



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

26 August 2020

Attachments

Plant Recovery 2019/20

Key	Plant Description	Plant Repair Wages	Tyres & Tubes	Parts & Repairs	Insurance & Licences	Fuel & Oil	Depreciation	Total	Plant Hours	Adjusted Total Recovery
P001	John Deere 770G	4,285.31	0.00	975.93	2,567.85	16,804.12	15,999.93	40,633.14	1,311.00	104,073.52
P004	Ford New Holland	1,584.94	349.09	714.97	107.05	178.48	1,099.96	4,034.49	0.00	0.00
P005	Dolly MU2003 (200	0.00	0.00	243.95	166.96	0.00	1,999.96	2,410.87	0.00	0.00
P007	UD Nissan Prime M	377.84	599.09	109.47	910.05	5,361.08	5,999.93	13,357.46	364.50	19,216.84
P008	Dolly MU2009 (200	496.80	463.64	346.18	145.55	0.00	2,499.90	3,952.07	674.50	7,902.31
P009	Iveco Prime Mover	0.00	0.00	0.00	356.82	0.00	5,249.96	5,606.78	0.00	0.00
P010	Iveco Tipper 2004	0.00	0.00	100.25	356.82	0.00	0.00	457.07	0.00	0.00
P011	Komatsu D85A Bull	4,532.68	0.00	1,741.44	2,854.56	2,304.82	54,999.94	66,433.44	9.50	1,213.17
P013	Low Loader Float	3,516.88	0.00	1,765.09	859.19	0.00	3,299.96	9,441.12	211.00	14,832.20
P014	Low Loader Float	239.33	0.00	999.77	570.91	0.00	2,399.95	4,209.96	0.00	0.00
P017	Trailer - Evertra	448.09	695.45	1,586.92	645.09	0.00	3,299.96	6,675.51	749.00	16,672.67
P018	Trailer - Side Ti	426.80	695.45	1,885.30	395.32	0.00	4,399.92	7,802.79	808.00	17,986.01
P021	Caravan Construct	0.00	0.00	250.44	65.57	0.00	0.00	316.01	0.00	0.00
P022	Caravan Construct	0.00	0.00	0.00	15.02	0.00	0.00	15.02	0.00	0.00
P023	Stick/Scrub Rake	34.19	0.00	638.05	0.00	0.00	0.00	672.24	0.00	0.00
P024	Water Tanker Trai	3,414.38	0.00	4,615.63	720.24	0.00	16,999.95	25,750.20	1,354.00	30,140.07
P027	Volvo L110E Load	341.23	0.00	382.74	1,143.53	585.80	14,399.96	16,853.26	3.50	348.55
P028	LV Isuzu D-Max 4x	717.32	796.36	1,344.38	508.33	2,550.59	2,399.95	8,316.93	80.00	1,405.90
P030	Trailer John Papa	0.00	0.00	0.00	77.75	0.00	0.00	77.75	0.00	0.00
P031	Trailer John Papa	0.00	0.00	0.00	19.01	0.00	0.00	19.01	0.00	0.00
P032	Genset - Construc	209.78	0.00	783.30	0.00	3,386.93	0.00	4,380.01	17.50	410.05
P033	Genset - Maintena	2,279.36	0.00	2,274.77	0.00	6,553.08	989.94	12,097.15	0.00	0.00
P034	Genset Perkins On	673.08	0.00	315.22	0.00	3,659.90	0.00	4,648.20	0.00	0.00
P035	Genset Power Hous	2,713.09	0.00	1,250.01	0.00	196,548.16	3,399.94	203,911.20	0.00	203,911.20
P037	Forklift	0.00	0.00	0.00	41.48	260.93	499.93	802.34	0.00	0.00
P041	Loader CAT 938 GI	2,683.61	4,129.09	8,317.92	795.33	1,656.96	5,199.94	22,782.85	79.50	7,916.95
P043	BOMAG Roller (Rub	856.48	1,560.00	7,010.54	1,270.61	5,845.49	5,199.94	21,743.06	536.50	25,142.11
P045	Box Trailer with	636.88	0.00	0.00	46.35	0.00	0.00	683.23	0.00	0.00
P046	Towable Cement Mi	0.00	0.00	0.00	42.07	0.00	0.00	42.07	0.00	0.00
P047	2 Axle Elross 28'	0.00	0.00	536.44	288.27	0.00	0.00	824.71	7.00	246.03
P048	Howard Porter Fla	0.00	0.00	0.00	67.80	0.00	1,199.94	1,267.74	0.00	0.00
P049	Howard Porter Fue	0.00	0.00	0.00	67.80	0.00	699.96	767.76	0.00	0.00
P050	Custom Made Box T	0.00	0.00	0.00	44.21	0.00	0.00	44.21	0.00	0.00
P051	Fogger	136.76	0.00	0.00	0.00	0.00	0.00	136.76	0.00	0.00
P052	Various Small Pla	2,739.58	0.00	7,937.31	1,272.96	657.66	0.00	12,607.51	0.00	85.30
P053	*DO NOT USE* John	0.00	0.00	0.00	57.92	0.00	0.00	57.92	0.00	0.00
P055	Toyota Prado 3.0I	163.76	0.00	379.50	601.01	692.69	5,399.97	7,236.93	0.00	7,236.93
P057	Great Wall 2012 G	1,210.03	0.00	2,689.34	426.82	993.84	879.89	6,199.92	0.00	0.00
P058	Elross Caravan	0.00	0.00	144.50	122.80	0.00	0.00	267.30	0.00	0.00
P059	Trailer - 45ft FI	816.28	0.00	2,666.29	153.87	0.00	1,199.94	4,836.38	26.00	578.76
P060	Patient Transfer-	2,959.34	0.00	480.19	452.74	236.53	839.97	4,968.77	0.00	456.98

Key	Plant Description	Plant Repair Wages	Tyres & Tubes	Parts & Repairs	Insurance & Licences	Fuel & Oil	Depreciation	Total	Plant Hours	Adjusted Total Recovery
P061	Kenworth T604 Pri	3,223.03	0.00	10,299.14	1,582.41	24,142.15	4,549.93	43,796.66	1,355.00	71,437.10
P064	Isuzu FRR500 5-To	2,319.41	2,790.91	2,899.38	1,046.13	12,314.93	8,999.95	30,370.71	301.00	27,104.86
P065	Generator 9 KVA K	0.00	0.00	144.52	0.00	2,987.70	599.91	3,732.13	7.00	164.02
P067	Trailer - Side Ti	605.87	463.64	206.91	739.58	0.00	8,249.95	10,265.95	744.00	16,561.46
P068	2013 BOMAG Padfoo	2,426.00	2,634.55	11,209.21	1,257.65	10,400.15	8,249.95	36,177.51	1,028.00	48,175.38
P069	Elross Caravan 20	149.04	0.00	125.22	487.91	0.00	6,311.32	7,073.49	0.00	0.00
P070	Elross Caravan 20	166.19	0.00	125.22	487.91	0.00	6,311.32	7,090.64	0.00	0.00
P072	2013 Isuzu Fire T	1,139.35	0.00	4,569.87	1,409.27	603.95	0.00	7,722.44	10.00	779.39
P073	2014 Toyota Fire	0.00	0.00	0.00	944.04	0.00	0.00	944.04	0.00	73.07
P074	Elross Caravan L/	0.00	0.00	125.22	568.21	0.00	6,311.32	7,004.75	5.00	175.74
P075	DO NOT USE - Elro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	150.00
P076	Dolly (New Plant	775.88	463.64	339.36	0.00	0.00	0.00	1,578.88	0.00	0.00
P077	Kubota U25-3 Mini	537.24	0.00	1,566.58	0.00	353.55	0.00	2,457.37	64.50	3,714.00
P079	Evertrans Low-Loa	0.00	0.00	113.38	0.00	0.00	0.00	113.38	0.00	0.00
P080	Fuso Canter MU120	2,836.45	1,138.00	2,613.81	577.09	4,030.36	0.00	11,195.71	40.50	3,647.49
P08075	Greenfield Ride o	68.38	0.00	90.00	4.44	0.00	0.00	162.82	0.00	0.00
P081	John Deere 670G M	5,127.60	13.64	2,260.45	2,848.21	23,563.04	16,499.91	50,312.85	1,504.50	123,672.36
P082	* DO NOT USE* Isu	1,042.06	561.82	4,856.51	727.54	10,537.49	0.00	17,725.42	648.00	11,481.27
P084	Flat Top Coastmac	0.00	0.00	0.00	39.51	0.00	0.00	39.51	0.00	0.00
P085	Remote area carav	0.00	0.00	315.38	637.01	0.00	6,499.94	7,452.33	0.00	0.00
P086	Maxitrans Tandem	120.78	0.00	0.00	0.00	0.00	0.00	120.78	845.50	9,905.71
P087	Kubota Generator	372.07	0.00	0.00	0.00	13,646.48	0.00	14,018.55	0.00	0.00
P088	Triaxle Flat Top	615.42	0.00	0.00	0.00	0.00	0.00	615.42	0.00	0.00
P089	Toyota Prado GXL	0.00	0.00	604.27	686.33	3,680.47	5,773.23	10,744.30	0.00	10,744.30
P090	Plant trailer GH1	0.00	0.00	0.00	72.05	0.00	857.87	929.92	0.00	0.00
P091	Caterpillar 950GC	450.89	0.00	5,346.09	33.25	11,309.10	0.00	17,139.33	563.00	56,065.97
P092	Kenworth T909 Pri	669.20	0.00	2,545.68	60.46	15,615.79	17,434.31	36,325.44	721.50	38,038.28
P093	Caterpillar Road	136.76	0.00	3,797.73	64.10	6,405.08	14,847.20	25,250.87	606.00	50,527.16
P094	Water Truck Acco	2,098.22	0.00	963.11	0.00	0.00	0.00	3,061.33	5.00	263.61
P096	Hilux Single Cab	936.40	0.00	1,296.55	0.00	109.33	0.00	2,342.28	41.00	720.52
P11076	Mower Ride on JDZ	0.00	0.00	299.90	22.23	0.00	0.00	322.13	0.00	25.47
P15003	Grader John Deere	1,664.95	13,947.28	15,624.47	2,772.38	29,310.26	19,999.97	83,319.31	1,434.50	117,644.22
P15006	Truck - Isuzu NPR	3,232.85	969.10	4,886.60	866.58	6,871.60	5,499.95	22,326.68	379.00	34,698.60
P16063	2016 Toyota Prado	335.20	954.55	9,630.16	742.59	4,795.53	0.00	16,458.03	0.00	16,458.03
P16075	Kubota Tractor B2	584.08	0.00	1,284.64	65.16	695.18	1,569.97	4,199.03	225.50	3,698.68
	TOTAL	70,127.14	33,225.30	140,625.20	36,979.70	429,649.20	299,124.59	1,009,731.13	16,765.00	1,105,702.24



Technical Officers Report
August 2020

17 August 2020

New Houses

Fences are going up; thanks to the rain the Construction and Maintenance gangs have been assisting Winc with the installation. Yuin Concreting will be laying the concrete for the new sheds on the two properties soon, along with Murchison Gas & Plumbing will complete the installation of the two sheds and rainwater tanks. The irrigation will be installed following by the laying of the lawn and then we are almost finished. We are hoping staff will move into new residences by early September 2020.

Other Works

The female toilet in the depot is complete which is grand.

We are waiting for ARCUS to arrive in town to install the Chiller and Freezer Rooms at the Roadhouse. This will mean a more efficient operation and many fridge freezers can be sold off!

Whilst Quality Builders (John and Nigel) were in town they inspected some homes that require works to be done and currently awaiting their quotations.

Slowly but surely all current residences will be gone through and if work is required then we plan to do the repairs etc in a timely manner.

Roadhouse / Caravan Park

The caravan park has been full quite often and since the internal border restrictions have been removed with the flood gates just opened and there were all sorts of caravans with their owners coming to stay and it is not just grey nomads it is amazingly all ages arriving. The strain on the public toilets has been noted but also the positive response from Nicole and co at the Roadhouse to meet the demand.

Other

Well Councillors I obviously do not do things by half and am now a resident of the St John God Mount Lawley Rehabilitation centre (Previously known as St Anne's where I was born!).

A day before we were to drive down for my son's funeral, I decided to have a fall at home, and I broke my femur. RFDS to the rescue and fellow workers who assisted in getting me on the stretcher and off in the plane I went straight to RPH in Perth. RPH staff worked hard and ensured that I could go the funeral, which I did and delivered my Eulogy. So, added to the break and my secondary cancer which is in my bones I have a lot of work to do before I can return home.

Kaye Doyle

Technical / Project Officer



murchisonshire

Ancient land under brilliant skies

Annual Budget 2020-21

**Adopted by Council on
26 August 2020**



2020/21 Budget Summary

Introduction

Prior to finalising the 2020/21 Council Budget a significant amount of work was undertaken considered by Council at Councillor Workshop Meetings on Thursday 28 May 2020, Wednesday 24 June 2020 and Thursday 23 July 2020.

The 2020/21 Budget specifically addresses key in principle views with a strong COVID-19 Coronavirus influence as outlined in this Budget Summary. This document provides budget highlights as well as articulating the overall strategic rationale.

Unlike the formal budget documents which anticipate a balanced budget with no surplus remaining at the end of the year, given the extent of capital works that will likely flow over several years indicative end of year Net Current Assets positions as per that which results as per the Annual Financial Statements are outlined in this summary, so as to highlight the strong strategic approach that is being taken.

Essentially to stimulate the economy and deliver projects to the community, capital works are proposed to be moderately but prudently and responsibly accelerated over the next 12-18 months funded by a combination of revenue, additional grants, and short to medium term loans.

COVID-19 Considerations

Under the current COVID-19 Response arrangements there has been significant amount of emphasis by the State and National Governments to advance maintenance and capital spending on projects that benefit the community. As indicated below in March 2020 have already resolved this in principle but obviously this will be carried out in a financially responsible manner.

- 1 *In responding to the COVID-19 Coronavirus that Council act in accordance with the following principles and rationale associated with health and economic activity*
 - (a) *Our overriding responsibility is to act to protect our citizens and community to prevent, control or abate the serious public health risk presented by COVID-19 by limiting the spread of COVID-19.*
 - (b) *Council will act to ensure that we can function and deliver the required works and services to support and stimulate the local economy.*
- 2 *As requested by the State Government Council agrees to freeze current rate levels for the 2020/21 year.*
- 3 *That Council look to expanding its works program by bringing forward projects that can stimulate the local economy and provide lasting benefits for the community.*

In May Council was advised that we had received an additional one off allocation of \$602,446 from the Local Roads and Community Infrastructure Program (LRCIP). The works identified are in part those already identified in the initial submission made earlier in the year to the Deputy Prime Minister the Hon Michael McCormack

The State Government are expecting Councils to formally consider COVID-19 Responses in this year's budgets and beyond. WALGA have separately sought sector advice for a submission to the State Government with a view to accelerating projects.

Cashflow support options from WA Treasury which as a general comment they are highly attractive. Interest rates are around 0.30% to 0.50% and are unlikely to vary much for some time. In addition, Council has options to defer payments for 12 months.

Recent further information reinforces the governments commitments to an economic stimulus push. Additional COVID-19 grant opportunities are potentially being discussed and Treasury is looking at developing a tool to assist local governments to assess the capacity to cope with an expanded stimulus program

The COVID-19 situation has seen how importance Economic Stimulus. The massive government spend highlights and reinforces how serious the situation is and how important local governments response is at a local level.

Putting things into context generally a local governments funding base is overall solid, stable and predictable. Rate Revenue is rarely forgone. Some Councils who are more exposed with market driven revenue streams will be more affected than others, but this situation does not apply to Murchison nor most rural based local governments. Expenditure decisions are also within our own control; meaning that projects can be programmed and or reduced later if financial circumstances change

In these circumstances it is understandable that Governments are looking to local government to strongly play its part and are providing significant incentives now unlike ever before. This is clearly a once in a lifetime event with Local Government expected to positively respond.

The 2020/21 Budget addresses these circumstances.

3-Year Indicative Budget Approach

Whilst Budgets are set and delivered on an annual basis, in reality works and services are delivered on a continuous basis with the financial year merely a point in time. Long Term Financial and Asset Management Plans are essential but in the current COVID-19 environment it is also considered prudent to at least look at the situation of at least a 3-year period, given the anticipated changes in an abnormal environment.

Part of the 2020/21 budget processes therefore involved examining such a 3-Year indicative budget. In doing so impacts of inflation have been ignored but also a conservative minimalist approach was taken to potential capital grant income with the full years grants commission allocation included. The figures, whilst not being at a refined budget level nevertheless provide a sound overall picture, especially with respect to variations in capital works over the course of the period.

The Budget Reserves Net Current Assets Summary Graph at the end of this summary highlights this 3-year approach.

Overview

General Operations

Staff

Total staff FTE is 16.28, an increase of one with the proposed appointment of an additional plant operator to work in the construction crew. This is essential to maximise the efficiency of the construction gang's operations, especially as we now have an additional water truck to operate. Budget includes a notional 2% salary increase (the same as last year).

A small amount of Community Economic Development Activity has been included the Community Amenities, Sport and Recreation and Other Economic Services Sections of the budget where the Community Projects Officer will be active. Whilst the Murchison Mountain Bike Challenge Funding application was not successful at least two events per year should aimed to be delivered.

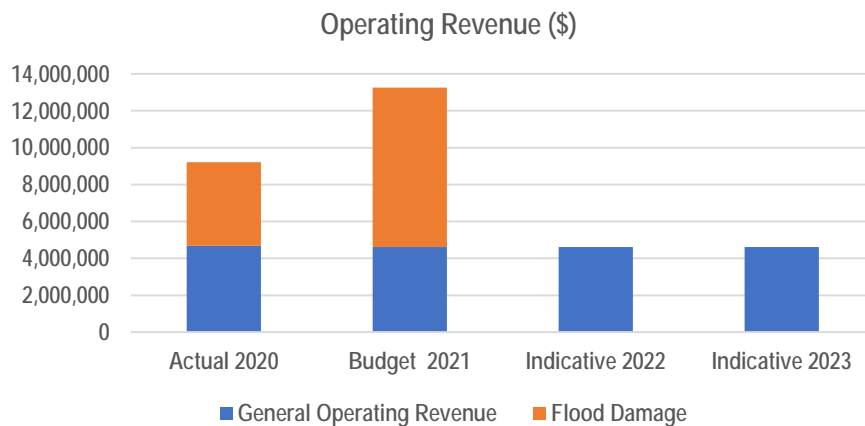
Administration Allocations

A review of Administrative Overhead allocations has seen some changes introduced in the budget across all areas. Whilst this does not affect the total expenditure it is reflected in expenditures in each corporate area and hence comparison between the 2019/20 and 2020/21 financial years.

Revenue

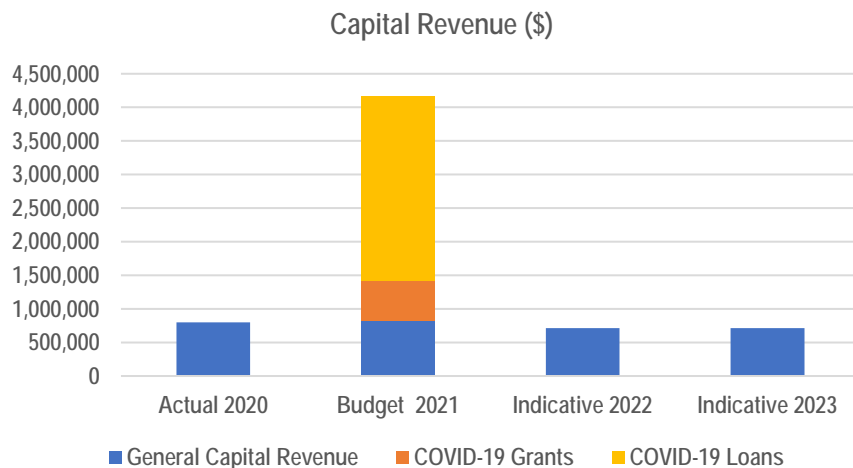
Operating Revenue

A summary of operating revenue is show below. Revenue associated with Flood Damage Repairs tend to significantly impact on Councils normal level of operations.



Capital Revenue

Elevated levels in 2021 are as a result of Councils COVID-19 Stimulus Program.



Rates

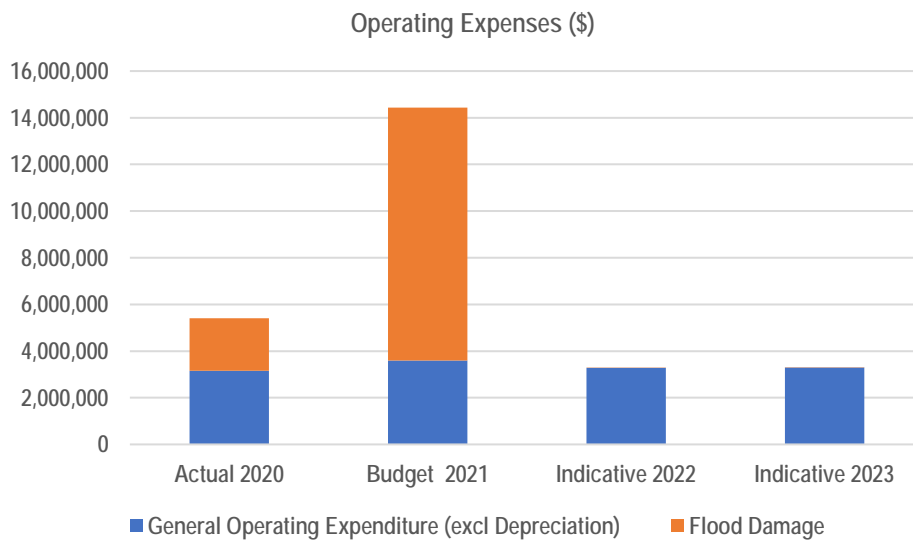
Rate Revenue of \$465,397 is frozen at 2019/20 levels with no changes in the current differential rates and minimum rates for 2020/21

Land Classification	Differential Rates (cents in the dollar)	Minimum Rates (\$)
Pastoral (UV)	3.2950 cents	\$320
Mining (UV)	27.9400 cents	\$450
Exploration (UV)	8.0150 cents	\$450

Expenses

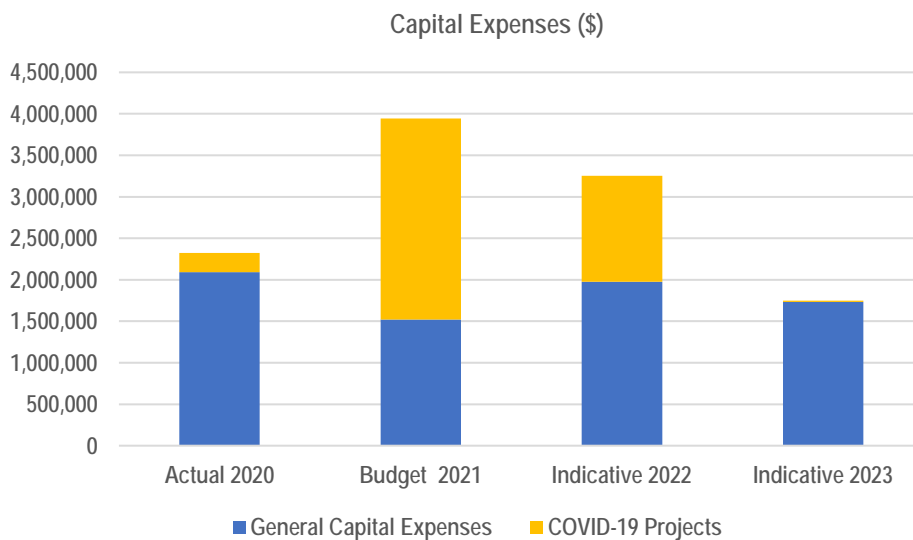
Operating Expenses

As can be seen although substantially funded, expenses associated with Flood Damage Repairs tend to significantly impact on Councils normal level of operations.



Capital Expenses

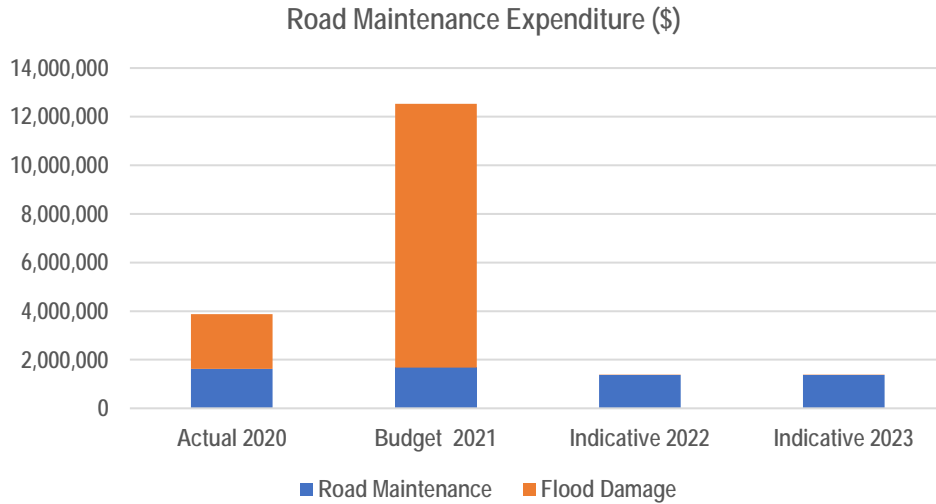
Slightly elevated levels in 2020 to 2022 are mainly as a result of Councils COVID-19 Stimulus Program.



Roads Maintenance

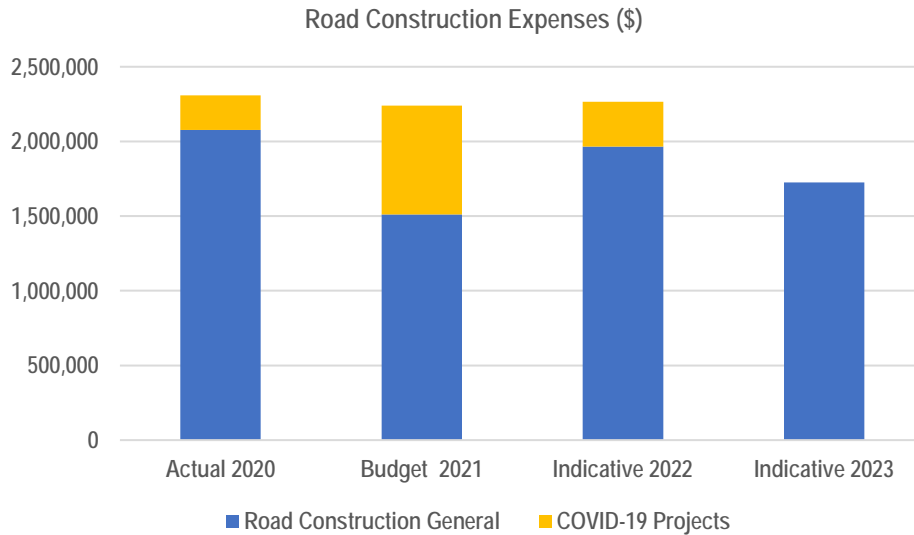
As can be seen although substantially funded, expenses associated with Flood Damage Repairs tend to significantly impact on Councils normal level of operations.

Excluding Flood Damage works, the road maintenance program will be at least maintained at current levels. Heavy Maintenance is intended to be used to add onto work being undertaken by contractors associated with Flood 6 and Flood 7 Works



Roads Construction

A summary of Road construction expenses is show below. Slightly elevated levels in 2021 to 2022 are mainly due to Councils COVID-19 Stimulus Program.



A complete list of Capital Works Projects for 2020/21 are detailed under the Capital Works Section. Road Construction Projects includes the following:

Road	Program	Details
2020/21		
Carnarvon-Mullewa	General Council	(SLK 101.42 to 102.42) Final preparation and seal 1.0km at Curbur
Carnarvon-Mullewa	General Council	(SLK 261.91 to 266.60) Rebuild and Reshape North of Bullardoo
Carnarvon-Mullewa	Roads to Recovery	(SLK 266.40 to 270.35) Box & resheet around 3.9km around Bullardoo
Carnarvon-Mullewa	MRWA / Council	(SLK 271.50 to 278.85) Resheet around 7km around Bullardoo
Carnarvon-Mullewa	LRCIP / Council	(SLK 261.91 to 266.60). <i>(Construction above)</i> (SLK 269.70 to 270.35). <i>(Already sheeted)</i> (SLK 271.50 to 278.85). <i>(Construction above)</i> Seal approx 12.69 km at 7.2m width at above following locations. <i>Extent and form of seal (primerseal or two coat seal), dependent on funds available and tender prices received.</i>
Beringarra-Cue	General Council	Construct and seal selected floodways. Convert section of seal to gravel.
Beringarra-Pindar	General Council	(SLK 188.46 to 201.22) Resheet & Bunding
Carnarvon-Mullewa	General Council Potential MRWA	(SLK 266.40 to 270.35) MRWA Regional Road Group Funding Application to box resheet and seal around 3.9km.
Carnarvon- Mullewa	General Council Potential MRWA	(SLK 0.0) MRWA Regional Road Group Funding Application for Bilung Creek Crossing replacement. Survey design and tendering. Construction early 2021/22

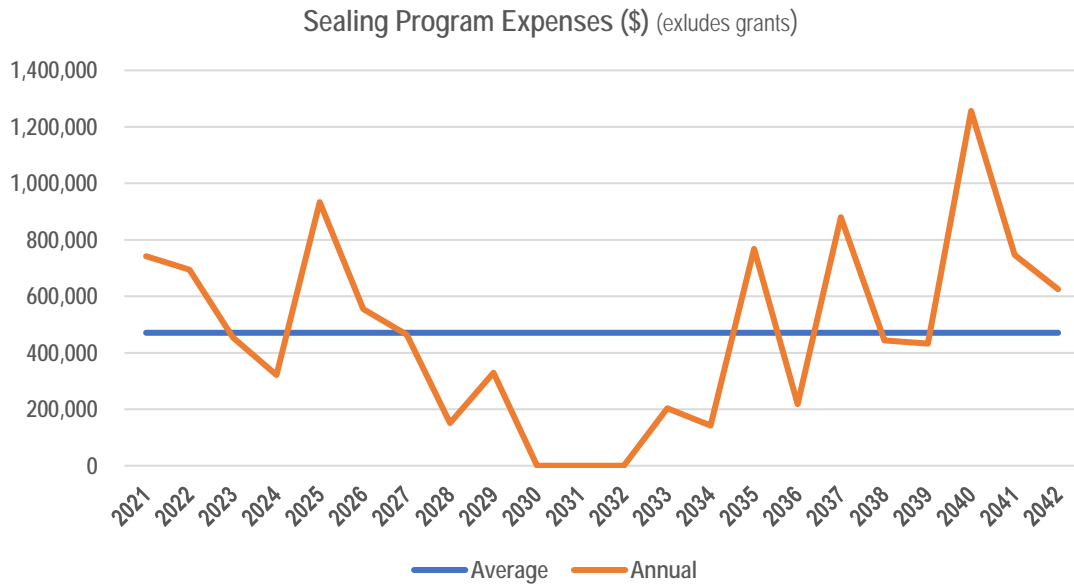
Council is in the process of complete list of capital road works over and above that will be funded in 2020/21 so that as circumstances alter the program can vary. The list below starts the process leading to an eventual three (3) year rolling program which it is envisaged will be adopted formally by Council.

2021/22	Program	
Carnarvon-Mullewa	General Council Potential MRWA	(SLK 266.40 to 270.35) Box resheet and seal around 3.9km.
Carnarvon- Mullewa	General Council Potential MRWA	(SLK 0.0) Bilung Creek Crossing replacement.
Beringarra-Pindar	General Council	SLK 208.92 to 223.75) Resheet & Bunding
Sealing General	Road to Recovery	Annual sealing program (2020/21 deferred by one year)
Butchers Track	General Council	Various Locations Works heavily on local water being available which is highly cyclic dependent on the season
Others	General	To be developed

Roads Sealing

Additional work has been undertaken to develop a long term sealing program. As indicated in the indicative summary below this shows that this program, including extension works can be adequately managed and funded over the long term.

Meanwhile minimal resealing is planned for 2020/21 with the majority of works associated with new extending the seal network

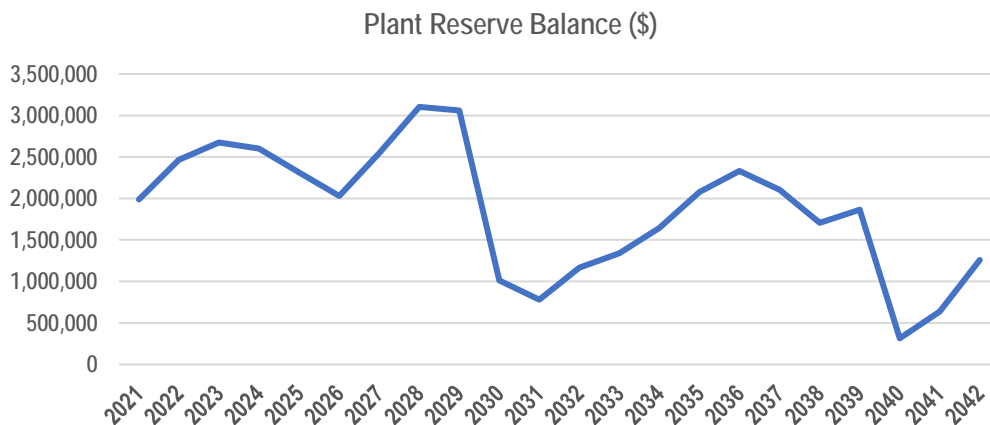


Plant Replacement

2020 saw a significant increased expenditure, in part as we replaced items scheduled for 2019 as well as bringing forward some items for operational reasons and purchasing a second-hand water truck. The next few years see a dramatic reduction.

Details of Items of plant suggested and recommended for replacement are identified in the attached Plant Replacement Program. This involves scheduled replacements of the Maintenance Genset, Isuzu 5 Toone Truck, Kubota Ride on Mower and Toyota 4x2 plus a new Construction Caravan. Total Cost **\$235,000**

As shown in summary below assuming a nominal allocation of \$600k per annum into the Reserve Plant Replacements can be funded over the long term through the Reserve.



Settlement Works

A range of jobs have been included with budgeted amounts as outlined within the Capital Works Sheet as follows:

Project

Staff Housing, Murchison Settlement
Provision of Solar Power
Replacement Generator accrued forward from 2019
Improvements to Drinking Water Reticulation
Cap Ex - Bollards Around Fuel Bowsers- Roadhouse
Cap-Ex - Roadhouse Point of Sale

Council has also finalised a separate list of capital works projects as listed below in around the Murchison Settlement

These projects identified below are listed in no priority order. Once detailed scoping and design has been completed and then works prioritised it is expected Council will work through the final priority list until the funding runs out. At this stage, a budget allocation amount of \$1.55m budget has been allowed to help fund these works. Some when finally designed may be eligible for external funding.

It is envisaged that most may be able to be conceivably be funded in a responsible manner over the next 12-18 months. In doing so many of the major community projects that the Shire could ever contemplate in the short term will have been completed with little likelihood of any major revisitation in the foreseeable future.

No	Project
PROJ A	Transportable Classroom
PROJ D	Community / Sports Centre Upgrade
PROJ E	Community Swimming Pool / Splash Pad
PROJ F	New -Caravan Park Ablution Block
PROJ H	New -Caravan Park 2 Ensuite Units
PROJ I	General Settlement Amenity Improvements
PROJ J	Playground Upgrade

Note that the following previously identified Settlement Projects either have already been completed, are budgeted elsewhere and / or will be reconsidered at a late date

<i>PROJ B</i>	<i>Cemetery Niche Wall (budgeted elsewhere)</i>
<i>PROJ C</i>	<i>Settlement Footpath (Roadhouse to Museum Completed in 2019/20)</i>
<i>PROJ G</i>	<i>Ensuite's to existing Caravan Park Cabins (deferred)</i>
<i>PROJ K</i>	<i>SKA Interpretive Centre (deferred)</i>

Loans

At the July 2020 Council Meeting, Council supported Council supported access to Western Australia Treasury Corporation's (WATC) COVID-19 Short Term Lending Facility, approved of the 12-month cash flow forecast which the Shire is be submitting to WATC and supported the type of facility that the shire is applying for namely cash flow support

Budget provides for the following loans. Under the WATC COVID-19 Short Term Lending Facility loan establishment fees are waive and repayments can be deferred

COVID-19 - General

Loan amount of \$2.0m with repayments over 3-year period.

Interest conservatively assumed at 0.80%pa. (currently it is between 0.3% and 0.5%). Deferral options are being pursued with the amount and length of the loan can vary as required. Putting things into context recently we re- invested our term deposits at an interest rate of 1.05% so the environment is conducive for loan funding.

COVID-19 – Solar Power

Given the historically low interest rates it is anticipated that funding for the provision of solar power be best carried out by a medium term loan. Previous advice identified a capital cost of around \$900,000. A \$750,000 loan at 0.8% over 8 years equates to repayments of \$96,000 pa, slightly less than the reported savings in operational costs.

For this reason, an amount of \$150,000 has been foreshadowed as a reserve transfer in 2021. The costs of the investigations, design and cost analysis is included in the 2020/21 budget. When this work is completed Council will then be in a position to decide whether or not to actually proceed with a loan and then undertake the actual construction.

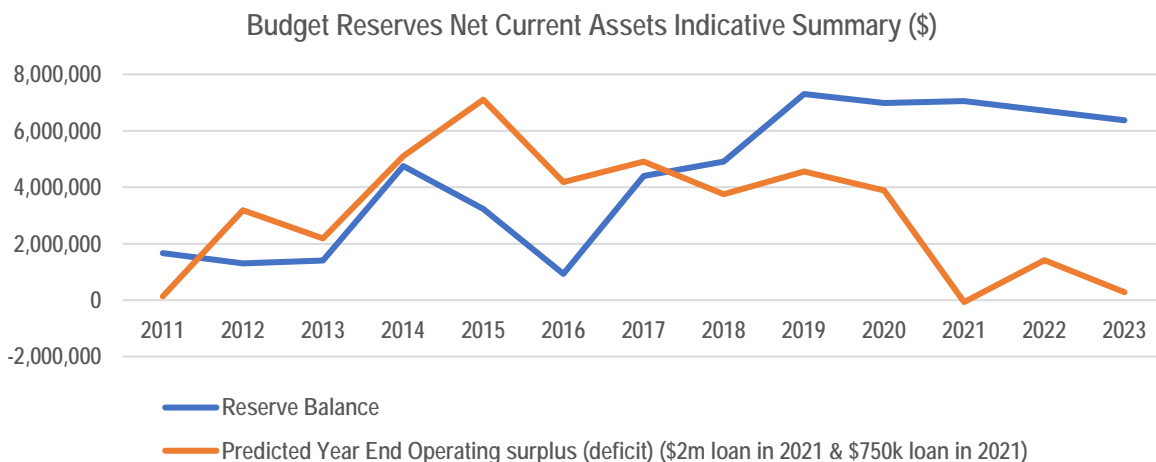
Budget Reserves Net Current Assets Summary

As previously outlined given the extent of capital works that will likely flow over several years detailed analysis was also undertaken of works anticipated over a 3-year period. This included estimating end of year financial positions as per what appears in the Annual Financial Statements so as to highlight the strong strategic approach that is being taken.

The Rate Setting Statement which is reported in the Annual Financials combines all operating and capital income and expenditure and then nets out any non-cash items to reveal the closing (cash) Net Current Assets. This effectively provides the Net Current Assets Position at the start and end of each year. A copy of this Indicative 3 year Net Current Assets is attached.

Also critical is the amount of restricted cash that is contained within Councils Reserves and which can be used to fund various projects.

The combined Budget Reserves Net Current Assets Indicative Cash Summary is a graphical representation of the summary of our Reserves (Restricted Cash) and Net Current Assets (Unrestricted Cash).



As indicated the overall financial position during this COVID-19 period will remain sound with cashflow management important.

At the end of the 3 year period when the majority of loan repayments have been paid and Councils operations return to normal levels the Budget Cash Summary will return to pre COVID-type levels with a resultant significant increase of around \$1,000,000 in available cash.

Summary

Overall, the 2020/21 Budget shows that this stage in the budget process that Council can responsibly provide a positive COVID-19 Response in the 2020/2021 Budget and still retain the Murchison Shire and Settlement in a strong long-term sustainable position.

*Enc 2020/21 Statutory Budget
2020/21 Budget Schedules*

SHIRE OF MURCHISON

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

SHIRE'S VISION

Working together to preserve the unique character of the Shire and supporting diverse and sustainable lifestyle and economic opportunities.

SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	465,397	465,397	464,044
Operating grants, subsidies and contributions	9(a)	1,997,228	4,111,407	2,172,905
Fees and charges	8	251,750	247,172	261,750
Interest earnings	11(a)	121,500	121,094	135,500
Other revenue	11(b)	8,762,929	4,729,303	9,480,677
		11,598,804	9,674,373	12,514,876
Expenses				
Employee costs		(1,310,475)	(1,182,899)	(1,232,268)
Materials and contracts		(12,841,441)	(3,849,725)	(11,229,957)
Depreciation on non-current assets	5	(3,227,546)	(3,216,991)	(3,071,485)
Interest expenses	11(d)	(567)	(20,220)	(12,500)
Insurance expenses		(159,668)	(155,832)	(157,376)
Other expenditure		(123,583)	(113,456)	(155,583)
		(17,663,280)	(8,539,123)	(15,859,169)
Subtotal		(6,064,476)	1,135,250	(3,344,293)
Non-operating grants, subsidies and contributions	9(b)	1,420,779	797,092	738,950
Profit on asset disposals	4(b)	0	0	9,439
Loss on asset disposals	4(b)	(33,812)	0	(112,597)
		1,386,967	797,092	635,792
Net result		(4,677,509)	1,932,342	(2,708,501)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(4,677,509)	1,932,342	(2,708,501)

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

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Murchison controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		12,500	13,639	12,500
General purpose funding		2,340,281	4,469,760	2,437,544
Law, order, public safety		19,844	13,409	12,700
Health		0	236	0
Housing		5,400	3,990	4,290
Recreation and culture		1,750	585	1,750
Transport		8,882,485	4,873,356	9,706,092
Economic services		242,000	250,003	252,000
Other property and services		94,544	49,395	88,000
		11,598,804	9,674,373	12,514,876
Expenses excluding finance costs	4(a),5,11(c),(e)			
Governance		(640,322)	(277,288)	(376,935)
General purpose funding		(40,322)	(23,974)	(24,000)
Law, order, public safety		(118,350)	(92,940)	(123,635)
Health		(53,840)	(17,337)	(25,680)
Housing		(24,000)	0	(12,882)
Community amenities		(119,152)	(49,661)	(84,385)
Recreation and culture		(343,676)	(346,948)	(342,983)
Transport		(15,348,530)	(6,905,997)	(13,872,667)
Economic services		(974,521)	(662,855)	(858,525)
Other property and services		0	(141,903)	(124,977)
		(17,662,713)	(8,518,903)	(15,846,669)
Finance costs	6(a),11(d)			
Transport		(567)	(20,220)	(12,500)
		(567)	(20,220)	(12,500)
Subtotal		(6,064,476)	1,135,250	(3,344,293)
Non-operating grants, subsidies and contributions	9(b)	1,420,779	797,092	738,950
Profit on disposal of assets	4(b)	0	0	9,439
(Loss) on disposal of assets	4(b)	(33,812)	0	(112,597)
		1,386,967	797,092	635,792
Net result		(4,677,509)	1,932,342	(2,708,501)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(4,677,509)	1,932,342	(2,708,501)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

GOVERNANCE

To provide the decision-making framework to facilitate allocation of scarce resources.

Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various by-laws, fire prevention and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.

EDUCATION AND WELFARE

To provide services to disadvantaged persons. The elderly, children and youth.

Support of education facilities within the Shire and of any external resources necessary to assist with the education programmes for all residents.

HOUSING

To provide and maintain staff housing.

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

To provide services required by the community.

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement air-strip.

ECONOMIC SERVICES

To help promote the Shire and its economic well being.

Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.

OTHER PROPERTY AND SERVICES

To monitor and control Shire's overheads operating accounts.

Private works operation, plant repair and operation costs.

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		465,397	312,284	464,044
Operating grants, subsidies and contributions		2,228,169	4,663,825	4,662,133
Fees and charges		251,750	247,172	261,750
Interest earnings		121,500	121,094	135,500
Goods and services tax		1,182,140	455,480	109,868
Other revenue		8,762,929	4,729,303	9,480,677
		13,011,885	10,529,158	15,113,972
Payments				
Employee costs		(1,310,475)	(1,014,668)	(1,232,268)
Materials and contracts		(12,937,672)	(4,594,290)	(11,229,957)
Interest expenses		(567)	(20,220)	(12,500)
Insurance expenses		(159,668)	(155,832)	(157,376)
Goods and services tax		(1,182,140)	(384,973)	(109,868)
Other expenditure		(123,583)	(113,456)	(155,583)
		(15,714,105)	(6,283,439)	(12,897,552)
Net cash provided by (used in) operating activities	3	(2,702,220)	4,245,719	2,216,420
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,922,028)	(1,967,208)	(2,693,250)
Payments for construction of infrastructure	4(a)	(2,332,530)	(2,561,638)	(2,742,975)
Non-operating grants, subsidies and contributions		1,420,779	2,768,944	738,950
Proceeds from sale of plant and equipment	4(b)	30,000	0	243,900
Net cash provided by (used in) investing activities		(3,803,779)	(1,759,902)	(4,453,375)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(1,138)	(4,282,056)	(4,050,525)
Proceeds on disposal of financial assets at amortised cost - term deposits		2,500,000	(250,000)	0
Proceeds from new borrowings	6(b)	2,750,000	2,730,746	2,500,000
Net cash provided by (used in) financing activities		5,248,862	(1,801,310)	(1,550,525)
Net increase (decrease) in cash held		(1,257,137)	684,507	(3,787,480)
Cash at beginning of year		8,372,610	7,688,103	9,520,812
Cash and cash equivalents at the end of the year	3	7,115,473	8,372,610	5,733,332

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

SHIRE OF MURCHISON
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

16.2.1 - August 2020

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
		3,958,749	4,562,188	4,681,340
		3,958,749	4,562,188	4,681,340
Revenue from operating activities (excluding rates)				
Governance		12,500	13,639	12,500
General purpose funding		1,874,884	4,004,363	1,973,500
Law, order, public safety		19,844	13,409	12,700
Health		0	236	0
Housing		5,400	3,990	4,290
Recreation and culture		1,750	585	1,750
Transport		8,882,485	4,873,356	9,715,531
Economic services		242,000	250,003	252,000
Other property and services		94,544	49,395	88,000
		11,133,407	9,208,976	12,060,271
Expenditure from operating activities				
Governance		(640,322)	(277,288)	(380,521)
General purpose funding		(40,322)	(23,974)	(24,000)
Law, order, public safety		(118,350)	(92,940)	(123,635)
Health		(53,840)	(17,337)	(25,680)
Housing		(24,000)	0	(12,882)
Community amenities		(119,152)	(49,661)	(84,385)
Recreation and culture		(343,676)	(346,948)	(342,983)
Transport		(15,382,909)	(6,926,217)	(13,994,178)
Economic services		(974,521)	(662,855)	(858,525)
Other property and services		0	(141,903)	(124,977)
		(17,697,092)	(8,539,123)	(15,971,766)
Non-cash amounts excluded from operating activities	2 (a)(i)	3,261,358	3,231,188	3,174,643
Amount attributable to operating activities		656,422	8,463,229	3,944,488
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	1,420,779	797,092	738,950
Purchase property, plant and equipment	4(a)	(2,922,028)	(1,967,208)	(2,693,250)
Purchase and construction of infrastructure	4(a)	(2,332,530)	(2,561,638)	(2,742,975)
Proceeds from disposal of assets	4(b)	30,000	0	243,900
Amount attributable to investing activities		(3,803,779)	(3,731,754)	(4,453,375)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(1,138)	(4,282,056)	(4,050,525)
Proceeds from new borrowings	6(b)	2,750,000	2,730,746	2,500,000
Transfers to cash backed reserves (restricted assets)	7(a)	(1,180,786)	(752,030)	(1,028,634)
Transfers from cash backed reserves (restricted assets)	7(a)	1,113,884	1,065,217	2,624,002
Amount attributable to financing activities		2,681,960	(1,238,123)	44,843
Budgeted deficiency before general rates		(465,397)	3,493,352	(464,044)
Estimated amount to be raised from general rates	1	465,397	465,397	464,044
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	3,958,749	0

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

Note 1	Rates	9
Note 2	Net Current Assets	13
Note 3	Reconciliation of Cash	16
Note 4(a)	Asset Acquisitions	17
Note 4(b)	Asset Disposals	18
Note 5	Asset Depreciation	19
Note 6	Borrowings	20
Note 7	Reserves	22
Note 8	Fees and Charges	23
Note 9	Grant Revenue	23
Note 10	Revenue Recognition	24
Note 11	Other Information	25
Note 12	Significant Accounting Policies - Other Information	26

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Unimproved valuations									
UV Pastoral	0.03295	23	1,459,657	48,096	0	0	48,096	48,096	48,096
UV Mining	0.27940	11	1,375,054	384,190	1,380	0	385,570	385,570	384,190
UV Prospecting and exploration	0.08015	25	321,413	25,761	0	0	25,761	25,761	25,788
Sub-Totals		59	3,156,124	458,047	1,380	0	459,427	459,427	458,074
	Minimum								
Minimum payment									
Unimproved valuations									
UV Pastoral	320	6	13,263	1,920	0	0	1,920	1,920	1,920
UV Mining	450	0	0	0	0	0	0	0	0
UV Prospecting and exploration	450	9	37,212	4,050	0	0	4,050	4,050	4,050
Sub-Totals		15	50,475	5,970	0	0	5,970	5,970	5,970
		74	3,206,599	464,017	1,380	0	465,397	465,397	464,044
Total amount raised from general rates							465,397	465,397	464,044

All land (other than exempt land) in the Shire of Murchison is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Murchison.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one	22/02/2021	0	0.00%	8%
Option three	22/02/2021	0	0.0%	8%
	26/04/2021	11	0.0%	8%
	28/06/2021	11	0.0%	8%
	30/08/2021	11	0.0%	8%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	500	165	500
Unpaid rates and service charge interest earned	1,000	342	3,000
	1,500	507	3,500

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
UV - Pastoral	Consists of properties for pastoral use	This is considered to be the base rate for which all other UV rates properties are assessed.	Pastoral UV applies to any land that currently has a pastoral lease granted. While recognising reduced viability caused by many years of droughts and floods and the devastation caused by the wild dog problem this category is rated to reflect the infrastructure maintenance cost to the Council as well as increased operational costs to address issues such as vermin control, fire mitigation and enhanced accessibility to pastoral properties. It also recognises the long-term commitment of pastoralists to the region and their stewardship of Crown Land. Further, an annual biosecurity rate is linked to the valuations provided by the Valuer General. This biosecurity rate is payable by the pastoral sector only, even though the mining/exploration sectors pose a significant biosecurity risk.
UV - Mining	Mining tenements other than Exploration or Prospecting tenements	The differential rate in the dollar is based on the commercial aspects of mining leases.	The Mining sector tends to be transitory by nature and benefits from Shire services and infrastructure that is maintained in the long term by those ratepayers who are established long term in the region. The rate is set higher for this sector to ensure that its contribution towards the maintenance of that infrastructure is proportionate to the advantage it gains.
UV - Exploration/ Prospecting	Mining tenements that are Exploration and Prospecting Tenements	The differential rate in the dollar is based on the commercial aspects of the use of the tenements.	The Exploration/Prospecting sector tends to be transitory by nature and the category has been rated to reflect that exploration lease holders are significant beneficiaries of established Shire services and infrastructure and is also in recognition of the future benefits that accrue to exploration lease holders though they contribute very little or no enterprise to the community.

