

SHIRE OF KOJONUP

# Kojonup



*One community, many choices*

## MINUTES

## SPECIAL COUNCIL MEETING

## 23 AUGUST 2023

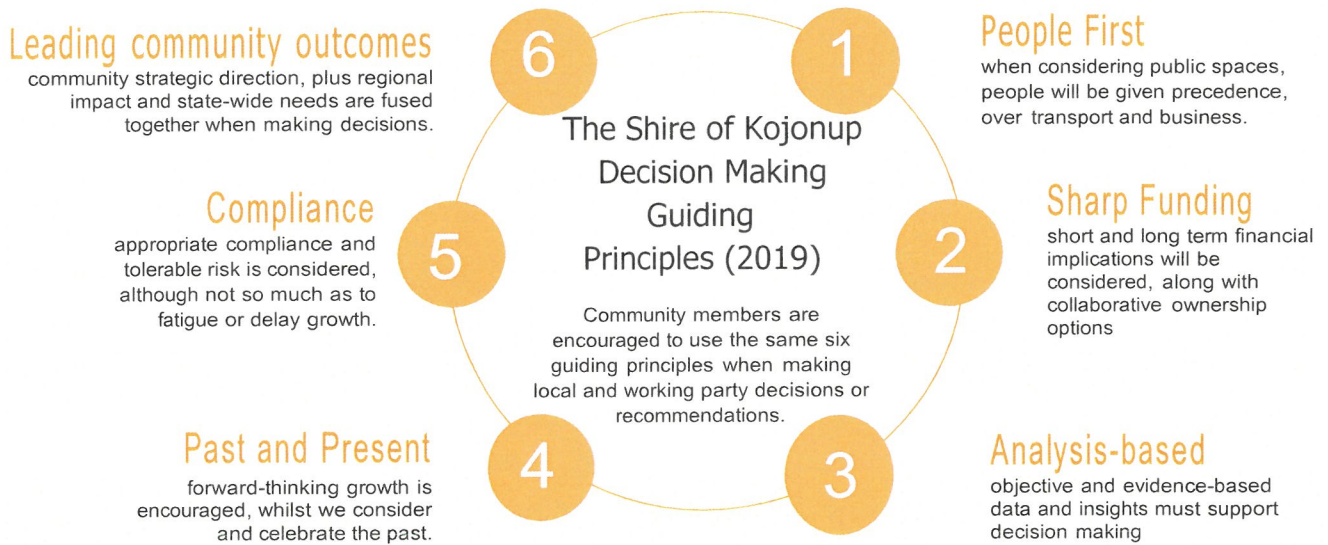
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MINUTES OF A SPECIAL COUNCIL MEETING HELD ON 23 AUGUST 2023

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The Shire of Kojonup has a set of six guiding principles it uses when making decisions. These principles are checked and enhanced every two years in line with the Strategic Community Plan review schedule.



## MINUTES

### 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President declared the meeting open at 3.00pm and drew the meeting's attention to the disclaimer below:

#### **Disclaimer**

*No person should rely on or act on the basis of any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.*

*The Shire of Kojonup expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the meeting.*

*Where an application for an approval, a license or the like is discussed or determined during the meeting, the Shire warns that neither the applicant, nor any other person or body, should rely upon that discussion or determination until written notice of either an approval and the conditions which relate to it, or the refusal of the application has been issued by the Shire.*

#### **Acknowledgement of Country**

*The Shire of Kojonup acknowledges the first nations people of Australia as the Traditional custodians of this land and in particular the Keneang people of the Noongar nation upon whose land we meet.*

*We pay our respect to their Elders past, present and emerging.*

#### **Prayer**

*Almighty God, we pray for wisdom for our reigning monarch King Charles.*

*We ask for guidance in our decision making and pray for the welfare of all the people of Kojonup.*

*Grant us grace to listen and work together as a Council to nurture the bonds of one community.*

*Amen*



2 **ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

Nil

3 **ATTENDANCE**

**COUNCILLORS**

Cr P Webb

Deputy Shire President

Cr F Webb

Cr K Gale

Cr C Wieringa

Cr Singh

Cr R Bilney

Cr A Egerton-Warburton

**STAFF**

Grant Thompson

Chief Executive Officer

Judy Stewart

Manager Governance and Administration

Jill Johnson

Manager Financial and Corporate Services

Robert Jehu

Manager Regulatory Services

Estelle Lottering

Regulatory Services Administration Officer

3.1 **APOLOGIES**

Nil

3.2 **APPROVED LEAVE OF ABSENCE**

Cr N Radford

Shire President

4 **DECLARATION OF INTEREST**

Nil

5 **PUBLIC QUESTION TIME**

Nil

5.1 **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Not applicable

5.2 **PUBLIC QUESTION TIME**

Nil

6 CONFIRMATION OF MINUTES

Nil

7 PRESENTATIONS

7.1 PETITIONS

Nil

7.2 PRESENTATIONS

Nil

7.3 DEPUTATIONS

Nil

7.4 DELEGATES' REPORTS

Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS

There were nil changes to the order of the meeting.

