



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

24 April 2024

Agenda Attachments



murchisonshire

PO Box 61, Mullewa WA 6630
T | (08) 9963 7999 F | (08) 9963 7966
E | admin@murchison.wa.gov.au
ABN 63 002 218 762
murchison.wa.gov.au

SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2024



RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

F +61 (0) 8 9920 7450

www.rsm.com.au

Compilation Report

To the Council

Shire of Murchison

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Murchison, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Murchison and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 18th April 2024

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

General	Note
Compilation Report	
Executive Summary	
Financial Statements	
Statement of Financial Activity by Nature or Type	
Statement of Financial Activity by Program	
Statement of Financial Position	
Statement of Capital Acquisitions and Funding	
Notes to the Statement of Financial Activity	
Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2024
EXECUTIVE SUMMARY

17.2.1 - April 2024

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 March 2024 of \$990,667

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Beri-Pindar Rd - Resheet Incl Floodway Sections	100%	573,179	429,876	521,894
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen vario	45%	3,024,610	2,268,432	1,366,681
Community Swimming Pool	89%	1,050,000	787,500	-
SKA Route General Construction Works	107%	3,045,854	2,284,380	3,263,736
Improvements To drinking Water reticulation	0%	450,000	337,491	94,127
	67%	7,693,643	5,770,188	5,152,311
Grants, Subsidies and Contributions				
Grants, subsidies and contributions	18%	4,317,441	3,238,032	798,622
Capital grants, subsidies and contributions	56%	6,543,568	5,028,951	3,670,342
	41%	10,861,009	8,266,983	4,468,964
Rates Levied	100%	2,253,109	1,872,370	2,245,240

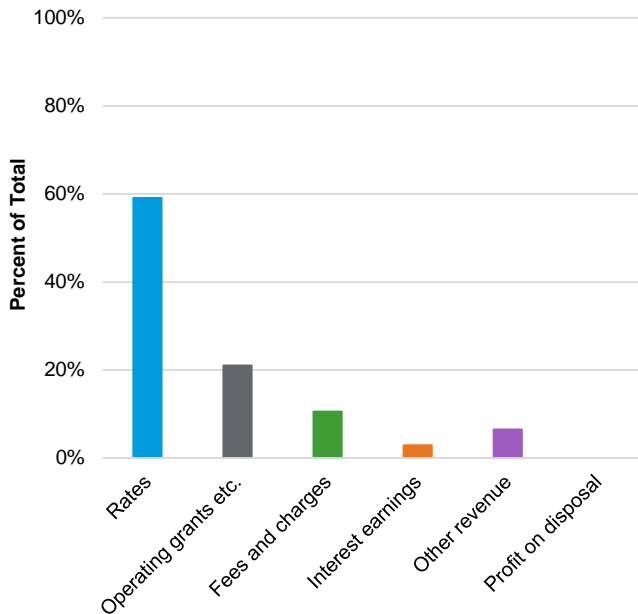
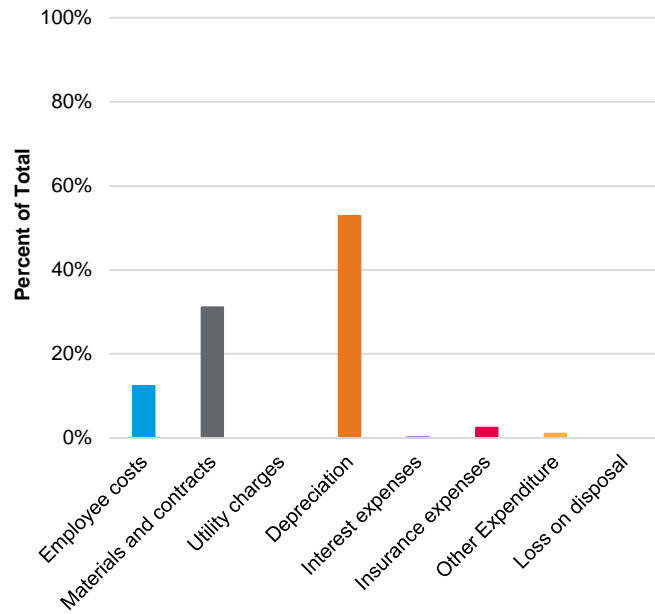
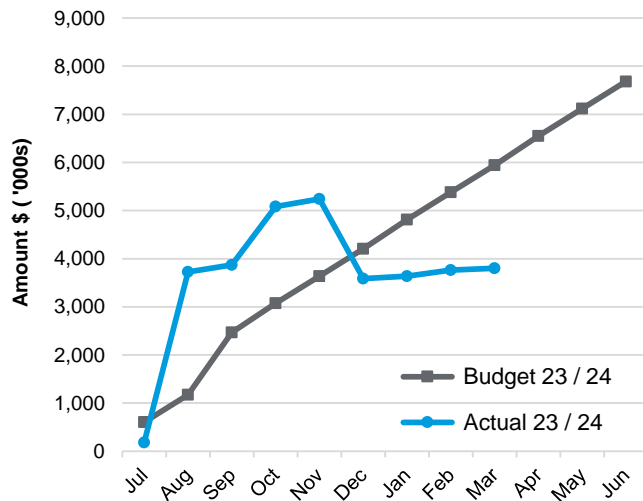
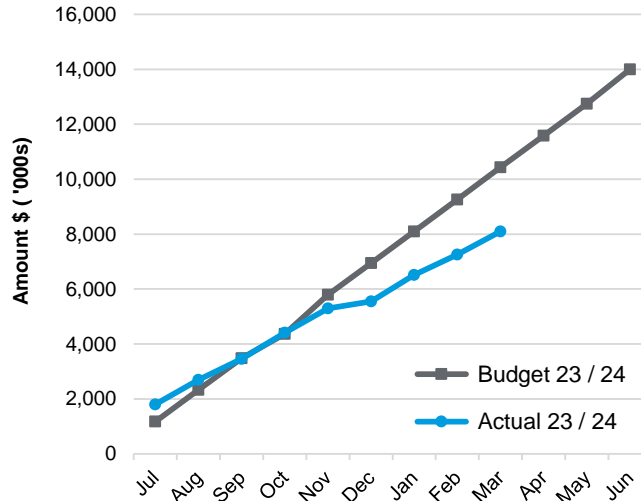
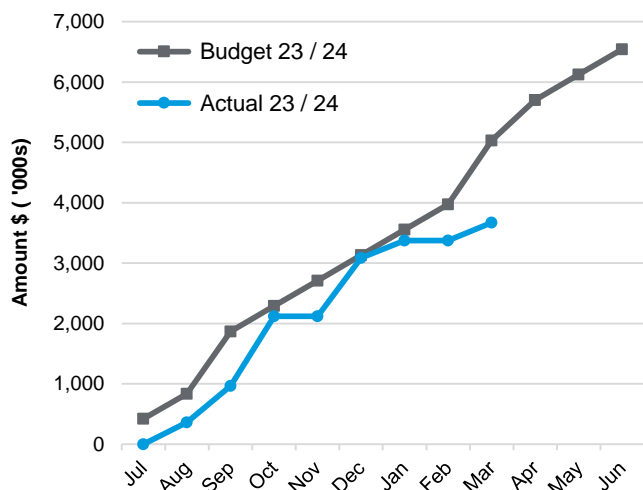
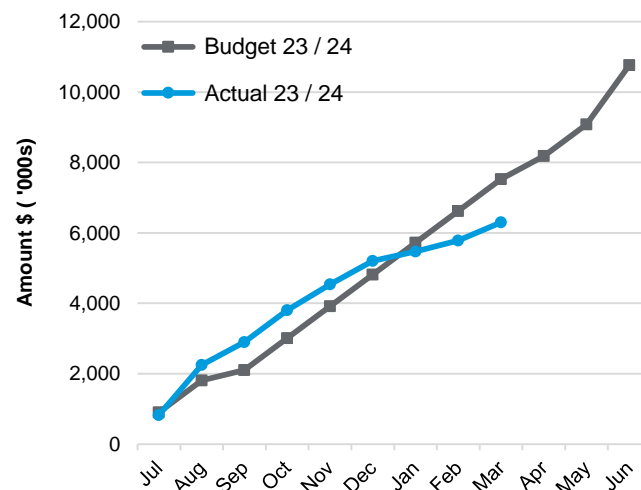
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 31 Mar 24 \$	Prior Year 31 Mar 23 \$
Adjusted net current assets	(306%)	990,666	(323,357)
Cash and equivalent - unrestricted	112%	1,305,105	1,165,374
Cash and equivalent - restricted	0%	6,614,501	4,580,253
Receivables - rates	68%	37,327	54,514
Receivables - other	62%	9,534	15,463
Payables	36%	808,673	2,250,586

% - Compares current YTD actuals to prior year actuals

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2024
SUMMARY GRAPHS

Operating Income**Operating Expenditure****Operating Revenues****Operating Expenses****Capital Revenues - Investing****Capital Expenses**

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue from Operating Activities							
Rates	10	2,253,109	1,872,370	2,245,240	372,870	20%	▲
Grants, subsidies and contributions	12(a)	4,317,441	3,238,032	798,622	(2,439,410)	(75%)	▼
Fees and charges		582,824	437,094	400,651	(36,443)	(8%)	
Interest earnings		132,185	99,126	109,696	10,570	11%	▲
Other revenue		396,598	297,447	246,287	(51,160)	(17%)	▼
Profit on disposal of assets	8	-	-	-	-		
		7,682,158	5,944,069	3,800,495			
Expenditure from Operating Activities							
Employee costs		(1,461,208)	(1,104,449)	(1,002,635)	101,814	9%	
Materials and contracts		(6,374,914)	(4,776,539)	(2,517,928)	2,258,611	47%	▲
Depreciation on non-current assets		(5,697,555)	(4,273,056)	(4,279,844)	(6,788)	(0%)	
Finance cost		(44,738)	(20,746)	(16,315)	4,431	21%	
Insurance expenses		(197,358)	(147,861)	(197,357)	(49,496)	(33%)	▼
Other expenditure		(164,754)	(127,284)	(83,378)	43,906	34%	▲
Loss on disposal of assets	8	-	-	-	-		
		(13,940,527)	(10,449,935)	(8,097,457)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		5,697,555	4,273,056	4,279,844			
Movement in Employee Benefits		(25,844)	-	-			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		(586,658)	(232,810)	(17,117)			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contribution	12(b)	6,543,568	5,028,951	3,670,342	(1,358,609)	(27%)	▼
Proceeds from disposal of assets	8	100,000	41,667	-	(41,667)	(100%)	▼
		6,643,568	5,070,618	3,670,342			
Outflows from Investing Activities							
Land and buildings	9(a)	(567,500)	(425,610)	(191,372)	234,238	55%	▲
Plant and equipment	9(c)	(543,000)	(407,241)	(505,655)	(98,414)	(24%)	▼
Furniture and equipment	9(b)	(273,981)	(205,479)	(50,569)	154,910	75%	▲
Infrastructure - roads	9(d)	(7,092,162)	(5,319,027)	(5,326,522)	(7,495)	(0%)	
Infrastructure - other	9(e)	(2,250,000)	(1,687,473)	(225,077)	1,462,396	87%	
		(10,726,643)	(8,044,830)	(6,299,196)			
Net Amount from Investing Activities		(4,083,075)	(2,974,212)	(2,628,854)			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	6,327,983	4,684,983	4,684,983	-	0%	
		6,327,983	4,684,983	4,684,983			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(189,033)	(94,083)	(94,083)	(0)	(0%)	
Transfer to reserves	7	(2,050,932)	(1,581,383)	(1,623,494)	(42,111)	(3%)	
		(2,239,965)	(1,675,466)	(1,717,577)			
Net Amount from Financing Activities		4,088,018	3,009,517	2,967,406			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	(586,658)	(232,810)	(17,117)			
Amount attributable to investing activities		(4,083,075)	(2,974,212)	(2,628,854)			
Amount attributable to financing activities		4,088,018	3,009,517	2,967,406			
Closing Surplus / (Deficit)	3	87,517	471,727	990,667			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue from Operating Activities						
Governance		45,469	34,101	18,922	(15,179)	(45%)
General purpose funding		2,592,788	2,127,196	2,512,079	384,883	18%
Law, order and public safety		20,669	15,489	15,068	(421)	(3%)
Housing		-	-	11,145	11,145	
Recreation and culture		8,075	5,985	(3,062)	(9,047)	(151%)
Transport		3,934,619	2,945,313	565,234	(2,380,079)	(81%)
Economic services		960,486	725,949	613,805	(112,144)	(15%)
Other property and services		120,051	90,036	67,211	(22,825)	(25%)
		7,682,158	5,944,069	3,800,495		
Expenditure from Operating Activities						
Governance		(849,644)	(637,650)	(490,802)	146,848	23%
General purpose funding		(13,971)	(10,458)	(35,567)	(25,109)	(240%)
Law, order and public safety		(75,062)	(56,241)	(58,849)	(2,608)	(5%)
Health		(41,665)	(31,212)	(38,028)	(6,816)	(22%)
Education and welfare		(9,984)	(8,421)	(70)	8,351	99%
Housing		(87,503)	(65,232)	(76,296)	(11,064)	(17%)
Community amenities		(200,878)	(154,221)	(115,930)	38,291	25%
Recreation and culture		(424,078)	(317,808)	(242,816)	74,992	24%
Transport		(9,933,228)	(7,436,420)	(5,297,065)	2,139,355	29%
Economic services		(2,169,257)	(1,626,489)	(1,373,271)	253,218	16%
Other property and services		(135,260)	(105,783)	(368,762)	(262,979)	(249%)
		(13,940,529)	(10,449,935)	(8,097,456)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		5,697,555	4,273,056	4,279,844		
Movement in Employee Benefits		(25,844)	-	-		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		(586,660)	(232,810)	(17,117)		
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contributor	12(b)	6,543,568	5,028,951	3,670,342	(1,358,609)	(27%)
Proceeds from disposal of assets	8	100,000	41,667	-	(41,667)	(100%)
		6,643,568	5,070,618	3,670,342		
Outflows from Investing Activities						
Land and buildings	9(a)	(567,500)	(425,610)	(191,372)	234,238	55%
Plant and equipment	9(c)	(543,000)	(407,241)	(505,655)	(98,414)	(24%)
Furniture and equipment	9(b)	(273,981)	(205,479)	(50,569)	154,910	75%
Infrastructure - roads	9(d)	(7,092,162)	(5,319,027)	(5,326,522)	(7,495)	(0%)
Infrastructure - other	9(e)	(2,250,000)	(1,687,473)	(225,077)	1,462,396	87%
		(10,726,643)	(8,044,830)	(6,299,196)		
Net Amount from Investing Activities		(4,083,075)	(2,974,212)	(2,628,854)		
Financing Activities						
Inflows from Financing Activities						
Proceeds from New Loans	11(c)	-	-	-	-	
Proceeds from self supporting loans	11(b)	-	-	-	-	
Proceeds from long term borrowings	11(a)	-	-	-	-	
Transfer from reserves	7	6,327,983	4,684,983	4,684,983	-	0%
		6,327,983	4,684,983	4,684,983		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(189,033)	(94,083)	(94,083)	(0)	(0%)
Transfer to reserves	7	(2,050,932)	(1,581,383)	(1,623,494)	(42,111)	(3%)
		(2,239,965)	(1,675,466)	(1,717,577)		
Net Amount from Financing Activities		4,088,018	3,009,517	2,967,406		
Movement in Surplus or Deficit						
Opening Funding Surplus / (Deficit)	3	669,232	669,232	669,232		
Amount attributable to operating activities		(586,660)	(232,810)	(17,117)		
Amount attributable to investing activities		(4,083,075)	(2,974,212)	(2,628,854)		
Amount attributable to financing activities		4,088,018	3,009,517	2,967,406		
Closing Funding Surplus / (Deficit)	3	87,515	471,727	990,667		

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 March 2024

17.2.1 - April 2024

	<u>NOTE</u>	<u>FY 2024</u> <u>31 March 2024</u>	<u>FY 2023</u> <u>30 June 2023</u>
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	7,919,607	10,542,523
Trade and other receivables	5	87,713	301,632
Inventories		244,500	230,472
Other assets	7	0	1,752,976
TOTAL CURRENT ASSETS		8,251,820	12,827,603
NON-CURRENT ASSETS			
Other financial assets		20,372	20,372
Property, plant and equipment	9	13,303,495	13,172,851
Infrastructure	9	93,481,295	91,592,587
TOTAL NON-CURRENT ASSETS		106,805,162	104,785,810
TOTAL ASSETS		115,056,982	117,613,413
CURRENT LIABILITIES			
Trade and other payables	14	652,172	1,443,082
Other liabilities		0	1,044,818
Borrowings	11(a)	190,774	189,033
Employee related provisions		246,429	246,429
TOTAL CURRENT LIABILITIES		1,089,374	2,923,361
NON-CURRENT LIABILITIES			
Borrowings	11(a)	1,438,014	1,533,838
Employee related provisions		60,087	60,087
TOTAL NON-CURRENT LIABILITIES		1,498,101	1,593,925
TOTAL LIABILITIES		2,587,475	4,517,286
NET ASSETS		112,469,507	113,096,127
EQUITY			
Retained surplus		28,065,378	26,547,831
Reserve accounts	7	4,989,061	7,133,228
Revaluation surplus		79,415,068	79,415,068
TOTAL EQUITY		112,469,507	113,096,127

SHIRE OF MURCHISON

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 March 2024

CAPITAL ACQUISITIONS AND FUNDING

		Annual Budget	YTD Actual Total
Asset Group	Note	\$	\$
Land and buildings	9(a)	567,500	191,372
Plant and equipment	9(c)	543,000	505,655
Furniture and equipment	9(b)	273,981	50,569
Infrastructure - roads	9(d)	7,092,162	5,326,522
Infrastructure - other	9(e)	2,250,000	225,077
Total Capital Expenditure		10,726,643	6,299,196
Capital Acquisitions Funded by:			
Capital grants and contributions		6,543,568	3,670,342
Borrowings		-	-
Other (disposals and c/fwd)		100,000	-
Council contribution - from reserves		1,643,000	-
Council contribution - operations		2,440,075	2,628,854
Total Capital Acquisitions Funding		10,726,643	6,299,196

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Murchison for the 2023/24 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

Preparation

Prepared by: Bertus Lochner
Reviewed by: Travis Bate
Date prepared: 18 Apr 24

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

SHIRE OF MURCHISON**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 March 2024****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(d) Goods and Services Tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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.

(e) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits 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 3 - Net Current Assets.

(g) 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.

(h) 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 related to completion and its sale.

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.

(i) 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 grants, contributions, reimbursements, and goods sold and services performed on the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

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.

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.

(i) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in 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:

Asset Class	Useful life
Buildings & Improvements	7 to 90 years
Furniture and equipment	3 to 25 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	12 years
seal	10 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	45 years
Footpaths	10 years
Culverts	60 years
Signs	20 years
Stock Grids	80 years
Floodways	21 years
Water supply piping and drainage systems	75 years
Bridges	80 years

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(l) 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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits**Short-term employee benefits**

Provision is made for the Shire's obligation 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'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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) Provisions

Provisions are recognised when the Shire has a present 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 measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(r) Current and Non-current Classification

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 or non-current based on the Shire's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

Capital 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.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (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.

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. Excluding 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.

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, rebates etc.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Employee Costs

All costs associated with the employment of a 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 (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. 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.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 March 2024****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(q) Program Classifications (Function / Activity)**

Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

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

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

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

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

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

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

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement airstrip.

ECONOMIC SERVICES

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

Private works operations, plant repairs and operation costs.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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	Timing of 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
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	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
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy (Continued)

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	Timing of revenue recognition
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	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council policy & annual fees and charges review, 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

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

2. EXPLANATION OF MATERIAL VARIANCES

Variances which have exceeded the thresholds are listed below by Program. Significant variances within the Program are listed underneath it by Nature or Type.

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Rates	372,870	20%	▲	Timing	Budget profile timing issue.
Grants, Subsidies and Contributions	(2,439,410)	(75%)	▼	Timing	Main contribution to difference relates to flood damage timing of claims opposed to budget profile. Contract asset adjustments made for prior year income received in current year. Additional R220k local government contribution raised on AGRN951 claim 14.
Interest earnings	10,570	11%	▲	Timing	Timing of quarterly earnings on Term Deposit Reserve bank account.
Other Revenue	(51,160)	(17%)	▼	Timing	Roadhouse shop sales \$37K below budget year to date. Timing issue of budget profile.
Capital Operating Grants, Subsidies and Contributions	(1,358,609)	(27%)	▼	Timing	Relates to timing of budget profile, mainly related to MRWA specific and MRWA - SKA Roads. Refer note 12 for breakdown.