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
UV - Pastoral	Properties for pastoral use	The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of Shire infrastructure.	The setting of minimum payments within the categories is an important method of ensuring that all properties contribute an equitable rate amount.
UV-Mining	Mining tenements other than Exploration or Prospecting tenements	The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of Shire infrastructure.	The setting of minimum payments within the categories is an important method of ensuring that all properties contribute an equitable rate amount.
UV-Exploration/ Prospecting	Mining tenements that are Exploration or Prospecting tenements	The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of Shire infrastructure.	The setting of minimum payments within the categories is an important method of ensuring that all properties contribute an equitable rate amount.

(e) Specified Area Rate

The Shire did not impose specified area rates for the year ended 30 June 2021.

(f) Service Charges

The Shire did not impose service charges for the year ended 30 June 2021.

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) 0	0	(9,439)
Less: Movement in employee liabilities associated with restricted cash	0	14,197	
Add: Loss on disposal of assets	4(b) 33,812	0	112,597
Add: Depreciation on assets	5 3,227,546	3,216,991	3,071,485
Non cash amounts excluded from operating activities	3,261,358	3,231,188	3,174,643
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Cash - restricted reserves	7 (7,056,823)	(6,989,921)	(5,707,646)
Less: Financial assets - restricted	3 0	(2,500,000)	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	1,997,896	354	164
- Employee benefit provisions	78,668	78,668	75,493
Total adjustments to net current assets	(4,980,259)	(9,410,899)	(5,631,989)

2 (a). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	58,650	3,882,689	25,686
Cash and cash equivalents - restricted			
Cash backed reserves	7,056,823	6,989,921	5,707,646
Financial assets - restricted	0	2,500,000	0
Receivables	554,371	403,775	682,970
Contract assets	0	381,537	0
Inventories	28,940	28,940	195,126
	7,698,784	14,186,862	6,611,428
Less: current liabilities			
Trade and other payables	(641,961)	(738,192)	(903,782)
Long term borrowings	(1,997,896)	(354)	(164)
Provisions	(78,668)	(78,668)	(75,493)
	(2,718,525)	(817,214)	(979,439)
Net current assets	4,980,259	13,369,648	5,631,989
Less: Total adjustments to net current assets	(4,980,259)	(9,410,899)	(5,631,989)
Closing funding surplus / (deficit)	0	3,958,749	0

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Murchison becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

Provisions are recognised when the Shire has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

The Shire of Murchison contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Murchison contributes are defined contribution plans.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Murchison's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Murchison's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Murchison's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	7,115,473	8,372,610	5,733,332
	7,115,473	8,372,610	5,733,332
- Unrestricted cash and cash equivalents	58,650	3,882,689	25,686
- Restricted cash and cash equivalents	7,056,823	4,489,921	5,707,646
	7,115,473	8,372,610	5,733,332
- Restricted financial assets at amortised cost - term deposits	0	2,500,000	0
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents and financial assets at amortised cost:			
Leave reserve	142,530	138,380	137,875
Plant reserve	1,847,062	1,433,553	1,277,137
Buildings reserve	489,133	512,797	250,400
Berrigarra - Cue road reserve	3,153,619	3,430,426	2,676,235
Cue road reserve	0	0	174,408
CSIRO Berrigarra - Pindar road reserve	177,557	175,053	128,038
Flood damage repairs reserve	109,159	255,504	786,678
Settlement buildings and facilities	278,782	669,208	276,875
Asset rehabilitation reserve	858,981	375,000	0
	7,056,823	6,989,921	5,707,646
Reconciliation of net cash provided by operating activities to net result			
Net result	(4,677,509)	1,932,342	(2,708,501)
Depreciation	5	3,227,546	3,216,991
(Profit)/loss on sale of asset	4(b)	33,812	0
(Increase)/decrease in receivables		(150,596)	469,812
(Increase)/decrease in contract assets		381,537	1,971,852
(Increase)/decrease in inventories		0	69,602
Increase/(decrease) in payables		(96,231)	(660,133)
Increase/(decrease) in employee provisions		0	14,197
Non-operating grants, subsidies and contributions		(1,420,779)	(2,768,944)
Net cash from operating activities		(2,702,220)	4,245,719
			2,216,420

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program						2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Law, order, public safety	Housing	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	0	0	356,019	0	0	0	356,019	0	657,000
Buildings - specialised	0	0	416,509	950,000	0	0	1,366,509	733,922	244,950
Furniture and equipment	71,000	0	0	0	0	0	71,000	14,994	20,000
Plant and equipment	0	2,500	0	0	227,000	174,000	403,500	1,218,292	1,771,300
Works in progress	0	0	0	0	0	725,000	725,000		
	71,000	2,500	772,528	950,000	227,000	899,000	2,922,028	1,967,208	2,693,250
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	0	2,332,530	0	2,332,530	2,561,638	2,742,975
	0	0	0	0	2,332,530	0	2,332,530	2,561,638	2,742,975
Total acquisitions	71,000	2,500	772,528	950,000	2,559,530	899,000	5,254,558	4,528,846	5,436,225

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	0	0	0	0	0	0	0	0	21,586	18,000	0	(3,586)
Transport	63,812	30,000	0	(33,812)			0	0	325,472	225,900	9,439	(109,011)
	63,812	30,000	0	(33,812)	0	0	0	0	347,058	243,900	9,439	(112,597)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	63,812	30,000	0	(33,812)	0	0	0	0	347,058	243,900	9,439	(112,597)
	63,812	30,000	0	(33,812)	0	0	0	0	347,058	243,900	9,439	(112,597)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

5. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Health
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - bridges

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
28,433	25,939	28,433
26,280	39,475	9,685
2,655	2,607	2,656
24,000	23,151	24,000
6,264	5,999	6,200
67,307	66,023	66,240
2,632,637	2,626,431	2,525,371
72,450	67,892	72,450
367,520	359,474	336,450
3,227,546	3,216,991	3,071,485
316,539	306,354	305,300
3,600	2,063	1,980
415,861	417,824	424,600
2,439,546	2,439,546	2,293,355
52,000	51,204	46,250
3,227,546	3,216,991	3,071,485

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	10 to 40 years
Furniture and equipment	5 to 10 years
Plant and equipment	3 to 10 years
Infrastructure - roads	7 to 35 years
Infrastructure - bridges	10 to 20 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport																		
Purchase of road plant	1	WATC	3.3%	17,315	0	(1,138)	16,177	(567)	18,416	0	(1,101)	17,315	(604)	18,416	0	(900)	17,516	(500)
Finance flood damage works	2	WATC	Variable	(784)	0	0	(784)	0	1,549,425	2,730,746	(4,280,955)	(784)	(19,616)	1,549,625	2,500,000	(4,049,625)	0	(12,000)
Economic services																		
COVID-19 - General	TBA	WATC	Variable	0	2,000,000	0	2,000,000	0	0	0	0	0	0	0	0	0	0	0
COVID-19 - Solar Power	TBA	WATC	Variable	0	750,000	0	750,000	0	0	0	0	0	0	0	0	0	0	0
				16,531	2,750,000	(1,138)	2,765,393	(567)	1,567,841	2,730,746	(4,282,056)	16,531	(20,220)	1,568,041	2,500,000	(4,050,525)	17,516	(12,500)

All borrowing repayments, will be financed by general purpose revenue.

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
COVID-19 - General	WATC	TBA	3	0.8%	2,000,000	0	2,000,000	0
COVID-19 - Solar Power	WATC	TBA	8	0.8%	750,000	0	750,000	0
					2,750,000	0	2,750,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020

As at 30 June 2021 the Shire is expected to have \$2,750,000 unspent borrowings.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	105,000	105,000	105,000
Loan facilities			
Loan facilities in use at balance date	2,765,393	16,531	17,516

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	138,380	4,150	0	142,530	135,709	2,671	0	138,380	135,705	2,170	0	137,875
(b) Plant reserve	1,433,553	620,509	(207,000)	1,847,062	1,410,356	523,197	(500,000)	1,433,553	1,410,317	516,820	(650,000)	1,277,137
(c) Buildings reserve	512,797	7,336	(31,000)	489,133	502,893	9,904		512,797	502,879	0	(252,479)	250,400
(d) Berrigarra - Cue road reserve	3,430,426	49,077	(325,884)	3,153,619	3,411,313	192,258	(173,145)	3,430,426	3,536,485	34,750	(895,000)	2,676,235
(e) Cue road reserve	0	0	0	0	125,171	0	(125,171)	0	171,668	2,740	0	174,408
(f) CSIRO Berrigarra - Pindar road reserve	175,053	2,504	0	177,557	171,673	3,380	0	175,053	250,561	4,000	(126,523)	128,038
(g) Flood damage repairs reserve	255,504	3,655	(150,000)	109,159	250,568	4,936	0	255,504	920,399	366,279	(500,000)	786,678
(h) Settlement buildings and facilities	669,208	9,574	(400,000)	278,782	920,425	15,684	(266,901)	669,208	375,000	101,875	(200,000)	276,875
(i) Asset rehabilitation reserve	375,000	483,981	0	858,981	375,000	0	0	375,000				0
	6,989,921	1,180,786	(1,113,884)	7,056,823	7,303,108	752,030	(1,065,217)	6,989,921	7,303,014	1,028,634	(2,624,002)	5,707,646

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
(b) Plant reserve	Ongoing	To be used for the purchase of plant
(c) Buildings reserve	Ongoing	To be used for the construction/renovation of administration centre and Works Depot
(d) Berrigarra - Cue road reserve	Ongoing	To be used to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required
(e) Cue road reserve	30/06/2020	Combined with Berrigarra Cue road reserve
(f) CSIRO Berrigarra - Pindar road reserve	Ongoing	To be used to fund additional maintenance work required for CSIRO traffic
(g) Flood damage repairs reserve	Ongoing	To be used towards the 'trigger point' for WANDRRA funded flood damage works
(h) Settlement buildings and facilities	Ongoing	To be used to fund improvements to and maintenance of settlement buildings and facilities as well as new facilities
(i) Asset rehabilitation reserve	Ongoing	To be used to fund works associated with rehabilitating Council's Infrastructure Assets

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	7,500	2,892	7,500
Law, order, public safety	500	360	500
Health	0	236	0
Recreation and culture	1,750	585	1,750
Economic services	242,000	241,429	252,000
Other property and services	0	1,670	0
	251,750	247,172	261,750

9. GRANT REVENUE

Grants, subsidies and contributions revenue			
	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$
(a) Operating grants, subsidies and contributions			
General purpose funding	1,752,884	3,883,105	1,837,500
Law, order, public safety	19,344	13,049	12,200
Transport	225,000	215,253	323,205
	1,997,228	4,111,407	2,172,905
(b) Non-operating grants, subsidies and contributions			
Law, order, public safety	0	49,795	53,950
Recreation and culture	40,000	0	0
Transport	1,380,779	747,297	685,000
	1,420,779	797,092	738,950
Total	3,418,007	4,908,499	2,911,855

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	100,000	100,877	90,000
- Other funds	20,500	19,875	42,500
Other interest revenue (refer note 1b)	1,000	342	3,000
	121,500	121,094	135,500
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8%.			
(b) Other revenue			
Reimbursements and recoveries	8,657,985	4,631,900	9,383,387
Other	104,944	97,403	97,290
	8,762,929	4,729,303	9,480,677
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	37,350	37,350	50,000
	37,350	37,350	50,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	567	20,220	12,500
	567	20,220	12,500
(e) Elected members remuneration			
Meeting fees	60,543	48,890	60,543
President's allowance	10,032	5,243	10,032
Deputy President's allowance	2,508	1,750	2,508
Travelling expenses	22,000	13,372	22,000
Telecommunications allowance	8,000	7,573	8,000
	103,083	76,828	103,083

12. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

murchisonshire 2020/21 Budget

Schedules

Item	Page No
Budget Accounts	2
Plant Replacement Program	19
Capital Works	20

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
General Purpose Funding					
Other General Purpose Funding					
03201	Grants Commission Grant Received - General	(1,420,000)	(2,962,056)	(1,357,977)	Op Rev
03202	Grants Commission Grant Received- Roads	(417,500)	(921,049)	(394,907)	Op Rev
03204	Interest Received - Municipal	(42,000)	(19,875)	(20,000)	Op Rev
19	Other General Purpose funding received	0	0	0	Op Rev
20	Interest Received - Reserve - Op Inc	0	0	0	Op Rev
03207	Interest Received - Other (Not Reserves) - Op Inc	(500)	0	(500)	Op Rev
	Other General Purpose Funding	(1,880,000)	(3,902,980)	(1,773,384)	
Rate Revenue					
03103	General Rates Levied	(464,044)	(465,397)	(465,397)	Op Rev
03105	Penalty Interest Raised on Rates	(3,000)	(341)	(1,000)	Op Rev
03107	Back Rates Levied	0	0	0	Op Rev
03109	Rates Administration Fee Received	(500)	(165)	(500)	Op Rev
	Rate Revenue	(467,544)	(465,903)	(466,897)	
Rate Revenue Expenses					
03100	Overhead Expenses - Rate Revenue	22,500	25,673	38,961	Op Exp
03102	Valuation Expenses and Title Searches Expense	1,500	1,361	1,361	Op Exp
	Rate Revenue Expenses	24,000	27,034	40,322	
General Purpose Funding		(2,323,544)	(4,341,849)	(2,199,959)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Governance					
Administration Income					
14512	Income relating to Administration	(12,500)	(13,639)	(12,500)	Op Rev
	Administration Income	(12,500)	(13,639)	(12,500)	
Administration Expenses					
14500	General Office and Administration Expenses	25,000	8,766	15,000	Op Exp
14501	Administration Office	49,450	51,102	58,596	Op Exp
14502	Workers Compensation Premiums- Administration	0	0	0	Op Exp
14503	IT Expense	82,000	71,487	92,000	Op Exp
14504	Telecommunications - Admin	22,000	17,968	22,000	Op Exp
14505	Travel & Accommodation - Admin	5,800	3,509	5,900	Op Exp
14506	Legal Expenses Administration	15,000	11,581	17,500	Op Exp
14507	Training/Conference Expenses - Admin	0	1,989	2,463	Op Exp
14508	Printing & Stationery - Admin	22,500	12,995	15,000	Op Exp
14509	Fringe Benefits Tax - Admin	5,000	6,330	5,000	Op Exp
14510	Depreciation - Admin	57,933	56,860	57,933	Dep
14511	Staff Uniform - Admin	4,000	2,111	4,000	Op Exp
14517	Insurance - Administration	37,500	45,259	39,516	Op Exp
14518	Salaries - Administration	416,332	331,871	417,055	Op Exp
14519	Staff Appointment Expenses	15,000	7,581	7,000	Op Exp
14520	Superannuation	60,368	58,935	63,279	Op Exp
14521	Audit Fees	50,000	37,350	37,350	Op Exp
14522	Consultancy Fees	110,000	70,884	35,000	Op Exp
14523	Remote Accounting Charges	37,500	52,664	72,000	Op Exp
14524	Subscriptions	25,000	22,910	25,000	Op Exp
14525	Loss on Sale of Assets - Admin Plant Purchaes	3,586	0	0	Op Exp
14527	Vehicle Expenses Administration	0	26,435	28,256	Op Exp
14550	Administration Allocated	(1,030,500)	(956,206)	(1,086,618)	Op Exp
145NEV	Admin Staff Housing Allocation	0	71,258	66,770	
	Administration Expenses	13,469	13,639	0	
Administration Capital Expenses					
14513	Cap-Ex - Purchase Major Plant - Administration	0	0	0	Cap Exp
14515	Cap Ex - Purchase Buildings & Improvements - Administration	50,000	9,532	16,000	Cap Exp
14551	Transfer to Reserves - Staff Leave Entitlements	2,170	2,671	4,150	Trans to Res
14555	Profit/Loss on Revaluation of Furniture and Equipment	0	0	0	Cap Exp
14560	Cap-Ex - Aircondition Remainder of CEO House	15,000	0	0	Cap Exp
14561	Cap-Ex - Purchase Furn & Equipment - Admin	20,000	0	20,000	Cap Exp
14564	Cap-Ex - Phone & Internet Connection CEO House, Depot, Office	0	0	0	Cap Exp
	Administration Capital Expenses	87,170	12,203	40,150	
Administration Capital Income					
14526	Proceeds Sale of Assets - Administration	(18,000)	0	0	Cap Rev
14571	Cap Inc - Transfer from Reserves - Leave Entitlement	0	0	0	Trans from Res
	Administration Capital Income	(18,000)	0	0	
Administration Members Of Council Income					
04150	Income for Members Reimbursements	0	0	0	Op Rev

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Administration Members Of Council Expenses					
04099	Members Reimbursements	0	0	0	Op Exp
04100	Members Travelling Expenses paid	22,000	13,372	22,000	Op Exp
04101	Members Conference Expenses	20,300	2,865	20,300	Op Exp
04102	Council Election Expenses	4,000	1,168	0	Op Exp
04103	President's Allowance paid	10,032	5,243	10,032	Op Exp
04104	Members Refreshments & Receptions Expense	9,000	2,883	9,000	Op Exp
04105	Members - Insurance	3,509	1,440	1,457	Op Exp
04106	Members - Subscriptions, Donations	16,000	1,350	1,700	Op Exp
04107	Deputy President's Allowance paid	2,508	1,750	2,508	Op Exp
04108	Members Communications	8,000	7,573	8,000	Op Exp
04109	Members Sitting Fees Paid	60,543	48,890	60,543	Op Exp
04110	Civic Receptions Expense	10,000	601	10,000	Op Exp
04111	Training Expenses of Members	10,000	8,010	10,000	Op Exp
04112	Maintenance - Council Chambers	6,760	0	1,000	Op Exp
04113	Overhead Expenses - Members	180,650	171,022	160,580	Op Exp
04114	Audit Fees expense	0	0	0	Op Exp
04115	President's Mobile Phone	0	0	0	Op Exp
04117	Members IT Expenses	0	0	0	Op Exp
04118	Other Members Expenses	3,750	579	3,750	Op Exp
	Administration Members Of Council Expenses	367,052	266,745	320,870	
Administration Members Of Council Capital					
04116	Cap-Ex- Purchase Furniture & Equipment	0	0	15,000	Cap Exp
	Administration Members Of Council Capital	0	0	15,000	
Other Governance Expenses					
04200	Overhead Expenses - Other Governance	0	0	347,257	Op Exp
04201	Civic Reception Expenses	0	0	350	Op Exp
0203	Other General Governance Expenses	0	0	0	Op Exp
	Other Governance Expenses	0	0	347,607	
	Governance Total	437,191	278,948	711,127	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Law, Order & Public Safety					
Fire Prevention Income					
05102	Income Relating to Fire Prevention	(12,200)	(13,049)	(19,344)	Op Rev
05121	Grant Revenue - Fire Prevention	(53,950)	(49,795)	0	Cap Rev
	Fire Prevention Income	(66,150)	(62,843)	(19,344)	
Fire Prevention Expenses					
05100	Overhead Expenses - Fire Prevention	17,000	17,082	12,592	Op Exp
05101	Insurance - Fire Prevention	3,950	4,193	4,300	Op Exp
05110	05111	0	0	0	Op Exp
05105	Vehicle Expenses - Fire Prevention	39,000	267	23,278	Op Exp
05106	Equipment & Consumables - Fire Prevention	6,000	3,383	1,500	Op Exp
05107	Other Fire Prevention Expenses	24,685	39,814	26,380	Op Exp
05108	Depreciation - Fire Prevention	0	0	0	Op Exp
	Fire Prevention Expenses	90,635	64,738	68,050	
Fire Prevention Capital Expenses					
05103	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	53,950	50,679	0	Cap Exp
05104	Cap-Ex - Purchase Plant - Fire Prevention	0	0	7,500	Op Exp
	Fire Prevention Capital Expenses	53,950	50,679	7,500	
Animal Control Income					
05201	Fines and Penalties - Animal Control	0	0	0	Op Rev
05202	Dog Registration Fee Income	(500)	(360)	(500)	Op Rev
	Animal Control Income	(500)	(360)	(500)	
Animal Control Expenses					
05200	Expenses Relating to Animal Control	18,000	15,093	18,000	Op Exp
Other Law, Order & Public Safety Income					
05321	Revenue - Emergency Management	0	0	0	Op Rev
Other Law, Order & Public Safety Expenses					
05307	CESM Program Expenses	15,000	11,159	15,000	Op Exp
05308	AWARE Program Expenses	0	0	0	Op Exp
05309	Covid-19 Pandemic Expenses	0	3,019	4,980	Op Exp
05310	Overhead Expenses - Other Law, Order & Public Safety	0	0	12,321	
	Other Law, Order & Public Safety Expenses	15,000	14,178	32,300	
Law, Order & Public Safety Total		110,935	81,486	106,006	
Health					
Preventative Services - Administration & Inspection Income					
07401	Income Relating to Preventative Services - Administration & Inspection	0	(236)	0	Op Rev
Preventative Services - Administration & Inspection Expenses					
07400	Expenses Relating to Preventative Services - Administration & Inspection	12,000	7,908	8,500	Op Exp
07404	Analytical Expenses	3,000	360	3,000	Op Exp
07406	Overhead Expenses - Preventative Services - Administration & Inspection	0	0	11,246	Op Exp
	Preventative Services - Administration & Inspection Expenses	15,000	8,268	22,746	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Preventative Services - Pest Control Income					
07501	Income Relating to Preventative Services - Pest Control	0	0	0	Op Rev
Preventative Services - Pest Control Expenses					
07500	Expenses Relating to Preventative Services - Pest Control	725	1,331	1,500	Op Exp
07503	Overhead Expenses - Pest Control	0	0	11,246	Op Exp
	Preventative Services - Pest Control Expenses	725	1,331	12,746	
Other Health Income					
07703	Income Relating to Other Health	0	0	0	Op Rev
Other Health Expenses					
07700	Medical Centre Expenses	500	600	620	Op Exp
07701	Donation RFDS	3,000	3,000	3,000	Op Exp
07702	Maintain Patient Transfer Vehicle	6,255	2,653	2,655	Op Exp
07705	Overhead Expenses - Other Health	0	0	12,073	Op Exp
	Other Health Expenses	9,755	6,253	18,348	
Health Total		25,480	15,616	53,840	
Education & Welfare Expenses					
08000	Expenses Education & Welfare	0	0	0	Op Exp
08002	Overhead Expenses - Education & Welfare	0	0	0	Op Exp
	Education & Welfare Expenses	0	0	0	
Education & Welfare Total		0	0	0	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Housing					
Staff Housing Expenses					
09101	Maintenance 2 Office Road	39,399	50,871	33,755	Op Exp
09102	Maintenance 4A Kurara Way	14,712	5,408	8,985	Op Exp
09103	Maintenance 4B Kurara Way	14,722	37,228	12,537	Op Exp
09104	Maintenance 6 Kurara Way	15,188	15,688	9,339	Op Exp
09105	Maintenance 8 Kurara Way	23,443	19,780	13,170	Op Exp
09106	Maintenance 10A Kurara Way	20,473	5,173	5,801	Op Exp
09107	Maintenance 10B Kurara Way	20,473	14,977	8,710	Op Exp
09108	Maintenance 12A Kurara Way	15,443	6,324	9,471	Op Exp
09109	Maintenance 12B Kurara Way	27,573	5,840	9,165	Op Exp
09117	Maintenance 8 Mulga Cres	0	0	6,650	Op Exp
09118	Maintenance 10 Mulga Cres	0	0	6,650	Op Exp
09119	Maintenance 12Mulga Cres	0	0	3,325	Op Exp
09110	Maintenance 14 Mulga Cres	24,785	13,890	13,624	Op Exp
09111	Maintenance 16 Mulga Cres	16,669	6,500	12,742	Op Exp
09112	Maintenance Roadhouse House	0	0	0	Op Exp
09113	Staff House Costs Allocated to Works	(280,000)	(110,415)	(87,153)	Op Exp
09133	Staff House Costs Allocated to Administration	0	(71,258)	(66,770)	Op Exp
09114	Overhead Expenses - Staff Housing	36,000	0	0	Op Exp
09115	Staff Housing Costs - Insurance	0	0	0	Op Exp
09116	Staff Housing Costs - Other Expenses	24,000	23,151	24,000	Op Exp
	Staff Housing Expenses	12,882	23,158	24,000	
Staff Housing Income					
09120	Staff Housing Income	0	0	0	Op Rev
09121	Income 2 Office Road (CEO)	(390)	(345)	(400)	Op Rev
09122	Income 4A Kurara Way	(390)	(390)	(400)	Op Rev
09123	Income 4B Kurara Way	(390)	(285)	(400)	Op Rev
09124	Income 6 Kurara Way	(390)	(390)	(400)	Op Rev
09125	Income 8 Kurara Way	(390)	(375)	(400)	Op Rev
09126	Income 10A Kurara Way	(390)	(390)	(400)	Op Rev
09127	Income 10B Kurara Way	(390)	(390)	(400)	Op Rev
09128	Income 12A Kurara Way	(390)	(390)	(400)	Op Rev
09129	Income 12B Kurara Way	(390)	(390)	(400)	Op Rev
09130	Income 14 Mulga Cres	(390)	(390)	(400)	Op Rev
09131	Income 16 Mulga Cres	(390)	(255)	(400)	Op Rev
09132	Income Roadhouse	0	0	0	Op Rev
09135	Income 8 Mulga Cres	0	0	(400)	Op Rev
09136	Income 10 Mulga Cres	0	0	(400)	Op Rev
09137	Income 12Mulga Cres	0	0	(200)	Op Rev
	Staff Housing Income	(4,290)	(3,990)	(5,400)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Staff Housing Capital					
09134	Cap-Ex - Buildings & Improvements - Staff Housing	562,000	694,009	775,392	Cap Exp
09151	Transfer to Reserves - Buildings	0	9,904	7,336	Trans to Res
	Staff Housing Capital	562,000	703,912	782,728	
Staff Housing Capital Income					
09161	Cap Inc - Transfer from Reserves - Buildings	(252,479)	0	(31,000)	Trans from Res
Other Housing					
	Other Housing Expenses	0	0	0	
Housing Total		318,113	723,080	770,328	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Community Amenities					
Household Refuse Income					
10101	Income Relating to Sanitation - Household Refuse	0	0	0	
Household Refuse Expenses					
10100	Expenses Relating To Sanitation - Household Refuse	15,460	16,903	15,012	Op Exp
10103	Tip Maintenance Costs	6,050	253	177	Op Exp
10105	Overhead Expenses - Sanitation - Household Refuse	0	0	12,622	Op Exp
	Household Refuse Expenses	21,510	17,156	27,811	
Household Refuse Capital					
10102	Cap-Ex-Purchase Plant & Equipment - Sanitation - Household Refuse	0	0	0	Cap Exp
10104	Cap-Ex-Other Buildings & Equipment - Sanitation - Household Refuse	0	0	0	Cap Exp
	Household Refuse Capital	0	0	0	
Sanitation Income Other					
10201	Income Relating to Sanitation - Other	0	0	0	
Sanitation Other Capital					
10202	Cap-Ex-Purchase Plant & Equipment - Sanitation - Other	0	0	0	Cap Rev
Sewerage Income					
10301	Income Relating to Sewerage	0	0	0	Op Rev
Sewerage Expenses					
10300	Overhead Expenses - Sewerage	3,000	1,565	1,227	Op Exp
10303	Overhead Expenses - Sewerage	0	0	7,639	Op Exp
	Sewer Expenses	3,000	1,565	8,866	
Sanitation Other Capital					
10302	Cap-Ex-Purchase Plant & Equipment - Sewerage	0	0	0	Cap Exp
Protection Of Environment Expenses					
10500	Protection Of Environment - General expenses	7,500	15,873	15,557	Op Exp
10503	Overhead Expenses - Protection of Environment	0	0	11,246	Op Exp
10510	Donation to CRBA	30,000	30,000	10,000	Op Exp
	Protection Of Environment Expenses	37,500	45,873	36,803	
Town Planning & Regional Development Expenses					
10600	Expenses Relating to Town Planning & Regional Development	10,000	0	2,500	Op Exp
10604	Overhead Expenses - Town Planning & Regional Development	0	0	11,246	Op Exp
	Town Planning & Regional Development Expenses	10,000	0	13,746	
Other Community Amenities Income					
10701	Income Relating to Other Community Amenities	0	0	0	Op Rev
Other Community Amenities Expenses					
10700	Expenses Relating to Other Community Amenities	5,200	5,106	10,247	Op Exp
10704	Maintenance - Public Conveniences	1,500	3,947	3,781	Op Exp
10705	Maintenance - Cemetery	5,675	1,509	1,539	Op Exp
10709	Overhead Expenses - Other Community Amenities	0	0	16,773	Op Exp

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
	Other Community Amenities Expenses	12,375	10,562	32,341	
	Other Community Amenities Capital				
10702	Cap-Ex - Purchase Buildings & Imp - Other Community Amenities	45,000	0	0	Cap Exp
10770	Cap-Ex - Other Buildings & Imp - Other Community Amenities	80,000	40,593	30,000	Cap Exp
	Other Community Amenities Capital	125,000	40,593	30,000	
	Community Amenities Total	209,385	115,749	149,568	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Recreation & Culture					
Recreation & Culture Income					
11301	Income Relating to Other Recreation & Sport	(750)	0	(750)	Op Rev
	Recreation & Culture Income	(750)	0	(750)	
Other Recreation & Sport Expenses					
11300	Overhead Expenses - Other Recreation & Sport	27,500	34,164	16,449	Op Exp
11304	Maintenance - Parks and Reserves	121,500	91,513	78,311	Op Exp
11305	Maintenance - Murchison Sports Club	37,551	71,244	43,049	Op Exp
11306	Maintenance - Polocrosse fields	15,050	22,849	24,399	Op Exp
11307	Maintenance - Sports Toilet Block - Op Exp	6,220	4,587	3,900	Op Exp
11308	Insurance - Other Recreation & Sport	400	831	398	Op Exp
11309	Arborist expenses - Parks and Reserves	12,500	184	12,685	Op Exp
11310	Other Expenses Other Recreation & Sport	48,500	46,883	51,992	Op Exp
11347	Loss on Sale of Assets - Other Rec & Sport - Op Exp	0	0	0	Op Exp
	Other Recreation & Sport Expenses	269,221	272,256	231,181	
Other Recreation & Sport Capital Income					
11311	Other Recreation & Sport Capital Grants	0	0	(40,000)	Cap Rev
Other Recreation & Sport Capital					
11302	Cap-Ex - Purchase Buildings & Imp - Other Recreation & Sport	16,000	0	0	Cap Exp
11303	Cap-Ex - Purchase Furniture & Equipment - Other Recreation & Sport	0	0	0	Cap Exp
	Other Recreation & Sport Capital	16,000	0	0	
Television And Rebroadcasting					
11400	Expenses Relating to Television and Rebroadcasting	16,750	16,832	16,750	Op Exp
11404	Overhead Expenses - Television and Rebroadcasting	0	0	10,517	Op Exp
	Television And Rebroadcasting	16,750	16,832	27,267	
Libraries Income					
11501	Income Relating to Libraries	0	0	0	Op Rev
Libraries Expenses					
11500	Expenses Relating to Libraries	1,700	1,240	1,700	Op Exp
11502	Overhead Expenses - Libraries	0	0	0	Op Exp
	Libraries Expenses	1,700	1,240	1,700	
Other Culture Expenses					
11600	Other Cultural Expenses	23,500	18,066	24,566	Dep
11601	Income Relating to Other Culture	(1,000)	(585)	(1,000)	Op Rev
11602	Maintenance - Museum	10,002	2,817	2,539	Op Exp
11604	Maintenance - Museum Cottage	11,810	16,378	25,200	Op Exp
11605	Cultural Development Expenses	10,000	0	12,984	Op Exp
11606	Overhead Expenses - Other Culture	0	0	18,240	Op Exp
11610	Insurance - Museum	0	0	0	Op Exp
	Other Culture Expenses	54,312	36,677	82,527	
Recreation & Culture Total					
		357,233	327,004	301,926	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Transport					
Roads Construction General					
12101	Cap-Ex - Roads Construction	1,090,470	340,749	593,583	Cap Exp
	Roads Construction General	1,090,470	340,749	593,583	
MRWA Project Construction Capital					
12103	Cap-Ex - MRWA Project Construction	190,050	320,829	423,098	Cap Exp
	MRWA Project Construction Capital	190,050	320,829	423,098	
Roads to Recovery Construction Capital					
12104	Cap-Ex - Roads to Recovery Construction	568,743	1,299,234	227,379	Cap Exp
	Roads to Recovery Construction Capital	568,743	1,299,234	227,379	
Local Roads Community Infrastructure Capital					
12113	Cap-Ex - Local Roads Community Infrastructure Program	0	0	670,320	Cap Exp
	Local Roads Community Infrastructure Capital				
Roads Construction Other					
12108	Cap-Ex - Grids	0	63	0	Cap Exp
12109	Cap-Ex - Purchase Buildings & Imp - Roads, Bridges, Depot	0	0	0	Cap Exp
12110	Cap-Ex - Purchase Furniture & Equipment - Roads, Depot etc	0	0	0	Cap Exp
12111	Cap-Ex - Purchase Plant & Equipment - Roads, Bridges, Depot	0	0	0	Cap Exp
12112	Cap-Ex - Other funding - Road Construction	0	4,704	0	Cap Exp
12115	Repay Treasury Loan Flood Event 5	1,549,625	4,280,955	0	Loan Rep
12116	Repay Treasury Loan Flood Event 6	2,500,000	0	0	Loan Rep
12117	Repay Treasury Loan COVID-19	0	0	0	Loan Rep
12118	Repay Treasury Loan COVID-19	0	0	0	Loan Rep
12151	Transfer to Reserves - Berringarra - Cue Road reinstatement	34,750	67,087	49,077	Trans to Res
12152	Transfer to Reserves - Ballinyoo Bridge	750	0	0	Trans to Res
12153	Transfer to Reserves - Road Assets Rehabilitation Reserve Sealing	101,875	0	483,981	Trans to Res
12180	Cap-Ex - Roads Construction - Road Contributions	893,712	348,316	325,884	Cap Exp
	Roads Construction Other	5,080,712	4,701,125	858,942	
Streets, Roads, Bridges & Depot Maintenance Expenses					
12200	Depreciation Expense - Streets, Roads, Bridges & Depot	2,430,371	2,520,255	2,526,417	Dep
12202	Street Lighting Maintenance - Op Exp	8,500	5,817	14,317	Op Exp
12203	Maintenance - General	822,000	1,285,922	860,519	Op Exp
12204	Maintenance - Depot	63,425	68,913	59,858	Op Exp
12205	Maintenance - Heavy Road	155,000	0	450,000	Op Exp
12206	Traffic Signs Maintenance	15,000	15,146	20,436	Op Exp
12207	Bridges Maintenance	6,000	5,763	12,003	Op Exp
12208	Rehab Gravel Pits	39,150	239	14,565	Op Exp
12209	Maintenance - CSIRO Beringarra-Pindar Road	87,500	0	87,500	Op Exp
12210	Bunding of old Roads	80,000	79,689	80,590	Op Exp
12223	Maintenance/Improvements - Grids	46,370	165,493	94,935	Op Exp
12225	Flood Damage January/February 2017	0	0	0	Op Exp
12228	Flood Damage January 2018	2,611,651	2,017,342	0	Op Exp
12229	Flood Damage April 2019	7,000,000	235,167	10,443,382	Op Exp
12235	Flood Damage Feb 2020	0	3,287	398,208	Op Exp
12227	Loan Interest Payable	12,500	20,220	0	Op Exp
12241	Overhead Expenses - Streets, Roads, Bridges & Depot Maintenance	399,000	374,810	111,866	Op Exp
12242	Administration Expenses - Streets, Roads, Bridges & Depot	0	40,953	26,600	Op Exp
	Streets, Roads, Bridges & Depot Maintenance Expenses	13,776,467	6,839,016	15,201,195	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Streets, Roads, Bridges & Depot Maintenance Transfers					
12251	Transfer to Reserves - Flood Damage Repairs	4,000	4,936	3,655	Trans to Res
12252	Transfer to Reserves - Berrigarra - Pindar Rd - CSIRO	2,740	3,380	2,504	Trans to Res
	Streets, Roads, Bridges & Depot Maintenance Transfers	6,740	8,315	6,159	
Streets, Roads, Bridges & Depot Income					
12212	Grant - MRWA Direct	(215,253)	(215,253)	(225,000)	Cap Rev
12213	Grant - MRWA Specific	(120,000)	(181,667)	(213,333)	Cap Rev
12216	Grant - Roads to Recovery	(565,000)	(565,630)	(565,000)	Cap Rev
12217	Grant - Local Roads and Community Infrastructure	0	0	(602,446)	Cap Rev
12219	Grant - Wandrra Flood Damage	(9,382,887)	(4,537,388)	(8,651,987)	Op Rev
12220	Income Relating to Transport	(1,000)	(1,227)	(5,498)	Op Rev
12239	CSIRO Contribution Beringarra / Pindar Roads	(106,952)	(76,571)	0	Op Rev
	Streets, Roads, Bridges & Depot Income	(10,391,092)	(5,577,736)	(10,263,264)	
Streets, Roads, Bridges & Depot Operational Transfers Income					
12231	Cap Inc - Transfer from Reserves - Flood Damage Repairs	(126,523)	0	(150,000)	Trans from Res
	Streets, Roads, Bridges & Depot Operational Transfers Income	(126,523)	0	(150,000)	
Streets, Roads, Bridges & Depot Capital Transfers Income					
12131	Cap Inc - Transfer from Reserves - Berrigarra-Cue Rd	(895,000)	(173,145)	(325,884)	Trans from Res
12132	Cap Inc - Transfer from Reserves - Ballinyoo Bridge	0	0	0	Trans from Res
12133	Cap Inc - Transfer from Reserves - Assets Rehabilitation Reserve	(200,000)	0	0	Trans from Res
12166	Loan Proceeds from Treasury - Flood Event 6	(2,500,000)	(2,730,746)	0	Loan
12167	Loan Proceeds from Treasury - COVID-19	0	0	(2,000,000)	Loan
12168	Loan Proceeds from Treasury - COVID-19 - General	0	0	(750,000)	Loan
	Streets, Roads, Bridges & Depot Capital Transfers Income	(3,595,000)	(2,903,891)	(3,075,884)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Road Plant Purchases					
12302	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	1,180,000	1,211,225	235,000	Cap Exp
12303	Cap-Ex - Purchase Minor Plant & Equipment - Plant Purchases	0	5,519	20,000	Cap Exp
12305	Transfer to Reserves - Plant Replacement	516,070	523,197	620,509	Trans to Res
12312	Cap-Ex - Purchase Major Plant - Works Supervisor Ute	0	0	0	Cap Exp
12321	Cap Inc - Transfer from Reserves - Plant Replacement	(650,000)	(500,000)	(207,000)	Trans from Res
12347	Loss on Sale of Assets - Rd Plant Purch - Op Exp	109,011	146,312	33,812	Cap Exp
12361	Cap-Ex - Principal repayment - Loan - Plant	900	1,101	900	Loan Rep
12367	Profit on Sale of Assets - Rd Plant Purch - Op Inc	(9,439)	0	0	Cap Exp
12369	Proceeds Sale of Assets Road Plant Purch -Cap Inc	(225,900)	(159,205)	(30,000)	Cap Exp
	Road Plant Purchases	920,642	1,228,149	673,221	
Aerodromes Income					
12601	Grant Income - Aerodromes	0	0	0	Op Rev
Aerodromes Expenses					
12604	Airport Maintenance	108,700	77,140	77,670	Op Exp
12605	Overhead Expenses - Aerodromes	0	0	5,189	Op Exp
12608	Depreciation Airstrip	0	36,220	36,220	Op Exp
	Aerodromes Expenses	108,700	113,360	119,079	
Aerodromes Capital					
12670	Cap-Ex - Other Buildings & Improvements - Airport	0	8,756	9,000	Cap Exp
	Aerodromes Capital	0	8,756	9,000	
Transport Total		7,629,909	6,377,906	5,292,829	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Economic Services					
Rural Services Expenses					
13101	Vermin Control	15,000	11,740	19,000	Op Exp
13102	Ammunition Expenditure	1,000	1,276	1,000	Op Exp
13103	Overhead Expenses - Rural Services	0	0	11,246	Op Exp
	Rural Services Expenses	16,000	13,016	31,246	
Rural Services Income					
13105	Rural Services Income	(2,000)	(1,551)	(2,000)	Op Rev
Tourism & Area Promotion Expenses					
13200	Expenses Relating to Tourism & Area Promotion	42,450	25,288	109,634	Op Exp
13207	Overhead Expenses - Tourism & Area Promotion	0	0	22,069	Op Exp
	Tourism & Area Promotion Expenses	42,450	25,288	131,702	
Tourism & Area Promotion Capital					
13203	Cap-Ex - Purchase Buildings & Imp - Tourism & Area Promotion	0	0	0	Cap Exp
13204	Cap-Ex - Historic Ballinyoo Bridge Span	0	0	0	Cap Exp
	Tourism & Area Promotion Capital	0	0	0	
Other Economic Services Expenses					
13600	Overhead Expenses - Other Economic Services	72,000	68,429	37,975	Op Exp
13601	Settlement Water Supply	30,000	16,221	24,053	Op Exp
13602	Settlement Power Generation	210,000	229,776	237,376	Op Exp
13603	Settlement Freight Service	95,175	86,454	94,866	Op Exp
13604	Roadhouse Expenses	50,200	81,037	65,438	Op Exp
13605	Roadhouse Fuel Purchases	255,000	264,208	265,000	Op Exp
13606	Roadhouse Fuel Expenses	13,000	0	17,000	Op Exp
13640	Roadhouse - Housing Expenses	13,400	767	12,581	Op Exp
13641	Expenses Relating to Other Economic Services	43,800	0	46,784	Op Exp
13648	Depreciation - Other Economic Services	17,500	14,803	17,500	Dep
	Other Economic Services Expenses	800,075	761,695	818,573	
Other Economic Services Income					
13607	Income Relating to Other Economic Services	0	(8,574)	0	Op Rev
13608	Roadhouse Fuel Sales	(250,000)	(239,878)	(240,000)	Op Rev
	Other Economic Services Income	(250,000)	(248,452)	(240,000)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Other Economic Services Capital					
13610	Cap-Ex - Purchase Furniture & Equipment - Other Economic Services GEN	0	14,994	34,986	Cap Exp
13612	Transfer to Reserves - Settlement Buildings and Facilities	366,279	15,684	9,574	Trans to Res
13616	Cap-Ex - Purchase Major Plant - Other Economic Services	441,300	1,221	19,000	Cap Exp
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	70,000	0	100,000	Cap Exp
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	10,000	0	10,000	Cap Exp
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	0	0	20,000	Cap Exp
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	0	0	1,545,000	Cap Exp
10702	Cap-Ex - Purchase Buildings & Imp - Other Community Amenities				Cap Exp
10770	Cap-Ex - Other Buildings & Imp - Other Community Amenities				Cap Exp
11302	Cap-Ex - Purchase Buildings & Imp - Other Recreation & Sport				Cap Exp
13652	New kVA Generator	150,000	0	150,000	Cap Exp
13651	Transfer to Reserves - Transaction Centre	0	0	0	Trans to Res
	Other Economic Services Capital	1,037,579	31,899	1,888,560	
Other Economic Services Capital Income					
13621	Cap Inc - Transfer from Reserves - Transaction Centre	0	0	0	Trans from Res
13622	Cap Inc - Transfer from Reserves - Settlement Facilities	(500,000)	(266,901)	(400,000)	Trans from Res
	Other Economic Services Capital Income	(500,000)	(266,901)	(400,000)	
	Economic Services Total	1,144,104	313,324	2,228,081	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Other Property & Services					
Private Works Expenses					
14100	Private Works - Op Exp	0	0	0	Op Exp
14101	Overhead Expenses - Private Works	0	0	0	Op Exp
	Private Works Expenses	0	0	0	
Private Works Income					
14150	Charges for Private Works - Op Inc	0	(1,670)	0	Op Rev
Public Works Overheads					
14200	Plant Expenses Relating to Public Works Overheads	18,950	115	1,150	Op Exp
14201	Income Relating to Public Works Overheads	(3,000)	0	0	Op Exp
14202	Sick Leave Expense	34,750	16,729	36,723	Op Exp
14203	Annual & Long Service Leave Works Expense	69,475	65,897	86,299	Op Exp
14204	Protective Clothing - Outside Staff	2,500	4,243	7,000	Op Exp
14205	Depot Office - Works Salaries & Wages	80,000	82,805	114,638	Op Exp
14206	Consultant Expenses - Works Program	25,000	0	0	Op Exp
14207	Overheads Allocated to Works	(983,850)	(739,203)	(494,199)	Op Exp
14210	Workers Compensation Reimbursements	0	0	0	Op Exp
14211	Camp Expenses	22,500	4,607	22,500	Op Exp
14212	Staff Training/Meetings/OSH	26,000	25,566	27,462	Op Exp
14213	TOIL - Works	500	(5,526)	0	Op Exp
14214	Public Holidays - Works	48,362	32,754	44,068	Op Exp
14215	Admin Costs Allocated to Works	275,850	265,025	0	Op Exp
14216	Housing Costs Allocated to Works	265,000	110,415	87,153	Op Exp
14217	Superannuation - Public Works Overheads	130,960	112,580	56,132	Op Exp
14220	Insurance - Works	24,000	23,994	11,075	Op Exp
	Public Works Overheads	36,997	(0)	(0)	

murchisonshire 2020/21 Budget Accounts

COA	Description	Budget 2020	Actual 2020	Budget 2021	Class
Plant Operation Costs					
14221	Rebates and reimbursements - Plant	0	(273)	0	Op Exp
14302	Insurance - Plant	33,000	31,681	39,287	Op Exp
14303	Fuel & Oils	360,000	429,649	430,000	Op Exp
14304	Tyres and Tubes	18,000	33,225	35,000	Op Exp
14305	Parts & Repairs	198,800	155,718	153,400	Op Exp
14306	Internal Repair Wages	73,680	76,198	79,526	Op Exp
14307	Licences - Plant	6,500	5,413	7,200	Op Exp
14308	Depreciation - Plant	335,000	359,360	367,405	Dep
14309	Plant Operation Costs Allocated to Works	(948,000)	(1,105,721)	(1,311,083)	Op Exp
14312	Plant Expenses - Tools & Minor Equipment	8,000	14,750	12,000	Op Exp
14321	Insurance Rebate	0	0	0	Op Exp
14322	Fleet Rebate	0	0	0	Op Exp
143NEV	Admin Costs Allocated to POC	0	0	187,264	Op Exp
	Plant Operation Costs	84,980	0	(0)	
Stock Fuels & Oils Costs					
14404	Diesel Fuel Rebate	(85,000)	(94,544)	(94,544)	Op Rev
Salaries & Wages					
14602	Gross Salaries & Wages	1,337,258	1,244,034	1,527,625	Op Exp
14603	Less Sal & Wages Allocated	(1,337,258)	(1,244,034)	(1,527,625)	Op Rev
	Salaries & Wages	0	(0)	0	
Other Property & Services Total		36,977	(96,214)	(94,545)	
Grand Total		7,945,783	3,795,051	7,319,202	

murchisonshire 2020/21 Budget Plant Replacement

Plant Disposals (\$)										Plant Acquisitions (\$)	
Year	Plant No	Plant Description	Asset No	Cost	Deprec	WDV	Estimated Disposal	Profit / (Loss)	Plant Description	Estimated Purchase	
2020	P001	John Deere 770G Motor Grader MU 1063	41	200,000	29,326	170,674	79,158	(91,516)	P093 Caterpillar Road Grader	444,290	
2020	P007	UD Nissan Prime Mover Truck 1GXA630	16				12,522	12,522	P092 Kenworth T909	333,254	
2020	P009	Iveco Prime Mover	160	35,000	10,068	24,932	4,637	(20,295)			
2020	P027	Volvo L110E Loader MU 65 (cfwd from 2019)	167	80,000	26,393	53,607	62,849	9,242	P091 Cat 950GC Loader	306,835	
2020	P055	Toyota Prado 3.0l T/D 5 door Wagon 1GRX990	57	27,000	9,897	17,103	19	(17,084)			
2020	P082	Isuzu/Dmax Sx Single Cab Chasis 4x4 Auto-Works Supervisors Vehicle (NEW Plant 2017)	P082	48,000	8,797	39,202	20	(39,182)	P096 Toyota HiLux 4x4	42,860	
									P092 Secondhand Acco Water Truck	90,909	
2020		Totals		390,000	84,482	305,518	159,205	(146,312)		1,218,148	
2021	P033	Genset - Maintenance 13 KVA	26	3,000	1,814	1,186	0	(1,186)	Genset - Maintenance 13 KVA	20,000	
2021	P064	Isuzu FRR500 5-Tonne Truck MU140	85	60,000	16,496	43,504	22,000	(21,504)	5 Tonne Truck	75,000	
2021	P16075	Kubota Tractor B2301 HD with mower deck	P16075	22,000	2,878	19,122	8,000	(11,122)	Smaller rideon mower	12,000	
2021	P055	Toyota Prado 3.0l T/D 5 door Wagon 1GRX990 sold in 2019/20							PAAA Toyota 4 x 2	28,000	
									New Caravan	100,000	
2021		Totals		85,000	21,188	63,812	30,000	(33,812)		235,000	

murchisonshire 2020/21 Budget Capital Works Program (\$)

COA	Job	Description	Comments	Budget 2021
Administration				
14515	C14228	Cap Ex - Provision Of Archive Storage Facility		5,000
14515	NEW1	Cap Ex - Minor Office Modifications	New kitchen cupboard, relocate library shelving, infill carpet gaps	11,000
19	C14231	Cap Ex - Administration Phone System Upgrade		20,000
04116	CFURN	Council Meeting Tables		15,000
Staff Housing				
09134	C14225	Sheds For Houses - Own Source Funds	Two new Houses (4mx 3m shed), balance painted containers plus CEO Carport Extension	144,932
09134	C14226	Capex - Construct Staff Housing, Murchison		422,202
09134	C14227	Capex - Construct Staff Housing, Murchison Settlement. Building costs plus fencing &	Materials already purchased	18,258
09134	C14228	Capex - Internal Renovations Staff Housing		190,000
Other Community Amenities				
10702	C14234	Capex - Transportable Class Room - Murchison	Refer Other Economic Services Section	
10770	C14713	Cap Ex - Niche Wall For Settlement Cemetary		30,000
Other Recreation & Sport				
11302	C11001	Cap Ex - Community / Sports Centre Upgrade	Refer Other Economic Services Section	
11302	C11002	Cap Ex - Community Swimming Pool & Splash Pad	Refer Other Economic Services Section	
Streets, Roads, Bridges & Depot Construction				
12101	C12003	Cap-Ex - Roads Construction General	General Council funded program	
12101	C14123	Cap-Ex - 5 X Grids - Replace With 8 Metre -		50,000
12101	C14176	Cap-Ex - Canvn-Mullewa Road North Of Bullardoo Rebuild And Reshape		281,490
12101	C14197	Cap Ex - Prepare And Seal 1Klm Near Curbur		109,026
12101	C14200	Capex -Carnarvon-Mullewa Rd SLK 0.0 Bilung Creek Crossing Reonstrction	Survey & Design 2021. MRWA Application and construction for 2022.	28,650
12101	C14201	Capex -Berringarra-Byro Rd SLK 0.0 Murchison River Crossing Reonstrction	Survey and design 2021	30,000
12101	C12004	Cap-Ex - Beringara-Pindar Road SLK188.46-	Resheet & Bunding Works	94,417
12103	C12006	Cap-Ex - MRWA Construction General	General MRWA funded.	
12103	C14184	Capex - C'Von-Mullewa Rd Slk 271.8-278.85	Deferred to 2021	423,098
12104	C12007	Cap Ex Roads to Recovery General	General	
12104	C14196	Capex - C'Von-Mullewa Rd Slk 266.4-269.8		227,379
12113	C12009	LRCIP Seal Extension Works	Incl \$602,446 LRCIP one off grant allocation	670,320
12180	C12001	Capex - Beringarra-Cue Rd - Convert To Gravel		180,884
12180	C12002	Cap Ex - Beringara-Cue Road - Upgrade	Prep & Seal Floodway sections	145,000

murchisonshire 2020/21 Budget Capital Works Program (\$)

COA	Job	Description	Comments	Budget 2021
Road Plant Purchases				
12302	12302	Cap-Ex - Purchase Major Plant & Equipment - Roa Refer Detail Sheet		235,000
12303	C14500	Plant Purchases - Minor		20,000
Other Economic Services				
13610	C14237	Roadhouse Coolroom		34,986
13616	C14304	Capex - Provision Of Solar Power		19,000
13617	C14710	Improvements To Drinking Water Reticulation -	Committed Project	100,000
13617	C14715	Cap Ex - Bollards Around Fuel Bowsers-	Finalise in 2021	10,000
13617	C13003	Cap-Ex - Roadhouse Point of Sale		20,000
13617	SBWKSG	Settlement Building Works General	To be determined	1,545,000
10702	PROJ A	Capex - Transportable Class Room - Murchison	To be determined	
10770	PROJ B	Cap Ex - Niche Wall For Settlement Cemetery	Included elsewhere in budget	
10770	PROJ C	Capex - Settlement Footpath - Roadhouse To	Completed in 2019/20	
11302	PROJ D	Cap Ex - Community / Sports Centre Upgrade	To be determined	
11302	PROJ E	Cap Ex - Community Swimming Pool	To be determined	
13617	PROJ F	Cap New - Caravan Park Ablution Block	To be determined	
13617	PROJ G	Cap Rep - Caravan Park Ensuities to existing units	For future review	
13617	PROJ H	Cap New - Caravan Park 2 Ensuite Units	To be determined	
13617	PROJ I	General Settlement Amenity Improvements	To be determined	
13617	PROJ J	Playground Upgrade	To be determined	
13617	PROJ K	SKA Interpretive Centre	For future review	
Totals				5,080,642

Introduction

Under the current COVID-19 Response arrangements there has been significant amount of emphasis by the State and National Governments to advance maintenance and capital spending on projects that benefit the community. In March 2020 have already resolved this in principle but obviously this will be carried out in a financially responsible manner. Key Government inputs include

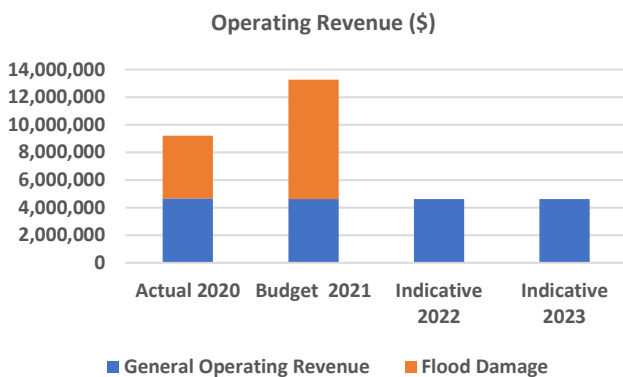
- ~ one off allocation of \$602,446 from the Local Roads and Community Infrastructure Program (LRCIP)
- ~ cashflow support options from WA Treasury. These are highly attractive. Interest rates are around 0.30% to 0.50% and are unlikely to vary much for some time. Council also has options to defer payments for 12 months.

