



CONFIRMED MINUTES

Special Council Meeting Tuesday, 14 July 2020

Date: Tuesday, 14 July 2020

Time: 5.00pm

Location: Council Chambers, York Town Hall, York

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**MINUTES OF SHIRE OF YORK
SPECIAL COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON TUESDAY, 14 JULY 2020 AT 5.00PM**

The York Shire Council acknowledges the traditional owners of the land on which this meeting is being held.

1 OPENING

1.1 Declaration of Opening

Cr Denese Smythe, Shire President, declared the meeting open at 5.04pm.

1.2 Disclaimer

The Shire President advised the following:

"I wish to draw attention to the Disclaimer Notice contained within the agenda document and advise members of the public that any decisions made at the meeting today, can be revoked, 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."

1.3 Standing Orders

Nil

1.4 Announcement of Visitors

Nil

1.5 Declarations of Interest that Might Cause a Conflict

Nil

1.6 Declaration of Financial Interests

Nil

1.7 Disclosure of Interests that May Affect Impartiality

Nil

2 ATTENDANCE

2.1 Members

Cr Denese Smythe, Shire President; Cr Denis Warnick, Deputy Shire President; Cr Ashley Garratt; Cr Pam Heaton; Cr Stephen Muhleisen; Cr Kevin Trent

2.2 Staff

Chris Linnell, Chief Executive Officer; Darren Wallace, Executive Manager, Infrastructure & Development Services; Jo Bryant, Acting Manager Community; Tabitha Bateman, Finance Manager; Tamara Hooper, Executive Support Officer

2.3 Apologies

Nil

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in the Gallery at Commencement of Meeting

There were nil people in the Gallery at the commencement of the meeting.

3 PUBLIC QUESTION TIME

Public Question Time is conducted in accordance with the Act and Regulations. In addition to this the Shire's Council Meetings Local Law 2016 states –

6.7 Other procedures for question time for the public

- (1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that—
 - (a) a response is given to the member of the public in writing; and
 - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—
 - (a) declare that he or she has an interest in the matter; and
 - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where—
 - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
 - (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
 - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.

- (8) A member of the public shall have 2 minutes to submit a question.
- (9) The Council, by resolution, may agree to extend public question time.
- (10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.
- (11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

Public Question Time Commenced at 5.02pm

3.1 Written Questions – Current Agenda

Nil

3.2 Public Question Time

Nil

As there were no further questions – Public Question Time concluded at: (5.02pm).

4 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

5 PRESENTATIONS

5.1 Petitions

Nil

5.2 Presentations

Nil

5.3 Deputations

Nil

5.4 Delegations' Reports

Nil

6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

7 OFFICER'S REPORTS

SY101-07/20 ADOPTION OF GENERAL RATES AND MINIMUM PAYMENTS 2020/21

File Number:	FI.BUD2021
Author:	Tabitha Bateman, Finance Manager
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive
Legislative

PURPOSE OF REPORT

The purpose of this report is for Council to consider and impose the general rates and minimum rates on rateable property within the Shire.

BACKGROUND

Each year, as part of the budget process, Council determines the rates and charges for the financial year. During this process, Councillors and staff carry out a number of evaluation exercises to help determine what level of rates to charge. The budget aims to achieve a balance between required services and improvement projects for the community while keeping the rate increase to a minimum.

As is generally the case with many local governments in Western Australia, rates form the largest component of budgeted revenue. In framing the 2020/21 budget however, consideration was given to the current economic environment and the impact of COVID-19. Whilst Council's Strategic Community Plan and Corporate Business Plan determined that a 3% increase to the rate in the dollar value should be applied across the terms of the plans, Council has prioritised the need to offer relief to ratepayers in the aftermath of COVID-19 balanced with the continuation of delivery of quality services.

Since the declaration of the State of Emergency and in accordance with recent legislative changes, Council has considered a number of options with regard to the development of the 2020/21 annual budget with a view to supporting the community through the COVID-19 pandemic. For example, at the Special Council Meeting held 21 April 2020, Council resolved (Res 020420) to develop the 2020/21 draft budget with consideration for, among other things, no increase to the rate in the dollar and no increase to interest or administration fees charged on rates.

In light of these considerations and in accordance with the above resolution, the draft budget was prepared with a 0% increase to the rate in the dollar for both GRV and UV rated properties. Minimum rates for GRV properties are to remain at the current rate being \$1,080 and minimum rates for UV properties will be reduced to \$1,390. The rating model reflects the current economic conditions, whilst generating the required income for the Shire to provide adequate levels of service and achieve its objectives.

COMMENTS AND DETAILS

Rates are calculated by using the Gross Rental Value (GRV) or Unimproved Value (UV), provided by Landgate and multiplied by the rate in the dollar adopted by Council. While Council, along with other local governments, advocated to the State Government to place a hold on revaluations, the request was rejected and revaluations for UV properties were received in April 2020. It should be noted that while Council may choose to adopt a 0% rate increase, any variation seen between years

on a rates notice is calculated based on the value of the property as determined by Landgate as at the date of valuation.

During April 2020, Landgate provided the valuations for UV properties with the following comments;

<i>"Total Valuation</i>	<i>\$258,452,400</i>
<i>Average Overall Change</i>	<i>4.25%</i>

OVERALL VARIATION TO UNIMPROVED VALUATIONS

Although the overall change percentage in values across the Shire is 4.25%, it must be stressed that this percentage is an average. Generally, values of small holdings, with a predominant residential use, have softened, down by up to -8%. On the other hand, broad acre farmland values have risen on the back of strong commodity prices. In some cases, good productive farmland values have increased by up to 15%. Broadly, farm values in the northern part of the Shire have increased by around 1 to 10%. Values in the southern part of the Shire have increased more moderately.