9 REPORTS

9.1 KEY PILLAR 'LIFESTYLE' REPORTS

Nil

9.2 KEY PILLAR 'ECONOMICS' REPORTS

Nil

9.3 KEY PILLAR 'VISITATION' REPORTS

Nil

9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

9.4.1 IMPOSITION OF FEES AND CHARGES, AND RUBBISH REMOVAL CHARGES FOR 2023-2024 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Tuesday, 22 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	9.4.1.1 – 2023 – 2024 Fees and Charges

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE: <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

**DECLARATIONS OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for Council to give consideration to the imposition of fees and charges for the 2023-2024 financial year including rubbish removal charges and recycling removal charges for the 2023-2024 financial year.

**BACKGROUND**

Sections 6.16 to 6.19 of the *Local Government Act 1995* govern how a local government may impose fees and charges for the provision of goods or services.

Section 6.16 states:

**6.16. Imposition of fees and charges**

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

**\* Absolute majority required.**

- (2) *A fee or charge may be imposed for the following –*
- (a) *providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
  - (b) *supplying a service or carrying out work at the request of a person;*
  - (c) *subject to section 5.94, providing information from local government records;*
  - (d) *receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
  - (e) *supplying goods;*

(f) *such other service as may be prescribed.*

(3) *Fees and charges are to be imposed when adopting the annual budget but may be —*

(a) *imposed\* during a financial year; and*

(b) *amended\* from time to time during a financial year.*

**\* Absolute majority required.**

#### **6.17. Setting level of fees and charges**

(1) *In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —*

(a) *the cost to the local government of providing the service or goods; and*

(b) *the importance of the service or goods to the community; and*

(c) *the price at which the service or goods could be provided by an alternative provider.*

(2) *A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.*

(3) *The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —*

(a) *under section 5.96; or*

(b) *under section 6.16(2)(d); or*

(c) *prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.*

(4) *Regulations may —*

(a) *prohibit the imposition of a fee or charge in prescribed circumstances; or*

(b) *limit the amount of a fee or charge in prescribed circumstances.*

#### **6.18. Effect of other written laws**

(1) *If the amount of a fee or charge for a service or for goods is determined under another written law a local government may not —*

(a) *determine an amount that is inconsistent with the amount determined under the other written law; or*

(b) *charge a fee or charge in addition to the amount determined by or under the other written law.*

(2) *A local government is not to impose a fee or charge for a service or goods under this Act if the imposition of a fee or charge for the service or goods is prohibited under another written law.*

### **6.19. Local government to give notice of fees and charges**

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

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

Sections 67 and 68 of the *Waste Avoidance and Resource Recovery Act 2007* also apply to the imposition of rubbish and recycling removal charges. Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* states:

#### **67. Local government may impose receptacle charge**

- (1) A local government may, in lieu of, or in addition to a rate under section 66, provide for the proper disposal of waste, whether within its district or not, by making an annual charge per waste receptacle, payable in one sum or by equal monthly or other instalments in advance, in respect of premises provided with a waste service by the local government.*
- (2) The charge is to be imposed on the owner (as defined in section 64(1)) or occupier, as the local government may decide, of any premises provided with a waste service by the local government.*
- (3) The provisions of the Local Government Act 1995 relating to the recovery of general rates apply with respect to a charge referred to in subsection (1).*
- (4) In the case of premises being erected and becoming occupied during the year for which payment is to be made, the charge for the service provided is to be the sum that proportionately represents the period between the occupation of the premises and the end of the year for which payment is made.*
- (5) Notice of any charge made under this section may be included in any notice of rates imposed under section 66 or the Local Government Act 1995, but the omission to give notice of a charge does not affect the validity of the charge or the power of the local government to recover the charge.*
- (6) A charge may be limited to premises in a particular portion of the area under the control of the local government.*
- (7) Charges under this section may be imposed in respect of and are to be payable for all premises in respect of which a waste service is provided, whether such premises are rateable or not.*
- (8) A local government may make different charges for waste services rendered in different portions of its district.*

