



MINUTES

For the Special Council Meeting

Held on Tuesday 19th September 2023



Ian Holland

CHIEF EXECUTIVE OFFICER

19th September 2023

Disclaimer:

The Shire of Yalgoo gives notice to members of the public that any decisions made at the meeting, can be revoked, pursuant to the Local Government Act 1995. Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.

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1 **DECLARATION OF OPENING**

The Shire Deputy President welcomed those in attendance and declared the meeting open at 2.02pm.

2 **ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**

In accordance with section 14 of the Local Government (Administration) Regulations 1996 “Meetings held by electronic means in public health emergency or state of emergency (Act s. 5.25(1)(ba))”, the President to declare that this Meeting may take place via instantaneous communication. All Councillors and staff are to be available either via telephone (teleconference) or in person.

President	Cr Gregory Payne
Deputy President	Cr Gail Trenfield
Councillors	Cr Tamisha Hodder
	Cr Gail Simpson
	Cr Raul Valenzuela
	Cr Stanley Willock

Chief Executive Officer	Ian Holland
Executive Assistant	Diane Hodder

APOLOGIES

NIL

LEAVE OF ABSENCE

NIL

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3 DISCLOSURE OF INTERESTS

Councilors and Officers are reminded of the requirements of s5.65 of the Local Government Act 1995, to verbally disclose any interest during the meeting before the matter is discussed or to provide in writing the nature of the interest to the CEO before the meeting.

NIL

4 PUBLIC QUESTION TIME

NIL

REPONSES TO QUESTIONS TAKEN ON NOTICE

NIL

QUESTIONS TAKEN WITHOUT NOTICE

NIL

5 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

NIL

6 NOTICE OF MATTERS TO BE DISCUSSED BEHIND CLOSED DOORS

NIL

7 APPLICATIONS FOR LEAVE OF ABSENCE

NIL

8 BUSINESS AS NOTIFIED

Purpose of Meeting – To consider for adoption

- Differential General Rates 2023-24
- Payment of Rate Charge 2023-24
- Imposition of Fees and Charges for 2023-24
- 2023-24 Annual Budget
- Monthly Statement of Financial Activity Reporting Material Variance

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8.1 DIFFERENTIAL GENERAL RATES 2023-24

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	Letter from the Department of Local Government, Sport and Cultural Industries

SUMMARY

That Council at its Ordinary Meeting held on the 27th July 2023 resolved that it intended to impose the rate in the dollar and minimums for each of the differential rating categories detailed below.

COMMENT

The purpose of the report is for council to adopt the differential general rates imposed on the rateable property within each differential rating category. The differentiated rating categories determined by the Council are as follows.

Gross Rental Value	Rate in \$	Minimum Rate
Town Imposed	7.83184 cents	\$290.00
Town site Vacant	7.83184 cents	\$290.00
Mining Infrastructure	29.75000 cents	

Unapproved Value	Rate in \$	Minimum Rate
Pastoral/Rural	6.900787 cents	\$290.00
Mining/Mining Tenement	32.00000 cents	\$290.00
Exploration/Prospecting	19.88253 cents	\$290.00

In accordance with Section 6.32, 6.33 and 6.36 of the Local Government Act 1995 the following actions were undertaken:

1. The proposed differential general rates and minimums were advertised.
2. No submissions were received.
3. Ministerial approval was obtained in accordance with Section 6.33(3) of the Local Government Act 1995.

A letter dated the 7th September 2023 from the Department of Local Government, Sport and Cultural Industries was received stating that approval has been given to the Shire to impose differential general rates which are more than twice the lowest rate in the dollar for UV Exploration/Prospecting and Mining/Mining Tenement as well as GRV.

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STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council adopts the following differential general rates for the 2023-24 financial year.

Gross Rental Value	Rate in \$	Minimum Rate
Town Imposed	7.83184 cents	\$290.00
Town site Vacant	7.83184 cents	\$290.00
Mining Infrastructure	29.75000 cents	

Unapproved Value	Rate in \$	Minimum Rate
Pastoral/Rural	6.900787 cents	\$290.00
Mining/Mining Tenement	32.00000 cents	\$290.00
Exploration/Prospecting	19.88253 cents	\$290.00

COUNCIL RESOLUTION – S2023-09-01

Moved: Cr Gail Simpson

Seconded: Cr Stanley Willock

That Council adopts the following differential general rates for the 2023-24 financial year.

Gross Rental Value	Rate in \$	Minimum Rate
Town Imposed	7.83184 cents	\$290.00
Town site Vacant	7.83184 cents	\$290.00
Mining Infrastructure	29.75000 cents	

Unapproved Value	Rate in \$	Minimum Rate
Pastoral/Rural	6.900787 cents	\$290.00
Mining/Mining Tenement	32.00000 cents	\$290.00
Exploration/Prospecting	19.88253 cents	\$290.00

CARRIED: 6/0

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8.2 PAYMENT OF RATE CHARGES

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer – Ian Holland
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider and impose a rate of interest on overdue rates for the 2023-24 financial year.