Some variations to individual assessments may have occurred either as a product of the valuation process and/or inclusion of updated information such as soil type."

Landgate values rural properties rated on an Unimproved Value (UV) basis every year and properties rated on a Gross Rental Value (GRV) basis are revalued every three to five years. Rating valuations are assessed at a 'snapshot in time' to reflect the property market for the district on the same date.

It can be noted, similar to the valuation provided for the 2019/20 year, that the smaller landholdings continue to decline in value. This decline is reflected by the reduction to the minimum rate for UV properties.

Whilst, in the 2020/21 budget, it would appear the Shire is generating additional revenue from rates, any increase is attributed to growth as a result of new properties, i.e. subdivisions or properties with improvements since a previous valuation.

Minimum rates to be imposed on UV properties will reduce from \$1,400 to \$1,390. The minimum rate for GRV properties is proposed to remain unchanged for the sixth year in a row at \$1,080. Approximately 820 properties (31%) are expected to be minimum rated this year. This is consistent with the proportion last year and is below the threshold of 50% allowable under the *Local Government Act 1995*.

Based on the draft budget, it is proposed that the rate in the dollar for Gross Rental Value (GRV) and Unimproved Value (UV) will not increase for the 2020/21 financial year.

IMPLICATIONS TO CONSIDER

Consultative

Landgate Valuation Services

WALGA

Strategic

When setting the rate, Council considers what services and infrastructure are required and considers any strategic implications in accordance with Council's Strategic Community Plan and Corporate Business Plan. For the 2020/21 financial year, emphasis has been placed on responding to the current economic climate as a result of COVID-19.

Policy Related

Not applicable.

Financial

The 2020/21 Budget includes expected rate revenue of \$5,993,127 which accounts for over 50% of the total revenue budgeted to be received by the Shire. This report forms part of the 2020/21 Annual Budget and further information is disclosed in the notes forming part of the budget.

Legal and Statutory

Local Government Act 1995

6.32. Rates and service charges

(1) *When adopting the annual budget, a local government —*

(a) *in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either —*

(i) *uniformly; or*

(ii) *differentially;*

(b) *may impose* on rateable land within its district*

(i) *a specified area rate; or*

(ii) *a minimum payment; and*

(c) *may impose* a service charge on land within its district.*

** Absolute majority required.*

(2) *Where a local government resolves to impose a rate it is required to —*

(a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*

(b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

6.34. Limit on revenue or income from general rates

Unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to —

(a) *be more than 110% of the amount of the budget deficiency; or*

(b) *be less than 90% of the amount of the budget deficiency.*

6.35. Minimum payment

(1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*

(2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*

(3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*

(a) *50% of the total number of separately rated properties in the district; or*

(b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*

(4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*

(a) *the number of separately rated properties in the district; or*

(b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.”*

Local Government (COVID-19 Response) Order 2020

10. Section 6.34 modified (limit on revenue or income from general rates)

- (1) Section 6.34(b) is modified as set out in this clause in relation to the 2020/21 annual budget of a local government.
- (2) The reference to 90% is replaced with a reference to 80%.

Risk Related

As with all annual budgets, there are a range of expenses that increase each year. In addition, the draft budget proposes a reduction in revenue by way of offering a range of savings, including a significant rates incentive scheme, detailed further within the budget. In order to deliver a 0% rate increase to the rate in the dollar, the Shire has had to reduce both operating and capital expenditure. This could pose both a reputational and financial risk. After careful consideration and planning however, officers have adapted the budget giving attention to, not only asset management and levels of service, but also recovery from these unprecedented times.

There is a further risk that by not adopting the general rates and minimum payments, cashflow implications could arise and Council operations and capital projects proposed for 2020/21 could be jeopardised.

Workforce

N/A

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION

010720

Moved: Cr Kevin Trent

Seconded: Cr Pam Heaton

That, with regard to the adoption of general rates and minimum payments for the 2020/21 financial year, Council;

- 1. Resolves to adopt a general rate increase of 0.0% for the 2020/21 financial year.**
- 2. Resolves to impose the following general rates pursuant to Section 6.32 of the Local Government Act 1995, noting no change from 2019/20;**
 - a) Gross Rental Values of property – 12.3882 cents in the dollar**
 - b) Unimproved Values of property – 0.9416 cents in the dollar,**
- 3. Resolves to impose the following minimum rates pursuant to Section 6.35 of the Local Government Act 1995:**
 - a) \$1,080.00 per Gross Rental Value**
 - b) \$1,390.00 per Unimproved Value**
- 4. Notes, in accordance with section 6.34 of the Local Government Act 1995 and Local Government (COVID-19 Response) Ministerial Order 2020, gazetted on 8 May 2020, the revenue estimated to be yielded by the general rates imposed for the 2020/21 financial year will be 100% of the 2020/21 Budget deficiency.**

CARRIED BY ABSOLUTE MAJORITY: 6/0

A change of wording, relating to Point 4 of the officer's recommendation only, has replaced the word 'expenditure' with 'deficiency'. The change is necessary to maintain consistency with the *Local Government Act 1995* and compliance with the newly gazetted *Local Government (COVID-19 Response) Ministerial Order 2020*.