Section 68 of the *Waste Avoidance and Resource Recovery Act 2007* states:

#### **68. Fees and charges fixed by local government**

*Nothing in this Part prevents or restricts a local government from imposing or recovering a fee or charge in respect of waste services under the Local Government Act 1995 section 6.16.*

**COMMENT**

Incorporated into the Schedule of Fees and Charges are the following Rubbish Removal Charges relating to the 2023-2024 financial year:

Annual Fee GST Exclusive

Waste & Recycling Collection – weekly/fortnightly service	\$420.00
Additional Waste Collection 240lt bin	\$250.00
Additional Recycling Collection 240lt bin	\$210.00

**CONSULTATION**

Internal – Senior Executives

External - Nil

**STATUTORY REQUIREMENTS**

*Local Government Act 1995 s.6.16 to s.6.19.*

*Waste Avoidance and Resource Recovery Act 2007 s.67 and s.68*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

All fees listed in the attached schedule have been incorporated into the Draft Budget.

**RISK MANAGEMENT IMPLICATIONS**

Risks have been evaluated and key controls are considered appropriate.

**ASSET MANAGEMENT IMPLICATIONS**

An appropriate list of fees and charges can assist to fund the required asset management activities.

**VOTING REQUIREMENTS**

Absolute Majority



OFFICER RECOMMENDATION/COUNCIL DECISION

Moved Cr Singh

Seconded Cr F Webb

That Council, pursuant to sections 6.16 of the *Local Government Act 1995* and section 67 of the *Waste Avoidance and Resource Recovery Act 2007*, adopts the fees and charges as listed in the Schedule of Fees and Charges for 2023-2024 presented, and incorporates the Schedule of Fees and Charges into its 2023-2024 annual budget.

AMENDMENT TO THE MOTION

Moved Cr Singh

That Council changes the additional bin cost in the 2023-2024 Fees and Charges from \$240.00 to \$120.00 per bin.

MOTION LAPSED FOR WANT OF A SECONDER

AMENDMENT TO THE MOTION

97/23 Moved Cr Bilney

Seconded Cr Egerton-Warburton

That Council raises the Springhaven Lodge Bond from \$300,000 to \$400,000 in the 2023-2024 Fees and Charges.

CARRIED BY ABSOLUTE MAJORITY 7/0

*For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh*

THE SECOND AMENDMENT BECAME PART OF THE MOTION AND WAS PUT

98/23 Moved Cr Singh

Seconded Cr F Webb

That Council, pursuant to sections 6.16 of the *Local Government Act 1995* and section 67 of the *Waste Avoidance and Resource Recovery Act 2007*, adopts the fees and charges as listed in the Schedule of Fees and Charges for 2023-2024 presented, and incorporates the Schedule of Fees and Charges into its 2023-2024 annual budget, with the Springhaven Bond amount to be changed from \$300,000 to \$400,000.

CARRIED BY ABSOLUTE MAJORITY 7/0

*For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh*

*Reason for change to Officer Recommendation: to change the Springhaven Bond amount in line with other aged care sector bond amounts.*

9.4.2 VALUATIONS AND GENERAL RATES FOR 2023-2024 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Saturday, 19 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	Nil

<p align="center"><b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE:                  “The Cultural Experience Centre of the Great Southern”                  STRATEGIC/CORPORATE IMPLICATIONS</b></p>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

**DECLARATIONS OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for Council to give consideration to the adoption of applicable valuations and the imposition of general rates on rateable property.

**BACKGROUND**

When imposing rates on property, local governments need to ensure they comply with the provisions of Part 6 of the *Local Government Act 1995*.

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.*

## **COMMENT**

Following the draft budget workshops held with Council, 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 \$4,889,862.

\$4,889,862 to be raised by way of rates will impact as follows-

- (a) Rates levied will result in \$296,653 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 General's Office. The gross rental valuation (GRV) of each property for country local governments is reassessed by the State's Valuer General's Office every five (5) years. 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) - \$577,345,500, of which \$3,696,490 are minimum values;
- (b) Gross Rental Valuations (GRV) - \$7,685,304, of which \$113,262 are minimum values.