COMMENT

Section 6.45 of the Local Government Act 1995 states that Rates charged may be made by single payment or a person may elect to make payment by 4 equal or nearly equal instalments, or such other method of payment by instalments as is set in the annual budget. A local Government may impose an additional charge (including an amount by the way of interest where payment of a rate charge is made by instalments).

The Shire has traditionally offered a four instalment payment option.

Financial Management Regulation 67 and 68 permits a council to impose additional charges where payment of rates is by instalments.

Section 6.50 of the Local Government Act 1995 permits a Council to determine when a rate charge becomes due and payable. The due date cannot be earlier than 35 days after the date noted on the rate notice as the date the rate notice was issued. Where a person elects to pay a rate charge by instalments the second and each subsequent instalment does not become due and payable at intervals of less than 2 months.

It is recommended that the due date of each instalment for the 2023-24 financial year is as follows:

- 1st Instalment Friday, 3 NOVEMBER 2023
- 2nd Instalment Tuesday, 9 JANUARY 2024
- 3rd Instalment Tuesday, 5 MARCH 2024
- 4th Instalment Tuesday, 7 MAY 2024

Section 6.51 of the Local Government Act permits the Council to impose on a rate or service charge that remains unpaid (including by instalments):

- a) Where no election has been made to pay the rate charge by instalments due
 - (I) After it becomes due and payable; or
 - (II) 35 days after the date of issue of the rate notice whichever is the later.
- b) Where an election has been made to pay the rate charge by instalments and an instalment remains unpaid after its due and payable.

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Financial Management Regulation 70 states that the maximum rate of interest on overdue rates to be imposed under Section 6.51 of the Local Government Act is 11%. It is recommended that Council impose a rate of interest of 7% to apply on overdue rates after their due date.

Section 6.45 permits a Council to impose an additional charge for the recovery of the additional cost of administration for payments made by instalment, including an amount by way of interest. Regulation 68 limits the maximum component to be imposed to be of 3.0%. It is recommended that Council impose a rate of interest of 0%.

In recognition of foregone interest earnings the Shire could otherwise have achieved if rates payments were received in one payment earlier in the financial year, together with the increased administrative burden in managing multiple instalments which includes the costs of printing, postage and handling, it is recommended that the Shire apply an instalment Administration charge of \$10 (GST free). This would only be applicable to the second/third/fourth instalment as one charge where ratepayers elect to pay by the prescribed instalment due dates, and any alternative payment plan arrangements established.

STATUTORY ENVIRONMENT

Local Government Act 1995

s.6.45, 6.51 and Financial Management Regulations 67, 68, 70 and 71.

POLICY/FINANCIAL IMPLCATIONS

The 2023-24 Annual Budget has included \$15,500 for the interest charge on overdue rates.

Financial Management Regulation 71 details the method of calculation of interest on overdue rates.

- 1) Interest on rates and service charges and the cost of any proceedings to recover such charges, that remain unpaid after the due date of becoming due and payable (“the due date”) is to be calculated on a simple interest basis for the number of days from the due date until the day before the day on which a payment is received by the local government.
- 2) The principal sum on which interest is calculated for a financial year may include interest accrued but not paid in a previous financial year but is not to include interest accrued in the current financial year.
- 3) If payment is received by the local government during the period 1st July in a financial year until the annual budget for that financial year is adopted, interest referred to in sub regulation (1) for the period is to be at the interest imposed under section 6.51 (1) for the previous financial year.

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The 2023-24 Annual Budget has included \$200 for charges to be divided on the instalment plan (administration charge).

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council:

1. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment administration charge of \$10 (GST free), and interest of 0%.
2. Pursuant to Section 6.51 of the Local Government Act 1995, Impose an 7% rate of penalty interest on overdue rates for the 2023-24 Financial year.

COUNCIL RESOLUTION – S2023-09-02

Moved: Cr Stanley Willock

Seconded: Cr Tamisha Hodder

That Council:

1. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment administration charge of \$10 (GST free), and interest of 0%.
2. Pursuant to Section 6.51 of the Local Government Act 1995, Impose an 7% rate of penalty interest on overdue rates for the 2023-24 financial year.

CARRIED: 6/0

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8.3 IMPOSITION OF FEES AND CHARGES 2023/24

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	Schedule of Fees and Charges for 2023-24

SUMMARY

That Council give consideration to adopting the Fees and Charges detailed in the schedule of Fees and Charges.

COMMENT

Pursuant to Section 6.16 of the Local Government Act 1995 and Financial Management Regulation 25, A Local Government may impose and recover a fee for a charge for any goods or services it provides or proposes to provide other than a service for which a service charge is imposed.

Notes to the Annual Budget No 13 – Fees and Charges information, details total Revenue to be derived from fees and charges for each program as required by Financial Management Regulation 25.