Operating Expense

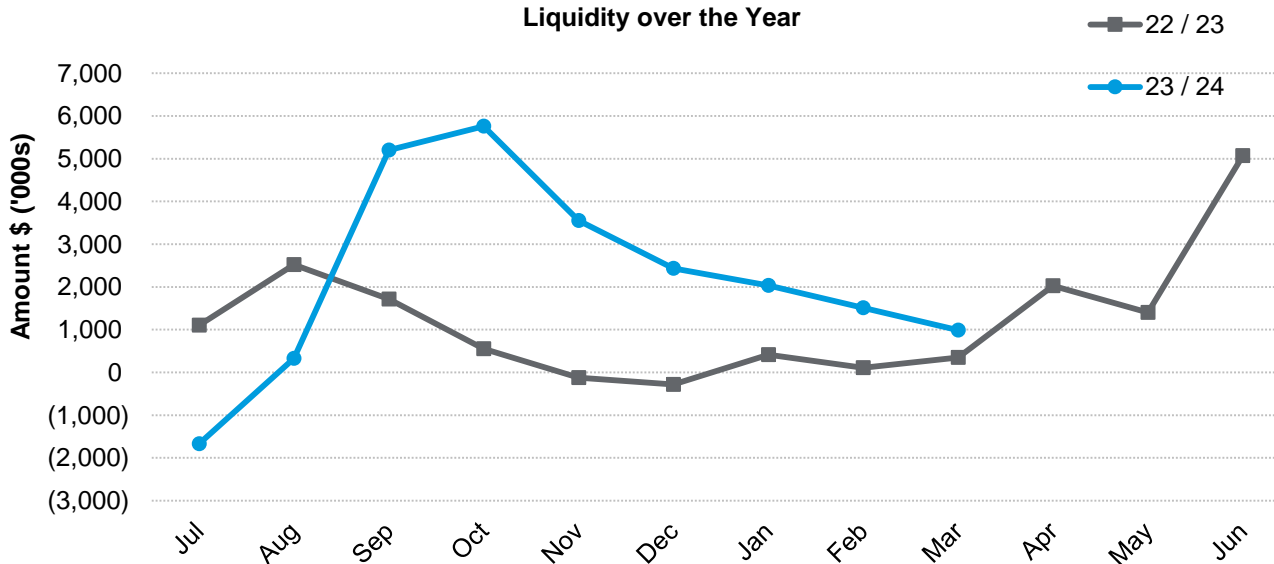
Materials and contracts	2,258,611	47%	▲	Timing	Mainly due to timing of Flood Damage works on rain events March 2022 and February 2021 \$2,185,929.
Insurance Expenses	(49,496)	(33%)	▼	Timing	Timing of budget profile. Expense in line with full year budget.
Other expenditure	43,906	34%	▲	Timing	Timing differences in relation to Council- and general office expenditure, should normalise towards end of the year.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Mar 24 \$	Prior Year Closing 30 Jun 23 \$	This Time Last Year 31 Mar 23 \$
Current Assets				
Cash unrestricted	4	1,305,105	866,532	1,165,374
Cash restricted	4	6,614,501	9,675,991	4,580,253
Receivables - rates	6(a)	37,327	(21,870)	54,514
Receivables - sundry	6(b)	9,534	87,289	15,463
Receivables - other		14,875	162,366	159,126
Provision for doubtful debts		(8,295)	(8,295)	(16,493)
Contract assets		-	1,752,976	182,020
Inventories		244,500	230,472	172,477
Total Current Assets		8,217,547	12,745,460	6,312,734
Current Liabilities				
Payables - sundry		(107,222)	(237,916)	(1,027,992)
Payables - other		69,857	87,277	(81,864)
PAYG Tax withheld		(28,266)	(50,303)	-
Accrued salaries and wages		-	(47,726)	-
Accrued expenses		(38,750)	(595,541)	-
Trust Liability		(357,169)	(353,351)	-
Deposits and bonds		(156,349)	(157,860)	(576,248)
Contract liabilities		-	(1,044,818)	(377,174)
Loan liabilities	11(a)	(190,774)	(194,552)	(187,308)
Total Payables		(808,673)	(2,594,790)	(2,250,586)
Provisions		(246,429)	(246,429)	(183,760)
Total Current Liabilities		(1,055,101)	(2,841,218)	(2,434,346)
Less: cash reserves	7	(6,614,501)	(9,675,991)	(4,580,253)
Less: movement in provisions (non current)		246,429	246,429	183,760
Add: Disposal of Asset TBA		-	-	7,439
Add: Loan principal (current)		196,293	194,552	187,308
Net Funding Position - Surplus / (Deficit)		990,666	669,232	(323,357)

Liquidity over the Year



SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
Cash					%	
Murchison Community Fund	357,217		357,217	Westpac	Variable	N/A
Municipal	362,046		362,046	Westpac	Variable	N/A
Cash On Hand	500		500	Cash on hand	Nil	N/A
Muni Short Term Investment	155,579		155,579	Westpac	Variable	N/A
Roadhouse	422,356		422,356	Westpac	Variable	N/A
CSIRO	7,407		7,407	Westpac	Variable	N/A
Reserve Funds		6,614,501	6,614,501	Westpac	Variable	N/A
Total Cash and Financial Assets	1,305,105	6,614,501	7,919,607			

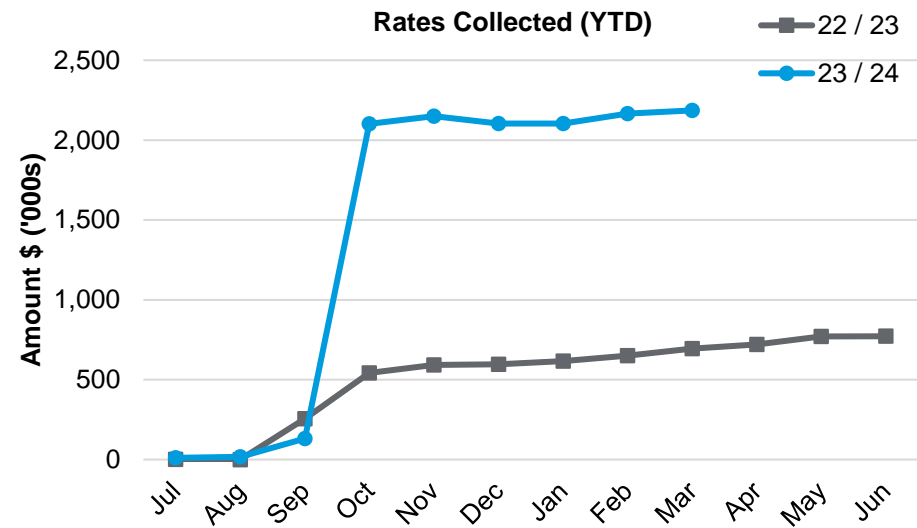
5. TRUST FUND

There are no funds held at balance date over which the Shire has no control

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

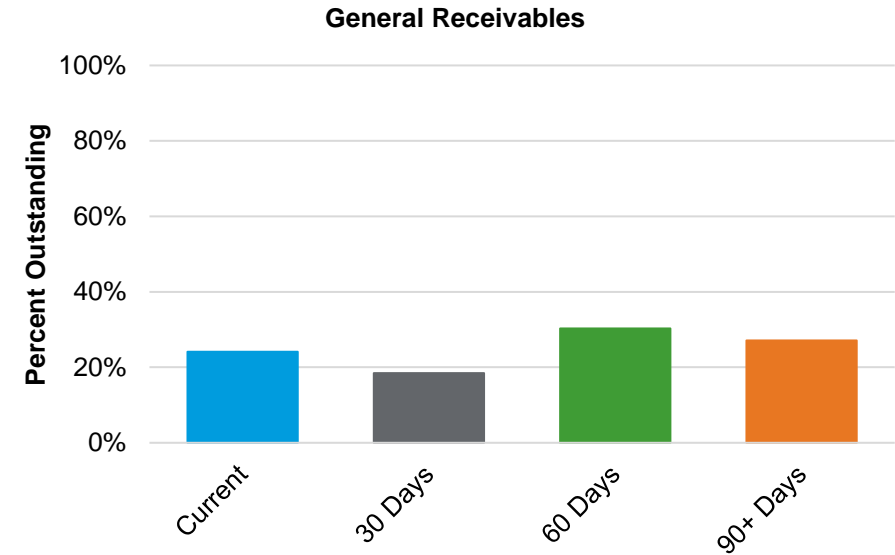
6. RECEIVABLES

(a) Rates Receivable	31 Mar 24
	\$
Rates receivables	37,327
Total Rates Receivable Outstanding	37,327
Closing balances - prior year	(21,870)
Rates levied this year	2,245,240
Closing balances - current month	(37,327)
Total Rates Collected to Date	2,186,043



Comments / Notes

(b) General Receivables	31 Mar 24
	\$
Current	2,300
30 Days	1,760
60 Days	2,889
90+ Days	2,585
Total General Receivables Outstanding	9,534



Comments / Notes

Amounts shown above include GST (where applicable)

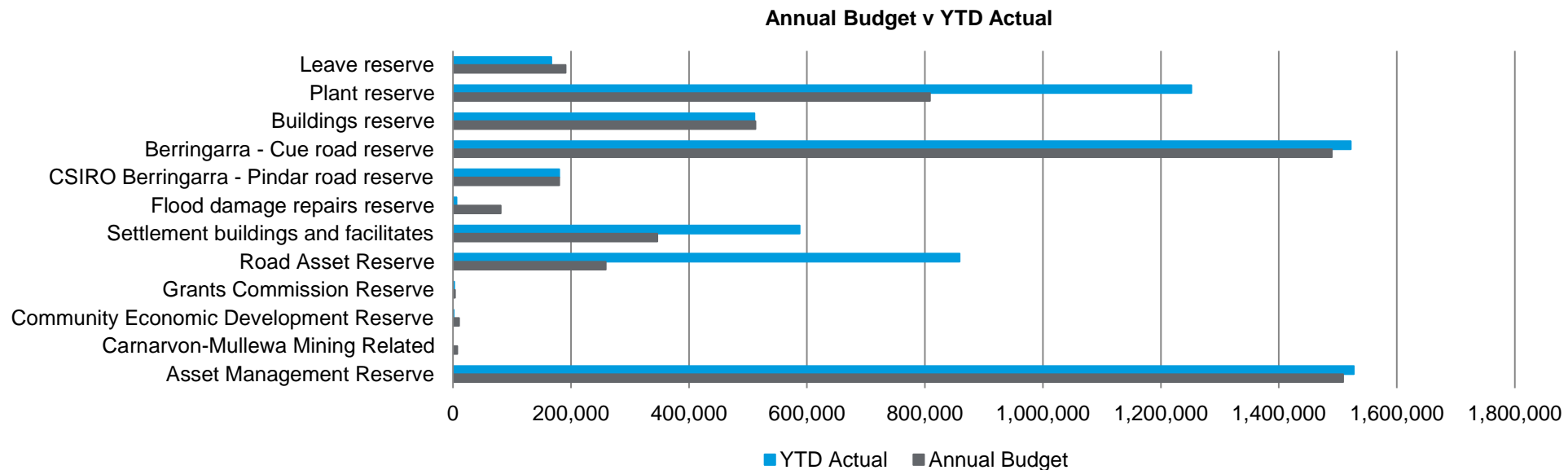
SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			
	Balance 01 Jul 23 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 24 \$	Balance 01 Jul 23 \$	Transfers from \$	Transfer to \$	Balance 31 Mar 24 \$
Reserve Name								
Leave reserve	164,992	-	25,844	190,836	164,992	-	1,724	166,716
Plant reserve	1,251,758	(443,000)	-	808,758	1,251,758	-	-	1,251,758
Buildings reserve	505,854	-	7,081	512,935	505,854	-	5,288	511,142
Berringarra - Cue road reserve	1,441,587	-	48,279	1,489,866	1,441,587	-	80,216	1,521,803
CSIRO Berringarra - Pindar road reserve	178,214	-	1,875	180,089	178,214	-	1,863	180,077
Flood damage repairs reserve	5,968	-	75,000	80,968	5,968	-	-	5,968
Settlement buildings and facilities	581,775	(600,000)	364,713	346,488	581,775	-	5,933	587,708
Road Asset Reserve	858,912	(600,000)	-	258,912	858,912	-	-	858,912
Grants Commission Reserve	4,685,590	(4,684,983)	2,800	3,407	4,685,590	(4,684,983)	1,407	2,014
Community Economic Development Reserve	1,335	-	8,839	10,174	1,335	-	11	1,346
Carnarvon-Mullewa Mining Related	-	-	7,500	7,500	-	-	-	-
Asset Management Reserve	-	-	1,509,001	1,509,001	-	-	1,527,051	1,527,051
Total Cash Backed Reserves	9,675,985	(6,327,983)	2,050,932	5,398,934	9,675,985	(4,684,983)	1,623,494	6,614,496



SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Plant and Equipment	100,000	100,000	-	-
Total Disposal of Assets	100,000	100,000	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Other Property & Services				
Motor Vehicle	-	-	-	-
				-
				-
				-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Community Amenities						
Container Deposit Shed		10,000	7,497	-	7,497	0%
Economic Services						
Tour Area Prom Buildings & Improvements		507,500	380,619	191,372	189,247	38%
Tour Area Prom Infrastructure		50,000	37,494	-	37,494	0%
Total Land and Buildings		567,500	425,610	191,372	234,238	

(b) Furniture & Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Housing						
Staff Housing Furniture & Equipment		3,000	2,250	8,568	(6,318)	100%
Economic Services						
Cap Ex Point Of Sale System Roadhouse		25,000	18,747	7,460	11,287	30%
Capex - Washing Machines		20,945	15,705	20,945	(5,240)	100%
Roadhouse Appliances		214,536	160,902	13,597	147,305	6%
Roadhouse Furniture		10,500	7,875	-	7,875	0%
Total Furniture & Equipment		273,981	205,479	50,569	154,910	

(c) Plant and Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Road Plant Purchases		478,953	359,208	426,789	(67,581)	89%
Governance						
Administration Vehicles Purchases		64,047	48,033	64,047	(16,014)	100%
Other Property & Services						
Mechanical Tools & Equipment		-	-	14,819	(14,819)	#DIV/0!
Total Plant and Equipment		543,000	407,241	505,655	(83,595)	

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Beri-Pindar Rd Wreath Flower Works		50,819	38,097	30,086	8,011	
Beri-Pindar Rd - Resheet Incl Floodway Sections		573,179	429,876	521,894	(92,018)	100%
Carn-Mul Rd - Resheet Incl Floodway Sections		120,648	90,486	120,648	(30,162)	100%
Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various s		3,024,610	2,268,432	1,366,681	901,751	45%
Reseal Works		175,000	131,247	-	131,247	0%
SKA Route General Construction Works		3,045,854	2,284,380	3,263,736	(979,356)	107%
SKA Route Gravel Stockpiling Works		-	-	6,814	(6,814)	
SKA Route Twin Peaks - Wooleen Rd		2,052	1,530	2,052	(522)	
Capex Grids General		100,000	74,979	14,611	60,368	15%
		7,092,162	5,319,027	5,326,522	(7,495)	
Total Infrastructure - Roads		7,092,162	5,319,027	5,326,522	(7,495)	

(e) Infrastructure - Other	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture						
Community Swimming Pool		1,050,000	787,500	-	787,500	0%
Sports Club Access Upgrade		30,000	22,500	-	22,500	0%
Community Splash Pool		350,000	262,494	-	262,494	0%
Economic Services						
Roadhouse & C/V Park Precinct Works		20,000	14,994	-	14,994	0%
Improvements To drinking Water reticulation		450,000	337,491	94,127	243,364	21%
Power Supply Upgrade		350,000	262,494	130,950	131,544	37%
Community Amenities						
Total Infrastructure - Other		2,250,000	1,687,473	225,077	1,462,396	
Total Capital Expenditure		10,726,643	8,044,830	6,299,196	1,760,454	

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
UV Pastoral	1,232,909	0.088894	22	109,655	109,655	-	-	109,655
UV Mining	16,725,080	0.169410	21	1,823,074	1,825,146		15,430	1,840,576
UV Prospecting and exploration	1,754,201	0.169410	61	297,180	297,180	(23,133)	(2,238)	271,809
Total General Rates				2,229,909	2,231,981	(23,133)	13,192	2,222,040
Minimum Rates								
UV Pastoral	21,304	800	6	4,800	4,800	-	-	4,800
UV Mining	8,140	800	4	4,000	4,000	-	-	4,000
UV Prospecting and exploration	43,144	800	18	14,400	14,400	-	-	14,400
Total Minimum Rates				23,200	23,200	-	-	23,200
Total General and Minimum Rates				2,253,109	2,255,181	(23,133)	13,192	2,245,240
Other Rate Revenue								
Facilities fees (Ex Gratia)								-
Total Rate Revenue				2,253,109				2,245,240

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget \$	YTD Budget \$	YTD Actual \$
Transport			
Opening balance	1,722,871	1,722,871	1,722,871
Principal payment	(189,033)	(94,083)	(94,083)
Principal Outstanding	1,533,838	1,628,788	1,628,788
Finance cost payment	(30,870)	(15,869)	(15,869)
Service fee			
Total Principal, Finance Cost and Fees Paid	(219,903)	(109,952)	(109,952)
Total Principal Outstanding	1,533,838	1,628,788	1,628,788
Total Principal Repayments	(189,033)	(94,083)	(94,083)

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
F.A.G Grant - General	WALGGC	151,325	113,493	113,494
F.A.G. Grant - Roads	WALGGC	55,694	41,769	41,770
Law, Order and Public Safety				
DFES Operating Grant	DFES	20,481	15,354	14,880
Recreation & Culture				
Unspent ILA Grant - Pia Remote		-	-	(6,999)
Transport				
MRWA Direct	MRWA	269,961	202,464	269,961
WANDRRA Flood Damage	MRWA	3,479,962	2,610,072	294,396
MRWA - SKA Roads	MRWA	182,816	137,106	-
Economic Services				
Tour Area Prom Revenue		32,000	23,994	3,909
Roadhouse Other Revenue		5,000	3,744	-
Other Property & Services				
Diesel Fuel Rebate		120,202	90,036	67,211
Total Grants, Subsidies and Contributions		4,317,441	3,238,032	798,622

(b) Capital Grants, Subsidies and Contributions

Transport				
MRWA Specific	MRWA	1,062,746	797,058	360,000
Roads to Recovery		635,471	476,595	635,471
LRCIP		632,708	632,708	162,317
MRWA - SKA Roads	MRWA	3,352,697	2,514,519	1,656,583
Mining Related Road Contributions		7,500	5,625	-
Recreation & Culture				
Other Rec & Sport Grants		852,446	602,446	855,970
Total Capital Grants, Subsidies and Contributions		6,543,568	5,028,951	3,670,342
Total Grants, Subsidies and Contributions		10,861,009	8,266,983	4,468,964

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
		Opening Surplus			161,144		161,144
03100	03100	ABC Expenses - Rate Revenue		Budget Review	372	-	161,516
03102	03102	Valuation Exp.& Title Searches		Budget Review	-	(221)	161,295
03105	03105	Penalty Interest Raised on Rates		Budget Review	-	(847)	160,449
03107	03107	Back Rates Levied		Budget Review	13,919	-	174,368
03114	03114	Rates Levied		Budget Review	-	(1,022,075)	(847,708)
03204	03204	Interest Earned - Municipal		Budget Review	-	(1,615)	(849,323)
03206	03206	Interest Earned - Reserve		Budget Review	45,978	-	(803,345)
03207	03207	Interest Received - Other (Not Reserves)		Budget Review	569	-	(802,776)
03210	03210	Transfer to Grants Commission Reserve		Budget Review	-	(2,800)	(805,576)
03212	03212	Transfer to Asset Management Reserve		Budget Review	1,022,075	-	216,499
04101	04101	Members Conference Expenses		Budget Review	-	(37)	216,463
04101	04101	Members Conference Expenses		Budget Review	-	(1,066)	215,397
04102	04102	Council Election Expenses		Budget Review	6,684	-	222,081
04104	04104	Members - Refresh & Receptions		Budget Review	-	(2,954)	219,127
04105	04105	Members - Insurance		Budget Review	-	(83)	219,045
04110	04110	Civic Receptions		Budget Review	5,230	-	224,274
04110	04110	Civic Receptions		Budget Review	-	(2,436)	221,838
04110	04110	Civic Receptions		Budget Review	-	(2,370)	219,468
04113	04113	ABC Expenses - Members		Budget Review	10,961	-	230,429
04116	CHFURN	Council Chambers Communications Gear/Tables		Budget Review	15,000	-	245,429
04150	04150	Other Governance Revenue		Budget Review	1,000	-	246,429
04200	04200	ABC Expenses - Other Governance		Budget Review	24,364	-	270,793
05100	05100	ABC Expenses - Fire Prevention		Budget Review	374	-	271,167
05101	05101	Insurance - Fire Prevention		Budget Review	-	(223)	270,944
05102	05102	Income Relating to Fire Prevention		Budget Review	1,921	-	272,864
05102	05102	Income Relating to Fire Prevention		Budget Review	-	(907)	271,958
05108	05108	Depreciation - Fire Prevention		Budget Review			271,958
05108	05108	Depreciation - Fire Prevention		Budget Review			271,958
05200	05200	Animal Control Expenses		Budget Review	-	(7,336)	264,621
05202	05202	Dog Registration Fee Income		Budget Review	88	-	264,709
05307	05307	CESM Program Expenses		Budget Review	5,274	-	269,983
05310	05310	ABC Expenses - O.L.O. & P.S.		Budget Review	374	-	270,356
07400	07400	Administration & Inspection		Budget Review	-	(2,248)	268,109
07404	07404	Analytical Expenses		Budget Review	-	(220)	267,889
07406	07406	ABC Expenses - Prev. Services		Budget Review	374	-	268,262
07503	07503	ABC Expenses - Pest Control		Budget Review	374	-	268,636
07700	07700	Medical Centre Expenses		Budget Review	-	(350)	268,285
07702	07702	Maintain Patient Transfer Vehicle		Budget Review	-	(2,005)	266,281
07705	07705	ABC Expenses - Other Health		Budget Review	374	-	266,654
07706	07706	Depreciation Ambulance Centre		Budget Review			266,654