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 the 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 adopted for the 2022-2023 financial year was, for UV properties at 0.7420 cents, and for GRV properties at 13.8150 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 whether the valuation has increased or decreased. This allows for a revised base rate in the dollar that would generate the same amount of revenue using the new property valuations. The increase in UV valuations of 23.61% has necessitated an adjustment to the UV rate in the dollar as follows:

UV – decrease from 0.7420 cents to 0.6006 cents to account for the valuation increment.

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

- (a) The GRV rate in the dollar for 2023-2024 will increase from 13.8150 cents to 14.50587 cents, equating to a 5.00% increase; and
- (b) UV rate in the dollar for 2023-2024 will increase from 0.6006 cents to 0.6426 cents, equating to a 7.00% increase.

## **CONSULTATION**

Internal – Senior Executives and Councillors

External – Nil

**STATUTORY REQUIREMENTS**

*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.

*Local Government Act 1995 s.6.32.*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

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

**RISK MANAGEMENT IMPLICATIONS**

A control measure to raise rate revenue to offset budget expenditure as listed in the 2023/2024 budget, whilst ensuring compliance with applicable legislation.

**ASSET MANAGEMENT IMPLICATIONS**

Rating revenue assists to fund the required asset management activities in accordance with the Asset Management Plan 2017.

**VOTING REQUIREMENTS**

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

Moved Cr Egerton-Warburton                      Seconded Cr Singh

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 (GRV)	\$ 7,685,304
Unimproved Valuations (UV)	\$577,345,500

2. That Council, pursuant to Section 6.32 of the *Local Government Act 1995*, impose the following rate in the dollar general rate for 2023-2024-

GRV properties	\$0.145058
UV properties	\$0.006426

AMENDMENT TO THE MOTION

99/23 Moved Cr Bilney    Seconded Cr Gale

That the annual percentage rate increase be 6.52% applied across both GRV and UV properties and the rate in the dollar general rate be amended to reflect a 6.52% rate increase.

CARRIED BY ABSOLUTE MAJORITY 7/0

*For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh*

THE AMENDMENT BECAME PART OF THE MOTION AND WAS PUT

100/23 Moved Cr Egerton-Warburton Seconded Cr Singh

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 (GRV)	\$ 7,685,304
Unimproved Valuations (UV)	\$577,345,500

2. That Council, pursuant to Section 6.32 of the *Local Government Act 1995*, impose the following rate in the dollar general rate for 2023-2024-

GRV properties	\$0.147157
UV properties	\$0.006398

CARRIED BY ABSOLUTE MAJORITY 7/0

*For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh*

*Reason for change to Officer Recommendation: to apply the same annual percentage rate increase of 6.52% across both GRV and UV properties.*

9.4.3 MINIMUM PAYMENT FOR 2023-2024 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Saturday, 19 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	Nil

<p><b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE:</b>  <i>“The Cultural Experience Centre of the Great Southern”</i>  <b>STRATEGIC/CORPORATE IMPLICATIONS</b></p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

**DECLARATIONS OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for Council to give consideration to the adoption and imposition of the Minimum Payment on rateable property for 2023-2024.

**BACKGROUND**

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

- (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.

#### **COMMENT**

The following minimum payments are presented for Council's consideration:

The Minimum Payment for UV properties is proposed to increase by 7.00%, from \$780 to \$835.

The Minimum Payment for GRV properties is proposed to increase by 5.00%, from \$780 to \$819.

The proposed 2023-2024 UV Minimum Payment will be imposed on 56 UV property assessments, being 10.18% of the total UV property assessments.

The proposed 2023-2024 GRV Minimum Payment will be imposed on 71 GRV property assessments, being 11.22% of the total GRV property assessments.

#### **CONSULTATION**

Internal – Senior Executives

External – Nil

#### **STATUTORY REQUIREMENTS**

*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.

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

The 2023-24 budget is presented as a balanced budget.

#### **RISK MANAGEMENT IMPLICATIONS**

A control measure to raise rate revenue to offset budget expenditure as listed in the 2023/2024 budget, whilst ensuring compliance with applicable legislation.

#### **ASSET MANAGEMENT IMPLICATIONS**

Rating revenue assists to fund the required asset management activities in accordance with the Asset Management Plan 2017.

#### **VOTING REQUIREMENTS**

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

Moved Cr Egerton-Warburton                      Seconded Cr Bilney

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	\$819 per rateable assessment
UV properties	\$835 per rateable assessment

AMENDMENT TO THE MOTION

101/23 Moved Cr Egerton-Warburton Seconded Cr Gale

That the Minimum Payment imposition for 2023-2024 be amended in accordance with a 6.52% annual percentage rate increase across both GRV and UV properties.