SY102-07/20 RATES PAYMENT INCENTIVE SCHEME 2020/21

File Number:	FI.BUD2021 / FI.RTS.7.1
Author:	Tabitha Bateman, Finance Manager
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

The purpose of this report is to provide Council with information regarding the 2020/21 Rates Payment Incentive Scheme and seeks Council's approval of the officer's recommendation for inclusion in the 2020/21 Annual Budget.

BACKGROUND

In accordance with section 6.12 of the *Local Government Act 1995* (the Act), Council can resolve to provide an incentive for the early payment of rates when adopting the annual budget.

Ratepayers who pay their rates either in full or by instalment by the first due date will be eligible for some element of the Shire's rates incentive scheme.

COMMENTS AND DETAILS

In past years, early payment of rates was incentivised by offering prizes consistently donated by the local Bendigo Bank branch, West Australian Symphony Orchestra and Fuel Distributors. Giving consideration to the impacts of COVID-19, the rates incentive scheme was reviewed and further developed with a focus to support local stimulus and incentivise local spend in York.

Budget workshops were held with Council on 19 May and 9 June 2020 where officers presented options for a revised rates incentive scheme. The preferred options included offering a 1.5% discount for rates paid in full by the due date and 'York Dollars' to be spent with registered local businesses. These options were developed and costed by officers for inclusion in the 2020/21 budget estimated as follows;

Payment in Full - due date 14 September 2020

- Discount of 1.5% - \$44,873
- \$50 York Dollars - \$65,650

Note - the discount does not apply to any charges other than the rates component i.e. no discount will be applied to rubbish charges or the Emergency Services Levy.

Payment by Instalments – due date for first instalment 14 September 2020

- \$20 York Dollars - \$21,008

Council acknowledges the difficult times the community has experienced as a result of COVID-19. Therefore, Council has prioritised the above allocations within the 2020/21 budget to provide an economic stimulus in the form of York Dollars to offer an incentive for the early payment of rates and provide a boost for the local economy.

York Dollars will be in the form of vouchers and will be available from the Shire Administration Office. Vouchers must be collected in person. Special arrangements may be made for extenuating circumstances.

All current and outstanding rates must be received on or before 14 September 2020 to qualify. In addition to the rates notice and information pertaining to the terms and conditions of the rates incentive scheme, the rates notice package will also include information around rubbish collection and recycling, fire breaks and restricted burning periods.

IMPLICATIONS TO CONSIDER

Consultative

York Business Association

Local business community

WALGA

Shire of Narrogin

Strategic

Not applicable

Policy Related

Not applicable

Financial

The financial impact of the proposed rates incentive scheme has been costed within the 2020/21 annual budget and has been estimated at a cost of approximately \$131,531 offset by a transfer from Disaster Reserve 35. Of the total cost, \$86,658 is budgeted to be channelled directly back into the local economy with the remaining \$44,873 reported as a reduction to Shire revenue.

Legal and Statutory

Local Government Act 1995 Section 6.12.

Power to defer, grant discounts, waive or write off debts

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

* Absolute majority required.

Risk Related

There are a number of inherent risks associated with the proposed rates incentive scheme including reputational and financial. It is possible that some in the community may prefer the associated expenditure to be directed to the road construction program or other initiatives within the budget.

In developing the annual budget however, consideration has been given to the current economic climate and the difficulties faced not only within the local business community, but the wider community in general. Furthermore, in development of the scheme, officers have sought advice from other local governments offering a similar incentive scheme and have considered safety and security impacts. Strategies have been implemented to mitigate these risks.

Workforce

Delivery of the proposed incentive scheme will have a significant impact on a number of areas of the workforce however, it is recognised that timely parameters around the program will assist to alleviate some pressure.

VOTING REQUIREMENTS

Absolute Majority: Yes

**RESOLUTION
020720**

Moved: Cr Pam Heaton

Seconded: Cr Kevin Trent

That, with regard to the Rates Payment Incentive Scheme 2020/21, Council;

- 1. Resolves to adopt the Rates Payment Incentive Scheme for payments made in full as follows;**
 - a) All ratepayers who pay current and outstanding rates in full on or before 14 September 2020 to qualify for the 1.5% discount applicable to the rates component only, and;**
 - b) All ratepayers who pay current and outstanding rates in full on or before 14 September 2020 to qualify for \$50 York Dollars.**
- 2. Resolves to adopt the Rates Payment Incentive Scheme for payments made by instalments as follows;**
 - a) All ratepayers who pay the first instalment including any arrears in full on or before 14 September 2020 to qualify for \$20 York Dollars.**
- 3. Recognises the contributions provided by businesses in the past and requests the Chief Executive Officer to formally thank the York Bendigo Bank, West Australian Symphony Orchestra and Fuel Distributors for their continued support over the years.**

CARRIED BY ABSOLUTE MAJORITY: 6/0

SY103-07/20 COUNCILLORS SITTING FEES 2020/21

File Number:	FI.BUD2021
Author:	Tabitha Bateman, Finance Manager
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive
Legislative

PURPOSE OF REPORT

This report provides details of the proposed Councillors' Sitting Fees for the 2020/21 financial year.

BACKGROUND

Pursuant to Section 7A and 7B of the *Salaries and Allowances Act 1975*, the Salaries and Allowances Tribunal (SAT) determines the minimum and maximum remuneration paid to elected members at intervals of not more than 12 months.