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
08002	08002	ABC Expenses - Education & Welfare		Budget Review	374	-	267,028
09101	M2OFF	Maintenance 2 Office Road (CEO)		Budget Review	-	(719)	266,309
09102	M4AKU	Maintenance 4A Kurara Way		Budget Review	-	(64)	266,244
09102	M4AKU	Maintenance 4A Kurara Way		Budget Review	-	(90)	266,154
09103	M4BKU	Maintenance 4B Kurara Way		Budget Review	-	(64)	266,090
09103	M4BKU	Maintenance 4B Kurara Way		Budget Review	-	(118)	265,972
09104	M6KU	Maintenance 6 Kurara Way		Budget Review	-	(267)	265,705
09104	M6KU	Maintenance 6 Kurara Way		Budget Review	-	(66)	265,639
09105	M8KU	Maintenance 8 Kurara Way		Budget Review	-	(169)	265,470
09106	M10AKU	Maintenance 10A Kurara Way		Budget Review	19	-	265,489
09106	M10AKU	Maintenance 10A Kurara Way		Budget Review	-	(156)	265,333
09107	M10BKU	Maintenance 10B Kurara Way		Budget Review	19	-	265,352
09107	M10BKU	Maintenance 10B Kurara Way		Budget Review	-	(152)	265,200
09108	M12AKU	Maintenance 12A Kurara Way		Budget Review	-	(214)	264,986
09108	M12AKU	Maintenance 12A Kurara Way		Budget Review	-	(82)	264,904
09109	M12BKU	Maintenance 12B Kurara Way		Budget Review	-	(214)	264,690
09109	M12BKU	Maintenance 12B Kurara Way		Budget Review	-	(177)	264,513
09110	M14MUL	Maintenance 14 Mulga Cres		Budget Review	-	(764)	263,748
09110	M14MUL	Maintenance 14 Mulga Cres		Budget Review	164	-	263,913
09110	M14MUL	Maintenance 14 Mulga Cres		Budget Review	-	(762)	263,151
09110	M14MUL	Maintenance 14 Mulga Cres		Budget Review	-	(245)	262,906
09111	M16MUL	Maintenance 16 Mulga Cres		Budget Review	-	(1,120)	261,786
09111	M16MUL	Maintenance 16 Mulga Cres		Budget Review	-	(24)	261,762
09113	09113	Staff Housing Costs Reallocated		Budget Review	6,485	-	268,247
09117	M8MUL	Maintenance 8 Mulga Cres		Budget Review	-	(538)	267,709
09117	M8MUL	Maintenance 8 Mulga Cres		Budget Review	-	(22)	267,687
09118	M10MUL	Maintenance 10 Mulga Cres		Budget Review	-	(615)	267,071
09118	M10MUL	Maintenance 10 Mulga Cres		Budget Review	-	(44)	267,028
09121	09121	Foxtel 2 Office Road (CEO)		Budget Review	-	(35)	266,992
09122	09122	Foxtel 4A Kurara Way		Budget Review	-	(254)	266,739
09123	09123	Foxtel 4B Kurara Way		Budget Review	-	(35)	266,703
09124	09124	Foxtel 6 Kurara Way		Budget Review	-	(35)	266,668
09125	09125	Foxtel 8 Kurara Way		Budget Review	-	(254)	266,414
09126	09126	Foxtel 10A Kurara Way		Budget Review	-	(35)	266,379
09127	09127	Foxtel 10B Kurara Way		Budget Review	-	(35)	266,344
09128	09128	Foxtel 12A Kurara Way		Budget Review	-	(35)	266,308
09129	09129	Foxtel 12B Kurara Way		Budget Review	-	(363)	265,946
09130	09130	Foxtel 14 Mulga Cres		Budget Review	-	(117)	265,828
09131	09131	Income 16 Mulga Cres		Budget Review	-	(390)	265,438
09135	09135	Foxtel 8 Mulga Cres		Budget Review	-	(199)	265,239
09136	09136	Foxtel 10 Mulga Cres		Budget Review	-	(35)	265,204

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
09137	09137	Foxtel 12 Mulga Cres		Budget Review	-	(390)	264,814
09140	09140	Foxtel Roadhouse Residence		Budget Review	-	(63)	264,751
09151	09151	Transfer to Reserves - Buildings		Budget Review	-	(1,756)	262,995
10100	MSANH	Household Refuse Removal		Budget Review	-	(404)	262,591
10100	MSANH	Household Refuse Removal		Budget Review	-		262,591
10100	MSANH	Household Refuse Removal		Budget Review	29	-	262,620
10100	MSANH	Household Refuse Removal		Budget Review	-	(848)	261,772
10100	MSANH	Household Refuse Removal		Budget Review	-	(582)	261,191
10103	MTIP	Tip Maintenance		Budget Review	-	(298)	260,892
10103	MTIP	Tip Maintenance		Budget Review	-	(309)	260,584
10103	MTIP	Tip Maintenance		Budget Review	-	(569)	260,015
10105	10105	ABC Expenses - H'sehold Refuse		Budget Review	374	-	260,388
10303	10303	ABC Expenses - Sewerage		Budget Review	374	-	260,762
10500	MSANO	Gen Exp Relating To Protection Of Environment		Budget Review	-	(572)	260,190
10500	MSANO	Gen Exp Relating To Protection Of Environment		Budget Review	-	(579)	259,611
10503	10503	ABC Exp. - Protection of Env.		Budget Review	388	-	259,999
10600	10600	Town Plng & Reg. Dev Expenses		Budget Review	20,000	-	279,999
10604	10604	ABC Exp - Town Plng & Reg. Dev.		Budget Review	323	-	280,322
10700	OCOP	Other Community Operations		Budget Review	-	(5,203)	275,119
10700	OCOP	Other Community Operations		Budget Review	-	(5,063)	270,056
10700	OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)		Budget Review	-	(23)	270,032
10700	OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)		Budget Review	-	(34)	269,998
10704	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)		Budget Review	-	(975)	269,023
10704	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)		Budget Review	-	(187)	268,835
10704	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)		Budget Review	-	(366)	268,469
10704	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)		Budget Review	-	(45)	268,425
10705	MCEMET	Maintenance - Cemetery		Budget Review	-	(639)	267,786
10705	MCEMET	Maintenance - Cemetery		Budget Review	-	(166)	267,620
10705	MCEMET	Maintenance - Cemetery		Budget Review	-	(423)	267,197
10705	MCEMET	Maintenance - Cemetery		Budget Review	-	(671)	266,525
10709	10709	ABC Expenses - O.C.A.		Budget Review	388	-	266,914
11300	11300	ABC Expenses - Other Rec. & Sport		Budget Review	477	-	267,391
11301	11301	Income - Other Recreation & Sport		Budget Review	1,000	-	268,391
11304	MPARKS	Maintenance - Parks And Reserves		Budget Review	5	-	268,396
11304	MPARKS	Maintenance - Parks And Reserves		Budget Review	-	(1,495)	266,900
11305	MSPORT	Maintenance - Murchison Sports Club		Budget Review	-	(500)	266,400
11305	MSPORT	Maintenance - Murchison Sports Club		Budget Review	-	(578)	265,822
11306	MPOLOC	Maintenance - Polocrosse Fields		Budget Review	-	(1,773)	264,049
11306	MPOLOC	Maintenance - Polocrosse Fields		Budget Review	5,000	-	269,049
11306	MPOLOC	Maintenance - Polocrosse Fields		Budget Review	4,746	-	273,796
11306	MPOLOC	Maintenance - Polocrosse Fields		Budget Review	-	(291)	273,505

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
11306	MPOLOC	Maintenance - Polocrosse Fields		Budget Review	-	(18)	273,487
11306	MPOLOC	Maintenance - Polocrosse Fields		Budget Review	-	(2,337)	271,150
11306	MPOLOC	Maintenance - Polocrosse Fields		Budget Review	-	(4,428)	266,722
11307	MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubrooms And Between Fields)- Op Exp		Budget Review	-	(25)	266,696
11307	MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubrooms And Between Fields)- Op Exp		Budget Review	-	(2)	266,694
11309	GARDEN	Garden Expenses Other		Budget Review	-	(525)	266,169
11309	GARDEN	Garden Expenses Other		Budget Review	-	(511)	265,658
11400	11400	Television Rebroadcasting		Budget Review	-	(273)	265,386
11404	11404	ABC Exp - TV Rebroadcasting		Budget Review	369	-	265,754
11500	11500	Library Costs		Budget Review	-	(688)	265,067
11500	11500	Library Costs		Budget Review	-	(420)	264,647
11502	11502	ABC Expenses - Libraries		Budget Review	1,069	-	265,716
11600	MOSAIC	Mosaic Project Expenses		Budget Review	-	(58)	265,658
11602	MUSEUM	Maintenance - Museum		Budget Review	-	(600)	265,058
11602	MUSEUM	Maintenance - Museum		Budget Review	-	(223)	264,835
11602	MUSEUM	Maintenance - Museum		Budget Review	-	(584)	264,251
11604	MUCOTT	Maintenance - Museum Cottage		Budget Review	-	(552)	263,699
11604	MUCOTT	Maintenance - Museum Cottage		Budget Review	-	(176)	263,523
11604	MUCOTT	Maintenance - Museum Cottage		Budget Review	-	(693)	262,830
11604	MUCOTT	Maintenance - Museum Cottage		Budget Review	-	(94)	262,736
11606	11606	ABC Expenses - Other Culture		Budget Review	757	-	263,493
12108	CGR000	Capex Grids General		Budget Review	-	(29,222)	234,271
12108	CGR000	Capex Grids General		Budget Review	29,222	-	263,493
12118	C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various sections		Budget Review	-	(12,669)	250,824
12118	C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen various sections		Budget Review	-	(720,490)	(469,665)
12119	C12033	Reseal Works		Budget Review	-	(26,470)	(496,135)
12120	C12026	Beri-Pindar Rd Wreath Flowers Works		Budget Review	-	(5,446)	(501,581)
12120	C12026	Beri-Pindar Rd Wreath Flowers Works		Budget Review	-	(2,571)	(504,152)
12120	C12026	Beri-Pindar Rd Wreath Flowers Works		Budget Review	-	(34,932)	(539,084)
12120	C12026	Beri-Pindar Rd Wreath Flowers Works		Budget Review	-	(5,300)	(544,383)
12120	C12026	Beri-Pindar Rd Wreath Flowers Works		Budget Review	-	(2,570)	(546,954)
12120	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways		Budget Review	-	(1,482)	(548,436)
12120	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways		Budget Review	53,193	-	(495,242)
12120	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways		Budget Review	-	(1,442)	(496,684)
12120	C12028	Carn-Mul Rd 82.62 - 83.54 & 86.90 - 88.05 Resheet incl Floodways		Budget Review	1,186	-	(495,498)
12120	C12035	SKA Route General Construction Works		Budget Review	-	(5,486)	(500,984)
12120	C12035	SKA Route General Construction Works		Budget Review	16,163	-	(484,821)
12120	C12035	SKA Route General Construction Works		Budget Review	-	(10,677)	(495,498)
12120	C12037	SKA Route Twin Peaks-Wooleen Rd Proj No 1		Budget Review	-	(1,040)	(496,538)
12120	C12037	SKA Route Twin Peaks-Wooleen Rd Proj No 1		Budget Review	-	(1,012)	(497,550)
12151	12151	Trans. to Res - Berrigarra - Cue		Budget Review	-	(38,279)	(535,829)

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
12200	12200	Depreciation - Roads & Depot		Budget Review	-		(535,829)
12200	12200	Depreciation - Roads & Depot		Budget Review	-		(535,829)
12200	12200	Depreciation - Roads & Depot		Budget Review	-		(535,829)
12203	R0001	Beringarra-Pindar Road		Budget Review	-	(9,053)	(544,882)
12203	R0004	Twin Peaks - Wooleen Road		Budget Review	-	(3,941)	(548,823)
12203	R0004	Twin Peaks - Wooleen Road		Budget Review	-	(4,146)	(552,969)
12203	R0004	Twin Peaks - Wooleen Road		Budget Review	-	(9,556)	(562,524)
12203	R0005	Boolardy - Kalli Road		Budget Review	-	(15,260)	(577,784)
12203	R0005	Boolardy - Kalli Road		Budget Review	-	(7,297)	(585,081)
12203	R0005	Boolardy - Kalli Road		Budget Review	-	(20,078)	(605,159)
12203	R0006	Byro - Woodleigh Road		Budget Review	-	(274)	(605,433)
12203	R0006	Byro - Woodleigh Road		Budget Review	-	(2,224)	(607,657)
12203	R0008	New Forrest - Yallalong Road		Budget Review	-	(259)	(607,916)
12203	R0008	New Forrest - Yallalong Road		Budget Review	-	(2,879)	(610,795)
12203	R0010	Coolcalalaya Road		Budget Review	-	(1,952)	(612,747)
12203	R0010	Coolcalalaya Road		Budget Review	-	(2,094)	(614,841)
12203	R0010	Coolcalalaya Road		Budget Review	-	(4,704)	(619,545)
12203	R0011	Mileura - Nookawarra Road		Budget Review	-	(4,621)	(624,166)
12203	R0011	Mileura - Nookawarra Road		Budget Review	-	(4,501)	(628,667)
12203	R0011	Mileura - Nookawarra Road		Budget Review	-	(14,048)	(642,715)
12203	R0024	Boolardy Station Access Road		Budget Review	-	(1,178)	(643,893)
12203	R0024	Boolardy Station Access Road		Budget Review	-	(1,147)	(645,040)
12203	R0024	Boolardy Station Access Road		Budget Review	-	(2,770)	(647,810)
12203	R0027	Wooleen - Mt Wittenoom Road		Budget Review	-	(1,680)	(649,490)
12203	R0027	Wooleen - Mt Wittenoom Road		Budget Review	-	(30,750)	(680,240)
12203	R0027	Wooleen - Mt Wittenoom Road		Budget Review	-	(1,741)	(681,981)
12203	R0027	Wooleen - Mt Wittenoom Road		Budget Review	-	(261)	(682,242)
12203	R0033	Cue - Kalli Road		Budget Review	-	(4,218)	(686,461)
12203	R0033	Cue - Kalli Road		Budget Review	-	(4,166)	(690,626)
12203	R0033	Cue - Kalli Road		Budget Review	-	(4,691)	(695,317)
12203	RMPIA1	Pia Settlement Roads Maintenance		Budget Review	-	(1,512)	(696,829)
12203	RMPIA1	Pia Settlement Roads Maintenance		Budget Review	-	(1,471)	(698,300)
12203	RMPIA1	Pia Settlement Roads Maintenance		Budget Review	-	(3,754)	(702,054)
12204	DEPOT	Depot Maintenance		Budget Review	-	(3,427)	(705,481)
12204	DEPOT	Depot Maintenance		Budget Review	-	(1,868)	(707,349)
12204	DEPOT	Depot Maintenance		Budget Review	354	-	(706,995)
12204	DEPOT	Depot Maintenance		Budget Review	-	(4,254)	(711,249)
12204	DEPOT	Depot Maintenance		Budget Review	-	(2)	(711,251)
12206	TSIGNS	Traffic Signs Maintenance		Budget Review	-	(17,153)	(728,403)
12207	MBRIDG	Bridges Maintenance		Budget Review	168	-	(728,236)
12216	12216	Grant - Roads to Recovery		Budget Review	347,350	-	(380,886)

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
12219	12219	Grant - Wandrra Flood Damage		Budget Review	-	(1,407,084)	(1,787,970)
12220	12220	Traffic Licencing Commissions		Budget Review	151	-	(1,787,818)
12220	12220	Traffic Licencing Commissions		Budget Review	729	-	(1,787,089)
12230	SKA00	SKA Roads Maintenance General		Budget Review	-	(166,196)	(1,953,286)
12235	FLOOD8	Flood Damage Feb 2020		Budget Review	1,677,235	-	(276,050)
12235	FLOOD9	Flood Damage from Rain Event May 2021		Budget Review	6,109	-	(269,941)
12235	FLOOD9	Flood Damage from Rain Event May 2021		Budget Review	72,639	-	(197,302)
12235	FLOOD9	Flood Damage from Rain Event May 2021		Budget Review	5,372	-	(191,931)
12235	FLOOD11	Flood Damage from Rain Event Mar April 2023		Budget Review	-	(8,568)	(200,499)
12236	12236	MRWA - SKA Roads Operating Grant		Budget Review	182,816	-	(17,682)
12237	12237	MRWA - SKA Roads Capital Grant		Budget Review	395,887	-	378,204
12241	12241	ABC Exp - Roads & Depot		Budget Review	7,233	-	385,438
12243	12243	Housing Costs Road Maint		Budget Review	-	(2,788)	382,649
12302	12302	Road Plant Purchases		Budget Review	64,047	-	446,696
12604	MAIRPT	Airport Maintenance		Budget Review	-	(13,614)	433,082
12604	MAIRPT	Airport Maintenance		Budget Review	-	(1,154)	431,928
12604	MAIRPT	Airport Maintenance		Budget Review	-	(5)	431,923
12605	12605	ABC Exp. - Aerodrome		Budget Review	354	-	432,277
13101	13101	Vermin Control		Budget Review	-	(4,315)	427,962
13103	13103	ABC Exp - Rural Services		Budget Review	562	-	428,525
13202	C13021	Caravan Park Furniture & Equipment		Budget Review	22,000	-	450,525
13202	C13021	Caravan Park Furniture & Equipment		Budget Review	-	(20,945)	429,580
13202	C13023	Roadhouse Appliances		Budget Review	-	(4,536)	425,044
13202	C13023	Roadhouse Appliances		Budget Review	-	(194,000)	231,044
13207	13207	ABC Exp- Tourism/Area Prom.		Budget Review	1,566	-	232,610
13211	13211	Trans to Res - Com Econ Dev		Budget Review	-	(2,119)	230,491
13612	13612	Trans to Res - Sett. Bldg & Facs.		Budget Review	-	(55,752)	174,739
13619	RHOPER	Roadhouse Business Operational		Budget Review	-	(16,899)	157,840
13619	RHOTH	Roadhouse - Other		Budget Review	-	(172)	157,668
13620	CPKEXP	Caravan Park Expenses - Grounds		Budget Review	-	(467)	157,201
13620	CPBULD	Cabins Caravan Park Expenses		Budget Review	-	(341)	156,860
13620	RHACM	Maintenance of Tourist Accommodation Units		Budget Review	-	(512)	156,349
13620	RHACM	Maintenance of Tourist Accommodation Units		Budget Review	-	(2,422)	153,926
13640	RHM	Roadhouse Cafe Bldg Maint		Budget Review	-	(5,387)	148,539
13640	RHM	Roadhouse Cafe Bldg Maint		Budget Review	-	(1,688)	146,851
13640	RHM	Roadhouse Cafe Bldg Maint		Budget Review	-	(845)	146,007
13640	RHM	Roadhouse Cafe Bldg Maint		Budget Review	927	-	146,933
13640	RHRES	Roadhouse Residence		Budget Review	-	(1,379)	145,555
13640	RHRES	Roadhouse Residence		Budget Review	-	(382)	145,173
13640	RHRES	Roadhouse Residence		Budget Review	-	(109)	145,063
13655	CMULBC	Murchison Roads Planning and Design Project		Budget Review	10	-	145,073