CARRIED BY ABSOLUTE MAJORITY 7/0

*For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh*

THE AMENDMENT BECAME PART OF THE MOTION AND WAS PUT

102/23 Moved Cr Egerton-Warburton                      Seconded Cr Bilney

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	\$831 per rateable assessment
UV properties	\$831 per rateable assessment

CARRIED BY ABSOLUTE MAJORITY 7/0

*For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh*

*Reason for change to Officer Recommendation: to amend the Minimum Payment in accordance with a 6.52% annual percentage rate increase across both GRV and UV properties.*

9.4.4 PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2023-2024 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Tuesday, 22 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	Nil

<p align="center">‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE:  <i>“The Cultural Experience Centre of the Great Southern”</i>                  STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

**DECLARATIONS OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for Council to give consideration to the-

1. Setting of options for the payment of rates and service charges for the 2023-2024 financial year;
2. Imposition of an administration fee and instalment interest charge for payments made by instalments; and
3. Imposition of a rate of interest on overdue rates and service charges for the 2023-2024 financial year.

**BACKGROUND**

Section 6.45 of the *Local Government Act 1995 (Act)* 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.**

**COMMENT**

**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 4 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 recommended 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.

In 2022-23 the Shire imposed no administration fee on the second, third and fourth instalment payments.

It is being recommended in the fees and charges schedule that an administration fee apply to the second, third and fourth instalment payments for 2023-24.

The State Government did not publish a *Local Government (COVID-19 Response) Amendment Order* this year, meaning local governments are now able to impose the maximum instalment interest rate, being 5.5% under Regulation 68.

The Shire has also previously imposed an instalment interest charge of 5.5% when option 2 is selected by ratepayers.

It is recommended that Council continue to impose an instalment interest charge of 5.5%.

***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.

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

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

**CONSULTATION**

Internal – Senior Executives

External – Nil

**STATUTORY REQUIREMENTS**

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

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

Local Government (COVID-19 Response) Amendment Order 2021

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

The 2023-24 budget is presented as a balanced budget.

**RISK MANAGEMENT IMPLICATIONS**

A control measure to raise rate revenue to offset budget expenditure as listed in the 2023/2024 budget, whilst ensuring compliance with applicable legislation.

**ASSET MANAGEMENT IMPLICATIONS**

Rating revenue assists to fund the required asset management activities in accordance with the Asset Management Plan 2017.

**VOTING REQUIREMENTS**

Absolute Majority



OFFICER RECOMMENDATION/COUNCIL DECISION

Moved Cr Singh

Seconded Cr Gale

That Council:

1. Pursuant to Section 6.45 of the *Local Government Act 1995*, offer two payment options for rates and service charges for the 2023-24 financial year, being-
  - (a.) Option 1 – Payment in full by a single instalment by the due date of 6 October 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 within 35 days of date of issue of the rate notice, being 6 October 2023;
    - (ii) Instalment 2 - 50% of the rates and service charges within 4 months the due date, being 6 February 2024.
  - (c.) Option 3 – Payment in four equal instalments, being-
    - (i) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue of the rate notice, being 6 October 2023;
    - (ii) Instalment 2 - 25% of the rates and service charges within 2 months the due date, being 6 December 2023;
    - (iii) Instalment 3 - 25% of the rates and service charges within 2 months of (ii), being 6 February 2024; and
    - (iv) Instalment 4 - 25% of the rates and service charges within 2 months of (iii), being 8 April 2024.
2. Pursuant to Section 6.45 of the *Local Government Act 1995*, that an administration fee of \$9 per instalment apply to Instalments 2, 3 and 4 under payment options 2 and 3.
3. Pursuant to Section 6.45 of the *Local Government Act 1995*, impose an instalment interest charge of 5.5%, which is to apply to Instalments 2, 3 and 4 under payment options 2 and 3.
4. Pursuant to Section 6.51 of the *Local Government Act 1995*, impose a 7.0% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.