Subject to this annual determination and in accordance with Section 5.98 of the *Local Government Act 1995*, Councillor Sitting Fees and Allowances are reviewed and adopted with the Annual Budget.

COMMENTS AND DETAILS

Following the release of the SAT's determination, officers have prepared the draft budget with no change to Councillors Sitting fees for the 2020/21 financial year in accordance with sections 13 and 14 of the determination;

- "13. The Tribunal has determined there will be no increase in remuneration, fees, expenses and allowance ranges provided to CEOs and elected members.*
- 14. The Tribunal notes each local government is able to set remuneration within the band to which it is allocated. Each local government must conduct its own assessment to determine whether any increase, within the bands, is justified".*

The SAT determination, released 8 April 2020 and taking effect 1 July 2020, focuses on the economic circumstances of the state. In particular, considerations were given to the sudden and overriding issue of COVID-19 which ultimately influenced the Tribunal's decision.

This comes following a nil increase to allowances in 2017/18 and 2018/19 and a 1% increase to the 2019/20 financial year.

IMPLICATIONS TO CONSIDER**Consultative**

Salaries and Allowances Tribunal

Strategic

Strong and Effective Leadership
5.1 A financially sustainable Shire

Policy Related

N/A

Financial

The total proposed fees to be paid to Councillors in the 2020/21 budget amounts to \$139,004 as detailed in the following table:

Elected members remuneration	2020/21	2019/20	2019/20
	Budget	Actual	Budget
	\$	\$	\$
Meeting fees	102,359	101,524	102,359
Mayor/President's allowance	16,916	16,870	16,916
Deputy Mayor/President's allowance	4,229	4,217	4,229
Travelling expenses	1,500	582	1,500
Telecommunications allowance	14,000	13,680	14,000
	139,004	136,874	139,004

In comparison to other Band 3 local governments, Councillors' attendance fees sit at 83% of the maximum allowance determined by SAT and the Presidential Allowances (Shire President and Deputy Shire President) are 46% of the maximum allowances.

Legal and Statutory

Local Government Act 1995

5.98. Fees etc. for council members

(1A) *In this section —*

determined means determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B.

(1) *A council member who attends a council or committee meeting is entitled to be paid —*

(a) *the fee determined for attending a council or committee meeting; or*

(b) *where the local government has set a fee within the range determined for council or committee meeting attendance fees, that fee.*

(2A) *A council member who attends a meeting of a prescribed type at the request of the council is entitled to be paid —*

(a) *the fee determined for attending a meeting of that type; or*

(b) *where the local government has set a fee within the range determined for meetings of that type, that fee.*

(2) *A council member who incurs an expense of a kind prescribed as being an expense —*

(a) *to be reimbursed by all local governments; or*

(b) *which may be approved by any local government for reimbursement by the local government and which has been approved by the local government for reimbursement,*

is entitled to be reimbursed for the expense in accordance with subsection (3).

- (3) *A council member to whom subsection (2) applies is to be reimbursed for the expense —*
- (a) *where the extent of reimbursement for the expense has been determined, to that extent; or*
 - (b) *where the local government has set the extent to which the expense can be reimbursed and that extent is within the range determined for reimbursement, to that extent.*
- (4) *If an expense is of a kind that may be approved by a local government for reimbursement, then the local government may approve reimbursement of the expense either generally or in a particular case but nothing in this subsection limits the application of subsection (3) where the local government has approved reimbursement of the expense in a particular case.*
- (5) *The mayor or president of a local government is entitled, in addition to any entitlement that he or she has under subsection (1) or (2), to be paid —*
- (a) *the annual local government allowance determined for mayors or presidents; or*
 - (b) *where the local government has set an annual local government allowance within the range determined for annual local government allowances for mayors or presidents, that allowance.*
- (6) *A local government cannot —*
- (a) *make any payment to; or*
 - (b) *reimburse an expense of,*
- a person who is a council member or a mayor or president in that person's capacity as council member, mayor or president unless the payment or reimbursement is in accordance with this Division.*
- (7) *A reference in this section to a **committee meeting** is a reference to a meeting of a committee comprising —*
- (a) *council members only; or*
 - (b) *council members and employees.*

[Section 5.98 amended by No. 64 of 1998 s. 36; No. 17 of 2009 s. 33; No. 2 of 2012 s. 14.]

5.98A. Allowance for deputy mayor or deputy president

- (1) *A local government may decide* to pay the deputy mayor or deputy president of the local government an allowance of up to the percentage that is determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B of the annual local government allowance to which the mayor or president is entitled under section 5.98(5).*

** Absolute majority required.*

- (2) *An allowance under subsection (1) is to be paid in addition to any amount to which the deputy mayor or deputy president is entitled under section 5.98.*

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

5.99. Annual fee for council members in lieu of fees for attending meetings

A local government may decide that instead of paying council members a fee referred to in section 5.98(1), it will instead pay all council members who attend council or committee meetings —*

- (a) the annual fee determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B; or*
- (b) where the local government has set a fee within the range for annual fees determined by that Tribunal under that section, that fee.*

** Absolute majority required.*

[Section 5.99 amended by No. 2 of 2012 s. 16.]

5.99A. Allowances for council members in lieu of reimbursement of expenses

A local government may decide that instead of reimbursing council members under section 5.98(2) for all of a particular type of expense it will instead pay all council members —*

- (a) the annual allowance determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B for that type of expense; or*
- (b) where the local government has set an allowance within the range determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B for annual allowances for that type of expense, an allowance of that amount,*

and only reimburse the member for expenses of that type in excess of the amount of the allowance.