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
13655	TOUR	Tourism Operational Expenses		Budget Review	22,764	-	167,837
13600	13600	ABC Expenses - Other Economic Services		Budget Review	2,567	-	170,404
13601	WATER	Settlement Water Supply		Budget Review	-	(840)	169,563
13601	WATER	Settlement Water Supply		Budget Review	-	(122)	169,442
13601	WATER	Settlement Water Supply		Budget Review	-	(1,008)	168,434
13601	WATER	Settlement Water Supply		Budget Review	-	(17)	168,417
13602	POWER	Settlement Power Generation		Budget Review	-	(237)	168,180
13602	POWER	Settlement Power Generation		Budget Review	-	(1,555)	166,625
13602	PHFUEL	Powerhouse Fuel		Budget Review	-	(10,700)	155,925
13602	GEN098	Powerhouse Generator No 1		Budget Review	1,110	-	157,036
13602	GEN099	Powerhouse Generator No 2		Budget Review	-	(155)	156,880
13602	GEN099	Powerhouse Generator No 2		Budget Review	1,110	-	157,990
13602	GEN099	Powerhouse Generator No 2		Budget Review	-	(1,331)	156,659
13603	FREGHT	Settlement Freight Service		Budget Review	-	(450)	156,210
13603	FREGHT	Settlement Freight Service		Budget Review	-	(10)	156,200
13603	FREGHT	Settlement Freight Service		Budget Review	998	-	157,197
13603	FREGHT	Settlement Freight Service		Budget Review	-	(440)	156,757
13603	FREGHT	Settlement Freight Service		Budget Review	-	(18)	156,739
13606	RHFEXP	Roadhouse Fuel Other Expenses		Budget Review	-	(50)	156,689
13607	13607	Income Other Economic Services		Budget Review	15,128	-	171,816
13641	ECOOOTH	Other Economic Services Expenses		Budget Review	-	(171)	171,645
13656	13656	Housing Costs Allocated Economic Services		Budget Review	-	(3,888)	167,757
13657	C14720	Improvements To drinking Water reticulation		Budget Review	-	(89)	167,668
13657	C14720	Improvements To drinking Water reticulation		Budget Review	89	-	167,757
14200	14200	Plant Expenses PWOH		Budget Review	-	(6,873)	160,883
14202	14202	Sick Leave Expense		Budget Review	-	(146)	160,737
14203	14203	Annual & LSL - Works		Budget Review	-	(100,982)	59,756
14205	OFFWKS	Works Salaries & Wages		Budget Review	-	(36,526)	23,229
14206	14206	Consultant Expenses (Inc RAMM)		Budget Review	-	(8,633)	14,597
14207	14207	Less PWO Allocated to Works		Budget Review	79,066	-	93,663
14211	14211	Camp Expenses		Budget Review	-	(810)	92,853
14213	14213	TOIL - Works		Budget Review	713	-	93,566
14214	14214	Public Holidays - Works		Budget Review	-	(6,406)	87,160
14215	14215	ABC Expenses - P.W.Overheads		Budget Review	4,522	-	91,682
14217	14217	Superannuation - P.W.O.		Budget Review	-	(5,399)	86,283
14302	14302	Insurance - Plant		Budget Review	-	(3,707)	82,576
14303	14303	Fuel & Oils		Budget Review	-	(35,267)	47,309
14305	14305	Parts & Repairs		Budget Review	-	(2,588)	44,721
14305	14305	Parts & Repairs		Budget Review	-	(6,917)	37,805
14309	14309	Plant Operation Costs Allocated to Works		Budget Review	125,141	-	162,945
14312	14312	Plant - Tools & Minor Equipment		Budget Review	-	(7,157)	155,788

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2024

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash	Decrease in Cash	Running Balance
14313	14313	ABC Expenses - Plant Operation Costs		Budget Review	7,413	-	163,201
14404	14404	Diesel Fuel Rebate		Budget Review	35,051	-	198,252
14500	14500	General Office and Administration		Budget Review	-	(995)	197,257
14500	14500	General Office and Administration		Budget Review	-	(1,630)	195,627
14501	OFFADM	Administration Office Maintenance		Budget Review	-	(2,385)	193,242
14501	OFFADM	Administration Office Maintenance		Budget Review	357	-	193,599
14501	OFFADM	Administration Office Maintenance		Budget Review	-	(234)	193,364
14502	14502	Workers Comp. - Administration		Budget Review	-	(15,894)	177,470
14503	14503	IT Expense		Budget Review	-	(3,037)	174,433
14504	14504	Telecommunications - Admin		Budget Review	7,886	-	182,318
14504	14504	Telecommunications - Admin		Budget Review	-	(6,699)	175,619
14505	14505	Travel & Accommodation - Admin		Budget Review	-	(3,532)	172,087
14505	14505	Travel & Accommodation - Admin		Budget Review	-	(93)	171,995
14506	14506	Legal Expenses Administration		Budget Review	-	(24,000)	147,995
14506	14506	Legal Expenses Administration		Budget Review	-	(12,000)	135,995
14512	14512	Income Relating to Administration		Budget Review	-	(4,967)	131,028
14512	14512	Income Relating to Administration		Budget Review	-	(4,222)	126,806
14512	14512	Income Relating to Administration		Budget Review	8,189	-	134,995
14517	14517	Insurance - Admin		Budget Review	627	-	135,622
14518	14518	Salaries - Administration		Budget Review	115,678	-	251,300
14519	14519	Staff Appointment Expenses		Budget Review	-	(1,406)	249,894
14520	14520	Superannuation - Admin		Budget Review	-	(8,350)	241,544
14521	14521	Audit Fees (Administration)		Budget Review	2,678	-	244,222
14522	14522	Consultants Administration		Budget Review	30,000	-	274,222
14523	14523	Accounting Support Services		Budget Review	15,000	-	289,222
14523	14523	Accounting Support Services		Budget Review	-	(31,451)	257,771
14523	14523	Accounting Support Services		Budget Review	1,000	-	258,771
14524	14524	Subscriptions		Budget Review	4,057	-	262,827
14527	ADMVEH	Vehicle Expenses Administration		Budget Review	7,089	-	269,916
14550	14550	Less ABC Costs Alloc to W & S		Budget Review	-	(66,674)	203,243
14565	14565	Administration Vehicles Purchases		Budget Review	-	(64,047)	139,195
12203	NEW JOB	Gravel Pit Establishment		Budget Review	-	(57,696)	81,499



Councillor Briefing

28 March 2024

Polocrosse Arrangements

Background

In relation to the Annual Polocrosse Event amongst other things it has been customary practice that the event operates more or less along the following lines.

- 1 Polocrosse use the Sporting Club facilities including Kitchen, Bar, Tables and Chairs etc for Friday, Saturday and Sunday at no cost.
- 2 Council provides a range of services including waste management, general clean-up and preparation and maintenance of fields prior to and during the weekend. (current YTD expenses relating to Polocrosse total \$25,657, mostly relating to the 2023 event),
- 3 Camping is not charged for inside and outside of the caravan park.
- 4 Bar is operated by Polocrosse with a liquor license operating from

Friday	5.00 pm to 12.00 midnight
Saturday	12.00 noon to 12.00 midnight
Sunday	12.00 noon to 10.00 pm
- 5 Bar arrangements are between the Sports Club and Polocrosse Club which I understand is a historic arrangement with some notion that the Murchison Polocrosse Club was a subcommittee of the Sports Club. Generally, liquor for the event is purchased by the Polocrosse Club with leftovers then purchased back by the Sports Club, although how this works in practice is not clear.
- 6 For the 2023 Event a donation of \$1,000 was provided by Polocrosse. I understand that this may have been a first.
- 7 The event is always well received and well run and an important feature of the Murchison Calendar.

Review

From discussions with the Executive Manager DCEO and Roadhouse Manager it seems that there has been some issues operationally with allocation of camping sites with a strict booking / payment arrangement to be put in place for 2024 for all areas within the caravan park. We also have other non-Polocrosse patrons likely to be present who need to be considered. It is suggested that other sites outside the caravan park will not be charged for.

From review of the Sports Club Constitution, it seems that whilst the Murchison Polocrosse Club has a representative on the Club's Committee, it is not actually a member of the Sports Club. The Sports Club Bar Committee also adhere to a range of liquor control aspects within the Sports Club constitution that will not apply for the event as control of liquor will be the responsibility of the Polocrosse Club.

Given this, it is intended that for this year any condition of use of the bar facilities by the Polocrosse Club should be subject to the requirements of the Sports Club who have to vacate the premises.

As per the Council's adopted fees and charges, as attached, the waiving of fees and charges for use of the facilities by the Polocrosse Club which is not a member of the Sports Club should not apply meaning that strictly speaking a bond is required and three days hire charges should apply.

Unless Council desires otherwise, in which case a Council resolution will be required, this is how it is intended to proceed in 2024. Formal advice will be given to the Polocrosse Club, in part so that they can advise members.

Bill Boehm – CEO

Attachment Extract Council's Adopted Fees and Charges

SPORTS CLUB & EQUIPMENT

Sports Club / Community Centre – Commercial, Business or Non-Resident	\$168.00 Per Day
--	---------------------

Sports Club Venue – Bond*	\$255.00
---------------------------	----------

Table Hire – Per Table – Commercial, Business, or Non- Resident	\$6.00
--	--------

Chair Hire – Per Chair – Commercial, Business, or Non- Resident	\$1.00
--	--------

Bond – For use of any chairs or tables outside of the settlement	\$205.00
---	----------

*Exempt Organisations: The Museum Committee, MAC, Shire Social Club,
Murchison Sports Club, BFB, LEMC, PGA, RBG, ICPA, LCDC & CRBA

ADMINISTRATION

Photocopying – Black and White A4	\$0.40
-----------------------------------	--------

Photocopying – Black and White A3	\$0.70
-----------------------------------	--------

Photocopying – Colour A4	\$1.00
--------------------------	--------

Photocopying – Colour A3	\$1.90
--------------------------	--------

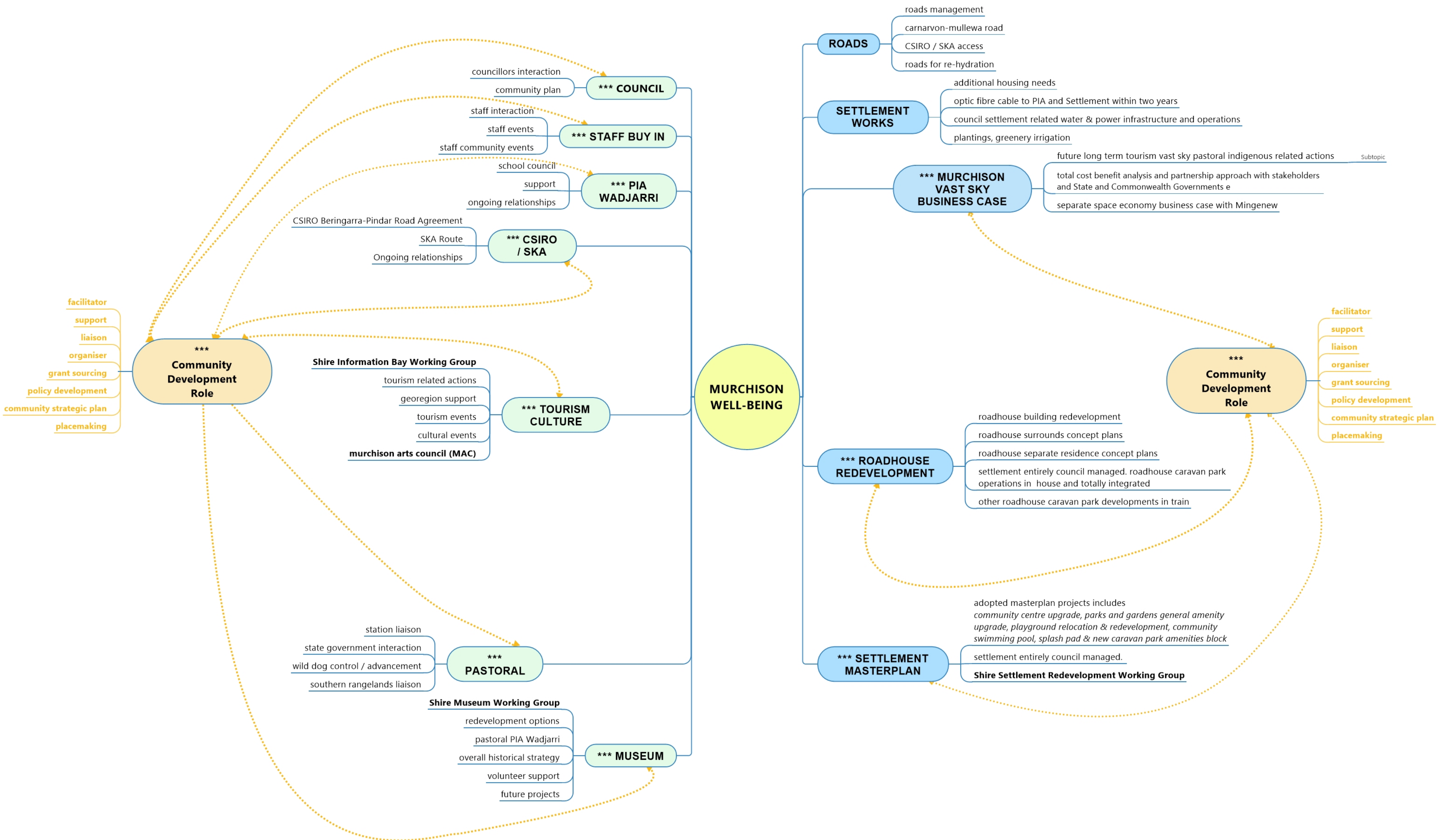
Facsimile – Inward	\$4.10
--------------------	--------

Facsimile – Outward	\$4.10
---------------------	--------

murchisonshire **raison detre**
*future strategy delivered with a
culture that befits*

culture

projects





Standardised Meeting Procedures

WALGA DISCUSSION PAPER

Murchison Shire Feedback

24 April 2024

Contents

PURPOSE OF WALGA DISCUSSION PAPER.....	3
PART 1 – GENERAL MEETING PROCESS	4
1. Calling meetings.....	4
2. Agendas and order of business	5
3. Urgent business	7
4. Quorum.....	9
5. Adjourning a meeting	10
PART 2 – PUBLIC PARTICIPATION	11
6. Public question time	11
7. Presentations at council	14
8. Petitions	17
PART 3 – CONDUCT OF DEBATE.....	18
9. Orderly conduct of meetings.....	18
10. Motions and amendments	20
11. Debate on a motion	22
12. Questions by members	24
13. Procedural motions	26
14. Adverse reflection	28
PART 4 – OTHER MATTERS	29
15. Meeting minutes and confirmation.....	29
16. Electronic meetings and attendance.....	30
17. Council committees	31
18. Meetings of electors	32
19. Any other matters	33
SUBMITTING FEEDBACK TO WALGA	34

PURPOSE OF WALGA DISCUSSION PAPER

WALGA is conscious that Local Government consultation leading to the development of the *Local Government Amendment Act 2023* evidenced broad sector support for standardisation of meeting procedures.

WALGA is equally aware that while many current Meeting Procedures / Standing Orders Local Laws include a solid core of common provisions, there is also some diversity across a range of Local Laws content.

We therefore recognise the challenge inherent in developing standardised meeting procedures and the potential they may differ significantly from, or even exclude, well-entrenched Local Law practices and procedures applied at Council and Committee meetings. Participating in the consultation process is therefore crucial to developing workable standardised meeting procedures.

The WALGA Discussion Paper is developed with a view to being read in conjunction with the Department of Local Government, Sport and Cultural Industries Standardised Meeting Procedures Consultation Paper, released in February 2024.

Our Discussion Paper melds the Consultation Paper content with WALGA Comment that is intended to provoke thought and lead to a considered response to the 34 questions posed by the Department. It is WALGA's recommendation that Local Government administrators and Council Members work collaboratively in determining a response to the Consultation Paper. This can be facilitated through informal workshops or a more formal approach at a Council meeting.

WALGA would greatly appreciate receiving your formal response by close of business Monday 29 April 2024. This is a different timeframe to the Department's Consultation Paper closing date of 29 May 2024, however it is necessary to facilitate development of a consolidated advocacy position that reflects the aggregated views of the sector on standardised meeting procedures.

Contacts:

Tony Brown

Executive Director, Member Services

Contact: (08) 9213 2051 or tbrown@walga.asn.au

James McGovern

Manager Governance and Procurement

Contact: (08) 9213 2093 or jmcgovern@walga.asn.au

PART 1 – GENERAL MEETING PROCESS

DLGSCI Consultation Paper

1. Calling meetings

The calling of council meetings is outlined in sections 5.5 to 5.7 of the Act, and in existing regulations 12 to 14. Amendments are proposed to add new requirements for the oversight of special council meetings that are held at short notice and prevent any meeting from being held at an unreasonable time of day. It is important that special meetings are only convened in appropriate circumstances. Regulations are proposed to require:

- a minimum of 24 hours' notice to convene a special council meeting
- that notice to convene a special council meeting may be done with less than 24 hours' notice if an absolute majority of council members call the meeting
- that a meeting cannot commence any earlier than 8 am or later than 8 pm.

WALGA Comment

Currently there is no time-based provision relating to calling a Special Council Meeting, with start times based on availability of attendees, identified urgency of a matter and adopting a common-sense approach. In recognition of exceptional circumstances, consider:

- Will an absolute majority of Council Members always be available/contactable if an emergency situation necessitates a special meeting?
Not necessarily
- Should the Mayor or President be empowered to call a Special Council Meeting during an emergency, public health emergency or state of emergency, similar to emergency powers under section 6.8(1)(c) of the Act?
Yes

1. Is it suitable to allow for a special council meeting to be convened with less than 24 hours' notice if an absolute majority of council members call the meeting? Yes / No
Yes.
(a) If no, please provide a suggested alternative.
2. Are there any circumstances where meetings must start earlier than 8 am or later than 8 pm? Yes / No
Conceivably in an emergency situation, public health emergency or state of emergency but depending on the local government an earlier start may be advantageous.
(a) If yes, please provide examples and the suggested alternative.

DLGSCI Consultation Paper

2. Agendas and order of business

It is proposed to broadly retain existing requirements for local governments to publish meeting agendas.

It is proposed that the general order of meetings be outlined in the Regulations for consistency across the local government sector. However, a council or committee may decide to consider business in a different order, provided that the other requirements of the Regulations (such as public question time being held before any decisions are made) are still met.

Regulations are proposed to outline the following order of business:

- opening (local governments will still be able to continue their own practices for opening meetings, such as making acknowledgements, prayers, opening statements, etc.)
- recording attendance
- public question time (see section 6)
- public presentations and petitions (see sections 7 and 8)
- members' question time (see section 12)
- confirmation of previous minutes (see section 15)
- reports from committees and the CEO
- motions from members
- urgent business
- matters for which the meeting may be closed
- closure.

WALGA Comment

Some Meeting Procedures / Standing Orders Local Laws have dispensed with the Order of Business; is it necessary to regulate an Order of Business?

If the Order of Business is to be regulated, should the Regulations provide some flexibility for Local Governments to change their Order of Business; for example, bringing forward a matter of public interest is current common practice.

3. Is the proposed order of business suitable? Yes / No

No

(a) If no, please provide a suggested alternative

There is no need to be prescriptive with respect a supposed mandated order of business so long as any legislative requirements are met. Local Government has functions successfully without such a mandate.

The rationale for having all local governments agenda formatted for consistency offers little to the general public and merely seems another layer of bureaucratic administrative procedure which requires someone with better things to do to check.

In any event locally on occasions the order of business may move at the time depending on various factors such that the order of the Agenda and of minutes (same numbers) may vary making it a bit pointless to check and have consistency.

DLGSCI Consultation Paper

3. Urgent business

Currently, individual local governments' meeting local laws and policies may vary in how urgent business is raised at a meeting. Existing local laws and policies provide various procedures for urgent business to be considered at a council meeting. Broadly, these procedures seek to limit the use of urgent business to only the most exceptional circumstances.

Regulations are proposed to allow the CEO to introduce an item without notice in cases of urgency if:

- an absolute majority of the council resolve to hear the matter at the meeting, and
- the item is clearly marked as urgent business.

It is proposed that DLGSC must be notified each time this occurs, within 7 calendar days, to ensure this process is only used in exceptional circumstances.

Urgent business may only be heard after public question time (see section 6).

WALGA Comment

If the CEO determines items of urgent business, is it appropriate to involve the Department in monitoring the CEO's performance given this is the role of Council?

No

Should a Council Member be permitted to introduce an urgent matter for consideration under a Notice of Motion?

Yes

Should a definition of 'urgent business' be included in standardised regulations, or should this be a matter of Policy?

Matter of policy

4. Are the proposed requirements for urgent business suitable? Yes / No
No

(a) If no, please provide a suggested alternative.

All that is required is that any urgent business item be passed by a Simple Majority of Council. This has worked well thus far under the current local law and although it has not been overly used. If it were elected members would soon express, their disquiet. The regular suspension of standing orders also provides an opportunity to ask questions about any item,

including the rationale for considering it as urgent business in the first place.

Again, another bureaucratic administrative procedure which requires someone with better things to do to check.

DLGSCI Consultation Paper

4. Quorum

Existing regulation 8 addresses the process for when there isn't a quorum at a meeting.

Amendments are proposed to provide for the following where a quorum is lost or not present:

- if no quorum is present within 30 minutes of the time set for the meeting, the meeting lapses
- where quorum is lost during a meeting:
 - the meeting proceeds to the next item of business if it is due to members leaving because of a financial or proximity interest
 - the meeting is adjourned for 15 minutes for any other reason and if quorum cannot be reformed, the meeting is closed
- where quorum is lost, the names of the members then present are to be recorded in the minutes.

WALGA Comment

Is there potential for proposed standardised regulations to replicate existing regulation 8?

Yes. Refer below

Should the presiding member be empowered to set the date and time to reconvene a meeting adjourned due to lack of quorum?

Yes.

5. Are the proposed requirements for when a quorum is not present or lost suitable? Yes / No

No

(a) If no, please explain why and the suggested alternative, if any.

The current provisions are sufficient although could be strengthened to include situations where a quorum is lost but not in any specific prescriptive sense as the circumstances may alter depending on the item being considered. Eg quorum lost for absolute majority decision but not for simple majority decisions.

DLGSCI Consultation Paper

5. Adjourning a meeting

Currently, individual local governments' meeting local laws or policies may contain processes for adjourning a meeting. It is intended to adopt similar rules, while also addressing concerns regarding meetings of council that run late. Regulations are proposed to provide that:

- council may decide to adjourn a meeting to another day, time and place to resume from the point it adjourned
- a presiding member may adjourn a meeting for 15 minutes to regain order of a meeting that has been disrupted
- if a meeting is adjourned for a second time due to disruption, a presiding member must adjourn the meeting to another day, time or place (not on the same day), with notice being published on the local government's website.

