	ADM0059
Date of Report	28 July 2023
Responsible Officer	Kellie Bartley, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 10.2.1 – Proposed 2023/2024 Annual Budget

BRIEF SUMMARY

The proposed waste collection rate and kerbside collection fees for 2023/2024 are presented for Council's consideration.

BACKGROUND/COMMENT

Section 66 of the *Waste Avoidance and Resource Recovery Act 2007* permits a local government to impose an annual rate on rateable land for the purposes of providing for the performance of waste services.

Section 66 *Waste Avoidance and Resource Recovery Act 2007* states-

66 Local government may impose waste collection rate

- (1) *A local government may impose on rateable land within its district, and cause to be collected, an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides.*
- (2) *The annual rate must not exceed —*
 - (a) *12 cents in the dollar on the gross rental value; or*
 - (b) *where the system of valuation on the basis of the unimproved value is adopted, 3 cents in the dollar on the unimproved value of the land in fee simple.*
- (3) *The provisions of the Local Government Act 1995 relating to the making, payment and recovery of general rates apply with respect to rates referred to in subsection (1).*

Section 66(3) of the *Waste Avoidance and Resource Recovery Act 2007* requires that a local government comply with the provisions of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates.

This means the relevant provisions within Division 6 of Part 6 of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates, apply to a waste collection rate imposed under the *Waste Avoidance and Resource Recovery Act 2007*. As the Waste Collection Rate is imposed as a Minimum Payment of \$50 per assessment, Section 6.35 of the Act applies.

Section 6.35 of the *Local Government Act 1995* states-

6.35. Minimum payment

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

- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
- (a) *the number of separately rated properties in the district; or*
 - (b) *the number of properties in each category referred to in subsection (6),*
unless the general minimum does not exceed the prescribed amount.
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
- (a) *to land rated on gross rental value; and*
 - (b) *to land rated on unimproved value; and*
 - (c) *to each differential rating category where a differential general rate is imposed.*

This also triggers the application of Regulations 52 and 53 of the *Local Government (Financial Management) Regulations 1996*.

Regulation 52 states-

52. Percentage prescribed for minimum payment (Act s. 6.35(4))

The percentage prescribed for the purposes of section 6.35(4) is 50%.

Regulation 53 states-

53. Amount prescribed for minimum payment (Act s. 6.35(4))

The amount prescribed for the purposes of section 6.35(4) is \$200.

The proposed Waste Collection Rate for 2023-204 is a Rate in the Dollar of \$0.000001, and a Minimum Payment of \$50.00 per assessment. If adopted the rate will be imposed on 383 properties, providing a yield of \$19,150.

STATUTORY/LEGAL IMPLICATIONS

Waste Avoidance and Resource Recovery Act 2007.

Local Government Act 1995

Local Government (Financial Management) Regulations 1996.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

This report forms part of the 2023/2024 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “High” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER’S RECOMMENDATION

That Council, pursuant to Section 66 of the *Waste Avoidance and Resource Recovery Act 2007*, and Section 6.35 of the *Local Government Act 1995*, impose a Waste Collection Rate for 2023/2024 on rateable land as follows-

GRV properties	\$0.000001 Rate in the Dollar
UV properties	\$0.000001 Rate in the Dollar
GRV properties	\$50 per rateable assessment
UV properties	\$50 per rateable assessment

10.7. ADOPTION OF 2023/2024 ANNUAL BUDGET

File Reference	ADM0059
Date of Report	28 July 2023
Responsible Officer	Kellie Bartley, Chief Executive Officer
Author of Report	DL Consulting
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 10.2.1 – Proposed 2023/2024 Annual Budget

BRIEF SUMMARY

This item is for Council to consider and adopt the Draft Annual Budget for 2023/2024 is presented in **Attachment 10.2.1**.

BACKGROUND/COMMENT

The draft budget has been prepared in accordance with the presentations made to Councillors at the workshops held. The following draft Annual Budget is presented to Council, as a balanced budget, for consideration and adoption.

The 2023/2024 Annual Budget has been prepared in accordance with Section 6.2 of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33*.

The 2023/2024 Annual Budget comprises the following information-

1. Budget Statement of Comprehensive Income by Nature/Type for the Year Ending 30 June 2024;
2. Budget Statement of Cash Flows for the Year Ending 30 June 2024;
3. Budget Rate Setting Statement by Nature/Type for the Year Ending 30 June 2024;
4. Notes to the Budget

Materiality Threshold for reporting purposes

Each year the Council is required to adopt a percentage or value for the purposes of reporting material variances in the monthly Statement of Financial Activity.

This value or percentage is then used throughout the financial year to identify potential areas in Council's actual revenues and expenditures that vary significantly from Council's budget estimates. The early identification of these potential variances and their cause can assist in better budget management and increased utilisation and allocation of Council funds and resources.

Council has previously used a value of (+) or (-) \$5,000 and a percentage of (+) or (-) 10% for each of the revenue and expenditure nature/type categories listed on the Statement of Financial Activity.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act (1995) s.6.2. (1) states that each Local Government is to prepare an annual budget prior to 31 August, unless an extension from the Minister is granted.

POLICY IMPLICATIONS

There is no Council Policy relevant to this item.

FINANCIAL IMPLICATIONS

The 2023/2024 budget is presented as a balanced budget.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Executive Officers and Councillors have been consulted on the preparation of the draft budget.

RISK MANAGEMENT

The risk in relation to this matter is assessed as “Low” on the basis that if Council does not adopt the Budget by 31 August it would result in the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER’S RECOMMENDATION

That Council:

1. Pursuant to Section 6.2 of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33*, adopt the 2023-24 Annual Budget (as contained in **Attachment 10.2.1**) for the Shire of Woodanilling, including the following:
 - (a) Budget Statement of Comprehensive Income by Nature/Type for the year ending 30 June 2024 showing a net result of (\$359,297);
 - (b) Budget Statement of Cash Flows for the year ending 30 June 2024;
 - (c) Budget Statement of Financial Activity for the year ending 30 June 2024;
 - (d) Basis of Preparation;
 - (e) Rates and Service Charges;
 - (f) Net Current Assets;

- (g) Reconciliation of Cash;
- (h) Fixed Assets – Acquisitions & disposals;
- (i) Depreciation;
- (j) Borrowings;
- (k) Cash Backed Reserves;
- (l) Revenue Recognition;
- (m) Program Information;
- (n) Other Information;
- (o) Elected Member Remuneration;
- (p) Fees and Charges;
- (q) Detailed Operating and Capital Budget papers;
- (r) Schedule of Fees and Charges for 2023/2024.

2. Pursuant to Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, adopts the following as the materiality threshold for 2023/2024:

- (a) \$5,000 or 10%, whichever is the lowest, for the purposes of reporting material variances.

11. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12. CONFIDENTIAL REPORTS

13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL

14. CLOSURE OF MEETING