Risk Related

N/A

Workforce

N/A

VOTING REQUIREMENTS

Absolute Majority: Yes

**RESOLUTION
030720**

Moved: Cr Kevin Trent

Seconded: Cr Denis Warnick

That, with regard to Sitting Fees for the 2020/21 financial year, Council resolves to adopt the following elected member sitting fees and allowances:

Sitting Fee – President	\$ 20,986
Sitting Fee – Councillors x 6	\$ 13,562
Allowance – Shire President	\$ 16,916
Allowance – Deputy President	\$ 4,229
IT and Communications Allowance x 7	\$ 2,000

CARRIED BY ABSOLUTE MAJORITY: 6/0

SY104-07/20 MATERIAL VARIANCE REPORTING FOR 2020/21

File Number:	FI.BUD2021
Author:	Tabitha Bateman, Finance Manager
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report seeks Council's consideration and adoption of the level for reporting material variances to be used in statements of financial activity.

BACKGROUND

The *Local Government (Financial Management) Regulations 1996* (FMR) require a local government to prepare a Financial Activity Statement and report material variances to income and expenditure on a regular basis. Regulation 34(5) states that *"Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances."*

COMMENTS AND DETAILS

In accordance with FMR 34(5), materiality thresholds can be set as a percentage or dollar value. This report recommends both; the advantage being that a minimum value threshold can be set as well as a proportional value threshold, relevant to major items or subtotals. Threshold levels should not be so high as to allow material variances to go unnoticed, and by the same token, should not be so low as to cause administrative burden.

For the purposes of monthly financial reporting, 10% is considered a reasonable guide for values with a dollar variance of \$5,000 or more for reporting in the monthly statement of financial activity. Officers also consider this threshold appropriate in determining reportable variances for the quarterly Finance and Costing Reviews.

IMPLICATIONS TO CONSIDER**Consultative**

Office of the Auditor General

Australian Accounting Standards

Strategic

Strong and Effective Leadership

5.4 Open and accountable systems

Policy Related

N/A

Financial

The Australian Accounting Standards provide the following definition for Materiality;

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

Legal and Statutory**Local Government (Financial Management) Regulations 1996**

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

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

Risk Related

Council is required to adopt a percentage or value for reporting material variances. Failure to do so constitutes a breach of the *Local Government (Financial Management) Regulations 1996* which is considered a high risk to the organisation.

Workforce

N/A

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION**040720****Moved: Cr Kevin Trent****Seconded: Cr Pam Heaton**

That Council, in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards, adopts the percentage of 10% for items with a variance of \$5,000 or more for reporting material variances in the Statement of Financial Activity.

CARRIED BY ABSOLUTE MAJORITY: 6/0

SY105-07/20 ADOPTION OF THE ANNUAL BUDGET FOR THE FINANCIAL YEAR ENDING 30 JUNE 2021

File Number:	FI.FUD2021
Author:	Tabitha Bateman, Finance Manager
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Appendices:	1. Annual Budget 2020/21 2. Organisational Structure

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive
Legislative

PURPOSE OF REPORT

This report presents the 2020/21 Annual Budget for adoption by Council.

BACKGROUND

Under Section 6.2(1) of the *Local Government Act 1995* (the Act), each local government is required to prepare and adopt by 'Absolute Majority' a budget for the following financial year. The Act prescribes that this must be done between 1 June and 31 August for the financial year ending 30 June following that August.

The 2020/21 Annual Budget has been prepared in accordance with Section 6.2 of the Act and the *Local Government (Financial Management) Regulations* Part 3, Regulations 22 to 33.

The preparation of the Annual Budget is both a statutory requirement of the Act and a responsible financial management practice. The development of the budget is based largely upon the objectives of the new Strategic Community Plan adopted in June 2020. In addition, Council and officers considered the Shire's informing strategies (risk management, asset management etc) in formulating the draft budget. This year, budget preparation has been particularly challenging amid the prevailing economic climate which has been substantially impacted by the COVID-19 pandemic and the Government of Western Australia declaring a State of Emergency.

Since March 2020, Council has endorsed a range of measures to respond to and recover from the impacts of COVID-19. These measures include, but are not limited to;

- Adoption of the Business Continuity Plan (Resolution 010320)
- Adoption of Policy F1.9 Financial Hardship (Resolution 010420)
- Halting penalty interest charges relating to rates effective 1 April 2020
- Re-purposing of Cash Reserves (Resolution 140520)
- Adoption of the Schedule of Fees and Charges incorporating a 0% increase and various waivers (Resolution 120520)
- Consideration for no increase to the general Rate in the Dollar and,
- Consideration for increased funding opportunities to promote the local economy including an extensive 'Shop Local' program.

Various amendments made to the *Local Government Act 1995* (the Act) have also impacted the development of the annual budget reducing usual revenue streams and increasing expenditure to assist in funding COVID-19 support measures.

COMMENTS AND DETAILS

The Budget document includes the Statutory Budget format with all relevant disclosures to discharge financial accountability to the community. As in past years, in preparing the budget, officers have compiled and analysed relevant information including estimation of the year end position and held a series of budget workshops with Councillors. In accordance with the CBP, a rate increase of 3% was incorporated into the first draft. It was determined very early in the budget planning process however, that the budget would be developed with no increase to the Rate in the Dollar.