3-Year Indicative Budget Approach

Budgets are set and delivered on an annual basis, in reality works and services are delivered on a continuous basis with the financial year merely a point in time. In the current COVID-19 environment it is also considered prudent to at least look at the situation of at least a 3-year period, given the anticipated changes in an abnormal environment. Part of the 2020/21 budget processes therefore involved examining such a 3-Year indicative budget. The Budget Reserves Net Current Assets Summary Graph at the end of this summary highlights this 3-year approach.

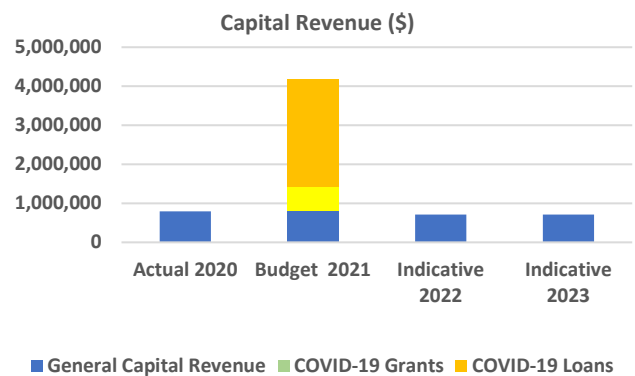
Operating Revenue

A summary of operating revenue is show below. Revenue associated with Flood Damage Repairs tend to significantly impact on Councils normal level of operations. Rate Revenue of \$465,397 is frozen at 2019/20 levels with no changes in the current differential rates and minimum rates for 2020/21



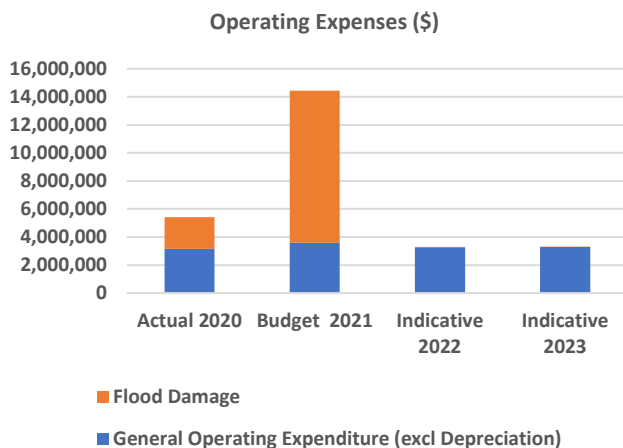
Capital Revenue

Elevated levels in 2021 are as a result of Councils COVID-19 Stimulus Program.



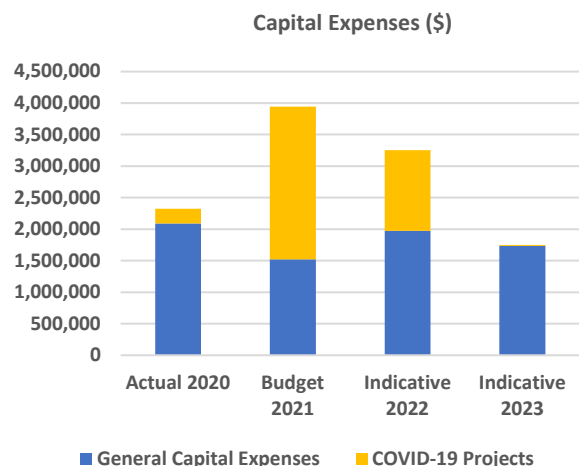
Operating Expenses

As shown although substantially funded, expenses associated with Flood Damage Repairs tend to significantly impact on Councils normal level of operations.



Capital Expenses

As shown elevated levels in 2020 to 2022 are mainly due to Councils COVID-19 Stimulus Program.



Plant Replacement

2020 saw a significant increased expenditure. The next few years see a dramatic reduction with scheduled replacements of the Maintenance Genset, Isuzu 5 Toone Truck, Kubota Ride on Mower and Toyota 4x2 plus a new Construction Caravan. Total Cost **\$235,000**

Settlement Works

Council has finalised a separate list of capital works projects as listed below in around the Murchison Settlement.

These projects identified below are listed in no priority order. Once detailed scoping and design has been completed and then works prioritised it is expected Council will work through the final priority list until the funding runs out.

A budget allocation amount of **\$1.55m** budget has been provided

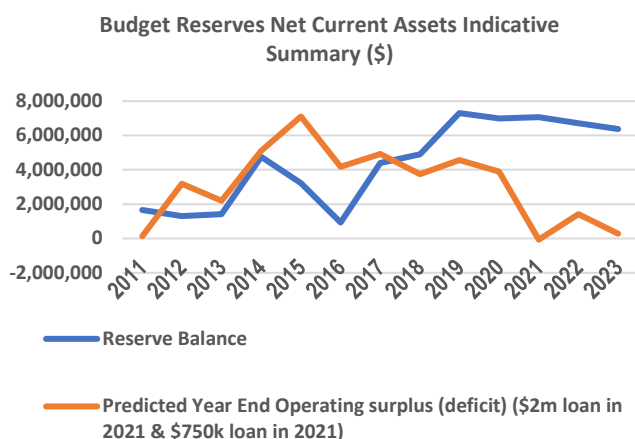
PROJ A	Transportable Classroom
PROJ D	Community / Sports Centre Upgrade
PROJ E	Community Swimming Pool / Splash Pad
PROJ F	New -Caravan Park Ablution Block
PROJ H	New -Caravan Park 2 Ensuite Units
PROJ I	General Settlement Amenity Improvements
PROJ J	Playground Upgrade

Loans

Budget provides for COVID-19 – General - Loan amount of \$2.0m with repayments over 3-year period and COVID-19 – Solar Power loan of \$750,000 loan at 0.8% over 8 years.

Budget Reserves Net Current Assets Summary

The following Budget Cash Summary is a graphical representation of the summary of our Reserves (Restricted Cash) and Net Current Assets (Unrestricted Cash)



At the end of the 3 year period when the majority of loan repayments have been paid and Councils operations return to normal levels the Budget Cash Summary will return to pre COVID-type levels with a resultant significant increase of around \$1,000,000 in available cash.

Summary

Overall, the 2020/21 Budget shows that Council can responsibly provide a positive COVID-19 Response in the 2020/2021 Budget and still retain the Murchison Shire and Settlement in a strong long-term sustainable position.

Further Information

Please check Councils Website <https://www.murchison.wa.gov.au/> for further details of the Budget.

Capital Works

Budget includes the following Capital Works Program

Job	Description	Budget 2021
Administration		
C14228	Provision of Archive Storage Facility	5,000
NEW1	Minor Office Modifications	11,000
C14231	Administration Phone System Upgrade	20,000
CFURN	Council Meeting Tables	15,000
Staff Housing		
C14225	Sheds for Houses	144,932
C14226	Construct Staff Housing	422,202
C14227	Staff Housing Fencing	18,258
C14228	Internal Renovations Staff Housing	190,000
Other Community Amenities		
C14713	Niche Wall for Settlement Cemetery	30,000
Streets, Roads, Bridges & Depot Construction		
C14123	Grid Replacement	50,000
C14176	Carnarvon-Mullewa Road North of Bullardoo Rebuild and Reshape	281,490
C14197	Prepare and Seal 1Klm Near Curbur	109,026
C14200	Carnarvon-Mullewa Rd SLK 0.0 Bilung Creek Crossing Reconstruction	28,650
C14201	Beringarra-Byro Rd SLK 0.0 Murchison River Crossing Reconstruction	30,000
C12004	Beringarra-Pindar Road SLK188.46-201.20 Resheet & Bunding Works	94,417
C14184	Carnarvon-Mullewa Rd SLK 271.8-278.85 Resheet South Of Bullardoo	423,098
C14196	Carnarvon--Mullewa Rd SLK 266.4-269.8 Resheet North Of Pinegrove Grid	227,379
C12009	LRCIP Seal Extension Works	670,320
C12001	Beringarra-Cue Rd - Convert to Gravel	180,884
C12002	Beringarra-Cue Road - Upgrade Floodways	145,000
Road Plant Purchases		
12302	Purchase Major Plant & Equipment	235,000
C14500	Plant Purchases - Minor	20,000
Other Economic Services		
C14237	Roadhouse Cool room	34,986
C14304	Capex - Provision of Solar Power	19,000
C14710	Improvements to Drinking Water Reticulation	100,000
C14715	Bollards Around Fuel Bowsers- Roadhouse	10,000
C13003	Roadhouse Point of Sale	20,000
SBWKSG	Settlement Building Works General	1,545,000
Totals		5,080,642

Capital Program

2020/21 Budget Update

The 2020/21 Budget has been adapted to the with the view to achieving the community's vision and Shire's strategic goals use outlined by the Shire's Strategic Community Plan 2016/17 -2026/27 and Corporate Business Plan 2017-2021 which together form the Shire Plan for Future.

Specific elements of the plan that have been directly impacted by the current COVID-19 Coronavirus environment as listed below in this Corporate Business Plan Extract Update. Those items in green show the updated changes

A number of projects are forecast to be undertaken during the life of the Plan which result in capital expenditure. The activities are summarised below along with an indication of the forecast capital expenditure extracted from the Long Term Financial Plan.

Action	Project	2017-18 \$	2018-19 \$	2019-20 \$	2020-21 \$	2020-21 Budget Comments
4.3.1.2	Plant replacement	608,215	958,636	461,132	493,978	20 year Plant Replacement Program updated and endorsed
4.3.1.2	Plant and equipment renewals - minor plant	15,000	15,300	15,606	15,918	Appropriate budget provision
3.1.1.1	Chlorinator	50,000				Improvements to drinking water reticulation
2.3.1.2	Fertigation	15,000				Previously completed
2.2.1.1.	Green energy solution		1,100,000			Settlement Power Upgrade. Two new Gensets in 2020/21. Final investigation of a solar microgrid solution in 2020/21 with potential construction in 2021/22 part funded by proposed \$750k loan in 2020/21. Part of a Council COVID-19 stimulus approach.
3.2.1.3	DFES - fast attack			120,000		Previously completed
1.1.1.3	Road construction and renewal	7,307,942	1,402,899	1,424,529	1,826,808	Substantial expanded 2020/21 Program as outlined as part of a Council COVID-19 stimulus approach. 2020/21 budget expenditure of \$2,181k
3.1.1.1	Other Infrastructure	7,677				
1.1.1.3	Historic Ballinyoo bridge span	15,000				Previously completed
3.1.1.3	Cemetery beautification	20,000				New Cemetery Wall included in 2020/21
1.1.1.3	Storage bunkers for road building materials		25,000			Under re-review and consideration
4.3.1.2	Furniture and equipment renewals	15,000	15,300	15,606	15,918	Appropriate budget provision

Action	Project	2017-18 \$	2018-19 \$	2019-20 \$	2020-21 \$	2020-21 Budget Comments
1.2.1.1	Interpretive centre		1,500,000			Under re-review and consideration in view of other Settlement priorities.
1.2.1.2	Backpackers accommodation and campers kitchen		500,000			Under re-review and consideration considering other Settlement priorities.
3.1.1.1	Extend administration offices				500,000	Minor modifications in 2019/20 to Library and Kitchen undertaken. Under re-review and consideration considering other Settlement priorities.
3.1.1.1	Sheds for residential houses	62,000				Included in 2020/21
3.1.1.1	Staff housing	750,000				Two houses substantially completed in 2019/20. Complete Site works and fencing in 2020/21. New house 2020/21. Part of a Council COVID-19 stimulus approach.
3.1.1.1	Administration office carports				45,000	Under re-review and consideration considering other Settlement priorities.
3.2.1.3	First aid transfer room	80,000				
3.1.1.1	Sports club bbq rotunda		30,000			Refer Settlement Projects Below
3.1.1.1	Tyre storage	10,000				
3.1.3.2	Community centre - renewal		50,000			Community Room repainted and new carpet installed in 2019/20. Blinds in 2020/21. Refer Settlement Projects (PROJ D) below
Grand Total		8,955,834	5,597,135	2,036,873	2,897,622	

New Settlement Building Projects.

1.	Various projects within the Murchison Settlement as outlined. These projects are listed as identified in no priority order. Detailed scoping and design required before final decisions are made	PROJ A Transportable Classroom PROJ D Community Sports Centre Upgrade PROJ E Community Swimming Pool & Splash Pad PROJ F Caravan Park New Ablution Block PROJ H Caravan Park Two New Ensuite's PROJ I General Settlement Amenity Improvements PROJ J Playground Upgrade PROJ K SKA Interpretive Centre (under review)	2020/21 Budget provides a capital allocation of \$1.55m funded from a \$2.0m loan as part of a Council COVID-19 stimulus approach. Depending on final designs, costings some or all of PROJ A to PROJ J are under consideration. PROJ K (SKA Interpretive Centre). Under review for at a later date
2.	Other Settlement Projects not included in the above	<ul style="list-style-type: none"> Bollards around Fuel Bowsers Point of Sale and new cool room for Roadhouse 	

SHIRE OF MURCHISON -Schedule of Fees and Charges 2019-20 & 2020-21

CEMETERY		
Plot reservation		\$93.00
Sinking grave		Actual cost
Re-opening grave		\$465.00
Permit to erect plaque		\$47.00
SPORTS CLUB & EQUIPMENT		
Sports Club / Community Centre – commercial, business or non-resident – per day or part		\$160.00
Sports Club Venue – bond *		\$255.00
* Exempt organisations are:- The Museum Committee, MAC, Shire Social Club, Murchison Sports Club, BFB, LEMC, PGA, RBG, ICPA, LCDC & CRBA		
Table Hire – per table- commercial, business, or non-resident hirer		\$6.00
Chair Hire – per chair – commercial, business or non-resident hirer		\$1.00
Bond for use of any chairs or tables outside of the settlement		\$205.00
ADMINISTRATION		
Photocopying – black and white A4		\$0.30
Photocopying – black and white A3		\$0.60
Photocopying – colour A4		\$0.90
Photocopying – colour A3		\$1.80
Facsimile – inward		\$4.00
Facsimile – outward		\$4.00
Laminating – A4		\$2.70
Laminating – A3		\$4.80
ADVERTISING IN THE MONOLOGUE		
Full page – black and white or color		\$25.00
½ page – black and white or color		\$15.00
¼ page – black and white or color		\$7.50
SPECIAL SERIES PLATES		
		\$200.00
DOG REGISTRATIONS (Subject to change)		
Sterilised 1 year		\$20.00
Sterilised 3 years		\$42.50
Sterilised – Lifetime registration		\$100.00
Sterilised Working Farm dog 1 year		\$5.00
Sterilised Working Farm dog 3 years		\$10.63
Sterilised Working Dog – Lifetime registration		\$25.00

SHIRE OF MURCHISON -Schedule of Fees and Charges 2019-20 & 2020-21

Unsterilised 1 year		\$50.00
Unsterilised 3 years		\$120.00
Unsterilised – Lifetime Registration		\$250.00
Unsterilised Working Farm dog 1 year		\$12.50
Unsterilised Working Farm dog 3 years		\$30.00
Unsterilised Working Dog – Lifetime registration		\$62.50
Pensioners 50% of above mentioned charges		
50% only payable if paid from 31 May each year		
25% only payable for working dogs		
Proof of sterilisation and microchipping is required		
Dog Pound Fees per day		
Sustenance per dog		\$10.00
Release fee		\$30.00
CAT REGISTRATIONS (Subject to change)		
Sterilised 1 year		\$20.00
Sterilised 3 years		\$42.50
Sterilised – Lifetime Registration		\$100.00
Cat Pound Fees per day		
Sustenance per cat		\$5.00
Release Fee		\$30.00
BOOKS AND MAPS		
	Commercial and Tourism services	Retail
Road to Murchison	\$25.00	\$30.00
A Varied and Versatile Life	\$24.00	\$28.00
Capture the Culture	\$35.00	\$40.00
AMMUNITION		
Our Purchase Price (incl GST)+ 10%		
PLANT & EQUIPMENT – WITH OPERATOR		
		\$/hour inc GST
Dozer Komatsu D85A		\$182.00
Loader Volvo 966		\$157.00
Loader Cat 938		\$137.00
Grader		\$167.00
Roller 12 tonne vibrating		\$137.00
Roller rubber tyre		\$117.00

SHIRE OF MURCHISON -Schedule of Fees and Charges 2019-20 & 2020-21

Prime mover/1 side tipping trailer		\$167.00
Prime mover/2 side tipping trailers		\$198.00
Prime mover/30,000L water cart		\$162.00
Prime Mover		\$135.00
Prime mover/Low loader	\$4.00 per kilometres, minimum \$200, one way charge only	
Mobilisation / Demobilisation	\$4.00 per kilometres, minimum \$200, one way charge only	
LABOUR only		
		\$85.00 per hour
FUEL – DIESEL AND ULP		
	As per Policy - The fuel price will be set at 15% above the highest of the purchase price (incl. freight) of newly delivered ULP or diesel.	
FREEDOM OF INFORMATION		
If you wish to access information that is not just about yourself, the following charge will apply:		
Application Fee (GST Free)		\$30
An Agency may impose other charges as per SCHEDULE 1 to the <i>Freedom of Information Regulations 1993</i> :	\$30 per hour of staff time for dealing with an application	
An Agency may impose other charges as per SCHEDULE 1 to the <i>Freedom of Information Regulations 1993</i>	\$30 per hour charge for access time supervised by staff plus the actual additional cost to the agency of any special arrangements	
An Agency may impose other charges as per SCHEDULE 1 to the <i>Freedom of Information Regulations 1993</i>	\$30 per hour for charges for photocopying plus 20 cents per photocopy	
An Agency may impose other charges as per SCHEDULE 1 to the <i>Freedom of Information Regulations 1993</i>	\$30 per hour for time taken by staff transcribing information from a tape or other device	
An Agency may impose other charges as per SCHEDULE 1 to the <i>Freedom of Information Regulations 1993</i>	Actual cost for duplicating a tape, film or computer information	
An Agency may impose other charges as per SCHEDULE 1 to the <i>Freedom of Information Regulations 1993</i>	Actual charge for delivery, packaging and postage	
An Agency may impose other charges as per SCHEDULE 1 to the <i>Freedom of Information Regulations 1993</i>	Advance deposits may be required by an agency	



Local Government Act 1995

Local Government (COVID-19 Response) Order 2020

SL 2020/57

Made by the Minister under section 10.3 of the Act.

1. Citation

This order is the *Local Government (COVID-19 Response) Order 2020*.

2. Commencement

This order comes into operation on the day on which it is published in the *Gazette*.

3. Terms used

(1) In this order, unless the contrary intention appears —

2019/20 financial year means the financial year ending on 30 June 2020;

2020/21 annual budget, in relation to a local government, means the annual budget adopted by the local government under section 6.2 for the 2020/21 financial year;

2020/21 financial year means the financial year ending on 30 June 2021;

cessation day means the day on which the state of emergency declaration made under the *Emergency Management Act 2005* section 56 on 15 March 2020 in relation to the COVID-19 pandemic is revoked or otherwise ceases to have effect;

commencement day means the day on which this order comes into operation;

COVID emergency period means the period beginning on commencement day and ending on cessation day;

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;

proposed differential general rate, in relation to a local government, means a differential general rate that is to be imposed by the local government in the 2020/21 financial year;

proposed minimum payment, in relation to a local government, means a minimum payment that is to be imposed by the local government in the 2020/21 financial year;

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;

section means a section of the Act;

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.

- (2) A term has the same meaning in this order as it has in section 6.1.

4. **Section 5.27 modified (electors' general meetings)**

- (1) Section 5.27 is modified as set out in this clause in relation to a general meeting of the electors of a district that —
 - (a) under section 5.27 is required to be held in the 2019/20 financial year; and
 - (b) on commencement day has not been held.
- (2) The requirements in section 5.27(1) and (2) do not apply to the general meeting and are replaced with the requirements in subclauses (3) and (4).
- (3) The general meeting is not to be held during the COVID emergency period.
- (4) The general meeting is to be held on a day selected by the local government but not more than 56 days after cessation day.

5. **Section 5.28 modified (electors' special meetings)**

- (1) Section 5.28 is modified as set out in this clause in relation to a special meeting of the electors of a district that under section 5.28(4) is required or permitted to be held during the COVID emergency period.

- (2) The requirements in section 5.28(4) do not apply to the special meeting and are replaced with the requirements in subclauses (3) and (4).
 - (3) The special meeting is not to be held during the COVID emergency period.
 - (4) The special meeting is to be held on a day selected by the mayor or president but not more than 35 days after cessation day.
- 6. Section 5.94 modified (public can inspect certain local government information)**
- (1) Section 5.94 is modified as set out in this clause.
 - (2) If the office of a local government is closed as a consequence of the COVID-19 pandemic, the entitlement under section 5.94 of a person to attend the office to inspect a document and the requirements in that section are replaced with the entitlement and requirements in subclause (3).
 - (3) A person may request that a local government provide the person with a copy of a document referred to in section 5.94 and, unless it would be contrary to section 5.95, the local government is to, free of charge, and whether or not the document is current at the time of the request —
 - (a) if the document is published on the local government's official website — inform the person of the website address where the document is published; or
 - (b) email a copy of the document to an email address provided by the person; or
 - (c) mail a copy of the document to a postal address provided by the person.
- 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.
- 8. Section 6.13 modified (interest on money owing to local governments)**
- (1) Section 6.13 is modified as set out in this clause in relation to a resolution of a local government under section 6.13(1) that is to be included in its 2020/21 annual budget.
 - (2) The resolution —
 - (a) cannot require a person who is considered by the local government to be suffering financial hardship as a

consequence of the COVID-19 pandemic to pay interest;
and

- (b) is to specify that the requirement to pay interest does not apply to a person who is considered by the local government to be suffering financial hardship as a consequence of the COVID-19 pandemic.
- (3) The rate of interest that may be set by the local government under section 6.13 in its 2020/21 annual budget is not to exceed 8%.
- (4) Subclause (3) applies despite the *Local Government (Financial Management) Regulations 1996* regulation 19A.

9. Section 6.33 modified (differential general rates)

- (1) In this clause —
relevant rate, of a local government, means a proposed differential general rate of the local government that under section 6.33(3) cannot be imposed without the approval of the Minister.
- (2) Section 6.33(3) is modified as set out in this clause in relation to a relevant rate of a local government if —
 - (a) as a consequence of the COVID-19 pandemic, the local government resolves (whether before or after commencement day) that no proposed differential general rate of the local government will exceed the corresponding differential general rate that was imposed by the local government in the 2019/20 financial year; and
 - (b) the local government obtained the Minister's approval under section 6.33(3) to impose in the 2019/20 financial year a differential general rate corresponding to the relevant rate.
- (3) The local government is not required to obtain the approval of the Minister under section 6.33(3) to impose the relevant rate.

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%.

11. Section 6.35 modified (minimum payment)

- (1) In this clause —
relevant minimum payment, of a local government, means a proposed minimum payment of the local government that under section 6.35(5) cannot be imposed without the approval of the Minister.

- (2) Section 6.35(5) is modified as set out in this clause in relation to a relevant minimum payment of a local government if —
- (a) as a consequence of the COVID-19 pandemic, the local government resolves (whether before or after commencement day) that —
 - (i) no proposed differential general rate of the local government will exceed the corresponding differential general rate that was imposed by the local government in the 2019/20 financial year; and
 - (ii) no proposed minimum payment of the local government will exceed the corresponding minimum payment that was imposed by the local government in the 2019/20 financial year;
 and
 - (b) the local government obtained the Minister's approval under section 6.35(5) to impose in the 2019/20 financial year a minimum payment corresponding to the relevant minimum payment.
- (3) The local government is not required to obtain the approval of the Minister under section 6.35(5) to impose the relevant minimum payment.

12. Section 6.36 modified (local government to give notice of certain rates)

- (1) Section 6.36 is modified as set out in this clause in relation to a local government if, as a consequence of the COVID-19 pandemic, the local government resolves (whether before or after commencement day) that —
- (a) no proposed differential general rate of the local government will exceed the corresponding differential general rate that was imposed by the local government in the 2019/20 financial year; and
 - (b) no proposed minimum payment of the local government of the kind referred to in section 6.36(1) will exceed the corresponding minimum payment that was imposed by the local government in the 2019/20 financial year.
- (2) The requirements in section 6.36(1) to (4) do not apply to the local government and are replaced with the requirements in subclauses (3) and (4).
- (3) The local government must publish on the local government's official website details of each proposed differential general rate and each proposed minimum payment of the local government.

- (4) The details referred to in subclause (3) must be published by the local government within 10 days after the later of the following —
 - (a) the day on which the local government makes the resolution referred to in subclause (1);
 - (b) commencement day.

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.

14. Section 6.51 modified (accrual of interest on overdue rates or service charges)

- (1) Section 6.51 is modified as set out in this clause in relation to a resolution made under section 6.51(1) by a local government at the time of imposing a rate or service charge for the 2020/21 financial year.
- (2) The resolution —
 - (a) cannot impose interest in respect of a rate or service charge payable by an excluded person; and
 - (b) is to specify that the imposition of interest does not apply in respect of a rate or service charge payable by an excluded person.
- (3) The rate of interest that may be set by the local government under section 6.51 is not to exceed 8%.
- (4) Subclause (3) applies despite the *Local Government (Financial Management) Regulations 1996* regulation 70.

15. Section 9.51 modified (giving documents to local government)

- (1) Section 9.51 is modified as set out in this clause.
- (2) In addition to the methods in section 9.51(a) and (b), a document may be given to a local government by sending it by email to the local government at its email address.

D. TEMPLEMAN, Minister for Local Government.



Chairperson: Justin Steadman

18th August 2020

Shire of Murchison
Attn: Bill Boehm
Chief Executive Officer
PO BOX 61
MULLEWA WA 6630

Dear Bill,

RE: Financial contribution towards Carnarvon Rangelands Biosecurity Association Inc. (CRBA) 2020/21

The CRBA is a not-for-profit recognised biosecurity group (RBG) that operates across the Shire of Murchison. Our key role is to assist pastoral landholders and key stakeholders across our region in the management of declared pests including: weeds such as Mesquite and Parkinsonia and have Licensed Pest Management Technicians (LPMT) for the control of dogs, foxes; pigs, weeds and large herbivores (LFH).

Over the past two years the CRBA has welcomed your shires contribution towards the growing task of managing the regions declared pests.

The CRBA would again like to invite the Shire of Murchison, to work with us in protecting the following industries and areas within your local government area:

- Agricultural livestock: Cattle, sheep and goats;
- Tourism including the impact wild dogs are having in and around coastal camps;
- Protection of Biodiversity within the region on Leasehold, Freehold, Unallocated Crown Land (UCL), Indigenous Owned Lands and National Parks/Reserves.

The Carnarvon Rangelands Biosecurity Association Inc. committee is made up of members from various shires within our region and also key stake holders with whom we have valuable working relationships. Our professional run committee is guided by a number of different legislations and legal requirements:

- We operate under a Constitution monitored by the Associations Incorporations Act 2015;
- Our financial records are managed professionally by an Executive Officer and audited by an accountant annually;
- Key points of contact are established and maintained with the Health Department, Department of Primary Industry and Regional Development (DPIRD), Department of Biodiversity, Conservation and Attractions (DBCA); and
- Detailed records are kept on the control of all biosecurity related activities undertaken by the CRBA.



Chairperson: Justin Steadman

To assist us in protecting the key industry within the CRBA region, the following is undertaken:

- 8 highly experienced Licenced Pest Management Technicians (LPMT) are contracted to assist with the reduction of wild dog numbers within the rangelands, this is done to the best of the committee's ability within the financial constraints;
- Our highly valued LPMTs are all fully licenced and registered, bring a wide range of respected skill sets, keep excellent communication with not only the CRBA committee but also their Coordinator and landholders;
- LMPTs, where possible assist with the eradication of Large Feral Herbivores (LFH);
- Maintaining a beneficial Memorandum of Understanding (MOU) with DBCA, this includes working with them on wild dog issues surrounding the Shire of Carnarvon town site and turtle hatching areas;
- We work with landholders to identify and report declared pests;
- Contract out Administration to assist with the day to day running of the CRBA and apply for any/all relevant grants that become available.

As a key stakeholder within the Carnarvon Rangelands Biosecurity Association Inc. we are seeking a cash contribution of between \$20,000 and \$30,000 towards the ongoing costs of maintaining biosecurity management within the Shire of Murchison. The important role played by the CRBA in protecting the varied industries within the region is critical to their survival. It is hoped that your contribution will allow the CRBA to continue to assist in maintaining the viability of the Shire of Murchison these industries and by doing allow for the sector to continue to create employment and develop the region.

Keeping the biodiversity of the local environment in sound condition is everyone's responsibility and we would like to encourage the Shire of Murchison to be a part of that.

Should you have any queries or would like to discuss this matter further, please do not hesitate to contact me directly on 0417 172 208.

I look forward to hearing from you.

Kind regards,

Justin Steadman

Chairperson, Carnarvon Rangelands Biosecurity Association Inc.

cc. Shire President R. Foulkes-Taylor, Deputy President A. Whitmarsh



COVID-19 Coronavirus Update - August 2020

Introduction

As we are aware the current declared COVID-19 Coronavirus Pandemic continues is to be the most significant national events in our history that affecting us all. This summary report formally condenses the information and provided to Council and the decisions taken as a result on some of those matters that pertain to our operation since the March 2020 Meeting.

March 2020 Meeting

General Overview

Every Government, Organisation and person thought the world is being affected drastically by COVID-19 Coronavirus Pandemic with situations changing daily. The gravity of the situation is highlighted below in what is a snapshot summary of the current situation.

- The World Health Organisation declared COVID-19 a pandemic on 11 March 2020
- On 15 March 2020 the Minister for Emergency Services declared a state of emergency with effect from 12 midnight on 16 March 2020
- On 16 March 2020 the Minister for Health declared a public state emergency with effect from 12 midnight on 17 March 2020
- On 20 March 2020 the WA State Emergency Officer exercised emergency powers by issuing a Mass Gatherings Direction Order to prohibit (and for the purpose, better define) non-essential mass gatherings in order to prevent, control or abate the serious public health risk presented by COVID-19 by limiting the spread of COVID-19
- On 23 March 2020 the Minister for Emergency Services issued a direction for the closure of certain places of businesses worship and entertainment commencing 12 noon on 23 March 2020 and ending midnight on 13 April 2020.
- At that time there were indications that closures will be extended to areas such as swimming pools and public libraries etc.
- Over the weekend of 21-22 March, the WA premier advised that from 1.30pm (WST) Tuesday, March 24, Western Australia will implement strict border controls for all access points – by road, rail, air and sea. Unless exempted, arrivals from interstate will be ordered to self-isolate for 14 days.
- On 24 March 2020 the WA Premier announced in strong terms that people coming to WA should think twice. He also foreshadowed an intention to have in place soon non-essential travel restrictions in Regional WA. To illustrate what was intended the Chief Commissioner indicated that people should not travel on holidays for Easter and that if you live in Perth and have a holiday home in Denmark stay in Perth!
- On 24 March 2020 through WALGA Council was advised by the WA Premier that the circumstances that are facing the State, and indeed the world are without precedent; and the State's response to this is going to rely heavily on Local Government and the contribution the sector can make in supporting households and business. The Premier reaffirmed his call for Local Governments to place an urgent and immediate freeze to all household and business fees and charges. Other initiatives discussed included: freeing up approvals processes; support for small businesses and relief for organisations that lease Local Government premises.

Given the impact to date of the COVID-19 virus on the WA workforce the Premier urged the sector to focus on continuity of employment for their workforce and focusing on new ways in which to utilise staff whose roles may have been impacted.

He further urged activity to bring about job creation, bringing forward projects currently planned or under consideration.

The Premier was emphatic in his statement that *"we're beyond talking about business as usual"* and he was looking to the sector to think outside the box on ways in which to support community and business during this time.

- On 24 March 2020, following a meeting of the National Cabinet, the Prime Minister addressed the nation and has now begun sending text messages to keep you informed about the national response to COVID-19. Please act on that advice, it will help save lives. This includes the following:
 - ~ Tighter restrictions on weddings, funerals, fitness classes, beauty salons, arcades, play centres and more from 11:59pm, 25 March
 - ~ Pubs, licensed clubs and hotels (excluding accommodation), places of worship, gyms, indoor sporting venues, cinemas, casinos must close. Takeaway only at restaurants and cafes. Supermarkets, and pharmacies remain open.
 - ~ Tasmania, the NT, WA, Queensland and SA announced border closures. Anyone entering is to self-isolate for 14 days. See specific State and Territory Government sites for information.
 - ~ JobSeeker Payment claims can be submitted online 24/7. Online service capacity is being increased.
 - ~ For school closures (government and non-government) please refer to state and territory education authorities.
 - ~ Stop the spread! Stay 1.5 metres away from others, wash your hands regularly for at least 20 seconds with soap and water, avoid touching your face and if sick, stay home.

Local Government Specifics

On an hourly basis emails and information arrives from all sorts of sources that further clarifies, and sometimes confuses the situation.

With respect to issues specific to Local Government on two occasions the Shire President and I have separately attended two WALGA Webinar presentations hosted by WALGA President, Mayor Tracey Roberts for all Mayors. Presidents and Chief Executive Officers with another planned for Friday 27 March 2020 where the Premier will address our sector.

- On Monday 16 March 2020 meeting included the Hon Roger Cook MLA, Deputy Premier; Minister for Health, Hon David Templeman MLA, Minister for Local Government; Heritage; Culture & the Arts assisted by Dr Clare Huppatz, Senior Medical Adviser, Communicable Disease Control, Western Australian Department of Health. A copy of subsequent correspondence is attached
- On Friday 20 March 2020 meeting included Hon David Templeman MLA, Minister for Local Government and a variety of Health Professionals

A few points arising out of these meetings include the following

- 1 National Cabinet has been formed and meets regularly. Decisions, directions and actions move very quickly.
- 2 Local Governments role will be critical in the coming months.
- 3 WALGA is the governments key point of contact with Local Government who will be a conduit to disseminate information to our sector
- 4 The Government has requested that Local Government Freeze rates for 2020/21. There has been a request to ensure that the current valuations used remain in force.
- 5 The State Government has advised that it has instigated special COVID-19 leave provisions for State employees. The ASU have written to WALGA requesting a statewide response and as indicated in the attached letter that a decision is up to each individual Council. The State Government supports the ASU request.
- 6 The Department of Local Government, Sport and Cultural Industries will deliver important changes to regulations, quorums and legal obligations through circulars as soon as possible. This should address arrangements for remote meetings. A copy of the amendment to the regulations is attached

- 7 There is a strong push for Local Government to lead their respective communities and to fast track and bring forward capital projects. On 24 March 2020 this sentiment was echoed by the WA Premier.
- 8 Some suggestion that there will be less emphasis by the Department of Local Government, Sport and Cultural Industries on compliance aspects so that resources can be directed to more proactive endeavours.

Murchison Specifics

The current situation is already having and will have significant influence on our operation. The issues surrounding us as a small remote community we are in many ways less problematical but nevertheless we have need to respond sensibly and responsibly; even if at times we think that the situation seems an overkill.

The decisions are in the main predicated around the following principles / rationale associated with health and economic activity

- (a) Our overriding responsibility is to act to protect our citizens and community to prevent, control or abate the serious public health risk presented by COVID-19 by limiting the spread of COVID-19.
- (b) Council will act to ensure that we can function and deliver the required works and services to support and stimulate the local economy.

Council Decisions

- 1 The Chief Executive Officer's report relating COVID-19 Coronavirus Update Report be received and noted.
- 2 In responding to the COVID-19 Coronavirus that Council act in accordance with the following principles and rationale associated with health and economic activity
 - (a) Our overriding responsibility is to act to protect our citizens and community to prevent, control or abate the serious public health risk presented by COVID-19 by limiting the spread of COVID-19.
 - (b) Council will act to ensure that we can function and deliver the required works and services to support and stimulate the local economy.
- 3 As requested by the State Government Council agrees to freeze current rate levels for the 2020/21 year.
- 4 As requested by the Australian Services Union (ASU) through WALGA that Council note that special COVID-19 leave provisions have been introduced for State Government employees and that the Chief Executive Officer be authorised to introduce provisions similar for Council employees that are appropriate to our circumstances.
- 5 That Council look to expanding its works program by bringing forward projects that can stimulate the local economy and provide lasting benefits for the community.
- 6 The Council Library be closed to members of the public until such time that Council considers it appropriate to re-open.
- 7 The Council recommend to the Murchison Museum Committee the Museum close and that the current volunteer management program be suspended.
- 8 Council notes that public access to the Council Office may have to be restricted due to COVID-19 Coronavirus and authorises the Chief Executive Officer to make changes if deemed necessary.
- 9 On the foreseeable future that Council Meetings are conducted remotely in accordance with the Local Government (Administration Amendment) Regulations 2020.

That council resolve that the Chief Executive Officer be authorised, in consultation with Council, to develop, update and implement as required COVID-19 guidelines specific to the Murchison Shire.

April 2020 Meeting

Comments

On an hourly basis emails and information arrives continues to arrive from all sorts of sources that further clarifies, and sometimes confuses the situation. WALGA continues to positively represent the local government sector with regular updates provides as well as information that we provide back to them so that they can articulate and inform others.

The Shire President and I have continued to have the opportunity to separately attend regular WALGA Webinar presentations hosted by WALGA President, Mayor Tracey Roberts, for all Mayors, Presidents and Chief Executive Officers. During the month these have been held on Friday 27 March 2020, Friday 3 April 2020, Thursday 9 April 2020 and Friday 17 April 2020.

A few points arising out of these updates and meetings include the following

Local Government Specifics

- 1 The Department of Local Government, Sport and Cultural Industries is working on a range of regulatory amendments to facilitate Council business during the COVID-19 pandemic. These have been or about to be finalised and include the following:
 - Local Government (Functions and General) Regulations
It is proposed the Regulations will be amended by raising the tender threshold to \$250,000; introduce a new tender exemption for purchases required during a state of emergency declaration; and permit the extension or renewal of existing contracts which are due to expire (at the Local Government's discretion). These amendments will permit a wider range of procurement activities to be conducted under Purchasing Policies and assist Local Governments in their response and recovery activities.
 - Local Government (Long Service Leave) Regulations
The proposed amendment to the Regulations will enable employers and employees to agree to the taking of long service leave in two or more separate periods
 - Local Government (Financial Management) Regulations
The Regulations propose to ease the process for the movement and use of reserve funds, and borrowing of money while a state of emergency declaration is in force
- 2 Deferral of next year's Valuations
This matter was actively pursued by WALGA and the Minister for Local Government with the view that when 2020/21 rate notices are sent out the valuations would be the same as for 2019/20 and therefore with the same rate in the \$ the rates bill, which is what ratepayers will likely focus on, would be identical. Unfortunately for various reasons in part associated with the independence of the Valuer General, this amendment was not accepted by State Parliament.
As a result, all Councils will need to undertake their 2020/21 rates modelling so that the total rates delivered remains the same recognising that that may be variations at an individual level. WALGA have indicated that they would assist in communication. Given the small and simple nature of our rates base this may not be such a significant issue but time will tell.
- 3 WALGA have indicated that they would work with the State Government to endeavor to move the role in collecting the Emergency Service Levy to a State Agency.
- 4 The LGIS Board is looking at advancing additional funds that they have in Reserves to the sector in 2020/21 as an extra distribution over and above the current one.
- 5 As part of WALGA's role they facilitated an information gathering exercise in relation to the delivery of food and produce to the regions which was then taken to some a logistic meeting in Perth. Our submission based on information obtained from some members of staff and Nicole Mahony at the Oasis Roadhouse was well received such that after the meeting we were able to receive a phone call from Western Independent Foods who amongst other things were able to secure a supply of toilet paper.
- 6 The ALGA and WALGA were unsuccessful in getting the Federal Job Seeker payment made available to local government.
- 7 Similarly, those local governments that manage childcare facilities are not eligible to access assistance packages that apply to private operators.
- 8 The State Government has frozen all its fees and charges at 2019/20 levels.
- 9 The stay at home message has been and is being continually reinforced.

10 Regional travel restrictions are well enforced.

Murchison Specifics

Local specific issues addressed include the following.

11 Thus far we have not had any issue with our letters of authorisation having been accepted when drivers of vehicles that are servicing Murchison Shire travel across regional boundaries.

12 The State Government have been advised that Council has agreed to freeze current rate levels for the 2020/21 year. There have been at least four instances where this advice has been provided in writing or by way of a survey back to WALGA / the State Government.

As a general comment it seems important that WALGA and the State Government be kept abreast of the positive actions that the sector is undertaking.

13 Staff have been briefed of Council's general support for the work that they do and that we will, if required instigate special COVID-19 leave provisions

14 Work has commenced to expanding its works program by bringing forward projects that can stimulate the local economy and provide lasting benefits for the community as follows:

Roadworks

- As indicated under the Works Supervisors Report a contract for three (3) packages of resheet / rehabilitation works have been let for the Beringarra-Pindar Road
- Tenders for two (2) packages of Works to rectify damage from the April 2019 Flood event (AGRN863) includes in its scope of works that ability with our consent, to expand the works required to include other Council related non flood damage works that can be cost effectively undertaken if required

Settlement Works

- As identified in the March Budget Review works associated with the minor renovations to the Council Offices / Library and Roadhouse are being actioned.
- Prices and designs are being obtained for the construction of an additional staff house
- Prices and design for and a new Ablution Block for the Caravan Park and to refurbish and convert the central unit of the three (3) older accommodation units to provide two (2) fully ensuite units are being obtained.
- Other works associated with the sporting facilities and water supply are being more closely examined.

Financial impacts associated with these works have been and will be include in the next budget review which will be part of next year's formal consideration.

15 Library and Museum have been closed

16 Operators of the Murchison Roadhouse have been advised of Councils support and decisions already made in relation to their operation. We continue to work with them as the operational situation changes.

17 We have been working with Mid-West Freight given changed circumstances. As a result, we have agreed to expand the free list for grocery pickup to re-include IGA Wonthella and introduce Western Independent Foods. This should give more options, especially with the increased demand placed on pick up services generally and variations in supply. There have also been changes at supplier level which mean that the we have now to load in Geraldton very early on the Thursday morning before travelling up to deliver in Murchison on the Thursday

Council Decision

That the Chief Executive Officer's Council COVID-19 Coronavirus Update Report be received and accepted.

May 2020 Meeting

Update

On an hourly basis emails and information arrives continues to arrive from all sorts of sources that further clarifies, and sometimes confuses the situation. WALGA continues to positively represent the local government sector with regular updates provides as well as information that we provide back to them so that they can articulate and inform others.

I have continued to have the opportunity to separately attend regular WALGA Webinar presentations hosted by WALGA President, Mayor Tracey Roberts for all Mayors, Shire Presidents and Chief Executive Officers. During the month these have been held on Friday 24 April, Friday 1 May, Friday 8 May, Friday 15 May and Friday 22 May 2020. The Local Government Minister David Templeton continues to attend every session with a variety of other Government Ministers and department representatives such as the Minister for Tourism, State Emergency Coordinator and Commissioner of Police, and Auditor General also attending specific sessions.

A few points arising out of these updates and meetings include the following

- ~ Health and wellbeing focus remain with social distancing governing everything eg workshops, meetings.
- ~ Generally small changes in lifting restrictions followed by monitoring, and revaluation before moving onto new ones.
- ~ Be strategic in recovery actions and seek and provide feedback to State Government with respect to innovative ways of doing things more effectively.
- ~ Let the Government know what you are doing.
- ~ Explain the story behind what you are doing and why.
- ~ Expectation that as travel restrictions ease that local government will support the changes.
- ~ The Auditor General indicated that Financial Indicators contained within the Financial Statements are only an entry point for discussion and should not be used as a reason to not proceed with any cash stimulus program merely because a ratio may alter and become outside some pre-established measure. Provided that the Council had the financial position verified and appropriately examined this would indicate responsible management by the Council.

Road Map & Correspondence

A copy of the WA State Governments Road Map Program to Recovery is attached is a copy of the latest correspondence from the Premier and Minister for Local Government.

COVID Safety Guidelines

A copy of Closure and Restriction (Limit the Spread of) Directions (No 3) Order which provides the details of the current state of play is attached

Additional information has been released to assist Local Governments in managing COVID Safety Plan requirements. With Phase 2 easing of restrictions, Local Governments have been referring to guidelines as relevant to individual areas of operations; whether it be generic COVID Safety Guidelines or those guidelines for Food Businesses; and Sport and Recreation activities and facilities. The role of Environmental Health Officers is considered essential from a support advice perspective.

In recognition of the wide ranging activities covered by the Local Government sector, WALGA has been providing input to the Department of Local Government, Sport and Cultural Industries on further information for Local Governments with considerations specifically for the reopening of community, cultural and arts activities

Local Government Legislation

As advised at the last meeting the Department of Local Government, Sport and Cultural Industries is working on a range of regulatory amendments to facilitate Council business during the COVID-19 pandemic. The following are immediately relevant to Councils deliberations:

- Local Government (Functions and General) Regulations

It is proposed the Regulations will be amended by raising the tender threshold to \$250,000; introduce a new tender exemption for purchases required during a state of emergency declaration; and permit the extension or renewal of existing contracts which are due to expire (at the Local Government's discretion). These amendments will permit a wider range of procurement activities to be conducted under Purchasing Policies and assist Local Governments in their response and recovery activities.

- Local Government (Financial Management) Regulations

The Regulations propose to ease the process for the movement and use of reserve funds, and borrowing of money while a state of emergency declaration is in force

Local Government Legislation Comments

Specific aspects relating to our operation relating to the above are detailed separately below.

Economic Stimulus

There is a strong push by the National and State Governments for all organisations and Local Government to actively pursue a and bring forward variety of economic stimulus programs. A few examples are highlighted as follows:

WA State Government.

\$111.6 million in important regional programs and projects across regional Western Australia. Funding for the next four years has been locked in ahead of this year's Budget. The funding package includes

- ~ \$25 million over the next four years for Healthy Estuaries WA, which continues and expands on the previous work under the Regional Estuaries Initiative and Revitalising Geographe Waterways projects.
- ~ Another \$18.5 million will be invested into Broome, Derby and Kalgoorlie Aboriginal Short Stay Accommodation, to ensure sustainable operations at three critical short-stay facilities in the Kimberley and Goldfields.
- ~ To continue to help protect regional communities from the risk of catastrophic bushfires, the McGowan Government will add another \$15 million to extend mitigation efforts.
- ~ \$3.2 million for the Regional Men's Health Initiative, ensuring the successful men's wellbeing program can continue to operate in regional and rural communities.
- ~ \$4.2 million for the Aboriginal Governance and Leadership Development Program, to support Aboriginal business capacity in the regions.
- ~ \$3 million for the Regional Athlete Support Program, to ensure WA continues to foster talented athletes in regional areas.
- ~ \$2.4 million for the Family and Domestic Violence Therapeutic Women's Refuge Peel to support operations at the refuge over the next four years.
- ~ \$1.5 million for regional financial counselling services.
- ~ \$1 million for the Better Beginnings program, supporting delivery of family literacy services to regional areas.
- ~ \$2.1 million to provide ongoing funding for management of the Yawuru Nagulagun/Roebuck Bay Marine Park.

Australian Government

\$73 million for WA Councils in Commonwealth Stimulus Package the Commonwealth Government has announced an additional \$500 million in funding will be made available to Australian Local Governments through the new Local Road and Community Infrastructure Program.

Murchison Shires allocation is \$602,446.

Western Australian Treasury Corporation (WATC)

WATC continues to be a major finance partner with WA local governments, currently providing close to \$600 million in loan funding supporting the development of WA local communities. During this period of challenging financial and economic conditions, WATC is able to provide support to local governments via a range of option such as a Short Term Lending Facility (STLF). The specific purpose of the STLF is to support local governments facing cash flow pressures due to COVID-19 through the following:

- ~ Initial STLF global limit of \$100 million for local governments and universities.
- ~ The STLF limit will be reviewed within three months
- ~ The State Government Loan Guarantee Fee (LGF) will not be charged on funds under the STLF
- ~ Applications for funding from the STLF will open from 1 June 2020

A copy of WATC's Lending Options Paper and Presentation is attached

WALGA.

In coming weeks, WALGA is planning to increase its public promotion of the Local Government sector's response to COVID-19 and our advocacy efforts in relation to the economic stimulus the sector would like to see from the State Government during the recovery phase. To strengthen this advocacy, we are commissioning a survey of the sector that will allow us to:

- ~ estimate the amount of economic stimulus that could be facilitated through the Local Government sector during the recovery phase of COVID-19, *if* additional support was provided from the State, and
- ~ calculate accurately the collective financial support and stimulus that the WA Local Government sector has already committed to providing local communities

Details on additional regional programs and projects that have secured funding will be released as details are known in coming weeks.

Economic Stimulus Comments

These few examples reinforce how serious the situation is and how important local governments response is at a local level. Putting things into context generally a local governments funding base is overall solid, stable and predictable. Rate Revenue is rarely forgone. Some Councils who are more exposed with market driven revenue streams will be more affected than others, but this situation does not apply to Murchison nor most rural based local governments. Expenditure decisions are also within our own control; meaning that projects can be programmed and or reduced later if financial circumstances change.

In these circumstances it is understandable that Governments are looking to local government to strongly play its part

In addition, it is essential that Council explore these Short Term Lending Options with WATC.

