



SHIRE OF MORAWA

ORDINARY COUNCIL MEETING

ATTACHMENTS

Thursday, 14 October 2024



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

14 October 2024

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11.1.2 Local Government Elections – Review of WALGA Advocacy Positions

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12.1 Executive Manager Corporate & Community Services

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Ordinary Council Meeting 14 October 2024

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| <i>Attachment 1-</i> | <i>11.1.2a WALGA Info Page</i> |
| <i>Attachment 2-</i> | <i>11.1.2b Resolution Item 8.1 from State Council Minutes 4 September 2024</i> |
| <i>Attachment 3-</i> | <i>11.1.2c Advocacy Positions for a New Local Government Act</i> |
| <i>Item 11.1.2-</i> | Local Government Elections – Review of WALGA Advocacy Positions |
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INFOPAGE

To: All Local Governments

From: Tony Brown,
Executive Director Member Services

Date: 6 September 2024

Subject: Local Government Elections – Advocacy Positions

Operational Area:	Governance
Key Issues:	<ul style="list-style-type: none">Local Governments are being asked to consider WALGAs current and alternative advocacy positions as they relate to Local Government ElectionsLocal Government decision (Council) required by 28 OctoberTemplate Agenda Item provided to assist Council in preparing their positions
Action Required:	Council Decision to WALGA by 28 October 2024 for inclusion in the December 2024 State Council Agenda

WALGA recently undertook a comprehensive review and analysis of 5 ordinary election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process. The review and report focused on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), with the analysis finding evidence of the rising cost of conducting Local Government elections in Western Australia.

The report was presented to State Council 4 September 2024, with State Council supporting a review of WALGA's Local Government Elections Advocacy Positions.

Since 2008, WALGA has surveyed the sector on five occasions and at all times the sector has supported the following:

- first-past-the-post method of counting votes,
- voting at Local Government elections to be voluntary, and
- four-year terms with a two-year spill.

All Local Governments are now being asked to provide a Council decision on WALGAs advocacy positions as they relate to Local Government Elections, to see if the positions are still current.

To inform an item for the December meeting of State Council, Council decisions are requested by **Monday 28 October 2024**. Local Governments will also be able to provide feedback through the November round of Zone meetings. To assist Councils in compiling their positions, WALGA has drafted a template Agenda Item.

For more information, please contact:

Tony Brown, (08) 9213 2051, tbrown@walga.asn.au

Template Agenda Item:

LOCAL GOVERNMENT ELECTIONS – REVIEW OF WALGA ADVOCACY POSITIONS

Background

The *Local Government Amendment Act 2023* introduced a range of electoral reforms that came into effect prior to the 2023 Local Government ordinary elections:

- the introduction of Optional Preferential Voting (OPV);
- extending the election period to account for delays in postal services;
- changes to the publication of information about candidates;
- backfilling provisions for extraordinary vacancies after the 2023 election;
- public election of the Mayor or President for larger Local Governments;
- abolishing wards for smaller Local Governments; and
- aligning the size of councils with the size of populations of each Local Government (change to representation)

Following requests from several Zone's, WALGA undertook a comprehensive review and analysis of 5 ordinary election cycles up to and including the 2023 Local Government election against the backdrop of these legislative reforms. The review and report focused on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), with the analysis finding evidence of the rising cost and a reduction in service of conducting Local Government elections in Western Australia.

Comment

The Elections Analysis Review and Report was presented to State Council 4 September 2024, with State Council supporting a review of WALGA's Local Government Elections Advocacy Positions.

WALGA is requesting Councils consider the current and alternative Elections Advocacy Positions and provide a response back to WALGA for the December 2024 State Council meeting.

WALGA State Council current advocacy positions:

The following is a summary of WALGA's current Advocacy Positions in relation to Local Government Elections:

2.5.15 ELECTIONS

Position Statement

The Local Government sector supports:

1. Four year terms with a two year spill
2. Greater participation in Local Government elections
3. The option to hold elections through:
 - Online voting
 - Postal voting, and
 - In-person voting
4. Voting at Local Government elections to be voluntary
5. The first past the post method of counting votes

The Local Government sector opposes the introduction of preferential voting, however if 'first past the post' voting is not retained then optional preferential voting is preferred.

Background

The first past the post (FPTP) method is simple, allows an expression of the electorate's wishes and does not encourage tickets and alliances to be formed to allocate preferences.

State Council Resolution	February 2022 – 312.1/2022
	December 2020 – 142.6/2020
	March 2019 – 06.3/2019
	December 2017 – 121.6/2017
	October 2008 – 427.5/2008

Supporting Documents	Advocacy Positions for a New Local Government Act
	WALGA submission: Local Government Reform Proposal (February 2022)

2.5.16 METHOD OF ELECTION OF MAYOR

Position Statement	Local Governments should determine whether their Mayor or President will be elected by the Council or elected by the community.
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State Council Resolution	February 2022 – 312.1/2022
	March 2019 – 06.3/2019
	December 2017 – 121.6/2017

2.5.18 CONDUCT OF POSTAL ELECTIONS

Position Statement	The <i>Local Government Act 1995</i> should be amended to allow the Australian Electoral Commission (AEC) and any other third party provider including Local Governments to conduct postal elections.
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Background	Currently, the WAEC has a legislatively enshrined monopoly on the conduct of postal elections that has not been tested by the market.
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State Council Resolution	May 2023 – 452.2/2023
	March 2019 – 06.3/2019
	December 2017 – 121.6/2017
	March 2012 – 24.2/2012

WALGA has requested the following advocacy positions be considered by Councils:

1. PARTICIPATION

(a) The sector continues to support voluntary voting at Local Government elections.

OR

(b) The sector supports compulsory voting at Local Governments elections.

2. TERMS OF OFFICE

(a) The sector continues to support four-year terms with a two year spill;

OR

(b) The sector supports four-year terms on an all in/all out basis.

3. VOTING METHODS

(a) The sector supports First Past the Post (FPTP) as the preferred voting method for general elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections

OR

(b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for general elections.

4. INTERNAL ELECTIONS

(a) The sector supports First Past the Post (FPTP) as the preferred voting method for all internal elections.

OR

(b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for all internal elections.

5. VOTING ACCESSIBILITY

The sector supports the option to hold general elections through:

(a) Electronic voting; and/or

(b) Postal voting; and/or

(c) In-Person voting.

6. METHOD OF ELECTION OF MAYOR

The sector supports:

(a) As per the current legislation with no change – Class 1 and 2 local governments directly elect the Mayor or President (election by electors method), with regulations preventing a change in this method.



WALGA

- (b) Return to previous legislated provisions – all classes of local governments can decide, by absolute majority, the method for electing their Mayor or President.
- (c) Apply current provisions to all Bands of Local Governments – apply the election by electors method to all classes of local governments.

RECOMMENDATION

That the Shire/Town/City of XX recommends that WALGA adopt the following Local Government Election Advocacy Positions:

- 1. PARTICIPATION – Council support advocacy position XX**
- 2. TERMS OF OFFICE - Council support advocacy position XX**
- 3. VOTING METHODS - Council support advocacy position XX**
- 4. INTERNAL ELECTIONS - Council support advocacy position XX**
- 5. VOTING ACCESSIBILITY - Council support advocacy position XX**
- 6. METHOLD OF ELECTION OF MAYOR - Council support advocacy position XX**

State Council Summary Minutes 4 September 2024

Ordinary meeting no. 4 of 2024 of the Western Australian Local Government Association State Council held at ONE70, LV1, 170 Railway Parade, West Leederville at 4:15pm.

8 MATTERS FOR DECISION

8.1 LOCAL GOVERNMENT ELECTIONS ANALYSIS 2015-2023

By Emma Heys, Governance Specialist

COMPOSITE RECOMMENDATION

Moved: Cr Paul Kelly
Seconded: Mayor Patrick Hall

That WALGA advocate to the State Government:

1. *For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.*
2. *For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:*
 - a. *transparency of costing methodology,*
 - b. *direct engagement with Local Governments pre and post elections, and*
 - c. *the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.*
3. *For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.*
4. *For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.*

RESOLUTION 065.4/2024

CARRIED



Advocacy Positions for a New Local Government Act

Key issues from recent inquiries into Local Government

December 2020

About WALGA

The WA Local Government Association (WALGA) is working for Local Government in Western Australia. As the peak industry body, WALGA advocates on behalf of 139 Western Australian Local Governments. As the united voice of Local Government in Western Australia, WALGA is an independent, membership-based organization representing and supporting the work and interests of Local Governments in Western Australia. WALGA provides an essential voice for 1,220 Elected Members, approximately 22,000 Local Government employees (16,500 Full Time Equivalent's) as well as over 2.5 million constituents of Local Governments in Western Australia.

Contacts

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Recommendations

New Local Government Act

That the State Government prepare a new Local Government Act as a priority.

Legislative Intent

That the following key principles be embodied in the Local Government Act:

1. Uphold the general competence principle currently embodied in the Local Government Act
2. Provide for a flexible, principles-based legislative framework
3. Promote a size and scale compliance regime
4. Promote enabling legislation that empowers Local Government to carry out activities beneficial to its community taking into consideration Local Governments' role in creating a sustainable and resilient community through:
 - i. Economic development
 - ii. Environmental protection, and
 - iii. Social advancement
5. Avoid red tape and 'de-clutter' the extensive regulatory regime that underpins the Local Government Act, and
6. The State Government must not assign legislative responsibilities to Local Governments unless there is provision for resources required to fulfil the responsibilities.

Intergovernmental Cooperation

That a Partners in Government Agreement promoting a collaborative partnership approach be signed by the Premier, Minister for Local Government, Western Australian Local Government Association and Local Government Professionals WA at the commencement of each term of the State Government.

Elections

The Local Government sector supports:

1. Four year terms with a two year spill
2. Greater participation in Local Government elections
3. The option to hold elections through:
 - Online voting
 - Postal voting, and
 - In-person voting
4. Voting at Local Government elections to be voluntary
5. The first past the post method of counting votes

6. Local Governments being enabled to determine the number of Elected Members required on the Council between six and 15 (including the Mayor/President)
7. Local Governments to determine if the Mayor or President is elected by the Council or the community at large.
8. Continuation of the property franchise.

Rating Exemptions

That an independent review of all rate exemptions be undertaken.

Fees and Charges

That:

1. An independent review be undertaken to remove fees and charges from legislation and regulation and,
2. Local Government be empowered to set fees and charges for Local Government services.

Road Funding

That the Government returns to Local Government at least 27 percent of motor vehicle licence fee collections.

Regional Collaboration

That:

1. Local Governments be empowered to form single and joint subsidiaries, and beneficial enterprises, and
2. Compliance requirements of Regional Councils be reviewed and reduced.

Community Engagement

The Local Government sector supports:

1. Responsive, aspirational and innovative community engagement principles
2. Encapsulation of aims and principles in a community engagement policy, and
3. The option of hosting an Annual Community Meeting to present on past performance and outline future prospects and plans.

Roles and Responsibilities

That clarification of roles and responsibilities for mayors / presidents, councillors and CEO's be considered to ensure that there is no ambiguity.

External Oversight

The Local Government sector supports:

1. Establishing an Office of the Independent Assessor to replace the Standards Panel to provide an independent body to receive, investigate and assess complaints against elected members and undertake inquiries.
2. Remove the CEO from being involved in processing complaints
3. That an early intervention framework of monitoring to support local governments be provided with any associated costs to be the responsibility of the State Government.

Financial Management and Procurement

That the Local Government sector:

1. Requests the Minister for Local Government to direct the Department of Local Government to prepare a Model set of Financial Statements and Annual Budget Statements for the Local Government sector, in consultation with the Office of the Auditor General;
2. Requests the Department of Local Government to re-assess the amount of detail required to be included in annual financial reports, in particular for small and medium sized entities as suggested by the Office of Auditor General;
3. Supports Local Governments being able to use freehold land to secure debt;
4. Supports Building Upgrade Finance being permitted for specific purposes such as cladding, heritage and green improvements;
5. Supports the alignment of Local Government procurement thresholds, rules and policies with the State Government.

Accountability and Audit

That audit committees of Local Government, led and overseen by the Council, have a clearly defined role with an Elected Member majority and chair.

Background

Three significant inquiries relating to Local Government in Western Australia have released their final reports in August and September 2020.

This paper, which was endorsed by State Council on 2 December 2020 (Resolution 142.6/2020), aims to distil key issues raised by these reports and identify strategic advocacy positions of the Local Government sector to inform the strategic direction of legislative reform.

Local Government Review Panel

As part of the Review of the Local Government Act, the Local Government Review Panel was formed to guide the strategic direction of the review and to recommend high level guiding principles for a new act.

The [Local Government Review Panel Final Report](#) was released on 5 August 2020.

City of Perth Inquiry

The Authorised Inquiry into the City of Perth was announced on 24 April 2018 by the Minister for Local Government.

The report contains 341 recommendations, of which 132 have implications for the Local Government sector.

The [Report of the Inquiry into the City of Perth](#) was tabled in Parliament on 11 August 2020.

Select Committee into Local Government

The Legislative Council Select Committee into Local Government commenced on 26 June 2019.

The Committee had broad terms of reference to inquire into Local Government in Western Australia and made a number of recommendations relating to key Local Government sector issues.

The [Select Committee into Local Government Final Report – Inquiry into Local Government](#) was tabled in Parliament on 22 September 2020.

Key Issues

New Local Government Act

The Local Government Review Panel Final Report states:

When the Western Australia Government launched the Local Government Act Review its objectives were to produce ‘a new, modern Act that empowers local governments to better deliver for the community’, and that local government should be ‘Agile, Smart and Inclusive’. Those objectives remain valid.

Discussion

The current *Local Government Act 1995* was proclaimed in 1996 and has been effective at enshrining the general competence principle which has enabled Local Governments to govern in the best interests of their communities. However, over the last 25 years there has been significant regulation and compliance obligations added to the legislation.

The current Local Government Act contains ten parts and totals 490 pages. In addition, there are 13 sets of regulations comprising a further 460 pages. This is a legislative burden on the Local Government sector and requires a significant reduction and a move to a principle over prescription approach to a new Act.

The Local Government Act should facilitate Local Governments utilising their general competence powers within a legislative framework that provides for good governance and accountability to the community for decision-making. The Local Government sector seeks a reduced regulatory approach accompanied by best practice guidance, support and assistance.

With a State Election due in March 2021 it is appropriate for the sector to seek a commitment for the progression of a new Local Government Act.

Local Government Position:

That the State Government prepare a new Local Government Act as a priority.

Legislative Intent

The Local Government Review Panel Final Report recommends:

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

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

3. *The Panel recommends the adoption of the following objectives for a new Act:*

- a. *Democratic and accountable local government that recognises the diversity of and within Western Australia's communities.*
- b. *Recognition of the specific needs and culture of Western Australia's Aboriginal people.*
- c. *Promotion and improvement of the community's economic, social and environmental well-being.*
- d. *An adaptive and forward-looking legislative framework, which supports and enables councils to provide local leadership for the whole community, and to collaborate with each other and with other key stakeholders at a regional level.*
- e. *Open and transparent community participation in the decisions and affairs of local governments.*
- f. *Enhanced capability of the local government sector, with a focus on continuous improvement and sustainability.*
- g. *Efficient and effective service delivery and regulation that is responsive to current and future community needs.*
- h. *Informed decision-making by local governments which is in the interest of their communities, within a legislative framework that supports balance and certainty in relation to the different interests of their communities.*
- i. *Accountability of local governments to their communities through processes that demonstrate good governance.*
- j. *Support for approaches and opportunities which foster collaboration and cooperation both within the local government sector and across all levels of Government.*

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

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

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

The Select Committee into Local Government recommends:

1. *The Government consider implementing a compliance regime that differentiates between local governments based on their size and scale where appropriate.*

Discussion

Throughout WALGA's consultation with the sector on the Local Government Act review, there has been overwhelming support for *principles over prescription*, an approach that avoids red tape and declutters the extensive regulatory regime. The following key principles are fundamental drivers of future Local Government legislation.

General competence

The Local Government Act is founded on the general competence powers principle, which gives Local Governments the legal capacity to do anything that is not prohibited by law. This principle is uniformly supported by the Local Government sector and that it should not be diluted by over-regulating the operations of Local Government.

The general competence principle recognises the democratic mandate of Local Government to represent, plan, and provides services for its community.

Flexible, principles-based legislative framework

The Local Government Act works well when Local Governments apply their general competence powers within a legislative framework that provides for good governance, with accountability to the community for decision-making.

The Local Government Act should focus on principles and objectives, not on process. Best practice, guidance material and smart people working together to solve problems drive innovation; prescriptive regulation drives compliance for the sake of compliance.

To focus on the process and not the principles and objectives risks embedding today's practice into legislation instead of allowing Local Governments the flexibility to innovate and adapt to new methods and new technologies. Not everything a Local Government should do needs to be legislated. Ultimately, Councils are considered to be generally competent and are accountable to the community through democratic elections held every two years.

Size and scale compliance regime

There is a marked appetite to differentiate between Local Governments based on size and scale. There is a significant difference in the compliance requirements of the City of Stirling compared to the Shire of Murchison. Areas such as the integrated planning and reporting framework, internal audits and model procurement policies are example areas that could be considered on a size and scale approach.

Promote enabling legislation

Promote enabling legislation that empowers Local Government to carry out activities beneficial to its community taking into consideration the Local Government's role in creating a sustainable and resilient community through:

- Economic development
- Environmental protection, and
- Social advancement.

There is a need to provide enabling legislation with a 'menu of opportunities' for the sector. Legislation should enable Local Governments to carry out a range of activities, even though all Local Governments may not want to undertake the activity.

Reduce red tape

WALGA has called for the de-cluttering of the extensive regulatory regime that underpins the Local Government Act. The legislative and regulatory regime represents a considerable challenge to the delivery of effective and efficient governance.

The State Government must not assign legislative responsibilities to Local Governments unless there is provision for resources required to fulfil the responsibilities.

The State Government should not impose responsibilities to Local Governments without adequate resourcing. This principle is contained within the British Columbia Community Charter and is supported by the Local Government sector.