It is also proposed that if a meeting is continuing and it reaches 10:45 pm:

- the council or committee may decide to either extend the meeting for a further 15 minutes to allow for any remaining business to be concluded or determine to adjourn the meeting
- if any business remains at 11 pm, the meeting must adjourn to a day and time which is at least 10 hours later to deal with any outstanding agenda items and a notice must be published on the local government's website listing when the meeting will resume.

WALGA Comment

There are a variety of meeting starting times, therefore is the proposal to regulate that meetings must always adjourn at 11pm appropriate? Could the meeting closure time be based on a standard number of hours commencing from the opening of a meeting?

Is a procedural motion to extend time, by absolute majority, a valid option?

Is employee work, health and safety an equal consideration when determining the earliest a meeting can reconvene? If so, should the CEO have an active role in determining the time the meeting reconvenes?

- | | |
|---|---|
| 6 | <p>Is 11 pm an appropriate time for when a meeting must be adjourned? Yes / No</p> <p>No</p> <p>(a) If no, what is the suggested alternative?</p> <p><i>Should be left up to each Local Government to suit local needs and circumstances.</i></p> |
|---|---|

PART 2 – PUBLIC PARTICIPATION

DLGSCI Consultation Paper

6. Public question time

Currently, the Act and Regulations require that public question time is to be made available at every council meeting and certain committee meetings.

Regulation 6 requires that at least 15 minutes is to be made available for public questions at those meetings. However, question time may be extended if there are further questions; the time may also be used for other business if there are no further questions.

Regulation 7 also provides that question time must be held before substantive decisions are made at that meeting.

Currently, the practice at many local governments is that a person who wishes to ask a question attends the meeting (either physically in-person or by electronic means) to ask their question. However, it is proposed that regulations allow for a personal representative of a person to ask a question. This provides an alternative avenue for someone who may be unable to attend a meeting to have their question raised.

Currently, individual local governments meeting local laws and policies may contain processes for members of the public to raise questions. Some requirements, such as rules requiring a person to lodge a question in writing before a meeting, may prevent a person who is not familiar with those requirements from being able to ask a question.

New standardised requirements are proposed to expand the existing Regulations to require that:

- a member of the public only needs to provide their name and suburb/locality (and not any other information) before asking a question
- a person is not required to lodge a question in writing in advance of a meeting (although a person may choose to do so, for instance if they have a very specific or technical question)
- a local government may still require a person, or their personal representative, to attend a meeting to ask a question lodged in writing in advance of the meeting for it to be addressed at that meeting
- questions must not take more than 2 minutes to ask, including a relevant preamble, unless the presiding member grants an extension of time
- if other people are waiting to ask questions, the presiding member will seek to provide equal opportunity for people to ask questions (for instance, by moving to the next person waiting after someone has asked 3 questions, and returning to the first person if time allows)
- any questions are to be answered by the presiding member, or a relevant member (nominated by the presiding member), the CEO, or an employee nominated by the CEO

- if a question, or a question of a similar nature, was asked and answered in the previous 6 months, the presiding member may direct the member of the public to the minutes of the meeting that contains the question and answer
- no debate of a question or answer is to take place
- questions may be taken on notice by the person who is answering the question
- when a question is taken on notice, a response is to be given to the member of the public in writing and a copy of the answer is to be included in the agenda of the next ordinary meeting
- the presiding member may reject questions that contain offensive language or reflect adversely on others but must provide opportunities for the question to be rephrased

WALGA Comment

Do the proposals provide appropriate balance between the right of the public to ask questions and the community expectation that Councils efficiently transact meeting business and make decisions?

Generally, Yes.

The public question time provisions under section 5.24 of the Act and the Local Government (Administration) Regulations do not specify that a member of the public must identify themselves. Is it appropriate that a person will be required to identify themselves, or should this be discretionary to permit a right to privacy?

Yes. Is it appropriate that a person will be required to identify themselves

Should a Council Member be permitted to act as a personal representative and ask a question on behalf of an absent member of the public? Should members of the public always be present to ask their question?

Yes. Is it appropriate that a Council Member be permitted to act as a personal representative and ask a question on behalf of an absent member of the public

7. Is the existing minimum allocation of 15 minutes for public question time sufficient? Yes / No

Yes

(a) If no, what minimum time limit do you suggest?

8. Is 2 minutes enough time for a member of the public to ask a question? Yes / *Yes so long as provisions for extension are provided .*****

(a) If no, what time limit or other method of allocating questions do you suggest?

9. Should any other standard requirements for public question time be established? Yes / No
No. This should be left up to each Local Government
(a) If yes, please provide details.
10. Should a personal representative be able to ask a question on behalf of another person? Yes / No
Yes but with the consent of the Presiding Member
(a) If no, please provide your reasons.

DLGSCI Consultation Paper

7. Presentations at council

Local governments commonly allow for presentations (also known as deputations) to be made to inform council decisions. Councils may set a policy for whether they hear presentations at council meetings and/or committee meetings, or at other meetings, and the circumstances in which a presentation may be heard.

It is proposed that local governments will continue to have discretion to choose whether and when to hear presentations.

To allow for a decision to be made in advance of the meeting, it is proposed that either the presiding member or CEO will make the decision on whether a presentation is heard at a meeting, based on any policy established by the council.

Accordingly, it is proposed that a council may establish a policy that determines:

- the types of meetings at which presentations may be heard
- whether the responsibility for making decisions on presentation requests sits with either the presiding member or CEO
- any other matters to guide the presiding member or CEO's decision making towards requests.

New Regulations are also proposed to:

- allow a person, or group of people, to lodge a request in accordance with the council's policy to provide a presentation at least 48 hours before the meeting
- require the presiding member or CEO to decide and provide a response to the person requesting the presentation by 12 noon the day of the meeting
- provide that if the presiding member or CEO refuses an application, they are to provide their reasons to the applicant and advise of the refusal at the meeting
- limit presentations to 5 minutes (not including questions) unless there is a resolution to extend the time limit
- allow council and committee members to ask questions of presenters.

WALGA Comment

Should an applicant provide details of their proposed topic and context when making a request to provide a presentation, to permit the CEO to advise Council on relevant legal, financial or other implications?

Should the decision to allow a presentation be made by the presiding member in consultation with the CEO, rather than being made by one or the other?

Decision to allow a presentation be made by either the Presiding Member or CEO

11. Should the Regulations specify that a request to make a presentation must relate to an item on the agenda for the relevant meeting? Yes / No

No.

(a) If no, please provide reasons.

Not necessary. Each Local Government to determine their own requirements. Historically most of the presentations to Council relate to general information sharing.

Need to consider rural and remote areas- it's important to consider time and distance and the availability of presenters giving general updates on projects and not undervalue the experience of face to face interactions when it's possible

12. Is 48 hours of notice sufficient to administer an application from a member of the public to present to a meeting? Yes / No

Yes

(a) If no, please provide reasons and suggest an alternative.

13. Should a standard time limit be set for public presentations? Yes / No

No

(a) If no, please provide reasons.

Leave it up to each Local Government. One size doesn't fit all. In our instance we have notionally an hour set aside for Petitions /Deputations / Presentations / Submissions but will extend time or order of business to suit those in attendance and also as a lead in to lunch.

14. Would 5 minutes be a suitable time limit for public presentations? Yes / No

No

(a) If no, please provide reasons and suggest an alternative.

Leave it up to each Local Government. One size doesn't fit all. In our instance we have notionally an hour set aside for Petitions /Deputations / Presentations / Submissions but will extend time or order of business to suit those in attendance.

DLGSCI Consultation Paper

8. Petitions

Many local governments have a tradition of accepting petitions, mirroring the practice of Parliament.

Regulations are proposed to:

- enable any person to petition a local government by lodging a petition to the council on any matter, including petitions which may be critical of actions or decisions of the local government
- require the lead petitioner to provide their contact details
- require any person signing a petition to state their suburb/town, and declare whether they are residents and/or electors of the district
- require the petitioner to tally the number of signatories
- limit rejection of a petition to only when it is not in the prescribed form
- require that the council is to consider each petition and must determine how it is to respond, such as by seeking a report from the CEO
- allow local governments to establish an electronic petitioning system if they wish
- require all petitions received and outcomes from petitions to be summarised in a report to the annual meeting of electors.

WALGA Comment

Should rejection of a petition extend to cases where the petitioned action will breach a written law and related imperatives, such as a public health emergency declaration?

15. Do the proposed regulations provide an effective system for managing petitions? Yes / No

No. They are not necessary.

(a) If no, please provide reasons and suggested alternatives.

Treatment of petitions is like all correspondence to a Local Government a matter for Council potentially through an individual local law tailor made to suit local circumstances or as a policy-based approach.

We are aware of some instances elsewhere where petitions may have been used to engineer several Special Electors Meetings of the same topic but this not a reason to address this specific issue through regulating petitions where current regulations do not exist.

In our case petitions are extremely rare and having a regulatory approach will only add to the administration, and invariably lead to another bureaucratic administrative procedure which requires someone with better things to do to check.

PART 3 – CONDUCT OF DEBATE

DLGSCI Consultation Paper

9. Orderly conduct of meetings

New Regulations are proposed to create a duty for all people present at a meeting to:

- ensure that the business of the meeting is attended to efficiently and without delay
- conduct themselves courteously at all times
- allow opinions to be heard within the requirements of the meetings procedures.

It is also proposed that the Regulations:

- allow members to raise points of order to bring the presiding member's attention to a departure from procedure
- provide that it is a minor breach for a presiding member to preside in a manner which is unreasonable or contravenes the requirements of the Act or Regulations
- empower the presiding member to call a person to order and:
 - should a member not comply with a third call to order, the presiding member may direct them to speak no further (but they may continue to cast their vote) for the remainder of the meeting, with failure to adhere to the direction being a minor breach
 - if any other person does not comply with one call to order, the presiding member may direct them to leave the meeting, with failure to do so being an offence
- provide that a council may vote to rescind a direction made by a presiding member for a member to not speak further during a meeting
- provide that a member who has had a direction made against them to not speak further cannot move or second a motion that attempts to rescind the decision.

WALGA Comment

Are the proposed presiding member powers sufficient to maintain order at meetings?

Are additional powers required?

Clause 10 of the Model Code of Conduct includes matters that must be observed by Council and Committee Members attending Council meetings, enforceable through the behavioural complaints process. Are the proposed new duties of persons present at meetings similar to the expected behaviours expressed in the Model Code?

The proposed minor breach of the presiding member includes 'unreasonable' conduct; should the regulations be limited to actual contraventions of the Act, Regulations or Code of Conduct?

16. Do these measures provide a suitable framework to maintain order in meetings? Yes / No

Unsure.

Depends on what finally transpires with detailed regulations which we assume will replace current local laws. We would need to review all of the proposed changes and compare then to our current 2001 local law which at the last review in 2019 was deemed fit for purpose as its operation has not been an issue before and since.

(a) If no, what are the suggested changes?

To be advised

DLGSCI Consultation Paper

10. Motions and amendments

Existing meeting procedures address many matters relating to the processes of decision making. This includes motions and amendments (including foreshadowed and alternate motions), notices of motion by members, reasons for changes to the CEO's recommended motion, passing motions "en bloc", and how voting occurs. The existing system of motions (including foreshadowed, amendment, alternate and revocation motions) are proposed to be broadly maintained.

Council members may raise motions that are not part of the agenda of a meeting to recommend a proposal for consideration. For instance, a motion might propose a new policy or decision.

Local governments commonly require notice of a motion to be provided in advance of a council meeting. This is to allow council members time to review the motion and for the CEO and administration to provide advice needed to assist council members with making a decision on a motion.

Providing notice to other council members, the CEO and administration can support a more fulsome consideration of the motion.

Regulations are proposed to require council members to provide written notice of motions at least 1 calendar week before the council meeting commences. This would generally allow those motions to be included in the meeting agenda, which must be published 72 hours before the commencement of the meeting.

It is proposed that council members will still be able to move amendments and alternative motions during debate on agenda items without providing written notice in advance of the meeting. This provides for members to be able to consider all options and suggestions for an item included in the agenda of a meeting.

It is proposed that reasons for notices of motion, amendments and other decisions that are changed at a meeting would still be required.

WALGA Comment

It is relatively common for Agendas to be prepared well in advance of the Council meeting so that Agenda Briefing sessions can be held. Should a notice of motion be provided within the established Agenda preparation timeframe of each Local Government?

Refer to comments under point 17 below

Should a notice of motion be received by Council resolution to indicate support prior to the Administration preparing a detailed report?

At this stage it is not deemed necessary

Should a CEO be empowered to reject any notice of censure motion from a Council member, given this equates to adverse reflection?

Yes

17. Is a period of 1 calendar week an appropriate notice period for motions? Yes / No

Yes. However, thus far this has not been an issue as Notice of Motions have been rare.

Councils current Local Law provides for a 24-hour close -off period prior to the agenda being finalised but, in some circumstances, this may not provide enough time to undertake sufficient research if the CEO cannot access external resources within the time available and in our instance on a weekend.

That said affording the CEO the discretion to in between these times would be advantageous if he is of the view that a shorter timeframe can be accommodated without any detriment.

(a) If no, what is your suggested alternative?

18. Are these proposals for motions suitable? Yes / No

Yes

(a) If no, please provide reasons

DLGSCI Consultation Paper

11. Debate on a motion

The practice of motions being moved and seconded and debate alternating between speakers for and against the motion is used in meeting procedures statewide.

Some local governments have a further requirement where if a motion is not opposed, no debate occurs, and the motion is recorded as passing unanimously.

Regulations are proposed to provide for the following rules for formal debate on a motion or amendment:

- any motion must be seconded before it may be debated (or carried without debate)
- a motion is carried without debate if no member is opposed to the motion
- if a member is opposed, the mover and seconder may speak and are followed by alternating speakers against and for the motion, with a final right of reply for the mover
- speeches must be relevant to the motion under debate and no member must speak twice – except for the mover's right of reply, or if the council decides to allow further debate
- no member can speak for longer than 5 minutes without the approval of the meeting.

WALGA Comment

Should regulations provide for Council to suspend formal debate rules to enable members to speak more than once on a specific item?

So long as the Council can suspended one of more specific Standing Orders which can include this aspect as is the current operational practice then no such specific amendment is required.

**19. Do you support these rules for formal debate on a motion or amendment?
Yes / No**

Yes

Comes back to the ability to suspend Standing Orders. Council should be able to suspend formal debate rules. When members have travelled sometimes hundreds of kilometres, and meet only once a month, they should have the opportunity to fully, freely and respectfully discuss items on the agenda. If necessary, the presiding member has the ability to close the debate/discussion.

Constructive discussion flows back and forth and a resolution that most people are happy with comes from constructive discussion, not rigid debate.

(a) If no, what is your suggested alternative?

20. Is 5 minutes a suitable maximum speaking time during debate? Yes / No

(a) If no, what should be the default maximum speaking time?

Yes

21. Is a general principle against speaking twice on the same motion suitable?

Yes / No

(a) If no, please provide reasons.

Yes

DLGSCI Consultation Paper

12. Questions by members

The current practices for members asking formal questions at meetings varies throughout the sector. Some local governments have a “questions from council members” period; other local governments allow members to place questions on notice for future meetings.

Regulations are proposed to provide that:

- council members can ask the CEO questions related to any item on an agenda by providing the question in writing by 12 noon the day before the meeting
- council member questions are to be answered during the “questions from council members” agenda item
- council members must seek permission from the presiding member to ask the CEO 0.0.0. clarifying questions during debate.

WALGA Comment

Questions from Council Members are an important part of the meeting, especially if a Local Government does not conduct Agenda Briefings in advance of ordinary Council meetings.

Should questions from Council Members only be asked at one particular part of the meeting or be asked prior to debate on the agenda item to which the question relates? Could limiting questions to those provided the day before the meeting be counter productive to good decision making if the question relates to a matter on the Agenda?

Thus far the open nature of the conduct of meetings allows councillors the ability to ask questions without notice with the CEO having the opportunity to take the question on notice if not in a position to provide an answer. This has proven effective.

With proposed new rules for public question time in mind, should questions by members also be limited by time and number in the interests of conducting efficient and effective meetings?

Should the presiding member be empowered to rule on the relevance of a question?

Yes

22. Should the new standardised provisions include a maximum time limit for the “questions from council members” agenda item? Yes / No
No
- (a) If no, please provide details.
It is considered that each local government should have the ability to address this aspect.
 Questions from Council Members are an important part of the meeting, especially if a Local Government does not conduct Agenda Briefings in advance of ordinary Council meetings.
23. Is 1 day of notice for a question from a council member sufficient? Yes / No
Yes, subject the CEO’s discretion of having the opportunity to take the question on notice if not in a position to provide an answer if a shorter time applies
- (a) If no, what is your suggested alternative and why?
24. Is it appropriate for the presiding member to consider whether to allow a member to ask clarifying questions during debate? Yes / No
Yes
- (a) If no, what is your suggested alternative and why?

DLGSCI Consultation Paper

13. Procedural motions

Various procedural motions are provided for in each local governments' meeting procedures. They help with managing a meeting effectively and democratically.

Regulations are proposed to provide for the following procedural motions to be put without debate:

- a motion to vary the order of business (e.g. to move a report in the order of business so it is considered earlier)
- a motion to adjourn debate to another time
- a motion to adjourn the meeting
- a motion to put the question (close debate)
- a motion to extend a member's speaking time
- a motion to extend public question time
- a motion to extend the time for a public presentation
- a motion to refer a motion to a committee or for the CEO to provide a new or updated report to a future meeting
- a motion of dissent in the presiding member's ruling (for example, to overturn the presiding member's direction that a member does not speak further)
- a motion to close a meeting to the public in accordance with the Act.

WALGA Comment

Procedural motions in current Local Laws are accompanied by qualifying provisions explaining their effect; for example, a person who has spoken on a motion cannot move to close a debate on the motion; and the mover of some procedural motions can speak to the motion but cannot speak to some others.

Are some qualifying provisions still necessary to ensure fair and equal participation in the meeting?

Yes

Or should all procedural motions be put without debate?

25. Should any of these procedural motions not be included? Yes / No**Yes**

(a) If yes, please identify which motions and why they should not be included.

A motion to vary the order of business (e.g. to move a report in the order of business so it is considered earlier). This is best left to the discretion of the Presiding Member**26. Are any additional procedural motions needed? Yes / No****Yes**

(a) If yes, please provide suggestions and explain why.

A motion to move to the next item of business.

DLGSCI Consultation Paper

14. Adverse reflection

In addition to aspects of the model code of conduct, existing meeting procedures seek to prevent inappropriate language and adverse reflections from occurring at meetings.

Regulations are proposed to provide that:

- a person, including a member, cannot reflect adversely on the character of members, employees or other persons – if they do so they must withdraw their remark
- members cannot adversely reflect on the decisions of the council, except in making a motion to revoke or change a decision
- failure to withdraw adverse reflection is to be dealt with as disorderly conduct (including as a potential minor breach)
- a member who is concerned about a remark that may be an adverse reflection may raise a point of order with the presiding member.

WALGA Comment

With compulsory public broadcasting and audio recording of ordinary Council meetings imminent, should adverse reflection be elevated from a behavioural or minor breach to a serious breach of the Act?

Behavioural or minor breach

27. Are there any circumstances where a person should be able to adversely reflect on another council member, an employee or a decision of the local government? Yes / No

No

(a) If yes, please provide more information to explain the circumstances.

PART 4 – OTHER MATTERS

DLGSCI Consultation Paper

15. Meeting minutes and confirmation

Existing meeting procedures provide for the method of confirmation of the minutes. It is proposed to amend the Regulations to provide a clear process for correcting minutes by:

- allowing a member who identifies errors with unconfirmed minutes to provide a CEO with any proposed corrections by 12 noon the day before a meeting at which the minutes are to be confirmed
- requiring any proposed corrections to the minutes to be presented to council for a decision with a recommendation from the CEO
- Requiring DLGSC to be notified if a local government fails to adopt or defers confirmation of the minutes of a meeting

WALGA Comment

The confirmation of minutes ensures that a true and correct record of a meeting is kept. Currently, a simple majority of Council Members must agree to any proposed amendments. Are additional rules required?

No. The above suggestions are unnecessary.

28. Is 1 day sufficient notice for a proposed correction to the minutes? Yes / No
Yes

(a) If no, how much notice should be required and why?

DLGSCI Consultation Paper

16. Electronic meetings and attendance

In 2020, Regulations were introduced in response to the COVID-19 pandemic to enable councils to hold meetings electronically and for council members to attend using electronic means. This allowed councils to continue making critical decisions during the pandemic. The use of videoconferencing and the adoption of livestreaming has also encouraged public access and participation in local government.

On 9 November 2022, the [Local Government \(Administration\) Amendment Regulations 2022](#) took effect, meaning local governments could conduct council and committee meetings electronically outside of emergency situations and that council and committee members could attend in-person meetings using electronic means, such as videoconferencing.

The State Government committed to a public consultation process to gain feedback on the effect of these changes following 12 months of operation.

WALGA Comment

Is the '50% rule' (refer: regulations 14C(3) and 14D(2A) of the *Local Government (Administration) Regulations*) for electronic attendance at in-person meetings and holding electronic meetings clearly understood? Is it proving to be easily applied?

Should the definition of 'meeting' (refer: regulation 14C(1) of the *Local Government (Administration) Regulations*) be amended to permit electronic attendance at electors' meetings?