Resumption of In Person Council Meetings

With easing of restrictions and comments from the Minister for Local Government encouraging in person Council meetings, WALGA has received advice received from the Department of Local Government is that appropriate space to allow for the four square metres per person requirement and gathering restrictions of 20 people need to be maintained.

WALGA's advice is that each Local Government will need to review the chamber or hall that they hold Council meetings in to ensure there is sufficient space to accommodate Elected Members and staff, and then consider how many members of the public can attend, given space and gathering restrictions.

If a Local Government does not have enough room, then the meetings should continue electronically.

Where a Local Government has enough space for Elected Members and staff, they also need to consider access for the public and appropriate mechanisms that need to be in place to ensure community participation is possible.

If the chamber or hall cannot accommodate the Council members, staff and members of the public in accordance with the one person per four square metre rule, Local Governments should continue to hold electronic meetings.

Resumption of In Person Meetings Comments

The space available within the Council Chamber is considered just sufficient to accommodate 6 Councillors and 3 Staff, with space for perhaps 2 members of the public and still meet social distancing requirements. The Library can act as a queuing overflow although I understand that Council rarely has visitors. As

evidenced by a recent example Council was able to effectively handle Public Question Time via a written question where the response was able to be provided on the day.

The Council furniture has been laid out to suit but in doing so it has become apparent that the design of the tables is not conducive to the efficient utilisation of the space

In these circumstances on balance it is considered appropriate for meetings to be conducted in public but with social distancing restrictions rules applying meaning that if there was a large public gallery requirement then some adaptation would be required.

Local Government Act Ministerial Orders

The recent amendment to introduce Part 10 to the Local Government Act permits the Minister for Local Government to make Ministerial Orders to modify or suspend specified provisions of the Act or associated Regulations while a state of emergency declaration is in force.

A recent Ministerial Order, will have the following effect on the operation of the Act and Regulations as follows:

- ~ Residential and small business ratepayers who are suffering financial hardship due to the COVID-19 pandemic will not be charged interest on overdue rates in 2020/2021.
- ~ The maximum interest rate payable by all ratepayers has also been reduced, from a maximum of 11% to a maximum of 8%. This new limit aligns with the Australian Tax Office penalty for overdue payments.
- ~ Interest on instalments remains at 5.5% if a Local Government has a Hardship Policy, and to a maximum of 3% if a Local Government does not have a hardship policy.
- ~ If adopting a minimum rate or rate in the dollar no higher than that imposed in 2019/20, then there is no need to advertise differential rates. Only requirement is to place a notice on your website.
- ~ WALGA has developed a template Financial Hardship Policy and is currently preparing a Financial Hardship Assessment Guide.

Local Government Ministerial Orders Comments

The Rating Items contained elsewhere in this agenda has been prepared in response to these changes.

Murchison Specifics

Local specific issues addressed include the following.

Work has commenced on expanding the works program by bringing forward projects that can stimulate the local economy and provide lasting benefits for the community as follows:

- As indicated under the Works Supervisors Report a contract for three (3) packages of resheet / rehabilitation works have been let for the Beringarra-Pindar Road and the successful tenderers for two (2) packages of Works to rectify damage from the April 2019 Flood event (AGRN863) includes in its scope of works that ability with our consent, to expand the works required to include other Council related non flood damage works that can be cost effectively undertaken if required
- As identified in the March Budget Review works associated with the minor renovations to the Council Offices / Library and Roadhouse are being actioned.
- Prices and designs are being obtained for the construction of an additional staff house.
- Prices and design for and a new Ablution Block for the Caravan Park and to refurbish and convert the central unit of the three (3) older accommodation units to provide two (2) fully ensuite units are being obtained.
- Other works associated with the sporting facilities and water supply are still to be more closely examined.
- A suite of projects in and around the Murchison Settlement are being examined as part of the 2020/21 Budget.
- Financial impacts associated with these works have been and will be include in the next budget review which will be part of next year's formal consideration.

With the lifting of some COVID-19 restrictions the operators of the Murchison Roadhouse have advised us that they can now successfully operate the roadhouse and caravan park within the new operating guidelines. As a result, both facilities are open, albeit with reduced patronage. We continue to work with them as the operational situations change.

Reserves

Cashflow management will be critical in to respond effectively to meet the financial demands associated with COVID-19 responses, particularly relating to the funding of additional capital works. Already Councils available unrestricted cash resources are stretched.

The recent amendment to the Local Government (Financial Management) Regulations 1996 provides the opportunity for Council to re-purpose its Reserves without giving public notice so long as the reason is directly brought about by the current State of Emergency. The current cashflow issues are such a circumstance.

Councils Current Reserves with \$ balances as at 30 June 2019 are as follows.

Reserves	Anticipated date of use	Purpose of the Reserve	Balance 2019
Leave Reserve	Ongoing	To be used to fund annual and long serve leave requirements	135,709
Plant Replacement	Ongoing	To be used for the purchase of plant	1,410,356
Buildings	Ongoing	To be used for the construction / renovation of administration centre	502,893
Beringarra-Cue Road	Ongoing	To be used to convert road from bitumen to gravel as required	3,411,313
Cue Road Reserves	Ongoing	To be used to convert road from bitumen to gravel as required	125,171
Transaction Centre	N/A	Set up for development of CBD – transferred to settlements buildings and facilities reserve	0
Ballinyoo Bridge	Ongoing	To be used for the maintenance or replacement of bridge 837	0
CSIRO Beringarra - Pindar Road	Ongoing	To be used to fund additional maintenance work required due to CSIRO traffic	171,673
Flood Damage Repairs	Ongoing	To be used towards the “trigger point” for WANDRRA funded flood damage works	250,568
Settlement Buildings and Facilities	Ongoing	To be used to fund improvements to and maintenance of settlement buildings and facilities	920,425
Road Sealing Reserve	Ongoing	To be used to fund road sealing program	375,000
Totals			7,308,108

To be able more effectively to meet the current needs associated with COVID-19 responses it is considered that several reserves could be repurposed slightly as indicated below. However, from an operational view point it is considered that advertising Councils intention as required in normal operational time will not be an issue.

Beringarra-Cue Road and Cue Road Reserves

These reserves are effectively combined and treated as one as the Cue Road Reserve appears to have been used in the past as a shorter term investment option. The purpose stated for each are identical. This reserve was established with from the Jack Hill Mine to provide Council with funds to maintain the road in a post mine closure environment. Whilst Council has decided that returning the road from a wide seal road to

gravel is the best solution for effective management of the allocated money, in reality other works such as providing concrete cut-off walls and constructing and sealing or resealing floodways all go towards meeting this aim. A slight rewording and broadening of the scope of the Reserves purpose is suggested without moving away from the current intent.

Buildings Reserve

The current purpose of the Reserve seems on the surface to mean dedicated for the Administration Centre. The Councils Works Depot however is effectively part of the Administration of the Shire, albeit in a location remote from the actual Office. It also has direct hard wired telephone and IT connections. Widening the scope of buildings covered but retaining the purpose of the Reserve would seem appropriate.

Settlement Building and Facilities Reserve

As it currently stands the purpose of the Reserve relates to existing and not new buildings. Extending the scope to include new Facilities has some advantages and would seem appropriate in the current COVID-19 circumstances

Roads Sealing Reserve

As it currently stands the amount already contained within the reserve is far less than the total for this year's road sealing program, which as previously noted at the February Council Meeting will continue unabated for the at least the next 10 years. Having a reserve that effectively has the same amount transferred in and out annually for a single purpose has limited value but there are some advantages if the purpose is broad enough. A broader Assets Rehabilitation Reserve would fulfill these requirements.

Interim Use of Reserves

A secondary but important consideration with Reserves is how they are used to manage the Shires overall operations. It is therefore suggested that we explore the options of being able to temporarily use money from various reserves during the year in an interim manner to manage cashflow, especially in a COVID-19 Economic Stimulus Works environment, provided that there is appropriate Council authorisation and that the end of the year any amounts withdrawn are returned with accrued interest.

Staff Housing

As indicated above under Murchison Specifics, works have been put in train to constructing a new house to house a new Plant Operator that is to be employed in Councils Works Construction Gang. There is some urgency to engage a suitable person and to have him work as soon as is practicable, especially as we have now purchased a second-hand water truck which this person would operate.

One of the issues associated with employment of staff is having a suitable accommodation, which invariably requires some lead time. Council has a current contract in place for the supply of two houses which is well advanced. Council went through a long process to call tenders for this engagement, with the current supplier being successfully chosen from four tenderers in late 2019. Thus far we have been pleased with the selection and performance. Some local trades have also been engaged.

Given that we have a significant COVID-19 economic stimulus related capital works program to deliver, and that this project is a key part, it is considered open, through negotiation to Council to extend the terms of the current contract with the current supplier to perform these works. These expenses will likely be incurred in 2020/21 and not this year.

Council Decisions

1. COVID-19 Coronavirus Update Report
That the Chief Executive Officer's Council COVID-19 Coronavirus Update Report be received and accepted.
2. Western Australia Treasury Corporation
That Council explore Short Term Lending Options with Western Australia Treasury Corporation.
3. Resumption of In Person Council Meetings
That Council resume In Person Council Meetings subject to any minor variations operationally that are required to meet COVID-19 Restrictions
4. Reserves

That the following Council Reserves be repurposed as outlined below and that Public Notice of this be undertaken

- ~ *Beringarra-Cue Road and Cue Road Reserves* be officially combined and repurposed to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required.
- ~ *Buildings Reserve*. To be used for the construction / renovation of the administration centre and Works Depot.
- ~ *Settlement Building and Facilities Reserve* be repurposed to be used to fund improvements to and maintenance of settlement buildings and facilities as well as new facilities.
- ~ *Roads Sealing Reserve* to be renamed the *Assets Rehabilitation Reserve* and that it be used to fund works associated with rehabilitating Councils Infrastructure and Assets.

June 2020 Meeting

Brief Update

On an hourly basis emails and information arrives continues to arrive from all sorts of sources that further clarifies, and sometimes confuses the situation. WALGA continues to positively represent the local government sector with regular updates.

During the past month additional new activity has declined with most emphasis locally associated with incorporating actions and responses into the forthcoming 2020/21 (2021) Budget. This is as a direct result of actions, work and reports undertaken as previously reported is attached, partly to provide the context of the current responses that are being and will be considered through next year's budget but also relevant over the next few years.

WA Premier, Hon Mark McGowan

On 7 June 2020, the WA Premier announced a \$444 million housing stimulus package aimed at providing timely support to the Western Australian building and construction sectors. This investment will bring forward a much needed pipeline of work for local residential building companies and tradespersons. A key element of the package is the commitment of \$117 million for \$20,000 Building Bonus grants for homebuyers to build new houses or purchase a new property in a single tier development (such as a townhouse) prior to construction finishing. Those planning to build a new home in order to receive the grant are required to enter into a home building contract before 31 December 2020. Construction must commence within six months of entering into the contract. Local governments, therefore, are being asked, to the extent applicable, to act as an enabler for the timely consideration of planning approvals and building permits. It is incredibly important that local government work with builders, developers and individual home builders to ensure that activity gets into the sector as soon as possible.

WALGA Sector Rates Campaign

At the request of State Council, WALGA has created an advertising campaign to support Local Governments in educating the community about rates notices in the context of a rates freeze and pending revaluations across the metropolitan area.

The campaign comprises two 30-second ads and a longer form content piece supported by print advertisements. It features former Australian Hockey Captain and Coach, Ric Charlesworth, talking through the basics of a rates freeze and how rates are calculated, focused around two main points: the rates freeze means that Local Governments will not be receiving any additional income, though the revaluation process could mean you pay more, and rates are not directly linked to property rates, and that whilst individual property value changes can impact your rates, whole of property market movements do not.

The initial campaign will involve print advertising in Saturday's West Australian over four weeks, starting 20 June 2020, together with an eight-week promotion of the video content on online www.walga.asn.au/rates and social media, pointing to additional information on the WALGA.

WALGA Rebooting Local Economies

WALGA's President and CEO held a webinar on 19 June 2020 for Members to discuss the sector's plans to deliver economic support and stimulus to WA communities and businesses to assist in the recovery from the impacts of the COVID-19 Pandemic.

Together with WALGA's Economist Nebojsa Franich, WALGA President Mayor Tracey Roberts and CEO Nick Sloan will provide further information on the *Rebooting Local Economies* document created with information from Member Local Governments on proposed support and stimulus activities, as well as insights from their attendance at the State Recovery Advisory Group and Ministerial Roundtables being held to inform the development of the State Government COVID-19 Impact Statement and Recovery Plan due to be finalised in July.

Comments

A few brief update comments are considered relevant as an update:

- 1 The COVID-19 response is multi-faceted and multi-dimensional with all levels of government at the coal face now with overall aim to protect the health of the nation and the economy. To achieve this Stimulus measures are required now with the aim that in the next few years they can be reduced as the economy picks up. The three-year budget approach we are taking is now more relevant than ever.

- 2 The 2021 budget will need to react to various requirements under the Local Government (COVID-19) Response Order, a copy of which is attached. Amongst other things this includes modifications to various compliance aspects such as waiving the requirement to reference to the contents of the plans for the future of the district but also including the option of potentially including a hardship policy with respect to the payments of rates.
- 3 Recent further information reinforces the governments commitments to an economic stimulus push. Additional COVID-19 grant opportunities are potentially being discussed and Treasury is looking at developing a tool to assist local governments to assess the capacity to cope with an expanded stimulus program.
- 4 Given the nature of our municipality and projected expenditure requirements we are potentially well placed. As outlined in the attached previous actions that we have already commenced a proactive approach is being undertaken. Exploring Short Term Lending Options with Western Australia Treasury Corporation, rationalising Council Reserves as well as looking at three (3) year budget program are all positive actions.
- 5 From a compliance aspect, whilst we may not need to reference to the contents of the plans for the future of the district, we are actively ensuring a future outlook is undertaken with a review desired later in the year. The Budget can be predicated and adapted on this basis if necessary.

Council Decision

That the Chief Executive Officer's report relating COVID-19 Coronavirus Update Report be received and noted.

July 2020 Meeting

Brief Update

On an hourly basis emails and information arrives continues to arrive from all sorts of sources that further clarifies, and sometimes confuses the situation. WALGA continues to positively represent the local government sector with regular updates.

During the past month additional new activity has declined with most emphasis locally associated with incorporating actions and responses into the forthcoming 2020/21 (2021) Budget. This is as a direct result of actions and work. Those reports undertaken previously are attached to provide the context of the current responses that will be considered through next year's budget and will be relevant over the next few years.

Previous COVID-19 Update Reports and the letter from the Public Sector Commission concerning Local Governments Role as attached further reinforces a very large array of stimulus initiatives that all local governments are expected to formally consider as part of their 2021 Budget deliberations

In this regard we have been actively working over the past three months to address many of the State Governments requests. Importantly, whilst the Annual Budget is nearing finalisation, an initial three year outline will also be separately identified and included so that the full impact of stimulus activities can be seen.

COVID-19 Short Term Lending Facility (STLF)

As part of this approach, and as previously advised, it is considered essential that Council apply to the West Australian Treasury Corporation (WATC) for the COVID-19 Short Term Lending Facility.

The following requirements to be completed a cash flow forecast model and provide this to WATC with the following

- A letter from the CEO to WATC which should address / note:
 - ~ the need to access funding from the STLF
 - ~ type of STLF the City is seeking – debt deferral, cash flow support or both.
 - ~ make reference to the council resolution supporting the cash flow forecast and the date of meeting.
 - ~ the request being made by the City is compliant with the Local Government Act and Regulations
- The Council Resolution supporting access to the STLF will need to address
 - ~ council approval for the 12 month cash flow forecast which the City is be submitting to WATC.
 - ~ type of facility the City is applying for – debt deferral, cash flow support or both.

The COVID-19 Short Term Lending Facility will work similar to an overdraft facility. Key points are as follows:

- There is no cost or fee to apply for the COVID-19 Short Term Lending Facility.
- Interest on funds drawn down through the STLF will be calculated daily and charged monthly
- The interest rate on funds drawn down through the STLF will be WATC's cost of funding (approx. 0.50%)
- The interest rate on the STLF is a variable rate and will move in line with market movements. It is not a fixed rate.
- WATC will charge an Administration Margin on funds drawn down through the STLF, as it does with existing loans to local governments.
- The Loan Guarantee Fee will not be charged on funds drawn from the STLF.
- The option to pay or capitalise the monthly interest amount is available.

Work has been undertaken to prepare the required Cash Flow information as per the attached 2020-21 Budget Final Draft - Net Current Assets which shows the summary requirements over a Three Year Period plus the WATC - COVID-19 Cash Flow Forecast Model which is required to be completed.

Statutory Environment

Local Government Act 1995

Sustainability Implications

Environmental There are no known significant environmental considerations
Economic There are no known significant economic considerations
Social There are no known significant social considerations

Strategic Implications

Shire of Murchison Council Community Strategic Plan

Response to the COVID-19 Coronavirus Pandemic will encompass many strategies contained within all four Objectives of our Community Plan ie Economic, Environmental, Social and Civic Leadership as articulated in our Vision Statement ***“Working together to preserve the unique character of the Shire, supporting diverse and sustainable lifestyle and economic opportunities.”***

Policy Implications

Adaptation and potentially new polices may be required.

Principle Implications

March 2020 Meeting

In responding to the COVID-19 Coronavirus that Council act in accordance with the following principles and rationale associated with health and economic activity

- (c) Our overriding responsibility is to act to protect our citizens and community to prevent, control or abate the serious public health risk presented by COVID-19 by limiting the spread of COVID-19.
- (d) Council will act to ensure that we can function and deliver the required works and services to support and stimulate the local economy.

Financial Implications

The financial impacts associated with these works have been and will be included in the 2020/21 budget and included in the WATC -COVID-19 12-month cash flow forecast.

Note:

Before the motion was read out, it was brought to Council’s attention that the Shire is only applying for cash flow support and therefore the words “debt deferral and” were removed.

Voting Requirements

Simple Majority

Council Decision

That Council resolves as follows:

1. The Chief Executive Officer and Acting Deputy Chief Executive Officer’s Report relating COVID-19 Coronavirus Update Report be received and noted.
2. Council supports access to Western Australia Treasury Corporation’s (WATC) COVID-19 Short Term Lending Facility.
3. Council approves of the 12-month cash flow forecast which the Shire is be submitting to WATC.
4. Council supports the type of facility that the shire is applying for namely cash flow support.

COVID-19 Financial Hardship Policy

1 Objective

To put as process in place a means to support persons who from time to time face financial hardship during the COVID-19 Period where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants.

2 Background

This policy arose from the need to give effect to our commitment to support the whole community to meet the unprecedented challenges arising from the COVID19 pandemic.

3 Application

This policy applies to outstanding rates and service charges as at the date of adoption of this policy; and for rates and service charges levied by Council

This Policy is intended to ensure that we offer fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding.

It is a reasonable community expectation, as we deal with the effects of the pandemic that those with the capacity to pay rates will continue to do so. For this reason the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* (Act) and *Local Government (Financial Management) Regulations 1996* will apply.

4 Guidelines

4.1 Payment difficulties, hardship and vulnerability

Payment difficulties, or short term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates or service charge debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. Council recognises the likelihood that COVID19 will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community. This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc.

4.2 Anticipated Financial Hardship

We recognise that many ratepayers are already experiencing financial hardship due to COVID-19. We respect and anticipate the probability that additional financial difficulties will arise when their rates are received.

We will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, we will also provide contact information for a recognised financial counsellor and/or other relevant support services.

4.3 Financial Hardship Criteria

While evidence of hardship will be required, we recognise that not all circumstances are alike. We will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

4.4 Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable;
- The ratepayer will be responsible for informing the Council of any change in circumstance that jeopardises the agreed payment schedule.

4.5 Interest Charges

COVID-19 Period

A ratepayer that meets the Financial Hardship Criteria will not attract interest or penalty charges on rates / service charge debt in 2020/21, subject to the period of time that the *Local Government (COVID-19 Response) Ministerial Order 2020* remains effective

In the case of severe financial hardship, Council may consider writing off interest applicable to the Emergency Services Levy and/or interest previously accrued on rates and service charge debts.

4.6 Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

4.7 Debt Recovery

COVID-19 Period

We will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3rd due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2021, we will offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2021/2022 financial year.

Rates and service charge debts that remain outstanding at the end of the 2021/22 financial year, will then be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995*.

4.8 Review

We will establish a mechanism for review of decisions made under this policy and advise the applicant of their right to seek review and the procedure to be followed.

4.9 Communication and Confidentiality

We will maintain confidential communications at all times, and we undertake to communicate with a nominated support person or other third party at your request.

We will advise ratepayers of this policy and its application, when communicating in any format (ie verbal or written) with a ratepayer that has an outstanding rates or service charge debt.

We recognise that applicants for hardship consideration are experiencing additional stressors, and may have complex needs. We will provide additional time to respond to communication and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

5 Adoption of this Policy

Adoption of this policy was endorsed by Council on 26 August 2020



Local Government Review Panel

Final Report

Recommendations for a new Local Government Act
for Western Australia

May 2020



Table of Contents

FOREWORD	4
BACKGROUND	5
PART A – THE STRATEGIC FRAMEWORK.....	7
Why a ‘New’ Act?.....	7
What Sort of ‘New’ Act?	8
Moving Quickly	8
The High-Level Package.....	9
Clear Legislative Intent.....	9
An Agile System	10
Inclusive Local Democracy.....	10
Smart Planning and Service Delivery	11
Enhanced Accountability, Self-Regulation and Integrity	11
PART B – DETAILED RECOMMENDATIONS	12
Clear Legislative Intent	12
Introduction	12
The Role and Functions of Local Government	14
Guiding Principles	14
An Agile System	16
Establishment of a Local Government Commission	16
Enabling Structural Reform	17
Expanded Regional Cooperation	19
Advancing Intergovernmental Cooperation	20
Inclusive Local Democracy	21
Relations with Aboriginal Peoples and Communities	21
Elections.....	22
Redefinition of Roles and Responsibilities	26
Community Engagement and Governance	29
Smart Planning and Service Delivery	31
Enhanced Integrated Planning and Reporting.....	31
Minimum Service Levels	33
Local and Joint Subsidiaries.....	33



Modernise Financial Management35

Procurement.....37

Rating and Revenue.....38

Accountability, Self-Regulation and Integrity.....40

 Enhanced Accountability and Self-Regulation.....40

 Renewed Focus on Integrity.....41

 Expanded Requirements for Training and Professional Development42

 A New Early Intervention Framework.....42

 Establishment of an Office of the Independent Assessor43

Other Matters45

 Classification Bands45

 Local Laws45

 Western Australian Local Government Association46

 Operational Provisions47

ATTACHMENT 148

ATTACHMENT 249

ATTACHMENT 350

ATTACHMENT 452



FOREWORD

'Rates, Roads and Rubbish' was a catch-cry I heard frequently when I was elected to Local Government 15 years ago. This 'Roads Boards' viewpoint was not appropriate then, and is certainly not fit-for-purpose for Western Australian communities in 2020 and into the future.

Since the 1995 Act was proclaimed, our society and the technologies we use continue to change at an unstoppable pace, and with this change, community needs and expectations of local government are also increasing. These demands on the sector will continue to expand, especially in the aftermath of, and recovery from, the COVID-19 pandemic.

The recommendations in this review are a road-map to more agile and inclusive local governments, with a clear purpose to deliver for the enhanced wellbeing of their communities.

A new legislative framework that ensures community consultation and integrated planning is a centrepiece of a local government's operations, as well as an emphasis on regional and intergovernmental collaboration.

The recommended renewed focus on integrity, self-regulation and accountability will give local governments the tools to ensure good governance and continuous improvement.

An Act based on this report would prepare local governments in Western Australia not just for the challenges of today, or the next few years, but for the long-term, and would put them in good stead to continue to foster healthy, connected and engaged local communities.

Thank you to the many contributors to this report, including those in the sector and community who made a submission or otherwise assisted in the process.

I especially thank panel members for their significant individual contributions, as well as the secretariat at the Department who supported the panel with high quality research and assistance, as without their diligence, this report would not have been possible.

David Michael MLA
Chair



BACKGROUND

In 2017 the McGowan Government announced a review of the *Local Government Act 1995*. This is the most significant and comprehensive reform of local government legislation conducted in more than two decades. The objective is for Western Australia to have a new, modern Act that empowers local governments to better deliver for the community. The vision is for local governments to be agile, smart and inclusive.

Given the breadth of matters covered by the Local Government Act, a staged approach to the review has been adopted:

- Stage one: priority reforms
- Stage two: wide ranging reforms

The majority of the stage one priority reforms are now in place following the passage of the *Local Government Legislation Amendment Act 2019*. These reforms include:

- A new gift framework for elected members;
- A mandatory online induction for all candidates;
- Universal training for elected members;
- Changes to the Standards Panel; and
- Easier access to information to provide greater transparency to the community.

The remaining priority reforms which are expected to be implemented later this year include:

- New mandatory code of conduct for elected members, committee members and candidates;
- Best practice standards for Chief Executive Officer (CEO) recruitment, performance review and early termination; and
- Further transparency measures.

Extensive community consultation was conducted on stage two topics between September 2018 and March 2019 by the Department of Local Government, Sport and Cultural Industries (the Department) with the input of a stakeholder reference group.

More than 3,000 survey responses and written submissions were received from community members, ratepayer associations, industry groups, local governments, elected members, and peak bodies.

After this significant community and sector consultation to better understand the issues confronting local government, the areas in need of reform and possible options for reform, a panel of experts was formed to provide more detailed consideration and to develop policy responses to guide the development of the new Act. The role of the Panel was to guide the review's strategic direction and to consider and recommend high level guiding principles of the new Act.



The members of the Panel are:

- Mr David Michael MLA, Member for Balcatta (Chair)
- Professor John Phillimore, Executive Director, John Curtin Institute of Public Policy
- Mr Graham Sansom, Adjunct Professor, Institute for Public Policy and Governance, University of Technology Sydney
- Ms Anne Wood, Partner, Kott Gunning Lawyers
- Mr Henry Zelones OAM LGM JP, former Mayor City of Armadale
- Mr Duncan Ord OAM, Director General, Department of Local Government, Sport and Cultural Industries

Commencing in November 2019, the Panel formally met on nine occasions. In addition, invitations were extended to a range of organisations to provide advice and test ideas at separate roundtables.

It should be noted that an overwhelming majority of recommendations were agreed to unanimously by all members of the panel, with only a small number either having a minority of panellists expressing an opposing view or excluding themselves due to a potential conflict of interest.

Meetings were structured around the following six broad topic areas:

1. A Vision for Local Government
2. Planning for a New Local Government Act
3. Supporting Communities and Local Democracy
4. Growing the Economy
5. Sustainable Service Delivery
6. Building Trust and Integrity

This report reflects the work of the Panel. It is divided into two sections: Part A provides the strategic overarching direction, with Part B outlining the Panel's detailed recommendations within that framework.



PART A – THE STRATEGIC FRAMEWORK

The Minister asked the Panel members to consider and recommend overarching, high-level directions for local government that would flow into policies and principles to guide the development of a ‘new’ Local Government Act. This Part of the Panel’s report sets out a strategic framework for the new Act that addresses not only the underlying issues identified when the Panel began its work, but crucially the emerging imperatives that flow from the COVID-19 crisis and its aftermath.

Why a ‘New’ Act?

When the Western Australia Government launched the Local Government Act Review its objectives were to produce ‘a new, modern Act that empowers local governments to better deliver for the community’, and that local government should be ‘Agile, Smart and Inclusive’. Those objectives remain valid, but there is now also the question of how they can and should be pursued in the aftermath of COVID-19.

Western Australia’s system of local government has remained largely unchanged for several decades. Even before the COVID-19 crisis, local governments demonstrated the full spectrum of capacities and behaviours, ranging from outstanding to good, to average, to, in a few cases, poor. This is not surprising given the very large number of local governments and their variable size and capacity. Many have responded positively and swiftly to the crisis with initiatives to support local communities and businesses – through rate freezes, waiving of fees, increased flexibility in dealing with planning applications, and so on – complementing the State government’s initiatives. However, the crisis has also highlighted the system’s limited capacity, sustainability and resilience. Rather than being a crucial and reliable source of support to communities, many local governments themselves require considerable funding from other levels of government simply to perform their basic statutory obligations and keep their operations running, rather than to expand services.

Having numerous local governments, including a majority that are small in terms of population and/or area and that lack financial and human resources, also makes the system cumbersome and costly to operate. In addition to financial support, local government requires significant State Government resources for oversight, advice, capacity building and regulation, including interventions to ensure good governance.

Further areas of concern are the generally low levels of community participation and regional cooperation. Local government should be truly the level of government ‘closest to the people’, but the system of voluntary, first-past-the-post voting attracts only a low turnout at elections, and the extent to which many councils can be considered to be properly representative of their diverse communities can be questioned. At the same time, only limited use is being made of opportunities for local governments to share information, skills and resources at a regional level, and to undertake collaborative planning and service delivery.

So, can local government in Western Australia ‘better deliver for the community’ without fundamental change? Is it sufficient for councils simply to perform their current functions more efficiently and effectively? What sort of local government will be needed to tackle a slow and fragile post-COVID-19 recovery and to play a valued ongoing role in advancing community wellbeing and regional development?



The Panel's view is that the new Act must address these questions and underpin a program of systemic reform to ensure that local government can meet the needs of communities in what may well be a very different operating environment. The Act itself must be truly renewed. It should look and feel different, 'tell the story' of change, and outline a fresh agenda. The Panel's package of key reforms is set out below.

What Sort of 'New' Act?

Local Government Acts are among the most lengthy and complex pieces of legislation in any jurisdiction. As a result, their strategic intent and important linkages between different sections of the Act can easily be lost in the mass of detail. Currently the 1995 Western Australia Act and Regulations run to more than 700 pages, while there are also elements of the *Local Government (Miscellaneous Provisions) Act 1960* that are still operational.

Some jurisdictions have tackled this problem by having multiple Acts: Queensland has a separate Electoral Act; New Zealand has a separate Rating Act; British Columbia has a 'Community Charter' that deals with key elements of local democracy and complements the Local Government Act.

So, what should a new Western Australian Act look like? How can it 'tell a story' rather than swamp the reader (and the sector) with a torrent of regulatory detail? The Panel proposes the following:

- Start with an introductory section that sets the tone – the Northern Territory Act offers an excellent example of how this can be done (refer to **Attachment 1**).
- Structure the new Act around strategic issues and the ways in which local government relates to its communities and partners, rather than the mechanics of local administration.
- Include sets of principles that offer guidance on how key objectives of the new Act should be pursued.
- Shorten the main text considerably (aim for at least a 50% reduction) by consigning regulatory detail to schedules or a separate 'operations' Act (the Panel was advised that extensive use of schedules may be inconsistent with current drafting practice).
- Incorporate new measures to expand self-regulation (notably independent Audit, Risk and Improvement Committees) as part of a flexible regulatory regime that can respond quickly to unexpected circumstances (such as COVID-19).
- Minimise the use of Regulations (which tends to enable more extensive and detailed oversight and intervention, and which requires time-consuming parliamentary drafting) by providing standardised guidelines and model codes, charters and local laws. Local governments could modify these 'minimum' provisions but would have to justify significant departures from them to the Joint Standing Committee on Delegated Legislation.

Moving Quickly

The current direction of the review, reflected in the initial instructions to the Panel, is for a complete re-write of the existing Local Government Act. However, experience in other States indicates that will require more resources than appear available at present and take a very long time, and that bold new directions may get lost along the way. The Panel is therefore of the view that the Government's objectives could best be achieved by developing the new Act in two stages, focusing first on a limited number of strategic elements (such as overarching principles, building the sector's capacity, Integrated Planning and Reporting (IPR), and enhanced accountability), while leaving matters of operational detail (a number of which require further investigation) until later.



The Panel also believes that the Government needs to legislate as soon as possible in order to strengthen local government's capacity for the post-COVID-19 recovery and likely ongoing changes in its operating environment. While it appreciates that resources are currently focused on short-term responses to the impact of COVID-19, the Panel's assessment is that a substantial package of strategic changes to the Local Government Act is required within months, not years. This could be done in one of three ways:

- (a) Amend and restructure the existing Local Government Act to bring together its key strategic elements as a 'front end', but leaving most of its provisions unchanged for the time being;
- (b) A new 'framework' Act initially limited to essential changes, but which would later progressively absorb updated material from the current Act (along the lines of the approach taken previously when the *Local Government Act 1995* and the *Local Government (Miscellaneous Provisions) Act 1960* replaced the *Local Government Act 1960*); or
- (c) A permanent 'companion' Act to the current Act that deals with 'high-level directions' (similar to the approach taken in British Columbia with its 'Community Charter' Act).

The decision on how to proceed is of course one for Government and will depend on several factors including other Parliamentary priorities. On balance, the Panel favours options (b) or (c), which most decisively reflect the Government's commitment to produce a 'new' Act – something that 'looks and feels' different. The risk with option (a) is that it could become too complex and might boil down to just a series of amendments scattered through hundreds of pages of existing provisions, without clearly setting out a fresh agenda. This is what happened after the 2013 review in New South Wales.

The High-Level Package

The critical high-level elements of the legislative package proposed by the Panel are detailed below. These elements need to be drafted and juxtaposed in a new or restructured Act or Acts in such a way that the inter-relationships between them are made clear. In several instances supportive policy statements will be essential to convey fully Government's intentions.

Clear Legislative Intent

- **An introductory section** that acknowledges the status of local government as a sphere of government and the importance of all facets of local democracy; that recognises the rights and interests of Aboriginal peoples; that focuses on the need to enhance community wellbeing, including acceptable standards of local government service delivery for all; and that calls for open, accountable and ethical governance (refer to **Attachment 1** for an example).
- **A statement of the role and functions of local governments**, including the power of general competence (refer to **Attachment 2** for an example of the functions of a local government).
- **Guiding principles** for effective local and regional governance, complemented by more detailed policy principles in those parts of the Act for IPR, community engagement, decision-making, financial management, integrity and inter-government relations.



An Agile System

- **Establishment of a Local Government Commission** that brings together and extends the work of the Grants Commission and Advisory Board to promote and facilitate capacity building and continuous improvement across the sector as well as, where necessary, structural reform (including mergers and/or regional governance).
- **A fresh approach to enabling structural reform**, including voluntary mergers and the option of replacing merged councils with community boards (see below) – recognising that the ‘Dadour’ provisions can now be by-passed by simply extending the boundaries of one council to subsume its neighbour, and the consequent need for a new pathway for change (refer to **Attachment 3** for an example).
- **Expanded regional cooperation**, including streamlined arrangements for the establishment of joint subsidiaries (which could then replace existing regional local governments); requirements for cooperative regional planning as part of IPR; and if necessary, a new form of ‘regional authority’ that overlays local government areas and can bring together local governments, state and federal agencies and other key stakeholders (for example Aboriginal communities) to address specific issues.
- **Advancing inter-governmental relations** through a set of legislated principles that could be linked to the State Local Government Partnership Agreement (refer to **Attachment 4** for an example); additional consultative mechanisms if required; and arrangements for collaborative governance at the regional level (including involvement of federal agencies where appropriate).

Inclusive Local Democracy

- **Specific provisions for engagement with Aboriginal peoples and communities**, including new consultative mechanisms and an obligation to plan for, and where appropriate undertake, delivery of essential services to local communities.
- **Four-yearly elections for all councillors**, plus a continued requirement for regular ‘representation reviews’ that involve the community in consideration of electoral issues such as the number of councillors, how the mayor is elected, the use of wards and whether the councillors are sufficiently representative of the broader community.
- **Re-definition of roles and responsibilities** for the governing body of council (councillors working collectively), mayors, individual councillors and CEOs, coupled with the new principles for decision-making.
- **More effective community engagement and governance**, including a requirement for all local governments to formulate and adhere to a Community Engagement Charter and an option to establish community boards in selected localities (similar to the New Zealand model).



Smart Planning and Efficient Service Delivery

- **Improved IPR**, clearly positioned as the centrepiece of local governments' operations and linking strategic and corporate planning, regional cooperation, community engagement, financial management, service delivery and monitoring and reporting of outcomes.
- **Increased Ratepayer Value for Money** through the introduction of a Rating and Revenue Strategy to increase transparency in setting rates, fees and charges, aligning services and programs to the IPR framework, a new focus on continuous improvement and reporting on a wider set of financial and service delivery indicators.
- **Modernised financial management**, based on a new set of principles, and including requirements for program budgets and regular service reviews involving community consultation.
- **New provisions for local and joint subsidiaries** that enable local governments to play an effective role in economic and regional development, and in the case of joint subsidiaries, provide a vehicle for regional cooperation.
- **Ensuring a minimum level of service** from local government is available to all Western Australians

Enhanced Accountability, Self-Regulation and Integrity

- **Robust accountability and self-regulation** through standardised performance and annual reporting; a revamped Annual Community Meeting along the lines of a company Annual General Meeting; and the establishment of independent Audit, Risk and Improvement Committees to undertake a wide range of internal audit functions and ensure good governance and continuous improvement.
- **A renewed focus on integrity** through the work of Audit, Risk and Improvement Committees and the establishment of a new Office of the Independent Assessor to deal with conduct complaints (similar to the Queensland model).
- **Rigorous training and professional development** of mayors/presidents, councillors and CEOs.
- **A new 'early intervention' framework** to support local governments experiencing governance or operational problems (a variation of the Victorian model of municipal monitors).



PART B – DETAILED RECOMMENDATIONS

Clear Legislative Intent

Introduction

1. The Panel recommends that the new Act be structured and drafted in such a way as to highlight the key strategic elements set out in Part A of this report, and that further consideration be given to the ‘two Acts’ options presented in Part A, at least as a transitional measure.

The basis for this recommendation was explained in Part A. The Panel considers it essential to move decisively and as quickly as possible to strengthen the capacity and resilience of Western Australian local government, and to set a fresh agenda, particularly in light of the COVID-19 crisis and its likely aftermath.

2. The Panel recommends the following statement of intent (vision) for a new Act:

An Act to provide for a system of local government relevant to Western Australia that develops and supports sustainable, accountable, collaborative and capable local governments through democratic representation, the provision of services, opportunities and enhanced well-being for each and every community.

It was determined that the vision for local government included in a new Act should be responsive to the changing face of Western Australia’s communities. The long title of a legislative instrument is intended to provide a clear statement of the legislature’s intention. The Panel considered how a statement of intent (vision) for a local government legislative framework would meet the future needs of Western Australia’s communities and local government sector.

3. The Panel recommends the adoption of the following objectives for a new Act:
 - a. Democratic and accountable local government that recognises the diversity of and within Western Australia’s communities.
 - b. Recognition of the specific needs and culture of Western Australia’s Aboriginal people.
 - c. Promotion and improvement of the community’s economic, social and environmental well-being.
 - d. An adaptive and forward-looking legislative framework, which supports and enables councils to provide local leadership for the whole community, and to collaborate with each other and with other key stakeholders at a regional level.
 - e. Open and transparent community participation in the decisions and affairs of local governments.
 - f. Enhanced capability of the local government sector, with a focus on continuous improvement and sustainability.
 - g. Efficient and effective service delivery and regulation that is responsive to current and future community needs.



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

- h. Informed decision-making by local governments which is in the interest of their communities, within a legislative framework that supports balance and certainty in relation to the different interests of their communities.**
- i. Accountability of local governments to their communities through processes that demonstrate good governance.**
- j. Support for approaches and opportunities which foster collaboration and cooperation both within the local government sector and across all levels of Government.**

The Panel considered what the objectives for a legislative framework would be to support local governments having the agility, adaptability and flexibility to respond to changing community expectations and technology, and deliver long-term sustainability. In doing so, the Panel considered examples from across Australian jurisdictions and international best practice.

4. The Panel recommends an Act that is considerably shorter, less prescriptive and minimises the use of regulations by establishing clear principles, robust processes, model charters, guidelines and templates.

The Panel endorsed the Western Australian Local Government Association's (WALGA) call for a principles-based approach to the development of a new legislative framework.

This approach needs to be supported by robust processes for planning and decision-making, as well as model charters, guidelines and templates to set appropriate standards in areas such as establishment of subsidiaries, community engagement and local laws.

An enhanced internal audit and reporting regime is also essential to promote effective self-regulation and greater accountability to local communities (refer to Recommendation 59 regarding Audit, Risk and Improvement Committees).

5. The Panel recognises the diversity of local governments in Western Australia and supports a new Act which is responsive to this but does not recommend the adoption of a multi-tiered legislative framework.

The Panel considered the capacity and capability of Western Australia's local government sector more broadly, and the application of a legislative framework to support this.

The Panel explored having different requirements and obligations under the new Act depending on a local government's size, scale and/or demographics. However, finding the balance of what local governments should be required to do and for what reasons proved difficult. The Panel decided that a more practical approach was for the new Act to apply minimum standards to all local governments and, where applicable, to provide flexibility within the new Act that enables a diversity of obligations to be placed on or assumed by local governments dependent on their capacity and capability.



The Role and Functions of Local Government

- 6. The Panel recommends the inclusion of a statement of the role and principal functions of local governments that makes it clear their basic statutory responsibilities, retaining the overall power of general competency in the current Local Government Act.**

Communities and stakeholders need to be able to distinguish between local governments' basic statutory responsibilities for planning, service delivery and good governance on the one hand, and their discretionary activities on the other. This can be achieved by including a short statement that summarises statutory obligations. The South Australian Act offers a useful model (refer to **Attachment 2**).

The power of general competence provides significant autonomy to local governments. Under the *Local Government Act 1995* local governments are considered to be autonomous bodies established to provide for the good government of persons in their district. This general competency power is not, however, unlimited – local governments must comply with Commonwealth and State legislation.

Guiding Principles

- 7. The Panel recommends that the following overarching guiding principles are included in the new Act:**

To ensure the system of local government is sustainable, accountable, collaborative and capable, councils should:

- a. **Provide democratic and effective representation, leadership, planning and decision-making;**
- b. **Be transparent and accountable for decisions and omissions;**
- c. **Be flexible, adaptive and responsive to the diverse interests and needs of their local communities, including the traditional owners of the land;**
- d. **Consider the long term and cumulative effects of actions on future generations;**
- e. **Ensure that, as a general rule, all relevant information is released publicly, readily available and easy to understand;**
- f. **Provide services in an equitable manner that is responsive and accessible to the diverse needs of the community;**
- g. **Seek to continuously improve service delivery to the community in response to performance monitoring;**
- h. **Collaborate and form partnerships with other councils and regional bodies for the purposes of delivering cost-effective services and integrated planning, while maintaining local representation of communities and facilitating community benefit; and**
- i. **Participate with other councils and with the State and Federal government in planning and delivery of services, setting public policy and achieving regional, State and Federal objectives.**



When developing the principles, the Panel considered the following to be important:

- Local governments should be effective, accountable and transparent institutions with inclusive processes which actively engage communities, build trust in government, and are responsive to their communities' needs;
- A collaborative approach across all levels of government to support sustainable development and effective decision making for the economic, social and environmental well-being of all Western Australians;
- A system of local government which supports continuous improvement and a highly capable local government sector, with accountable councils and administrations.
- Transparent and appropriate governance processes which uphold principles of integrity and build trust in the local government sector.



An Agile System

Establishment of a Local Government Commission

8. The Panel recommends:

- a. **The Local Government Grants Commission and the Local Government Advisory Board should be combined into a single body responsible to the Minister and named the Local Government Commission, and including the functions of the Grants Commission in accordance with Commonwealth legislation.**
- b. **The role of the Local Government Commission should be to:**
 - (i) **Provide recommendations on major local government boundary changes, amalgamations and other necessary reforms;**
 - (ii) **Manage the distribution of Commonwealth grant funding to local governments in WA; and**
 - (iii) **Monitor the overall health and performance of the local government sector by identifying key issues and trends, and advise the Government and sector peak bodies accordingly.**
- c. **Members should be appointed to the Local Government Commission on the basis of their skills rather than as representatives.**
- d. **The Local Government Commission should consider the financial viability of local governments in making recommendations to the Minister.**
- e. **The Minister and sector peak bodies should have the power to refer matters to the Commission for assessment and advice.**
- f. **The Commission should play an independent role in monitoring the capacity and the financial health of the sector in collaboration with the Auditor General.**
- g. **Minor boundary adjustments where both local governments agree should be handled by the department.**

The Panel considered that there were substantial opportunities and benefits in combining the existing Grants Commission and Advisory Board and in providing the new body with a more strategic role. The Grants Commission has access to considerable financial data on local governments and an understanding of the challenges facing the sector. This could be valuable in making recommendations to the Minister on boundary changes and other matters.

The Grants Commission's visiting program also means that it is in a position to identify and promote best practice and to identify local governments that would benefit from capacity building.

It was agreed that the new body should continue to provide recommendations on significant local government boundary changes and amalgamations, including all of those proposals where parties were not in agreement. To remove unnecessary regulatory burden, boundary changes of a minor nature which had the agreement of both local governments and the ratepayers in the affected area should be handled by the department in a streamlined process. Examples of this would be changing the responsibility for a road or park, or ensuring that a property (such as a farm) is in a single district.



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

In addition to managing the distribution of Commonwealth grant funding to local governments in Western Australia and making recommendations on boundary changes, the role of the combined body should include monitoring the overall health of the sector by identifying issues and trends and advising the Minister. This combined body should be charged with providing frank and fearless advice to the Minister, the department, and local governments.

The new body should be constituted of members of varied skills, with administrative support provided by the department.

Enabling Structural Reform

9. **The Panel supports a legislative framework for a system of local government which promotes local democracy and has the in-built flexibility to enable different models of governance which facilitate community participation, provide for representation of the whole community, and for efficient and effective service-delivery for the community.**
10. **The Panel recommends that through their Partnership Agreement and the proposed Local Government Commission, State and local government consider options to facilitate structural reform that will strengthen the capacity and resilience of the local government system. Those options should include:**
 - a. **Revised processes for boundary changes and mergers.**
 - b. **Substantially increased cooperation between local governments through an enhanced model of joint subsidiaries.**
 - c. **Provision for the establishment of community boards within local government areas.**

Making specific proposals for structural reform – in particular ‘forced’ amalgamations – was beyond the Panel’s terms of reference. However, as noted in Part A of this report, the COVID-19 crisis has focused attention on the need to maximise the capacity and resilience of the *system* of local government. Various options for structural reform have a role to play, and the new Act should include measures to facilitate necessary adjustments.

The Panel sees significant flaws in the current provisions for boundary changes and amalgamations of local government areas. Procedures for minor boundary changes appear unnecessarily complex, whilst the use of the boundary change mechanism to undertake de facto amalgamations – as approved by the Supreme Court in 2014 – raises serious issues about due process. It effectively bypasses the ‘Dadour’ provisions for local referenda, which themselves can be seen as unduly restrictive when local government needs to adapt to changing circumstances.

These issues have been debated repeatedly across Australia. The Panel saw potential in the new provisions for boundary changes and mergers adopted in early 2019 in South Australia (sections 26-28). The process was negotiated with the Local Government Association. It is based on a set of principles (refer to **Attachment 3**); administered *independently* by the Grants Commission; requires detailed investigation and extensive community consultation on major boundary adjustments and amalgamations; but has no requirement for referenda.



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

The new Local Government Commission proposed under Recommendation 8 could play a similar role in Western Australia, monitoring the capacity and health of the local government system, identifying action required to address any deficiencies, and handling major boundary changes. The Panel is also recommending that the structural reform 'toolkit' be augmented with an improved model of joint subsidiaries (Recommendations 14 and 39), plus a new option for establishing community boards (Recommendation 11). Robust, multi-functional joint subsidiaries could offer an alternative to amalgamations, whilst community boards could be used to maintain local identity, democracy and services in merged local government areas.

11. The Panel recommends an additional legislative option for local governments to establish community boards.

The Panel noted that with 137 local governments ranging in populations from less than 200 to over 200,000, Western Australian local governments can be either too small to meet their responsibilities, or too big to be properly representative of different localities within them, and respond adequately to varying community needs and demands. Accordingly, there is a need for mechanisms in the new Act that would, on the one hand, encourage small councils to combine their efforts 'upwards' through regional cooperation and/or mergers, and on the other, enable large councils to devolve some of their responsibilities 'downwards' in order to promote effective community governance.

The Panel concluded that the new Act should therefore include an option for local governments to establish community boards along the lines of those that have operated successfully in New Zealand for more than 30 years, but with flexibility to tailor implementation of the model to particular local circumstances. Community boards could either replace councils that have been merged into a larger entity, thus maintaining local identity and democracy in former local government areas; or be established for specific localities within a large local government area – a suburb or group of suburbs, a rural district with a distinct identity and a sense of community, a town within a large shire, a remote Aboriginal settlement, and so on.

Key features of the community boards model should include:

- Ultimate authority to rest with the 'parent' local government, which would determine the functions and budgets (if any) of boards in its area – the boards would not be incorporated as local governments in their own right.
- Empowering the Local Government Commission to require the establishment of boards as part of a merger.
- Giving local communities the right to petition the Local Government Commission for the establishment of a board.
- No requirement for boards to cover the whole of a local government area.
- Membership options ranging from a majority being locally elected to all members being appointed by the 'parent' local government after a community nomination process.
- Mechanisms for boards to advocate to the 'parent' local government on behalf of their communities, and to play a significant advisory role in planning and budgeting processes.



Expanded Regional Cooperation

12. The Panel recommends that the new Act should promote and mandate expanded regional cooperation between local governments by:

- a. Making increased collaboration a specific objective and principle.**
- b. Providing an improved model of joint (regional) subsidiaries that can be used for strategic planning, resource sharing, shared services delivery and commercial enterprises (see also Recommendations 14 and 39).**
- c. Requiring regional cooperation as part of IPR (see also Recommendation 35).**

13. The Panel recommends that consideration also be given to the potential need for a new form of ‘regional authority’ to enable collaboration on specific issues between governments and with other key stakeholders.

While there are promising signs of increasing regional cooperation between local governments for certain functions and in some parts of the state, the Panel formed the view that much more could and should be done – as proposed in WALGA’s 2008 report *The Journey: Sustainability into the Future*. The evident limitations of the current model of regional subsidiaries is a particular concern. The Panel proposes that increased collaborative working should be framed as a specific objective of the new Act: that could be realised through a streamlined model of joint subsidiaries and by adding a regional dimension to IPR, as explained under Recommendations 34 and 35.

The Panel also noted the potential need for a new form of collaborative ‘regional authority’ that overlays local government areas and can bring together local governments, state (and where necessary, federal) agencies and other key stakeholders to address specific issues. Such an arrangement might be required when regional issues, such as provision of services to remote Aboriginal communities or complex environmental management problems, exceed the scope of local governments and joint subsidiaries.

14. The Panel recommends:

- a. The regional council model is discontinued.**
- b. A flexible model of joint (regional) and single (local) subsidiaries be introduced in order to enable:**
 - (i) collaboration between local governments; and/or**
 - (ii) involvement of local government in economic development including commercial activities.**

Greater cooperation and collaboration is one way to address financial sustainability and capacity of local governments without the fear of loss of identity. The Panel noted that there are a range of areas that could potentially be delivered jointly by local governments, such as corporate services, economic development, IPR, waste management and community planning.

The current Local Government Act provides for two formal approaches: regional local governments and regional subsidiaries. The Panel recommends that there would be benefits to having only one broader legislative model of collaboration. A single flexible model could reduce complexity and provide for a more tailored compliance regime. Local governments would still have the flexibility to enter into voluntary arrangements outside of the legislated model. This would remove the regional



local government model under the new Act, noting the need for appropriate transitional provisions for those already established.

Further discussion and recommendations on this new flexible model, including its use for economic development, can be found under Smarter Planning and Service Delivery at Recommendations 37 to 40.

Advancing Intergovernmental Cooperation

15. The Panel recommends that the new Act include a set of principles for intergovernmental relations that make clear local government’s role and obligations as part of the broader system of government, and that underpin a range of ongoing arrangements such as the State Local Government Partnership.