STATUTORY ENVIRONMENT

Local Government Act 1995

s6.16 and Financial Management Regulation 25

POLICY/FINANCIAL IMPLCATIONS

Adoption of Fees and Charges

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council pursuant to Section 6.16 of the Local Government Act 1995, adopts the Fees and Charges detailed in the “Schedule of Fees and Charges” for the 2023-24 financial year.

COUNCIL RESOLUTION – S2023-09-03

Moved: Cr Stanley Willock Seconded: Cr Gail Simpson

That Council pursuant to Section 6.16 of the Local Government Act 1995, adopts the Fees and Charges detailed in the “Schedule of Fees and Charges” for the 2023-24 financial year

CARRIED: 6/0

8.4 2023-24 ANNUAL BUDGET

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer Ian Holland
Budget Author	Consultant - Dominic Carbone
Disclosure of Interest:	NIL
Attachments:	Approval of Extension

SUMMARY

That Council give consideration and adopt the 2023-24 Annual Budget.

COMMENT

The 2023-24 Annual Budget has been prepared in accordance with Section 6.2 of the Local Government Act 1995 and Financial Management Regulations Part 3, Regulations 22 to 33.

The 2023-24 Annual Budget comprises the following information, which is contained in the Budget Booklet:

- Statement of Comprehensive Income by Nature or Type.
- Statement of Cash flows
- Statement of Financial Activity
- Budget Notes 1-13

STATUTORY ENVIRONMENT

Local Government Act 1995

s6.2 of the Local Government Act 1995 and Financial Management Regulations
22 to 33

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council:

- (1) Pursuant to Section 6.2 of the Local Government Act 1995 and Financial Management Regulation Part 3, Regulation 22 to 33, adopts the 2023-24 Annual Budget as attached hereto.

- Statement of Comprehensive Income by Nature or Type.
- Statement of Cash flows
- Statement of Financial Activity
- Budget Notes 1-13

COUNCIL RESOLUTION – S2023-09-04

Moved: Cr Stanley Willock

Seconded: Cr Gail Simpson

That Council:

- (1) Pursuant to Section 6.2 of the Local Government Act 1995 and Financial Management Regulation Part 3, Regulation 22 to 33, adopts the 2023-24 Annual Budget as attached hereto.

- Statement of Comprehensive Income by Nature or Type.
- Statement of Cash flows
- Statement of Financial Activity
- Budget Notes 1-13

CARRIED: 6/0

8.5 MONTHLY STATEMENT OF FINANCIAL ACTIVITY – REPORTING OF MATERIAL VARIANCE

Applicant:	Shire of Yalgoo
Date:	17 September 2023
Reporting Officer:	Chief Executive Officer Ian Holland
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

The Local Government Financial Management Regulations 1996 requires a Local Government to prepare monthly Financial Activity Statements and report Material Variance. Council is now required to set the material variance for the 2023-24 financial year.

COMMENT

Regulation 34 of the Local Government (Financial Management) Regulation 1996 require the following in relation to the Financial Activity Statement:

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

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the *relevant month*) in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the relevant month; and
- (c) actual amounts of expenditure, revenue and income to the end of the relevant month; and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.

(1B) The detail included under subregulation (1)(e) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).

(1C) Any information relating to exclusions from the calculation of a budget deficiency that is included as part of the budget estimates referred to in subregulation (1)(a) or (b) must be structured in the same way as the corresponding information included in the annual budget.

(2) Each statement of financial activity is to be accompanied by documents containing —

[(a) *deleted*]

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- (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity must be shown according to nature classification.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

[Regulation 34 inserted: Gazette 31 Mar 2005 p. 1049-50; amended: Gazette 20 Jun 2008 p. 2724; SL 2022/88 r. 8; SL 2023/106 r. 19.]

35. Financial position statement required each month

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the *previous month*) and —
- (a) the financial position of the local government as at the last day of the previous financial year; or
 - (b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
 - (b) recorded in the minutes of the meeting at which it is presented.

[Regulation 35 inserted: SL 2023/106 r. 20.]

Accordingly in order to meet the reporting requirements of the Statement of Financial Activity

Council is required to give consideration to setting the following material variances, as per previous years.

- 10% or \$10,000 whichever is the greater

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council in accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations and Australian Accounting Standard Number 5, adopts the following material variance for the 2023-24 Financial Year

- 10% or \$10,000 whichever is the greater.

COUNCIL RESOLUTION – S2023-09-05

Moved: Cr Stanley Willock Seconded: Cr Gail Simpson

That Council in accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations and Australian Accounting Standard Number 5, adopts the following material variance for the 2023-24 Financial Year

- 10% or \$10,000 whichever is the greater.

CARRIED: 6/0

9 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Council Chambers, Gibbons Street Yalgoo on Friday 27th October 2023 commencing at 10.00am (pending a resolution).

10 MEETING CLOSURE

There being no further business the Shire President declared the Ordinary Council Meeting closed at 2.08pm.