- | | |
|-----|--|
| 29. | <p>Has the change to enable electronic meetings to occur outside of emergency situations been helpful? Yes / No / Unsure or unable to comment.</p> <p>Yes</p> <p>(a) If no, please explain why.</p> |
| 30. | <p>Has the ability for individual members to attend meetings electronically been beneficial? Yes / No / Unsure or unable to comment</p> <p>Yes</p> <p>(a) If no, please explain why.</p> |
| 31. | <p>Do you think any changes to electronic meetings or electronic attendance are required? Yes / No / Unsure or unable to comment</p> <p>No.</p> <p><i>Extension to permit electronic attendance at electors' meetings is not necessary.</i></p> <p>(a) If yes, please provide details of the changes and explain why they are needed.</p> |

DLGSCI Consultation Paper

17. Council committees

Sections 5.8 to 5.18 of the Act provide for the establishment of committees that may assist with decision making. Section 7.1A provides for the establishment of an audit committee. The standardised meeting procedures will only apply to those committees established under sections 5.8 and 7.1A.

It is proposed that provisions for committees be similar to requirements for council meetings. Committees may need to provide a more flexible meeting environment, in terms of time limitations and procedure, to facilitate the consideration of issues in detail. This is reflected in meeting procedures across the State.

Regulations are proposed to provide that:

- a committee meeting is to be called when requested by the presiding member of the committee, the mayor or president, or a third of the committee's members
- certain meeting procedures such as the order of debate, speaking twice and time limits do not apply to a committee
- a committee is answerable to the council and must provide at least 1 report to council on its activities each year.

WALGA Comment

Many current Local Laws include requirements additional to sections 5.8 to 5.18 of the Act for establishing committees, that include assigning terms of reference and requirements for reporting to Council. Are similar establishment provisions required in standardised regulations?

If a committee has delegated authority to make decisions, should it follow that the standardised regulations must apply as they do at the ordinary council meeting?

32. Are any other modifications needed for committee meetings? Yes / No

No

Council has only 1 committee (Audit Committee) which is called by the CEO. It is not necessary to provide at least 1 report to council on its activities each year as agendas are sent to all councillors and all recommendations come before Council for decision.

(a) If yes, please provide details of the modifications and explain why

DLGSCI Consultation Paper

18. Meetings of electors

The Act establishes that the mayor or president is to preside at electors' meetings, and any resolutions passed by an electors' meeting are considered at a following council meeting.

As electors' meetings are quite different to council meetings, comment is sought about whether parts of the proposed standard should apply for electors' meetings.

WALGA Comment

Should the presiding member powers for effective control of meetings always apply to electors' meetings?

33. Should parts of the proposed standard apply at electors' meetings? Yes / No
Yes.

(a) If yes, please explain what may be required.

In so far as the presiding member powers for effective control of meetings should always apply to electors' meetings?

It is also considered that the Council should have the power to dispense with electors' meetings if replaced with a general community meeting that includes a General business section at lease once per year

DLGSCI Consultation Paper

19. Any other matters

Feedback is welcome on any other element of local government meetings for consideration in the further development of the new Regulations.

WALGA Comment

There are additional matters common to current Standing Orders / Meeting Procedures Local Law that may feature in standardised regulations but not discussed in detail to date, including:

- Revoking or changing decisions / implementing decisions: Many current Local Laws feature rules that clarify how revoking or changing decisions under Administration Regulation 10 is applied; does this content remain relevant for inclusion in standardised regulations?

No

- Suspension of standardised regulations: Many current Local Laws include a provision permitting Council by resolution, to suspend one or more Local Law provision; does this content remain relevant for inclusion in standardised regulations?

It is essential that this aspect be retained. Council's practice of operating all of its meetings with the suspension of parts of its current standing orders relating to limitation on the number of speeches and duration of speeches has been a proven success and led to a collegiate form of decision making. Removing this option would have a significant adverse effect

- Matters not included in standardised regulations: Many current Local Laws include a provision empowering the presiding member to decide matters not set out in the Local Law; does this power remain relevant for inclusion in standardised regulations?

Yes

- Enforcement: Many current Local Laws include a specific enforcement provision; does this content remain relevant for inclusion in standardised regulations?

No

- Powers of presiding member: Some powers have been referred to in the Consultation Paper under orderly conduct of meetings – Part 3, Item 9. Would additional details of the presiding member powers be helpful?

Potentially

- **Review of Standardised Regulations: The Model Local Law (Standing Orders) 1998 (No 73, 3/4/98)** were developed by the Department of Local Government to assist Local Governments transition from Bylaws created under the *Local Government Act 1960* to appropriate meeting provisions compliant with the current Act. This Model formed the basis of early Local Laws but due to lack of review, arguably fell out of favour as a suitable template. Should standardised regulations be reviewed every 5 years, to ensure they remain current with contemporary meeting practices?

Yes. Standardised regulations be reviewed every 5 years, to ensure they remain current with contemporary meeting practices?

34. Do you have any other comments or suggestions for the proposed new Regulations?
- Whatever regulations are introduced it should not add additional administrative compliance with other bureaucratic administrative procedures which requires someone with better things to do to check.***
- The strongest overall feeling we have regarding the review is that the State Govt seems determined to further dictate and micro-manage (via the Dept of LG) every step in the process of LG's going about their day-to-day business. I feel it is crucial that Councils retain the ability to have overriding local laws that address/facilitate efficiently, particular issues. With such a vast range of these "Council Specific" tasks it would be naive and patronizing to think that one size could fit all.***
- We have every confidence that the LG Dept alongside WALGA can address and resolve any particular problems as they arise (as they do now), without the need to cast an overly prescriptive and restrictive set of rules over everyone.***
- I wouldn't like to see too much interference from above as a volunteer in local government we work in the role because we enjoy it. Should it become too dictative, the role may become too difficult fill.***
- (a) If yes, please explain what may be required

SUBMITTING FEEDBACK TO WALGA

Please submit feedback on this Discussion Paper by close of business **Monday 29 April 2024** to:

James McGovern
 Manager Governance and Procurement
jmcgovern@walga.asn.au
 (08) 9213 2093



murchisonshire

Ancient land under brilliant skies

Draft

House of Representatives

Standing Committee on
Regional Development, Infrastructure and Transport

Local Government Inquiry

Brief Submission

24 April 2024

CONTENTS

Introduction..... 3

Other relevant issues. 3

The financial sustainability and funding of local government..... 4

The changing infrastructure and service delivery obligations of local government 5

Any structural impediments to security for local government workers and infrastructure and service delivery 6

Trends in the attraction and retention of a skilled workforce in the local government sector, including impacts of labour hire practices. 6

The role of the Australian Government in addressing issues raised in relation to the above..... 6

Further Information..... 7

Submissions..... 7

ATTACHMENTS 8

Introduction

The House of Representatives Standing Committee on Regional Development, Infrastructure and Transport (*Standing Committee*) will inquire into and report on local government matters, with a particular focus on the following:

- The financial sustainability and funding of local government.
- The changing infrastructure and service delivery obligations of local government.
- Any structural impediments to security for local government workers and infrastructure and service delivery.
- Trends in the attraction and retention of a skilled workforce in the local government sector, including impacts of labour hire practices.
- The role of the Australian Government in addressing issues raised in relation to the above.
- Other relevant issues.

In response the Murchison Shire, in accordance with those matter as outlined in the Committees Terms of Reference has provided the following brief submission. To ensure that the issues raised in the section *Other relevant issues* are given due consideration as may link with other sections under review this section has been addressed first.

As an overall preliminary comment this submission strongly advocates Local Government being part of a tripartite arrangement along with Commonwealth and State Governments where all sectors pull together in a more unified manner.

Other relevant issues.

- 1 As outlined in *Section 1 – Introduction* of this submission important that this Inquiry also dovetails its specific tasks identified into the overall contest of Local Government being part of a tripartite arrangement along with Commonwealth and State Governments where all sectors pull together in a more unified manner.
- 2 It is recognised that commonwealth and state governments are, virtually on a daily basis, subject to intense political and media scrutiny with one eye on the next election as well attempting to satisfy internal party pressures. This makes it difficult to make major policy shifts for the good of the nation or state unless the government of the day is willing to take a risk and spend its political capital or the change represents good politics as well as good policy.
- 3 These constraints however largely do not apply to local government which also means that barriers to long term sustainable planning are far less compromised and investment by all in the sector can achieve much more in a value basis given the lack of constraints that apply at a commonwealth and state level.
- 4 Access to Local Governments from an everyday resident with no particular connections in State or Federal Government is absolutely crucial. In so many cases, to be able to simply walk into a Shire office and have more or less one to one personal interactions with a real person who may then direct you to Works, Parks and Gardens, Library, Rubbish Collection, Rates Inquiries, Licensing, Planning etc etc is a very important aspect of our society.
- 5 The wealth of knowledge of their particular patch a Local Government has is something that could never be replicated by a State or federal body. This could be more advertised via messaging in mainstream and social media, but will have greater impact if a strategic approach is taken.
- 6 An acceptance by the Federal / State Governments that so many people who want to live in an urban setting and enjoy all the services that brings, will have to contribute a bit towards keeping the rest of the country up and running. The romance and fantasy of having wonderful regional and outback communities/experiences on tap for when one chooses to “head out bush to recharge/explore/experience” is fine but also comes with a responsibility help maintain this as a reality.

- 7 Additionally, when the aforementioned trip doesn't quite go as planned there is often an expectation that some form of emergency services safety net is always surrounding us and that help is not too far away. If regional Councils are not supported adequately, this presumption of being assisted when in need will be false.
- 8 An acknowledgement that so much of what regional and remote Shires do and provide is not for the locals that live there, but rather for the rest of the country – mining, transport, tourism, national security, other industry etc.
- 9 A slightly less adversarial relationship between Federal, State and Local Government would be a constructive (but maybe unrealistic) improvement. I think having four-year Federal terms would help this a bit, as the higher levels of Government quite short-term thinking doesn't always mesh that well with Local Governments longer term approach.
- 10 A significant barrier that exists that affects a local governments operation is the legislative framework in which it operates. In the case of Western Australia, over time a more reactive compliance regime has been put in place. This has added to the operating cost base but also created an us and them approach as from time to time a council or the local government sector as a whole regularly question many directions and actions of the State, which may not necessarily be appreciated notwithstanding that is usually undertaken with good heart and intent. Whilst is situation is not the domain of the commonwealth, nevertheless it has the ability to strongly influence improved outcomes.

The financial sustainability and funding of local government

- 11 It goes without saying that it is essential that local government be adequately funded if the nation is to grow and develop the needs of the community.
- 12 It is a fantasy to expect regional Councils to survive/thrive when the often-mentioned FAG's which they rely upon so heavily have gone from 1% of Tax revenue to 0.5%. Regional population decline is a reality in a lot of cases so keeping FAG's at a realistic level is required, no ifs or buts, because there are no other alternate significant revenue options for many Councils.
- 13 However, whilst an uplift in general purpose FAG's funding is essential there a few other points that the *Standing Committee* should consider as there are a number of interrelated issues that need to be considered.
- 14 It needs to be recognised that from a "political" perspective, motives at a commonwealth level may get in the way of a lift in FAG's as once undertaken there is no new "political" announcements to be made compared to specific project announcements. Whilst this shouldn't be an issue from a policy perspective it nevertheless needs to be recognised and if possible incorporated into an over strategy.
- 15 From an equity perspective as the grant commission horizontal fiscal equalisation approach advantages smaller local governments who have much smaller revenue bases. They also have limited capacity to scout out and prepare an application and also attract grant funding for specific projects which will be assessed on a competitive basis and then later meet the ongoing costs for maintenance and replacement of new assets. In some cases, this may also dissuade a local government from chasing down an application. Accordingly, a lift in FAG's addresses these issues
- 16 Whilst larger local governments have greater revenue raising capacity, they also have a much greater ability to attract grant funding on value for money basis. More often than not they are also located in marginal or political sensitive areas with provides incentives for governments to direct funds accordingly.
- 17 A local government's ability to raise rate revenue in an equitable manner very much depends in the attitude provided by each state government. This can and does vary. In some instances, rate capping is mandated along with a rhetoric to "*keep councils under control*" that the public invariably picks up on making life difficult but invariably this adversely affects the long the financial viability of a local

government or its ability to be agile and flexible to meet community needs. What may appear to be a short-term political win for the State comes with it long term financial issues for the local government, community and in essence the State Government itself.

- 18 The legislative provisions of the rating methodology also has a significant impact. Where it is based on sound taxation principles, well understood, well managed, addresses growth equitably and applies to all properties and has flexibility built in, financial sustainability is aided. However as shown in WA such sophisticated system is not in place, despite recent changes to legislation. On some occasions Ministerial approval is also required with rates supposed to be set on a balanced or near balanced cash budget. A number of exemptions are also in place. This hardly aids sound long-term financial sustainability, yet the state itself has arrange of its own property taxes in place such as land tax and stamp duty which are just as inequitable and not liked. Payroll tax also falls on a narrow part of society becoming effectively a tax on employment.
- 19 The financial sustainability of local government is also affected by the legislative environment in which it operates and also what tasks and constraints are imposed. Where a hands-off approach is taken with mutual positive recognition of the importance and partnership of state and local government is in place, the industry operates proactively. Where central controls are in place the reverse applies with greater effort and costs required to meet an obligation that often has limited value. Impacts on smaller local governments are invariably greater. Focus on long-term rather than short term also has significant impacts.
- 20 Solutions for improvements that address all of these aspects are possible if each is addressed in a considered way that recognises the interdependence on all aspects.

The changing infrastructure and service delivery obligations of local government

- 21 Society's change, community needs change and so do does the services and infrastructure that is required. The roads, rates and rubbish tag traditionally applied is now well outgrown as in reality a local government is all about quality-of-life aspects with community, cultural and economic development at front of mind with the infrastructure and services to follow, not the other way round.
- 22 This can be illustrated by a definition of what is a World-Class Community. Essentially, it's not about streets paved with gold but an integrated community that has strong values and works together for a common goal. As defined through international studies* a world class community is one where diversity and inclusion are the foundation, where no one is left behind and portrays the following characteristics:

An environment where all people are valued and respected.	Rich variety of arts, culture, and leisure opportunities
Safety	Affordable, quality housing
Prepared and hopeful youth	Healthy and credible local government
Strong school systems that work for everyone	Full range of high-quality health care
New and growing businesses with a broad spectrum of job	Strong citizen leadership
	Effective public transportation

*"World-Class Communities. By Marcus Robinson and Joan Buccigrossi, (2003). wetWare, Inc. Rochester, NY"

- 23 So, the changing infrastructure and service delivery obligations of local government are in reality largely open ended and also cannot be addressed in isolation as to what the commonwealth and state also provides.
- 24 It however it is also fair to say that there does not appear to be an integrated plan where all three sectors of government become better aligned. Here the commonwealths' efforts such as the introduction of regional development and funding programs such as Roads to Recovery, Local Community Infrastructure and Growing Regions to name a few have been important.
- 25 Significantly what is not always recognised is that local government has by and far the lower cost base and is far more flexible than either the commonwealth or state government. So long as adequate

funding is provided devolving responsibilities down to local government provides a logical win for all sectors.

- 26 As per *Attach 1* *Whitlam Years* “when social policy developed super powers” focus on empowering rather than constraining local government will be critical.
- 27 This the best way to address this issue alongside the axiom “*Structure Always follows Strategy, but Culture always eats Strategy for Breakfast.*”

Any structural impediments to security for local government workers and infrastructure and service delivery

- 28 As outlined in *Section 4* the biggest structural impediment for the security for local government workers and infrastructure and service delivery is the lack of an integrated plan where all three sectors of government become better aligned and an approach where local government is empowered rather than constrained.
- 29 By way of illustration amongst other things the nation and some states such as Western Australia relies heavily on the mining industry which in many remote and regional areas relies heavily workers who operate on a fly in fly out or drive in drive out basis. The salaries and wages paid far exceed when any local government or regional business could pay and will adversely affect recruitment and retention for local government and impact infrastructure delivery.
- 30 In February 2013 House of Representatives Standing Committee on Regional Australia released it report “*Cancer of the bush or salvation for our cities? Fly-in, fly-out and drive-in, drive-out workforce practices in Regional Australia.*”. It is not known how many, if any recommendations as outlined in *Attachment 1* were actioned and became public policy but it is fair to say that a number if implemented would at least assist a local government to house mining workforce and families within its community as opposed to at a workers camp and also allow the mining company to provide or assist in providing community services locally which are then jointly used.

Industrial relations framework. In WA there is a blend of two state-based awards and a State based Industrial Relation Tribunal overlaid by Fair Work Australia. Previously the Federal Award also applied. Recent jurisdictional changes have not been a forward step an more a relic of the past. A review and simplification would be beneficial.

Trends in the attraction and retention of a skilled workforce in the local government sector, including impacts of labour hire practices.

To be advised

The role of the Australian Government in addressing issues raised in relation to the above

- 31 The modern era of federal funding for local government began in the 1970s with the Whitlam Government recognising that rapid changes in responsibilities faced by councils required direct support from the Commonwealth.
- 32 As indicated in *Attachment 2 Whitlam Years* “when social policy developed super powers” at the time the commonwealths leadership was at the time pivotal to expanding the nation in a more equitable fashion. It is submitted that Standing Committee are well placed to assist in this aspect and in doing so address the issue raised by this inquiry but with potential wider impact.

- 33 To this end as part of this review a broad framework could be developed which identifies, amongst other things matters such as the following.
- i Services that could potentially be best undertaken at a local government level
 - ii Streamlined best practices legislative controls.
 - iii Equitable rating and property tax systems
 - iv Strategic funding programs.
 - v Strategic linking of commonwealth funding programs that could operate direct to local government.
 - vi Review of current funding programs to ascertain where money has been sent and how these impacts or could impact on FAGS and roads grants
 - vii Others

Each area or strategic policy development could then be addressed separately and where justified the commonwealth could act through legislation and funding to influence change.

As an example, under point iii above as shown in *Attachment 3? an example Case Study for Equitable Rating and Property Tax Systems* is outlined to illustrate how the commonwealth could potentially influence change. What is envisaged is that each area chosen would be analyzed in detail to see the potential impact, both positive and negative from a policy perspective to see if it is worth proceeding with. Then the political consideration would be considered and what, if any support could be brought into consideration that could potentially overcome the “politics” involved

- 34 This submission strongly advocates Local Government being part of a tripartite arrangement along with Commonwealth and State Governments where all sectors pull together in a more unified manner. To this end all players need to be around the table to work through not just individual elements but the overall strategy that guides the process.

Further Information

Further information or any queries in relation to this submission may be obtained by contacting the Murchison Shire WA as per the following contacts.

Shire of Murchison	T 08 9963 7999	E ceo@murchison.wa.gov.au
PO Box 61 Mullewa WA 6630		
Cr Rossco Foulkes-Taylor	T 08 9963 7982	E cr.rfoulkes-taylor@murchison.wa.gov.au
Shire President		
Mr Bill Boehm	T 08 9963 7999	E ceo@murchison.wa.gov.au
Chief Executive Officer		

Submissions

Committee Secretary
House of Representatives Standing Committee on Regional Development, Infrastructure and Transport
PO Box 6021, Parliament House Canberra ACT 2600
Phone: +61 2 6277 2232 rdit.reps@aph.gov.au

ATTACHMENTS

- Attachment 1 Recommendations from February 2013 House of Representatives Standing Committee on Regional Australia report “Cancer of the bush or salvation for our cities? Fly-in, fly-out and drive-in, drive-out workforce practices in Regional Australia.”.*
- Attachment 2 Whitlam Years “when social policy developed super powers”*
- Attachment 3 Property Rates Case Study Example*

The Parliament of the Commonwealth of Australia

Cancer of the bush or salvation for our cities?

**Fly-in, fly-out and drive-in, drive-out workforce practices in
Regional Australia**

**House of Representatives
Standing Committee on Regional Australia**

February 2013
Canberra



List of recommendations

2 The FIFO workforce practice for resource development

Recommendation 1

The Committee recommends that the Commonwealth Government fund the Australian Bureau of Statistics to establish a cross-jurisdictional working group to develop and implement a method for the accurate measurement of:

- the extent of fly-in, fly-out/ drive-in, drive-out workforce practices in the resource sector; and
- service populations of resource communities.

Recommendation 2

The Committee recommends that the Commonwealth Government, in consultation with state and territory governments, review allocation of funding for communities that receive fly-in, fly-out/ drive-in, drive-out workforces so that funding is based on both resident and service populations.

3 'Fly-in' communities

Recommendation 3

The Committee recommends that the Commonwealth Government commission a comprehensive research study to determine the actual economic impact on the demand for and consumption of local government services and infrastructure from fly-in, fly-out/ drive-in, drive-out workforces.

Recommendation 4

The Committee recommends that the Commonwealth Government commission a study of the impact of non-resident workers in regional resource towns on the provision of medical services and as a result of this study develop a health policy response that supports the sustainability of regional medical services.

Recommendation 5

The Committee recommends that the Commonwealth Government charge the Australian Small Business Commissioner to enhance the capacity of small businesses in resource communities to participate in servicing the demands of the resource sector.

Recommendation 6

The Committee recommends that the Commonwealth Government identify areas where local governments affected by fly-in, fly-out/drive-in, drive-out work practices would benefit from enhanced skills sets and develop training programs to meet the needs of councillors and senior staff in local government.