AMENDMENT TO THE MOTION

103/23 Moved Cr Singh

Seconded Cr Egerton-Warburton

That the penalty interest rate on overdue rates and service charges that remain unpaid after the due date, as stated in Point 4, be changed from 7% to 7.8%.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh

THE AMENDMENT BECAME PART OF THE MOTION AND WAS PUT

104/23 Moved Cr Singh

Seconded Cr Gale

That Council:

1. Pursuant to Section 6.45 of the *Local Government Act 1995*, offer two payment options for rates and service charges for the 2023-24 financial year, being-
  - (a.) Option 1 – Payment in full by a single instalment by the due date of 6 October 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 within 35 days of date of issue of the rate notice, being 6 October 2023;
    - (ii) Instalment 2 - 50% of the rates and service charges within 4 months the due date, being 6 February 2024.
  - (c.) Option 3 – Payment in four equal instalments, being-
    - (i) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue of the rate notice, being 6 October 2023;
    - (ii) Instalment 2 - 25% of the rates and service charges within 2 months the due date, being 6 December 2023;
    - (iii) Instalment 3 - 25% of the rates and service charges within 2 months of (ii), being 6 February 2024; and
    - (iv) Instalment 4 - 25% of the rates and service charges within 2 months of (iii), being 8 April 2024.
2. Pursuant to Section 6.45 of the *Local Government Act 1995*, that an administration fee of \$9 per instalment apply to Instalments 2, 3 and 4 under payment options 2 and 3.
3. Pursuant to Section 6.45 of the *Local Government Act 1995*, impose an instalment interest charge of 5.5%, which is to apply to Instalments 2, 3 and 4 under payment options 2 and 3.
4. Pursuant to Section 6.51 of the *Local Government Act 1995*, impose a 7.8% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh

*Reason for change to Officer Recommendation: At Point 4, Council wished to impose the same interest rate currently applied in lieu of bond payments for residents of aged care facilities.*

9.4.5 2023-2024 RATES PAYMENT INCENTIVE

AUTHOR	Darren Long – Financial Consultant
DATE	Saturday, 19 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	9.4.5.1 - 2023-2024 Rates Incentive Prize Draw Terms and Conditions

<p align="center"><b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE:  <i>“The Cultural Experience Centre of the Great Southern”</i>                  STRATEGIC/CORPORATE IMPLICATIONS</b></p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

**DECLARATIONS OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for Council to give consideration to conducting a Rates Payment Incentive, and set the terms and conditions that will apply to the prize draw.

**BACKGROUND**

The Shire of Kojonup (Shire) has previously offered a discount for the early payment of rates in full. This discount was removed for the 2020/2021 financial year with the financial constraints incurred via COVID-19 legislative changes.

In the 2021/2022 financial year *Kojonup Dollars* were introduced.

Section 6.46 of the *Local Government Act 1995* provides for local governments to offer discounts and incentives

Section 6.46 states-

**6.46 Discounts**

*Subject to the Rates and Charges (Rebates and Deferrals) 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.*

**COMMENT**

The Rates Incentive Prize draw is aimed at increasing the percentage of rate accounts paid by the due date. This year those rate payers who elect to pay by instalments and have paid the 1st instalment by the due date will also be eligible. This will improve debtor collection and the Shire’s cashflow.

Implementing a prize draw through the creation of *Kojonup Dollars*, which can only be redeemed at participating local businesses, will also benefit local businesses by ensuring the prize money is spent within the Kojonup economy.

Although *Kojonup Dollars* were initially created for the Rates Incentive Prize Draw, there is no reason they can't be used for other applications as well.

*Kojonup Dollars* will require the agreement of local businesses to honour them as a form of payment. Businesses will then redeem the vouchers for payment. Each *Kojonup Dollar* will be numbered individually to ensure they cannot be used multiple times. *Kojonup Dollars* will be printed in small denominations, giving recipients the ability to pay for small or large purchases as required. An expiration date of 1 June 2024 will ensure the winner has adequate time to spend the prize while ensuring they are accounted for within the 2023/2024 financial year.

### CONSULTATION

Internal – Senior Executives and Councillors

External – Nil

### STATUTORY REQUIREMENTS

*Local Government Act (1995) s.6.46*

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

A provision of \$5,000 has been made in the draft statutory budget for the Rates Payment Incentive costs, equating to ten x \$500 *Kojonup Dollars* prizes.

### RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description	Key Control	Current Action
6. Engagement	Inadequate documentation or procedures	Public notices, local papers, website communication	Nil
7. Errors, Omissions, Delays	Human error Inadequate formal procedures or training	Policies and procedures Staff training	Nil
12. Misconduct	Lack of internal checks and controls Poor enforcement of policies and procedures	Strong management culture	Nil
<b>Risk Rating : Moderate</b>			
<b>IMPLICATIONS</b>			
With the implementation of Terms and Conditions as per the attachment, the risks associated with errors or staff misconduct are reduced significantly. Information regarding the incentive program will be mailed to all ratepayers with their rates notice, and included			

as an attachment for those ratepayers who receive their rates notices via email. The Terms and Conditions will be published on the Shire website. Each Kojonup Dollar will be individually numbered to reduce the risk of counterfeiting.

**ASSET MANAGEMENT IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Absolute Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

Moved Cr Gale

Seconded Cr F Webb

That Council, pursuant to Section 6.46 of the *Local Government Act 1995*, offers an early rates payment incentive in 2023-2024 where ten (10) x \$500 *Kojonup Dollars*, as described, are awarded to ten (10) randomly selected ratepayers who meet the terms and conditions requirements of the Rates Incentive Prize Draw having:

1. Paid their rates account in full by the due date; or
2. Paid their first rates instalment by the due date.

**AMENDMENT TO THE MOTION**

Moved Cr Singh

That the number of Kojonup Dollars offered be increased from ten (10) to fifteen (15).

THE MOTION LAPSED DUE TO WANT OF A SECONDER

**THE ORIGINAL MOTION WAS PUT**

105/23 Moved Cr Gale

Seconded Cr F Webb

That Council, pursuant to Section 6.46 of the *Local Government Act 1995*, offers an early rates payment incentive in 2023-2024 where ten (10) x \$500 *Kojonup Dollars*, as described, are awarded to ten (10) randomly selected ratepayers who meet the terms and conditions requirements of the Rates Incentive Prize Draw having:

1. Paid their rates account in full by the due date; or
2. Paid their first rates instalment by the due date.

CARRIED BY ABSOLUTE MAJORITY 7/0

*For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh*



#### 9.4.6 ADOPTION OF 2023-24 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Tuesday, 22 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	<a href="#">9.4.6.1 - 2023-2024 Statutory Budget</a>

<p><b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE:</b>  <i>“The Cultural Experience Centre of the Great Southern”</i>  <b>STRATEGIC/CORPORATE IMPLICATIONS</b></p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

#### DECLARATIONS OF INTEREST

Nil

#### SUMMARY

The purpose of this report is for Council to consider and adopt the 2023-2024 Annual Budget.

#### BACKGROUND

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.

#### COMMENT

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 Statement of Financial Activity/Rate Setting Statement for the Year Ending 30 June 2024.
4. Notes to the Budget.

#### **Budget Highlights – Operating Activities**

##### **General Purpose Funding**

The proposed budget is presented with the total amount raised in rates for 2023-24 increasing UV rates by 7.0% and GRV rates by 5%.

Provision has been made for a Rates Incentive Prize Draw of \$5,000.

##### **Governance**

New ERP software licensing - \$40,000



### Law, Order & Public Safety

Bushfire Risk Planning Coordinator position – grant funded by DFES.

### Community Amenities

An allocation of \$30,000 has been set aside for hard waste verge collection.

An allocation of \$62,000 has been set aside for loader hire and transport of waste.

An allocation of \$25,000 has been set aside for review of the Town Planning Scheme.

### Recreation & Culture

An allocation of \$30,000 has been set aside for plastering of Elverd Cottage.

### Economic Services

An allocation of \$750,000 has been set aside for operation of the Black Cockatoo Cafe. This cost is expected to be offset by trading income of \$750,000.

### Budget Highlights – Investing Activities

#### Furniture & Equipment

An allocation of \$360,000 has been set aside for the upgrade and replacement of ICT.

An allocation of \$10,000 has been set aside for the replacement of furniture at Springhaven.

#### Land held for Resale

An allocation of \$100,000 has been set aside for subdivision expenses related to Katanning Road, Thornbury Close and Soldier Road land.