Local Government Position:

That the following key principles be embodied in the Local Government Act:

- 1. Uphold the general competence principle currently embodied in the Local Government Act**
- 2. Provide for a flexible, principles-based legislative framework**
- 3. Promote a size and scale compliance regime**
- 4. Promote enabling legislation that empowers Local Government to carry out activities beneficial to its community taking into consideration Local Governments' role in creating a sustainable and resilient community through:**
 - i. Economic development**
 - ii. Environmental protection, and**
 - iii. Social advancement**
- 5. Avoid red tape and 'de-clutter' the extensive regulatory regime that underpins the Local Government Act, and**
- 6. The State Government must not assign legislative responsibilities to Local Governments unless there is provision for resources required to fulfil the responsibilities.**

Intergovernmental Cooperation

The Local Government Review Panel Final Report recommends:

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

Discussion

Local Government strongly supports the enhanced collaboration between State and Local Government, as two spheres of government responsible for delivering public infrastructure and services for the benefit of the Western Australian community.

A Partners in Government Agreement, to be signed by the Premier, Minister for Local Government and Local Government leaders should contain:

- A preamble highlighting the importance of collaboration and partnership
- Objectives and principles
- Meetings of the Partners in Government Group comprising senior State and Local Government decision makers
- Collaboration aims and ideals, and
- Key focus areas.

Collaboration and partnership between the State and Local Government sectors aims to leverage the strengths of both spheres of Government for the benefit of Western Australia: the State's leadership and policy direction, and Local Government's on-the-ground presence in every community in our large and diverse state.

Local Government Position:

That a Partners in Government Agreement promoting a collaborative partnership approach be signed by the Premier, Minister for Local Government, Western Australian Local Government Association and Local Government Professionals WA at the commencement of each term of the State Government.

Elections

The Local Government Review Panel Final Report recommends:

19. *Optional preferential voting be adopted in place of the current first past the post system.*
20. *The principle of one vote per person be included in the legislation, subject to Recommendation 21 below.*
21. *Property franchise voting should be replaced with the requirement for local governments to introduce mechanisms for regular and effective consultation with the business community.*
22. *Local government elections are held once every four years, two years after but to otherwise accord with the timing of the State election.*
23. *All local government elections should be overseen by the Western Australian Electoral Commissioner.*
24. *Provision in the new Act for electronic/online voting to be introduced in the future once the integrity of the process can be assured (including allowing for a pilot).*
25. *The Panel makes the following further recommendations in relation to elections:*
 - a. *Postal voting be required, with lodgement of these votes to be allowed in person on and before election day.*
 - b. *The election process extended to provide more time for the issuing and receipt of postal votes.*
 - c. *The information local government candidates must provide at nomination should be expanded to ensure that adequate information is given for voters to make an informed decision. Candidate nomination forms should also include declaration of membership of a political party and these forms should be published and available during the election period.*
 - d. *A caretaker policy should be introduced barring elected members up for re-election from representing the council at events, handing out council grants or donations and moving substantive notices of motion in the period before the election, and a requirement to comply with this policy should be included in the Code of Conduct.*
 - e. *The donor and the candidate should co-sign each declaration of a gift made.*
 - f. *Donations via crowd funding platforms should be regulated so far as possible.*
26. *In respect to elected member representation, the Panel recommends:*
 - a. *Population should be used to determine the number of elected member positions:*

- (i) *Population of up to 5,000 – 5 councillors (including President).*
 - (ii) *Population of between 5,000 and 75,000 – 5 to 9 councillors (including Mayor/President).*
 - (iii) *Population of above 75,000 – 9 to 15 councillors (including Mayor).*
- b. *Ward boundary reviews, to ensure equitable representation is maintained, should be conducted every four years by the Office of the Electoral Distribution Commissioners, with the support of the WAEC and should be conducted using similar processes and principles that are in place for state electoral boundaries as contained in the Electoral Act 1907.*
- c. *Current classification bands 3 and 4 should not have multiple wards unless the Local Government Commission permits it in the interests of ensuring local democracy is enabled in certain communities.*
- d. *The changes to wards and elected member numbers due to the above recommendations should be phased in.*

Discussion

The overwhelming majority of Local Governments support retaining four year terms with a half spill every two years. A principle of the current two year election cycle is to support the continuity of knowledge and experience of the Local Government. A key risk of a proposal for an all in/all out term is the loss of knowledge and the influence of a Council.

Promoting voting participation in Local Government elections is a priority and can be achieved through a range of voting options, such as:

- On-line voting
- Postal voting, and
- In-person voting.

In respect to voting methods, Local Governments over the past 40 years have experienced preferential voting, proportionate preferential voting and the current first past the post method. Due to its simplicity, and ease of understanding, the Local Government sector supports first past the post voting.

The Local Government sector opposes compulsory voting in Local Government elections.

In respect to Elected Member representation, the general competence principle should apply, enabling a Local Government to determine the appropriate number, between six and 15 elected members (including the Mayor/President), depending on local requirements. This philosophy also extends to the decision to have a Mayor or President elected by the Council or elected at large by the community.

The Local Government sector supports continuation of the status quo with regards to the property franchise.

Local Government Position:

The Local Government sector supports:

- 1. Four year terms with a two year spill**
- 2. Greater participation in Local Government elections**
- 3. The option to hold elections through**
 - Online voting**
 - Postal voting, and**
 - In-person voting**
- 4. Voting at Local Government elections to be voluntary**
- 5. The first past the post method of counting votes**
- 6. Local Governments being enabled to determine the number of Elected Members required on the Council between six and 15 (including the Mayor/President)**
- 7. Local Governments to determine if the Mayor or President is elected by the Council or the community at large**
- 8. Continuation of the property franchise.**

Rating Exemptions

The Local Government Review Panel Final Report recommends:

50(c) *The Economic Regulatory Authority (ERA) should be asked to undertake a review of the rating system, including a thorough examination of the case for the current wide range of exemptions.*

The Select Committee into Local Government recommends:

- 8 *Recognising that the current charitable purposes rate exemption produces perverse outcomes and may inappropriately shield commercial operations from paying rates, the Government clarify the charitable purposes rate exemption in any new local government Act.*
- 9 *The Government conduct a broad review of the rate exemptions to be included in any new local government Act.*

Discussion

Exemptions from rates represent significant revenue leakage for Local Government. Recent data indicates that revenue foregone represents approximately two percent of rate revenue. This shortfall in lost revenue must then be made up from other ratepayers.

Rating exemptions relating to charitable purposes are particularly concerning as this exemption has extended in scope beyond its original intent to provide rating exemptions for the commercial undertakings of not-for-profit organisations. For instance, Independent Living Units, which often cost far more than the median house, are often exempt from rates. The net result of this is that millions of dollars of revenue is lost to Local Government which then has to be recouped from other ratepayers, many of whom would not be in a position to afford an Independent Living Unit themselves.

The rating exemptions that are of concern for the sector relate to the following:

- Rating of Charitable Purpose properties
- Department of Housing: Leasing to Charitable Organisations
- Government Trading Entities
- State Agreement Act projects
- State Owned Unallocated Crown Land

On this basis, the Local Government sector supports an independent review of all rating exemptions to enhance equity among ratepayers in the community.

Local Government Position:

That an independent review of all rate exemptions be undertaken.

Fees and Charges

The Local Government Review Panel Final Report recommends:

- 51 *The Panel recommends that local governments should be able to set reasonable fees and charges according to a rating and revenue strategy, with the oversight of the Audit, Risk and Improvement Committee.*
- 52 *The Panel recommends that local governments and State Government apply cost recovery principles when setting fees and charges.*

Discussion

Fees and charges represent a significant source of discretionary revenue for Local Governments. Examples include dog registration fees, fees for building approvals and swimming pool entrance fees.

Currently fees and charges are determined by legislation or regulation, with an upper limit set by legislation, or by the Local Government. Fees mandated by legislation often do not keep pace with the cost of delivery meaning that ratepayers will subsidise particular activities without any ability to have input into the setting of the fee.

While cost recovery should be a consideration for the setting of fees and charges, there are some services that Local Governments may choose to subsidise to encourage activities with overall community benefit.

Setting fees and charges is a core government function and should be a deliberative decision of the Council.

Local Government Position:

That:

1. **An independent review be undertaken to remove fees and charges from legislation and regulation and,**
2. **Local Government be empowered to set fees and charges for Local Government services.**

Road Funding

The Select Committee into Local Government recommends:

7. *The Government consider returning to local governments at least 27 percent of motor vehicle licence fee collections.*

Discussion

Local Governments are responsible for 127,500km of roads in Western Australia, representing 88 percent of the public road network.

With a replacement value close to \$30 billion, the Local Government road network is a significant state asset that connects people and places and facilitates economic activity across all of Western Australia.

In their final report, the Select Committee into Local Government found that the shortfall between local government expenditure on road preservation and the amount required to maintain roads at their current condition has continued to increase over the past five years to \$155.74 million in 2018-19.

To that end, the Local Government sector advocates for road funding from the State Government to return to 27 percent of vehicle licence fees.

Local Government Position:

That the Government returns to Local Government at least 27 percent of motor vehicle licence fee collections.

Regional Collaboration

The Local Government Review Panel recommends:

12. *The Panel recommends that the new Act should promote and mandate expanded regional cooperation between local governments by:*
 - a. *Making increased collaboration a specific objective and principle.*
 - b. *Providing an improved model of joint (regional) subsidiaries that can be used for strategic planning, resource sharing, shared services delivery and commercial enterprises (see also Recommendations 14 and 39).*
 - c. *Requiring regional cooperation as part of IPR (see also Recommendation 35).*
13. *The Panel recommends that consideration also be given to the potential need for a new form of 'regional authority' to enable collaboration on specific issues between governments and with other key stakeholders.*
14. *The Panel recommends:*
 - a. *The regional council model is discontinued.*
 - b. *A flexible model of joint (regional) and single (local) subsidiaries be introduced in order to enable:*
 - (i) *collaboration between local governments; and/or*
 - (ii) *involvement of local government in economic development including commercial activities.*
40. *The Panel recommends that the new Act should provide the freedom for local governments to be involved in commercial activities where it is in the public interest and subject to competitive neutrality principles.*
41. *The Panel recommends that 'beneficial enterprises' not be introduced as a new mechanism for local government commercial activities, but that instead an updated and more flexible subsidiary model should provide for the following:*
 - a. *Local government autonomy to establish a single or joint subsidiary to:*
 - (i) *Carry out any scheme, work or undertaking on behalf of the council;*
 - (ii) *Manage or administer any property or facilities on behalf of the council;*
 - (iii) *Provide facilities or services on behalf of the council; and/or*
 - (iv) *Carry out any other functions on behalf of the council.*
 - b. *The subsidiary to be established through a charter.*
 - c. *The charter to be certified by an independent and suitably experienced legal practitioner as within power and National Competition Policy.*
 - d. *Public notice of the proposal to establish the subsidiary to ensure that there are no private operators that would be significantly disadvantaged.*
 - e. *The subsidiary to be able to undertake commercial activities (within the limits of competitive neutrality and a thorough risk assessment).*

- f. The subsidiary to have the ability to acquire, hold, dispose of or otherwise deal with property.*
 - g. Dividends able to be paid to member local governments.*
 - h. The requirement for employees of the subsidiary to be employed under the same award or agreement conditions as the relevant local government/s and within the jurisdiction of the Western Australian Industrial Relations Commission.*
 - i. No requirement for ministerial approval at the outset, but reserve powers for the Minister for Local Government to intervene if issues arise should be included.*
42. *The Panel recommends local governments should utilise the subsidiary models and, as a general rule, should not form entities outside this, such as under the Associations Incorporation Act, except as a means of establishing or maintaining partnerships with other local or regional organisations in those instances where the local government is not the dominant party.*

Discussion

The Local Government sector supports streamlined and effective regional collaboration to leverage economies of scale, combined resources and enhanced accountability.

Regional collaboration provides many benefits for the community, including:

- Efficient service delivery leveraging economies of scale
- Enhanced accountability for specific functions, and
- Reduced risk by quarantining ratepayer funds in a separate legal entity

Flexibility for local governments to select and adapt the most suitable collaborative model to local circumstances is crucial for the benefits of regional collaboration to be realised. While competitive neutrality is important, and should be respected, the ability to undertake commercial activities is important, particularly to address instances of market failure.

The subsidiary model, governed by a charter, provides simplicity and can be customised to meet local and service delivery needs.

The beneficial enterprises model provides for a commercial focus while increasing accountability and reducing risk by quarantining ratepayer funds.

To that end, the local government sector supports the ability to utilise a range of fit-for-purpose regional collaborative models.

Local Government position

That:

- 1. Local Governments be empowered to form single and joint subsidiaries, and beneficial enterprises, and**
- 2. Compliance requirements of Regional Councils be reviewed and reduced.**

Community Engagement

The Local Government Review Panel Final Report recommends:

33. *The Panel recommends that the following community engagement principles should be included in the new Act:*
- a. *Councils actively engage with their local communities;*
 - b. *Councils are responsive to the needs, interests and aspirations of individuals and groups within its community;*
 - c. *Community engagement processes have clearly defined objectives and scope;*
 - d. *Participants in community engagement have access to objective, relevant and timely information to inform their participation;*
 - e. *Participants in community engagement are representative of the persons and groups affected by the matter that is the subject of the community engagement;*
 - f. *Participants in community engagement are entitled to reasonable support to enable meaningful and informed engagement; and,*
 - g. *Participants in community engagement are informed of the ways in which the community engagement process will influence council decision-making.*
34. *The Panel recommends a Community Engagement Charter be required as a mechanism for guiding and enhancing community participation in local decision-making, and that a model charter be prepared to set parameters and provide guidance on mechanisms to be used.*
35. *The Panel recommends the Annual Electors' Meeting is replaced by an Annual Community Meeting whereby:*
- a. *As a minimum, councils provide information on their achievements and future prospects;*
 - b. *Councils report on the local government's financial performance and performance against relevant Council Plans;*
 - c. *Both the mayor/president and the Chair of the Audit Committee address the meeting;*
 - d. *There is ample time for questions; and,*
 - e. *Wider community participation is encouraged through different delivery mechanisms.*

Discussion

With a local presence in every community in Western Australia, community engagement is core business for Local Government.

Principles and methods supporting responsive, aspirational and innovative community engagement are supported. Local Governments are often on the frontier of innovative community engagement methods, such as participatory budgeting and deliberative democracy.

To that end, the Local Government sector supports community engagement aims and principles to be encapsulated in a policy. However, the content of such a policy should not be prescribed; Local Governments, with knowledge and regular touchpoints with their communities, are best placed to determine the content of a community engagement policy.

An optional Annual Community Meeting is supported, at which Local Governments could present their annual report, financial performance and recent achievements, and outline their future prospects and plans.

Local Government Position:

The Local Government sector supports:

- 1. Responsive, aspirational and innovative community engagement principles**
- 2. Encapsulation of aims and principles in a community engagement policy, and**
- 3. The option of hosting an Annual Community Meeting to present on past performance and outline future prospects and plans.**

Roles and Responsibilities

The Local Government Review Panel Final Report recommends:

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

29-32. *Revised statements of roles and responsibilities that are specific to address the following issues:*

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

The Select Committee into Local Government Report recommends:

26. *The Government clarify the roles of council and the chief executive officer, and the distinction between governance and operational matters, in any new local government Act.*

Discussion

The *Local Government Act 1995* is predicated on separate roles and responsibilities for Elected Members and the administration, as summarised in the Second Reading Speech:

*'The new Act will provide a clear distinction between the representative and policy making role of the elected Councillors and the administrative and advisory role of the chief executive officer and other staff.'*¹

The Inquiry Report's recommendations for training and induction are reflective of the mandatory training and continuing professional development requirements introduced in the *Local Government Legislation Amendment Act 2019*.

WALGA has long advocated for absolute certainty in responsibilities and separation of powers associated with employees. Appointing and dismissing senior designated employees falls within the function of the CEO.

From this perspective, clarification of roles and responsibilities requires similar consideration of a clearly defined separation of powers between the governing body and the administration.

¹ Government of Western Australia, Local Government Bill Second Reading, 31 Aug. 1995 pp. 7547-7551

Local Government Position:

That clarification of roles and responsibilities for mayors / presidents, councillors and CEO's be considered to ensure that there is no ambiguity.

External Oversight

The Local Government Review Panel Final Report recommends:

57. *The Panel recommends that there should be an early intervention framework of monitoring to support local governments. The department should have additional powers to appoint and support the monitor with councils responsible for the direct costs of the monitor.*
58. *The Panel recommends the Minister should have the power to direct local governments and make declarations in respect to the Local Government Act during a declared state of emergency.*
59. *The Panel recommends establishing an Office of the Independent Assessor that should:*
 - a. *Be an independent body to receive, investigate and assess complaints against elected members and undertake inquiries. This removes the CEO from being involved in processing and determining complaints.*
 - b. *Be a statutory appointment by the Governor.*
 - c. *Upon assessment, refer the complaint back to the council (behaviour-related), the State Administrative Tribunal (SAT) (serious breaches), or to another appropriate body (such as, Corruption and Crime Commission, Public Sector Commission, Ombudsman) according to the subject of the complaint.*
 - d. *Replace the Standards Panel by investigating and making determinations on Rules of Conduct breaches. SAT will determine the penalties.*
 - e. *Amongst other powers, have the power to investigate, to order compulsory mediation and to deal with abuses of process.*
 - f. *Be required to notify the CEO and council of any matters on a confidential basis.*

The City of Perth Inquiry Report recommends:

- 323-332. *An Office of Inspector of Local Government (Inspector) be established as an independent statutory office, responsible to the Minister for Local Government.*

The Select Committee into Local Government Report recommends:

25. *The Government give active consideration, as part of the review of the Local Government Act 1995, to establishing a new independent statutory body to regulate and support the local government sector.*

Discussion

The recommendation from the Local Government Act Review Panel to replace the Standards Panel with an Office of the Independent Assessor is worth supporting. The proposal is to set-up an independent body to receive, investigate and assess complaints against elected members and undertake inquiries. This removes the CEO from being involved in processing and determining complaints, which has previously put the CEO in an invidious position.

An early intervention framework of monitoring to support Local Governments should also be provided, with costs to be the responsibility of the State Government.