The Panel welcomed the progress being made through the State Local Government Partnership Agreement. It appreciated the difficulty of requiring such agreements under legislation, but at the same time sees an opportunity to promote and support ongoing improvements to state-local relations by including relevant principles in the new Act. The British Columbia Community Charter Act includes a set of principles that may offer a starting point for further discussion (refer to **Attachment 4**). The Panel noted, however, that any set of principles must make clear not only the need for mutual respect, consultation and cooperation, but also local government’s responsibility to see itself and act as *government*, and to accept its ongoing obligations to plan, deliver services and provide good governance as part of the broader public sector.



Inclusive Local Democracy

Relations with Aboriginal Peoples and Communities

- 16. The Panel recommends that the new Act recognises the unique status of Aboriginal people as traditional owners of the land and ensures that they are empowered to engage in decision-making in their local communities.**
- 17. The Panel recommends that further consideration is given to the manner of recognition, and the options for inclusion, engagement and shared decision making between local governments and Aboriginal communities, through consultation with the Department of Premier and Cabinet and the Aboriginal Advisory Council of Western Australia, and with reference to practices in other states, the Northern Territory and New Zealand.**

The Panel identified a need for the new Act to include specific provisions for engagement with Aboriginal peoples and communities, including new consultative mechanisms and an obligation to plan for, and where appropriate undertake, delivery of essential services to local communities.

The Panel noted that while legislative statements mandating general recognition of the diversity of communities are common in the local government context, statements recognising the unique role of Aboriginal people in the community and the potential role of local government in partnering to achieve outcomes are less common in local government legislation in Australian State jurisdictions.

Models that should be further explored include the *Local Government Act 2020* (Victoria) where the definition of 'municipal community' includes 'traditional owners of the land in the municipal'; the *Local Government Act 2002* (New Zealand) which specifically references the need to provide opportunities for Maori people to contribute to the decision making process and the *Local Government Act 2008* (Northern Territory) which includes in its preamble "the rights and interests of Indigenous traditional owners, as enshrined in the *Aboriginal Land Rights (Northern Territory) Act 1976* (Cth) and the *Native Title Act 1993* (Cth), must also be recognised and the delivery of local government services must be in harmony with those laws".

- 18. The Panel recommends further consideration is given to the issue of service delivery by local governments in remote communities, and appropriate adjustments to Integrated Planning and Reporting requirements.**

There is a need for local governments to work closely with indigenous communities and accept their responsibilities to ensure that adequate services are offered to all citizens, by the local government itself and/or in conjunction with other governments and agencies. While it was recognised that there are unique challenges with service delivery to remote communities, IPR processes should require identification of their needs, plus effective engagement and shared decision making with Aboriginal people.



Elections

19. Optional preferential voting be adopted in place of the current first past the post system.

The Panel discussed voting methodologies and agreed that the first past the post system can often lead to outcomes that do not adequately represent the community's preferences with successful candidates being elected without a clear majority of votes.

There was support for the adoption of optional preferential voting, a variant to preferential voting whereby the voter can mark their preference of all or some of the candidates on the ballot paper, with "1" indicating their first preference. It was considered that this would provide results that are most representative of the community's views and would not require electors to vote for candidates about which they had little knowledge.

20. The principle of one vote per person be included in the legislation, subject to Recommendation 21 below.

21. Property franchise voting should be replaced with the requirement for local governments to introduce mechanisms for regular and effective consultation with the business community.

The Panel considered that there are two sides to local democracy: involvement in local decision-making to influence and inform the decisions that are being made by council, and elections. If structures and processes are in place to ensure all segments of the community are engaged, there may no longer be a need to extend election franchise beyond residents of the district.

The Panel noted that the introduction of compulsory voting was previously recommended by the Robson Review and was suggested by several submissions, but believes that before this change is considered, recommendations contained within this report should be implemented to increase voter participation and possibly negate the need for the introduction of compulsory voting.

The Panel considered democratic principles, the right of business owners and operators to participate in and inform local government decision-making, the relatively small take-up of the property electoral franchise and the administrative burden for local governments to retain a separate register for the small number of owner occupiers that are currently registered to vote. The Panel believed that there are other avenues that local governments could and should use to ensure that business and landowner views are adequately heard through mechanisms such as a business advisory group.

22. Local government elections are held once every four years, two years after but to otherwise accord with the timing of the State election.

The Panel discussed the merits and disadvantages of all elected members being elected at the same time. While acknowledging the potential for loss of corporate knowledge if no councillors were re-elected, the benefits of one election held every four years midway between State Government elections has the potential to increase participation and would reduce costs for local governments.



23. All local government elections should be overseen by the Western Australian Electoral Commissioner.

The Panel decided that the Western Australian Electoral Commission (WAEC) was the most appropriate organisation to coordinate local government elections. Having the one body responsible for conducting elections would allow for greater consistency across local governments. It was acknowledged that there would be higher costs associated with WAEC run elections; however, this would be offset by elections being held only every four years.

24. Provision in the new Act for electronic/online voting to be introduced in the future once the integrity of the process can be assured (including allowing for a pilot).

While believing that electronic and online voting was not yet mature enough to be introduced, the Panel decided that new technologies would be likely to become practical in the life of the new Act and that the legislation should allow for the piloting and introduction of these. In the event online voting is introduced, postal / in person voting should remain an option.

25. The Panel makes the following further recommendations in relation to elections:

a. Postal voting be required, with lodgement of these votes to be allowed in person on and before election day.

To improve equity, the Panel determined all elections should be postal with the ability to lodge those votes in person, including on election day, being retained. The need for voting to be able to be carried out via the post has been demonstrated by the current COVID-19 pandemic.

b. The election process extended to provide more time for the issuing and receipt of postal votes.

To optimise participation in the electoral process and in recognition of the changes to postal services in Australia, an extension to the electoral timeframe is recommended. This should allow additional time for the issuing of postal votes and more time for electors to return their votes. The timeframe should be set through regulations in consultation with the Western Australian Electoral Commissioner.

c. The information local government candidates must provide at nomination should be expanded to ensure that adequate information is given for voters to make an informed decision. Candidate nomination forms should also include declaration of membership of a political party and these forms should be published and available during the election period.

The Panel discussed methods to increase community knowledge of candidates including increasing the length of the candidate profile statements, providing more structure for these, and publishing candidate answers to WAEC approved questions on local governments' websites. The Panel was supportive of additional information being provided by candidates in local government elections. This would enable voters to make more informed voting decisions, rather than relying on the 150-word statement. This could be achieved through set questions in regulations to which candidates would respond in the form of a statutory declaration. The Victorian provisions serve as a model.



- d. A caretaker policy should be introduced barring elected members up for re-election from representing the council at events, handing out council grants or donations and moving substantive notices of motion in the period before the election, and a requirement to comply with this policy should be included in the Code of Conduct.**

The Panel also considered ways to increase transparency and accountability and reduce conflicts during a local government election period. The Panel agreed that the Code of Conduct should include caretaker provisions to be imposed from the close of nominations to the date of the election.

The Panel acknowledged the need to protect the CEO from potential conflicts during the caretaker period and, consistent with Recommendation 59, the CEO would no longer receive or investigate complaints.

- e. The donor and the candidate should co-sign each declaration of a gift made.**

In order to ensure integrity in the election process, the Panel agreed that there should be a requirement for the declaration of a gift to be signed by both the candidate and the donor.

- f. Donations via crowd funding platforms should be regulated so far as possible.**

The Panel also acknowledged the increasing likelihood that candidates will receive donations through crowd funding platforms which makes identifying individual donors difficult and determined that the department should investigate the legality and practicality of regulating crowd funding donations to ensure integrity in the election process is upheld.

26. In respect to elected member representation, the Panel recommends:

- a. Population should be used to determine the number of elected member positions:**

- (i) Population of up to 5,000 – 5 councillors (including President).
- (ii) Population of between 5,000 and 75,000 – 5 to 9 councillors (including Mayor/President).
- (iii) Population of above 75,000 – 9 to 15 councillors (including Mayor).

- b. Ward boundary reviews, to ensure equitable representation is maintained, should be conducted every four years by the Office of the Electoral Distribution Commissioners, with the support of the WAEC and should be conducted using similar processes and principles that are in place for state electoral boundaries as contained in the *Electoral Act 1907*.**

- c. Current classification bands 3 and 4 should not have multiple wards unless the Local Government Commission permits it in the interests of ensuring local democracy is enabled in certain communities.**

- d. The changes to wards and elected member numbers due to the above recommendations should be phased in.**



The Panel gave careful consideration to the recommendations of the Local Government Advisory Board in relation to wards and councillor numbers. Wards in local governments with small populations were seen as unnecessarily increasing fragmentation and detracting from the requirement for elected members to act in the best interests of the entire community.

However, the Panel acknowledged there may be situations, for example remote communities, where it is important to ensure there is balanced representation on council. The Panel decided local governments in bands 3 and 4 can apply to the new Local Government Commission for wards should it be necessary to enable local democracy in their districts.

The Panel considered that it was desirable for councils to have an odd number of positions.

e. With the introduction of four-year elections, council elected mayors/presidents should be elected for two-year terms.

The Panel considered that it was important to provide a council with the ability to elect a new mayor/president to replace one who had lost the confidence of the other members of council within their four-year term. The Panel decided the fairest and most efficient way to do this was to have two year terms for council elected mayors and presidents which will provide the opportunity for council to replace them after this period should there be dissatisfaction with their performance amongst council.

f. No restriction should be placed on the number of terms an elected member or mayor/president can serve.

The Panel agreed that there should be no change made to the current situation with no limits applying to the number of terms a councillor and mayor/president can serve.

27. The Panel recommends further consideration should be given to strengthening the provisions of the City of Perth Act to reflect the unique role the City of Perth plays in the development of the State economy. In addition, consultation should be undertaken with the City of Perth and other relevant stakeholders as to whether property franchise voting should be retained in the City of Perth.

The Panel noted that property franchise voting may nevertheless be appropriate for the City of Perth and suggested that the Department could undertake further consultation to determine if the *City of Perth Act 2016* should be amended so property franchise voting continues to apply in the City of Perth.

The Panel recognised the *City of Perth Act 2016* might be appropriate legislation to further strengthen the relationship between the State Government, business and the City of Perth in promoting the social and economic interests of the whole State.



Redefinition of Roles and Responsibilities

28. The Panel recommends significant changes in the Act to the current statements of roles and responsibilities for mayors/presidents, councillors and CEOs and that the Act should include a new statement of responsibilities for the ‘council’ which captures the roles and responsibilities of all councillors acting collectively as the council.

The revised statements of roles and responsibilities seek to address more clearly the following issues:

- Community leadership
- Strategic planning
- Continuous improvement
- Executive function (for mayors/presidents)
- Guiding the CEO (for mayors/presidents)
- Training

29. The Panel recommends the following as the role of council:

The council —

- (a) considers the diversity of interests and needs of the local community;
- (b) is accountable to the community for the local government’s performance;
- (c) ensures adequate opportunities and mechanisms for engagement with the local community;
- (d) ensures the timely development and adoption of the strategic plans, programs and policies of the council and promotes the effective and consistent implementation of these;
- (e) develops and adopts strategic plans and a budget for the local government;
- (f) keeps the local government’s resource allocation, expenditure and activities and the efficiency and effectiveness of its service delivery, under review;
- (g) provides strategic direction to the CEO in order to achieve high-quality administration and performance of the local government’s functions in accordance with the Local Government Act and local government’s policies;
- (h) carries out an annual performance review of the CEO and in agreement with the CEO adopts Key Performance Targets for the following year;
- (i) provides a safe working environment for the CEO, officers and councillors;
- (j) reviews annually the delegations of the council; and
- (k) performs such other functions as are given to a council by this Act or any other written law.



30. The Panel recommends the following as the role of councillors:

A councillor —

- (a) without bias represents the current and future interests of all people who live, work and visit the district;
- (b) provides leadership and guidance to the community in the district;
- (c) facilitates communication between the community and the council;
- (d) accurately represents to the community the policies and decisions of the council;
- (e) participates in the development of strategic plans;
- (f) must be prepared to –
 - (i) participate with an open mind in the local government’s decision-making processes;
 - (ii) be an active and contributing member of the council; and
 - (iii) make considered and well-informed decisions;
- (g) makes all reasonable efforts to acquire and maintain the skills necessary to perform the role of councillor; and
- (h) performs such other functions as are given to a councillor by this Act or any other written law.

31. The Panel recommends the following as the role of the mayor/president:

In addition to the responsibilities of a councillor, the mayor or president —

- (a) provides leadership and guidance to the community in the whole district;
- (b) carries out civic and ceremonial duties on behalf of the local government;
- (c) acts as the principal spokesperson on behalf of the council and explains and upholds the decisions of the local government;
- (d) encourages good working relations between councillors, and between the council and the CEO;
- (e) provides guidance to councillors about what is expected of a councillor including in relation to:
 - (i) the role of a councillor;
 - (ii) the councillor code of conduct; and
 - (iii) standing orders
- (f) liaises with the CEO on the local government’s affairs and the performance of its functions;
- (g) presides at meetings in accordance with this Act;
- (h) leads the development of strategic plans;
- (i) promotes partnerships between the council and key stakeholders;
- (j) leads and facilitates the presentation of the annual Council budget;



- (k) initiates the annual performance appraisal of the CEO; and
- (l) performs such other functions as are given to the mayor or president by this Act or any other written law.

32. The Panel recommends the following as the functions of the CEO:

- (1) The CEO's functions are to —
 - (a) advise and assist the council in relation to the functions of a local government under this Act and other written laws;
 - (b) ensure that timely and accurate advice and information is available to the council so that informed decisions can be made;
 - (c) ensure that the mayor and other councillors are given the administrative and professional support necessary to effectively discharge their role;
 - (d) advise the council on appropriate forms of community engagement;
 - (e) advise and consult the mayor and council on the development and implementation of the strategic plans, programs, strategies and policies of the council;
 - (f) prepare, in consultation with the mayor and council, the draft budget;
 - (g) ensure that the policies and lawful decisions of the council are implemented in a timely and efficient manner;
 - (h) conduct the day-to-day management of the local government in accordance with the strategic plans, programs, strategies and policies of the council;
 - (i) ensure the effective and efficient management of the local government in a way that promotes —
 - (i) the effective, efficient and economical management of public resources;
 - (ii) excellence in service delivery; and
 - (iii) continual improvement;
 - (j) maintain systems to enable effective planning and accurate reporting of the financial and service performance of the local government to the council and community;
 - (k) speak publicly on behalf of the local government when approved by the mayor or president to do so;
 - (l) be responsible for the employment and management of local government employees, except with respect to the position of CEO, through management practices that —
 - (i) promote equal employment opportunities;
 - (ii) are responsive to the local government's policies and priorities; and
 - (iii) provide a safe working environment;



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

- (m) ensure the local government complies with this Act and any other written law;
 - (n) ensure that records, proceedings and documents of the local government are properly kept for the purposes of this Act and any other written law; and
 - (o) perform any other function specified or delegated by the council or imposed under this Act or any other written law as a function to be performed by the CEO.
- (2) The CEO must inform and consult the council when determining, or making, significant changes to –
- (a) the organisational structure for the staff of the local government; or
 - (b) the processes, terms or conditions that are to apply to the appointment of senior executive officers; or
 - (c) the appraisal scheme that is to apply to senior executive officers.

Community Engagement and Governance

33. The Panel recommends that the following community engagement principles should be included in the new Act:

- a. Councils actively engage with their local communities;**
- b. Councils are responsive to the needs, interests and aspirations of individuals and groups within its community;**
- c. Community engagement processes have clearly defined objectives and scope;**
- d. Participants in community engagement have access to objective, relevant and timely information to inform their participation;**
- e. Participants in community engagement are representative of the persons and groups affected by the matter that is the subject of the community engagement;**
- f. Participants in community engagement are entitled to reasonable support to enable meaningful and informed engagement; and**
- g. Participants in community engagement are informed of the ways in which the community engagement process will influence council decision-making.**

The Panel considers the community key to the effective functioning of the local government, with the local government being there for and to respond to the community. It is therefore vital that all segments of the community are heard and can participate in decision-making.

34. The Panel recommends a Community Engagement Charter be required as a mechanism for guiding and enhancing community participation in local decision-making, and that a model charter be prepared to set parameters and provide guidance on mechanisms to be used.

The Panel agreed that all local governments should be required to have a Community Engagement Charter, with individual local governments responsible for ensuring they are fit for purpose. The



department should provide suitable guidance material and templates for those local governments that wish to utilise these.

The Panel proposed that triggers for consultation be included, such as borrowing, change of purpose in land use, and major changes to strategy.

The Panel considered that the Charter should be accessible, flexible, and include the deliberative community engagement requirements for IPR. The Charter should also include a reporting mechanism in the annual report.

The Panel believed that elected members have an important role to play in community engagement in listening to the community and that this should be outlined in the Charter. Training should be available to elected members in this area.

35. The Panel recommends the Annual Electors' Meeting is replaced by an Annual Community Meeting whereby:

- a. As a minimum, councils provide information on their achievements and future prospects;**
- b. Councils report on the local government's financial performance and performance against relevant Council Plans;**
- c. Both the mayor/president and the Chair of the Audit Committee address the meeting;**
- d. There is ample time for questions; and**
- e. Wider community participation is encouraged through different delivery mechanisms.**

The Panel recommended the retention of an annual meeting (to replace the Annual Electors' Meetings) which will facilitate community participation through more modern delivery mechanisms to reach people who may not be able to attend ordinary council meetings (for example, using Zoom and/or webinars). At this meeting there should be an annual performance statement made by the mayor/president, a report from the chair of the Audit, Risk and Improvement Committee and a question and answer session.



Smart Planning and Service Delivery

Enhanced Integrated Planning and Reporting

36. The Panel recommends the following IPR Principles are included in the new Act:

- a. Councils plan strategically, using the integrated planning and reporting framework, for the provision of effective and efficient services to meet the diverse needs of the local community;
- b. Strategic planning identifies and incorporates, where appropriate, regional, State and Federal objectives and strategies concerning the economic, social, physical and environmental development and management of the community;
- c. Strategic planning addresses the community's vision;
- d. Strategic planning takes into account the resources needed for effective implementation;
- e. Strategic planning identifies and addresses the risks to effective implementation; and
- f. Strategic planning is a key accountability tool that provides for ongoing monitoring of progress and regular reviews to identify and address changing circumstances.

37. The Panel recommends:

- a. IPR be given greater prominence in the new Act as the centrepiece of 'smart' planning and service delivery.
- b. The new Local Government Commission and the department should take steps to improve understanding and skills across the sector to ensure consistent implementation of IPR requirements.
- c. IPR provisions in the Act should be expanded to include the issues currently covered in the regulations (suitably updated in accordance with these recommendations).
- d. IPR provisions and guidelines should be amended to, amongst other things –
 - (i) Highlight the central goal of advancing community well-being (economic, social, cultural and environmental).
 - (ii) Replace the current requirement for a Strategic Community Plan with a more flexible framework for 'Community Strategies'.
 - (iii) Reframe Corporate Business Plans as broader 'Council Plans' prepared by each incoming council.
 - (iv) Mandate deliberative community engagement in the preparation of both Community Strategies and Council Plans.
 - (v) Require a 'regional issues and priorities' section within Council Plans, to be prepared in consultation with neighbouring/nearby local governments.
- e. Provision should be made for a baseline reporting system as part of the IPR framework, and local governments should be required over time to report against a



wider range of performance measures covering financial management, service delivery, governance and community wellbeing.

- f. Annual reports should include a statement of performance against the objectives, programs and projects set out in Community Strategies and Council Plans.**
- g. The Audit, Risk and Improvement Committee (see Recommendations 53 and 54) should monitor the local government's performance in implementing the IPR framework, including compliance with relevant statutory obligations, and report its assessment to the community (for example, as an addendum to the council's annual report and/or as a statement to the Annual Community Meeting proposed in Recommendation 35).**
- h. That all IPR plans be reviewed every four years (to align with the new election cycle), two years or one year depending on the plan.**

The Panel believes that strengthening and reframing the Act's provisions for IPR would promote and link more effective strategic and corporate planning, regional cooperation, community engagement, financial management, service delivery, and monitoring and reporting of outcomes.

The Panel noted some excellent examples of emerging regional cooperation in strategic planning, and opportunities for creative use of IPR to promote a more holistic approach to community wellbeing, and in particular for collaborative planning with Aboriginal peoples and communities. However, it was concerned that the current IPR framework is not fully understood across the sector, and that implementation remains patchy. There is an evident need for more work to develop and explain the framework, and for further assistance to individual local governments and regional groups to enhance their ability both to meet basic IPR requirements, and to grasp opportunities to make better use of IPR as a tool to achieve desired outcomes for places and communities.

The Panel concluded that reframing the current requirements for Strategic Community Plans and Corporate Business Plans would be helpful in explaining the scope and intent of IPR. This would involve:

- Clarifying the difference between 'aspirational' strategies on the one hand, and plans that commit a council to pursue specific courses of action on the other.
- Demonstrating how IPR offers pathways for local governments to work together at a regional level, as well as to plan with communities for districts and neighbourhoods.

The Panel therefore proposes that Strategic Community Plans be replaced by multi-level 'Community Strategies' that could be prepared for regions, individual local government districts, and smaller areas/localities within a local government district. Corporate Business Plans should be reframed as broader 'Council Plans' that give effect (as far as possible) to Community Strategies. These proposals draw on current practice in Victoria (council plans and community planning) and New South Wales (joint organisations developing regional strategies).

The Panel also examined the requirement for Victorian local governments to report on a wide range of key performance indicators and considered this type of reporting to the community to be highly desirable. To alleviate the burden this could place on some local governments, it proposes that reporting should be phased in, starting with indicators for financial management, service delivery and governance, and expanding to broader well-being measures over time. Reporting should be made freely available through a statewide online platform.



Part of the reporting framework could be an annual declaration that the local government is successfully meeting its obligation to provide essential basic services to its community. This could be a function of the Audit, Risk and Improvement Committee.

Minimum Service Levels

38. The Panel recommends:

- a. **As a minimum, local governments must seek to identify and provide, or offer, to all its citizens, a minimum level of services to meet statutory obligations.**
- b. **The Minister should have the power to direct a local government if it fails to provide or offer these services.**
- c. **The new Act should incorporate financial sustainability principles which also link to the IPR framework.**
- d. **Local government services and programs should be aligned to the IPR framework.**
- e. **Local governments conduct regular reviews of services and service levels including community consultation.**

The Panel strongly believed that all citizens in Western Australia are entitled to a minimum level of service delivery, whether it be a metropolitan local government or a remote community. However, the diversity of the sector means that services may vary significantly between local governments. The Panel felt that while there are some services where it is reasonable to have discretion, there are some minimum services that all local governments must provide.

The Panel was cognisant of the financial constraints and capability of local governments to be able to deliver basic services and in some cases, providing services independently would be challenging. In these situations, local governments should collaborate using the joint subsidiary model.

As noted earlier, service delivery to remote communities was identified as an area that could be particularly challenging due to financial constraints, isolation and access (among other things). The Panel strongly supported identification of service needs through the IPR process and minimum services being delivered. However, financial and cultural barriers will sometimes need to be addressed through broader whole of government initiatives. New mechanisms may be needed to facilitate such initiatives (such as the South Australian Outback Communities Authority). A community should have the right to decline a particular service or services if they have other arrangements in place.

The Minister should have a qualified reserve power to intervene in certain situations and provide enforceable directions to local governments. This would include where minimum services were not being provided and in the event of a natural disaster or pandemic.

Local and Joint Subsidiaries

39. **The Panel recommends local governments should continue to play an active role in economic development at both local and regional levels. The IPR framework should encourage local governments to be cognisant of State Government plans when developing strategies for economic development.**



40. The Panel recommends that the new Act should provide the freedom for local governments to be involved in commercial activities where it is in the public interest and subject to competitive neutrality principles.

The Panel noted that local government provides an important stimulus in the economy, especially in regional areas, and that it is important that a legislative framework does not unnecessarily restrict the ability for local governments to be involved in economic development.

The Panel was of the view that there are not currently any specific barriers in the Local Government Act that hinder the ability for local government to grow their economy. They also noted that local governments' involvement in economic development should be voluntary, and subject to the needs and desires of the local community. The new Act should provide appropriate governance and accountability measures covering these activities.

41. The Panel recommends that 'beneficial enterprises' not be introduced as a new mechanism for local government commercial activities, but that instead an updated and more flexible subsidiary model should provide for the following:

- a. Local government autonomy to establish a single or joint subsidiary to:
 - (i) Carry out any scheme, work or undertaking on behalf of the council;
 - (ii) Manage or administer any property or facilities on behalf of the council;
 - (iii) Provide facilities or services on behalf of the council; and/or
 - (iv) Carry out any other functions on behalf of the council.
- b. The subsidiary to be established through a charter.
- c. The charter to be certified by an independent and suitably experienced legal practitioner as within power and National Competition Policy.
- d. Public notice of the proposal to establish the subsidiary to ensure that there are no private operators that would be significantly disadvantaged.
- e. The subsidiary to be able to undertake commercial activities (within the limits of competitive neutrality and a thorough risk assessment).
- f. The subsidiary to have the ability to acquire, hold, dispose of or otherwise deal with property.
- g. Dividends able to be paid to member local governments.
- h. The requirement for employees of the subsidiary to be employed under the same award or agreement conditions as the relevant local government/s and within the jurisdiction of the Western Australian Industrial Relations Commission.
- i. No requirement for ministerial approval at the outset, but reserve powers for the Minister for Local Government to intervene if issues arise should be included.

42. The Panel recommends local governments should utilise the subsidiary models and, as a general rule, should not form entities outside this, such as under the Associations Incorporation Act, except as a means of establishing or maintaining partnerships with other local or regional organisations in those instances where the local government is not the dominant party.



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

The Panel noted that the current regional subsidiaries model could be improved in relation to their establishment, scope of operations and governance. It was noted that the current model has not been utilised by the sector as its scope is perceived to be too limiting.

While the Panel supported local governments being innovative and able to operate when market failure is identified, it was of the view that the new Act should explicitly require that local governments operate in accordance with competitive neutrality principles when establishing a subsidiary and setting fees and charges.

The Panel also noted concerns that a local government may use a subsidiary to reduce employee pay and conditions and considered that this should be prohibited in the Act.

The introduction of a new subsidiaries model, similar to the Tasmanian model, would allow local governments the flexibility to operate on a commercial basis (within reason). It is recommended that if this is to occur, adequate controls would need to be introduced, including community consultation, model charters, appropriate reporting and audit measures and providing the ability for the Minister to intervene if considered necessary.

The legislative framework for the model should provide autonomy for local governments to establish a subsidiary without Ministerial oversight while retaining reserve powers for the Minister if required. There should be measures to ensure greater transparency and accountability to the community.

The Panel also discussed concerns with local governments using the Associations Incorporation Act to establish entities outside the Local Government Act and considered that as a general rule this be prohibited under the new Act. Local governments should encourage non-government providers to establish and govern associations where appropriate for community-led service delivery, with local governments only stepping in if the association cannot operate effectively or needs to be wound up.

Modernise Financial Management

43. The Panel recommends the following financial management principles be included in the new Act:

- a. Councils should have regard to achieving intergenerational equity, including ensuring the following:**
 - (i) Policy decisions are made after considering their financial effects on future generations;**
 - (ii) The current generation funds the cost of its services; and**
 - (iii) Long life infrastructure may appropriately be funded by borrowings.**
- b. Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with the council's financial policies and strategic plans;**
- c. Financial risks are monitored and managed prudently having regard to economic circumstances;**
- d. Financial policies and strategic plans, including the Revenue and Rating Strategy and Investment policy, seek to provide stability and predictability in the financial impact on the community; and**



- e. **Accounts and records that explain the financial operations and financial position of the council are kept.**

44. Having regard to the need for sound financial decision-making and accountability, the Panel recommends the following:

- a. **Local governments should be required to adopt or justify departures from a model investment policy to the Audit, Risk and Improvement Committee and relevant State Government Agency.**
- b. **Local governments should be able to use freehold land to secure debt.**
- c. **Debt should not be used for recurrent expenditure except in an emergency situation.**
- d. **Notice should continue to be required to be given for borrowings not included in the local government's annual budget.**
- e. **Building upgrade finance is permitted for specific purposes such as cladding, heritage and green improvements.**
- f. **Local governments should adopt program budgeting to more clearly show the actual cost of delivering a service or undertaking an activity.**
- g. **Local governments should report on the percentage of their expenditure spent on local businesses in their annual report.**

It is important that local governments are enabled through the legislation to invest their reserves effectively to maximise revenue. Given that the funds are public money, this must be balanced to ensure that local governments and their communities are not unnecessarily exposed to risk. The Panel agreed that local governments should be required to prepare an investment policy, dealing with approved investments and risk levels amongst other things.

Local government legislation in Queensland contains a tiered investment structure, with local governments having the power to invest based on their tier. This takes into consideration risk levels and credit ratings. The Panel suggested that further expert analysis be undertaken to inform potential implementation in Western Australia.

Local governments generally have low levels of debt relative to security, income levels and service responsibilities. The Panel noted that there are benefits to using debt for financial management when the benefits of the capital investment are multi-generational. On this basis, the Panel recommended expanding the ability for local governments to use freehold land to secure debt.

Building upgrade finance, which is operating in some other jurisdictions, is a scheme whereby a local government administers loans issued by financiers to non-residential building owners to upgrade their buildings. The Panel saw merit in allowing the introduction of the scheme for prescribed purposes such as upgrading heritage buildings or environmental upgrades. The introduction of building upgrade finance will need to have appropriate safeguards in place which could be modelled on the approach used in other States.

The Panel was of the view that the budget needs to be more closely integrated with IPR processes. As one measure to achieve this alignment, local governments should transition to budgeting on the basis of service delivery. This would require each service or program to be fully costed, ensuring elected members (and ultimately the community) understand the cost of providing the service and



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

encourage critical review of costs. This would also allow the community to provide more informed input into the Council Plans.

Program budgeting will result in better information leading to more informed decisions. Reporting on actual cost of services could result in decisions to allocate limited resources in different ways and gain greater acceptance by the community.

The positive impact a local government can have on their local economy through using businesses within their district and region were noted by the Panel. The view was held that there would be benefits for the community in seeing how much the local government had spent locally and with which businesses. This would be included in the Annual Report as a “local content” report.

Procurement

45. The Panel recommends that local government procurement thresholds, rules and policies are, where applicable, aligned with the State Government, including (but not limited to):

- a. **Tender threshold (currently \$250,000);**
- b. **Procurement rules and methods for goods and services under the tender threshold;**
- c. **Procurement policies, including sustainable procurement, procuring from disability enterprises, buy local (where ‘local’ refers to Western Australia or a specific region of the state determined by the local government) and Aboriginal businesses; and**
- d. **Using TendersWA as the primary tender platform.**

The Panel agreed that procurement needs to be open, transparent, fair and ensure adequate market testing, value for money and local consideration.

The Panel supported aligning local government and State Government procurement frameworks, including the tender threshold, procurement rules under the tender threshold and the publication of tenders and high value contracts on TendersWA. By increasing consistency between State and local government, and transparency of procurement rules and processes it creates a business-friendly environment and increases confidence in the process.

Local governments should be able to advertise tenders on other platforms, in addition to TendersWA, if they so choose.

46. The Panel recommends the development of a model procurement policy for all local governments. If a local government chooses to deviate from the policy it should be required to explain its reasoning to the responsible State Government agency.

In keeping with the recommended alignment to the State procurement framework, a model procurement policy should be developed that is consistent, as much as practicable, with the State rules that apply for purchasing goods under the tender threshold. The Panel believed development of a model procurement policy would assist local governments with the procurement process and increase consistency between local governments. If a local government chose to deviate from the model, local governments should have to justify the deviation by explaining their reasoning.



47. The Panel recommends enhancing legislation to regulate and guide the establishment and management of panel contracts.

It was acknowledged that local government preferred supplier panels are important and need to be retained; however, their establishment and operation needs to be regulated. The Panel supported the continuance of the WALGA Preferred Supplier Panel, subject to regular oversight and checks and balances to ensure that it is constituted correctly and there is accountability.

48. The Panel recommends a requirement for local governments to have an open register of local businesses with local governments determining what is considered 'local' to their community.

The Panel recommended the introduction of an open register of local businesses where local businesses can register with the local government and outline the services and goods they provide. This will assist local governments to support local businesses when procuring goods under the tender threshold, and in informing them of open tenders. Local governments should determine what is considered 'local' to their community.

49. The Panel recommends breaches of the local government procurement rules to be referred to the Office of the Independent Assessor to use the appropriate powers under the new Local Government Act.

There are currently limited penalties for non-compliance with the procurement rules in the Local Government Act. The Panel supported the compliance model in the State Government procurement rules whereby greater oversight and less autonomy is the result of compliance breaches and believed the Office of the Independent Assessor should have the power to address cases of non-compliance. (See Recommendation 54 for more information on the Office of the Independent Assessor).

Rating and Revenue

50. The Panel recommends:

- a. Rate capping should not be introduced.
- b. Local governments should be required to develop and publish a rates and revenue strategy, that would amongst other things replace the need to have fees and charges set in the annual budget.
- c. The Economic Regulatory Authority (ERA) should be asked to undertake a review of the rating system, including a thorough examination of the case for the current wide range of exemptions.
- d. The current rates exemptions should be retained until after the ERA review.
- e. Property owners seeking an exemption should be regularly required to prove they meet the criteria for an exemption.
- f. Local governments should charge a separate waste charge applying to all properties which have a waste service, including exempt properties.



g. The Valuer General should be asked to undertake a review of the rating methodology with the aim of smoothing out significant fluctuations in valuations.

The Panel noted the importance of rates as local government's principal own source revenue, but equally the need to ensure transparency and fairness in the way rates are calculated and imposed.

With local governments increasingly being required to provide more services and to a higher level to their communities, as well as maintaining their existing assets, the Panel noted that there is concern as to how local governments will continue to fund this in the future given their limited revenue sources.

Of all revenue sources, the most important own source revenue for local governments is rates revenue. Local governments are permitted to impose differential general rates according to land zoning, land use (including if the land is vacant) or a combination of the two.

The Panel was supportive of local governments being required to develop a rates and revenue strategy, as is in place in other jurisdictions. The strategy would include the schedule of fees and charges set by local governments (currently included in the budget), the methodology where the fees are set at cost recovery, the rate/s in the dollar and associated objects and reasons for differential general rates. This would increase transparency for ratepayers and enable local governments to demonstrate the actual cost of services to consumers.

It was acknowledged that there are limitations on local governments' ability to raise revenue due to the current rate exemption categories. Rate exemptions result in local governments needing to cover the rates shortfall by other means, raising the funds from other groups of ratepayers or alternatively reducing services or asset maintenance.

It was accepted that there may be sound reasons why certain exempt categories should be retained, including linkages to State Government policies and initiatives. The Panel recommends that applicants should be required to prove each year that they still fit the criteria for the exemption, especially for organisations claiming charitable status.

51. The Panel recommends that local governments should be able to set reasonable fees and charges according to a rating and revenue strategy, with the oversight of the Audit, Risk and Improvement Committee.

52. The Panel recommends that local governments and State Government apply cost recovery principles when setting fees and charges.

While local governments have the power to set their own fees and charges generally, there are a number of fees and charges that local governments have no control over. Only a few of these are set under the current Local Government Act.

The Panel agreed that fees and charges set in legislation can provide consistency between local governments. It was also noted that while the fees and charges may be consistent, there is likely to be a different level of service provided by local governments.

It was also noted that while local governments are encouraged to adopt a cost recovery model when setting fees and charges, there may be circumstances where it is appropriate to set them lower for certain population groups (for example, seniors) or to encourage certain outcomes in the community.



Accountability, Self-Regulation and Integrity

Enhanced Accountability and Self-Regulation

53. The Panel recommends the role of audit committees be expanded to become Internal Audit, Risk and Improvement Committees and:

- a. The majority of the Committee members, including the Chair, should be independent of the local government and should be drawn from a suitably qualified panel.**
- b. To address the impost on small local governments, the committee could be established on a regional basis.**

54. The Panel recommends the main roles of the Audit, Risk and Improvement Committee should include:

- a. Developing an audit plan which focuses on compliance, risk (including procurement), financial management, fraud control, governance and delivery of the Council Plans;**
- b. Identifying continuous improvement opportunities and monitoring programs and projects in this area;**
- c. Conducting the mandatory internal audits as outlined in the audit plan; and**
- d. Providing advice to the council in relation to these matters.**

The Panel supported the expansion and strengthening of the role of local government audit committees to become Audit, Risk and Improvement Committees. Moving to a principles-based Act and providing local governments with more autonomy emphasises the need for self-regulation. This requires a robust process for accountability and transparency, justifying the need for the committee to have an independent chair. The Panel also concluded that, given the committee's expanded and critical role, there should be a majority of members not associated with the local government in any way and appointed and remunerated for their skills.

This aligns with the changes occurring within the State Government and the Office of the Auditor General recommendations.

Audit, Risk and Improvement Committees should be required to review matters such as compliance, risk management, financial management, fraud control and governance of the local government.

The Panel was of the view that an Audit, Risk and Improvement Committee could have a role in providing advice to council on decisions across a range of matters, including good governance, financial and risk management, and continuous improvement. The Chair could have a more public role, including in addressing council on relevant matters, reporting at the Annual Community Meeting and preparing a statement in the local government's annual report.

To address cost and access to suitable personnel to take on this role, regional Internal Audit, Risk and Improvement Committees should be permitted. In addition, consideration should be given to establishing a panel of approved independent members from which councils could choose.



Renewed Focus on Integrity

55. In relation to governance, the Panel recommends:

- a. Meeting procedures are standardised across all local governments, allowing for both a committee system and a public briefing system.
- b. Elected members should be required to lodge a declaration of interest as well as a confirmation of impartiality prior to meetings.
- c. Elected members who believe that they are unable to maintain impartiality on a particular matter should be permitted to withdraw from that part of the meeting provided a quorum is maintained.
- d. All votes should be recorded in the minutes on each motion with details of how each councillor voted.
- e. As a minimum, audio recordings of public parts of council meetings should be available on the local government's website when the minutes become available, with livestreaming to be encouraged.
- f. CEO contracts should be standardised and consistent with the Public Sector Commission's policy and relevant conditions for public sector employees.
- g. CEO contracts should be no more than five years and after two terms the local government must readvertise the position.
- h. The department should facilitate additional oversight in the recruitment and management processes of CEOs. This could include representation on the selection panel and/or screening of applicants.
- i. Primary and Annual Returns should include disclosure of membership of political parties and associations likely to be seen as exerting an influence on decision-making.

The Panel discussed ways to ensure council decision-making was transparent and accountable. It recommends that not only should actual conflicts of interest be declared before the council meeting, but that each councillor should make a declaration in relation to any item on the agenda on which they may not be impartial. This would include, for example, items where they had taken a public position or lobbied in relation to the matter before the meeting. If the councillor believes that they are unable to put those interests aside and make a decision in the best interests of the district as a whole, the person should be able to remove themselves from the meeting for that item, providing a quorum is maintained so that a vote can be taken. A declaration prior to the meeting would assist the CEO in determining whether or not a quorum is available for a matter.

While webcasting (livestreaming) of council meetings was preferred, given the technology constraints that could be experienced by some local governments, audio recordings of the meetings was considered as a practical minimum to ensure greater transparency in the decision making process. These recordings would be State records under the *State Records Act 2000*. The recordings should be required to be published on the website by the time the minutes were published.

The Panel agreed that the department should play an active role in assisting the council in the CEO recruitment and performance review processes. Another option is that prior to selection, the



Department could provide a reference check and possible recommendations for training for the shortlisted candidates for the positions of CEO.

To increase transparency and foster greater trust in local government, the Panel believed that elected members should declare in their Primary and Annual Returns interests that could be perceived as affecting decision-making. This would include membership of political parties, business associations and the holding of any office in an incorporated association such as a sporting club.

Expanded Requirements for Training and Professional Development

56. The Panel recommends the following in relation to training:

- a. New CEOs (including CEOs moving to a substantially larger local government) should be required to undertake training and ongoing professional development as recommended by the selection panel.**
- b. There should be compulsory induction training and ongoing professional development for all councillors, including specific programs for mayors and presidents.**
- c. Training modules for all councillors should include in-depth material on IPR and land use planning.**
- d. The Minister should have discretion to exempt completion of training within the stipulated time on compelling grounds.**
- e. Expanded use of peer review and support should be encouraged both to help improve the performance of individuals and local governments.**

The Panel discussed the importance of training for elected members, including training beyond the foundation units in such areas as land use planning. Additional training should also be required of mayors and presidents to provide them with such skills as leadership, conducting meetings and managing disputes. Training for new CEOs was also considered vital so that they had knowledge across the whole portfolio of their responsibilities. This need should be identified during the recruitment process and training should commence shortly after appointments are made. The Department could also identify training needs in CEOs and senior staff and advise the relevant mayor/president.

A New Early Intervention Framework

57. The Panel recommends that there should be an early intervention framework of monitoring to support local governments. The department should have additional powers to appoint and support the monitor with councils responsible for the direct costs of the monitor.

The Panel agreed that the department should assist councils through early intervention to remedy weaknesses and provide mentoring and support. This would be in addition to the department's role in policy development, legislation and statutory approvals.

A key benefit of an early intervention model would be the ability for the department to work with local governments to improve their performance, governance and compliance with legislation and to strengthen the capacity of local governments.



This model should enable the department to appoint a monitor to support local governments that are experiencing governance issues. The role of a monitor would be to observe governance processes and report back on issues; provide advice to councils that are experiencing governance issues, and to make recommendations to the Minister for Local Government for further action. The relevant council should be advised of the terms of the monitor appointment.

The Panel saw value in a power to extend the role of a monitor to temporarily take over certain functions of a local government when good governance practices are not being adopted or services are not being delivered to segments of the community.

They also saw value in Department staff having the right of access to council meetings, including closed meetings.

58. The Panel recommends the Minister should have the power to direct local governments and make declarations in respect to the Local Government Act during a declared state of emergency.

The COVID-19 situation has highlighted the need for the Minister to be able to direct local governments and make declarations without having to apply to the State Emergency Coordinator so that the Local Government Act can be applied flexibly and adapt to the changing environment of an emergency.

Establishment of an Office of the Independent Assessor

- 59. The Panel recommends establishing an Office of the Independent Assessor that should:**
- a. Be an independent body to receive, investigate and assess complaints against elected members and undertake inquiries. This removes the CEO from being involved in processing and determining complaints.
 - b. Be a statutory appointment by the Governor.
 - c. Upon assessment, refer the complaint back to the council (behaviour-related), the State Administrative Tribunal (SAT) (serious breaches), or to another appropriate body (such as, Corruption and Crime Commission, Public Sector Commission, Ombudsman) according to the subject of the complaint.
 - d. Replace the Standards Panel by investigating and making determinations on Rules of Conduct breaches. SAT will determine the penalties.
 - e. Amongst other powers, have the power to investigate, to order compulsory mediation and to deal with abuses of process.
 - f. Be required to notify the CEO and council of any matters on a confidential basis.
- 60. The Panel recommends consideration should be given to the appropriate recognition and management of complaints by an elected member against a CEO or other senior officer, with one option for these to be investigated by the Office of the Independent Assessor.**



The Panel considered the range of bodies that currently play a role in ensuring the integrity of local governments. They supported the continuation of the Ombudsman’s role in dealing with complaints related to local government administrative decisions.

The Panel supported the creation of an Office of the Independent Assessor, an independent “one stop shop” body to investigate and assess complaints against elected members. The Independent Assessor could assess and prioritise all complaints and, depending on the outcome of its investigations, refer it to the relevant agency. This could include the Corruption and Crime Commission, the Public Sector Commission, or the State Administrative Tribunal for mediation, possible further investigation and determination of a sanction/s. Where a complaint involves behaviour it could be referred back to the council to deal with under Part B of the new Code of Conduct provisions. It was suggested that the Queensland model for an Independent Assessor may provide appropriate guidance.

The Office of the Independent Assessor would require a team of investigators and the Panel considered that the Office could take over the department’s current role in conducting inquiries and investigations. The Independent Assessor could advise the Minister on suspension and dismissals of elected members and councils. It could also have powers to make recommendations to the State Administrative Tribunal and local governments.

The Office of Independent Assessor would replace the Standards Panel, and have the power to investigate complaints of breach of Part C of the Code of Conduct. Its findings in relation to breaches of conduct could be referred to the State Administrative Tribunal for imposition of the penalty.

The Panel considered that there should be a power under the Act for the appointment of an acting CEO to temporarily take the place of a CEO if an investigation by the Office of Independent Assessor reveals serious deficiencies in the way the local government is administered.



Other Matters

Classification Bands

61. The Panel recommends:

- a. **The new Act should set principles for determining classification bands for local governments.**
- b. **These classification bands should be used by the Salaries and Allowances Tribunal for determining councillor and CEO payments, as well as providing a framework for distinguishing between local governments in relation to other matters.**

The Panel was of the opinion that the principles behind the setting of bands for the payment of salaries and allowances should be set in the new Local Government Act, rather than by the Salaries and Allowances Tribunal, with the Tribunal responsible for the setting of the monetary figures for each category.

These bands should have wider application; being used to determine whether a local government should have wards, as an example. This would create a level of consistency in treatment of local governments considered to be similar according to the principles.

Local Laws

62. The Panel recommends the increased harmonisation of local laws through the development of model local laws and deemed provisions.

63. The Panel recommends requiring local governments to justify to the Joint Standing Committee on Delegated Legislation any variation from the model or deemed provisions.

The Panel saw merit in laws being harmonised throughout the State; however, agreed that there should be flexibility for local governments to tailor local laws to address certain, limited, local matters.

The Panel also saw value in the introduction of deemed provisions which operate in a manner similar to the Planning and Development deemed provisions regulations. Deemed provisions are essentially uniform local laws which will operate across the State. They can also be amended from time to time and will override any inconsistent local laws.

The benefit of deemed provisions is that there is more consistency across the State for matters where harmonisation is considered important. It also reduces the need for local governments to develop their own laws with the accompanying capability and capacity implications.

The development of model local laws which complement the deemed provisions will allow local governments the flexibility to introduce specific provisions to their districts. The “local” would be delivered through the identification of certain elements that could be district or region specific, with the council having the power to specify these.

The Joint Standing Committee on Delegated Legislation, in approving the model local laws or deemed provisions, would approve the extent to which these could be altered without referral back to the Committee. Further public consultation would not be required on these variations but could be undertaken by the local government.



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

The use of model local laws and deemed provisions would reduce the administrative burden on local governments to consult. If a local government wanted to introduce provisions outside the model or deemed provisions, consultation would be required and the law would need to be scrutinised by the Joint Standing Committee on Delegated Legislation. The local government should have to justify to the Committee why such a deviation was necessary or desirable.

The Panel also supported a restriction on the range of matters over which a local government could introduce a local law; with approval necessary outside of this.

Western Australian Local Government Association

64. In relation to WALGA, the Panel recommends:

- a. WALGA not be constituted under the new Act;**
- b. A transition period is provided to ensure continuity in operations of WALGA while it is re-formed under other legislation; and**
- c. Recognition of WALGA's Preferred Supplier Program and mutual insurance coverage in the legislation should be accompanied by appropriate oversight measures, including auditing.**

The Panel deliberated the merits of WALGA being constituted under the Local Government Act and determined that it was not appropriate to incorporate a member body under this legislation. This created confusion as to the extent of the Minister's powers over the organisation and WALGA's level of independence.

More appropriate legislation would appear to be the *Associations Incorporation Act 2015*. Transitional provisions should be included in the new Local Government Act to allow for the orderly reconstitution of WALGA without affecting their operations.

This change would not restrict the new Act (or other Acts) from referencing WALGA membership on boards and committees.

The Panel saw merit in the sector being able to use its aggregated buying power through use of WALGA's preferred supplier program and their mutual insurance coverage. Recognition of these initiatives in the legislation should be accompanied by a power for the Auditor General to conduct regular audits of these programs and related processes.



Operational Provisions

- 65. The Panel also identified the following operational matters to be considered when drafting the new Act:**
- a. The powers of entry in the current Local Government Act should be retained.**
 - b. The current evidence requirements in legal proceedings should be retained, however the requirement for the CEO to certify the documents should be removed. This should be delegated and the range of items that can be certified expanded after consultation with local governments.**
 - c. The new Act should be updated to reflect the modern signing of contracts.**
 - d. A more streamlined ability to dispose of impounded goods needs to be developed for the new Act.**
 - e. The new Act should enable councillors and members of the community (in the case of public questions and deputations) to remotely participate in council and committee meetings.**
 - f. Employment entitlements for local government employees should be transferrable across all three levels of Government.**



ATTACHMENT 1

Example of Introductory Sections

Northern Territory Local Government Act 2019 Part 1.2

Section 4(1).

The underlying principles of this Act are as follows:

- (a) Local government is a distinct and essential sphere of government.
- (b) The system of local government:
 - i. needs to be flexible and adaptable to the diverse interests and needs of the many communities within the Territory; and
 - ii. needs to be comprehensive, democratic, responsive to community needs and accountable both to local communities and the public generally.

Section 5.

The rights and interests of Indigenous traditional owners, as enshrined in the Aboriginal Land Rights (Northern Territory) Act 1976 (Cth) and the Native Title Act 1993 (Cth), are to be recognised and the delivery of local government services must be in harmony with those laws.

Section 6.

This Act provides for the following:

- (a) the establishment of a democratic and effective system of local government that recognises the diversity of communities in the Territory;
- (b) the conferral of wide powers on councils to act for the advancement, and in the best interests, of their local communities;
- (c) the enabling of councils to play a broad role in promoting the social, economic, environmental, and cultural well-being of their local communities;
- (d) the imposition of high standards of ethical conduct on council members;
- (e) the requirement on councils of high standards of governance, service delivery, asset management and financial accountability;
- (f) the requirement on councils to promote and assist constructive participation by their local communities in achieving effective local government for their areas.



ATTACHMENT 2

Example of Functions of a Local Government

South Australia Local Government Act

Section 7: Functions of a council

The functions of a council include—

- (a) to plan at the local and regional level for the development and future requirements of its area;
- (b) to provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area (including general public services or facilities (including electricity, gas and water services, and waste collection, control or disposal services or facilities), health, welfare or community services or facilities, and cultural or recreational services or facilities);
- (c) to provide for the welfare, well-being and interests of individuals and groups within its community;
- (d) to take measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;
- (e) to manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;
- (f) to provide infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area);
- (g) to promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism;
- (h) to establish or support organisations or programs that benefit people in its area or local government generally;
- (i) to manage and, if appropriate, develop, public areas vested in, or occupied by, the council;
- (j) to manage, improve and develop resources available to the council;
- (k) to undertake other functions and activities conferred by or under an Act.



ATTACHMENT 3

Possible Approaches to Structural Reform

South Australia Local Government Act

Following negotiations between the State government and the Local Government Association the South Australian Act was amended in 2018 to introduce a new, more flexible process for structural reform, set out in sections 26-32C (see below). Importantly, section 26(d) states that *the Commission should, so far as is relevant, give preference to structural changes that enhance the capacity of local government to play a significant role in the future of an area or region from a strategic perspective.*

Other principles (section 26(1)(c)) are as follows:

- i. the resources available to local communities should be used as economically as possible while recognising the desirability of avoiding significant divisions within a community;
- ii. proposed changes should, wherever practicable, benefit ratepayers;
- iii. a council should have a sufficient resource base to fulfil its functions fairly, effectively and efficiently;
- iv. a council should offer its community a reasonable range of services delivered on an efficient, flexible, equitable and responsive basis;
- v. a council should facilitate effective planning and development within an area, and be constituted with respect to an area that can be promoted on a coherent basis;
- vi. a council should be in a position to facilitate sustainable development, the protection of the environment and the integration of land use schemes;
- vii. a council should reflect communities of interest of an economic, recreational, social, regional or other kind, and be consistent with community structures, values, expectations and aspirations;
- viii. a council area should incorporate or promote an accessible centre (or centres) for local administration and services;
- ix. the importance within the scheme of local government to ensure that local communities within large council areas can participate effectively in decisions about local matters;
- x. residents should receive adequate and fair representation within the local government system, while over-representation in comparison with councils of a similar size and type should be avoided (at least in the longer term);
- xi. a scheme that provides for the performance of functions and delivery of services in relation to 2 or more council (for example, a scheme for regional governance) may improve councils' capacity to deliver services on a regional basis and therefore offer a viable and appropriate alternative to structural change.