The final draft as attached to this report (Appendix 1) and presented for adoption has been prepared with a 0% rate in the dollar increase and a reduction in the rates non-payment penalty interest rate to 8% down from 9%. It is also proposed that no interest will be charged on rates between 1 July and 31 December 2020.

In addition, the 2020/21 Schedule of Fees & Charges were adopted 26 May 2020, advertised for the month of June and came into effect 1 July 2020. The Fees and Charges included a number of waivers and fee reductions estimated at a cost of approximately \$61,000.

The Statutory Budget has been prepared in accordance with all relevant professional accounting pronouncements. It contains all statutory statements and supporting schedules including:

- Statement of Comprehensive Income by Nature or Type
- Statement of Comprehensive Income by Program
- Statement of Cashflows
- Rate Setting Statement
- Notes to and forming part of the Budget
- Supplementary Information

The 2020/21 proposed Annual Budget has predicted a net carried forward balance of \$2,216,507. This anticipated net carried forward amount is the result of a number of operational and capital works projects that have been identified as not being able to be completed by 30 June 2020 in addition to operational savings. Some carry over items or projects included in the 2020/21 budget are identified as follows;

- | | |
|--|-----------|
| • Advance Payment of 2020/21 Financial Assistance Grants | \$779,703 |
| • Capital Expenditure (predominantly plant purchases) | \$530,000 |
| • Community Funding and Sponsorships | \$153,000 |

Due to the difficulty in estimating the actual surplus carried forward, it is anticipated that any adjustments to the net carried forward surplus will be identified during the first quarter Financial Review and presented to the Audit Committee for recommendation to Council.

Due to pressures brought about by COVID-19, and the challenges faced when balancing the Annual Budget, the Shire has called on a number of cash reserves to:

1. Fund COVID-19 support measures.
2. Balance the budget.

In the event there is a reduction in the carried forward surplus, Council may consider adjusting the proposed allocations to reserves or amending the scope of certain projects. However, in the event the surplus is greater than estimated, the options for the remaining balance could be:

- Allocate the full amount to requested carryovers or project briefs that could not be funded in the draft budget.

- Allocate the full amount to reserves.
- Allocate the full amount to roads reseals.
- Any combination of the above.

Recommendation

Officers are recommending that Council adopts the Annual Budget 2020/21 as attached to this report. This will allow timely rates billing for the 2020/21 financial year, subsequent positive cashflow, commencement of scheduled projects and compliance with the Shire's statutory obligations regarding the lodgement of the annual budget with the Department of Local Government.

IMPLICATIONS TO CONSIDER

Consultative

In developing the budget, the Shire of York has given due consideration to the Strategic Community Plan, Corporate Business Plan and the Long-Term Financial Plan. In addition, the Shire's informing strategies (risk management, asset management, workforce plan) were considered. The Workforce Plan, along with the Long-Term Financial Plan, will require review in the 2020/21 financial year following the adoption of the new Strategic Community Plan and the Corporate Business Plan.

Strategic

The 2020/21 budget was developed with consideration for the Shire of York's Strategic Community Plan and the consequences of the COVID-19 pandemic, which is outlined in the COVID-19 Recovery Strategy and Action Plan.

Policy Related

The development of the Annual Budget has been conducted in accordance with the Shire of York's F1.3 *Significant Accounting Policy*.

Financial

The financial implications of adopting the 2020/21 Budget are as disclosed in the notes forming part of the annual budget as attached to this report.

Legal and Statutory

Local Government Act 1995 – Section 6.2; and

Financial Management Regulations Part 3 Regulations 22 – 33.

Local Government (COVID-19 Response) Order 2020

7. *Section 6.2 modified (local government to prepare annual budget)*

- (1) *Section 6.2(2) is modified as set out in this clause in relation to the preparation of the 2020/21 annual budget of a local government.*
- (2) *The reference to the contents of the plan for the future of the district made in accordance with section 5.56 is replaced with a reference to the consequences of the COVID-19 pandemic.*

Risk Related

If Council resolved not to adopt the budget or delayed the process it could pose the following risks:

- a) Serious cashflow issues
- b) Delay in essential works and services
- c) Reputational risk from the inability to meet ongoing financial commitments
- d) Non-compliance with the LG Act

Workforce

The 2020/21 budget does not propose any new positions in addition to the 2019/20 financial year. It does however, continue to fund the two new positions adopted in the 2018/19 budget. These are the position of part-time YRCC Project Officer in accordance with Council Resolution 080418 (proposed to be renamed Community Development Officer in 2020/21 in accordance with the CBP), and the inclusion of a part-time Parks and Gardens trainee. Furthermore, funds have again been allocated to meet the increased staffing levels at the York Visitors Centre to address the increase of tourism and visitors to the area.

An organisational structure is attached at Appendix 2 for Council's information.

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION**050720****Moved: Cr Pam Heaton****Seconded: Cr Kevin Trent****That, with regard to the Adoption of the Annual Budget (2020/2021), Council:**

- 1. Resolves, pursuant to Section 6.2 of the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 Part 3, Regulations 22 to 33, to adopt the Annual Budget as per Appendix 1 - Annual Budget 2020/21.**
- 2. Notes the Schedule of Fees and Charges as adopted 26 May 2020, came into effect 1 July 2020.**
- 3. Requests the Chief Executive Officer to formally thank the Federal Government for the Financial Assistance Grant Program committed in the 2020/21 financial year.**

CARRIED BY ABSOLUTE MAJORITY: 6/0

SY106-07/20 PENALTY INTEREST CHARGES, RATES PAYMENT OPTIONS, INSTALMENT INTEREST AND INSTALMENT ADMINISTRATION CHARGES 2020/21

File Number:	FI.BUD2021
Author:	Tabitha Bateman, Finance Manager
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Appendices:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive
Legislative

PURPOSE OF REPORT

The purpose of this report is for Council to consider and adopt the rates payment options for the 2020/21 financial year. This report also requests Council to consider and adopt the penalty interest charges for outstanding rates and other charges for the 2020/21 financial year.