Local Government Position:

The Local Government sector supports:

- 1. Establishing an Office of the Independent Assessor to replace the Standards Panel to provide an independent body to receive, investigate and assess complaints against elected members and undertake inquiries.**
- 2. Remove the CEO from being involved in processing complaints**
- 3. That an early intervention framework of monitoring to support local governments be provided with any associated costs to be the responsibility of the State Government.**

Financial Management and Procurement

The Local Government Review Panel Final Report recommends:

43. *The Panel recommends the following financial management principles be included in the new Act:*
- a. *Councils should have regard to achieving intergenerational equity, including ensuring the following:*
 - (i) *Policy decisions are made after considering their financial effects on future generations*
 - (ii) *The current generation funds the cost of its services, and*
 - (iii) *Long life infrastructure may appropriately be funded by borrowings*
 - b. *Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with the council's financial policies and strategic plans*
 - c. *Financial risks are monitored and managed prudently having regard to economic circumstances*
 - d. *Financial policies and strategic plans, including the Revenue and Rating Strategy and Investment policy, seek to provide stability and predictability in the financial impact on the community; and*
 - e. *Accounts and records that explain the financial operations and financial position of the council are kept.*
44. *Having regard to the need for sound financial decision-making and accountability, the Panel recommends the following:*
- a. *Local governments should be required to adopt or justify departures from a model investment policy to the Audit, Risk and Improvement Committee and relevant State Government Agency.*
 - b. *Local governments should be able to use freehold land to secure debt.*
 - c. *Debt should not be used for recurrent expenditure except in an emergency situation.*
 - d. *Notice should continue to be required to be given for borrowings not included in the local government's annual budget.*
 - e. *Building upgrade finance is permitted for specific purposes such as cladding, heritage and green improvements.*
 - f. *Local governments should adopt program budgeting to more clearly show the actual cost of delivering a service or undertaking an activity.*
 - g. *Local governments should report on the percentage of their expenditure spent on local businesses in their annual report.*
45. *The Panel recommends that local government procurement thresholds, rules and policies are, where applicable, aligned with the State Government, including (but not limited to):*
- a. *Tender threshold (currently \$250,000);*

- b. Procurement rules and methods for goods and services under the tender threshold;*
 - c. Procurement policies, including sustainable procurement, procuring from disability enterprises, buy local (where 'local' refers to Western Australia or a specific region of the state determined by the local government) and Aboriginal businesses; and*
 - d. Using TendersWA as the primary tender platform.*
- 46. The Panel recommends the development of a model procurement policy for all local governments. If a local government chooses to deviate from the policy it should be required to explain its reasoning to the responsible State Government agency.*
- 47. The Panel recommends enhancing legislation to regulate and guide the establishment and management of panel contracts.*
- 48. The Panel recommends a requirement for local governments to have an open register of local businesses with local governments determining what is considered 'local' to their community.*
- 49. The Panel recommends breaches of the local government procurement rules to be referred to the Office of the Independent Assessor to use the appropriate powers under the new Local Government Act.*

The Select Committee into Local Government recommends:

- 12. The Government give active consideration to providing, through the Department of Local Government, Sport and Cultural Industries, an accounting advice helpdesk service to the local government sector similar to the service provided by the Department of Treasury to the State government sector.*
- 13. The Government:*
 - consider reducing the financial reporting requirements on local governments*
 - in doing so, take into account the information provided by the Office of the Auditor General, set out at Appendix 3 and Appendix 4 of this report.*
- 14. The Department of Local Government, Sport and Cultural Industries and the Government consider the introduction of tiered financial reporting for local governments.*

The City of Perth Inquiry Report recommends:

- 188. The State Government consider amendments to the Local Government Act 1995 to provide for better practice financial management through the establishment of Local Government Financial Management Instructions (similar to the Treasurer's Instructions for State Government) that establish a minimum set of standards and*

requirements for the financial administration of local government (Financial Management Instructions).

189. *The “WA Accounting Manual” be reviewed, updated and promulgated by the Department within the next 12 months.*
190. *The Minister for Local Government consider prescribing the format of the annual budget and financial report to provide consistency across local government.*

Discussion

The sector has considered a number of the recommendations from the reports and supports reviewing the financial reporting requirements for Local Governments.

Model Financial Statements

WALGA has recently formed a Sector Reference Group to review the current financial ratios and to suggest more appropriate ratios. The Reference Group believes the first action to be taken should be for the Department of Local Government to prepare a Model set of Financial Reports for the Local Government sector. This is to enable consistent financial reporting across the sector which would then allow for ratios to be more meaningful for sector analysis.

The following is an excerpt of notes from the group;

The Working Group discussed the possibility of progressing this resolution as soon as possible, rather than waiting for the work on financial ratios to be completed. It was decided that this should be actioned as a priority. A signal from the Minister for Local Government as to whether this proposal is supported will assist in guiding the group’s next steps, noting that the actual development of a model set of accounts would take time and resources. The group also noted that the Office of Auditor General (OAG) have made complementary recommendations relating to financial reporting. For example, in the [Audit Results Report – Annual 2018-19 Financial Audits of Local Government Entities](#), it was recommended that DLGSC re-assess the amount of detail required to be included in annual financial reports.

Resolved:

That WALGA advocates to the Minister for Local Government that the Department of Local Government to prepare a Model set of Financial Reports for the Local Government sector, in consultation with the Office of the Auditor General.

The concept on a model set of accounts is not new. Every other State produces one in some form. This document would be produced annually by the Department and be endorsed by the OAG.

The proposal would involve a detailed set of accounts, including notes, would be available to the industry in March of each year. The document would provide a template for Statements and Notes. These items would include references to legislation and Accounting Standards so the user can gain an appreciation as to why the information is required. Accompanying text could provide a greater understanding of the information and the cross referencing to other information. For example, the note on calculating financial ratios would include how those ratios are calculated, hence doing away with the need for Departmental Guidance Notes.

The benefits that would accrue to the Local Government sector and the community would be substantial. One set of model reports that could provide clear outcomes, rather than waiting for the annual audit to see if a Local Government had interpreted the standards and legislation correctly. Small Local Government would benefit as they may not have qualified accountants on staff and this would provide cost savings. Accessing information about each Local Government would be simplified. The audit process would also be simplified. All of these measures have the ability to lower costs incurred by Local Government in producing the annual financial report.

Use of Debt

The sector's long held position is that the Act should allow Local Governments to use freehold land, in addition to its general fund, as security when borrowing. Currently a Local Government can only borrow against its cash. In most cases this is sufficient, however there have been examples of Local Governments borrowing for large scale infrastructure projects that would benefit from being able to use their freehold land as security.

Building Upgrade Finance

Building Upgrade Finance would enable Local Governments to guarantee finance for building upgrades for non-residential property owners. In addition to building upgrades to achieve environmental outcomes, Local Governments have identified an opportunity to use this approach to finance general upgrades to increase the commercial appeal of buildings for potential tenants. In this way, BUF is viewed as means to encourage economic investment to meet the challenges of a soft commercial lease market and achieve economic growth.

Procurement

WALGA has consistently supported the alignment of the tender threshold with that of the State Government and broadly supports the principle that suppliers of goods, services and works competing for contracts will benefit where procurement processes across State and Local Government has more similarities than differences.

Local Government Position:

That the Local Government sector:

- 1. Requests the Minister for Local Government to direct the Department of Local Government to prepare a Model set of Financial Statements and Annual Budget Statements for the Local Government sector, in consultation with the Office of the Auditor General;**
- 2. Requests the Department of Local Government to re-assess the amount of detail required to be included in annual financial reports, in particular for small and medium sized entities as suggested by the Office of Auditor General;**
- 3. Supports Local Governments being able to use freehold land to secure debt;**
- 4. Supports Building Upgrade Finance being permitted for specific purposes such as cladding, heritage and green improvements;**
- 5. Supports the alignment of Local Government procurement thresholds, rules and policies with the State Government.**

Accountability and Audit

The Local Government Review Panel Final Report recommends:

53. *The Panel recommends the role of audit committees be expanded to become Internal Audit, Risk and Improvement Committees and:*
 - a. *The majority of the Committee members, including the Chair, should be independent of the local government and should be drawn from a suitably qualified panel.*
 - b. *To address the impost on small local governments, the committee could be established on a regional basis.*
54. *The Panel recommends the main roles of the Audit, Risk and Improvement Committee should include:*
 - a. *Developing an audit plan which focuses on compliance, risk (including procurement), financial management, fraud control, governance and delivery of Council Plans;*
 - b. *Identifying continuous improvement opportunities and monitoring programs and projects in this area;*
 - c. *Conducting the mandatory internal audits as outlined in the audit plan; and*
 - d. *Providing advice to the council in relation to these matters.*

The Select Committee into Local Government recommends:

11. *The Government give active consideration to facilitating, through the Department of Local Government, Sport and Cultural Industries, a shared internal audit service for the Local Government sector, particularly to assist small and medium councils.*

Discussion

The Local Government sector supports a robust self-regulation audit framework, which includes a role for the audit committee overseen by council, and a role for the Office of the Auditor General in conducting financial and performance audits of Local Government.

In accordance with the principles of self-governance and self-regulation, majority independent membership of audit committees is not supported. Oversight of the affairs of the Local Government is a fundamental role of the Council, and should not be confused by diffusing responsibility among an audit committee comprised of a majority of non-elected members. Notwithstanding, the Local Government sector acknowledges that some independent expertise may be beneficial to the audit committee process.

The Local Government sector supports a clearly defined role for the audit committee, led and overseen by the elected Council.

Local Government Position:

That audit committees of Local Government, led and overseen by the Council, have a clearly defined role with an Elected Member majority.

Ordinary Council Meeting 14 October 2024

Attachment 1- 11.1.3a Proposed ELM09 Strategic and Financial Management Framework Policy

Attachment 2- 11.1.3b Current ELM09 Financial Sustainability Policy

Item 11.1.3- Council Policy Review – ELM09 Strategic and Financial Management Framework Policy

ELM09 Strategic and Financial Management Framework Policy

Aim	To establish the framework through which the Shire will establish, monitor, and achieve its strategic and financial goals.
Application	All Elected Members and Officers involved in strategic planning and financial management activities.
Statutory Environment	<i>Local Government Act 1995 Section 5.56(1)</i> <i>Local Government (Financial Management) Regulations Part 4</i>
Approval Date	OCM 19 November 2020
Last Review	2020
Next Review	2026
Review Period	2 years

Objectives

To:

- Identify and explain the elements of the Shire's Strategic and Financial Management Framework.
- Prescribe the process through which each of the elements of the framework are formulated, reviewed, discussed and approved.
- Define the involvement and role of the community, staff and elected members in the process.
- Identify the timing of the various activities within the framework.
- Establish clear mechanisms that plan for on-going financial sustainability to provide appropriate services and infrastructure for the community now and into the future

Policy

This policy establishes the Council framework that manages strategic planning and is based on the Council's desire to plan for on-going financial sustainability to provide appropriate services and infrastructure for the community now and into the future. It provides the framework through which Council will establish and achieve long term objectives and allocate resources appropriately to achieve these objectives.

The Council and relevant officers will plan and make decisions so that appropriate services and infrastructure, as outlined in the strategic plans are provided at acceptable service levels for current and future generations in a cost effective and affordable manner.

Financial sustainability at the Shire of Morawa means that in committing to a financially sustainable future, no policy or other decisions will be made without considering the long-term financial impact of those decisions. In making this commitment, it is acknowledged that unexpected events will occur in the future and Council will plan for reasonably foreseeable contingencies, but given the inherent uncertainties about future events, it is impossible to plan for every eventuality.

Section 5.56 of the Local Government Act 1995 requires all Local Governments to plan for the future of the district, and to ensure that any plans developed are in accordance with regulations. This policy framework provides a Shire of Morawa mechanism by which to achieve compliance with legislation and deliver sound long-term planning for the district.

The State's integrated planning and reporting (IPR) framework, gives local governments a process for establishing local priorities and to link this information to operational functions. Legislation changes gazetted in August 2011 require compliance to this approach, but this can be tailored to the size and structure of each local government as long as the principles and

practices of the framework are upheld. This policy provides for a Morawa orientated approach that still aligns with the IPR principles.

The seven key elements of the Shire's strategic and financial management framework are:

1. Strategic Community Plan
2. Specific Purpose Plans
3. Strategic Resource Plan
4. Corporate Business Plan
5. Annual Budget
6. Monthly Financial Statements
7. Annual Report

The Strategic Community Plan

Definition:

An aspirational plan driven by the community that sets the long-term vision for the Shire and establishes the key strategic focus areas that Council must consider and evaluate for the vision to be achieved.

Development:

A community wide survey followed by facilitated workshops attended by community members, key stakeholders, businesses, Shire staff and community groups. The outcomes of the community engagements are then provided to Council and followed up with a secondary survey to test that what has been captured generally represents community sentiment. This is then taken to a Councillor workshop for refinement and strategic discussion. The final plan is developed and undertakes a public comment period before final adoption.

Major Review:

The Integrated Planning and Reporting (IPR) Framework requires the strategic community plan to receive a major review every four (4) years. For simplicity, the Shire will undertake a full document development process at each major review stage.

Minor Review:

The IPR Framework requires the strategic community plan to receive a minor review every two (2) years.

- i. Council is consulted as to whether the general foundations of the plan and overarching vision remain relevant.
- ii. If focus areas and vision remain relevant, then staff undertake a desktop review and discuss key focus areas with key groups or individuals undertaking work in the relevant areas
- iii. If focus areas and vision have lost relevancy then focussed workshops undertaken to distil what has been achieved compared to what is desired, and revise aspirations and focus areas.
- iv. Staff further refine the vision, aspirations, and key focus areas and submit a draft Strategic Community Plan to a Council Concept Forum for review.
- v. Council adopts the final plan after a community consultation period.

Specific Purpose Plans

Definition:

Plans and strategies that focus upon specific areas of Council involvement or activity. Current adopted examples are:

- Arts and Culture Plan
- Disability Access and Inclusion Plan
- Tourism Plan
- Area specific masterplans i.e. Solomon Terrace Community Precinct, Caravan Park, Cultural Precinct.
- The Local Planning Strategy

All strategies must be congruent with the higher-level key focus areas and aspirations established in the Strategic Community Plan and contain discrete, cost estimated, and deliverable tasks that will facilitate effective and measurable outcomes.

Development:

- a) A strategic discussion is to be facilitated at a Councillor Concept Forum as the first stage of the development of a new strategy/plan.
- b) The strategic discussion will be informed by background information, data and other relevant information on the major issues facing the Shire regarding the subject matter.
- c) Once Council agreement is given for document development, broader engagement and consultation will be undertaken.
 - a. Several different methods would be used to engage on specific purpose plans depending on the topic and groups of interest. Examples include whole of community engagement activities, community workshops, community group meetings, Councillor Concept Forums, State Government Department engagement, industry expert engagement etc.
- d) A draft document informed by the outcomes of the strategic discussion and engagement with relevant stakeholder groups and workshops is then to be prepared.
- e) The draft plan is to be submitted to a Councillor Concept Forum and then made available for broad public feedback.
- f) A recommended final strategy/plan incorporating community consultation outcome is submitted to Council for final consideration.

Review:

Reviews are to occur when the strategy/plan relevancy period is coming to an end, or the majority of the agreed deliverables have been achieved.

- i. Staff are to submit review recommendations to a Councillor Concept Forum after engagement with relevant external and community stakeholders.
- ii. After consultation, the strategy/plan will be reviewed and updated, then distributed for public comment.
- iii. A recommended final strategy/plan incorporating community consultation outcome is submitted to Council for final consideration.

Strategic Resource Plan (Long-term Financial and Holistic Asset Management Planning)

Definition:

A long-term financial planning document that provides a picture of the Shire's long term financial and asset management requirements over a 15-year timeframe to assist with strategic planning. Long term financial planning is a key element of the IPR Framework. It enables the Shire to

understand its long term resourcing capabilities to manage the prioritisation of short-, medium- and long-term strategic aspirations and objectives.

The Shire of Morawa's strategic resource plan focusses on long term financial and asset sustainability and allows for early intervention of financial issues through the proactive management of the corporate business plan and budgets.

Development:

Unlike other plans, the Shire commits to engaging external consultants to undertake the development of the strategic resource plan. The reason for this is to provide an external viewpoint on the Shire's long-term sustainability and financial management.

Given the significant length of the plan, it is developed based on a number of underlaying assumptions and broad modelling, with the principal of financial sustainability and service delivery driving resource allocation. The Strategic Resource Plan will inform the development of the Corporate Business Plan.

Review:

The Strategic Resource Plan will be reviewed subject to large scale unexpected financial changes, or at a minimum on a 4 yearly cycle that aligns to the major review of the Strategic Community Plan.

The Strategic Resource Plan will utilise ratios and/or other sustainability measures. The primary financial sustainability indicators are the long-term financial rules which will guide Council in making financial decisions and the target and acceptable ranges may be varied by Council over time.

In addition, Council will prudently set aside reserves to fund future expenditure requirements. However, it is impossible to plan for every eventuality (e.g. natural disasters or major legislative changes impacting on local government), and Council may be required to undertake short-term corrective actions in the future to respond to unexpected events and immediate challenges to financial sustainability.

Corporate Business Plan

Definition:

The Shire's principal business planning tool projecting each year's revenue and expenditure over a ten-year period, the first three years being detailed and the following seven years of a more general nature.

The main components and drivers of the Corporate Business Plan are:

- A holistic review of the organisation's strengths, weaknesses, opportunities, and threats (S.W.O.T).
- The Shire's top five operational focus areas for the first five years outlined in the plan
- A review of the Strategic Community Plan Focus Areas and Specific Purpose Plan tasks and outcomes to disseminate how strategic objectives will fit with the Shire's resource availability.
- A general overview of income and expenditure projections related to the day-to-day operations of the Shire
 - Updated to reflect annual budget and audited annual financial statement outcomes

- An annual contribution to asset renewals (Buildings, Roads and Footpaths, Other Asset Renewal and Plant) as identified in Asset Management Plans or through capital works planning.
- A Lending and Reserve Transfer Plan that identifies the loans the Shire may raise over ten years and the monies that will flow in and out of reserve funds. This strategy will also establish safe lending limits to ensure that the Shire's financial sustainability and stability is not threatened by inappropriately high levels of debt.
- A holistic financial overview that seeks to manage and balance the application of financial resources across a ten-year period to service strategic priorities, assets, and operational obligations. Year 1 of the corporate business plan financials will drive the development of the annual budget.