Key elements of the process set out in sections 27-32C of the Act include:

- Responsibility for processing boundary changes transferred from the former Boundary Adjustments Facilitation Board to the Grants Commission, which operates with a very high level of independence and determines the guidelines under which the process operates.
- The Minister is limited to being one party who can propose boundary changes or mergers for the Commission's consideration, and making the final decision to accept or reject the



18.2.1 - August 2020

LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

Commission's recommendation – a decision to reject the Commission's recommendation must be reported to Parliament.

- Changes or mergers can also be proposed by local governments (groups or individual), by either house of Parliament, and by a specified number of eligible electors.
- The Commission can decide not to investigate a proposal it considers trivial, a repeat of a previous proposal, or in some other way inappropriate or contrary to the public interest.
- Minor ('administrative') proposals can be processed quickly by the Commission with or without community consultation.
- A two-stage process is required for major ('general') changes – preliminary analysis followed (if considered appropriate) by detailed investigation and extensive community consultation (some sort of public inquiry).
- No requirement for binding referenda.
- All the Commission's findings and recommendations must be reported publicly on a website.



ATTACHMENT 4

Example of Principles for Inter-Governmental Relations

British Columbia Community Charter Act

Section 23. Agreements with other public authorities

- (1) A council may make agreements with a public authority respecting
 - a) activities and services within the powers of a party to the agreement, including agreements respecting the undertaking, provision and operation of activities and services,
 - b) operation and enforcement in relation to the exercise of authority to regulate, prohibit and impose requirements within the powers of a party to the agreement, and
 - c) the management of property or an interest in property held by a party to the agreement.

Principles of municipal-provincial relations (given effect in sections 276 and 277)

- (1) The citizens of British Columbia are best served when, in their relationship, municipalities and the Provincial government
 - a) acknowledge and respect the jurisdiction of each,
 - b) work towards harmonization of Provincial and municipal enactments, policies and programs, and
 - c) foster cooperative approaches to matters of mutual interest.
- (2) The relationship between municipalities and the Provincial government is based on the following principles:
 - a) the Provincial government respects municipal authority and municipalities respect Provincial authority;
 - b) the Provincial government must not assign responsibilities to municipalities unless there is provision for resources required to fulfill the responsibilities;
 - c) consultation is needed on matters of mutual interest, including consultation by the Provincial government on
 - (i) proposed changes to local government legislation,
 - (ii) proposed changes to revenue transfers to municipalities, and
 - (iii) proposed changes to Provincial programs that will have a significant impact in relation to matters that are within municipal authority;
 - d) the Provincial government respects the varying needs and conditions of different municipalities in different areas of British Columbia;



18.2.1 - August 2020

LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

- e) consideration of municipal interests is needed when the Provincial government participates in interprovincial, national or international discussions on matters that affect municipalities;
- f) the authority of municipalities is balanced by the responsibility of the Provincial government to consider the interests of the citizens of British Columbia generally;
- g) the Provincial government and municipalities should attempt to resolve conflicts between them by consultation, negotiation, facilitation and other forms of dispute resolution.



5.5 Local Government Review Panel Final Report (05-034-01-0001 TB)

Tony Brown, Executive Manager Governance and Organisational Service
James McGovern, Manager Governance

WALGA carried out an extensive consultation process on Phase 2 of the Local Government Act Review in 2018/19, culminating in sector positions being endorsed by State Council in March 2019. This agenda item considers the Local Government Review Panel's recommendations in the context of the sector's current advocacy positions.

The Minister for Local Government has not considered the Panel's recommendations at this stage and has not requested a consultation process on the report. WALGA is taking the opportunity to obtain a sector opinion on the recommendations to provide to the Minister.

The Recommendations below are subject to Zone input and all Zone recommendations will be collated into a consolidated recommendation that will be provided for State Council consideration at its meeting on 2 September 2020.

Recommendations

1. That WALGA SUPPORT the following Recommendations from the Local Government Review Panel Final Report:

- Recommendations 1, 2, 3, 4, 6 and 7;
- Recommendation 8;
- Recommendation 11;
- Recommendations 12, 13 and 14;
- Recommendation 15;
- Recommendations 16 and 17;
- Recommendation 24;
- Recommendations 25(b) to (f);
- Recommendations 26(b), (d), (e) and (f);
- Recommendations 28, 29, 30, 31, 32(1)(a) to (o) and 32(2)(a);
- Recommendations 33 and 34;
- Recommendations 36 and 37;
- Recommendations 38(c), (d) and (e);
- Recommendations 39, 40, 41(a) to (g) and (i);
- Recommendation 42;
- Recommendations 43 and 44;
- Recommendations 45, 46, 47, 48 and 49;
- Recommendations 50, 51 and 52;
- Recommendation 54;
- Recommendations 55(a), (b), (d), (e), (f), (h) and (i);
- Recommendation 56;
- Recommendation 57;
- Recommendation 59;



- Recommendations 62 and 63;
 - Recommendation 64(c);
 - Recommendations 65(a) to (e).
2. That WALGA OPPOSE the following Recommendations from the Local Government Review Panel Final Report:
- Oppose Recommendation 5;
 - **Oppose Recommendation 19;**
 - Oppose Recommendations 23 and 25(a);
 - Oppose Recommendation 26(c);
 - Oppose Recommendations 32(2)(b) and (c);
 - Oppose Recommendation 35;
 - Oppose Recommendations 38(a) and (b);
 - Oppose Recommendation 41(h);
 - Oppose Recommendations 53(a) and (b);
 - Oppose Recommendations 55(c) and (g);
 - Oppose Recommendation 58;
 - Oppose Recommendation 60;
 - Oppose Recommendation 61;
3. That WALGA CONDITIONALLY SUPPORT the following Recommendations from the Local Government Review Panel Final Report as described:
- Recommendations 9 and 10 and but oppose any proposal to remove the poll provisions (Dadour provisions) in Schedule 2.1, Clause 8 of the Local Government Act;
 - Recommendation 18 and reiterate WALGA's current advocacy position that there be adequate funding of legislative responsibilities assigned to Local Governments in relation to service delivery to remote Aboriginal communities;
 - Recommendations **20, 21 and 27** in support of a broad review of the property franchise including a community consultative process;
 - Recommendation 26(a) conditional upon a review of the relative benefits and merits of changes to reduce numbers of Elected Members on Council be supported, on the following basis:
 - Populations up to 5,000 – 5 to 7 Councillors (incl. President)
 - Populations between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President)
 - Populations above 75,000 – up to 15 Councillors (incl. Mayor);
4. That WALGA carry out further consultation on the following Recommendations from the Local Government Review Panel Final Report:
- Recommendation 22 – **All In/All Out Elections;**
 - Recommendations 64(a) and (b) - WALGA
 - Recommendation 65(f) – Transfer of Employee Entitlements



Executive Summary

- In 2017 the State Government announced a review of the *Local Government Act 1995*.
- Given the breadth of matters covered by the Local Government Act, a staged approach to the review was adopted:
 - Stage one: priority reforms
 - Stage two: wide ranging reforms leading to a new LOCAL Government Act
- This agenda item relates to the Stage 2 reforms. The Department of Local Government carried out a consultation process in 2018/19 where over 3,000 submissions were received.
- The Minister for Local Government appointed an Independent Panel to consider submissions received by the Department of Local Government Sport and Cultural Industries on the review of the Local Government Act in November 2019.
- The Panel's report has made 65 recommendations
- The Panel's report does not represent Government policy; the Minister for Local Government has stated the report will be considered as part of the Act Review process.
- This agenda item seeks a sector position on the recommendations. The recommendations to support, oppose or seek further consultation or information is proposed in this item.

WALGA Process

The Association recognizes the Report is a high level document that is based on identifying principles that will drive the development of a modern Local Government Act. The Association therefore considered the Report from the perspective of the sector's current advocacy positions.

This Item provides commentary on support for recommendations that met or where similar to adopted advocacy positions. This Item also identifies significant departure from advocacy to the extent that support cannot be recommended without further sector consideration of WALGA's position.

Attachment

The Panel's Report can be found [here](#).

Comment

The following comment is a comparison of State Council's record of advocacy on matters raised in the Local Government Review Panel Final Report:



CLEAR LEGISLATIVE INTENT

Recommendations 1 to 7 – Introduction and Role and Functions of Local Government

Local Government Act Reference: Part 1

Recommendation 1 proposes a strategic approach to the consideration of the Report recommendations.

Recommendation 2 introduces a new statement of intent that will explain the legislation's purpose:
An Act to provide for a system of local government relevant to Western Australia that develops and supports sustainable, accountable, collaborative and capable local governments through democratic representation, the provision of services, opportunities and enhanced well-being for each and every community.

Recommendation 3(a) to (j) proposes objectives for the legislative framework 'to support Local Governments having the agility, adaptability and flexibility to respond to changing community expectations and technology'.

Recommendation 4 proposes a shorter, less prescriptive Act that minimizes the use of regulations in favour of a principles-based approach.

Recommendation 5 proposes recognition of the diversity of Local Governments however it does not support a multi-tiered (size and scale) legislative framework.

Recommendation 6 proposes upholding the power of general competence predicated in the current Local Government Act.

Recommendation 7 (a) to (i) proposes guiding principles for sustainable, accountable, collaborative and capable Local Governments.

WALGA Comment – WALGA advocacy supports many of the proposals in Recommendations 1 to 7, principally that the Local Government Act Review be based on a 'Principles over Prescription' approach that avoids red tape and 'declutters' the extensive regulatory regime that currently exists¹ (Recommendations 3 and 4) and maintaining the general competence principle² (Recommendation 6) which frees Local Governments to make any decision that does not conflict with statute or common law. Recommendation 7 aligns with WALGA advocacy for enabling legislation.³ Recommendation 5 is unresponsive to WALGA advocacy that promotes a size and scale compliance regime⁴ and it is recommended that WALGA maintain its current advocacy for a Local Government Act that is reflective of the differences and diversity of Local Governments in Western Australia.

WALGA Recommendation: Support Recommendations 1, 2, 3, 4, 6 and 7. Oppose Recommendation 5

¹ State Council Resolution 06.3/2019 Items 1, 1(b) and 1(e)

² State Council Resolution 06.3/2019 Item 1(a)

³ State Council Resolution 06.3/2019 Item 1(d)

⁴ State Council Resolution 06.3/2019 Item 1(c)



AN AGILE SYSTEM

Recommendations 8 to 11 - Structural Reform

Local Government Act Reference: Part 1; Section 2.1(2) and Schedule 2.1, cl. 8

Recommendation 8 proposes to combine the Local Government Grants Commission and Local Government Advisory Board to form a Local Government Commission, with roles assigned that will engender a strategic approach to its operation including monitor the performance and financial health of the sector, the latter in collaboration with the Office of the Auditor General, in addition to traditional functions such as distributing Commonwealth grant funding to Local Governments and boundary changes. Establishment of the Commission under this strategic framework will require skills-based appointments rather than by representation.

Recommendations 9 and 10 supports a legislative framework that is flexible, responsive and resilient and capable of facilitating community participation. There are also specific proposals for structural reform including revised processes for boundary changes and mergers, enhanced model of joint subsidiaries (see Recommendation 14) and provision for the establishment of community boards. Commentary associated with Recommendation 9 sees flaws in the current poll provisions found in Clause 8 of Schedule 2.1 ('Dadour provisions') as being '*...unduly restrictive when Local Governments need to adapt to changing circumstances*'.

Recommendation 11 proposes the potential to establish community boards, with reference to examples of successful international models. While community boards might be formed in response to mergers or for use by large Local Governments to devolve certain responsibilities to community representatives, the proposal makes clear that the overall responsibility for decision-making and authority will rest with the 'parent' Local Government. See also Recommendation 33 'Community Engagement'.

WALGA Comment – WALGA does not have an advocacy position in relation to Recommendation 8 'Local Government Advisory Board' and this may be a matter for sector consultation. Recommendations 9 and 10 propose a legislative framework that has similar themes to WALGA's advocacy that the Local Government Act Review promote a flexible, principles-based legislative framework⁵.

WALGA has a long-standing advocacy position for the retention of the Dadour provisions that give electors a right to demand a poll on recommended amalgamations⁶. This advocacy is tied to the principle that the Dadour provisions are the ultimate expression of community support or rejection of amalgamation proposals. Although not a specific recommendation, the commentary appears contradictory to the general themes expressed throughout the Report for increased opportunities for community consultation⁷. The community board proposal in Recommendation 11 is similar to WALGA advocacy for community engagement that is based on principle rather than prescription⁸.

WALGA Recommendation: Support the general intent of Recommendations 8 and 9. Oppose any proposal to remove the poll provisions (Dadour provisions) in Schedule 2.1, Clause 8 of the Local Government Act. Support Recommendation 11.

⁵ State Council Resolution 06.3/2019 at 1(b)

⁶ State Council Resolution 06.3/2019; 121.6/2017; 108.5/2014

⁷ For example, Recommendations 9, 10(c), 11, 33, 34, 35

⁸ State Council Resolution 06.3/2019



Recommendations 12, 13 and 14 - Expanded Regional Cooperation

Local Government Act Reference: Part 3, Division 4

Recommendations 12 and 13 promotes expanding opportunities for regional cooperation between Local Governments under improved regional subsidiaries model for shared services, and through a new form of regional authority for specific issues. Recommendation 14 proposes an end to the regional council model in favour of regional cooperation models set out in the previous recommendations.

WALGA Comment – WALGA has a strong advocacy history in support of regional subsidiaries⁹ and is disappointed that the complexity of the existing legislative provisions means that no regional subsidiaries have formed since the Act amendment of 2016. WALGA has independently developed a revised version of regulations that limits unnecessary compliance without diluting transparency and accountability of regional subsidiaries, and therefore welcomes recommendations that will facilitate regional cooperation under this model.

WALGA is cognisant that regional councils are often formed for a singular purpose, most commonly waste management, yet compliance obligations are generally equivalent to that of a Local Government. It is current WALGA advocacy that the compliance obligations of regional councils should be reviewed¹⁰. It appears the recommendations will create a suitable opportunity for the transition of regional councils to a model more suitable to the participant Local Governments.

WALGA Recommendation: Support Recommendations 12, 13 and 14.

Recommendation 15 - State Local Government Partnership Agreement

Local Government Act Reference: Section 3.18

Recommendation proposes a set of principles for intergovernmental relations that makes clear Local Government's role and obligations as part of a broader system of government.

WALGA Comment – WALGA's advocacy is for a communication and consultation protocol that ensures a consultation process precedes regulatory or compliance changes that affect the sector¹¹. The current Partnership Agreement signed in 2017 is currently under review.

Section 3.18 'Performing executive functions' includes apparently similar objectives to Recommendation 15, whereby a Local Government considers matters such as; integration and coordination; avoidance of inappropriate duplication; and effective and efficient management of services and facilities that may also be provided by the State and Commonwealth. This creates adequate space for the general competence principle to apply when a Local Government considers the range and scope of its executive functions, services and facilities.

WALGA Recommendation: Support Recommendation 15.

⁹ State Council Resolutions 121.6/2017; 106.6/2016; 94.4/2011; 114.5/2010

¹⁰ State Council Resolution 06.3/2019

¹¹ State Council Resolution 2.1/2012



INCLUSIVE LOCAL DEMOCRACY

Recommendations 16 and 17 - Relations with Aboriginal Peoples and Communities and Recommendation 18 - Service Delivery in Remote Communities

Local Government Act Reference: Not mandated

Recommendations 16 and 17 contemplate a Local Government Act that includes recognition of the unique status of Aboriginal peoples and inclusion of mechanisms for consultation and engagement. Recommendation 18 recommends further consideration of service delivery to remote communities through improved integration with Integrated Planning and Reporting requirements.

WALGA Comment – WALGA’s advocacy recognises and respects Aboriginal cultural practices and places through development of Reconciliation Action Plans¹², and is supportive of efforts to improve the living conditions and governance in Aboriginal communities.¹³

There are 287 discrete Aboriginal communities in WA accommodating approximately 17,000 Aboriginal people spanning 26 Local Government districts. It is therefore inevitable that service delivery considerations are coordinated with State and Federal Government departments and agencies with relevant responsibilities, to mitigate against cost-shifting responsibility to individual Local Governments with limited financial capacity.

WALGA adopted the advocacy position that *‘the State Government must not assign legislative responsibilities to Local Governments unless there is provision for resources required to fulfil the responsibilities’*¹⁴.

The commentary associated with Recommendation 18 raises a necessary discussion regarding service delivery to remote Aboriginal communities but lacks detail on how the inter-governmental responsibilities and funding arrangements associated with efficient and timely service delivery can be better achieved.

WALGA Recommendation: Support Recommendations 16 and 17, and reiterate WALGA’s current advocacy position in relation to Recommendation 18, that there be adequate funding of legislative responsibilities assigned to Local Governments in relation to service delivery to remote Aboriginal communities.

Recommendation 19 - Optional Preferential Voting

Local Government Act Reference: Section 4.69, 4.74 and Schedule 4.1

The Report recommends a system of voting that better represents the community’s preference for candidates that is not currently delivered by a first past the post system, where a candidate does not require a clear majority of votes to be elected.

WALGA Comment – WALGA’s advocacy position supports the current ‘first past the post’ system. WALGA has previously opposed other forms of voting¹⁵ and the system of proportional preferential

¹² State Council Resolution 118.5/2012

¹³ State Council Resolution 64.3/2014

¹⁴ State Council Resolution 06.3/2019 at 1(f)

¹⁵ State Council Resolutions 185.2/2007 and 427.5/2008



voting was briefly introduced to the Local Government Act for one election cycle before being repealed and returned to first past the post voting in 2009¹⁶.

WALGA Recommendation: Oppose Recommendation 19 and any alternative voting system in favour of retaining the first past the post system.

Recommendations 20, 21 and 27 - Review of Property Franchise

Local Government Act Reference: Sections 4.30 → 4.35; Section 4.66

Recommendation 20 proposes mandating one vote per person, which is currently prescribed in Section 4.65 albeit in the context of the property franchise. Recommendation 21 proposes discontinuing enrolment entitlement through ownership or occupation of rateable property. Property franchise claims result in enrolment on the Owner's and Occupiers Roll, forming the second limb of voter entitlement alongside the Residents Roll.

The Expert Panel proposes increasing participation, consultation and involvement of business owners and operators by Local Governments including mechanism such as business advisory groups. Recommendation 27 recommends consultation be undertaken to determine whether the property franchise continue within the City of Perth, in concert with a review of the *City of Perth Act 2016*.¹⁷ Currently, Part 4 of the Local Government Act applies to the election of council members of the City of Perth, and Section 20 of the *City of Perth Act 2016* applies to the election of the Lord Mayor.

WALGA Comment – WALGA has not adopted an advocacy position relevant to the recommendations.

It is recommended that support be given to a broad consultative process with Local Governments, the business sector, communities and relevant stakeholders to assess whether or not owners and occupiers of rateable property should have a right to vote in a modern democratic electoral system.

WALGA Recommendation: Conditionally Support Recommendations 20, 21 and 27 in support of a review of the property franchise including a broad community consultative process.

Recommendation 22 - All In/All Out 4 Year Election Cycle

Local Government Act Reference: Section 4.5

Recommendation 22 proposes Elected Members be elected at the same time, every four years. This aligns with the election of State Parliamentarians. An acknowledged detriment is the potential loss of corporate knowledge due to non-election of experienced councillors, whereas benefits include potential increased participation by candidates and electors and reduced election costs to Local Governments.

WALGA Comment – There is no WALGA advocacy position relevant to this proposal. It is therefore recommended that the sector be consulted and the resultant views be considered in developing WALGA's advocacy position.

WALGA Recommendation: That the sector be consulted prior to WALGA considering its advocacy position in relation to Recommendation 22.

¹⁶ *Local Government Amendment (Elections) Act 2009*

¹⁷ *City of Perth Inquiry Report, Recommendation 144*



Recommendations 23, 24 and 25(a) – Conduct of Elections

Local Government Act Reference: Section 4.20 and 4.61

Recommendation 23 is that the Western Australian Electoral Commission (WAEC) take responsibility for all Local Government elections, with the consequence that a Local Government CEO will no longer be the Returning Officer of first resort. Recommendation supports electronic/online voting. Recommendation 25(a) adds to the currently mandated role of the WAEC by proposing all elections are by postal voting, ending the option on in-person voting.

WALGA Comment – WALGA advocates for an end to the WAEC’s enshrined monopoly on the conduct of postal elections by amending legislation to permit third parties to be service providers of postal elections¹⁸.

WALGA Recommendation: Support Recommendation 24; Oppose Recommendations 23 and 25(a); WALGA reiterates its position that third parties be permitted as service providers for postal elections.

Recommendations 25(b) to (f) - Other Election Proposals

Recommendation (b) proposed the extension of the election process to optimise participation. Recommendation 25(c) ‘Candidate Nomination Information’ is adapted from a model similar to Victorian legislation that requires candidates to respond to a set of questions prescribed by regulation in the form of a statutory declaration. Recommendation 25(d) – Caretaker Policies are increasingly evident in Local Government; in 2016, WALGA committed to develop the currently-available template Caretaker Policy¹⁹.

Recommendation 25(e) seems to reflect current legislation²⁰ and Recommendation (f) identifies the prospect that potential donations can be crowdfunded in the absence of a gift declaration and this is likely to undermine integrity of the election process.

WALGA Recommendation: Support Recommendations 25(b) to (f)

Recommendation 26(a) - Elected Member Numbers Based on Population

Local Government Act Reference: Section 2.17

The Report proposes the following structures for Elected Member positions on Council:

- (i) Population up to 5,000 – 5 Councillors (incl. President)

This proposal will capture approximately 81 Local Governments (1 metro, 80 non-metro)

- (ii) Population between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President)

This proposal will capture approximately 47 Local Governments (19 metro, 28 non-metro)

- (iii) Population above 75,000 – 9 to 15 Councillors (incl. Mayor)

This proposal will capture approximately 11 Local Governments (10 metro, 1 non-metro)

¹⁸ State Council Resolution 06.3/2019

¹⁹ State Council Resolution 16.1/2016

²⁰ Regulations 30B and 30CA of the *Local Government (Elections) Regulations*



WALGA Comment – WALGA adopted an advocacy position in 2011 opposing a previous proposal to reduce the number of Elected Members to between 6 and 9²¹. At the time, WALGA requested a proper examination of the relative benefits and merits of any proposal to reduce numbers of Elected Members be conducted. There is still merit in reviewing numbers on Council and the proposal is worthy of consideration although limiting populations of up to 5,000 to a fixed number of 5 Councillors lacks the flexibility that is easily resolved by extending the maximum number of Councillors to 7.

WALGA Recommendation: Conditionally Support Recommendation 26(a) conditional upon a review of the relative benefits and merits of changes to reduce numbers of Elected Members on Council be supported, on the following basis:

- (i) Populations up to 5,000 – 5 to 7 Councillors (incl. President)
- (ii) Populations between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President)
- (iii) Populations above 75,000 – up to 15 Councillors (incl. Mayor)

Recommendation 26(b) to (f) – Wards, Mayor/President Election and Term Limits

Local Government Act Reference: Part 2 and Part 4; Schedule 2.2

Recommendation 26 (b) to (f) proposes a number of adjustments associated with Recommendation 8 - Local Government Advisory Board/Local Government Commission. These proposals include:

- Recommendation 26(b) - system of ward boundary reviews;
- Recommendation 26(c) - discontinuance of ward boundaries for Band 3 and 4 Local Governments;
- Recommendation 26(d) - phasing in of proposals under Recommendation 26(a);
- Recommendation 26(e) - continuance of two year election cycle for Council-elected Mayors/Presidents; and
- Recommendation 26(f) - no limits to be placed on terms Elected Members and elected Mayor/President can serve.

WALGA Comment – Recommendation 26(e) aligns with WALGA advocacy that Local Governments retain the right to determine whether the Mayor / President will be elected by the Council or the community.²² WALGA has not adopted advocacy positions specific to the remaining proposals however Recommendation 26(c) conflicts with the general competence principle and the current self-determination inherent in the current ward review system. WALGA supports the ability for all Local Governments, not merely those in Band 3 and 4, to consider the merits of its system of representation and election on the basis of community of interest; physical and topographical features; demographic trends; economic factors and the ratio of Councillors to electors in the various wards.²³

²¹ State Council Resolution 08.1/2011 – ‘Reject the reduction in the number of Elected Members to between 6 and 9, and request the Minister engage the Department of Local Government in research to determine the relative benefits and merits of the proposal prior to further discussion with the Local Government sector’

²² State Council Resolution 06.3/2019; 121.6/2017

²³ How to conduct a review of wards and representation for local governments with and without a ward system – Department of Local Government, Sport and Cultural Industries - October 2017, Page 6



WALGA supports the general intent of Recommendation 8 and similar support is proposed to the exclusion of Item (c).

WALGA Recommendation: Support Recommendations 26(b), (d), (e) and (f). Oppose Recommendation 26(c).

Recommendations 28 to 32 - Redefinition of Roles and Responsibilities

Local Government Act Reference: Sections 2.7, 2.8, 2.10 and 5.41

Recommendation 28 sets the scene for Recommendations 29 to 32 by suggesting revised statements of roles and responsibilities that are specific to address the following issues:

- Community leadership
- Strategic planning
- Continuous improvement
- Executive function (for mayors/presidents)
- Guiding the CEO (for mayors/presidents)
- Training

WALGA Comment – Recommendations 28, 29, 30 and 31 are supported. Recommendations 32(1)(a) to (o), and 32(a) are supported. WALGA opposes Council involvement in matters relating to senior employees²⁴ as this conflicts with the role of the CEO as employing authority of all employees under Sec. 5.41(g) of the Local Government Act.

Recommendations 32(2)(b) and (c) are opposed. These recommendations seek to perpetuate ongoing Council involvement in matters relating to senior employees. WALGA points out that Regulation 9(1) of the *Local Government (Rules of Conduct) Regulation* was amended on 15 August 2020 to remove reference to Councillor involvement in administration where authorised by the Council to undertake that task.

This amendment directly relates to past findings such as the City of Canning Inquiry 2014, where the Inquirer noted this Regulation was used to involve Council in a matter directly related to the CEO's employing authority functions:

*'Reg. 9(1) of the Local Government (Rules of Conduct) Regulations 2007 is a rule of conduct, and is not, by itself, a source of authority for intervention by the Council in Administration activities.'*²⁵

WALGA Recommendation: Support Recommendations 28, 29, 30, 31, 32(1)(a) to (o) and 32(a). Oppose Recommendations 32(2)(b) and (c) to conclusively ensure that a Council cannot involve itself in the functions of the Chief Executive Officer as set out in Section 5.41 of the Local Government Act.

Recommendations 33 and 34 – Community Engagement and Governance

Local Government Act Reference: Sections 2.7, 2.8, 2.10 and 5.41

Recommendation 33 proposes a range of community engagement principles, and Recommendation 34 proposes a Community Engagement Charter be required as a mechanism for guiding and enhancing community participation in local decision-making.

²⁴ State Council Resolution 123.6/2017

²⁵ Report of the Panel of Inquiry into the City of Canning, May 2014 at 9.53



WALGA Comment – WALGA advocates that Local Governments adopt a Community Engagement Policy, with each Local Government to implement the most appropriate means of engagement²⁶.

WALGA Recommendation: Support Recommendations 33 and 34.

Recommendation 35 – Annual Engagement with Electors

Local Government Act Reference: Sections 5. 27

Recommendation 35 proposes a lesser version of the opportunity already available to electors but poorly attended historically. This raises the prospect that, in the absence of the opportunity to move motions at meetings, the proposed annual meeting will follow a similar trend.

WALGA Comment – WALGA advocates that Elector’s General Meetings should not be compulsory, on the basis that there is adequate opportunity for the public to participate in the affairs of the Local Government through attendance at Council Meetings, participating in public question time, requesting special electors’ meetings etc²⁷.

WALGA Recommendation: Oppose Recommendation 35 and seek amendment to the Act to ensure Electors’ General Meetings are not compulsory.

²⁶ State Council Resolution 06.3/2019

²⁷ State Council Resolution 06.3/2019; 121.6/2017; 09.1/2011



SMART PLANNING AND SERVICE DELIVERY

Recommendations 36 and 37 - Enhanced Integrated Planning and Reporting

Local Government Act Reference: Section 5.56; Local Government (Administration) Regulations Part 5, Division 3

Recommendation 36 and 37 propose enhanced Integrated Planning and Reporting principles and provisions and that Audit, Risk and Improvement Committee monitor performance against baseline measures including financial management, service delivery and community well-being.

WALGA Comment – WALGA has supported the Integrated Planning and Reporting framework dating back to the Systemic Sustainability Study of 2008 and broadly supported the regulatory amendments introduced in 2011.

WALGA Recommendation: Support Recommendations 36 and 37

Recommendations 38(a) and (b) – Minimum Service Levels

Local Government Act Reference: Section 3.18

Recommendations 38(a) and (b) are separated for independent consideration due to the potential for extensive consequences to the Local Government sector. Recommendation 38(a) proposes a minimum level of service delivery established as a statutory obligation, and Recommendation 38(b) proposes a qualified reserve power whereby the Minister for Local Government responds to a failure to deliver the minimum services by issuing an enforceable direction.

WALGA Comment: WALGA's closest advocacy positions to Recommendation 38 is 'principles over prescription' together with upholding the General Competence Principle²⁸. Recommendation 38(a) appears intended to create a commonality of service delivery that is potentially measurable across the sector, with service delivery outcomes either legislated or directed by the Minister for Local Government. This approach is anathema to the General Competence Principle that permits Local Governments to independently determine appropriate levels of service.

It is noted that continuance of the General Competence Principle is supported in Recommendation 6, but the contradictory nature of Recommendation 38(a), that determination of some services will be taken out of the hands of Local Governments and their communities, is neither identified nor examined in the Report.

Recommendation 38(b) is intended as a qualified reserve power however the associated commentary includes reference to directions relating to a natural disaster or a pandemic. The Local Government sector's experiences during the COVID-19 pandemic did not bring to light any deficiency in the capacity of the State Government to manage issues arising from a pandemic that would require the Minister for Local Government to assume emergency direction powers – see also Recommendation 58. WALGA advocates that the State Government ensure there is proper provision for resources required to fulfil any legislated responsibility²⁹.

WALGA Recommendation: Oppose Recommendation 38(a) and (b) and reiterate support for Recommendation 6 'General Competence Principle'.

²⁸ State Council Resolution 06.3/2019 Items 1(a) and (b); 120.6/2017

²⁹ State Council Resolution 06.3/2019 Item 1(f)



Recommendations 38(c), (d) and (e) – Service Levels and IPR

Local Government Act Reference: Section 5.56; Part 5, Division 3 Local Government (Administration) Regulations

Recommendations 38(c), (d) and (e) propose a range of measures to align financial sustainability principles and services and programs to the integrated planning and reporting framework, and to conduct regular service delivery reviews including community consultation.

WALGA Comment: WALGA supported the introduction of the Integrated Planning and Reporting ‘planning for the future’ provisions and the above recommendations broadly align with current level of maturity in community consultation processes and examination of service delivery leading to the development of Strategic Community Plans and Corporate Business Plans.

WALGA Recommendation: Support Recommendations 38(c), (d) and (e)

Recommendations 39 to 42 - Local & Joint Subsidiaries

Local Government Act Reference: Part 3, Division 4

Recommendation 39 proposes Integrated Planning and Reporting frameworks be cognisant of State Government plans when developing strategies for economic development.

Recommendation 40 proposes the new Local Government Act provide freedom for commercial activities, linking with Recommendation 41 which, whilst recommending against a beneficial enterprise model, makes positive recommendations for the support of commercial activities under an updated subsidiary model required to observe competitive neutrality principles. Recommendation 42 supports the use of regional subsidiary models unless qualified by the requirement to form an entity where the Local Government is not the dominant party.

WALGA Comment – It is noted that Recommendation 41(a) to (i) details the elements required for a flexible subsidiary model, including a proposal under 41(h) that employees of a subsidiary fall within the jurisdiction of the WA Industrial Relations Commission. This conflicts with current WALGA advocacy that such a transfer is conditional upon modernisation of the State system to be more consistent with the Federal industrial relations system³⁰.

WALGA has a long-held advocacy position for the creation of Beneficial Enterprises³¹ with support for a vehicle for commercial activity (‘Council-controlled organisations’) dating back to WALGA’s Systemic Sustainability Study 2008³².

WALGA Recommendation: Support Recommendations 39, 40, 41(a) to (g) and (i) and 42. Oppose Recommendation 41(h).

³⁰ State Council Resolution 78.5/2018

³¹ State Council Resolutions 06.3/2019; 121.6/2017; 107.5/2010; 114.5/2010

³² *The Journey: Sustainability into the Future* - Action 21, Page 49



Recommendations 43 and 44 - Modernise Financial Management

Local Government Act Reference: Part 6; Local Government (Financial Management) Regulations

Recommendation 43 proposes a modern set of principles to modernise financial management.

Recommendation 44 proposes a selection of measures in support of sound financial decision-making.

WALGA Comment – WALGA supports the general intent of the recommendations, aligning as they do with a number of advocacy positions³³ including:

- Conduct a complete review of financial management provisions
- Freehold land be used to secure debt
- Enable Building Upgrade Finance

WALGA notes that the Report of the Inquiry into the City of Perth makes a number of recommendations³⁴ relating to financial management of all Local Governments including:

- Recommendation 188 : Establishment of Financial Management Instructions;
- Recommendation 189 : The 'WA Accounting Manual' dated September 2012 be reviewed and updated;
- Recommendation 190 : The format of format of the annual budget and financial report be prescribed for consistency across local government'

WALGA Recommendation: Support Recommendations 43 and 44

Recommendation 45 to 49 - Procurement

Local Government Act Reference: Section 3.57; Local Government (Functions and General) Regulations Part 4

Recommendation 45 proposes procurement thresholds, rules and policies be more closely aligned with the State Government. Recommendation 46 proposes a model Procurement Policy be adopted by all Local Governments. Recommendations 47 and 48 propose enhancing panel contracts and encouraging local business to register as local content providers. Recommendation 49 introduces the prospect that breaches of procurement rules be referred to an Independent Assessor for investigation.

WALGA Comment – WALGA has consistently supported the alignment of the tender threshold with that of the State Government³⁵ and broadly supports the principle that suppliers of goods, services and works competing for contracts will benefit where procurement processes across State and Local Government has more similarities than differences. These proposals will also assist recent endeavours of both State and Local Government to enhance opportunities for local and regional suppliers to access contracts and boost local economies in the post COVID-19 recovery phase.

WALGA Recommendation: Support Recommendations 45, 46, 47, 48 and 49

³³ State Council Resolution 06.3/2019

³⁴ City of Perth Inquiry Report, Volume 3, Page 83

³⁵ State Council Resolution 06.3/2019



Recommendations 50, 51 and 52 - Rating and Revenue

Local Government Act Reference: Part 6; Local Government (Financial Management) Regulations

Recommendation 50(a) opposes rate capping and 50(c) proposes a broad review of rate exemptions available under Section 6.26(2) of the Local Government Act in recognition of the limitation this places on capacity to raise revenue. Further proposals include development and publication a Local Governments rates and revenue strategies (50b) and a review by the Valuer General of rating methodologies (50 g). Recommendation 51 aligns with the current provisions in Sec 6.17 of the Local Government Act which requires the setting of fees and charges to consider; the cost of providing the service; importance of the service to the community; and the price of alternative providers might charges for similar service.

Recommendation 52 recommends cost recovery principles be adopted when Local Government and State Government set fees and charges.

WALGA Comment – WALGA’s advocacy opposes rate capping³⁶ and there is long-standing support for a review of general rate exemption provisions and charitable land use rate exemptions³⁷ initially examined by the Local Government Advisory Board in 2005³⁸. WALGA also supports a review of the basis of rates³⁹ and this may be incorporated in Recommendation 50(g).

WALGA’s advocacy position in relation to Recommendation 52 is that Local Government to be empowered by legislation to set fees and charges for all services it provides in favour of the current arrangement whereby many fees and charges are determined by State Government legislation⁴⁰.

The Office of the Auditor General regularly audits State Government fee-setting in line with Government policy:

It is general government policy that fees should fully recover the cost of providing related services. If fees under-recover costs, this could mean the general public is subsidising customers, while over-recovery could mean customers are being charged too much. Any under or over-recovery of costs requires approval from the Minister or authority from legislation, respectively.⁴¹

WALGA’s long-held concern is that the State Government’s policy is inadequately applied to Local Government service delivery (town planning fees, building fees, dog and cat registration etc) and Local Governments experience a net revenue loss due to inherent issues of:

- Lack indexation
- Lack from regular review
- Lack a transparent methodology in setting of fees and charges

WALGA Recommendation: Support Recommendations 50, 51 and 52; continue to advocate for legislation that empowers Local Governments to set fees and charges for all services it delivers.

³⁶ State Council Resolution 06.3/2019; 96.6/2015; 118.7/2015 incl. Rate Setting Policy Statement

³⁷ State Council Resolution 06.3/2019; 122.6/2017; 118.7/2015; 5.1/2012

³⁸ Local Government Advisory Board’s Inquiry into the Operation of Section 6.26(2)(g) of the Local Government Act 1995 – November 2005

³⁹ State Council Resolution 06.3/2019; 123.6/2017

⁴⁰ State Council Resolution 06.3/2019; Metropolitan Local Government Reform Submission 2012

⁴¹ Report 13 ‘Fee-setting by the Department of Primary Industries and Regional Development and Western Australia Police Force’ December 2019 - Executive Summary, Page 3



ACCOUNTABILITY, SELF-REGULATION AND INTEGRITY

Recommendations 53 and 54 - Accountability and Self-Regulation

Local Government Act Reference: Part 7 (Audit); Local Government (Audit) Regulations

Recommendation 53 recommends an expanded Audit, Risk and Improvement Committee with Recommendation 53(a) and (b) proposes that skills-based independent members hold the majority of numbers, and the Chair, of the Committee, and regional committees be formed to offset potential increased costs.

Recommendation 54 proposes an expanded role for the Audit, Risk and Improvement Committee including an audit plan approach focussing on compliance, risk (including procurement), financial management, fraud control, governance and delivery of plans.

WALGA Comment – WALGA’s advocacy supported the Office of the Auditor General WA conducting Local Government finance and performance audits⁴². The self-regulation themes within Recommendation 54 are supported, however Recommendation 53(a) and (b) proposals for a majority of independent members, potentially drawn from a panel of approved suppliers or shared through regional cooperation arrangements, does not include a benefits analysis and there is no evidence the regional cooperation approach will lessen internal audit costs particularly for rural and regional Local Governments.

WALGA Recommendation: Oppose Recommendation 53(a) and (b). Supports Recommendation 54.

Recommendation 55 – Integrity and Governance

Local Government Act Reference: Part 7 (Audit); Local Government (Audit) Regulations

Recommendation 55(a) to (i) propose a range of governance measures to improve integrity, oversight and public participation.

WALGA Comment – Recommendations (f), (g) and (h) align with the Department of Local Government, Sport and Cultural Industries current development of Mandatory CEO Standards for Recruitment, Performance Review and Termination (associated with the *Local Government Amendment Legislation Act 2109*) and it is likely this body of work will continue to be dealt with independent of this Report. WALGA’s current advocacy position includes opposition to item (g), the mandatory readvertising of the CEO position upon completion of two five year terms.⁴³

The proposal under item (c), permitting elected members unable to maintain impartiality to withdraw from a meeting and not vote, is clearly unworkable where the meeting quorum comes under threat and is opposed.

WALGA Recommendation: Support Recommendation 55(a), (b), (d), (e), (f), (h) and (i). Oppose Recommendations 55(c) and (g).

⁴² State Council Resolution 7.1/2018

⁴³ State Council Resolution 145.7/2019



Recommendation 56 – Training and Development

Local Government Act Reference: Section 5.126 and Regulations 35 and 36 of the Local Government (Administration) Regulations

Recommendation 56 updates the recently introduced Elected Member training provisions.

WALGA Recommendation: Support Recommendation 56

Recommendation 57 and 58 – Early Intervention Framework

Local Government Act Reference: Part 8

Recommendation 57 proposes an early intervention framework whereby the Department of Local Government, Sport and Cultural Industries works with Local Governments to improve performance, governance and compliance. Recommendation 58 proposes the Minister for Local Government should have powers to direct Local Governments and make declarations during a declared state of emergency.

WALGA Comment – WALGA does not have advocacy positions in relation to either recommendation. Recommendation 38(b) introduced commentary on this topic and it is reiterated the Local Government sector's experiences during the COVID-19 pandemic did not bring to light any deficiency in the capacity of the State Government to manage issues arising from the pandemic that would require providing the Minister for Local Government with additional emergency powers. A matter of this significance should be considered in the broad context of the State Government's assessment its capacity to respond during the present state of emergency period, rather than dealt with piecemeal in a review of the Local Government Act.

WALGA Recommendation: Support Recommendation 57. Oppose Recommendation 58.

Recommendations 59 and 60 – Office of the Independent Assessor

Local Government Act Reference: Part 8; Section 5.41

Recommendation 59 (a) to (f) proposes conditions upon which an Office of the Independent Assessor might be established, including taking the functions of the Local Government Standards Panel.

Recommendation 60 proposes consideration of managing complaints by Elected Members against a CEO or other senior officer, with potential complaints be investigated by the Independent Assessor.

WALGA Comment – WALGA has a long-standing advocacy position for improvement to the operational efficiency of the Local Government Standards Panel.⁴⁴

The proposal in Recommendation 59 to create the Office of the Independent Assessor resonates in some regard with Recommendation 323, 324 and 325 of the Report of the Inquiry into the City of Perth.⁴⁵

⁴⁴ State Council Resolution 43.2/2011

⁴⁵ City of Perth Inquiry Report Recommendations Pp. 108 - 110



Recommendation 60 has the potential to overlay with other statutory provisions relating to employment law, and it is unclear whether the Report has considered the appropriateness of a proposal which will permit individual Elected Members, rather than the Council acting collectively as the employing authority, to instigate actions relating to a CEO's performance. Similarly, it is current practice that all complaints relating to other local government employees fall within the function of the CEO as the employing authority under Section 5.41(g) of the Act.

WALGA Recommendation: Support Recommendation 59. Oppose Recommendation 60.



OTHER MATTERS

Recommendation 61(a) and (b) – Classification Bands

Local Government Act Reference: Schedule 2.2

Recommendation 61(a) proposes the principles for determining classification and for Local Governments should be set out in the new Act, and Recommendation 61(b) states that once established they be utilized by the Salaries and Allowances Tribunal to determine Councillor and CEO allowances and remuneration.

WALGA Comment – WALGA has a long-standing advocacy position in relation to appropriate levels of remuneration for Elected Members.⁴⁶ The commentary accompanying Recommendation 61(b) informs the rationale for removing the classification band process from the *Salaries and Allowances Act 1975* to the *Local Government Act 1995* is to provide a broader application of the band system to other matters including whether a Local Government should have wards, This ties Recommendation 61(a) and (b) to Recommendation 26(c) that has the intent of discontinuing wards in Band 3 and 4 Local Government, which WALGA does not support.

WALGA Recommendation: Oppose Recommendation 61.

Recommendations 62 and 63 - Harmonisation of Local Laws

Local Government Act Reference: Section 3.5 to 3.17

Recommendations 62 and 63 propose increased harmonisation of Local Laws by developing model Local Laws and deemed provisions, with Local Government responsible for justifying any departure or variation from the models or provisions.

WALGA Comment – WALGA advocates for improvements to the current local law-making process and independent local law scrutiny conducted by Parliament's Delegated Legislation Committee⁴⁷. Consistent Models and deemed provisions will greatly enhance certainty in the local law-making process whilst ensuring the right for Local Governments to argue for and justify departures and variances that suit local conditions, issues and needs.

WALGA Recommendation: Support Recommendations 62 and 63

⁴⁶ State Council Resolution 06.3/2019; WALGA Submission to the Salaries and Allowances Tribunal – 21 February 2019

⁴⁷ State Council Resolution 06.3/2019



Recommendation 64 - WALGA

Local Government Act Reference: Section 9.58

Recommendation 64 recommends the following in respect to WALGA;

- (a) WALGA not be constituted under the new Act;
- (b) A transition period is provided to ensure continuity in operations of WALGA while it is re-formed under other legislation; and
- (c) Recognition of WALGA's Preferred Supplier Program and mutual insurance coverage in the legislation should be accompanied by appropriate oversight measures, including auditing.

WALGA Comment – From the Local Governments sector perspective it is critical to retain WALGA's services status in the legislation and regulations relating to the Preferred Supplier Program and the Insurance service, as these programs provide significant savings for the Local Government sector.

In respect to whether WALGA's establishment is referenced in the Local Government Act, it is appropriate for the Association to obtain legal advice on any negative consequences this may have.

WALGA Recommendation: Support recommendation 64(c) for WALGA services retention in the Local Government Act relating to the Preferred Supplier Program and the Local Government Insurance Service. Further advice required in respect to recommendation 64(a) and (b)

Recommendation 65 – Operational Provisions

Local Government Act Reference: Various

Recommendation 65 (a) to (f) proposes a number of operational matters for future consideration.

WALGA Comment – The proposals align with WALGA's advocacy to the extent that the new Local Government Act be based on a flexible, principles-based legislative framework that avoids red tape and 'de-clutters' the current extensive regulatory regime.⁴⁸

There is general support is therefore for these operational provisions, however Recommendation 65(f) – transfer of employee entitlements across all three levels of Government – though well intended is highly likely to raise extensive legal, industrial and financial ramifications prior to being capable of implementation. Further research and industrial consideration is therefore inevitable.

WALGA Recommendation: Support Recommendations 65(a) to (e). Conditionally support Recommendation 65(f) pending further research and industrial consideration.

⁴⁸ State Council Resolution 06.3/2019 Items 1(b) and (e)

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020					
No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
1	The Panel recommends that the new Act be structured and drafted in such a way as to highlight the key strategic elements set out in Part A of this report, and that further consideration be given to the 'two Acts' options presented in Part A, at least as a transitional measure.	Support			
2	The Panel recommends the following statement of intent (vision) for a new Act: An Act to provide for a system of local government relevant to Western Australia that develops and supports sustainable, accountable, collaborative and capable local governments through democratic representation, the provision of services, opportunities and enhanced well-being for each and every community	Support			
3	The Panel recommends the adoption of the following objectives for a new Act: a. Democratic and accountable local government that recognises the diversity of and within Western Australia's communities. b. Recognition of the specific needs and culture of Western Australia's Aboriginal people. c. Promotion and improvement of the community's economic, social and environmental well-being. d. An adaptive and forward-looking legislative framework, which supports and enables councils to provide local leadership for the whole community, and to collaborate with each other and with other key stakeholders at a regional level. e. Open and transparent community participation in the decisions and affairs of local governments. f. Enhanced capability of the local government sector, with a focus on continuous improvement and sustainability. g. Efficient and effective service delivery and regulation that is responsive to current and future community needs.	Support			
4	The Panel recommends an Act that is considerably shorter, less prescriptive and minimises the use of regulations by establishing clear principles, robust processes, model charters, guidelines and templates.	Support	Shorter and less prescriptive legislation is considered valuable.		

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
5	The Panel recognises the diversity of local governments in Western Australia and supports a new Act which is responsive to this but does not recommend the adoption of a multi-tiered legislative framework.	Oppose	This policy position is welcomed but how this will occur is not explained. The multi-tiered legislative framework that the Association campaigned for has been rejected.	A multi-tiered legislative framework was widely promoted as a potential benefit of the Act review and would make a significant contribution to improving the sustainability of many local authorities. It is unrealistic to require the same compliance standards across the full gamut of local governments, moreso given the significant increase in the compliance load contained within the panel's recommendations.	There are ample examples such in the United States of models that vary the structure roles and responsibilities according to size and financial capability. A missed opportunity.
6	The Panel recommends the inclusion of a statement of the role and principal functions of local governments that makes it clear their basic statutory responsibilities, retaining the overall power of general competency in the current Local Government Act.	Support			
7	The Panel recommends that the following overarching guiding principles are included in the new Act: To ensure the system of local government is sustainable, accountable, collaborative and capable, councils should: a. Provide democratic and effective representation, leadership, planning and decisionmaking; b. Be transparent and accountable for decisions and omissions; c. Be flexible, adaptive and responsive to the diverse interests and needs of their local communities, including the traditional owners of the land; d. Consider the long term and cumulative effects of actions on future generations; e. Ensure that, as a general rule, all relevant information is released publicly, readily available and easy to understand; f. Provide services in an equitable manner that is responsive and accessible to the diverse needs of the community; g. Seek to continuously improve service delivery to the community in response to performance monitoring; h. Collaborate and form partnerships with other councils and regional bodies for the purposes of delivering cost-effective services and integrated planning, while maintaining local representation of communities and facilitating community benefit; and i. Participate with other councils and with the State and Federal government in planning and delivery of services, setting public policy and achieving regional, State and Federal objectives.	Support		Decreeing that councils should consider the long term and cumulative effects of their actions on future generations is a very sweeping statement and may present a risk of triggering future litigation that should be addressed in drafting legislation.	

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
8	<p>The Panel recommends: a. The Local Government Grants Commission and the Local Government Advisory Board should be combined into a single body responsible to the Minister and named the Local Government Commission, and including the functions of the Grants Commission in accordance with Commonwealth legislation. b. The role of the Local Government Commission should be to: (i) Provide recommendations on major local government boundary changes, amalgamations and other necessary reforms; (ii) Manage the distribution of Commonwealth grant funding to local governments in WA; and (iii) Monitor the overall health and performance of the local government sector by identifying key issues and trends, and advise the Government and sector peak bodies accordingly. c. Members should be appointed to the Local Government Commission on the basis of their skills rather than as representatives. d. The Local Government Commission should consider the financial viability of local governments in making recommendations to the Minister. e. The Minister and sector peak bodies should have the power to refer matters to the Commission for assessment and advice. f. The Commission should play an independent role in monitoring the capacity and the financial health of the sector in collaboration with the Auditor General. g. Minor boundary adjustments where both local governments agree should be handled by the department.</p>	Support			
9	<p>The Panel supports a legislative framework for a system of local government which promotes local democracy and has the in-built flexibility to enable different models of governance which facilitate community participation, provide for representation of the whole community, and for efficient and effective service-delivery for the community.</p>	Conditionally support, but oppose any proposal to remove the poll provisions (Dadour provisions) in Clause 8, Schedule 2.1 of the Local Government Act;			
10	<p>The Panel recommends that through their Partnership Agreement and the proposed Local Government Commission, State and local government consider options to facilitate structural reform that will strengthen the capacity and resilience of the local government system. Those options should include: a. Revised processes for boundary changes and mergers. b. Substantially increased cooperation between local governments through an enhanced model of joint subsidiaries. c. Provision for the establishment of community boards within local government areas.</p>	Conditionally support, but oppose any proposal to remove the poll provisions (Dadour provisions) in Clause 8, Schedule 2.1 of the Local Government Act;	While the recommendation makes no specific proposals for change to facilitate amalgamations, a further consideration of options to deliver boundary changes and mergers is mentioned.		