BACKGROUND

Council is required to adopt the proposed rate of penalty interest on rates and other charges incorporated into the 2020/21 Budget in accordance with Sections 6.13 and 6.51 of the *Local Government Act 1995* (the Act).

For the 2019/20 financial year the non-payment penalty interest rate of 9% was adopted and for interest applied to instalments, was 5.5%. At a Special Council Meeting held 21 April 2020 Council resolved to halt the penalty interest charges relating to rates and charges effective 1 April 2020 and adopt Policy F1.9 Financial Hardship. It was further resolved to develop the 2020/21 budget giving consideration to no increase to the rate in the dollar and no interest or administration fees to be charged on rates and service charges.

At the Ordinary Meeting of Council held 26 May 2020 officers presented the 2020/21 Schedule of Fees and Charges for adoption and inclusion in the 2020/21 Annual Budget taking effect 1 July 2020. In addition to proposing no increases to the fees and charges, Council also at the time resolved to waive the Instalment Administration fee for rates paid by instalments in the 2020/21 financial year at an approximate cost of \$20,000.

Council is requested to adopt the proposed interest rates, administration fees and due dates for the payment of rates in full and by instalments. Options proposed are for one full payment and payment by four instalments. Dates are based on the rates notices being distributed on 10 August 2020.

COMMENTS AND DETAILS

Under Section 6.13(1) of the *Local Government Act 1995* (the Act), Council is able to charge interest on any amount of money (other than rates and service charges) owed to the local government. Under Section 6.51(1) of the Act, Council can charge interest on unpaid rates and rates on an instalment plan. The maximum interest rate for unpaid rates and other monies owed to Council is prescribed by Regulation 68 of the *Local Government (Financial Management) Regulations 1996* (FMR).

The Local Government (COVID-19 Response) Ministerial Order 2020, gazetted 8 May 2020, modifies some provisions within Part 6 of the Local Government Act influencing development of the annual budget. The Ministerial Order provides consideration and relief for persons experiencing financial hardship as a consequence of the COVID-19 pandemic and prohibits Local Governments

from applying an additional charge and/or interest under S6.45(3) on rates and charges if the person is determined by the Local Government to be suffering financial hardship as a consequence of the COVID-19 pandemic. In addition, Ministerial Order clause 13(4) limits the interest rate to 3% applicable to instalment interest, if a financial hardship policy has not been adopted. If a financial hardship policy has been adopted by Council, then the 5.5% interest rate can be applied to ratepayers, including persons suffering financial hardship not related to COVID-19 or that choose to pay by instalment for any other reason.

Interest on instalments

Whilst the Ministerial Order provides for the imposition of 5.5% rate of interest to apply on instalment payments for rates and other charges, the budget has been developed with no interest applicable to rates instalments at a cost of approximately \$24,000. This is based on discussions with Council during budget workshops and is a direct response to the COVID-19 pandemic.

Instalment administration charges

Under Regulation 67 of the FMR, instalment charges are set to provide a full or partial reimbursement of administration costs. In previous years, an individual instalment transaction fee was set to reflect the administration cost of handling the four (4) instalment option provided to ratepayers. For this financial year however, and in accordance with Council Resolution 120520, it is proposed that no instalment administration fees will be charged. This equates to approximately \$20,000 for the year or \$30 per property on the instalment option.

Interest on overdue rates

Ministerial Order Clause 14 prohibits local governments from imposing, under S6.51, an interest rate exceeding 8% applicable to unpaid rates or services charges after becoming due and payable. The Order further provides that this interest cannot be imposed on a person that is considered by the Local Government to be suffering financial hardship as a consequence of the COVID-19 pandemic.

In accordance with the Ministerial Order, a reduction to the interest rate from 9% to 8% is required. The draft budget has been developed with no interest charges for the period 1 April to 31 December 2020. The 8% interest rate is proposed to take effect 1 January 2021. This is estimated to cost approximately \$88,000 and forms part of Council's recovery measures to assist ratepayers.

Due dates for payment

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

The due date of each instalment for the 2020/21 financial year based on the rates notices being distributed on 10 August 2020 is as follows:

Payment in full	14 September 2020
1st Instalment	14 September 2020
2nd Instalment	18 November 2020
3rd Instalment	19 January 2021
4th Instalment	25 March 2021

Further, ratepayers may request an alternative payment arrangement to pay the total amount due in full by the end of the financial year. These requests are subject to approval by the Chief Executive Officer. In accordance with the Shire's policy F1.1 Revenue Collection, where the outstanding amount will not be paid in full by the end of the financial year, these applications are referred to Council to consider on a case by case basis and are reviewed annually.

IMPLICATIONS TO CONSIDER

Consultative

Department of Local Government
WALGA

Strategic

Strong and Effective Leadership
5.3 A financially sustainable Shire

Policy Related

F.1.1 Revenue Collection

Financial

Estimated revenue from instalment interest charges amounts to \$24,000 and from administration fees, \$19,500. Interest received from non-payment of rates is estimated at \$100,000. For the most part, these amounts have been foregone in the development of the 2020/21 Budget.