Development:

- a) Staff prepare the draft Corporate Business Plan based on known strategies, plans, capital works, asset renewal, and financial data – applying a basic level of assumptions and forward projections for discretionary funds – at this stage the financials within the plan may not balance
- b) Council discusses the draft plan at a Concept Forum to refine proposed works, information, and projections.
- c) The Plan is reworked to include Council feedback and to create a balanced (+/- \$250K) Financial Overview across the 10-year period.
- d) The balanced plan is submitted to Council Concept Forum for further discussion.
- e) Council adopts the final Corporate Business Plan.

Review:

- i. Staff will commence reviewing the Corporate Business Plan in January each year.
 - a. Updating the Operating Position based on the audited annual financial statements adopted in December each year
 - b. Reflecting on any known projects completed or carried forward, and changes to strategic deliverables.
 - c. A revised S.W.O.T analysis will be completed by executive management.
- ii. Asset Renewal, Capital Works, and Strategic Plans to be discussed at the February Concept Forum.
- iii. A revised Corporate Business Plan with an extended end date and detailed cost estimates for the first three years to be developed. The Executive Team is to present the revised draft to the March/April Council Concept Forum, with revisions and changes highlighted for clarity.
- iv. The Balanced (+/- \$250K) Corporate Business Plan is to be presented to Council for Adoption in April/May each year.

The Annual Budget

Definition:

A statutory document that activates and delivers year one of the Corporate Business Plan. The revenue and expenditure estimates, asset renewal, financing, and strategic deliverables contained within the Corporate Business Plan are used to inform the development of the budget.

The form and content of the Annual Budget is as described in the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996. Mindful of the role of Council outlined under Section 2.10 of the Act, Councillors must assess if the budget delivers what the Council wishes to achieve based on strategic and community priorities.

Development:

- a) In the month after the adoption of the Corporate Business Plan - staff prepare a draft budgetary Statement of Financial Activity based upon year one of the Corporate Business Plan and known economic conditions. The draft is then presented for discussion with Council as part of a Concept Forum.
 - Key outcome of first forum is the basis upon which Differential Rates will be developed
- b) Either at the May Ordinary Council Meeting or via a Special Council Meeting before the third week of June, Council will be presented with the differential rates model for adoption based on the draft Statement of Financial Activity and known property revaluations.
 - Due to the Shire setting the UV Mining rate at more than double the UV rural rate, the Shire can expect a period of 50-60 days to elapse from Council Differential Rate approval to Ministerial Approval of Differential Rates
- c) During June/July, the Shire staff will finalise a draft operational budget that aligns with the Statement of Financial Activity outlined when the Differential Rates were adopted, noting any known changes since that time such as carry forward projects, pre-paid grants etc.
- d) During a Concept Forum in June/July, Council and the administration will review Shire Fees and Charges, and discuss a budget draft to highlight any deviations from the Business Plan or other prior discussions or expectations
- e) The Annual Budget will be presented to Council for adoption before the 31 August each year.

Review:

The Shire of Morawa has committed to completing at least two and preferably three budget reviews each financial year. Specifically:

- Initial Budget Review – October/November based on end of September/October actuals
 - This initial review seeks to update the budget with any known changes such as tendered prices, grants, or project approvals received.
 - The Initial Review is aimed at managing major budget changes not minor operational outliers given the financial year is less than 50% completed
- Statutory Budget Review – February/March based on end of December actuals
 - The Statutory Budget review is mandated by regulation and must be adopted by Council and reported to the Department of Local Government by the end of March each year
 - The Shire staff will review all operational and capital works budgets during January
 - Staff will seek to predict budget changes required for the final 3-5 months of the financial year to facilitate service and project deliverables.
- Final Review – May/June based on April/May actuals
 - The main purpose of the final review is to review reserve transfers, income estimates, and project delivery timeframes to ensure funds are appropriately managed as end of financial year approaches
 - If unexpected income or cost savings are realised during the year, then the final review can be used to introduce a new minor project or allocate extra funds to reserves for use in future years.

Monthly Financial Report

Definition:

Each month the Shire prepares a council report and associated attachments that covers the statement of financial activity reporting as required under the Local Government (Financial Management) Regulations 1996, bank reconciliation, and payment listing information inclusive of corporate credit and purchasing cards.

This report provides Council with a monthly opportunity to review the Shire's operations against budgetary expectations and gain an understanding of any variances. It also provides a layer of control and an independent check of the Shire's financial management and controls.

The focus of financial reports to Council is to provide accurate information about the Shire's overall financial position.

Councillors, when considering the financial reports, will satisfy themselves that the information they are given reflects the actual situation of the Shire. Councillors will ensure that they understand sufficiently about the financial indicators for them to ask appropriate questions and interpret the responses.

Development:

The Council report and attachments are developed from the first working day at the end of each calendar month. The process involves a number of financial reconciliations, journals, and processes to ensure the back-end data that populates the financial reports are accurate.

Review:

The reports are reviewed monthly and can be expanded upon in terms of content if requested by Council, to provide Council with transparent and full information.

Annual Report

Definition:

The Annual Report has its basis in the Act, but also serves as the vehicle by which the Shire can evaluate, monitor, control, improve and report on the outcome of its activities over a particular financial year.

Section 5.53 of the Local Government Act 1995 requires the Shire to prepare an annual report for each financial year. The annual report is to contain – report from Shire President, report from CEO, overview of Strategic items and major projects delivered during the financial year and planned for the following financial year, the audited financial report, any matters requiring reporting under the Disability Services Act 1993 or section 5.121 of the Local Government Act or any other information as prescribed.

Development:

The first item developed as part of the annual report is the annual financial statements in accordance with Accounting Standards and the requirements of the Local Government (Financial Management) Regulations 1996. These statements are presented to the Shire's auditors on or before the 30 September each year. The Shire's auditors will review the statements against the necessary evidence. The Office of the Auditor General will provide a final audit report on the financial statements before 31 December each year.

During October and November each year the annual report introductory information to accompany the financial statements will be developed to meet all statutory requirements.

Review:

The form and content of the annual report will be reviewed each year. The annual financial statements are reviewed by the Shire's auditors.

The Annual Report is to be reviewed and presented to a general meeting of electors not more than 56 days after the report was accepted by Council.

Shire of Morawa Policy Manual

ELM09 Financial Sustainability Policy

Aim	To establish the financial sustainability framework for the Council and provide the framework within which Council will achieve the aims set out in its long-term financial plan.
Application	All Elected Members and Officers involved in the planning and financial management activities.
Statutory Environment	<i>Local Government Act 1995 Section 5.56(1)</i> <i>Local Government (Financial Management) Regulations Part 4</i>
Approval Date	OCM 19 November 2020
Last Review	2020
Next Review	2022
Review Period	2 years

Objectives

To establish the financial sustainability framework for the Council based on the Council's desire to plan for on-going financial sustainability to provide appropriate services and infrastructure for the community now and into the future.

To provide the framework within which Council will achieve the aims set out in its long-term financial plan.

Policy

This policy establishes the financial sustainability framework for the Council. The policy is based on the Council's desire to plan for on-going financial sustainability to provide appropriate services and infrastructure for the community now and into the future. It provides the framework within which Council will achieve the aims set out in its long-term financial plan.

Preamble

Financial sustainability at the Shire of Morawa means that in committing to a financially sustainable future, no policy or other decisions will be made without considering the long-term financial impact of those decisions. In making this commitment, it is acknowledged that unexpected events will occur in the future and Council will plan for reasonably foreseeable contingencies, but given the inherent uncertainties about future events, it is impossible to plan for every eventuality.

The Council and relevant officers will plan and make decisions so that appropriate services and infrastructure, as outlined in the Strategic Community Plan (SCP) are provided at acceptable service levels for current and future generations in a cost effective and affordable manner.

Policy Statements

Long-term Financial Plan

Council will adopt a 10-year Long-term Financial Plan (LTFP) that sets out the funding (revenue raising) and financing (paying for outlays) requirements for infrastructure and services to be provided to equitably meet its Strategic Plan's identified community needs and preferences and the aims contained in its Strategic Asset Management Plan. The LTFP will be based on community needs and substantial achievement of the required ratio targets for each of its primary financial sustainability indicators as set out below.

Shire of Morawa Policy Manual

This is required to meet the DLG advisory standard requirements of the Long Term Financial Plan.

Operating surplus ratio	Net operating surplus, divided by own source Operating revenue, expressed as a percentage.* ^	This is an indicator of the extent to which revenues raised cover operational expenses only or available for capital funding purposes.	<p>Standard is not met if the operating surplus ratio is 0%</p> <p>Achieving standard is met if the operating surplus ratio is between 0% and 15%.</p> <p>Advanced standard is met if the operating surplus ratio is greater than 15%</p>
Current ratio or working capital ratio	Current assets divided by current liabilities. Expressed as 1:X, percentage or decimal figure * ^	This is a modified commercial ratio designed to focus on the liquidity position of a Local government that has arisen from past years transaction.	<p>Standard is not met if this ratio is any value lower than 1 as to 1.</p> <p>Achieving standard is met if the ratio is equal to an expression of 1:1 or greater (e.g. 100% or 1.0).</p>
Debt service cover ratio	Annual operating surplus before interest and depreciation divided by annual debt service payments (both principal and interest).* ^	Also known as 'debt coverage ratio', This is the ratio of cash available for debt servicing to interest, principal and lease payments.	<p>Standard is not met if this ratio is lower than 2.</p> <p>Achieving standard is met if this ratio is greater than or equal to 2.</p> <p>Advanced standard is met at a higher level if this ratio is greater than 5.</p>
Own Source Revenue Coverage Ratio	Own Source Operating Revenue divided by Operating Expense	This ratio is the measurement of a local government's ability to cover its costs through its own revenue efforts.	<p>Standard is not met if this ratio is lower than 0.4</p> <p>Achieving standard is met if the ratio is between 0.4 and 0.9</p> <p>Advanced standard is met if the ratio is greater than 0.9</p>
Asset consumption ratio (ACR)	Depreciated replacement cost of assets (written down value) divided by current replacement costs of depreciable assets.*^	<p>This shows the written down current value of a local government's depreciable assets relative to their 'as new' value in up to date prices.</p> <p>The ratio highlights the aged condition of the local government's</p>	<p>Standard is not met if ratio data cannot be identified or ratio is less than 50%</p> <p>Achieving standard is met if ratio data can be identified and ratio is 50% or greater</p> <p>Standard is improving if ratio is between 60% and 75%</p>

Shire of Morawa Policy Manual

	(expressed as a percentage)	stock of physical assets.	
Asset sustainability ratio (ASR)	Capital expenditure on replacement or renewal of assets divided by the depreciation expense.* [^] Expressed as a percentage.	This measures the extent to which assets managed by the local government are being replaced as they reach the end of their useful lives.	<p>Standard is not met if ratio data cannot be identified or ratio is less than 90%</p> <p>Achieving standard is met if ratio data can be calculated and ratio is 90%</p> <p>Standard is improving if ratio is between 90% and 110%</p>
Asset renewal funding ratio	Net present value of planned capital expenditure based on current Departmental guidance on renewals over ten years divided by the net present value of the required capital expenditures on renewals over the same period.* [^] Expressed as a percentage.	This indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without: additional operating income; or reductions in operating expenses; or an increase in net financial liabilities above that currently projected.	<p>Standard is not met if ratio data cannot be identified or ratio is less than 75%</p> <p>Achieving standard is met if ratio data can be identified and ratio is between 75% and 95%</p> <p>Standard is improving if ratio is between 95% and 105% and the ASR falls within the range 90% to 110% and ACR falls within the range of 50% to 75%</p>

Ref: INTEGRATED PLANNING AND REPORTING ADVISORY STANDARD
WA Department of Local Government, September 2016

The Council's LTFP will be monitored and progressively revised so that all primary indicators fall within their respective target ranges and then be maintained. Where primary indicators fall outside the acceptable limits, Council will take corrective action and revise plans so that indicators return to acceptable levels within the 15-year planning period. The primary financial sustainability

Shire of Morawa Policy Manual

indicators are the long-term financial rules which will guide Council in making financial decisions and the target and acceptable ranges may be varied by Council over time.

Secondary financial sustainability indicators will be developed that will be useful benchmarks or cross-checks to consider in conjunction with the primary indicators. They are not 'the rules' in themselves, but they are intended to be helpful to assess the wider impacts of plans and decisions. Comparisons may also be made with other councils or industry benchmarks, and non-financial social and community sustainability indicators will also be considered in all planning and decision-making.

The ranges established for the primary financial sustainability indicators allow for some impact of future uncertainties and contingencies so that ongoing financial sustainability can be maintained. In addition, Council will prudently set aside reserves to fund future expenditure requirements. However, it is impossible to plan for every eventuality (e.g. natural disasters or major legislative changes impacting on local government), and Council may be required to undertake short-term corrective actions in the future to respond to unexpected events and immediate challenges to financial sustainability.

Management and Review

Council will manage the LTFP through the annual planning process, updating and maintaining the 10 year financial sustainability model and indicators, and the budgeting and review process. This will ensure that planned long-term service and infrastructure levels and standards are met without a need to unexpectedly increase rates and charges or reduce services.

The 10 year financial sustainability model will be utilised on an as need basis for strategic financial proposals or financial impacts, and for the Annual Budget process. The LTFP is reviewed annually in conjunction with the updating of Strategic Community Plan (SCP), Corporate Business Plan (CBP) and the Strategic Asset Management Plan (SAMP). This review will consider Funding (rating, grants and fees and charges), Asset Management (maintenance, renewals, replacement, acquisitions, disposals) and Service Levels (operating expenditure, full cost attribution, fully commercial).

The outcomes from the LTFP will form the basis for the development of the Council's budget for the following financial year. Progress towards the goals established in the LTFP will be monitored throughout the year through review of performance against budget on a monthly basis.

On a half yearly basis, the financial sustainability model and indicators will be reviewed based on current financial forecast and trends. The quality and accuracy of the financial sustainability model data will be reviewed and findings will be incorporated in the following financial year's budgeting process.

Ordinary Council Meeting 14 October 2024

Attachment 1- 11.2.1a Monthly Financial Report for the period ending 30 September 2024

Attachment 2- 11.2.1b Bank Reconciliation for the period ending 30 September 2024

Attachment 3- 11.2.1c List of Accounts Paid for the period ending 30 September 2024

Item 11.2.1- Monthly Financial Report – September 2024

SHIRE OF MORAWA

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MONTHLY FINANCIAL REPORT

INCLUDES THE STATEMENT OF
FINANCIAL ACTIVITY

FOR THE YEAR ENDING
30 JUNE 2025



SHIRE OF MORAWA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2024

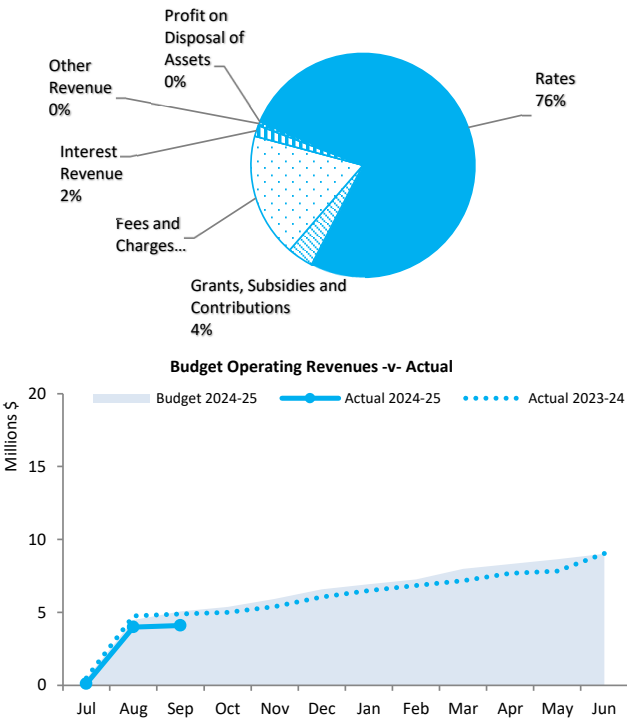
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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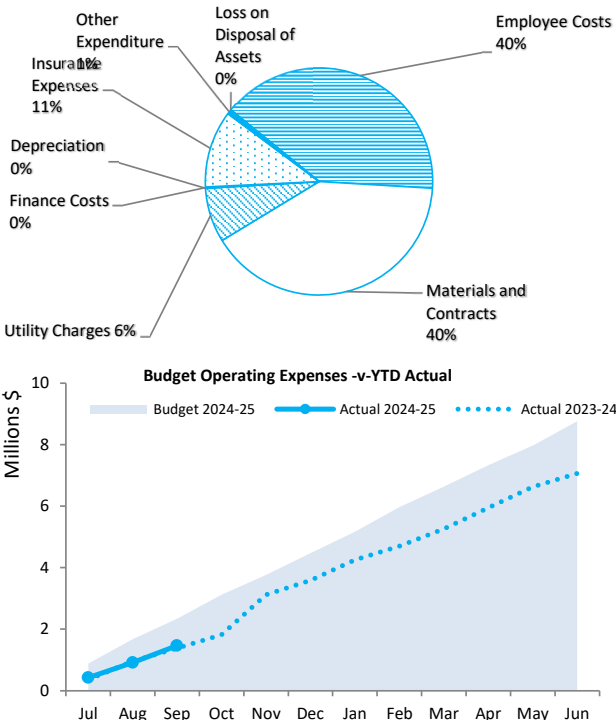
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OPERATING ACTIVITIES