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
11	The Panel recommends an additional legislative option for local governments to establish community boards.	Support	The formal establishment of community boards represents a new legislative concept. Supporting such boards could have significant workload implications for local government officers and increase complexity for senior officers who have to deal with two distinct bodies.		
12	The Panel recommends that the new Act should promote and mandate expanded regional cooperation between local governments by: a. Making increased collaboration a specific objective and principle. b. Providing an improved model of joint (regional) subsidiaries that can be used for strategic planning, resource sharing, shared services delivery and commercial enterprises (see also Recommendations 14 and 39). c. Requiring regional cooperation as part of IPR (see also Recommendation 35).	Support	Mandating cooperation diminishes local autonomy and could have significant workload implications for local government officers with, potentially, unclear benefits.		
13	The Panel recommends that consideration also be given to the potential need for a new form of 'regional authority' to enable collaboration on specific issues between governments and with other key stakeholders.	Support	It is unclear how such a 'regional authority' would operate and what role individual local governments would be asked to play	This should already be incorporated into the Mid West Development Commission's role.	
14	The Panel recommends: a. The regional council model is discontinued. b. A flexible model of joint (regional) and single (local) subsidiaries be introduced in order to enable: (i) collaboration between local governments; and/or (ii) involvement of local government in economic development including commercial activities.	Support	This recommendation will have significant implications for employees of regional councils.	The panel has noted the need for appropriate transitional provisions for established regional councils. This would include the Murchison Regional Vermin Council.	
15	The Panel recommends that the new Act include a set of principles for intergovernmental relations that make clear local government's role and obligations as part of the broader system of government, and that underpin a range of ongoing arrangements such as the State Local Government Partnership.	Support	A clarification of role and obligations could be either beneficial or negative depending on what is contained in the clarification. This is not explained.		
16	The Panel recommends that the new Act recognises the unique status of Aboriginal people as traditional owners of the land and ensures that they are empowered to engage in decision-making in their local communities.	Support		The panel does not appear to have considered that Aboriginal people identify with different language groups/nations and may not be traditional owners of the land on which their local community is located. There is potential for creating division within the community between Aboriginal & Non-Aboriginal, and between Aboriginal language groups.	

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020					
No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
17	The Panel recommends that further consideration is given to the manner of recognition, and the options for inclusion, engagement and shared decision making between local governments and Aboriginal communities, through consultation with the Department of Premier and Cabinet and the Aboriginal Advisory Council of Western Australia, and with reference to practices in other states, the Northern Territory and New Zealand.	Support			Refer to point 16 Concerns
18	The Panel recommends further consideration is given to the issue of service delivery by local governments in remote communities, and appropriate adjustments to Integrated Planning and Reporting requirements.	Conditionally support, reiterate WALGA's current advocacy position that there be adequate funding of legislative responsibilities assigned to Local Governments in relation to service delivery to remote Aboriginal communities			
19	Optional preferential voting be adopted in place of the current first past the post system.	Oppose and any alternative voting system in favour of retaining the first past the post system (recent change)		Optional preferential voting encourages greater politicisation of local government elections and provides the potential for manipulation of the voting process in elections with a small voter turnout.	Optional Proportional (not preferential) Representation System has been widely used elsewhere and is inherently more democratic especially , if like Tasmania the order of candidates on the ballot paper ballot papers set out in random order. Preferential vting has significant flwas especially of there is no random order listing of candidates on the ballot paper
20	The principle of one vote per person be included in the legislation, subject to Recommendation 21 below	Contitionally in support of a review of the property franchise including a broad community consultative process (recent change)			

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
21	Property franchise voting should be replaced with the requirement for local governments to introduce mechanisms for regular and effective consultation with the business community.	Contitionally in support of a review of the property franchise including a broad community consultative process (recent change)		The panel notes that "If structures and processes are in place to ensure all segments of the community are engaged, there may no longer be a need to extend election franchise beyond residents of the district". This reflects the panel's focus on business owners and it is apparent that no consideration has been given to mining interests.	
22	Local government elections are held once every four years, two years after but to otherwise accord with the timing of the State election.	That the sector be consuited prior to WALGA considering its advocacy position (recent change)			There is a significant difference between Local Government and State and Federal Elections in that the latter two are heavily party driven with representatives already having been through significant trying and development with a generally experienced and stable public service. I contrast Local government is very small in scale and locally driven. Education for elected members becomes critical such that havering half returned every two years significantly improves the operation.

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
23	All local government elections should be overseen by the Western Australian Electoral Commissioner.	Oppose	This recommendation runs counter to the request from Local Government Professionals WA that there be greater competition in terms of who can run an election. It will also take the conduct of elections away from local government officers and increase costs for smaller local governments.		Election management is complex. Whilst this is an additional cost having the Western Australian Electoral Commissioner overseeing is a sound risk management strategy. It reduces pressure and potential conflict compared to local staff management but in our case it reduces the need for face to face voting and potential positive aspects associated with voting.
24	Provision in the new Act for electronic/online voting to be introduced in the future once the integrity of the process can be assured (including allowing for a pilot).	Support	The panel does not believe that electronic voting is currently mature enough to allow its introduction. This is disappointing and Local Government Professionals WA argued strongly for this policy position.		
25	The Panel makes the following further recommendations in relation to elections: a. Postal voting be required, with lodgement of these votes to be allowed in person on and before election day. b. The election process extended to provide more time for the issuing and receipt of postal votes. c. The information local government candidates must provide at nomination should be expanded to ensure that adequate information is given for voters to make an informed decision. Candidate nomination forms should also include declaration of membership of a political party and these forms should be published and available during the election period. d. A caretaker policy should be introduced barring elected members up for re-election from representing the council at events, handing out council grants or donations and moving substantive notices of motion in the period before the election, and a requirement to comply with this policy should be included in the Code of Conduct. e. The donor and the candidate should co-sign each declaration of a gift made. f. Donations via crowd funding platforms should be regulated so far as possible.	Oppose (a). Support (b) to (f)	(d) - Such a policy is likely to have implications for a number of local governments. Further, as penalties are not attached to breaches of the Code of Conduct, it is difficult to see how the caretaker policy proposal will be effective. Under these circumstances, additional pressure is likely to be placed on local government senior officers.	Item (d) proposes barring elected members up for re-election from certain functions, as recommendation 22 proposes a four yearly election cycle, this would apply to every Councillor.	

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
26	<p>In respect to elected member representation, the Panel recommends: a. Population should be used to determine the number of elected member positions: (i) Population of up to 5,000 – 5 councillors (including President). (ii) Population of between 5,000 and 75,000 – 5 to 9 councillors (including Mayor/President). (iii) Population of above 75,000 – 9 to 15 councillors (including Mayor). b. Ward boundary reviews, to ensure equitable representation is maintained, should be conducted every four years by the Office of the Electoral Distribution Commissioners, with the support of the WAEC and should be conducted using similar processes and principles that are in place for state electoral boundaries as contained in the Electoral Act 1907. c. Current classification bands 3 and 4 should not have multiple wards unless the Local Government Commission permits it in the interests of ensuring local democracy is enabled in certain communities. d. The changes to wards and elected member numbers due to the above recommendations should be phased in. e. With the introduction of four-year elections, council elected mayors/presidents should be elected for two-year terms. f. No restriction should be placed on the number of terms an elected member or mayor/president can serve.</p>	<p>Oppose (c). Support (b) , (d), (e) & (f). Conditionally support (a), conditional upon a review of the relative benefits and merits of changes to reduce numbers of Elected Members on Council be supported, on the following basis: o Populations up to 5,000 – 5 to 7 Councillors (incl. President) o Populations between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President) o Populations above 75,000 – up to 15 Councillors (incl. Mayor)</p>	<p>(b) - Currently, such reviews are required every eight years and are undertaken by the local government. This will take some pressure away from local government officers who may currently be required to undertake the reviews but the increased frequency will add to local government costs.</p>	<p>A Council of 5 members would be unworkable. If 2 Councillors were absent from a meeting, the power to determine both simple and absolute majority decisions could rest with an individual who could effectively hold the Council to ransom. Further, there are many examples throughout the state where several neighbouring shires could amalgamate and still not reach a population of 5000. The potential loss of representation would become a barrier to any amalgamation proposal, particularly given the proposal to also remove wards in Councils in that population bracket. The proposal for ward boundary reviews to be conducted more frequently and by external agencies presumably commits local government to funding the additional expenditure, which will be significant.</p>	<p>There are ample examples elsewhere where large and small Councils successfully manage with 5 councillors</p>
27	<p>The Panel recommends further consideration should be given to strengthening the provisions of the City of Perth Act to reflect the unique role the City of Perth plays in the development of the State economy. In addition, consultation should be undertaken with the City of Perth and other relevant stakeholders as to whether property franchise voting should be retained in the City of Perth.</p>	<p>Contitionally in support of a review of the property franchise including a broad community consultative process (recent change)</p>			
28	<p>The Panel recommends significant changes in the Act to the current statements of roles and responsibilities for mayors/presidents, councillors and CEOs and that the Act should include a new statement of responsibilities for the 'council' which captures the roles and responsibilities of all councillors acting collectively as the council.</p>	<p>Support</p>	<p>These changes could have a very significant impact on local government officers. Any significant change requires further explanation about what is intended.</p>		

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
29	<p>The Panel recommends the following as the role of council: The council — (a) considers the diversity of interests and needs of the local community; (b) is accountable to the community for the local government’s performance; (c) ensures adequate opportunities and mechanisms for engagement with the local community; (d) ensures the timely development and adoption of the strategic plans, programs and policies of the council and promotes the effective and consistent implementation of these; (e) develops and adopts strategic plans and a budget for the local government; (f) keeps the local government’s resource allocation, expenditure and activities and the efficiency and effectiveness of its service delivery, under review; (g) provides strategic direction to the CEO in order to achieve high-quality administration and performance of the local government’s functions in accordance with the Local Government Act and local government’s policies; (h) carries out an annual performance review of the CEO and in agreement with the CEO adopts Key Performance Targets for the following year; (i) provides a safe working environment for the CEO, officers and councillors; (j) reviews annually the delegations of the council; and (k) performs such other functions as are given to a council by this Act or any other written law.</p>	<p>Conditional support upon a review of the relative benefits and merits of changes to reduce numbers of Elected Members on Council be supported on the following basis: (i) Populations up to 5000 - 5-7 Councillors (incl President), (ii) Populations between 5,000 and 75,000 - 5-9 Councillors (incl Mayor/President); (iii) Populations above 75,000 - up to 15 Councillors (incl Mayor) (recent change)</p>			
30	<p>The Panel recommends the following as the role of councillors: A councillor — (a) without bias represents the current and future interests of all people who live, work and visit the district; (b) provides leadership and guidance to the community in the district; (c) facilitates communication between the community and the council; (d) accurately represents to the community the policies and decisions of the council; (e) participates in the development of strategic plans; (f) must be prepared to – (i) participate with an open mind in the local government’s decision-making processes; (ii) be an active and contributing member of the council; and (iii) make considered and well-informed decisions; (g) makes all reasonable efforts to acquire and maintain the skills necessary to perform the role of councillor; and (h) performs such other functions as are given to a councillor by this Act or any other written law.</p>	<p>Support</p>		<p>A significant change has been proposed to the role of a Councillor with regard to the people they represent. Where this is currently defined to be electors, ratepayers and residents, the proposal is for this to now be all people who live, work and visit the district. This recommendation also proposes that councillors represent people's current and future interests. In an increasingly litigious society, the potential risk of this triggering future litigation should be considered when legislation is drafted.</p>	<p>In a modern society Council is responsible for many aspects not always related to local residents and ratepayers</p>

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020					
No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
31	The Panel recommends the following as the role of the mayor/president: In addition to the responsibilities of a councillor, the mayor or president — (a) provides leadership and guidance to the community in the whole district; (b) carries out civic and ceremonial duties on behalf of the local government; (c) acts as the principal spokesperson on behalf of the council and explains and upholds the decisions of the local government; (d) encourages good working relations between councillors, and between the council and the CEO; (e) provides guidance to councillors about what is expected of a councillor including in relation to: (i) the role of a councillor; (ii) the councillor code of conduct; and (iii) standing orders (f) liaises with the CEO on the local government’s affairs and the performance of its functions; (g) presides at meetings in accordance with this Act; (h) leads the development of strategic plans; (i) promotes partnerships between the council and key stakeholders; (j) leads and facilitates the presentation of the annual Council budget; 28 P a g e (k) initiates the annual performance appraisal of the CEO; and (l) performs such other functions as are given to the mayor or president by this Act or any other written law.	Support			

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
32	<p>The Panel recommends the following as the functions of the CEO: (1) The CEO's functions are to — (a) advise and assist the council in relation to the functions of a local government under this Act and other written laws; (b) ensure that timely and accurate advice and information is available to the council so that informed decisions can be made; (c) ensure that the mayor and other councillors are given the administrative and professional support necessary to effectively discharge their role; (d) advise the council on appropriate forms of community engagement; (e) advise and consult the mayor and council on the development and implementation of the strategic plans, programs, strategies and policies of the council; (f) prepare, in consultation with the mayor and council, the draft budget; (g) ensure that the policies and lawful decisions of the council are implemented in a timely and efficient manner; (h) conduct the day-to-day management of the local government in accordance with the strategic plans, programs, strategies and policies of the council; (i) ensure the effective and efficient management of the local government in a way that promotes — (i) the effective, efficient and economical management of public resources; (ii) excellence in service delivery; and (iii) continual improvement; (j) maintain systems to enable effective planning and accurate reporting of the financial and service performance of the local government to the council and community; (k) speak publicly on behalf of the local government when approved by the mayor or president to do so; (l) be responsible for the employment and management of local government employees, except with respect to the position of CEO, through management practices that — (i) promote equal employment opportunities; (ii) are responsive to the local government's policies and priorities; and (iii) provide a safe working environment; 29 Page (m) ensure the local government complies with this Act and any other written law; (n) ensure that records, proceedings and documents of the local government are properly kept for the purposes of this Act and any other written law; and (o) perform any other function specified or delegated by the council or imposed under this Act or any other written law as a function to be performed by the CEO. (2) The CEO must inform and consult the council when determining, or making, significant changes to – (a) the organisational structure for the staff of the local government; or (b) the processes, terms or conditions that are to apply to the appointment of senior executive officers; or (c) the appraisal scheme that is to apply to senior executive officers.</p>	<p>Oppose 2 (b) & (c). Support 1 (a) to (o) and 2 (a)</p>	<p>The functions suggested for CEOs appear reasonable on initial review.</p>	<p>While admirable, consideration should be given to the potential financial impact on a local government when CEOs are not only given a mandate to, but are required to, strive for "excellence in service delivery".</p>	
33	<p>The Panel recommends that the following community engagement principles should be included in the new Act: a. Councils actively engage with their local communities; b. Councils are responsive to the needs, interests and aspirations of individuals and groups within its community; c. Community engagement processes have clearly defined objectives and scope; d. Participants in community engagement have access to objective, relevant and timely information to inform their participation; e. Participants in community engagement are representative of the persons and groups affected by the matter that is the subject of the community engagement; f. Participants in community engagement are entitled to reasonable support to enable meaningful and informed engagement; and g. Participants in community engagement are informed of the ways in which the community engagement process will influence council decision-making.</p>	<p>Support</p>		<p>The requirement for councils to be "responsive to the needs, interests and aspirations of individuals and groups within its community" needs clarity. Some individuals and groups hold positions that are at odds with the general well being of the community.</p>	

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020					
No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
34	The Panel recommends a Community Engagement Charter be required as a mechanism for guiding and enhancing community participation in local decision-making, and that a model charter be prepared to set parameters and provide guidance on mechanisms to be used.	Support			
35	The Panel recommends the Annual Electors' Meeting is replaced by an Annual Community Meeting whereby: a. As a minimum, councils provide information on their achievements and future prospects; b. Councils report on the local government's financial performance and performance against relevant Council Plans; c. Both the mayor/president and the Chair of the Audit Committee address the meeting; d. There is ample time for questions; and e. Wider community participation is encouraged through different delivery mechanisms.	Oppose	Rather than eliminating such meetings, as Local Government Professionals WA proposed, the new recommendation could increase the prominence of these meetings.		Concur with LG Professionals Comments
36	The Panel recommends the following IPR Principles are included in the new Act: a. Councils plan strategically, using the integrated planning and reporting framework, for the provision of effective and efficient services to meet the diverse needs of the local community; b. Strategic planning identifies and incorporates, where appropriate, regional, State and Federal objectives and strategies concerning the economic, social, physical and environmental development and management of the community; c. Strategic planning addresses the community's vision; d. Strategic planning takes into account the resources needed for effective implementation; e. Strategic planning identifies and addresses the risks to effective implementation; and f. Strategic planning is a key accountability tool that provides for ongoing monitoring of progress and regular reviews to identify and address changing circumstances.	Support			

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
37	<p>The Panel recommends: a. IPR be given greater prominence in the new Act as the centrepiece of 'smart' planning and service delivery. b. The new Local Government Commission and the department should take steps to improve understanding and skills across the sector to ensure consistent implementation of IPR requirements. c. IPR provisions in the Act should be expanded to include the issues currently covered in the regulations (suitably updated in accordance with these recommendations). d. IPR provisions and guidelines should be amended to, amongst other things – (i) Highlight the central goal of advancing community well-being (economic, social, cultural and environmental). (ii) Replace the current requirement for a Strategic Community Plan with a more flexible framework for 'Community Strategies'. (iii) Reframe Corporate Business Plans as broader 'Council Plans' prepared by each incoming council. (iv) Mandate deliberative community engagement in the preparation of both Community Strategies and Council Plans. (v) Require a 'regional issues and priorities' section within Council Plans, to be prepared in consultation with neighbouring/nearby local governments. e. Provision should be made for a baseline reporting system as part of the IPR framework, and local governments should be required over time to report against a 32 Page wider range of performance measures covering financial management, service delivery, governance and community wellbeing. f. Annual reports should include a statement of performance against the objectives, programs and projects set out in Community Strategies and Council Plans. g. The Audit, Risk and Improvement Committee (see Recommendations 53 and 54) should monitor the local government's performance in implementing the IPR framework, including compliance with relevant statutory obligations, and report its assessment to the community (for example, as an addendum to the council's annual report and/or as a statement to the Annual Community Meeting proposed in Recommendation 35). h. That all IPR plans be reviewed every four years (to align with the new election cycle), two years or one year depending on the plan.</p>	Support			<p>There is already a too heavy imposition of process which takes a huge amount of resources for arguable very little benefit.</p>
38	<p>The Panel recommends: a. As a minimum, local governments must seek to identify and provide, or offer, to all its citizens, a minimum level of services to meet statutory obligations. b. The Minister should have the power to direct a local government if it fails to provide or offer these services. c. The new Act should incorporate financial sustainability principles which also link to the IPR framework. d. Local government services and programs should be aligned to the IPR framework. e. Local governments conduct regular reviews of services and service levels including community consultation.</p>	Oppose (a) & (b). Support (c), (d) & (e)		<p>The report notes "The Panel strongly believed that all citizens in Western Australia are entitled to a minimum level of service delivery, whether it be a metropolitan local government or a remote community". It is a valid point, however local government should not be held accountable to this provision when the same can't be said of State Government service delivery.</p>	

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020					
No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
39	The Panel recommends local governments should continue to play an active role in economic development at both local and regional levels. The IPR framework should encourage local governments to be cognisant of State Government plans when developing strategies for economic development.	Support			
40	The Panel recommends that the new Act should provide the freedom for local governments to be involved in commercial activities where it is in the public interest and subject to competitive neutrality principles.	Support		Strict adherence to competitive neutrality principles may hinder a local government's ability to assist communities financially disadvantaged by retail monopolies.	Concur with LG Professionals Comments
41	The Panel recommends that 'beneficial enterprises' not be introduced as a new mechanism for local government commercial activities, but that instead an updated and more flexible subsidiary model should provide for the following: a. Local government autonomy to establish a single or joint subsidiary to: (i) Carry out any scheme, work or undertaking on behalf of the council; (ii) Manage or administer any property or facilities on behalf of the council; (iii) Provide facilities or services on behalf of the council; and/or (iv) Carry out any other functions on behalf of the council. b. The subsidiary to be established through a charter. c. The charter to be certified by an independent and suitably experienced legal practitioner as within power and National Competition Policy. d. Public notice of the proposal to establish the subsidiary to ensure that there are no private operators that would be significantly disadvantaged. e. The subsidiary to be able to undertake commercial activities (within the limits of competitive neutrality and a thorough risk assessment). f. The subsidiary to have the ability to acquire, hold, dispose of or otherwise deal with property. g. Dividends able to be paid to member local governments. h. The requirement for employees of the subsidiary to be employed under the same award or agreement conditions as the relevant local government/s and within the jurisdiction of the Western Australian Industrial Relations Commission. i. No requirement for ministerial approval at the outset, but reserve powers for the Minister for Local Government to intervene if issues arise should be included.	Oppose (h). Support (a) to (g) & (i)	Local Government Professionals WA argued that the Act should be amended to allow councils to establish bodies corporate for commercial activities. The recommendation rejects this idea.		
42	The Panel recommends local governments should utilise the subsidiary models and, as a general rule, should not form entities outside this, such as under the Associations Incorporation Act, except as a means of establishing or maintaining partnerships with other local or regional organisations in those instances where the local government is not the dominant party.	Support			

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
43	<p>The Panel recommends the following financial management principles be included in the new Act: a. Councils should have regard to achieving intergenerational equity, including ensuring the following: (i) Policy decisions are made after considering their financial effects on future generations; (ii) The current generation funds the cost of its services; and (iii) Long life infrastructure may appropriately be funded by borrowings. b. Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with the council's financial policies and strategic plans; c. Financial risks are monitored and managed prudently having regard to economic circumstances; d. Financial policies and strategic plans, including the Revenue and Rating Strategy and Investment policy, seek to provide stability and predictability in the financial impact on the community; and 36 Page e. Accounts and records that explain the financial operations and financial position of the council are kept.</p>	Support			<p>On the surface this is sound but each Local Government should determine its own approach rather than be template driven</p>
44	<p>Having regard to the need for sound financial decision-making and accountability, the Panel recommends the following: a. Local governments should be required to adopt or justify departures from a model investment policy to the Audit, Risk and Improvement Committee and relevant State Government Agency. b. Local governments should be able to use freehold land to secure debt. c. Debt should not be used for recurrent expenditure except in an emergency situation. d. Notice should continue to be required to be given for borrowings not included in the local government's annual budget. e. Building upgrade finance is permitted for specific purposes such as cladding, heritage and green improvements. f. Local governments should adopt program budgeting to more clearly show the actual cost of delivering a service or undertaking an activity. g. Local governments should report on the percentage of their expenditure spent on local businesses in their annual report.</p>	Support			
45	<p>The Panel recommends that local government procurement thresholds, rules and policies are, where applicable, aligned with the State Government, including (but not limited to): a. Tender threshold (currently \$250,000); b. Procurement rules and methods for goods and services under the tender threshold; c. Procurement policies, including sustainable procurement, procuring from disability enterprises, buy local (where 'local' refers to Western Australia or a specific region of the state determined by the local government) and Aboriginal businesses; and d. Using TendersWA as the primary tender platform.</p>	Support	<p>While an increased tender threshold was supported by Local Government Professionals WA, it is unclear what new rules and methods would be introduced under this recommendation.</p>		

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
46	The Panel recommends the development of a model procurement policy for all local governments. If a local government chooses to deviate from the policy it should be required to explain its reasoning to the responsible State Government agency.	Support	This reflects a one size fits all approach and could have a significant impact on those working in smaller local governments.	A model procurement policy developed for all local governments is likely to be unworkable in remote areas where vendors are scarce.	
47	The Panel recommends enhancing legislation to regulate and guide the establishment and management of panel contracts.	Support			More mandatory compliance
48	The Panel recommends a requirement for local governments to have an open register of local businesses with local governments determining what is considered 'local' to their community.	Support	The report suggests that it will be up to local governments to determine what is considered 'local' to their community. This will place additional work on local government officers to establish and maintain a register.		
49	The Panel recommends breaches of the local government procurement rules to be referred to the Office of the Independent Assessor to use the appropriate powers under the new Local Government Act.	Support			
50	The Panel recommends: a. Rate capping should not be introduced. b. Local governments should be required to develop and publish a rates and revenue strategy, that would amongst other things replace the need to have fees and charges set in the annual budget. c. The Economic Regulatory Authority (ERA) should be asked to undertake a review of the rating system, including a thorough examination of the case for the current wide range of exemptions. d. The current rates exemptions should be retained until after the ERA review. e. Property owners seeking an exemption should be regularly required to prove they meet the criteria for an exemption. f. Local governments should charge a separate waste charge applying to all properties which have a waste service, including exempt properties. 39 Page g. The Valuer General should be asked to undertake a review of the rating methodology with the aim of smoothing out significant fluctuations in valuations.	Support	(d) - Local governments have long campaigned for a more appropriate system of rate exemptions. The panel has postponed a recommendation on this matter until a review is undertaken by the Economic Regulation Authority.		The current rating system is inadequate and well behind other States in terms of philosophy, local influence and equity. A major overhaul is required that eliminates government involvement
51	The Panel recommends that local governments should be able to set reasonable fees and charges according to a rating and revenue strategy, with the oversight of the Audit, Risk and Improvement Committee.	Support		Responsibility for determining what is a reasonable fee is not addressed and requires clarification.	
52	The Panel recommends that local governments and State Government apply cost recovery principles when setting fees and charges.	Support	While a State Government application of cost recovery principles to statutory fees and charges would be welcome, limiting a local government's fees and charges to cost recovery will be inappropriate in certain circumstances. Currently, the Act requires local governments to consider cost when setting fees and charges but the amount a local government sets is generally not limited to cost.		This is really a policy position for each local government with cost recovery just one element to be considered

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
53	The Panel recommends the role of audit committees be expanded to become Internal Audit, Risk and Improvement Committees and: a. The majority of the Committee members, including the Chair, should be independent of the local government and should be drawn from a suitably qualified panel. b. To address the impost on small local governments, the committee could be established on a regional basis.	Oppose (a) & (b)	This could have a significant impact on local government officers who support these committees. The requirement to have the majority of the committee as 'independent' members reduces the role of Councillors.	This recommendation usurps the governing role of council by handing control of the proposed Internal Audit, Risk and Improvement Committee to external parties. It is undemocratic and should be resisted.	Having had two positive experience having an independent review has more upside than down so long as the personnel are competent and approach the task with judgement and skill.
54	The Panel recommends the main roles of the Audit, Risk and Improvement Committee should include: a. Developing an audit plan which focuses on compliance, risk (including procurement), financial management, fraud control, governance and delivery of the Council Plans; b. Identifying continuous improvement opportunities and monitoring programs and projects in this area; c. Conducting the mandatory internal audits as outlined in the audit plan; and d. Providing advice to the council in relation to these matters.	Support	(c) - It is unclear how a committee will actually conduct an audit. These internal audits are normally undertaken by staff or consultants who report to the Audit Committee: an approach which represents good practice governance.	Mandatory internal audits in very small local governments would be a wasteful use of resources.	Concur with Concerns Comments
55	In relation to governance, the Panel recommends: a. Meeting procedures are standardised across all local governments, allowing for both a committee system and a public briefing system. b. Elected members should be required to lodge a declaration of interest as well as a confirmation of impartiality prior to meetings. c. Elected members who believe that they are unable to maintain impartiality on a particular matter should be permitted to withdraw from that part of the meeting provided a quorum is maintained. d. All votes should be recorded in the minutes on each motion with details of how each councillor voted. e. As a minimum, audio recordings of public parts of council meetings should be available on the local government's website when the minutes become available, with livestreaming to be encouraged. f. CEO contracts should be standardised and consistent with the Public Sector Commission's policy and relevant conditions for public sector employees. g. CEO contracts should be no more than five years and after two terms the local government must readvertise the position. h. The department should facilitate additional oversight in the recruitment and management processes of CEOs. This could include representation on the selection panel and/or screening of applicants. i. Primary and Annual Returns should include disclosure of membership of political parties and associations likely to be seen as exerting an influence on decisionmaking.	Oppose (c) & (g). Support (a), (b), (d), (e), (f), (h) & (i)	(a) - Local governments have different approaches to running their operations. It is unclear what a standardised system would require. It is also difficult to envision how the same, standardized system, would work effectively for very large and very small local governments at the same time. (f) - There is currently a model contract in place for local government CEOs established through Local Government Professionals WA. A standardized contract could have significant implications for CEOs and senior officers if it is less favourable than the current arrangement. (g) - There is no rationale given for this proposal within the report which reduces the autonomy of Council and adds unnecessary recruitment costs. It will also encourage turnover amongst CEOs who are approaching the conclusion of their second term with their local governments which is undesirable if a good relationship exists	Recording of council meetings is likely to result in increased FOI applications and potential litigation. The proposal to standardise CEO contracts consistent with public sector employees needs to be further clarified to determine if such contracts might hinder the ability of remote local governments to attract and retain suitable candidates. The benefit of departmental representation on the CEO selection panel is dubious, given the dearth of local government knowledge & experience in the DLGSC.	Standardised Meeting Procedures can work well. Audio Meetings should be discretionary CEO's contracts should be left up to each Council to arrange and be accountable for

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020					
No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
56	The Panel recommends the following in relation to training: a. New CEOs (including CEOs moving to a substantially larger local government) should be required to undertake training and ongoing professional development as recommended by the selection panel. b. There should be compulsory induction training and ongoing professional development for all councillors, including specific programs for mayors and presidents. c. Training modules for all councillors should include in-depth material on IPR and land use planning. d. The Minister should have discretion to exempt completion of training within the stipulated time on compelling grounds. e. Expanded use of peer review and support should be encouraged both to help improve the performance of individuals and local governments.	Support	(a) - Local Government Professionals WA had sought a legislative provision which required a council to establish a training budget and a training plan for officers. This recommendation purely focuses on training for CEOs.		
57	The Panel recommends that there should be an early intervention framework of monitoring to support local governments. The department should have additional powers to appoint and support the monitor with councils responsible for the direct costs of the monitor	Support	This would provide a new model for the Department to work with individual local governments to improve their performance. It is unclear how exactly the new model would work and what legislation is required to deliver this outcome.		
58	The Panel recommends the Minister should have the power to direct local governments and make declarations in respect to the Local Government Act during a declared state of emergency.	Oppose	While this could be considered reasonable, it represents a very broad power which could be used in many different ways.		
59	The Panel recommends establishing an Office of the Independent Assessor that should: a. Be an independent body to receive, investigate and assess complaints against elected members and undertake inquiries. This removes the CEO from being involved in processing and determining complaints. b. Be a statutory appointment by the Governor. c. Upon assessment, refer the complaint back to the council (behaviour-related), the State Administrative Tribunal (SAT) (serious breaches), or to another appropriate body (such as, Corruption and Crime Commission, Public Sector Commission, Ombudsman) according to the subject of the complaint. d. Replace the Standards Panel by investigating and making determinations on Rules of Conduct breaches. SAT will determine the penalties. e. Amongst other powers, have the power to investigate, to order compulsory mediation and to deal with abuses of process. f. Be required to notify the CEO and council of any matters on a confidential basis.	Support	The Standards Panel has not worked well and, consequently, a new approach is considered valuable as long as it is designed and established to function effectively.		

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020					
No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
60	The Panel recommends consideration should be given to the appropriate recognition and management of complaints by an elected member against a CEO or other senior officer, with one option for these to be investigated by the Office of the Independent Assessor.	Oppose	An independent process to deal with such complaints is supported.		
61	The Panel recommends: a. The new Act should set principles for determining classification bands for local governments. b. These classification bands should be used by the Salaries and Allowances Tribunal for determining councillor and CEO payments, as well as providing a framework for distinguishing between local governments in relation to other matters	Oppose			The current National Classification system would seem to be worthwhile in following. Its more nuanced and relevant and consistent nationally
62	The Panel recommends the increased harmonisation of local laws through the development of model local laws and deemed provisions.	Support	This recommendation does not take account of Local Government Professionals WA's two requests in this area. The first was to eliminate the requirement to consult on model local laws and the second was to eliminate the need to periodically review model local laws adopted.	WALGA appears comfortable that local governments will have the ability to modify model local laws to suit local conditions, however recommendation 63 demonstrates that this will not be easy or guaranteed. The Panel also supported "a restriction on the range of matters over which a local government could introduce a local law".	
63	The Panel recommends requiring local governments to justify to the Joint Standing Committee on Delegated Legislation any variation from the model or deemed provisions.	Support	This provision reduces local government autonomy and will make it more difficult to introduce local laws which are not model laws.		
64	In relation to WALGA, the Panel recommends: a. WALGA not be constituted under the new Act; b. A transition period is provided to ensure continuity in operations of WALGA while it is re-formed under other legislation; and c. Recognition of WALGA's Preferred Supplier Program and mutual insurance coverage in the legislation should be accompanied by appropriate oversight measures, including auditing.	Support (c), carry out further consultation on (a) & (b)			

murchisonshire Local Government Review Panel Final Report Recommendations - Local - Regional Comments 21 August 2020

No	Review Panel Recommendation	WALGA Position	LG Professionals WA Comments (preliminary, pending member consultation)	Concerns	Other Comments
65	<p>The Panel also identified the following operational matters to be considered when drafting the new Act: a. The powers of entry in the current Local Government Act should be retained. b. The current evidence requirements in legal proceedings should be retained, however the requirement for the CEO to certify the documents should be removed. This should be delegated and the range of items that can be certified expanded after consultation with local governments. c. The new Act should be updated to reflect the modern signing of contracts. d. A more streamlined ability to dispose of impounded goods needs to be developed for the new Act. e. The new Act should enable councillors and members of the community (in the case of public questions and deputations) to remotely participate in council and committee meetings. f. Employment entitlements for local government employees should be transferrable across all three levels of Government.</p>	<p>Support (a) to (e), carry out further consultation on (f)</p>	<p>(f) - This is considered beneficial for employees who wish to move between the spheres of Government.</p>		
			<p>A number of recommendations, including numbers 2, 3, 7, 29, 30, 31, 32 and 33, make very specific recommendations for change (for example, recommendation 3 makes very specific suggestions about the objects of new legislation). These will need to be considered carefully. It is also disappointing that there is no recommendation about dealing with vexatious complainants, as requested by Local Government Professionals WA. Local Government Professionals WA welcomed the McGowan Government's undertaking to review the Local Government Act and its objectives to modernise, empower and enable local governments, however, believes opportunities for improvement still remain, and as such we will continue to advocate on members' behalf for an improved legislative framework that meets the future needs of the sector.</p>		



Monthly Management Financial Report

Period Ending

30 June 2020

- 1 Statement of Financial Position**
- 2 Operating Statement by Program**
- 3 Operating Statement by Type**
- 4 Account Listing Schedules**
- 5 Trial Balance**
- 6 Term Deposits**

The Local Government (Financial Management) Regulations 1996 Regulation 34 requires that A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that 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);*
- (b) Budget estimates to the end of month to which the statement relates;*
- (c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
- (d) Material variances between the comparable amounts referred to in paragraphs (b) and (c);*
- (e) The net current assets at the end of the month to which the statement relates.*

Statement of Financial Position
as at 30 JUN 2020

	2019/2020	2018/2019
CURRENT ASSETS		
Cash at Bank and On Hand	1,382,689.81	721,092.41
Rates Outstanding	206,327.56	53,215.45
Sundry Debtors	80,054.27	595,910.59
Gst Receivable	117,392.48	187,900.16
Self Supporting Loans - Clubs/Institutio		
Accrued Income/Payments In Advance	0.00	36,561.31
Fuel, Oil & Materials on Hand	28,940.05	98,542.09
Land Held For Resale - Current		
Cash on hand - Restricted - Reserve Fund	6,989,920.06	7,303,108.64
Cash on hand - Restricted - Other	0.00	0.00
TOTAL CURRENT ASSETS	8,805,324.23	8,996,330.65
CURRENT LIABILITIES		
Accrued Salaries & Wages	8,324.10	8,324.10
Income Received In Advance	0.00	0.00
Gst Payable	15,288.51	2,540.28
Payroll Creditors	176,183.75	34,897.75
Accrued Expenses	4,941.80	13,269.80
Loan Liability (Current)	<783.77>	1,550,525.82
Provision For Annual Leave	51,655.71	37,458.90
Provision For Long Service Leave (Currre	27,011.62	27,011.62
Sundry Creditors	533,514.82	925,391.58
Accrued Interest On Loans	0.00	0.00
Provision for Doubtful Debts	0.00	0.00
TOTAL CURRENT LIABILITIES	816,136.54	2,599,419.85
NET CURRENT ASSETS	7,989,187.69	6,396,910.80
NON-CURRENT ASSETS		
Rates Outstanding - Pensioners		
Loans Debtors - Clubs/Institutions (Non		
Non Current Debtors other than Rates or		
Land Held For Resale Non Current		
Land & Buildings	6,347,739.25	5,663,166.36
Accumulated Depreciation Land & Building	<619,848.70>	<423,777.32>
Furniture & Equipment	29,494.00	14,500.00
Accumulated Depreciation Furniture&Equip	<2,899.32>	<836.22>
Plant & Equipment - Major	4,169,937.05	2,957,163.91
Accumulated Depreciation Plant & Equip -	<746,536.72>	<341,351.80>
Plant & Equipment - Minor	127,548.74	122,030.00
Accumulated Depreciation Plant & Equip -	<23,792.27>	<11,153.93>
Works in Progress	6,535.48	6,535.48
Roads	91,241,609.49	88,679,971.41
Accumulated Depreciation Roads	<22,891,218.17>	<20,451,672.29>
Other Infrastructure	1,645,669.20	1,610,493.95
Accumulated Depreciation Infrastructure	<307,818.30>	<197,535.61>

Statement of Financial Position
as at 30 JUN 2020

	2019/2020	2018/2019
Drainage		
Accumulated Depreciation Drainage		
Parks & Ovals		
Accumulated Depreciation Parks &Ovals		
Bridges	4,110,515.25	4,096,342.00
Accumulated Depreciation Bridges	<204,816.44>	<153,612.22>
Disposal of Assets	0.00	0.00
TOTAL NON-CURRENT ASSETS	82,882,118.54	81,570,263.72
NON-CURRENT LIABILITIES		
Loan Liability (Non Current)	17,315.12	17,315.12
Provision For Long Service Leave (Non Cu	32,881.76	32,881.76
TOTAL NON-CURRENT LIABILITIES	50,196.88	50,196.88
NET ASSETS	90,821,109.35	87,916,977.64
EQUITY		
Accumulated Surplus	27,676,220.15	27,487,824.34
Reserves Plant Replacement	1,410,355.95	975,370.16
Reserves Leave	135,708.93	181,982.69
Reserves Building	502,893.11	135,113.91
Reserves Beringarra-Cue Road	3,536,484.22	3,625,134.76
Reserves Beringarra-Pindar Road	0.00	0.00
Reserves Transaction Centre	0.00	6,329.24
Reserves Ballinyoo Bridge	0.00	46,114.71
Asset Revaluation Reserve	58,741,184.92	58,741,184.92
Rerserves CSIRO Beringarra Pindar Road	171,672.96	168,226.59
Reserves Flood Damage Repairs	250,567.82	69,144.65
Settlement Facilities and Buildings Rese	920,424.95	351,745.54
Road Sealing Reserve	375,000.00	0.00
TOTAL EQUITY	93,720,513.01	91,788,171.51

Statement of Financial Position
as at 30 JUN 2020

	2019/2020	2018/2019
OTHER UNDEFINED BALANCES		
Term Deposits	2,500,000.00	1,500,000.00
Non-Current Investments (Trust)	17,805.27	17,805.27
Contract Asset	381,537.39	2,353,388.60
Trust Liability	61.00	0.00
TOTAL OTHER UNDEFINED BALANCES	2,899,403.66	3,871,193.87

Operating Statement by Function / Activity
for the reporting period ended 30 JUN 2020**20.1.1 - August 2020**

	Original Budget	2019/2020	2018/2019
OPERATING REVENUES			
General Purpose Funding	2,437,544.00	4,469,760.49	4,371,188.23
Governance	12,500.00	13,639.15	25,208.14
Law, Order & Public Safety	66,650.00	63,203.34	15,589.50
Health	0.00	236.00	0.00
Housing	4,290.00	3,990.00	3,765.00
Recreation & Culture	1,750.00	584.54	586.34
Transport	10,400,531.00	5,620,652.91	13,574,843.25
Economic Services	252,000.00	250,003.24	265,247.13
Other Property & Services	88,000.00	49,394.73	118,866.30
Total Operating Revenue	13,263,265.00	10,471,464.40	18,375,293.89
OPERATING EXPENSES			
General Purpose Funding	24,000.00	23,974.01	23,994.55
Governance	379,521.00	277,287.79	290,229.11
Law, Order & Public Safety	123,635.00	92,940.38	96,374.94
Health	25,680.00	17,337.59	19,643.43
Housing	6,742.84	0.00	0.00
Community Amenities	80,135.00	49,660.50	51,104.11
Recreation & Culture	336,133.00	346,947.73	285,104.20
Transport	13,724,178.00	6,905,997.50	16,858,167.55
Economic Services	828,055.00	683,074.66	781,023.97
Other Property & Services	84,977.00	141,902.74	125,641.62
Total Operating Expenditure	15,613,056.84	8,539,122.90	18,531,283.48
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	1,932,341.50	<155,989.59>

Operating Statement
for the reporting period ended 30 JUN 2020

	Original Budget	2019/2020	2018/2019
Income Categories			
Rates	464,044.00	465,396.83	458,509.76
Operating Grants, Subsidies and Contribu	11,448,840.00	8,692,757.90	16,829,133.73
Reimbursements/Donations	204,242.00	146,880.07	124,460.05
Profit On Asset Disposal	9,439.00	0.00	6,171.13
Fees & Charges	261,750.00	247,171.69	275,972.81
Interest Earnings	135,500.00	121,093.64	189,603.51
Other Revenue	500.00	1,072.68	13,933.01
Non-Operating Grants, Subsidies and Cont	738,950.00	797,091.59	477,509.89
TOTAL Income Categories	13,263,265.00	10,471,464.40	18,375,293.89
Expenditure Categories			
Employee Costs	1,232,267.78	1,182,899.19	1,212,333.03
Materials & Contracts	11,931,075.04	4,652,171.18	14,771,484.89
Depreciation On Non-Current Assets	3,071,485.00	3,216,990.53	3,049,712.31
Interest Expenses	12,500.00	20,219.97	34,016.06
Insurance Expenses	157,376.00	155,831.80	141,862.37
Other Expenditure	155,583.00	113,456.43	114,118.75
Loss On Asset Disposal	112,597.00	0.00	59,617.31
Reallocation Codes Expenditure	<1,059,826.98>	<802,446.20>	<851,861.24>
TOTAL Expenditure Categories	15,613,056.84	8,539,122.90	18,531,283.48
Operating Surplus	<2,349,791.84>	1,932,341.50	155,989.59
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	1,932,341.50	<155,989.59>

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
03	General Purpose Funding	031	Rate Revenue	03100	Overhead Expenses - Rate Revenue	\$22,500.00	\$22,500.00	\$22,613.03	\$113.03
03	General Purpose Funding	031	Rate Revenue	03102	Valuation Expenses and Title Searches Expense	\$1,500.00	\$1,500.00	\$1,360.98	-\$139.02
03	General Purpose Funding	031	Rate Revenue	03103	General Rates Levied	-\$464,044.00	-\$464,044.00	-\$465,396.83	-\$1,352.83
03	General Purpose Funding	031	Rate Revenue	03105	Penalty Interest Raised on Rates	-\$3,000.00	-\$3,000.00	-\$341.47	\$2,658.53
03	General Purpose Funding	031	Rate Revenue	03109	Rates Administration Fee Received	-\$500.00	-\$500.00	-\$165.00	\$335.00
			Rate Revenue Total			-\$443,544.00	-\$443,544.00	-\$441,929.29	\$1,614.71
03	General Purpose Funding	032	Other General Purpose Funding	03201	Grants Commission Grant Received - General	-\$1,420,000.00	-\$1,420,000.00	-\$2,962,056.00	-\$1,542,056.00
03	General Purpose Funding	032	Other General Purpose Funding	03202	Grants Commission Grant Received- Roads	-\$417,500.00	-\$417,500.00	-\$921,049.00	-\$503,549.00
03	General Purpose Funding	032	Other General Purpose Funding	03204	Interest Received - Municipal	-\$42,000.00	-\$42,000.00	-\$19,875.05	\$22,124.95
03	General Purpose Funding	032	Other General Purpose Funding	03205	Other General Purpose funding received	\$0.00	\$0.00	-\$0.02	-\$0.02
03	General Purpose Funding	032	Other General Purpose Funding	03206	Interest Received - Reserve - Op Inc	-\$90,000.00	-\$90,000.00	-\$100,877.12	-\$10,877.12
03	General Purpose Funding	032	Other General Purpose Funding	03207	Interest Received - Other (Not Reserves) - Op Inc	-\$500.00	-\$500.00	\$0.00	\$500.00
			Other General Purpose Funding Total			-\$1,970,000.00	-\$1,970,000.00	-\$4,003,857.19	-\$2,033,857.19
	General Purpose Funding Total					-\$2,413,544.00	-\$2,413,544.00	-\$4,445,786.48	-\$2,032,242.48
04	Governance	041	Members Of Council	04100	Members Travelling Expenses paid	\$22,000.00	\$22,000.00	\$13,371.50	-\$8,628.50
04	Governance	041	Members Of Council	04101	Members Conference Expenses	\$20,300.00	\$20,300.00	\$2,864.93	-\$17,435.07
04	Governance	041	Members Of Council	04102	Council Election Expenses	\$4,000.00	\$4,000.00	\$1,168.00	-\$2,832.00
04	Governance	041	Members Of Council	04103	President's Allowance paid	\$10,032.00	\$10,032.00	\$5,242.50	-\$4,789.50
04	Governance	041	Members Of Council	04104	Members Refreshments & Receptions Expense	\$9,000.00	\$9,000.00	\$2,883.06	-\$6,116.94
04	Governance	041	Members Of Council	04105	Members - Insurance	\$3,509.00	\$3,509.00	\$1,440.31	-\$2,068.69
04	Governance	041	Members Of Council	04106	Members - Subscriptions, Donations	\$15,000.00	\$16,000.00	\$31,350.00	\$15,350.00
04	Governance	041	Members Of Council	04107	Deputy President's Allowance paid	\$2,508.00	\$2,508.00	\$1,750.00	-\$758.00
04	Governance	041	Members Of Council	04108	Members Communications	\$8,000.00	\$8,000.00	\$7,572.50	-\$427.50
04	Governance	041	Members Of Council	04109	Members Sitting Fees Paid	\$60,543.00	\$60,543.00	\$48,890.00	-\$11,653.00
04	Governance	041	Members Of Council	04110	Civic Receptions Expense	\$10,000.00	\$10,000.00	\$600.57	-\$9,399.43
04	Governance	041	Members Of Council	04111	Training Expenses of Members	\$10,000.00	\$10,000.00	\$8,010.23	-\$1,989.77
04	Governance	041	Members Of Council	04112	Maintenance - Council Chambers	\$6,760.00	\$6,760.00	\$0.00	-\$6,760.00
04	Governance	041	Members Of Council	04113	Overhead Expenses - Members	\$184,400.00	\$184,400.00	\$151,215.81	-\$33,184.19
			Members Of Council Total			\$366,052.00	\$367,052.00	\$276,359.41	-\$90,692.59
04	Governance	145	Administration	14500	General Office and Administration ExpensesExpenses	\$25,000.00	\$25,000.00	\$11,047.31	-\$13,952.69
04	Governance	145	Administration	14501	Administration Office Maintenance	\$49,450.00	\$49,450.00	\$54,829.16	\$5,379.16
04	Governance	145	Administration	14502	Workers Compensation Premiums- Administration	\$12,000.00	\$12,000.00	\$9,690.00	-\$2,310.00
04	Governance	145	Administration	14503	IT Expense	\$70,000.00	\$70,000.00	\$61,797.43	-\$8,202.57
04	Governance	145	Administration	14504	Telecommunications - Admin	\$22,800.00	\$22,800.00	\$21,426.60	-\$1,373.40
04	Governance	145	Administration	14505	Travel & Accommodation - Admin	\$10,000.00	\$10,000.00	\$1,069.99	-\$8,930.01
04	Governance	145	Administration	14506	Legal Expenses Administration	\$10,000.00	\$10,000.00	\$10,560.66	\$560.66
04	Governance	145	Administration	14507	Training/Conference Expenses - Admin	\$15,000.00	\$15,000.00	\$11,119.10	-\$3,880.90
04	Governance	145	Administration	14508	Printing & Stationery - Admin	\$12,500.00	\$12,500.00	\$10,195.21	-\$2,304.79
04	Governance	145	Administration	14509	Fringe Benefits Tax - Admin	\$32,500.00	\$32,500.00	-\$2.00	-\$32,502.00
04	Governance	145	Administration	14510	Depreciation - Admin	\$27,433.00	\$27,433.00	\$25,359.61	-\$2,073.39
04	Governance	145	Administration	14511	Staff Uniform - Admin	\$2,000.00	\$2,000.00	\$1,111.06	-\$888.94
04	Governance	145	Administration	14512	Income relating to Administration	-\$12,500.00	-\$12,500.00	-\$13,639.15	-\$1,139.15
04	Governance	145	Administration	14517	Insurance - Administration	\$37,500.00	\$37,500.00	\$45,258.67	\$7,758.67
04	Governance	145	Administration	14518	Salaries - Administration	\$416,332.00	\$416,332.00	\$331,871.17	-\$84,460.83
04	Governance	145	Administration	14519	Staff Appointment Expenses	\$15,000.00	\$15,000.00	\$12,625.61	-\$2,374.39
04	Governance	145	Administration	14520	Superannuation	\$60,368.00	\$60,368.00	\$53,890.53	-\$6,477.47
04	Governance	145	Administration	14521	Audit Fees	\$50,000.00	\$50,000.00	\$37,350.00	-\$12,650.00
04	Governance	145	Administration	14522	Consultancy Fees	\$110,000.00	\$110,000.00	\$106,039.09	-\$3,960.91
04	Governance	145	Administration	14523	Remote Accounting Charges	\$37,500.00	\$37,500.00	\$52,664.00	\$15,164.00
04	Governance	145	Administration	14524	Subscriptions	\$25,000.00	\$25,000.00	\$22,910.36	-\$2,089.64
04	Governance	145	Administration	14525	Loss on Sale of Assets - Admin Plant Purchaes	\$3,586.00	\$3,586.00	\$0.00	-\$3,586.00
04	Governance	145	Administration	14550	Administration Allocated	-\$1,030,500.00	-\$1,030,500.00	-\$879,885.18	\$150,614.82
			Administration Total			\$969.00	\$969.00	-\$12,710.77	-\$13,679.77
	Governance Total					\$367,021.00	\$368,021.00	\$263,648.64	-\$104,372.36