#### Buildings

An allocation of \$1,174,696 has been set aside for Buildings Infrastructure construction and renewal works:

PROJECT	AMOUNT	FUNDING	SOURCE
Administration Building	\$20,000	\$0	
Cat Pound	\$4,696	\$0	
Old School Roof Replacement	\$100,000	\$100,000	LRCI3
Retaining Wall/Drainage/Shed 13 & 15 Loton Close	\$60,000	\$0	
30 Katanning Road Residence	\$120,000	\$120,000	Loan
Springhaven	\$30,000	\$0	
Jean Sullivan Units	\$10,000	\$0	
Loton Close Units	\$10,000	\$0	
Men's Shed Construction	\$750,000	\$750,000	LRCI3
Historical Buildings	\$30,000	\$0	
Memorial Hall	\$10,000	\$0	
Harrison Place Toilets & Park	\$10,000	\$0	
Kodja Place	\$20,000	\$0	

### Road Infrastructure

An allocation of \$432,500 has been set aside for Roads to Recovery projects:

PROJECT	AMOUNT	RTR FUNDING
Balgarup Road	\$150,000	\$150,000
Tone Road	\$100,000	\$100,000
Ballock Road	\$70,000	\$70,000
Woodenup Road	\$30,000	\$30,000
Boilup Road	\$30,000	\$30,000
Hubbe Road	\$52,500	\$52,500

An allocation of \$1,513,000 has been set aside for Regional Road Group Projects:

PROJECT	AMOUNT	RRG FUNDING
Shamrock Road	\$660,000	\$440,000
Kojonup-Frankland Road	\$150,000	\$100,000
Kojonup-Darkan Road	\$553,000	\$446,000
Broomehill-Kojonup Road	\$150,000	\$100,000

An allocation of \$669,000 has been set aside for Kojonup-Darkan Blackspot project, with funding of \$669,000 from the government.

An allocation of \$413,000 has been set aside for Riverdale Road Commodity Route project, with funding of \$275,000 from the government.

### Footpath Infrastructure

An allocation of \$250,000 has been set aside for footpath, kerbing and drainage works to Soldier Road.

### Parks

An allocation of \$168,000 has been set aside for capital works to Parks and Reserves:

PROJECT	AMOUNT
Apex Park	\$34,000
Sports Complex – Parking, footpath and room fit-out	\$88,000
Showgrounds Retaining Wall	\$8,000
Trails Hub Construction	\$40,000

### Other Infrastructure

An allocation of \$1,072,421 has been set aside for capital improvements to Other Infrastructure:

PROJECT	AMOUNT	FUNDING	SOURCE
Bushfire Communication Tower	\$350,000	\$350,000	Loan
CCTV Network	\$267,000	\$267,000	LRCI4
Town Furniture	\$39,171	\$0	
Refuse Site Development	\$98,250	\$0	
Hall of Fame Signage	\$8,000	\$0	
Promotional Signage	\$30,000	\$0	
EV Charging Station	\$250,000	\$250,000	LRCI4
Radio Communications Upgrade	\$30,000	\$0	

### CONSULTATION

Internal – Senior Executives, Councillors

External – Nil

### STATUTORY REQUIREMENTS

*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

Nil

### FINANCIAL IMPLICATIONS

The 2023-24 budget is presented as a balanced budget.

### RISK MANAGEMENT IMPLICATIONS

A control measure to raise rate revenue to offset budget expenditure as listed in the 2023/2024 budget, whilst ensuring compliance with applicable legislation.

### ASSET MANAGEMENT IMPLICATIONS

Rating revenue assists to fund the required asset management activities in accordance with the Asset Management Plan 2017.

### VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

106/23 Moved Cr Wieringa

Seconded Cr F Webb

1. That Council 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 1) for the Shire of Kojonup, including the following-
  - (a) Budget Statement of Comprehensive Income by Nature/Type for the year ending 30 June 2024 showing a net result of (\$1,342,610);
  - (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;
  - (i) Asset Depreciation;
  - (j) Borrowings;
  - (k) Reserve Accounts;
  - (l) Revenue Recognition;
  - (m) Program Information;
  - (n) Other Information;
  - (o) Elected Members Remuneration;
  - (p) Fees & Charges;
  - (q) 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:
  - \$10,000 or 10%, whichever is the lowest, for the purposes of reporting material variances.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr P Webb, Cr Bilney, Cr Egerton-Warburton, Cr F Webb, Cr Wieringa, Cr Gale, Cr Singh

10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

Nil


15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 4.24pm.

16 ATTACHMENTS (SEPARATE)

Item 9.4.1	9.4.1.1	2023-2024 Fees and Charges
Item 9.4.5	9.4.5.1	2023-2024 Rates Incentive Prize Draw Terms and Conditions
Item 9.4.6	9.4.6.1	2023-2024 Updated Statutory Budget

Confirmed on 26 September 2023 as a true record –

  
\_\_\_\_\_  
Presiding Member

26/9/2023  
Date