OPERATING REVENUE

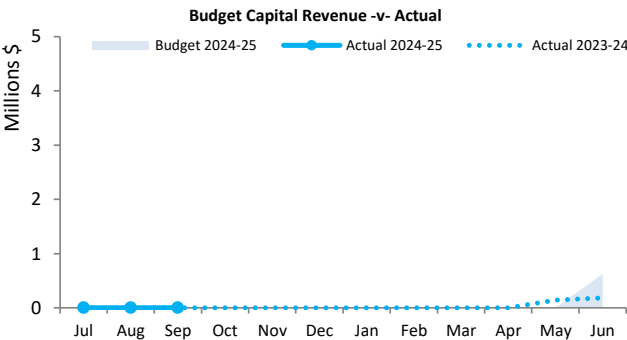


OPERATING EXPENSES

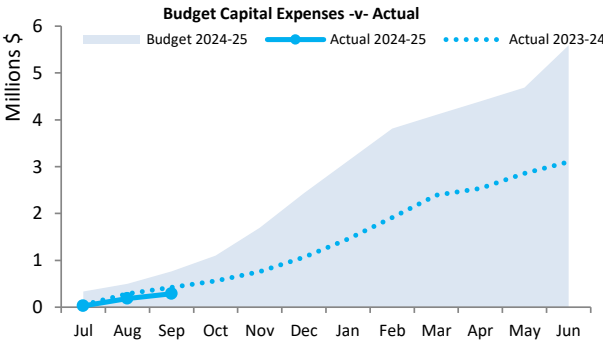


INVESTING ACTIVITIES

CAPITAL REVENUE

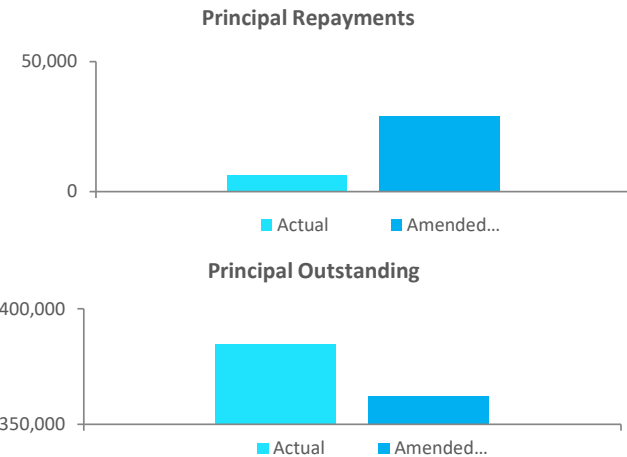


CAPITAL EXPENSES

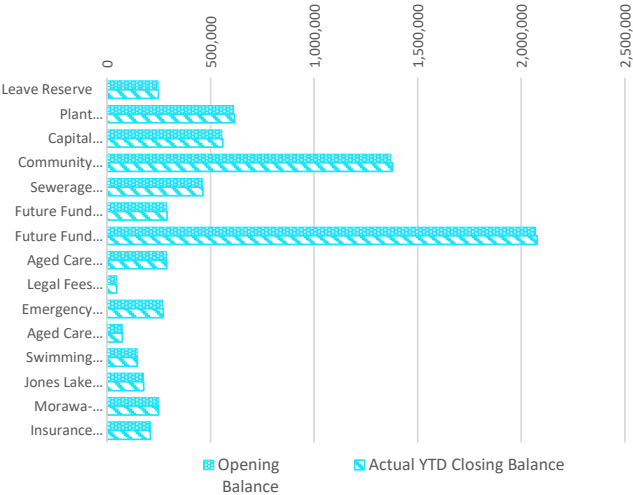


FINANCING ACTIVITIES

BORROWINGS



RESERVES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.92 M	\$2.36 M	\$2.92 M	\$0.56 M
Closing	\$0.56 M	\$4.93 M	\$5.24 M	\$0.32 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$10.76 M	% of total
Unrestricted Cash	\$3.66 M	34.0%
Restricted Cash	\$7.10 M	66.0%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.30 M	% Outstanding
Trade Payables	\$0.06 M	
0 to 30 Days		100.0%
30 to 90 Days		0.0%
Over 90 Days		0%
Refer to Note 5 - Payables		

Receivables		
	\$2.94 M	% Collected
Rates Receivable	\$2.86 M	32.4%
Trade Receivable	\$0.08 M	% Outstanding
30 to 90 Days		5.0%
Over 90 Days		15%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)		Var. \$ (b)-(a)
(\$0.18 M)	\$2.70 M	\$2.62 M	(\$0.08 M)
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$3.11 M	% Variance
YTD Budget	\$3.13 M	(0.8%)
Refer to Note 6 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$0.15 M	% Variance
YTD Budget	\$0.49 M	(68.9%)
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.73 M	% Variance
YTD Budget	\$0.73 M	(0.7%)
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.89 M)	(\$0.65 M)	(\$0.28 M)	\$0.37 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.00 M	%
Amended Budget	\$0.21 M	(100.0%)
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$0.28 M	% Spent
Amended Budget	\$4.89 M	0.0%
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.03 M	% Received
Amended Budget	\$2.78 M	(98.9%)
Refer to Note 8 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.29 M)	(\$0.11 M)	(\$0.04 M)	\$0.07 M
Refer to Statement of Financial Activity			

Borrowings	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.38 M
Refer to Note 9 - Borrowings	

Reserves	
Reserves balance	\$7.10 M
Interest earned	\$0.04 M
Refer to Note 11 - Cash Reserves	

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M
Refer to Note 10 - Lease Liabilities	

This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To manage Councils' Elected Members	Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education of members.
GENERAL PURPOSE FUNDING To manage Council's finances	Includes Rates, Loans, Investments & Grants.
LAW, ORDER, PUBLIC SAFETY To provide, develop & manage services in response to community needs.	Includes Emergency Services, Fire Services and Animal Control
HEALTH To provide, develop & manage services in response to community needs.	Includes Environmental Health, Medical and Health facilities and providers
EDUCATION AND WELFARE To provide, develop & manage services in response to community needs.	Includes Education, Welfare & Children's Services, Youth Development
HOUSING To ensure quality housing and appropriate infrastructure is maintained.	Includes Staff and other housing, including aged care units and Dreghorn Street units.
COMMUNITY AMENITIES To provide, develop & manage services in response to community needs.	Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.
RECREATION AND CULTURE To ensure the recreational & cultural needs of the community are met.	Includes the Swimming Pool, Halls, Library, Oval, Parks and Gardens and Recreational Facilities.
TRANSPORT To effectively manage transport infrastructure within the shire.	Includes Roads, Footpaths, Private Works, Plant Operating Costs, Outside Crew wages and maintenance of the Airstrip.
ECONOMIC SERVICES To foster economic development, tourism & rural services in the district.	Includes Tourism, Rural Services, Economic Development & Caravan Park.
OTHER PROPERTY AND SERVICES To provide control accounts and reporting facilities for all other operations.	Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and Unclassified Items

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

BY PROGRAM

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance		2,100	0	410	410	0.00%	
General purpose funding - general rates	6	3,084,535	3,121,535	3,106,093	(15,442)	(0.49%)	
General purpose funding - other		725,548	184,351	145,224	(39,127)	(21.22%)	▼
Law, order and public safety		29,040	6,072	6,972	900	14.82%	
Health		14,850	0	(300)	(300)	0.00%	
Education and welfare		12,500	1,621	600	(1,021)	(62.99%)	
Housing		93,500	23,361	20,828	(2,533)	(10.84%)	
Community amenities		857,487	680,622	626,227	(54,395)	(7.99%)	
Recreation and culture		100,000	48,738	35,547	(13,191)	(27.06%)	▼
Transport		991,720	307,748	48,923	(258,825)	(84.10%)	▼
Economic services		232,000	57,972	66,406	8,434	14.55%	
Other property and services		88,500	11,620	18,961	7,341	63.17%	
		6,231,780	4,443,640	4,075,890	(367,750)		
Expenditure from operating activities							
Governance		(514,631)	(157,819)	(148,423)	9,396	5.95%	
General purpose funding		(363,417)	(88,599)	(91,299)	(2,700)	(3.05%)	
Law, order and public safety		(157,230)	(36,128)	(24,400)	11,728	32.46%	▲
Health		(184,501)	(48,016)	(25,332)	22,684	47.24%	▲
Education and welfare		(256,465)	(68,321)	(35,934)	32,387	47.40%	▲
Housing		(268,780)	(75,759)	(38,796)	36,963	48.79%	▲
Community amenities		(943,429)	(237,770)	(116,921)	120,849	50.83%	▲
Recreation and culture		(1,797,391)	(490,907)	(427,124)	63,783	12.99%	▲
Transport		(3,248,821)	(814,606)	(335,848)	478,758	58.77%	▲
Economic services		(816,524)	(202,124)	(167,461)	34,663	17.15%	▲
Other property and services		(202,753)	(114,716)	(46,556)	68,160	59.42%	▲
		(8,753,942)	(2,334,765)	(1,458,094)	876,671		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	592,468	1,687	(590,781)	(99.72%)	▼
Amount attributable to operating activities		(180,538)	2,701,343	2,619,483	(81,860)		
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from Capital grants, subsidies and contributions	14	2,784,819	626,638	30,750	(595,888)	(95.09%)	▼
Proceeds from disposal of assets	7	214,000	0	0	0	0.00%	
		2,998,819	626,638	30,750	0		
Outflows from investing activities							
Payments for Infrastructure	9	(3,126,319)	(514,907)	(102,025)	412,882	80.19%	▲
Payments for property, plant and equipment	8	(1,763,900)	(136,385)	(182,733)	(46,348)	(33.98%)	▼
		(4,890,219)	(651,292)	(284,758)	366,534		
Amount attributable to investing activities		(1,891,400)	(24,654)	(254,008)	(229,354)		
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	11	415,000	0	0	0	0.00%	
		415,000	0	0	0		
Outflows from financing activities							
Repayment of debentures	9	(28,985)	(7,242)	(6,259)	983	13.57%	
Transfer to reserves	11	(674,512)	(103,762)	(35,757)	68,005	65.54%	▲
		(703,497)	(111,004)	(42,016)	68,988		
Amount attributable to financing activities		(288,497)	(111,004)	(42,016)	68,988		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1(c)	2,360,434	2,360,434	2,918,638	558,204	23.65%	▲
Amount attributable to operating activities		(180,538)	2,701,343	2,619,483			
Amount attributable to investing activities		(1,891,400)	(24,654)	(254,008)			
Amount attributable to financing activities		(288,497)	(111,004)	(42,016)			
Surplus or deficit after imposition of general rates	1(c)	0	4,926,119	5,242,098			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note ` for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial 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.

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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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. Exclude 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 REVENUE

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

BY NATURE

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	6	3,084,535	3,121,535	3,106,093	(15,442)	(0.49%)	
Rates excluding general rates	6	9,165	10,290	(10)	(10,300)	(100.10%)	▼
Grants, subsidies and contributions	13	1,593,982	494,870	153,720	(341,150)	(68.94%)	▼
Fees and charges		1,084,577	731,760	726,809	(4,951)	(0.68%)	
Interest revenue		326,001	75,343	65,568	(9,775)	(12.97%)	
Other revenue		98,000	9,842	23,711	13,869	140.91%	▲
Profit on disposal of assets	7	35,520	0	0	0	0.00%	
		6,231,780	4,443,640	4,075,890	(367,750)		
Expenditure from operating activities							
Employee costs		(2,422,079)	(618,424)	(584,883)	33,541	5.42%	
Materials and contracts		(3,064,951)	(797,514)	(588,311)	209,203	26.23%	▲
Utility charges		(399,264)	(99,687)	(113,172)	(13,485)	(13.53%)	▼
Depreciation		(2,340,527)	(585,099)	0	585,099	100.00%	▲
Finance costs		(12,025)	(3,003)	(2,678)	325	10.84%	
Insurance expenses		(306,423)	(197,068)	(159,523)	37,545	19.05%	▲
Other expenditure		(179,424)	(33,970)	(9,527)	24,443	71.95%	▲
Loss on disposal of assets	7	(29,248)	0	0	0	0.00%	
		(8,753,941)	(2,334,765)	(1,458,094)	876,671		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	592,468	1,687	(590,781)	(99.72%)	▼
Amount attributable to operating activities		(180,537)	2,701,343	2,619,483	(81,860)		
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	2,784,819	626,638	30,750	(595,888)	(95.09%)	▼
Proceeds from disposal of assets	7	214,000	0	0	0	0.00%	
		2,998,819	626,638	30,750	(595,888)		
Outflows from investing activities							
Payments for infrastructure	8	(3,126,319)	(514,907)	(102,025)	412,882	(80.19%)	
Payments for property, plant and equipment	8	(1,763,900)	(136,385)	(182,733)	(46,348)	33.98%	
		(4,890,219)	(651,292)	(284,758)	(825,242)		
Amount attributable to investing activities		(1,891,400)	(24,654)	(254,008)	(229,354)		
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	11	415,000	0	0	0	0.00%	
		415,000	0	0	0		
Outflows from financing activities							
Repayment of borrowings	9	(28,985)	(7,242)	(6,259)	983	13.57%	
Transfer to reserves	11	(674,512)	(103,762)	(35,757)	68,005	65.54%	▲
		(703,497)	(111,004)	(42,016)	68,988		
Amount attributable to financing activities		(288,497)	(111,004)	(42,016)	68,988		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1(c)	2,360,434	2,360,434	2,918,638	558,204	23.65%	▲
Amount attributable to operating activities		(180,537)	2,701,343	2,619,483	(81,860)	(3.03%)	
Amount attributable to investing activities		(1,891,400)	(24,654)	(254,008)	(229,354)	930.29%	
Amount attributable to financing activities		(288,497)	(111,004)	(42,016)	68,988	(62.15%)	
Surplus or deficit after imposition of general rates	1(c)	0	4,926,119	5,242,098			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note ` for an explanation of the reasons for the variance.

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

STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	30 Jun 2024	30 Sep 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,795,616	10,765,252
Trade and other receivables	551,095	2,923,523
Inventories	16,779	16,779
Other assets	88,960	(2,070)
TOTAL CURRENT ASSETS	11,452,450	13,703,484
NON-CURRENT ASSETS		
Trade and other receivables	15,890	15,890
Other financial assets	62,378	62,378
Property, plant and equipment	29,998,507	30,181,240
Infrastructure	62,707,932	62,809,957
TOTAL NON-CURRENT ASSETS	92,784,707	93,069,465
TOTAL ASSETS	104,237,157	106,772,949
CURRENT LIABILITIES		
Trade and other payables	408,651	302,156
Employee related provisions	235,119	235,119
TOTAL CURRENT LIABILITIES	1,742,970	1,630,216
NON-CURRENT LIABILITIES		
Borrowings	362,088	362,088
Employee related provisions	44,813	44,813
TOTAL NON-CURRENT LIABILITIES	406,901	406,901
TOTAL LIABILITIES	2,149,871	2,037,117
NET ASSETS	102,087,286	104,735,832
EQUITY		
Retained surplus	38,723,840	41,336,630
Reserve accounts	7,067,167	7,102,923
Revaluation surplus	56,296,279	56,296,279
TOTAL EQUITY	102,087,286	104,735,832

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 September 2024

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(35,520)	(35,520)	0	0
Less: Movement in liabilities associated with restricted cash		7,369	7,369	7,369	1,687
Add: Loss on asset disposals	7	29,248	29,248	0	0
Add: Depreciation on assets		2,340,527	2,340,527	585,099	0
Total non-cash items excluded from operating activities		2,341,624	2,341,624	592,468	1,687

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32.

		Last Year Closing	This Time Last Year	Year to Date
		30 June 2024	30 Sep 2023	30 Sep 2024
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(7,067,167)	(6,740,909)	(7,102,923)
Less: Adjustment for Trust Transactions Within Muni		0	(200)	(0)
Add Back: Component of Leave Liability not Required to be Full	12	247,340	240,534	249,027
Add: Borrowings	9	28,985	21,997	22,726
Total adjustments to net current assets		(6,790,841)	(6,478,578)	(6,831,171)

(c) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents	2	10,794,091	11,561,452	10,763,727
Rates receivables	3	473,300	1,251,828	2,844,066
Receivables	3	77,795	52,998	79,457
Other current assets	4	105,739	25,160	14,709

Less: Current liabilities

Payables	5	(407,126)	(245,786)	(300,631)
Borrowings	9	(28,985)	(21,997)	(22,726)
Contract liabilities	12	(1,070,215)	(274,221)	(1,070,215)
Provisions	12	(235,119)	(313,930)	(235,119)

Less: Total adjustments to net current assets	1(b)	(6,790,841)	(6,478,578)	(6,831,171)
Closing funding surplus / (deficit)		* 2,918,638	5,556,925	5,242,098

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as at current if expected to be settled within the next 12 months, being the Council's operational cycle.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

* The 30 June 2024 closing surplus differs from the budgeted amounts shown in the SFA due to incompleting and unaudited financials. The above figure may change in future statements up to adoption of the financial statements

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Municipal Cash at Bank	Cash and cash equivalents	2,082,938		2,082,938		Bankwest	2.50%	At Call
Muni Trading - NAB	Cash and cash equivalents	468,716		468,716		NAB	2.50%	At Call
Muni Business Telenet Saver	Cash and cash equivalents	1,108,750		1,108,750		Bankwest	2.50%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	290,363	290,363		Bankwest	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	249,027	249,027		Bankwest	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	147,482	147,482		Bankwest	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	616,824	616,824		Bankwest	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	559,048	559,048		Bankwest	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	464,342	464,342		Bankwest	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	877,762	877,762		Bankwest	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	476,573	476,573		Bankwest	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	48,112	48,112		Bankwest	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	271,976	271,976		Bankwest	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	74,815	74,815		Bankwest	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	289,230	289,230		Bankwest	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	177,745	177,745		Bankwest	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		Bankwest	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	209,660	209,660		Bankwest	4.10%	At Call
Term Deposits		0						
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	5.00%	2/09/2024
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	5.00%	2/09/2024
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	5.00%	2/09/2024
Trust Deposits								
Trust Bank	Cash and cash equivalents	0			1,525		0.00%	At Call
Total		3,660,804	7,102,923	10,763,727	1,525			
Comprising								
Cash and cash equivalents		3,660,804	7,102,923	10,763,727	1,525			
		3,660,804	7,102,923	10,763,727	1,525			

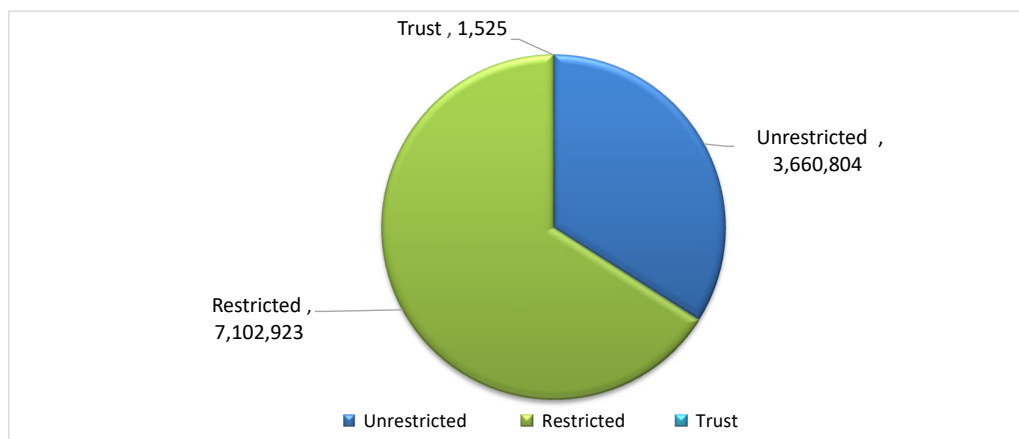
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less 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 reported as short term borrowings in current liabilities in the statement of net current assets.