Recommendation 7

The Committee recommends that the Commonwealth Government task the National Housing Supply Council to urgently develop and implement a strategy to address the supply of affordable housing in resource communities and report to the House of Representatives by 27 June 2013 on the progress of this strategy.

4 'Fly-out' communities**Recommendation 8**

The Committee recommends that the Commonwealth Government commission a comprehensive study into the health effects of fly-in, fly-out/drive-in, drive-out work and lifestyle factors and as a result of this research develop a comprehensive health policy response addressing the needs of fly-in, fly-out/drive-in, drive-out workers.

Recommendation 9

The Committee recommends that the Commonwealth Government develop a best practice guide for employers with significant non-resident workforces aimed at assisting them to develop their own family support programs.

Recommendation 10

The Committee recommends that the Commonwealth Government commission research on the effect on children and family relationships of having a long-term fly-in, fly-out/drive-in, drive-out parent.

Recommendation 11

The Committee recommends that the Commonwealth Government commission research into the economic and social impacts of establishing regional centres as fly-in fly-out source communities.

5 Governance

Recommendation 12

The Committee recommends that the Commonwealth Government review the *Fringe Benefits Tax Assessment Act 1986* to examine the:

- removal of impediments to the provision of residential housing in regional communities;
- removal of the exempt status of fly-in, fly-out/ drive-in, drive-out work camps that are co-located with regional towns; and
- removal of the exempt status of travel to and from the workplace for operational phases of regional mining projects.

Recommendation 13

The Committee recommends that the Commonwealth Government review the *Fringe Benefits Tax Assessment Act 1986* to:

- remove the general exemption for fly-in, fly-out/ drive-in, drive-out workers from the 12-month limit of payment of the living away from home allowance;
- enable specific exemptions for construction projects that have a demonstrated limited lifespan; and
- enable specific exemptions for projects in remote areas where the fly-in, fly-out/ drive-in, drive-out work practice is unavoidable.

Recommendation 14

The Committee recommends that the Commonwealth Government review the Zone Tax Offset arrangements to ensure that they are only claimable by permanent residents of a zone or special area.

Recommendation 15

The Committee recommends that the Commonwealth Government review the Zone Tax Offset to ensure:

- that it provides reasonable acknowledgement of the cost of living in remote Australia;
- that the zones are based on a contemporary measure of remoteness;
- that the zones are based on up-to-date census figures; and
- that it includes a mechanism for regular review to ensure that the offset reflects accurate population figures.

Recommendation 16

The Committee recommends that the Commonwealth Government charge the Australian Electoral Commission to develop an electronic voting system for voters living or working in remote areas to facilitate easier access and ensure more accurate population figures are recorded.

Recommendation 17

The Committee recommends that the Commonwealth Government charge the Productivity Commission with investigating a more appropriate form of governance for remote Australia that is flexible and responsive.

Recommendation 18

The Committee recommends that the Commonwealth Government establish a dedicated secretariat, within an existing government department and based on the Province of Alberta Oil Sands Sustainable Development Secretariat, with responsibility for consulting with state governments and the resources industry in order to:

- compile nationally consistent data regarding the impact of fly-in, fly-out workforces on housing, infrastructure, healthcare, education, social services and future planned resource development;
- develop a regional social and infrastructure impact methodology that will assist resource companies and local governments in assessing the impact of current and planned resource projects including cumulative impacts;
- develop regional infrastructure plans; and
- develop, promote and coordinate community benefits agreements.

6 Delivery of health services and local training**Recommendation 19**

The Committee recommends that the Commonwealth Government develop strategies and targets for achieving fair access to health services for people living in regional and remote areas recognising the use of fly-in, fly-out/drive-in, drive-out health services, providing for appropriate funding and infrastructure support.

Recommendation 20

The Committee recommends that the Commonwealth Government require each Regional Development Australia committee, in consultation with regional health groups such as Medicare Locals, to have a health focus in its strategic plan, specifically focussing on long-term workforce and infrastructure planning and the role that fly-in, fly-out/ drive-in, drive-out medical practitioners will play in future service delivery, with a primary aim to increase residential service delivery.

Recommendation 21

The Committee recommends that the Commonwealth Government develop initiatives to encourage the provision of tertiary education providers to resource communities.

Sponsored

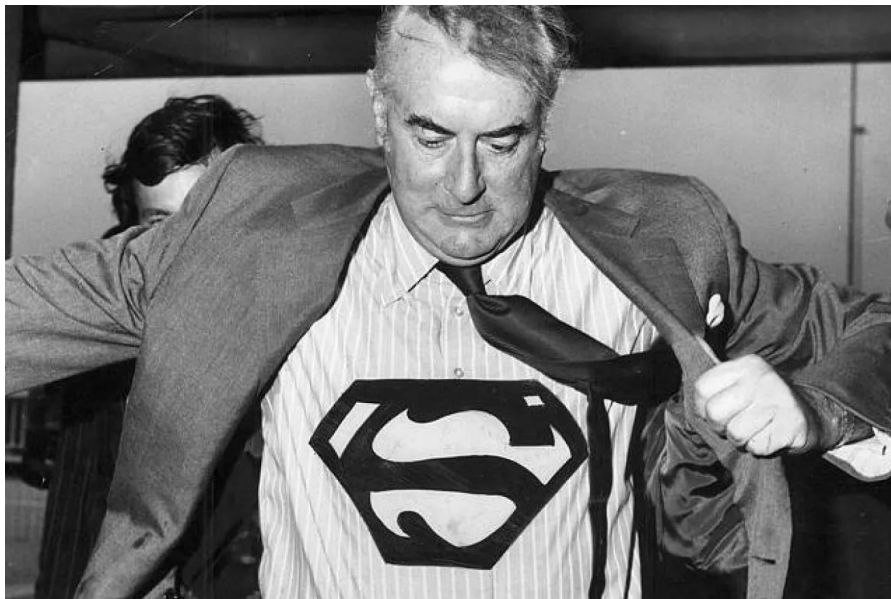


SPONSORED

Whitlam years: when social policy developed superpowers

A grassroots social welfare program from the progressive years of the Whitlam Government is a model way to create more coherent and vibrant communities – and should be revived to steer future policy, a new research project has found.

Apr 04, 2018, updated Apr 04, 2018



The lasting importance and influence of the Australian Assistance Plan (AAP), a largely unheralded funding scheme of the 1970s which aimed to support and enable urban and rural community social welfare initiatives, has been highlighted in a Flinders University collaborative research project called “Bold Experiment”.

“The current crop of politicians can learn greatly from what we found during our research; that the influence of such community-focused schemes resonates greatly through society for a long, long time,” says Professor Melanie Oppenheimer, who led the project with Professor Erik Eklund (Federation University) and Professor Joanne Scott (University of the Sunshine Coast).

“I’d go so far as saying we need another scheme like the AAP, to answer the call in our communities for a lot of important social services,” Professor Oppenheimer says.

The program helped to establish a range of relevant and robust neighbourhood services, childcare and community centres run by a new wave of local supporters and volunteers, according to oral testimonies given to Bold Experiment project researchers.

Forexample, valuable organisations that were initially funded by AAP – such as the Marrickville Women’s Shelter in Sydney, and many of Australia’s first childcare centres – continue to exist and are proof of the enduring value of the program.

“Politicians ignore the power of such grassroots projects at their peril.”

“It set a tone for community involvement among that generation which continues today,” with the Mackay and Inner Sydney Regional Councils for Social Development still going and the AAP helping to fund organisations now operating as the Tenants’ Union of NSW and Federation of Ethnic Communities’ Councils

Professor Oppenheimer believes the AAP directly plugged into the Flinders University spirit of adventurous experimentation and social action. Young academics in the 1970s, such as Flinders University Professor of Public Policy Adam Graycar, were evaluators of the AAP and the experience for them was life changing.

Inspired by Gough Whitlam's 'Power and the Passion' catchcry, the radical Australian Assistance Plan introduced in 1973 gave federal funding to grassroots community organisations throughout the nation for the first time.

The dynamic oral histories paint a very positive picture of the short-lived program which was scrapped in 1977 by the Fraser Government.

"It provided the launching pad for a whole generation of social workers and social policy practitioners who are now prominent leaders in a variety of fields, and therefore it set the groundwork for modern social policy," says Professor Oppenheimer, who points to the example of high-profile public servant Sue Vardon AO (who will launch a new book *The State of Welfare* in Adelaide this week).

Sue Vardon, who gave evidence to the Bold Experiment project, starting her career as a social worker with Wagga Wagga Council and helped set up the Riverina Regional Council for Social Development as part of the AAP's rollout.

Federation University researcher Professor Eklund says the project looking at social policy in the 1970s in Australia learnt from international comparisons.

"The edited collection, *The State of Welfare*, arose out of our attempts to bring together colleagues from Canada, New Zealand, Germany, Ireland and Sweden in order to understand

this period and some of the global changes that were occurring," says Professor Eklund.

"I was based at University College Dublin in Ireland at the time so we used that opportunity to bring together international scholars and widen the scope of our research.

"The Australian Assistance Plan was an ambitious program that changed the national social policy debate in the 1970s. But it also had very important implications for regional Australia because it looked at new ways to support and involve regional communities."

The Plan established Regional Councils for Social Development in 35 pilot regions throughout Australia. These organisations attempted to involve people in social policy planning.

"A lot of our current consultation and engagement strategies in regional development, for example, come from those first experiments in the early 1970s," he says.

The 'Bold Experiment: An historical evaluation of the Australian Assistance Plan' was funded by an Australian Research Council Discovery grant.

The oral histories and other materials will be housed in the Flinders University Library Special Collections and available for consultation by others interested in this vital period of Australia's history.

Professor Oppenheimer says the power of the AAP was that it "plugged directly into what the community wanted, empowering local groups to decide what they needed most rather than have it imposed on them".

"It set a path that continues today for robust community activity and involvement. The stimulation of these projects also triggered a rise in volunteering in Australia," she says.

“My research into the history of volunteering in Australia sees big spikes in activity during World War One and World War Two, which seem obvious enough, but also during the mid-1970s when the AAP scheme played an integral role,” says Professor Oppenheimer.





Draft

*House of Representatives Standing Committee on Regional Development, Infrastructure and Transport
Local Government Inquiry*

Case Study Example Equitable Rating & Property Tax Systems

This case study example on Equitable Rating and Property Tax Systems is provided to “illustrate” how the commonwealth could influence change.

Background

The legislative provisions of the rating methodology also has a significant impact. Where it is based on sound taxation principles, well understood, well managed, addresses growth equitably and applies to all properties and has flexibility built in, financial sustainability is aided.

However as shown in WA such sophisticated system is not in place, despite recent changes to legislation. On some occasions Ministerial approval is also required with rates supposed to be set on a balanced or near balanced cash budget. A number of exemptions are also in place. This hardly aids sound long-term financial sustainability, yet the state itself has arrange of its own property taxes in place such as land tax and stamp duty which are just as inequitable and not liked. Payroll tax also falls on a narrow part of society becoming effectively a tax on employment.

Illustration Example

So, if a State was to move away from payroll tax, land tax and stamp duty then the rating system would need to be used to replace the revenue lost. Implementation of best practice rating principles would need to be utilised. There are a range of options available but if an “all in” system were adopted much occurs in Tasmania, state governments would pay Council rates on their properties and likewise, local governments would pay State rates on their properties. All other land would attract both Council and State Rates. Ideally the commonwealth should be in as well.

The following features could potentially apply.

- i Initially, in theory, the total revenue derived may not change.
- ii The burden would be spread equitably within the community rather than in a disproportionate manner as is currently the case.
- iii Property owners would soon come to see what services (State and Local) that were paying for. This provides for greater transparency.
- iv There is no incentive for the state to complain about local government rates nor local government to complain about a state not providing an equitable contribution as its an all-in system. Both benefit
- v Business would not pay a regressive tax (payroll tax)
- vi Significant savings would apply for home purchases with no stamp duty applicable. This could have positive flow on effects for house ownership.
- vii Land tax would be incorporated as part of state taxes but with an more equitable rating methodology applied rather than arbitrary steps and thresholds for exemptions applying
- viii Rate exemptions would need to be eliminated and if introduced paid for by the state.

- ix So long as rates are modelled to ensure that from year-to-year rates derived from new or expanded properties then an in-built growth would result along with any cpi / budget considerations that the state or local government may choose to apply.
- x Ideally the commonwealth should also be included.

Regardless of the final result however there would be winners and losers, which from a political viewpoint would invariably mean that such a proposal would never be agreed to by all states. Much easier to hide behind the status quo. Less political risk.

However, if the commonwealth were to introduce some form of financial incentive and policy tweaks then barriers may be overcome. This is where the Australian Government Role comes to the fore with initiatives like the following being potentially applied.

- ~ Tweaking the taxation system to not allow state base taxes such as land tax, stamp duty and payroll tax from being eligible deductions for business but permitting state and local government rates as a deduction.
- ~ Providing financial incentive payments to each state who signs up so that the state can phase in any changes to support those disadvantaged.
- ~ Maintain a subsidy to those states that sign up for at least two electoral cycles. This is to minimise any party politics as both major parties would benefit.

This is an example of the approach that is envisaged. Clearly this area n would be analyzed in detail to see the potential impact, both positive and negative from a policy perspective to see if it is worth proceeding with. Then the political consideration would be considered and what, if any support as outlined could be brought into consideration that could potentially overcome the "politics" involved.

*Murchison Shire
24 April 2024*

From: [Arbon, Jeff \(B&IS, Kensington WA\)](#)
To: [Bill Boehm](#)
Cc: [Wheadon, Rebecca \(CASS, Kensington WA\)](#)
Subject: RE: CSIRO Road Reserve Closure Request
Date: Thursday, 13 May 2021 11:21:54 AM
Attachments: [image002.png](#)
[Road Reserves - Boolardy Station \(incl Manfred Road\).pdf](#)
[Landgate DP Plan Site 7804 Murchison WA MRO.pdf](#)

Hi Bill,

Thanks for the chat yesterday and for also giving the matter of road closures on Boolardy Station consideration. I appreciate the opportunity to provide further information on the request.

For clarification, the request is to close the unused roads highlighted in yellow on the attached Boolardy Station map. The roads don't actually physically exist.

With respect to the Manfred Road, I note Council's concerns of loss of funding from the Grants Commission given this road is recognised on Council's Main Roads data base. For clarity, CSIRO is not seeking closure of the Manfred Road and as far as I'm aware the Manfred Road is not recognised as a reserve (although it is recognised as a road). I have marked up the Manfred Road in green on the attached Boolardy Station map.

Regarding Council's comments concerning additional information including GPS coordinates and SLK readings which have not been provided - I've found the most accurate way to identify the coordinates is through Landgates Map Viewer at [Interactive Maps and Imagery](#).

This request to close the roads is to enable the land currently subject to these roads to be included in the new lease for the SKA Project and its infrastructure requirements. At the moment, the road reserves will be excluded from the new lease and the Project will be unable to access that portion of land for installation of telescope clusters, laying of cables or other infrastructure. We expect there to be a need to access portions of these road reserves during the Project and if they aren't closed, access will need to be managed through other means of tenure such as easements or licenses. Our preference is to close the roads before the new lease is issued to allow incorporation of the roads into the new lease and not have to manage additional forms of tenure.

Native title does not exist in these roads (this is confirmed by the Wajarri Yamatji native title determination). The process of road closure would include lodgement of the Ministerial Order by the Minister of Lands at the same time as the new lease is granted, meaning there is no risk a new native title claim could be made as a result of the road closures because the land would not be unallocated Crown land.

We undertook a similar road closure with the Shire during establishment of the new lease over Lot 502 for ASKAP. This was for a portion of Road No. 673 – I have attached the Landgate subdivision plan for reference.

Thanks again for the opportunity to provide this additional information and I hope this will allow Council to reconsider the request to close redundant roads reserves on Boolardy. I am available on 0459 837 598 to discuss this matter further with you or the Shire of Murchison Works Supervisor if required.

Kind Regards,

Jeff Arbon

State Manager | CSIRO Business & Infrastructure Services

Phone: +61 8 6436 8511 | Fax: +61 8 6436 8666 | Mobile: 0459 837 598
jeff.arbon@csiro.au | www.csiro.au
Address: CSIRO Property Services, 26 Dick Perry Avenue, Kensington, WA 6102

PLEASE NOTE

The information contained in this email may be confidential or privileged. Any unauthorised use or disclosure is prohibited. If you have received this email in error, please delete it immediately and notify the sender by return email. Thank you. To the extent permitted by law, CSIRO does not represent, warrant and/or guarantee that the integrity of this communication has been maintained or that the communication is free of errors, virus, interception



From: Bill Boehm <ceo@murchison.wa.gov.au>
Sent: Thursday, 30 April 2020 9:28 AM
To: Arbon, Jeff (B&IS, Kensington WA) <Jeff.Arbon@csiro.au>
Cc: Wheadon, Rebecca (CASS, Kensington WA) <Rebecca.Wheadon@csiro.au>
Subject: CSIRO Road Reserve Closure Request

Jeff

As discussed please find attached Councils formal response to your request for Council to close various road reserves within the Boolardy Lease plus an extract from the minutes relating to the Agenda Item

Should you have any queries then please contact me to discuss

ciao

Bill Boehm

Chief Executive Officer



PO Box 61 Mullewa WA 6630
T | (08) 9963 7999 F | (08) 9963 7966
E | ceo@murchison.wa.gov.au
ABN 63 002 218 762
www.murchison.wa.gov.au

If you have received this email in error, please delete

[illegible]

15 Dec 2009

WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY

SMARTREGISTER

PAGE 1

16:40:09

LANDGATE ISSUING SERVICE

REPORT SMR003



CUSTOMER COPY

List No: 820152

Box #: 999L

Client Name: COMMONWEALTH SCIENTIFIC AND INDUSTRIAL RESEARCH ORGANISATION

Print Destination: Exam - Post

Duplicate Titles Issued:

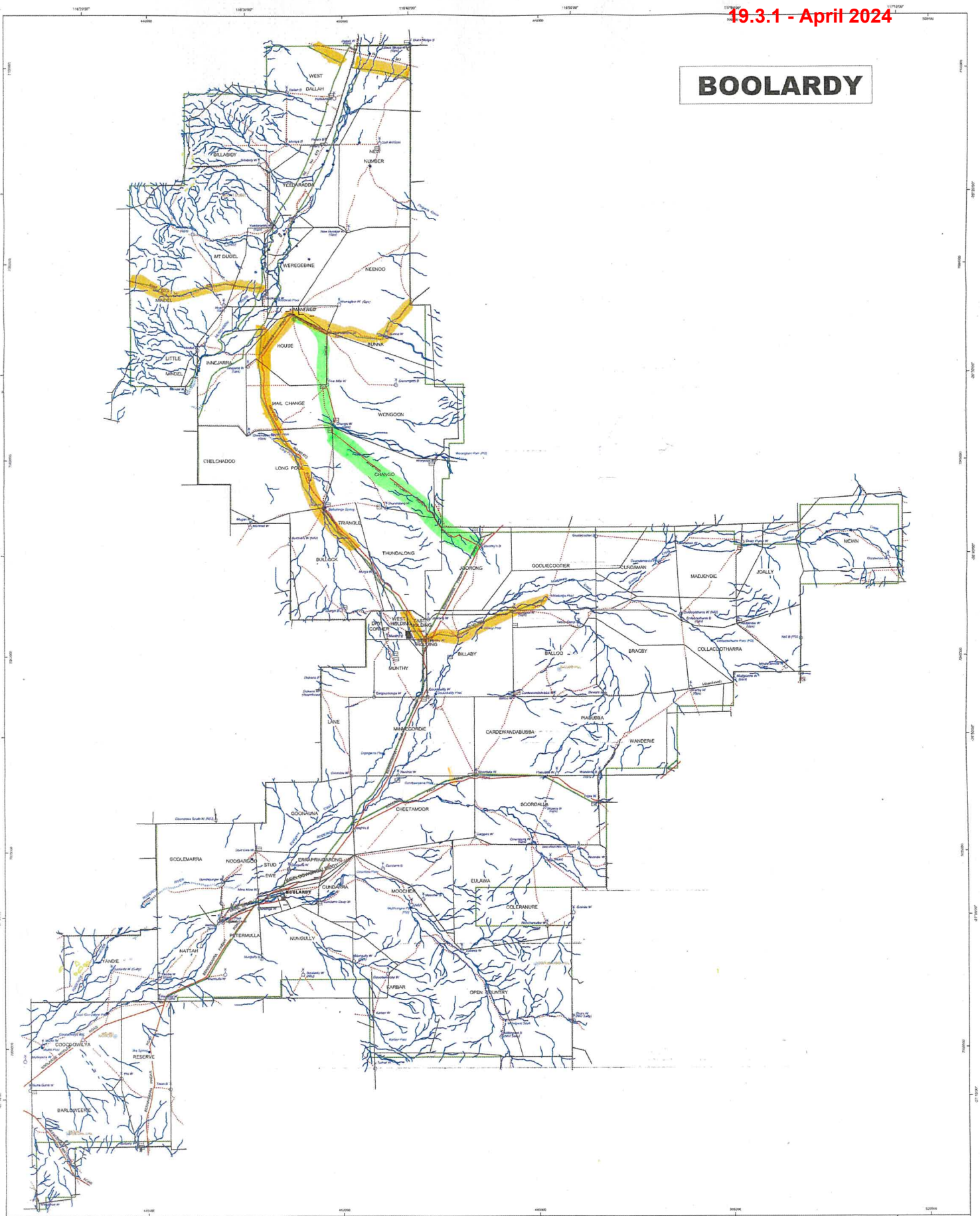
Folio (Document Number)	Volume/Folio	Instructing Document
L139058 (LC)		L139058 *DUP LEASE

Total number of items issued: 1

Issuing enquiries phone 9273 7314 or 9273 7315

* * *END OF REPORT SMR003* * *

BOOLARDY



LEGEND


- WARMS sites
- Land Systems
- Homestead
- Station Boundary
- Other improvements
- Fences /Paddock Names

★
KOO
BUTTAH
A

- Road
- Tracks
- Pipe Line
- Topographic features
- Hydrology Major
- Hydrology Minor

WaterPoint label
Tank, Trough
Bore, Well, Dam
Bore, Well, Dam
(Equipped)
Yard, Grid, Gate

Done



Produced By: Valerie Shrubbs, Development Officer, Carnarvon
Date: 10 August 2009
Projection: Universal Transverse Mercator
Datum: Geocentric Datum of Australia 1994
Grid: Map Grid of Australia 1994 Zone 50
Image:
Last infrastructure Update: 19 October 2004
Copyright © Western Australian Agriculture Authority, 2009



DISCLAIMER: While all reasonable care has been taken in the preparation of the material in this document, the Western Australian Government and its officers accept no responsibility for any errors or omissions it may contain, whether caused by negligence, or otherwise, or for any loss, however caused, sustained by any person who relies on it.