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
05	Law, Order & Public Safety	051	Fire Prevention	05100	Overhead Expenses - Fire Prevention	\$41,685.00	\$41,685.00	\$54,859.85	\$13,174.85
05	Law, Order & Public Safety	051	Fire Prevention	05101	Insurance - Fire Prevention	\$3,950.00	\$3,950.00	\$4,192.80	\$242.80
05	Law, Order & Public Safety	051	Fire Prevention	05102	Income Relating to Fire Prevention	-\$12,200.00	-\$12,200.00	-\$13,048.75	-\$848.75
05	Law, Order & Public Safety	051	Fire Prevention	05105	Vehicle Expenses - Fire Prevention	\$39,000.00	\$39,000.00	\$1,117.61	-\$37,882.39
05	Law, Order & Public Safety	051	Fire Prevention	05106	Equipment & Consumables - Fire Prevention	\$6,000.00	\$6,000.00	\$3,382.87	-\$2,617.13
05	Law, Order & Public Safety	051	Fire Prevention	05121	Grant Revenue - Fire Prevention	-\$53,950.00	-\$53,950.00	-\$49,794.59	\$4,155.41
			Fire Prevention Total			\$24,485.00	\$24,485.00	\$709.79	-\$23,775.21
05	Law, Order & Public Safety	052	Animal Control	05200	Expenses Relating to Animal Control	\$18,000.00	\$18,000.00	\$15,093.31	-\$2,906.69
05	Law, Order & Public Safety	052	Animal Control	05202	Dog Registration Fee Income	-\$500.00	-\$500.00	-\$360.00	\$140.00
			Animal Control Total			\$17,500.00	\$17,500.00	\$14,733.31	-\$2,766.69
05	Law, Order & Public Safety	053	Other Law, Order & Public Safety	05307	CESM Program Expenses	\$15,000.00	\$15,000.00	\$11,158.85	-\$3,841.15
05	Law, Order & Public Safety	053	Other Law, Order & Public Safety	05309	COVID-19 Pandemic 2020 Expenses	\$0.00	\$0.00	\$3,135.09	\$3,135.09
			Other Law, Order & Public Safety Total			\$15,000.00	\$15,000.00	\$14,293.94	-\$706.06
	Law, Order & Public Safety Total					\$56,985.00	\$56,985.00	\$29,737.04	-\$27,247.96
07	Health	074	Preventative Services - Administration & Inspection	07400	Expenses Relating to Preventative Services - Administration & Inspection	\$12,000.00	\$12,000.00	\$7,908.05	-\$4,091.95
07	Health	074	Preventative Services - Administration & Inspection	07401	Income Relating to Preventative Services - Administration & Inspection	\$0.00	\$0.00	-\$236.00	-\$236.00
07	Health	074	Preventative Services - Administration & Inspection	07404	Analytical Expenses	\$3,000.00	\$3,000.00	\$360.00	-\$2,640.00
			Preventative Services - Administration & Inspection Total			\$15,000.00	\$15,000.00	\$8,032.05	-\$6,967.95
07	Health	075	Preventative Services - Pest Control	07500	Expenses Relating to Preventative Services - Pest Control	\$925.00	\$925.00	\$1,330.91	\$405.91
			Preventative Services - Pest Control Total			\$925.00	\$925.00	\$1,330.91	\$405.91
07	Health	077	Other Health	07700	Medical Centre Expenses	\$500.00	\$500.00	\$600.48	\$100.48
07	Health	077	Other Health	07701	Donation RFDS	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
07	Health	077	Other Health	07702	Maintain Patient Transfer Vehicle	\$6,255.00	\$6,255.00	\$4,138.15	-\$2,116.85
			Other Health Total			\$9,755.00	\$9,755.00	\$7,738.63	-\$2,016.37
	Health Total					\$25,680.00	\$25,680.00	\$17,101.59	-\$8,578.41
09	Housing	091	Staff Housing	09101	Maintenance 2 Office Road (CEO)	\$33,260.00	\$39,399.00	\$52,423.81	\$13,024.81
09	Housing	091	Staff Housing	09102	Maintenance 4A Kurara Way	\$14,712.00	\$14,712.00	\$5,763.97	-\$8,948.03
09	Housing	091	Staff Housing	09103	Maintenance 4B Kurara Way	\$14,722.00	\$14,722.00	\$37,518.26	\$22,796.26
09	Housing	091	Staff Housing	09104	Maintenance 6 Kurara Way	\$15,188.37	\$15,188.37	\$16,174.12	\$985.75
09	Housing	091	Staff Housing	09105	Maintenance 8 Kurara Way	\$23,443.37	\$23,443.37	\$20,271.37	-\$3,172.00
09	Housing	091	Staff Housing	09106	Maintenance 10A Kurara Way	\$20,473.37	\$20,473.37	\$5,496.69	-\$14,976.68
09	Housing	091	Staff Housing	09107	Maintenance 10B Kurara Way	\$20,473.37	\$20,473.37	\$15,385.84	-\$5,087.53
09	Housing	091	Staff Housing	09108	Maintenance 12A Kurara Way	\$15,443.37	\$15,443.37	\$6,669.89	-\$8,773.48
09	Housing	091	Staff Housing	09109	Maintenance 12B Kurara Way	\$27,573.37	\$27,573.37	\$6,128.60	-\$21,444.77
09	Housing	091	Staff Housing	09110	Maintenance 14 Mulga Cres	\$24,784.82	\$24,784.82	\$14,582.20	-\$10,202.62
09	Housing	091	Staff Housing	09111	Maintenance 16 Mulga Cres	\$16,668.80	\$16,668.80	\$6,955.12	-\$9,713.68
09	Housing	091	Staff Housing	09113	Staff House Costs Allocated to Works	-\$280,000.00	-\$280,000.00	-\$248,180.29	\$31,819.71
09	Housing	091	Staff Housing	09114	Staff Housing Costs - Other Expenses	\$60,000.00	\$60,000.00	\$60,810.42	\$810.42
09	Housing	091	Staff Housing	09121	Income 2 Office Road (CEO)	-\$390.00	-\$390.00	-\$345.00	\$45.00
09	Housing	091	Staff Housing	09122	Income 4A Kurara Way	-\$390.00	-\$390.00	-\$390.00	\$0.00
09	Housing	091	Staff Housing	09123	Income 4B Kurara Way	-\$390.00	-\$390.00	-\$285.00	\$105.00
09	Housing	091	Staff Housing	09124	Income 6 Kurara Way	-\$390.00	-\$390.00	-\$390.00	\$0.00
09	Housing	091	Staff Housing	09125	Income 8 Kurara Way	-\$390.00	-\$390.00	-\$375.00	\$15.00
09	Housing	091	Staff Housing	09126	Income 10A Kurara Way	-\$390.00	-\$390.00	-\$390.00	\$0.00
09	Housing	091	Staff Housing	09127	Income 10B Kurara Way	-\$390.00	-\$390.00	-\$390.00	\$0.00
09	Housing	091	Staff Housing	09128	Income 12A Kurara Way	-\$390.00	-\$390.00	-\$390.00	\$0.00
09	Housing	091	Staff Housing	09129	Income 12B Kurara Way	-\$390.00	-\$390.00	-\$390.00	\$0.00
09	Housing	091	Staff Housing	09130	Income 14 Mulga Cres	-\$390.00	-\$390.00	-\$390.00	\$0.00
09	Housing	091	Staff Housing	09131	Income 16 Mulga Cres	-\$390.00	-\$390.00	-\$255.00	\$135.00
			Staff Housing Total			\$2,452.84	\$8,591.84	-\$3,990.00	-\$12,581.84
	Housing Total					\$2,452.84	\$8,591.84	-\$3,990.00	-\$12,581.84

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
10	Community Amenities	101	Sanitation - Household Refuse	10100	Expenses Relating to Sanitation - Household Refuse	\$15,460.00	\$15,460.00	\$19,514.08	\$4,054.08
10	Community Amenities	101	Sanitation - Household Refuse	10103	Tip Maintenance Costs	\$6,050.00	\$6,050.00	\$287.66	-\$5,762.34
			Sanitation - Household Refuse Total			\$21,510.00	\$21,510.00	\$19,801.74	-\$1,708.26
10	Community Amenities	103	Sewerage	10300	Overhead Expenses - Sewerage	\$3,000.00	\$3,000.00	\$1,731.01	-\$1,268.99
			Sewerage Total			\$3,000.00	\$3,000.00	\$1,731.01	-\$1,268.99
10	Community Amenities	105	Protection Of Environment	10500	Protection Of Environment - General expenses	\$3,250.00	\$7,500.00	\$16,967.28	\$9,467.28
10	Community Amenities	105	Protection Of Environment	10510	Donation to CRBA	\$30,000.00	\$30,000.00	\$0.00	-\$30,000.00
			Protection Of Environment Total			\$33,250.00	\$37,500.00	\$16,967.28	-\$20,532.72
10	Community Amenities	106	Town Planning & Regional Development	10600	Expenses Relating to Town Planning & Regional Development	\$10,000.00	\$10,000.00	\$0.00	-\$10,000.00
			Town Planning & Regional Development Total			\$10,000.00	\$10,000.00	\$0.00	-\$10,000.00
10	Community Amenities	107	Other Community Amenities	10700	Expenses Relating to Other Community Amenities	\$5,200.00	\$5,200.00	\$5,106.39	-\$93.61
10	Community Amenities	107	Other Community Amenities	10704	Maintenance - Public Conveniences	\$1,500.00	\$1,500.00	\$4,261.12	\$2,761.12
10	Community Amenities	107	Other Community Amenities	10705	Maintenance - Cemetery	\$5,675.00	\$5,675.00	\$1,792.96	-\$3,882.04
			Other Community Amenities Total			\$12,375.00	\$12,375.00	\$11,160.47	-\$1,214.53
	Community Amenities Total					\$80,135.00	\$84,385.00	\$49,660.50	-\$34,724.50
11	Recreation & Culture	113	Other Recreation & Sport	11300	Overhead Expenses - Other Recreation & Sport	\$76,000.00	\$76,000.00	\$77,011.51	\$1,011.51
11	Recreation & Culture	113	Other Recreation & Sport	11301	Income Relating to Other Recreation & Sport	-\$750.00	-\$750.00	\$0.00	\$750.00
11	Recreation & Culture	113	Other Recreation & Sport	11304	Maintenance - Parks and Reserves	\$121,500.00	\$121,500.00	\$106,055.41	-\$15,444.59
11	Recreation & Culture	113	Other Recreation & Sport	11305	Maintenance - Murchison Sports Club	\$27,551.00	\$37,551.00	\$75,388.44	\$37,837.44
11	Recreation & Culture	113	Other Recreation & Sport	11306	Maintenance - Polocrosse fields	\$25,050.00	\$15,050.00	\$26,708.05	\$11,658.05
11	Recreation & Culture	113	Other Recreation & Sport	11307	Maintenance - Sports Toilet Block - Op Exp	\$6,220.00	\$6,220.00	\$4,771.63	-\$1,448.37
11	Recreation & Culture	113	Other Recreation & Sport	11308	Insurance - Other Recreation & Sport	\$400.00	\$400.00	\$830.85	\$430.85
11	Recreation & Culture	113	Other Recreation & Sport	11309	Arborist expenses - Parks and Reserves	\$12,500.00	\$12,500.00	\$184.00	-\$12,316.00
			Other Recreation & Sport Total			\$268,471.00	\$268,471.00	\$290,949.89	\$22,478.89
11	Recreation & Culture	114	Television And Rebroadcasting	11400	Expenses Relating to Television and Rebroadcasting	\$16,750.00	\$16,750.00	\$16,831.71	\$81.71
			Television And Rebroadcasting Total			\$16,750.00	\$16,750.00	\$16,831.71	\$81.71
11	Recreation & Culture	115	Libraries	11500	Expenses Relating to Libraries	\$1,700.00	\$1,700.00	\$1,240.00	-\$460.00
			Libraries Total			\$1,700.00	\$1,700.00	\$1,240.00	-\$460.00
11	Recreation & Culture	116	Other Culture	11600	Depreciation - Other Culture	\$23,500.00	\$23,500.00	\$18,065.71	-\$5,434.29
11	Recreation & Culture	116	Other Culture	11601	Income Relating to Other Culture	-\$1,000.00	-\$1,000.00	-\$584.54	\$415.46
11	Recreation & Culture	116	Other Culture	11602	Maintenance - Museum	\$3,152.00	\$10,002.00	\$2,885.71	-\$7,116.29
11	Recreation & Culture	116	Other Culture	11604	Maintenance - Museum Cottage	\$11,810.00	\$11,810.00	\$16,974.71	\$5,164.71
11	Recreation & Culture	116	Other Culture	11605	Expenses Relating to Other Culture	\$10,000.00	\$10,000.00	\$0.00	-\$10,000.00
			Other Culture Total			\$47,462.00	\$54,312.00	\$37,341.59	-\$16,970.41
	Recreation & Culture Total					\$334,383.00	\$341,233.00	\$346,363.19	\$5,130.19

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12200	Depreciation Expense - Streets, Roads, Bridges & Depot	\$2,430,371.00	\$2,430,371.00	\$2,520,254.65	\$89,883.65
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12201	Income Relating to Streets, Roads, Bridges & Depot Maintenance	\$0.00	\$0.00	-\$42,917.26	-\$42,917.26
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12202	Street Lighting Maintenance - Op Exp	\$8,500.00	\$8,500.00	\$5,817.29	-\$2,682.71
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12203	Maintenance - General	\$572,000.00	\$822,000.00	\$1,309,989.48	\$487,989.48
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12204	Maintenance - Depot	\$53,425.00	\$63,425.00	\$75,278.03	\$11,853.03
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12205	Maintenance - Heavy Road	\$155,000.00	\$155,000.00	\$0.00	-\$155,000.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12206	Traffic Signs Maintenance	\$15,000.00	\$15,000.00	\$14,680.01	-\$319.99
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12207	Bridges Maintenance	\$6,000.00	\$6,000.00	\$5,762.85	-\$237.15
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12208	Rehab Gravel Pits	\$29,150.00	\$39,150.00	\$238.78	-\$38,911.22
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12209	Maintenance - CSIRO Beringarra-Pindar Road	\$87,500.00	\$87,500.00	\$0.00	-\$87,500.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12210	Bunding of old Roads	\$80,000.00	\$80,000.00	\$79,866.34	-\$133.66
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12212	Grant - MRWA Direct	-\$215,253.00	-\$215,253.00	-\$215,253.00	\$0.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12213	Grant - MRWA Specific	-\$120,000.00	-\$120,000.00	-\$181,667.00	-\$61,667.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12216	Grant - Roads to Recovery	-\$565,000.00	-\$565,000.00	-\$565,630.00	-\$630.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12219	Grant - Wandrara Flood Damage	-\$9,382,887.00	-\$9,382,887.00	-\$4,537,387.61	\$4,845,499.39
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12220	Income Relating to Transport	-\$1,000.00	-\$1,000.00	-\$1,226.66	-\$226.66
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12223	Maintenance/Improvements - Grids	\$46,370.00	\$46,370.00	\$166,447.88	\$120,077.88
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12227	Loan Interest Payable	\$12,500.00	\$12,500.00	\$20,219.97	\$7,719.97
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12228	Flood Damage January 2018	\$2,611,651.00	\$2,611,651.00	\$2,018,009.20	-\$593,641.80
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12229	Flood Damage April 2019	\$7,000,000.00	\$7,000,000.00	\$236,856.05	-\$6,763,143.95
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12235	Flood Damage February 2020	\$0.00	\$0.00	\$3,287.28	\$3,287.28
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12239	Contribution Beringarra / Pindar Roads	-\$106,952.00	-\$106,952.00	-\$76,571.38	\$30,380.62
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12241	Administration Expenses - Streets, Roads, Bridges & Depot	\$399,000.00	\$399,000.00	\$335,895.86	-\$63,104.14
			Streets, Roads, Bridges & Depot Maintenance Total			\$3,115,375.00	\$3,385,375.00	\$1,171,950.76	-\$2,213,424.24
12	Transport	123	Road Plant Purchases	12347	Loss on Sale of Assets - Rd Plant Purch - Op Exp	\$109,011.00	\$109,011.00	\$0.00	-\$109,011.00
12	Transport	123	Road Plant Purchases	12367	Profit on Sale of Assets - Rd Plant Purch - Op Inc	-\$9,439.00	-\$9,439.00	\$0.00	\$9,439.00
			Road Plant Purchases Total			\$99,572.00	\$99,572.00	\$0.00	-\$99,572.00
12	Transport	126	Aerodromes	12604	Airport Maintenance	\$108,700.00	\$108,700.00	\$77,173.95	-\$31,526.05
12	Transport	126	Aerodromes	12608	Depreciation - Airstrip	\$0.00	\$0.00	\$36,219.88	\$36,219.88
			Aerodromes Total			\$108,700.00	\$108,700.00	\$113,393.83	\$4,693.83
	Transport Total					\$3,323,647.00	\$3,593,647.00	\$1,285,344.59	-\$2,308,302.41
13	Economic Services	131	Rural Services	13101	Vermin Control	\$15,000.00	\$15,000.00	\$11,740.00	-\$3,260.00
13	Economic Services	131	Rural Services	13102	Ammunition Expenditure	\$1,000.00	\$1,000.00	\$1,276.37	\$276.37
13	Economic Services	131	Rural Services	13105	Rural Services Income	-\$2,000.00	-\$2,000.00	-\$1,550.76	\$449.24
			Rural Services Total			\$14,000.00	\$14,000.00	\$11,465.61	-\$2,534.39
13	Economic Services	132	Tourism & Area Promotion	13200	Expenses Relating to Tourism & Area Promotion	\$42,450.00	\$42,450.00	\$30,310.74	-\$12,139.26
			Tourism & Area Promotion Total			\$42,450.00	\$42,450.00	\$30,310.74	-\$12,139.26
13	Economic Services	136	Other Economic Services	13600	Expenses Relating to Other Economic Services	\$115,800.00	\$115,800.00	\$95,167.20	-\$20,632.80
13	Economic Services	136	Other Economic Services	13601	Settlement Water Supply	\$21,580.00	\$30,000.00	\$17,281.23	-\$12,718.77
13	Economic Services	136	Other Economic Services	13602	Settlement Power Generation	\$187,950.00	\$210,000.00	\$78,938.92	-\$131,061.08
13	Economic Services	136	Other Economic Services	13603	Settlement Freight Service	\$95,175.00	\$95,175.00	\$86,561.09	-\$8,613.91
13	Economic Services	136	Other Economic Services	13604	Roadhouse Expenses	\$50,200.00	\$50,200.00	\$81,375.26	\$31,175.26
13	Economic Services	136	Other Economic Services	13605	Roadhouse Fuel Purchases	\$255,000.00	\$255,000.00	\$264,208.01	\$9,208.01
13	Economic Services	136	Other Economic Services	13606	Roadhouse Fuel Expenses	\$13,000.00	\$13,000.00	\$500.00	-\$12,500.00
13	Economic Services	136	Other Economic Services	13607	Income Relating to Other Economic Services	\$0.00	\$0.00	-\$8,574.45	-\$8,574.45
13	Economic Services	136	Other Economic Services	13608	Roadhouse Fuel Sales	-\$250,000.00	-\$250,000.00	-\$239,878.03	\$10,121.97
13	Economic Services	136	Other Economic Services	13640	Roadhouse - Housing Expenses	\$13,400.00	\$13,400.00	\$912.62	-\$12,487.38
13	Economic Services	136	Other Economic Services	13648	Depreciation - Other Economic Services	\$17,500.00	\$17,500.00	\$14,803.22	-\$2,696.78
			Other Economic Services Total			\$519,605.00	\$550,075.00	\$391,295.07	-\$158,779.93
	Economic Services Total					\$576,055.00	\$606,525.00	\$433,071.42	-\$173,453.58
14	Other Property & Services	141	Private Works	14150	Charges for Private Works - Op Inc	\$0.00	\$0.00	-\$1,670.00	-\$1,670.00
			Private Works Total			\$0.00	\$0.00	-\$1,670.00	-\$1,670.00

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
14	Other Property & Services	142	Public Works Overheads	14200	Plant Expenses Relating to Public Works Overheads	\$18,950.00	\$18,950.00	\$2,224.48	-\$16,725.52
14	Other Property & Services	142	Public Works Overheads	14201	Income Relating to Public Works Overheads	-\$3,000.00	-\$3,000.00	\$0.00	\$3,000.00
14	Other Property & Services	142	Public Works Overheads	14202	Sick Leave Expense	\$34,750.00	\$34,750.00	\$16,729.37	-\$18,020.63
14	Other Property & Services	142	Public Works Overheads	14203	Annual & Long Service Leave Works Expense	\$69,475.00	\$69,475.00	\$65,896.66	-\$3,578.34
14	Other Property & Services	142	Public Works Overheads	14204	Protective Clothing - Outside Staff	\$2,500.00	\$2,500.00	\$4,243.04	\$1,743.04
14	Other Property & Services	142	Public Works Overheads	14205	Depot Office - Works Salaries & Wages	\$40,000.00	\$80,000.00	\$76,153.13	-\$3,846.87
14	Other Property & Services	142	Public Works Overheads	14206	Consultant Expenses - Works Program	\$25,000.00	\$25,000.00	\$0.00	-\$25,000.00
14	Other Property & Services	142	Public Works Overheads	14207	Overheads Allocated to Works	-\$983,850.00	-\$983,850.00	-\$993,336.45	-\$9,486.45
14	Other Property & Services	142	Public Works Overheads	14211	Camp Expenses	\$22,500.00	\$22,500.00	\$4,545.41	-\$17,954.59
14	Other Property & Services	142	Public Works Overheads	14212	Staff Training/Meetings/OSH	\$26,000.00	\$26,000.00	\$26,002.85	\$2.85
14	Other Property & Services	142	Public Works Overheads	14213	TOIL - Works	\$500.00	\$500.00	-\$5,526.13	-\$6,026.13
14	Other Property & Services	142	Public Works Overheads	14214	Public Holidays - Works	\$48,362.00	\$48,362.00	\$32,754.09	-\$15,607.91
14	Other Property & Services	142	Public Works Overheads	14215	Admin Costs Allocated to Works	\$275,850.00	\$275,850.00	\$233,433.57	-\$42,416.43
14	Other Property & Services	142	Public Works Overheads	14216	Housing Costs Allocated to Works	\$265,000.00	\$265,000.00	\$248,180.29	-\$16,819.71
14	Other Property & Services	142	Public Works Overheads	14217	Superannuation - Public Works Overheads	\$130,960.00	\$130,960.00	\$112,580.04	-\$18,379.96
14	Other Property & Services	142	Public Works Overheads	14220	Insurance - Works	\$24,000.00	\$24,000.00	\$23,994.36	-\$5.64
			Public Works Overheads Total			-\$3,003.00	\$36,997.00	-\$152,125.29	-\$189,122.29
14	Other Property & Services	143	Plant Operation Costs	14221	Rebates and reimbursements - Plant	\$0.00	\$0.00	-\$272.73	-\$272.73
14	Other Property & Services	143	Plant Operation Costs	14302	Insurance - Plant	\$33,000.00	\$33,000.00	\$31,680.83	-\$1,319.17
14	Other Property & Services	143	Plant Operation Costs	14303	Fuel & Oils	\$360,000.00	\$360,000.00	\$417,915.58	\$57,915.58
14	Other Property & Services	143	Plant Operation Costs	14304	Tyres and Tubes	\$18,000.00	\$18,000.00	\$33,225.30	\$15,225.30
14	Other Property & Services	143	Plant Operation Costs	14305	Parts & Repairs	\$198,800.00	\$198,800.00	\$160,458.43	-\$38,341.57
14	Other Property & Services	143	Plant Operation Costs	14306	Internal Repair Wages	\$73,680.00	\$73,680.00	\$77,420.14	\$3,740.14
14	Other Property & Services	143	Plant Operation Costs	14307	Licences - Plant	\$6,500.00	\$6,500.00	\$5,413.18	-\$1,086.82
14	Other Property & Services	143	Plant Operation Costs	14308	Depreciation - Plant	\$335,000.00	\$335,000.00	\$359,359.65	\$24,359.65
14	Other Property & Services	143	Plant Operation Costs	14309	Plant Operation Costs Allocated to Works	-\$948,000.00	-\$948,000.00	-\$796,482.60	\$151,517.40
14	Other Property & Services	143	Plant Operation Costs	14312	Plant Expenses - Tools & Minor Equipment	\$8,000.00	\$8,000.00	\$14,749.67	\$6,749.67
			Plant Operation Costs Total			\$84,980.00	\$84,980.00	\$303,467.45	\$218,487.45
14	Other Property & Services	144	Stock Fuels & Oils	14404	Diesel Fuel Rebate	-\$85,000.00	-\$85,000.00	-\$47,452.00	\$37,548.00
			Stock Fuels & Oils Total			-\$85,000.00	-\$85,000.00	-\$47,452.00	\$37,548.00
14	Other Property & Services	146	Salaries & Wages	14602	Gross Salaries & Wages	\$1,337,258.00	\$1,337,258.00	\$1,234,322.09	-\$102,935.91
14	Other Property & Services	146	Salaries & Wages	14603	Less Sal & Wages Allocated	-\$1,337,258.00	-\$1,337,258.00	-\$1,244,034.24	\$93,223.76
			Salaries & Wages Total			\$0.00	\$0.00	-\$9,712.15	-\$9,712.15
	Other Property & Services Total					-\$3,023.00	\$36,977.00	\$92,508.01	\$55,531.01
	Grand Total					\$2,349,791.84	\$2,708,500.84	-\$1,932,341.50	-\$4,640,842.34

Options : Year 19/20, To Month 12, By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
Division	GEN					
01	1301000	Municipal Cash at Bank 146584	011	631,386.06	552,775.99	1,184,162.05
01	1301020	Muni Short Term Investment 346033	011	965.80	99,643.55	100,609.35
01	1301030	Murchison Oasis Roadhouse (Fuel ATM) Acct Bank (Muni) 345989	011	1,484.04	9,083.35	10,567.39
01	1301060	CSIRO Road Account Bank (Muni) 395513	011	87,256.51	94.51	87,351.02
01	1301070	Muni Cash - Term Deposits	011	1,500,000.00	1,000,000.00	2,500,000.00
01	1301100	Reserve Funds	011	7,303,108.64	-313,188.58	6,989,920.06
01	1302000	Rates Debtors	011	52,966.98	151,687.11	204,654.09
01	1302040	ESL Rates Debtors	011	724.00	1,556.00	2,280.00
01	1302050	Excess Rates Received	011	-475.53	-131.00	-606.53
01	1303000	Sundry Debtors	011	595,910.59	-515,856.32	80,054.27
01	1303020	Contract Asset - Grant not received	011	2,353,388.60	-1,971,851.21	381,537.39
01	1304000	GST Input (Asset)	011	187,900.16	-70,507.68	117,392.48
01	1306010	Accrued Income	011	10,571.00	-10,571.00	0.00
01	1306020	Accrued Interest	011	25,990.31	-25,990.31	0.00
01	1311000	Stock on hand - Ammunition	011	3,548.85	0.00	3,548.85
01	1311010	Stock on hand - Fuel - Depot Tank	011	48,109.80	-23,384.10	24,725.70
01	1311020	Stock on hand - Fuel - Construction tank	011	15,198.44	-2,488.04	12,710.40
01	1311030	Stock on hand - Fuel - Maintenance tank	011	6,578.55	-3,698.85	2,879.70
01	1311040	Stock on hand - Fuel - ULP Roadhouse	011	9,208.80	-7,270.40	1,938.40
01	1311050	Stock on hand - Fuel - Diesel Roadhouse	011	15,416.40	-43,110.00	-27,693.60
01	1311070	Stock on hand - Oils & Grease	011	0.00	10,349.35	10,349.35
01	1311080	Stock on hand - History Books	011	481.25	0.00	481.25
01	1401000	Sundry Creditors Control	012	-927,519.78	391,036.76	-536,483.02
01	1401010	FESA ESL Liability	012	-9,357.60	-3,360.00	-12,717.60
01	1401020	ESL Payments to FESA	012	11,485.80	4,200.00	15,685.80
01	1403000	Accrued Wages	012	-8,324.10	0.00	-8,324.10
01	1405000	GST Output (Liability)	012	-2,540.28	-12,701.73	-15,242.01
01	1405010	Withholding Tax (No ABN Number Quoted) - Liability	012	0.00	-46.50	-46.50
01	1406000	Payroll Suspense account	012	0.00	0.00	0.00
01	1406010	PAYG Tax Withheld	012	-26,569.75	-149,614.00	-176,183.75
01	1406040	FBT Liability	012	-8,328.00	8,328.00	0.00
01	1407000	Accrued Expenses	012	-13,269.80	8,328.00	-4,941.80
01	1411000	Loan Treasury - WANDRRA Liability - Current	012	-1,549,425.20	1,550,208.97	783.77
01	1411010	Loan Liability - Current - Plant	012	-1,100.62	0.00	-1,100.62
01	1421000	Provision for Annual Leave	012	-37,458.90	-14,196.81	-51,655.71
01	1422000	Provision for Long Service Leave Current	012	-27,011.62	0.00	-27,011.62
01	1504000	Non-Current Investments	013	17,805.27	0.00	17,805.27
01	1521000	Buildings & Improvements	013	5,663,166.36	0.00	5,663,166.36
01	1522000	Accumulated Depreciation Buildings & Improvements	013	-423,777.32	-196,071.38	-619,848.70
01	1523000	Furniture & Equipment	013	14,500.00	0.00	14,500.00
01	1524000	Accumulated Depreciation Furniture&Equip	013	-836.22	-2,063.10	-2,899.32
01	1525000	Plant & Equipment - Major	013	2,957,163.91	0.00	2,957,163.91
01	1525100	Plant & Equipment - Minor	013	122,030.00	0.00	122,030.00
01	1526000	Accumulated Depreciation Plant & Equip - Major	013	-341,351.80	-405,184.92	-746,536.72
01	1526010	Accumulated Depreciation Plant & Equip - Minor	013	-11,153.93	-12,638.34	-23,792.27
01	1531000	Works in Progress	013	6,535.48	0.00	6,535.48
01	1541000	Roads	013	88,679,971.41	0.00	88,679,971.41
01	1542000	Accumulated Depreciation Roads	013	-20,451,672.29	-2,439,545.88	-22,891,218.17
01	1543000	Other Buildings & Improvements	013	1,614,125.97	0.00	1,614,125.97
01	1544000	Accumulated Depreciation Other Buildings & Improvements	013	-197,535.61	-110,282.69	-307,818.30
01	1549000	Bridges	013	4,110,515.25	0.00	4,110,515.25

General Ledger Detail Trial Balance

20.1.1 - August 2020 (Annual Trial Balance)

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
01	1550000	Accumulated Depreciation Bridges	013	-153,612.22	-51,204.22	-204,816.44
01	1145460	Revenue Other Property & Services	013	-17,805.27	0.00	-17,805.27
01	1601000	Loan 1 Treasury - Dolly Liability - (Non Current)	014	-17,315.12	0.00	-17,315.12
01	1611000	Long Service Leave (Non Current)	014	-32,881.76	0.00	-32,881.76
01	1701000	Muni Accumulated Surplus	015	-25,743,878.65	0.00	-25,743,878.65
01	1710000	Asset Revaluation Reserve - Roads	015	-51,778,639.69	0.00	-51,778,639.69
01	1710010	Asset Revaluation Reserve - Land & Buildings	015	-5,397,025.76	0.00	-5,397,025.76
01	1710020	Asset Revaluation Reserve - Plant	015	-1,506,304.86	0.00	-1,506,304.86
01	1710040	Asset Revaluation Reserve - Bridges	015	-59,214.61	0.00	-59,214.61
01	1721000	Reserves Plant Replacement	015	-1,410,355.95	-23,197.07	-1,433,553.02
01	1722000	Reserves Leave	015	-135,708.93	-2,670.84	-138,379.77
01	1723000	Reserves Building	015	-502,893.11	-9,903.53	-512,796.64
01	1723500	Murchison Settlement Buildings & Facilities Reserve	015	-920,424.95	251,217.31	-669,207.64
01	1724000	Reserve Term Deposit - Beringarra - Cue Road	015	-3,536,484.22	106,058.16	-3,430,426.06
01	1728000	Reserve CSIRO Beringarra Pindar Road	015	-171,672.96	-3,379.84	-175,052.80
01	1729000	Reserve Flood Damage Repairs	015	-250,567.82	-4,935.61	-255,503.43
01	1731000	Road Sealing Reserve	015	-375,000.00	0.00	-375,000.00
Total	Balance Sheet			0.00	-2,284,476.89	-2,284,476.89
03	1031000	Overhead Expenses - Rate Revenue	031	0.00	22,613.03	22,613.03
03	1031020	Valuation Expenses and Title Searches Expense	031	0.00	1,360.98	1,360.98
03	1031030	General Rates Levied	031	0.00	-465,396.83	-465,396.83
03	1031050	Penalty Interest Raised on Rates	031	0.00	-341.47	-341.47
03	1031090	Rates Administration Fee Received	031	0.00	-165.00	-165.00
03	1032010	Grants Commission Grant Received - General	032	0.00	-2,962,056.00	-2,962,056.00
03	1032020	Grants Commission Grant Received- Roads	032	0.00	-921,049.00	-921,049.00
03	1032040	Interest Received - Municipal	032	0.00	-19,875.05	-19,875.05
03	1032050	Other General Purpose funding received	032	0.00	-0.02	-0.02
03	1032060	Interest Received - Reserve - Op Inc	032	0.00	-100,877.12	-100,877.12
Total	General Purpose Funding			0.00	-4,445,786.48	-4,445,786.48
04	1041000	Members Travelling Expenses paid	041	0.00	13,371.50	13,371.50
04	1041010	Members Conference Expenses	041	0.00	2,864.93	2,864.93
04	1041020	Council Election Expenses	041	0.00	1,168.00	1,168.00
04	1041030	President's Allowance paid	041	0.00	5,242.50	5,242.50
04	1041040	Members Refreshments & Receptions Expense	041	0.00	2,883.06	2,883.06
04	1041050	Members - Insurance	041	0.00	1,440.31	1,440.31
04	1041060	Members - Subscriptions, Donations	041	0.00	31,350.00	31,350.00
04	1041070	Deputy President's Allowance paid	041	0.00	1,750.00	1,750.00
04	1041080	Members Communications	041	0.00	7,572.50	7,572.50
04	1041090	Members Sitting Fees Paid	041	0.00	48,890.00	48,890.00
04	1041100	Civic Receptions Expense	041	0.00	600.57	600.57
04	1041110	Training Expenses of Members	041	0.00	8,010.23	8,010.23
04	1041130	Overhead Expenses - Members	041	0.00	151,215.81	151,215.81
04	1145000	General Office and Administration Expenses	145	0.00	11,047.31	11,047.31
04	1145010	Administration Office Maintenance	145	0.00	54,829.16	54,829.16
04	1145020	Workers Compensation Premiums- Administration	145	0.00	9,690.00	9,690.00
04	1145030	IT Expense	145	0.00	61,797.43	61,797.43
04	1145040	Telecommunications - Admin	145	0.00	21,426.60	21,426.60

General Ledger Detail Trial Balance

20.1.1 - August 2020 (mm) Trial Balance

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
04	1145050	Travel & Accommodation - Admin	145	0.00	1,069.99	1,069.99
04	1145060	Legal Expenses Administration	145	0.00	10,560.66	10,560.66
04	1145070	Training/Conference Expenses - Admin	145	0.00	11,119.10	11,119.10
04	1145080	Printing & Stationery - Admin	145	0.00	10,195.21	10,195.21
04	1145090	Fringe Benefits Tax - Admin	145	0.00	-2.00	-2.00
04	1145100	Depreciation - Admin	145	0.00	25,359.61	25,359.61
04	1145110	Staff Uniform - Admin	145	0.00	1,111.06	1,111.06
04	1145170	Insurance - Administration	145	0.00	45,258.67	45,258.67
04	1145180	Salaries - Administration	145	0.00	331,871.17	331,871.17
04	1145190	Staff Appointment Expenses	145	0.00	12,625.61	12,625.61
04	1145200	Superannuation	145	0.00	53,890.53	53,890.53
04	1145210	Audit Fees	145	0.00	37,350.00	37,350.00
04	1145220	Consultancy Fees	145	0.00	106,039.09	106,039.09
04	1145230	Remote Accounting Charges	145	0.00	52,664.00	52,664.00
04	1145240	Subscriptions	145	0.00	22,910.36	22,910.36
04	1145500	Administration Allocated	145	0.00	-879,885.18	-879,885.18
04	1145120	Income relating to Administration	145	0.00	-13,639.15	-13,639.15
04	1145150	Cap Ex - Purchase Buildings & Improvements - Administration	145	0.00	9,532.19	9,532.19
04	1145510	Transfer to Reserves - Staff Leave Entitlements	145	0.00	2,670.84	2,670.84
Total	Governance			0.00	275,851.67	275,851.67
05	1051000	Overhead Expenses - Fire Prevention	051	0.00	54,859.85	54,859.85
05	1051010	Insurance - Fire Prevention	051	0.00	4,192.80	4,192.80
05	1051050	Vehicle Expenses - Fire Prevention	051	0.00	1,117.61	1,117.61
05	1051060	Equipment & Consumables - Fire Prevention	051	0.00	3,382.87	3,382.87
05	1051020	Income Relating to Fire Prevention	051	0.00	-13,048.75	-13,048.75
05	1051210	Grant Revenue - Fire Prevention	051	0.00	-49,794.59	-49,794.59
05	1051030	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	051	0.00	50,753.33	50,753.33
05	1052000	Expenses Relating to Animal Control	052	0.00	15,093.31	15,093.31
05	1052020	Dog Registration Fee Income	052	0.00	-360.00	-360.00
05	1053070	CESM Program Expenses	053	0.00	11,158.85	11,158.85
05	1053090	COVID-19 Pandemic 2020 Expenses	053	0.00	3,135.09	3,135.09
Total	Law, Order & Public Safety			0.00	80,490.37	80,490.37
07	1074000	Expenses Relating to Preventative Services - Administration & Inspection	074	0.00	7,908.05	7,908.05
07	1074040	Analytical Expenses	074	0.00	360.00	360.00
07	1074010	Income Relating to Preventative Services - Administration & Inspection	074	0.00	-236.00	-236.00
07	1075000	Expenses Relating to Preventative Services - Pest Control	075	0.00	1,330.91	1,330.91
07	1077000	Medical Centre Expenses	077	0.00	600.48	600.48
07	1077010	Donation RFDS	077	0.00	3,000.00	3,000.00
07	1077020	Maintain Patient Transfer Vehicle	077	0.00	4,138.15	4,138.15
Total	Health			0.00	17,101.59	17,101.59
09	1091010	Maintenance 2 Office Road (CEO)	091	0.00	52,423.81	52,423.81
09	1091020	Maintenance 4A Kurara Way	091	0.00	5,763.97	5,763.97
09	1091030	Maintenance 4B Kurara Way	091	0.00	37,518.26	37,518.26
09	1091040	Maintenance 6 Kurara Way	091	0.00	16,174.12	16,174.12
09	1091050	Maintenance 8 Kurara Way	091	0.00	20,271.37	20,271.37
09	1091060	Maintenance 10A Kurara Way	091	0.00	5,496.69	5,496.69
09	1091070	Maintenance 10B Kurara Way	091	0.00	15,385.84	15,385.84

General Ledger Detail Trial Balance

20.1.1 - August 2020 (Financial Trial Balance)

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
09	1091080	Maintenance 12A Kurara Way	091	0.00	6,669.89	6,669.89
09	1091090	Maintenance 12B Kurara Way	091	0.00	6,128.60	6,128.60
09	1091100	Maintenance 14 Mulga Cres	091	0.00	14,582.20	14,582.20
09	1091110	Maintenance 16 Mulga Cres	091	0.00	6,955.12	6,955.12
09	1091130	Staff House Costs Allocated to Works	091	0.00	-248,180.29	-248,180.29
09	1091140	Staff Housing Costs - Other Expenses	091	0.00	60,810.42	60,810.42
09	1091210	Income 2 Office Road (CEO)	091	0.00	-345.00	-345.00
09	1091220	Income 4A Kurara Way	091	0.00	-390.00	-390.00
09	1091230	Income 4B Kurara Way	091	0.00	-285.00	-285.00
09	1091240	Income 6 Kurara Way	091	0.00	-390.00	-390.00
09	1091250	Income 8 Kurara Way	091	0.00	-375.00	-375.00
09	1091260	Income 10A Kurara Way	091	0.00	-390.00	-390.00
09	1091270	Income 10B Kurara Way	091	0.00	-390.00	-390.00
09	1091280	Income 12A Kurara Way	091	0.00	-390.00	-390.00
09	1091290	Income 12B Kurara Way	091	0.00	-390.00	-390.00
09	1091300	Income 14 Mulga Cres	091	0.00	-390.00	-390.00
09	1091310	Income 16 Mulga Cres	091	0.00	-255.00	-255.00
09	1091340	Cap-Ex - Buildings & Improvements - Staff Housing	091	0.00	624,287.37	624,287.37
09	1091510	Transfer to Reserves - Buildings	091	0.00	9,903.53	9,903.53
Total	Housing			0.00	630,200.90	630,200.90
10	1101000	Expenses Relating to Sanitation - Household Refuse	101	0.00	19,514.08	19,514.08
10	1101030	Tip Maintenance Costs	101	0.00	287.66	287.66
10	1103000	Overhead Expenses - Sewerage	103	0.00	1,731.01	1,731.01
10	1105000	Protection Of Environment - General expenses	105	0.00	16,967.28	16,967.28
10	1107000	Expenses Relating to Other Community Amenities	107	0.00	5,106.39	5,106.39
10	1107040	Maintenance - Public Conveniences	107	0.00	4,261.12	4,261.12
10	1107050	Maintenance - Cemetery	107	0.00	1,792.96	1,792.96
10	1107700	Cap-Ex - Other Buildings & Imp - Other Community Amenities	107	0.00	40,592.50	40,592.50
Total	Community Amenities			0.00	90,253.00	90,253.00
11	1113000	Overhead Expenses - Other Recreation & Sport	113	0.00	77,011.51	77,011.51
11	1113040	Maintenance - Parks and Reserves	113	0.00	106,055.41	106,055.41
11	1113050	Maintenance - Murchison Sports Club	113	0.00	75,388.44	75,388.44
11	1113060	Maintenance - Polocrosse fields	113	0.00	26,708.05	26,708.05
11	1113070	Maintenance - Sports Toilet Block - Op Exp	113	0.00	4,771.63	4,771.63
11	1113080	Insurance - Other Recreation & Sport	113	0.00	830.85	830.85
11	1113090	Arborist expenses - Parks and Reserves	113	0.00	184.00	184.00
11	1114000	Expenses Relating to Television and Rebroadcasting	114	0.00	16,831.71	16,831.71
11	1115000	Expenses Relating to Libraries	115	0.00	1,240.00	1,240.00
11	1116000	Depreciation - Other Culture	116	0.00	18,065.71	18,065.71
11	1116020	Maintenance - Museum	116	0.00	2,885.71	2,885.71
11	1116040	Maintenance - Museum Cottage	116	0.00	16,974.71	16,974.71
11	1116010	Income Relating to Other Culture	116	0.00	-584.54	-584.54
Total	Recreation & Culture			0.00	346,363.19	346,363.19
12	1121010	Cap-Ex - Roads Construction	121	0.00	551,607.71	551,607.71
12	1121030	Cap-Ex - MRWA Project Construction	121	0.00	317,110.98	317,110.98
12	1121040	Cap-Ex - Roads to Recovery Construction	121	0.00	1,323,981.45	1,323,981.45

General Ledger Detail Trial Balance

20.1.1 - August 2020 (Annual Trial Balance)

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
12	1121080	Cap-Ex - Grids	121	0.00	80.58	80.58
12	1121120	Cap-Ex - Other funding - Road Construction	121	0.00	4,704.00	4,704.00
12	1121510	Transfer to Reserves - Berringarra - Cue Road reinstatement	121	0.00	67,086.57	67,086.57
12	1121800	Cap-Ex - Roads Construction - Road Contributions	121	0.00	364,153.36	364,153.36
12	1121310	Cap Inc - Transfer from Reserves - Berringarra-Cue Rd	121	0.00	-173,144.73	-173,144.73
12	1122000	Depreciation Expense - Streets, Roads, Bridges & Depot	122	0.00	2,520,254.65	2,520,254.65
12	1122020	Street Lighting Maintenance - Op Exp	122	0.00	5,817.29	5,817.29
12	1122030	Maintenance - General	122	0.00	1,309,989.48	1,309,989.48
12	1122040	Maintenance - Depot	122	0.00	75,278.03	75,278.03
12	1122060	Traffic Signs Maintenance	122	0.00	14,680.01	14,680.01
12	1122070	Bridges Maintenance	122	0.00	5,762.85	5,762.85
12	1122080	Rehab Gravel Pits	122	0.00	238.78	238.78
12	1122100	Bunding of old Roads	122	0.00	79,866.34	79,866.34
12	1122230	Maintenance/Improvements - Grids	122	0.00	166,447.88	166,447.88
12	1122270	Loan Interest Payable	122	0.00	20,219.97	20,219.97
12	1122280	Flood Damage January 2018	122	0.00	2,018,009.20	2,018,009.20
12	1122290	Flood Damage April 2019	122	0.00	236,856.05	236,856.05
12	1122350	Flood Damage February 2020	122	0.00	3,287.28	3,287.28
12	1122410	Administration Expenses - Streets, Roads, Bridges & Depot	122	0.00	335,895.86	335,895.86
12	1122010	Income Relating to Streets, Roads, Bridges & Depot Maintenance	122	0.00	-42,917.26	-42,917.26
12	1122120	Grant - MRWA Direct	122	0.00	-215,253.00	-215,253.00
12	1122130	Grant - MRWA Specific	122	0.00	-181,667.00	-181,667.00
12	1122160	Grant - Roads to Recovery	122	0.00	-565,630.00	-565,630.00
12	1122190	Grant - Wandrra Flood Damage	122	0.00	-4,537,387.61	-4,537,387.61
12	1122200	Income Relating to Transport	122	0.00	-1,226.66	-1,226.66
12	1122390	Contribution Berringarra / Pindar Roads	122	0.00	-76,571.38	-76,571.38
12	1122510	Transfer to Reserves - Flood Damage Repairs	122	0.00	4,935.61	4,935.61
12	1122520	Transfer to Reserves - Berringarra - Pindar Rd - CSIRO	122	0.00	3,379.84	3,379.84
12	1123020	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	123	0.00	1,211,225.13	1,211,225.13
12	1123030	Cap-Ex - Purchase Minor Plant & Equipment - Plant Purchases	123	0.00	5,518.74	5,518.74
12	1123050	Transfer to Reserves - Plant Replacement	123	0.00	523,197.07	523,197.07
12	1123610	Cap-Ex - Principal repayment - Loan - Plant	123	0.00	1,100.62	1,100.62
12	1123210	Cap Inc - Transfer from Reserves - Plant Replacement	123	0.00	-500,000.00	-500,000.00
12	1126040	Airport Maintenance	126	0.00	77,173.95	77,173.95
12	1126080	Depreciation - Airstrip	126	0.00	36,219.88	36,219.88
12	1126700	Cap-Ex - Other Buildings & Improvements - Airport	126	0.00	8,756.00	8,756.00
Total	Transport			0.00	4,999,037.52	4,999,037.52
13	1131010	Vermin Control	131	0.00	11,740.00	11,740.00
13	1131020	Ammunition Expenditure	131	0.00	1,276.37	1,276.37
13	1131050	Rural Services Income	131	0.00	-1,550.76	-1,550.76
13	1132000	Expenses Relating to Tourism & Area Promotion	132	0.00	30,310.74	30,310.74
13	1136000	Expenses Relating to Other Economic Services	136	0.00	95,167.20	95,167.20
13	1136010	Settlement Water Supply	136	0.00	17,281.23	17,281.23
13	1136020	Settlement Power Generation	136	0.00	78,938.92	78,938.92
13	1136030	Settlement Freight Service	136	0.00	86,561.09	86,561.09

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
13	1136040	Roadhouse Expenses	136	0.00	81,375.26	81,375.26
13	1136050	Roadhouse Fuel Purchases	136	0.00	264,208.01	264,208.01
13	1136060	Roadhouse Fuel Expenses	136	0.00	500.00	500.00
13	1136400	Roadhouse - Housing Expenses	136	0.00	912.62	912.62
13	1136480	Depreciation - Other Economic Services	136	0.00	14,803.22	14,803.22
13	1136070	Income Relating to Other Economic Services	136	0.00	-8,574.45	-8,574.45
13	1136080	Roadhouse Fuel Sales	136	0.00	-239,878.03	-239,878.03
13	1136100	Cap-Ex - Purchase Furniture & Equipment - Other Economic Services	136	0.00	14,994.00	14,994.00
13	1136120	Transfer to Reserves - Settlement Buildings and Facilities	136	0.00	15,683.69	15,683.69
13	1136160	Cap-Ex - Purchase Major Plant - Other Economic Services	136	0.00	1,548.01	1,548.01
13	1136220	Cap Inc - Transfer from Reserves - Settlement Facilities	136	0.00	-266,901.00	-266,901.00
Total	Economic Services			0.00	198,396.12	198,396.12
14	1141500	Charges for Private Works - Op Inc	141	0.00	-1,670.00	-1,670.00
14	1142000	Plant Expenses Relating to Public Works Overheads	142	0.00	2,224.48	2,224.48
14	1142020	Sick Leave Expense	142	0.00	16,729.37	16,729.37
14	1142030	Annual & Long Service Leave Works Expense	142	0.00	65,896.66	65,896.66
14	1142040	Protective Clothing - Outside Staff	142	0.00	4,243.04	4,243.04
14	1142050	Depot Office - Works Salaries & Wages	142	0.00	76,153.13	76,153.13
14	1142070	Overheads Allocated to Works	142	0.00	-993,336.45	-993,336.45
14	1142110	Camp Expenses	142	0.00	4,545.41	4,545.41
14	1142120	Staff Training/Meetings/OSH	142	0.00	26,002.85	26,002.85
14	1142130	TOIL - Works	142	0.00	-5,526.13	-5,526.13
14	1142140	Public Holidays - Works	142	0.00	32,754.09	32,754.09
14	1142150	Admin Costs Allocated to Works	142	0.00	233,433.57	233,433.57
14	1142160	Housing Costs Allocated to Works	142	0.00	248,180.29	248,180.29
14	1142170	Superannuation - Public Works Overheads	142	0.00	112,580.04	112,580.04
14	1142200	Insurance - Works	142	0.00	23,994.36	23,994.36
14	1143020	Insurance - Plant	143	0.00	31,680.83	31,680.83
14	1143030	Fuel & Oils	143	0.00	417,915.58	417,915.58
14	1143040	Tyres and Tubes	143	0.00	33,225.30	33,225.30
14	1143050	Parts & Repairs	143	0.00	160,458.43	160,458.43
14	1143060	Internal Repair Wages	143	0.00	77,420.14	77,420.14
14	1143070	Licences - Plant	143	0.00	5,413.18	5,413.18
14	1143080	Depreciation - Plant	143	0.00	359,359.65	359,359.65
14	1143090	Plant Operation Costs Allocated to Works	143	0.00	-796,482.60	-796,482.60
14	1143120	Plant Expenses - Tools & Minor Equipment	143	0.00	14,749.67	14,749.67
14	1142210	Rebates and reimbursements - Plant	143	0.00	-272.73	-272.73
14	1144040	Diesel Fuel Rebate	144	0.00	-47,452.00	-47,452.00
14	1146020	Gross Salaries & Wages	146	0.00	1,234,322.09	1,234,322.09
14	1146030	Less Sal & Wages Allocated	146	0.00	-1,244,034.24	-1,244,034.24
Total	Other Property & Services			0.00	92,508.01	92,508.01
21	1210010	Trust Cash at Bank 146592	210	6,967.77	1,416.60	8,384.37
21	1210030	Murchison Community Trust Fund Account 384371	210	29,598.56	32.02	29,630.58
21	1210040	Murchison Community Fund Trust Term Deposit 466553	210	377,335.68	2,120.94	379,456.62
21	1210110	Trust Police Licensing - Payments	210	55,458.05	7,128.50	62,586.55
21	1210120	Trust Police Licensing - Receipts	210	-55,475.75	-8,084.10	-63,559.85
21	1210130	Trust BCITF Training Levy - Payments	210	676.10	0.00	676.10

General Ledger Detail Trial Balance

20.1.1 - August 2020
(Financial Trial Balance)

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
21	1210140	Trust BCITF Training Levy - Receipts	210	-676.10	0.00	-676.10
21	1210150	Trust MSC Social Club - Payments	210	21,535.43	0.00	21,535.43
21	1210160	Trust MSC Social Club - Receipts	210	-21,535.43	0.00	-21,535.43
21	1210170	Trust Nomination Deposits - Payments	210	800.00	240.00	1,040.00
21	1210180	Trust Nomination Deposits - Receipts	210	-800.00	-240.00	-1,040.00
21	1210190	Trust Bonds - Payments	210	136,740.00	1,000.00	137,740.00
21	1210200	Trust Bonds - Receipts	210	-143,690.07	-1,400.00	-145,090.07
21	1210210	Trust Murchison Community Fund - Payments	210	55.00	0.00	55.00
21	1210220	Trust Murchison Community Fund - Receipts	210	-406,989.24	-2,152.96	-409,142.20
Total	Trust			<u>0.00</u>	<u>61.00</u>	<u>61.00</u>
Total for division	GEN			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grand Total				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Term Deposits held by the Shire of Murchison

The following Term deposits are currently held as at 30th June 2020:

Municipal

Term Deposit	246829	\$1,000,000	1.46%	Maturity 14/10/2020
Term Deposit	246810	\$1,000,000	1.41%	Maturity 14/07/2020

Trust - Crosslands Murchison Community Fund

Term Deposit	466553	\$382,792.16	1.33%	Maturity 25/08/2020
--------------	--------	--------------	-------	---------------------

Reserve

Term Deposit	468161 <i>(Beringarra Cue Road Reserve)</i>	\$3,395,418.10	1.43%	Maturity 21/11/2020
Term Deposit	531458	\$750,000	1.40%	Maturity 28/11/2020
Term Deposit	531466	\$1,000,000	1.57%	Maturity 29/09/2020
Term Deposit	011720	\$1,000,000	0.95%	Maturity 29/03/2021