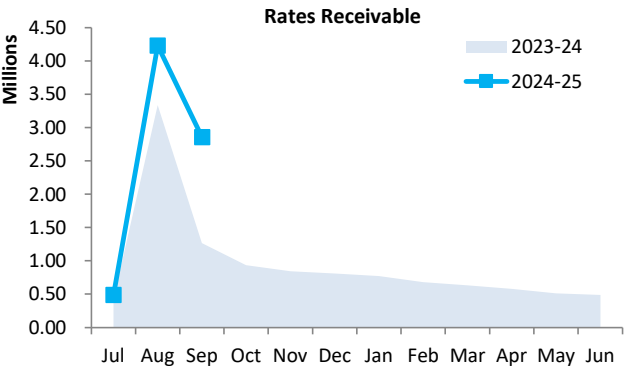
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 Jun 2024	30 Sep 2024
	\$	\$
Opening arrears previous years	457,888	489,189
Levied this year	3,442,156	3,743,306
Less - collections to date	(3,410,854)	(1,372,539)
Equals current outstanding	489,189	2,859,956
Net rates collectable	489,189	2,859,956
% Collected	87.5%	32.4%

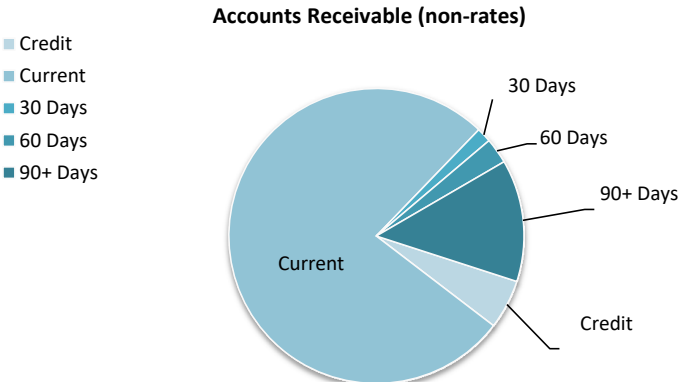


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,288)	46,828	970	1,715	8,157	54,382
Percentage	(6.0%)	86.1%	1.8%	3.2%	15%	
Balance per trial balance						
Sundry receivable						54,382
GST receivable						38,400
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						79,457

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 Sep 2024
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, Oils and Materials on Hand	16,779	0	0	16,779
Other current assets				
Accrued income	88,960	0	(91,030)	(2,070)
Total other current assets	105,739	0	(91,030)	14,709
Amounts shown above include GST (where applicable)				

KEY INFORMATION

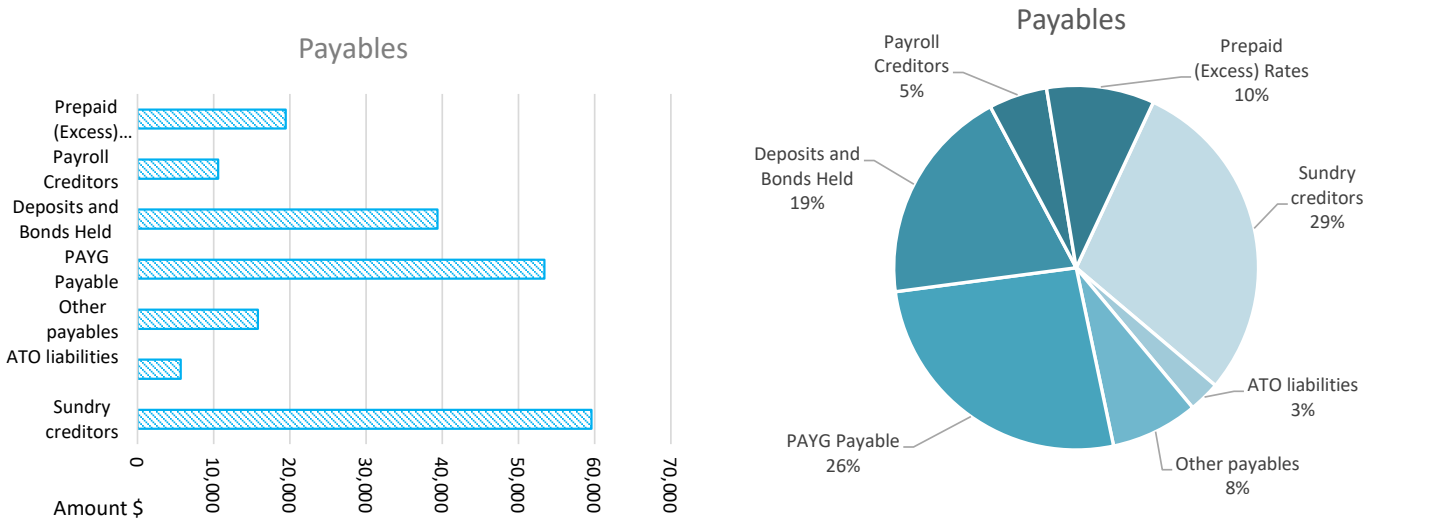
Inventory

Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	59,620	0	0	0	59,620
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						59,620
ATO liabilities						5,661
Other payables						15,820
PAYG Payable						53,404
Deposits and Bonds Held						39,400
Payroll Creditors						10,586
Prepaid (Excess) Rates						19,467
Total payables general outstanding						300,631
Amounts shown above include GST (where applicable)						

KEY INFORMATION

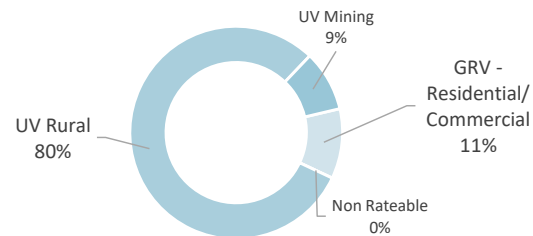
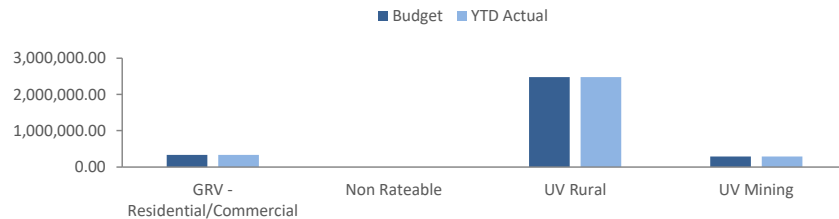
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



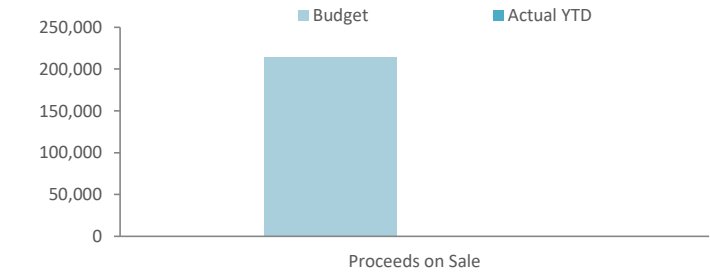
General rate revenue	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$
General Rate									
Gross rental valuations									
GRV - Residential/Commercial	0.088342	267	3,722,566.00	328,858.93	328,859.00	328,858.84	0.00	0.00	328,858.84
Non Rateable	0.000000	140	488,354.00	0.00	0.00	0.00	0.00	0.00	0.00
Unimproved value									
UV Rural	0.018932	202	130,942,500.00	2,479,003.41	2,479,003.00	2,479,003.35	373.93	29.99	2,479,407.27
UV Mining	0.301974	31	944,681.00	285,269.10	285,269.00	285,269.09	0.00	0.00	285,269.09
Sub-Total		640	136,098,101.00	3,093,131.44	3,093,131.00	3,093,131.28	373.93	29.99	3,093,535.20
Minimum payment	Minimum \$								
Gross rental valuations									
GRV - Residential/Commercial	355	45	27,185	15,620	15,620	15,975	0	0	15,975
Unimproved value				0	0				
UV Rural	355	11	112,300	3,905	3,905	3,905	0	0	3,905
UV Mining	683	13	14,972	8,879	8,879	8,879	0	0	8,879
Sub-total		69	154,457	28,404	28,404	28,759	0	0	28,759
		709	136,252,558	3,121,535	3,121,535	3,121,890	374	30	3,122,294
Discount					(37,000)				(16,202)
Amount from general rates					3,084,535				3,106,093
Rates Written Off					(1,500)				(10)
Ex-gratia rates		0	0	0	10,665				0
Total general rates					3,093,700				3,106,082

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment	207,728	214,000	35,520	(29,248)	0	0	0	0
		207,728	214,000	35,520	(29,248)	0	0	0	0



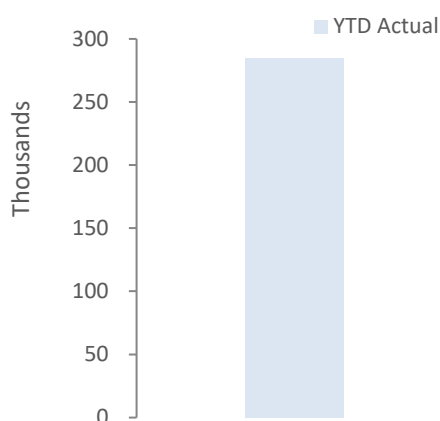
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
		\$	\$	\$
Land and Buildings	900,000	49,995	34,911	(15,084)
Plant and equipment	863,900	86,390	147,822	61,432
Infrastructure - roads	2,134,000	188,634	97,547	(91,087)
Infrastructure - Footpaths	125,000	125,000	0	(125,000)
Infrastructure - Drainage	405,850	99,663	0	(99,663)
Infrastructure - Parks & Ovals	406,469	101,610	500	(101,110)
Infrastructure - Other	55,000	0	3,978	3,978
Payments for Capital Acquisitions	4,890,219	651,292	284,758	(366,534)
Capital Acquisitions Funded By:				
		\$	\$	\$
Capital grants and contributions	2,784,819	626,638	30,750	(595,888)
Other (disposals & C/Fwd)	214,000	0	0	0
Cash backed reserves				
Plant Replacement Reserve	0	0	0	0
Future Fund Grants (Interest) Reserve	0	0	0	0
Insurance Works Reserve	0	0	0	0
Contribution - operations	1,891,400	24,654	254,008	229,354
Capital funding total	4,890,219	651,292	284,758	(366,534)

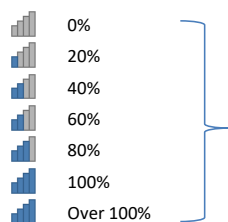
SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



























Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			
Account/Job Description		Budget	YTD Budget	YTD Actual	(Under)/ Over
<u>Buildings</u>					
	Purchase Land &Buildings	(200,000)	(49,995)	(12,408)	37,587
	Purchase Land & Buildings - Other Housing	0	0	(1,520)	(1,520)
	Recreation Centre - Renewals	(700,000)	0	(20,983)	(20,983)
		(900,000)	(49,995)	(34,911)	15,084
<u>Plant & Equipment</u>					
	Purchase Plant & Equipment - Swimming Areas	0	0	(24,273)	(24,273)
	Purchase Plant & Equipment - Road Plant Purchases	(863,900)	(86,390)	(123,549)	(37,159)
		(863,900)	(86,390)	(147,822)	(61,432)
<u>Infrastructure Other</u>					
	Infrastructure Other	(30,000)	0	0	0
	Infrastructure Other - Other Health	(25,000)	0	0	0
	Street Lights - Townsite Roads	0	0	(3,978)	(3,978)
		(55,000)	0	(3,978)	(3,978)
<u>Infrastructure Parks & Ovals</u>					
	Tennis Club - Renewals	0	0	(500)	(500)
	Solomon Terrace Redevelopment	(386,469)	(96,612)	0	96,612
	Purchase Infrastructure parks & Gardens	(20,000)	(4,998)	0	4,998
		(406,469)	(101,610)	(500)	101,110
<u>Infrastructure Roads</u>					
	State Freight Network	(64,000)	(15,999)	(11,187)	4,812
	Norton Road	(150,000)	(59,998)	(4,730)	55,268
	Collins Road	(150,000)	(37,497)	(10,240)	27,257
	Koolanooka South Road	(100,000)	(9,999)	(36,615)	(26,616)
	White Road - Gravel Resheeting	(100,000)	(39,998)	(5,120)	34,878
	Morawa Yalgoo Road	(450,000)	0	(522)	(522)
	Nanekine Road	(450,000)	0	(7,650)	(7,650)
	Stephens Road	0	0	(21,053)	(21,053)
	Sign Renewals	(20,000)	(4,998)	(430)	4,568
	Townsite Roads	(50,000)	(7,650)	0	7,650
	Kerbing Construction - Townsite Roads	(50,000)	(12,495)	0	12,495
		(2,134,000)	(188,634)	(97,547)	91,087
<u>Infrastructure Footpaths</u>					
	Granville Street - Footpath	(125,000)	(125,000)	0	125,000
		(125,000)	(125,000)	0	125,000
<u>Infrastructure Drainage</u>					
	Drainage Construction	(405,850)	(99,663)	0	99,663
		(405,850)	(99,663)	0	99,663
		(4,890,219)	(651,292)	(284,758)	366,534

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2024	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing														
24 Harley Street - Staff Housing	136	233,496	0	0	0	0	16,416	16,416	233,496	217,081	217,081	841	9,017	9,017
Recreation and culture														
Netball Courts Redevelopment	139	157,577	0	0	0	6,259	12,569	12,569	151,318	145,008	145,008	1,837	3,009	3,009
Total		391,073	0	0	0	6,259	28,985	28,985	384,814	362,089	362,089	2,678	12,025	12,025
Current borrowings		28,985							22,726					
Non-current borrowings		362,088							362,088					
		391,073							384,814					

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 30 September 2024

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	247,340	7,369	1,687	0	0	0	0	254,709	249,027
Plant Replacement Reserve	612,646	18,251	4,178	200,000	0	(200,000)	0	630,897	616,824
Capital Works Reserve	555,262	15,052	3,787	100,000	0	0	0	670,314	559,048
Community & Economic Development Reserve	1,370,630	42,965	7,132	0	0	0	0	1,413,595	1,377,762
Sewerage Reserve	461,197	11,952	3,145	60,000	0	0	0	533,149	464,342
Future Fund Grants (Interest) Reserve	288,396	58,117	1,967	0	0	(40,000)	0	306,513	290,363
Future Fund (Principal) Reserve	2,069,549	22,728	7,025	0	0	0	0	2,092,277	2,076,573
Aged Care Units (Excl. 1-4) Reserve	287,271	8,260	1,959	10,000	0	0	0	305,531	289,230
Legal Fees Reserve	47,786	1,125	326	10,000	0	0	0	58,911	48,112
Emergency Response Reserve	270,134	8,047	1,842	50,000	0	0	0	328,181	271,976
Aged Care Units 1-4 (JVA) Reserve	74,308	2,214	507	0	0	0	0	76,522	74,815
Swimming Pool Reserve	146,483	3,768	999	20,000	0	0	0	170,251	147,482
Jones Lake Road Rehab Reserve	176,541	4,664	1,204	20,000	0	0	0	201,205	177,745
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	0	0	0	0	249,964	249,964
Insurance Works Reserve	209,660	0	0	0	0	(175,000)	0	34,660	209,660
	7,067,167	204,512	35,757	470,000	0	(415,000)	0	7,326,678	7,102,923

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 Sep 2024
Other current liabilities		\$		\$	\$	\$
Provisions						
Provision for annual leave		132,972	0	0	0	132,972
Provision for long service leave		102,147	0	0	0	102,147
Total Provisions		235,119	0	0	0	235,119
Total other current liabilities		1,305,334	0	0	0	1,305,334
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

Employee benefits

Short-term employee benefits

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

The Shire'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 calculation of net current assets.