Banks reject mandate push

STEPHANIE GARDINER
& CALLY DUPE

Australia's banking giants are resisting mandates to keep regional branches open, warning of cybersecurity risks and a higher cost of living if they have to invest in declining services.

A Senate inquiry examining the effect of increasing rural branch closures continued last week, raising the possibility of changing banks' licences to require them to maintain a presence in the bush.

Chief executives from Commonwealth Bank, ANZ, NAB and Westpac have been grilled by the Senate committee on rural and regional affairs and transport so far.

The inquiry has been examining whether banks have a social obligation to regional Australia.

Westpac chief executive Peter King denied suggestions his bank was ignoring those expectations by closing rural branches while it made enormous profits.

It was offering online services in the same way the government had digital platforms for Medicare and



Westpac CEO Peter King.

Centrelink, Mr King said. Australian Banking Association chief executive Anna Bligh claimed banks would have to divert money away from critical technology if they had to operate a set number of regional branches.

"Trying to predict what banking will look like in Australia in five years time or 10 years time ... is an impossible task," Ms Bligh told the inquiry.

"Seeking to enshrine one channel that is in rapid decline will have the effect of taking money out of innovation, security, cybersafety, where customers are actually banking."

Ms Bligh said banks needed to maintain profits to keep their credit ratings,

which flowed on to consumers. "If we want to have an impact on banks' credit ratings, then just say hello to more expensive products for every Australian," she said.

"It's a very delicate balance and it needs to be thought through in every single part of the system."

Face-to-face banking is considered an essential service in country Australia and part of the social fabric.

Many witnesses have given evidence that local bank managers are critical for farming operations, while small businesses and community services rely on cash. But all four major banks told the inquiry the majority of customers use digital platforms, with billions of dollars transacted online every week.

NAB chief executive Ross McEwan told the inquiry any move to introduce mandates would be unwise.

In August, the inquiry heard from community leaders and locals from Carnamah who had fought in vain against the closure of the town's only bank — a Westpac branch — earlier this year.



West Australians have snubbed a Federal Government home ownership scheme.

Home-buying help scheme has little impact here in WA

KIMBERLEY CAINES

West Australians have snubbed a scheme by the Federal Government to help them buy a home in regional areas.

Just 1.4 people in WA every day have used the regional homebuyer scheme since it started a year ago. And compared with other jurisdictions, WA appears to be lagging behind in the take-up, with just 533 out of 10,863 Australians in regional areas using the scheme in the past year from WA. In WA, 222 people have signed up for the scheme in the southern outback, 168 in Bunbury, 113 in the Wheatbelt and 30 in the northern bush.

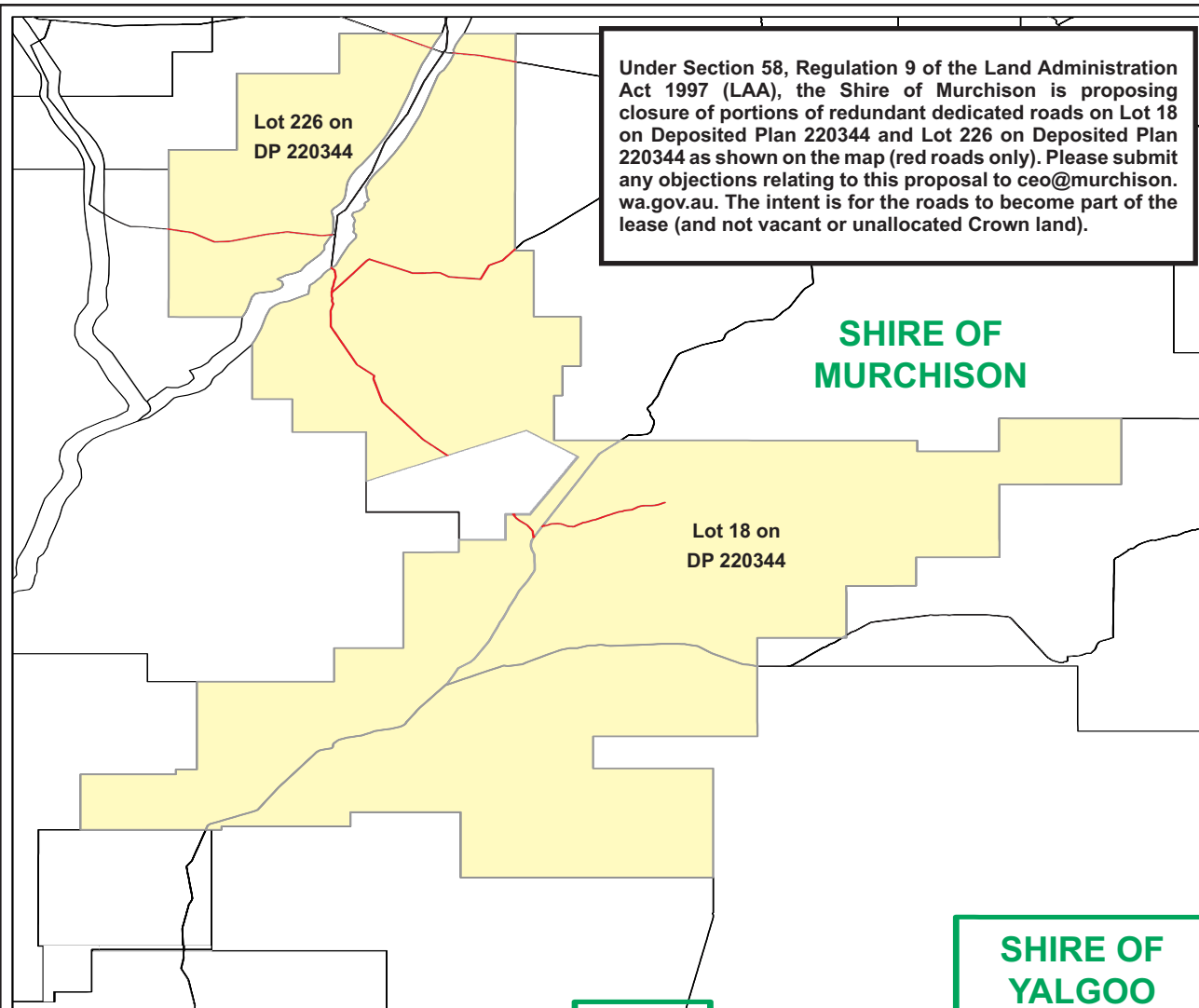
The majority of these are couples — 160 — followed by 94 single women, 68 single men, and 51 people who prefer not to say.

Queensland has had

the largest turnout utilising the scheme with 4057 people signing up, while NSW has had 3736, Victoria has had 2007, South Australia has had 318, Tasmania has had 195 and the Northern Territory has had 17.

"When we were elected, we knew Australians living in regional areas were facing housing affordability challenges, making it hard for locals to save a sufficient deposit," Housing Minister Julie Collins said.

"That's why we brought this targeted support forward three months, to assist more regional Australians into home ownership sooner." It has a government guarantee of up to 15 per cent for eligible first-homebuyers, so regional Australians with a deposit as little as 5 per cent can avoid paying lenders' mortgage insurance.



Proposed Road Closures Boolardy Station

- Proposed Roads to Close
- LGA Boundary
- Boolardy Station
- Cadastre

0 5 10 20
Kilometres
GDA 2020 MGA 50

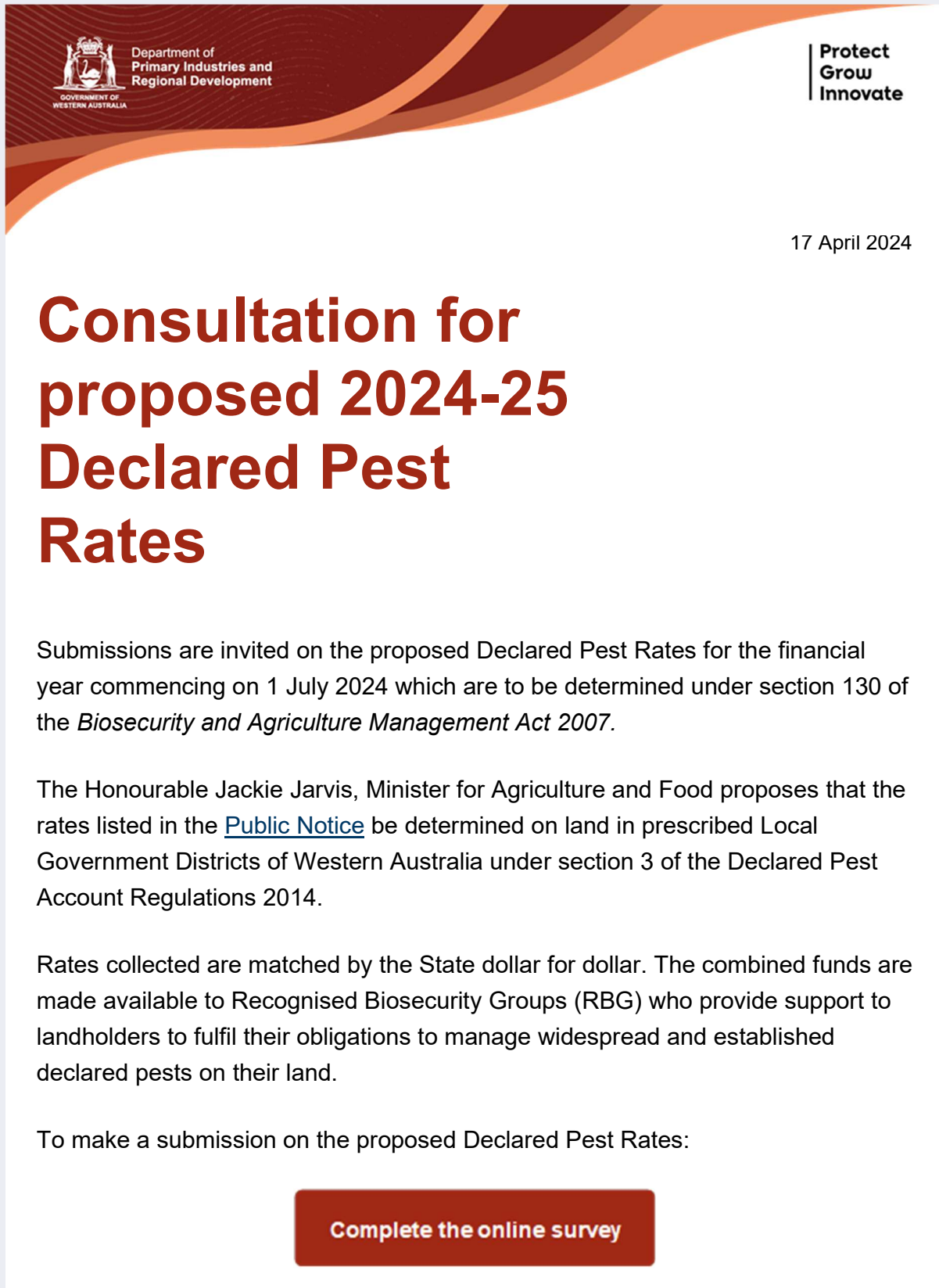



P 15-2021 © 2021 Western Australian Land Information Authority
Reproduced by permission of the Western Australian Land Information Authority

DISCLAIMER
This map is a pictorial representation of Landgate datasets and is intended to be an overview of general geospatial information. While Landgate has made every effort to ensure the accuracy and completeness, it does not give any guarantee or take responsibility for errors or omissions in the information. Reliance should only be placed on the original survey documents held at Landgate. This map may not show all information available in the original survey documents. Landgate does not accept any liability for any loss or damage incurred as a result of the use or reliance upon the information in this map. Hydrographic features shown may not necessarily depict exact cadastral boundaries. Roads and tracks shown may not necessarily imply public right of way.

Job no. 420271 - Boolardy Station - Proposed Road Closures - Custom Map
Produced: 11/02/2022
Geospatial, Location Intelligence, Landgate
Email: geodata@landgate.wa.gov.au
www.landgate.wa.gov.au

**FOR THE
LATEST NEWS**
midwesttimes.com.au

Bill Boehm**Subject:** FW: Consultation for proposed 2024-25 Declared Pest Rates**Subject:** Consultation for proposed 2024-25 Declared Pest RatesThe banner features a dark red header with a wavy orange and red design. On the left is the Government of Western Australia crest and the text 'Department of Primary Industries and Regional Development'. On the right is the 'Protect Grow Innovate' logo. The date '17 April 2024' is in the top right. The main title is in large red font. Below it are three paragraphs of text. At the bottom is a red button with white text.

 Department of
Primary Industries and
Regional Development

Protect
Grow
Innovate

17 April 2024

Consultation for proposed 2024-25 Declared Pest Rates

Submissions are invited on the proposed Declared Pest Rates for the financial year commencing on 1 July 2024 which are to be determined under section 130 of the *Biosecurity and Agriculture Management Act 2007*.

The Honourable Jackie Jarvis, Minister for Agriculture and Food proposes that the rates listed in the [Public Notice](#) be determined on land in prescribed Local Government Districts of Western Australia under section 3 of the Declared Pest Account Regulations 2014.

Rates collected are matched by the State dollar for dollar. The combined funds are made available to Recognised Biosecurity Groups (RBG) who provide support to landholders to fulfil their obligations to manage widespread and established declared pests on their land.

To make a submission on the proposed Declared Pest Rates:

[Complete the online survey](#)

or

- email dpr@dpird.wa.gov.au
- write to the Department of Primary Industries and Regional Development, Declared Pest Rates, Locked Bag 4, Bentley Delivery Centre WA 6983.

Submissions close 4pm (AWST) on Thursday 16 May 2024.

For more information on RBGs or the Declared Pest Rate visit:

- [Declared Pest Rate FAQs](#)
- Email: dpr@dpird.wa.gov.au
- Phone: 1300 374 731

Important disclaimer

The Chief Executive Officer of the Department of Primary Industries and Regional Development and the State of Western Australia accept no liability whatsoever by reason of negligence or otherwise arising from the use or release of this information or any part of it.

Copyright © State of Western Australia (Department of Primary Industries and Regional Development), 2024



Department of Primary Industries and Regional Development

[Preferences](#) | [Unsubscribe](#)

Public Notice

The Department of Primary Industries and Regional Development invites submissions on the proposed declared pest rates for the financial year commencing on 1 July 2023 which are to be determined under section 130 of the *Biosecurity and Agriculture Management Act 2007*.

The Honourable Jackie Jarvis Minister for Agriculture and Food proposes that the rates listed below be determined on land in certain prescribed Local Government Districts of Western Australia.

Rates collected are matched by the State dollar-for-dollar. The combined funds are made available to Recognised Biosecurity Groups who provide support to landholders to fulfil their obligations to manage widespread and established declared pests on their land.

An opportunity to provide comment on the proposed rates is open from Friday 14 April until 4pm Monday 15 May 2023. Submissions can be sent by either of the following means:

- by completing the online survey yoursay.dpird.wa.gov.au/declared-pest-rates on the DPIRD website

OR

- by email to dpr@dpird.wa.gov.au;
- by post to:

Declared Pest Rate Funding Scheme Department of Primary Industries & Regional Development Locked Bag 4 BENTLEY DC WA 6983
--

Further information on Recognised Biosecurity Groups is available at www.dpird.wa.gov.au

The proposed rates are:

- 6.4727 cents in the dollar on the unimproved value of land held under pastoral leasehold in the local government districts of Carnarvon, Exmouth, Greater Geraldton, Murchison, Upper Gascoyne, Northampton and Shark Bay;
- 6.9382 cents in the dollar on the unimproved value of land held under pastoral leasehold in the local government districts of Coolgardie, Dundas, Kalgoorlie-Boulder, Laverton, Leonora, Menzies, Ngaanyatjaraku, Sandstone, Wiluna and Yilgarn;
- 0.5413 cents in the dollar on the unimproved value of the land held under pastoral leasehold in the local government districts of Broome, Derby-West Kimberley, Wyndham-East Kimberley and Halls Creek;
- 6.4031 cents in the dollar on the unimproved value of the land held under pastoral leasehold in the local government districts of Cue, Meekatharra, Mount Magnet, Mount Marshall, Perenjori and Yalgoo;
- 2.3347 cents in the dollar on the unimproved value of land held under pastoral leasehold in the local government districts of Ashburton, East Pilbara, City of Karratha and Port Hedland;

- f) 0.0436 cents in the dollar on the unimproved value of freehold land in the local government districts of Dalwallinu, Koorda, Morawa and Perenjori, that is no less than 100 hectares in area with a minimum rate payable amount of \$83;
- g) 0.0087 cents in the dollar on the unimproved value of freehold land in the local government districts of Carnamah, Coorow, Dandaragan, Mingenew, Moora, Irwin and Three Springs, that is no less than 100 hectares in area with a minimum rate payable amount of \$104.50.
- h) 0.0267 cents in the dollar on the unimproved value of freehold land in the local government districts of Chapman Valley, Greater Geraldton and Northampton, that is no less than 100 hectares in area with a minimum rate payable amount of \$80.
- i) A flat rate on freehold land in the local government districts of Boyup Brook, Bridgetown-Greenbushes, Donnybrook-Balingup (*in the localities of Balingup, Mullalyup, Grimwade, Southampton and Wilga West*) and West Arthur, that is –
- a fixed sum of \$50 on freehold land on the rural valuation roll maintained under the *Valuation of Land Act 1978*
 - a fixed sum of \$40 on freehold land within a town-site described as urban residential or urban farming or urban vacant or urban miscellaneous on the urban valuation roll maintained under *Valuation of Land Act 1978*
- j) A flat rate (fixed sum) on freehold land in the local government district of Esperance that is no less than 100 hectares in size as follows –

Hectare ranges	Flat rate (fixed sum) \$
100 – 5000	50
>5000 – 10 000	200
>10 000	500

- k) A flat rate (fixed sum) of \$30 on freehold land on the rural, urban and/or metropolitan valuation rolls maintained under the *Valuation of Land Act 1978* in the local government districts of Harvey, Mandurah, Murray, Serpentine-Jarrahdale and Waroona, that is no less than one (1) hectare in area.
- l) A flat rate (fixed sum) on freehold land in the local government district of Ravensthorpe that is described as urban farming or urban residential or urban vacant or urban miscellaneous on the non-rural and on the rural valuation rolls maintained under the *Valuation of Land Act 1978* as follows –

Hectare ranges	Flat rate (fixed sum) \$
50ha or less	24
>50 - 200	39
>200 – 500	75
>500 – 1000	141
>1000 – 2000	200
>2000 – 3500	377
>3500 – 5000	528

>5000 – 7500	698
>7500 – 9000	848
>9000	1107

- m) A flat rate (fixed sum) on freehold land in the local government districts of Bunbury, Capel, Dardanup and Donnybrook-Balingup (*in the localities of Argyle, Beelerup, Brazier, Brookhampton, Charley Creek, Cundinup, Donnybrook, Glen Mervyn, Kirup, Lowden, Mumballup, Newlands, Noggerup, Paynedale, Queenwood, Thomson Brook, Upper Capel and Yabberup*), described as urban farming on the non-rural valuation roll and freehold land on the rural valuation roll maintained under the *Valuation of Land Act 1978* as follows -

Hectare ranges	Flat rate (fixed sum) \$
1 - 10	49.50
>10	63.05

- n) A flat rate (fixed sum) on freehold land in the local government districts of Kondinin, Kulin, Lake Grace, Merredin, Mount Marshall, Mukinbudin, Narembeen, Nungarin, Trayning, Westonia and Yilgarn, that is no less than 20 hectares in area as follows –

Hectare ranges	Flat rate (fixed sum) \$
20 – 1000	31.47
>1,000 – 2,000	47.21
>2,000 – 5,000	146.85
>5,000 – 10,000	262.25
>10,000 – 15,000	419.60
>15,000	629.40