Legal and Statutory

Section 6.13 of the *Local Government Act 1995* permits the Council to impose interest on any amount of money (not rates or service charges) that remains unpaid.

Section 6.51 of the *Local Government Act 1995* permits the Council to impose interest on a rate or service charge that remains unpaid (including instalments).

Regulation 68 of the *Local Government (Financial Management) Regulations* states that the maximum rate of interest on overdue rates payable by instalments to be imposed under Section 6.51 of the *Local Government Act* is 5.5%.

Regulation 19A of the *Local Government (Financial Management) Regulations* states that the maximum rate of interest on any amount of money (other than rates or service charges) to be imposed under Section 6.13 of the *Local Government Act* is 11%.

Section 6.45 of the *Local Government Act 1995* states that payment for rates charged may be made by single payment or a person may elect to make payment by 4 equal or nearly equal instalments. A local government may impose an additional administration charge in accordance with Regulation 67 of the *Local Government (Financial Management) Regulations* (including an amount by way of interest) where payment of a rate charge is made by instalments.

Local Government (COVID-19 Response) Order 2020

13. *Section 6.45 modified (options for payment of rates or service charges)*

(1) *In this clause –*

financial hardship policy, in relation to a local government, means a policy addressing the manner in which the local government will deal with financial hardship that may be suffered by ratepayers and other persons who are required to make payments to the local government.

(2) *Section 6.45 is modified as set out in this clause in relation to payment by instalments of a rate or service charge imposed by a local government in the 2020/21 financial year.*

(3) *The local government cannot impose an additional charge (including an amount by way of interest) under section 6.45(3) in respect of payment by instalments made by an excluded person.*

(4) *If the local government has not adopted a financial hardship policy, the maximum rate of interest that may be imposed by the local government under section 6.45(3) is 3%.*

(5) *Subclause (4) applies despite the Local Government (Financial Management) Regulations 1996 regulation 68.*

excluded person means a person who —

- (a) *is a residential ratepayer or small business ratepayer of a local government; and*
- (b) *is considered by the local government to be suffering financial hardship as a consequence of the COVID-19 pandemic;*

residential ratepayer, *in relation to a local government, means a person who under section 6.44 is liable to pay a rate or service charge that is imposed by the local government on land on the basis that the land is used for residential purposes;*

small business *has the meaning given in the Small Business Development Corporation Act 1983 section 3(1);*

small business ratepayer, *in relation to a local government, means a person who under section 6.44 is liable to pay a rate or service charge that is imposed by the local government on land used by the person for the purposes of carrying out a small business owned or operated by the person.*

Risk Related

The risk of not adopting the Penalty Interest rate, Instalment Payment Arrangements, Instalment Administration Charge and Instalment Interest will have implications for the 2020/21 budget adoption, Council operations and capital projects proposed for 2020/21.

Workforce

Not applicable.

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION**060720****Moved: Cr Kevin Trent****Seconded: Cr Pam Heaton**

That, with regard to Penalty Interest Charges, Rates Payment Options, Instalment Interest and Instalment Administration Charges, Council;

- 1. Resolves to adopt the following dates for payment of rates;**
 - **One Payment Option**
Payment in Full 14 September 2020
 - **Four Instalments**
First Instalment 14 September 2020
Second Instalment 18 November 2020
Third Instalment 19 January 2021
Fourth Instalment 25 March 2021
- 2. Resolves to impose, in accordance with section 6.45(3) of the Local Government Act 1995 and clause 13 of the Local Government (COVID-19 Response) Ministerial Order 2020, an additional charge of \$0.00 and interest rate of 0% applicable to rates and charges paid by the Four Instalment Payment Option.**
- 3. Resolves to impose, in accordance with section 6.13 of the Local Government Act 1995 and clause 8 of the Local Government (COVID-19 Response) Ministerial Order 2020, a rate of interest of 8% applicable to any amount of money owing to the local government (other than rates or service charges), with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment, subject to the following;**
 - a. This interest rate cannot be applied to a person who is considered by the Shire of York to be suffering financial hardship as a consequence of the COVID-19 pandemic.**
 - b. No interest will be charged for the period 1 July 2020 to 31 December 2020. The applicable interest rate will take effect 1 January 2021.**
- 4. Resolves to impose, in accordance with section 6.51(1) of the Local Government Act 1995 and clause 14 of the Local Government (COVID-19 Response) Ministerial Order 2020, a rate of interest of 8% applicable to overdue and unpaid rates, with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment, subject to the following;**
 - a. This interest rate cannot be applied to a person who is considered by the Shire of York to be suffering financial hardship as a consequence of the COVID-19 pandemic.**
 - b. No interest will be charged for the period 1 July 2020 to 31 December 2020. The applicable interest rate will take effect 1 January 2021.**
- 5. Notes, that pursuant to Section 6.51 (4) of the Local Government Act 1995, where a person is entitled under the Rates and Charges (Rebates and Deferments) Act 1992 to a rebate or deferment in respect of rates and charges, no interest or administration charges apply.**

CARRIED BY ABSOLUTE MAJORITY: 6/0

8 CLOSURE

The Shire President thanked everyone for their attendance and closed the meeting at 5.08pm.

The minutes were confirmed by the Council as a true and accurate record at the Council Meeting held on 28 July 2020.

SHIRE PRESIDENT