Other long-term employee benefits

0%

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits 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 its 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Grants, subsidies and contributions revenue						
Provider	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$
Grants, contributions and subsidies						
General purpose funding						
Grants- FAGS WALGGC - General	228,731	228,731	57,182	228,731	3,137	54,045
Grants- FAGS WALGGC - Local Roads	121,411	121,411	30,352	121,411	13,013	17,339
Law, order, public safety						
Grant - ESL BFB Operating Grant	21,590	21,590	5,397	21,590	(448)	5,845
Education and welfare						
Grant - Youth Events	10,000	10,000	1,000	10,000	1,000	0
Other Income	500	500	123	500	123	0
Community amenities						
Drummuster Contribution	250	250	0	250	0	0
Grant Income	200,000	200,000	49,998	200,000	49,998	0
Community Benefit Contribution	20,000	20,000	5,000	20,000	0	5,000
Event Income - Other Culture	1,800	1,800	450	1,800	450	0
Recreation and culture						
Grant - NAIDOC week	5,000	5,000	0	5,000	0	0
Music, Arts Fest Income	40,000	40,000	39,999	40,000	15,163	24,836
Australia Day Grant	5,000	5,000	1,248	5,000	1,248	0
Transport						
Grant - Main Roads - Direct	179,000	179,000	179,000	179,000	179,000	0
Street Light Subsidy	105,200	105,200	0	105,200	0	0
Maintenance Contribution -Silverlake - Morawa Yalgoo Road	100,000	100,000	0	100,000	(20,597)	20,597
Flood Damage Reimbursements	500,000	500,000	124,998	500,000	124,998	0
Road Maintenance Contribution	55,000	55,000	0	55,000	(26,059)	26,059
Other property and services						
Income related to Unclassified	500	500	123	500	123	0
TOTALS	1,593,982	1,593,982	494,870	1,593,982	341,150	153,720

Capital grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue \$	Amended Budget Revenue \$	YTD Budget \$	Annual Budget \$	Budget Variations \$	YTD Revenue Actual \$
Capital grants and subsidies						
Recreation and culture						
Grant - Non Operating Contributions	500,000	500,000	124,998	500,000	124,998	0
Grant - Income - LRCIP	386,469	386,469	96,615	386,469	96,615	0
Transport						
Grant - Regional Road Group - Road Projects	600,000	600,000	240,000	600,000	240,000	0
Grant - Roads to Recovery	675,740	675,740	0	675,740	0	0
Grant - Black Spot Income	330,000	330,000	82,500	330,000	82,500	0
Grant - WA Bicycle Network	62,500	62,500	25,000	62,500	(5,750)	30,750
Grant LRCI Income - Construction	230,110	230,110	57,525	230,110	57,525	0
Other property and services						
Income relating to Administration	0	0	0	5,000	0	0
	2,784,819	2,784,819	626,638	2,789,819	595,888	30,750

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

**NOTE 15
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 30 Sep 2024
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
	1,525	0	0	1,525

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program			Explanation of negative variances	
	Var. \$	Var. %	Timing	Permanent
	\$	%		
Revenue from operating activities				
General purpose funding - other	(39,127)	(21.22%)	▼	Interest earned and at bank tracking lower than budgeted and Ex-Gratia rates are yet to be received.
Recreation and culture	(13,191)	(27.06%)	▼	Music Arts Festival Income received in August, budgeted to commence from Dec 24.
Transport	(258,825)	(84.10%)	▼	Budgeted Operating Grant Income, not received to date.
Expenditure from operating activities				
Law, order and public safety	11,728	32.46%	▲	Various expenditure GL tracking lower than budgeted and Depreciation is yet to be run in 24-25.
Health	22,684	47.24%	▲	Various expenditure GL tracking lower than budgeted and Depreciation is yet to be run in 24-25.
Education and welfare	32,387	47.40%	▲	ECEC Centre expenditure has not yet occurred and Depreciation is yet to be run in 24-25.
Housing	36,963	48.79%	▲	Insurance premiums phased over 12 months, paid July 24 & Jan 25. Depreciation is yet to be run in 24-25.
Community amenities	120,849	50.83%	▲	Town Cleaning Day's expenditure has not yet occurred and Depreciation is yet to be run in 24-25.
Recreation and culture	63,783	12.99%	▲	Insurance premiums phased over 12 months, paid July 24 & Jan 25. Depreciation is yet to be run in 24-25.
Transport	478,758	58.77%	▲	Various expenditure GL tracking lower than budgeted and Depreciation is yet to be run in 24-25.
Economic services	34,663	17.15%	▲	Various expenditure GL tracking lower than budgeted and Depreciation is yet to be run in 24-25.
Other property and services	68,160	59.42%	▲	Various expenditure GL tracking lower than budgeted and Depreciation is yet to be run in 24-25.
Investing activities				
Proceeds from Capital grants, subsidies and contributions	(595,888)	(95.09%)	▼	Capital Grants have yet to be received the 24-25 year.
Payments for Infrastructure	412,882	80.19%	▲	Capital Works currently below budgeted figure see Note 8 for project details.
Payments for property, plant and equipment	(46,348)	(33.98%)	▼	Road plant purchases budgeted for September to June 25 occurred in August 24.
Financing activities				
Transfer to reserves	68,005	65.54%	▲	Transfer of Reserves is normally occurs at the end of year.

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement for Period Ended 30 September 2024

	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING						
General Purpose Funding	3,810,083	363,417	3,305,886	88,599	3,251,316	91,299
Governance	2,100	514,631	-	157,819	410	148,423
Law, Order, Public Safety	29,040	157,230	6,072	36,128	6,972	24,400
Health	14,850	184,501	-	48,016	(300)	25,332
Education & Welfare	12,500	256,465	1,621	68,321	600	35,934
Housing	93,500	268,780	23,361	75,759	20,828	38,796
Community Amenities	857,487	943,429	680,622	237,770	626,227	116,921
Recreation & Culture	986,469	1,797,391	270,351	490,907	35,547	427,124
Transport	2,890,070	3,248,821	712,773	814,606	79,673	335,848
Economic Services	232,000	816,524	57,972	202,124	66,406	167,461
Other Property & Services	88,500	202,753	11,620	114,716	18,961	46,556
TOTAL - OPERATING	9,016,599	8,753,941	5,070,278	2,334,765	4,106,640	1,458,094
CAPITAL						
General Purpose Funding	0	11,125	0	0	0	326
Governance	0	0	0	0	0	0
Law, Order, Public Safety	0	30,000	0	0	0	0
Health	0	25,000	0	0	0	0
Education & Welfare	0	0	0	0	0	0
Housing	0	236,890	0	54,096	0	16,394
Community Amenities	0	96,616	0	0	0	4,349
Recreation & Culture	0	1,142,806	0	104,751	0	53,014
Transport	200,000	3,805,048	0	499,687	0	231,094
Economic Services	40,000	123,810	0	0	0	16,124
Other Property & Services	175,000	122,421	0	103,762	0	5,473
TOTAL - CAPITAL	415,000	5,593,716	0	762,296	0	326,773
	9,431,599	14,347,657	5,070,278	3,097,061	4,106,640	1,784,867
Less Depreciation Written Back		(2,340,527)		(585,099)		0
Less Profit/Loss Written Back	(35,520)	(29,248)	0	0	0	0
Less Movement in Leave Reserve		(7,369)		(7,369)		(1,687)
Plus Proceeds from Sale of Assets	214,000		0		0	
TOTAL REVENUE & EXPENDITURE	9,610,079	11,970,513	5,070,278	2,504,593	4,106,640	1,783,181
Surplus/Deficit July 1st B/Fwd	2,360,434		2,360,434		2,918,638	
	11,970,513	11,970,513	7,430,712	2,504,593	7,025,278	1,783,181
Surplus/Deficit C/Fwd		0		4,926,119		5,242,098
	11,970,513	11,970,513	7,430,712	7,430,712	7,025,278	7,025,278

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rates		276,159		66,786		72,542
Other General Purpose Funding		87,258		21,813		18,758
<u>OPERATING REVENUE</u>						
Rates	3,163,240		3,144,180		3,120,778	
Other General Purpose Funding	646,843		161,706		130,539	
SUB-TOTAL	3,810,083	363,417	3,305,886	88,599	3,251,316	91,299
<u>CAPITAL EXPENDITURE</u>						
Rates		0		0		0
Other General Purpose Funding		11,125		0		326
<u>CAPITAL REVENUE</u>						
Rates	0		0		0	
Other General Purpose Funding	0		0		0	
SUB-TOTAL	0	11,125	0	0	0	326
TOTAL -	3,810,083	374,542	3,305,886	88,599	3,251,316	91,625

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Members of Council		443,131		147,572		148,423
Governance General		71,500		10,247		0
<u>OPERATING REVENUE</u>						
Members of Council	100		0		50	
Governance General	2,000		0		360	
SUB-TOTAL	2,100	514,631	0	157,819	410	148,423
<u>CAPITAL EXPENDITURE</u>						
Members of Council		0		0		0
Governance General		0		0		0
<u>CAPITAL REVENUE</u>						
Members of Council	0		0		0	
Governance General	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	2,100	514,631	0	157,819	410	148,423

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		76,742		16,025		5,536
Animal Control		76,254		19,047		14,353
Other Law, Order & Public Safety		4,234		1,056		4,511
<u>OPERATING REVENUE</u>						
Fire Prevention	25,590		5,397		5,845	
Animal Control	3,450		675		1,127	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	29,040	157,230	6,072	36,128	6,972	24,400
<u>CAPITAL EXPENDITURE</u>						
Fire Prevention		0		0		0
Animal Control		0		0		0
Other Law, Order & Public Safety		30,000		0		0
<u>CAPITAL REVENUE</u>						
Fire Prevention	0		0		0	
Animal Control	0		0		0	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	0	30,000	0	0	0	0
TOTAL - PROGRAMME SUMMARY	29,040	187,230	6,072	36,128	6,972	24,400

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Preventative Services - Meat Inspection		350		87		0
Preventative Services - Inspections & Admin		41,936		10,479		5,576
Preventative Services - Pest Control		6,461		1,611		1,073
Other Health		135,754		35,839		18,684
OPERATING REVENUE						
Preventative Services - Meat Inspection	350		0		0	
Preventative Services - Inspections & Admin	2,500		0		(300)	
Preventative Services - Pest Control	0		0		0	
Other Health	12,000		0		0	
SUB-TOTAL	14,850	184,501	0	48,016	(300)	25,332
CAPITAL EXPENDITURE						
Preventative Services - Meat Inspection		0		0		0
Preventative Services - Inspections & Admin		0		0		0
Preventative Services - Pest Control		0		0		0
Other Health		25,000		0		0
CAPITAL REVENUE						
Preventative Services - Meat Inspection	0		0		0	
Preventative Services - Inspections & Admin	0		0		0	
Preventative Services - Pest Control	0		0		0	
Other Health	0		0		0	
SUB-TOTAL	0	25,000	0	0	0	0
TOTAL - PROGRAMME SUMMARY	14,850	209,501	0	48,016	(300)	25,332

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Other Education		6,737		2,515		2,144
Care of Families & Children		70,127		17,511		1,261
Other Welfare		179,601		48,295		32,529
<u>OPERATING REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	2,000		498		600	
Other Welfare	10,500		1,123		0	
SUB-TOTAL	12,500	256,465	1,621	68,321	600	35,934
<u>CAPITAL EXPENDITURE</u>						
Other Education		0		0		0
Care of Families & Children		0		0		0
Other Welfare		0		0		0
<u>CAPITAL REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	0		0		0	
Other Welfare	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	12,500	256,465	1,621	68,321	600	35,934

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Staff Housing		106,641		32,450		20,033
Other Housing		76,588		20,489		15,339
Aged Housing		85,551		22,820		3,424
<u>OPERATING REVENUE</u>						
Staff Housing	21,500		5,373		6,105	
Other Housing	16,000		3,999		3,591	
Aged Housing	56,000		13,989		11,133	
SUB-TOTAL	93,500	268,780	23,361	75,759	20,828	38,796
<u>CAPITAL EXPENDITURE</u>						
Staff Housing		216,416		54,096		12,408
Other Housing		0		0		1,520
Aged Housing		20,474		0		2,466
<u>CAPITAL REVENUE</u>						
Staff Housing	0		0		0	
Other Housing	0		0		0	
Aged Housing	0		0		0	
SUB-TOTAL	0	236,890	0	54,096	0	16,394
TOTAL - PROGRAMME SUMMARY	93,500	505,669	23,361	129,855	20,828	55,190

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Sanitation - Household Refuse		272,566		68,124		45,827
Sanitation - Other		295,604		70,137		11,817
Sewerage		137,547		38,994		20,705
Urban Stormwater Drainage		9,000		2,247		0
Town Planning & Regional Development		69,514		17,376		17,673
Other Community Amenities		159,198		40,892		20,900
OPERATING REVENUE						
Sanitation - Household Refuse	149,130		148,002		148,305	
Sanitation - Other	303,110		152,557		100,467	
Sewerage	374,345		372,468		372,345	
Urban Stormwater Drainage	0		0		0	
Town Planning & Regional Development	4,000		999		0	
Other Community Amenities	26,902		6,596		5,111	
SUB-TOTAL	857,487	943,429	680,622	237,770	626,227	116,921
CAPITAL EXPENDITURE						
Sanitation - Household Refuse		24,664		0		1,204
Sanitation - Other		0		0		0
Sewerage		71,952		0		3,145
Urban Stormwater Drainage		0		0		0
Other Community Amenities		0		0		0
CAPITAL REVENUE						
SUB-TOTAL	0	96,616	0	0	0	4,349
TOTAL - PROGRAMME SUMMARY	857,487	1,040,045	680,622	237,770	626,227	121,270

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Public Halls and Civic Centres		172,187		51,758		43,548
Swimming Areas & Beaches		361,773		98,858		85,237
Other Recreation and Sport		1,086,249		294,121		208,496
TV and Radio Re-broadcasting		2,000		498		0
Libraries		27,521		6,876		6,874
Other Culture		147,661		38,796		82,969
<u>OPERATING REVENUE</u>						
Public Halls and Civic Centres	1,700		423		16	
Swimming Areas & Beaches	21,000		249		0	
Other Recreation and Sport	911,969		227,982		4,156	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	51,800		41,697		31,375	
SUB-TOTAL	986,469	1,797,391	270,351	490,907	35,547	427,124
<u>CAPITAL EXPENDITURE</u>						
Public Halls and Civic Centres		0		0		0
Swimming Areas & Beaches		23,768		0		25,272
Other Recreation and Sport		1,119,038		104,751		27,742
TV and Radio Re-broadcasting		0		0		0
Libraries		0		0		0
Other Culture		0		0		0
<u>CAPITAL REVENUE</u>						
Public Halls and Civic Centres	0		0		0	
Swimming Areas & Beaches	0		0		0	
Other Recreation and Sport	0		0		0	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	0		0		0	
SUB-TOTAL	0	1,142,806	0	104,751	0	53,014
TOTAL - PROGRAMME SUMMARY	986,469	2,940,197	270,351	595,658	35,547	480,138

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Construction Roads, Bridges and Depots		0		0		0
Maintenance Roads, Bridges and Depots		2,994,115		755,695		293,248
Plant Purchases		41,660		3,099		2,262
Transport Licensing		81,753		19,938		23,388
Aerodromes		131,293		35,874		16,949
<u>OPERATING REVENUE</u>						
Construction Roads, Bridges and Depots	1,898,350		405,025		30,750	
Maintenance Roads, Bridges and Depots	939,200		303,998		46,656	
Plant Purchases	35,520		0		0	
Transport Licensing	17,000		3,750		2,267	
Aerodromes	0		0		0	
SUB-TOTAL	2,890,070	3,248,821	712,773	814,606	79,673	335,848
<u>CAPITAL EXPENDITURE</u>						
Construction Roads, Bridges and Depots		2,672,897		413,297		103,367
Maintenance Roads, Bridges and Depots		50,000		0		0
Plant Purchases		1,082,151		86,390		127,727
Aerodromes		0		0		0
<u>CAPITAL REVENUE</u>						
Construction Roads, Bridges and Depots	0		0		0	
Maintenance Roads, Bridges and Depots	0		0		0	
Plant Purchases	200,000		0		0	
Aerodromes	0		0		0	
SUB-TOTAL	200,000	3,805,048	0	499,687	0	231,094
TOTAL - PROGRAMME SUMMARY	3,090,070	7,053,869	712,773	1,314,293	79,673	566,942

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rural Services		20,294		5,055		2,999
Tourism & Area Promotion		341,637		90,529		87,245
Building Control		50,790		12,696		12,897
Other Economic Services		78,804		19,695		19,947
Economic Development		324,999		74,149		44,373
<u>OPERATING REVENUE</u>						
Tourism & Area Promotion	164,900		41,214		55,155	
Building Control	6,300		1,572		4,298	
Other Economic Services	30,000		7,500		472	
Economic Development	30,800		7,686		6,481	
SUB-TOTAL	232,000	816,524	57,972	202,124	66,406	167,461
<u>CAPITAL EXPENDITURE</u>						
Tourism & Area Promotion		0		0		0
Economic Development		123,810		0		16,124
<u>CAPITAL REVENUE</u>						
Economic Development	40,000		0		0	
SUB-TOTAL	40,000	123,810	0	0	0	16,124
TOTAL - PROGRAMME SUMMARY	272,000	940,334	57,972	202,124	66,406	183,585

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 September 2024

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Private Works		27,753		6,933		1,616
Public Works Overheads		0		(17,650)		(2,381)
Plant Operation Costs		0		10,009		51,345
Stock, Fuels and Oils		0		0		(18,479)
Administration		0		27,924		234
Unclassified		175,000		87,500		14,220
<u>OPERATING REVENUE</u>						
Private Works	37,500		9,375		800	
Public Works Overheads	1,000		250		0	
Plant Operation Costs	42,000		0		0	
Stock, Fuels and Oils	1,500		375		0	
Administration	6,000		1,497		18,161	
Unclassified	500		123		0	
SUB-TOTAL	88,500	202,753	11,620	114,716	18,961	46,556
<u>CAPITAL EXPENDITURE</u>						
Administration		122,421		103,762		5,473
<u>CAPITAL REVENUE</u>						
Administration	0		0		0	
Unclassified	175,000		0		0	
SUB-TOTAL	175,000	122,421	0	103,762	0	5,473
TOTAL - PROGRAMME SUMMARY	263,500	325,174	11,620	218,478	18,961	52,029

Shire of Morawa

Bank Reconciliation Report

For Period Ending 30 September 2024

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	2,551,405.23	1,108,750.13	1,524.68	5,002,923.21	2,100,000.00
Balance as per General Ledger	2,551,653.87	1,108,750.13	1,524.68	5,002,923.21	2,100,000.00
Unpresented Payments					
Unpresented Payments	(\$268.36)				
Outstanding Deposits					
Unallocated Bank Deposits	(\$60.00)				
Outstanding Deposits	577.00				
Difference	2,551,653.87 0.00	1,108,750.13 0.00	1,524.68 0.00	5,002,923.21 0.00	2,100,000.00 0.00

Shire of Morawa
List of Payments Report
For Period Ending 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18411	16/09/2024	Rip-It Security Shredding	Collection/Storage Archive Documents - July & August 2024	209.00	1
EFT18412	16/09/2024	Canine Control	Ranger Services - 3 x visits	3,270.96	1
EFT18413	16/09/2024	Porter Consulting Engineers	Tennis Refurbishment Scope - Work Completed up to Date	550.00	1
EFT18414	16/09/2024	Avon Waste	Waste Collection Services - August - Domestic & Commercial	8,638.08	1
EFT18415	16/09/2024	Terra Form Contracting	Road Verge Mulching - Collins, Koolanooka Sth & White Rd	19,536.00	1
EFT18416	16/09/2024	Bob Waddell Consultant	Assistance with Monthly Financial Statements - August	2,728.00	1
EFT18417	16/09/2024	Resonline Pty Ltd	Room Manager Software - Monthly Fee - August 2024	134.31	1
EFT18418	16/09/2024	Cohesis Pty Ltd	vCIO Service - Monthly Fee	2,200.00	1
EFT18419	16/09/2024	ATC Work Smart	Admin Trainee - 12.5 Ordinary Hours	197.45	1
EFT18420	20/09/2024	Morawa Medical Centre	Medical Consultation - Vaccine- Staff Member	85.00	1
EFT18421	20/09/2024	Nutrien Ag Solutions	Gripples for fencing repair	102.30	1
EFT18422	20/09/2024	WesTrac Equipment Pty Ltd	Alternator, Belt, Tensioner, Pulley - P227	1,209.79	1
EFT18423	20/09/2024	Refuel Australia	Fuel Card Purchases - August 2024	307.74	1
EFT18424	20/09/2024	Sigma Chemicals	Chemicals & Delivery - Pool	5,364.70	1
EFT18425	20/09/2024	Winchester Industries	Supply & Deliver 5mm Washed stone	5,202.45	1
EFT18426	20/09/2024	Bunnings Group Limited	Various Maintenance & Works items - 2 Broad Ave	688.12	1
EFT18427	20/09/2024	Morawa Hotel Motel	Meals for Rotary Club - Pack down Art Show Boards	163.90	1
EFT18428	20/09/2024	Left of Centre Concepts & Events Pty Ltd	Art Officer - Morawa Art Awards & Exhibition	4,405.56	1
EFT18429	20/09/2024	McLeods Lawyers	Deed of Gift of Land - 59 Dreghorn St	804.21	1
EFT18430	20/09/2024	Aerodrome Management Services Pty Ltd	Quarterly Technical Inspection Jun-Aug 2024	4,591.08	1
EFT18431	20/09/2024	State Library of WA	Library - Better beginnings 2024/25	49.50	1
EFT18432	20/09/2024	Total Toilets	Trailer Mounted Portable Toilet Hire & Service - 2 Months	3,259.90	1
EFT18433	20/09/2024	Shire Of Coorow	HR Toolkit Training - Coorow	1,494.00	1
EFT18434	20/09/2024	Richard Henry Sasse	Return of Bond for Community Bus Hire	300.00	1
EFT18435	20/09/2024	Officeworks	Stationary - Admin	334.07	1
EFT18436	20/09/2024	SafeRoads WA	Multiple Day' hire of PaveLine Truck, roller, operators & emulsion -	38,692.50	1
EFT18437	20/09/2024	RJ & LJ King	4 x 215 65 R16 Yokohama	1,182.94	1
EFT18438	20/09/2024	Great Southern Fuel Supplies	Fuel Card Purchases - August 2024	267.03	1
EFT18439	20/09/2024	Infinitum Technologies Pty Ltd	Inkjet Cartridges for Epson Printers 4 of each colour	3,421.00	1
EFT18440	20/09/2024	Art Install	Art Show Set Up, Pack Down, Plinths, Hooks, Transport	10,313.60	1
EFT18441	20/09/2024	Team Global Express	Freight Charge ex Geraldton	130.77	1
EFT18442	20/09/2024	OakStar Asset Pty Ltd	Hire of CAT Grader with Operator & Float	11,517.00	1
EFT18443	20/09/2024	NodeOne	Monthly Fee - Wireless @ Gym	119.00	1

Shire of Morawa
List of Payments Report
For Period Ending 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18444	20/09/2024	Cleanpak Total Solutions	Cap Press Disc - 28mm	4.75	1
EFT18445	20/09/2024	Industrial Automation Group Pty Ltd	Remote Access Operational Cost 3 x Standpipes 01/06/24 to 31/05/25	2,784.10	1
EFT18446	20/09/2024	Storytowns Pty Ltd	Final 50% of Walking tour Morawa	4,950.00	1
EFT18447	20/09/2024	Cloud Collections Pty Ltd	Process, Court & Solicitor Fee's - 7 Properties	2,235.53	1
EFT18448	20/09/2024	Ikonyx Medical Services Pty Ltd	AGPAL On-site Accreditation Assessment	3,401.64	1
EFT18449	20/09/2024	Wallace Plumbing and Gas	Plumbing works & Maintnenace - Canna Chalet	2,709.47	1
EFT18450	20/09/2024	Rangelands Services Pty Ltd	Fencing Works - 24 Barnes St, Oval House, Cricket Net, Harley St	15,642.00	1
EFT18451	20/09/2024	Eftsure Pty Ltd	EFTSURE Software Service Fee - Annual Subscription from 20 Sept 24 - 19 Sept 25	5,148.00	1
EFT18452	20/09/2024	Landscape Planners Pty Ltd	Morawa Greening Plan	14,146.00	1
EFT18453	20/09/2024	Winc	Travel Fee - Service Printer	194.70	1
EFT18454	20/09/2024	Seek	Seek Job Ad - CEO - August 2024	423.50	1
EFT18455	20/09/2024	Morawa Pharmacy	Energix B Ampoule	56.43	1
EFT18456	25/09/2024	William Mullaley	NAIDOC performance - Didgeridoo	200.00	1
EFT18457	25/09/2024	IT Vision Australia Pty Ltd (ReadyTech)	Cloud Payment Report - Rate notice template or integration	277.20	1
EFT18458	25/09/2024	Refuel Australia	Mobiltrans HD 50 208L - P261 Grader	1,170.00	1
EFT18459	25/09/2024	Think Water Geraldton	Reticulation Parts - Dam & Retic	1,251.05	1
EFT18460	25/09/2024	Canine Control	Ranger Services - 2 visits	2,180.64	1
EFT18461	25/09/2024	Greenfield Technical Services	Prepare RRG Funding submissions - Nanekine & Morawa Yalgoo Rd	12,173.59	1
EFT18462	25/09/2024	Local Government Professionals Australia WA	Annual State Conference 2024	1,550.00	1
EFT18463	25/09/2024	Eastman Poletti Sherwood Pty Ltd	Rec Centre - Re-roof & Upgrade - Claim 1	23,081.30	1
EFT18464	25/09/2024	Local Health Authorities Analytical	Annual Analytical Services 2024/25	409.20	1
EFT18465	25/09/2024	Dongara Tree Service	Lopping of Tree's - Various locations around town	16,126.00	1
EFT18466	25/09/2024	Aquatic Services WA Pty Ltd	Supply Automatic Pool Cleaners & Hammerhead manual cleaner & Annual Pre-season Service and training	34,411.85	1
EFT18467	25/09/2024	OakStar Asset Pty Ltd	Mob, Demob, Grading with operator on Shire roads	52,492.00	1
EFT18468	25/09/2024	T-Quip Tocojopa Pty Ltd	V-Belt Traction - Small Plant	83.92	1
EFT18469	25/09/2024	Megan Howlett Premium Business Concepts	HR Professional Development & Services	8,461.00	1
EFT18470	25/09/2024	Cleanpak Total Solutions	Bulk Order Toilet Roll	495.50	1
EFT18471	25/09/2024	Vitrum Works	Supply & Install Security Doors, screens etc. Repair Windows	11,759.00	1
EFT18472	25/09/2024	LG Best Practices Pty Ltd	Rates Billing 2024/25 & Rates Service August 2024	4,664.00	1
EFT18473	25/09/2024	Ikonyx Medical Services Pty Ltd	20 x D & A Test	2,090.00	1
EFT18474	25/09/2024	Bosshhealth Group	EHO - Contract services -September 2024	3,710.30	1

Shire of Morawa
List of Payments Report
For Period Ending 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18475	25/09/2024	ATC Work Smart	Trainee Ordinary hours - 25.67	405.48	1
EFT18476	25/09/2024	WA Wildlife Displays	Wildlife display - NAIDOC event 2024	1,300.00	1
EFT18477	25/09/2024	Linda MacIntosh	Welcome to Country Official - Art Awards 2024	478.00	1
EFT18478	25/09/2024	Mayfair Australia	Various Linen - Caravan Park Chalets/Units	3,254.90	1
EFT18479	25/09/2024	Incite Security	Quarterly monitoring fee - Oval	126.00	1
EFT18480	30/09/2024	Australian Services Union	Payroll Deductions/Contributions	26.50	1
EFT18481	30/09/2024	Department of Human Services	Payroll Deductions/Contributions	241.86	1
Total EFT Payments				365,585.37	
DD10127.1	02/09/2024	Water Corporation	Water Usage - 13 June - 15 August 2024 (13 Acct's)	3,982.37	1
DD10128.1	17/09/2024	Synergy	Electricity Supply and Usage Charges 26 Jun 2024 - 26 Aug 2024 (5	512.93	1
DD10130.1	06/09/2024	Water Corporation	Water Usage - 13 June - 15 August 2024 (16 Acct's)	8,992.97	1
DD10131.1	13/09/2024	Synergy	Electricity Supply and Usage Charges 27 Jun 2024 - 23 Aug 2024 (17	4,862.11	1
DD10132.1	04/09/2024	Telstra Corporation Limited	Telephone Expense- SMS Alert Account	3,331.36	1
DD10134.1	05/09/2024	Telstra Corporation Limited	Telephone expenses - Tourist Bureau August 2024	50.00	1
DD10134.2	05/09/2024	Synergy	Electricity Usage & Supply charges 18 Jul - 14 Aug 2024 (Pool)	1,219.61	1
DD10134.3	05/09/2024	Water Corporation	Water Supply & Usage Charges 17 Jun - 19 Aug 2024 (5 Acct's)	1,858.45	1
DD10134.4	19/09/2024	Water Corporation	Water Supply & Usage Charges 17 Jun - 19 Aug 2024	49.20	1
DD10135.1	16/09/2024	Synergy	Usage and connection costs - 28 June - 26 August 2024 (15 Acct's)	9,768.27	1
DD10135.2	16/09/2024	Telstra Corporation Limited	Telephone expenses August 2024 - various Mobiles, dongles, data	1,151.79	1
DD10136.1	20/09/2024	Water Corporation	Water Use Charges 17 Jun 2024 - 19 Aug 2024	52.28	1
DD10137.1	18/09/2024	Synergy	Electricity Supply and Usage Charges 02 Jul 2024 - 26 Aug 2024	1,920.32	1
DD10139.1	10/09/2024	Water Corporation	Water Supply & Usage Charges 17 Jun - 19 Aug 2024 (6 Acct's)	2,500.03	1
DD10139.2	10/09/2024	Synergy	Electricity Supply & Usage Charges 16 Jul - 19 Aug 2024 (Town Hall)	722.80	1
DD10141.1	02/09/2024	Exetel Pty Ltd	Monthly Corporate Internet - September 2024	975.00	1
DD10143.1	24/09/2024	Synergy	Electricity Supply 25 Jul - 24 Aug 2024 (4 Acct's inc 210 Streetlights)	6,112.69	1
DD10143.2	24/09/2024	Telstra Corporation Limited	Telephone expenses - 3 Accounts	642.35	1
DD10145.1	13/09/2024	Beam Super	Superannuation Batch Pay Run 87 fortnight end 11/09/24	16,402.65	1
Total Direct Debit Payments				65,107.18	

Shire of Morawa List of Payments Report For Period Ending 30 September 2024					
Chq/EFT	Date	Name	Description	Amount	Bank
2425-03.26	3/09/2024	CBA	Being CBA Merchant Fees on Municipal Bank, 03 September 2024	465.12	1
2425-03.25	2/09/2024	Bankwest	Being Bank Fees (Counter, Maintenance, Transaction) 02 September	54.20	1
2425-03.30	2/09/2024	WA Treasury Corp	Being allocation of loan repayment for Loan 139	7,538.61	1
2425-03.34	2/09/2024	Shire of Morawa	Being the transfer between Bankwest MUNI & NAB Trust to cover bank fees incorrectly allocated to Trust Bank	99.00	1
	11/09/2024	Shire of Morawa	Pay Run 87 Debtor Payments	505.00	1
PAYRUN87	12/09/2024	Shire of Morawa	Nett Pay Journal - Pay Run 87	85,670.34	1
	24/09/2024	Shire of Morawa	Pay Run 89 Debtor Payments	425.00	1
ALTPAY89	25/09/2024	Shire of morawa	Nett Pay Journal - Pay Run 89	58,691.80	1
2425-03.02	16/09/2024	ATO	Being the payment of GST Output, Input, PAYG, Diesel Fuel Rebate for July 2024	11,781.32	1
2425-03.13	19/09/2024	Shire of Morawa	Being Correction to bank account for receipt 47583	4,431.50	1
2425-03.14	19/09/2024	Shire of Morawa	Being Correction to bank account for receipt 47584	2,923.09	1
2425-03.03	25/09/2024	ATO	Being the payment of GST Output, Input, PAYG, Diesel Fuel Rebate for August 2024	1,046.00	1
2425-03.12	26/09/2024	Shire of Morawa	Corrections to Receipts posted to incorrect bank account	3,495.32	1
2425-03.32	26/09/2024	Shire of Morawa	Corrections to Receipts posted to incorrect bank account	2,101.20	1
2425-03.24	30/09/2024	DOT	Transport Direct Debits - September 2024	13,983.95	1
2425-03.21	27/09/2024	Shire of Morawa	Corrections to Receipts posted to incorrect bank account	28,264.20	1
	30/09/2024	Shire of Morawa	Caravan Park Refunds/Cancellations - September 2024	983.00	1
	30/09/2024	Shire of morawa	Gym Bond Reimbursements - September 2024	30.00	1
	30/09/2024	Human Services	Centrelink Fee's - September 2024	17.82	1
	30/09/2024	Shire of Morawa	Total Roundings for receipt updates - Sept 2024	0.04	1
Total Bank Transfers/ Payments				222,506.51	
Included in	Fuel Card - 94937892 - 0 MO - EMCCS - P293				
EFT18423	01/09/2024	Refuel Australia	Fuel Card purchases - Diesel - August 2024	307.74	1
EFT18438	20/09/2024	Great Southern Fuels	Fuel Card purchases - Diesel - August 2024	191.36	1
Included in	Fuel Card - Depot - P999				
EFT18438	20/09/2024	Great Southern Fuels	Feul Card purchases - small plant items - August 2024	75.67	1
TOTAL Fuel Card				574.77	

Shire of Morawa
List of Payments Report
For Period Ending 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Bank
2425-03.19		Bankwest	Corporate card purchases in August 2024		
		Coroprate Credit Card - EMCCS			
	31/07/2024	Hotel Products	Soaps Caravan Park	116.15	1
	2/08/2024	Shire of Morawa	Rego Paid for Staff Member being reimbursed through payroll	380.15	1
	3/08/2024	House	Tonic Flute Glasses	119.96	1
	3/08/2024	Coles	Tea and Coffee	28.75	1
	13/08/2024	Kinatico Ltd	Police Clearance - CV Check	64.80	1
	14/08/2024	Starlink - Depot	Starlink Connection setup for the Depot	794.00	1
	17/08/2024	Coles Express	Fuel 0 MO	106.75	1
	18/08/2024	Coles Express	Fuel 0 MO	72.56	1
	19/08/2024	Starlink - Depot	Starlink Internet for the Depot	17.97	1
	22/08/2024	Living Emporium	Difusser	13.99	1
	22/08/2024	The Good Guys	Vacuum Cleaner - New Admin Office	770.00	1
	24/08/2024	Starlink - Doctors Surgery	Monthly internet Subscription	139.00	1
	24/08/2024	Starlink - Depot	Monthly internet Subscription	139.00	1
Sub Total				2,763.08	
		Coroprate Credit Card - CEO			
	31/07/2024	Slimline Warehouse	Message Boards - Entrance	656.28	1
	3/08/2024	Bindoon Roadhouse	Fuel	99.31	1
	3/08/2024	House in Morley	Red Wine Glasses - Art Show	389.87	1
	5/08/2024	DWER WATER	Clearing Permit - Morawa South Road	400.00	1
	5/08/2024	Zoom. US	Zoom Standard Pro Monthly Subscription for Council	22.39	1
	5/08/2024	Drop Box	Annual Subscription	184.67	1
	9/08/2024	Shire of Morawa - Transport Dept	Plate exchange - New vehicle	38.80	1
	9/08/2024	Shire of Morawa - Transport Dept	Plate exchange - New vehicle	38.80	1
	9/08/2024	Shire of Morawa - Transport Dept	Plate exchange - New vehicle	38.80	1
	16/08/2024	Slimline Warehouse	Perspex Notice Board for Indoor and Outdoor	912.50	1
	16/08/2024	Booking.com	Accommodation CEO -	175.00	1
	27/08/2024	ALGJD Pty Ltd	Advertising for Vacancies	770.00	1
	5/08/2024	Bankwest	Foreign Transaction Fee	6.11	1
Sub Total				3,732.53	

Shire of Morawa					
List of Payments Report					
For Period Ending 30 September 2024					
Chq/EFT	Date	Name	Description	Amount	Bank
			TOTAL Corporate Credit Card Payment	6,495.61	
			TOTAL PAYMENTS FOR COUNCIL APPROVAL	659,694.67	

Ordinary Council Meeting 14 October 2024

Attachment 1- 12.1a Minutes of WALGA State Council Meeting, 4 September 2024

Item 12.1- September 2024 Minutes of WALGA State Council Meeting

State Council Summary Minutes 4 September 2024

Ordinary meeting no. 4 of 2024 of the Western Australian Local Government Association State Council held at ONE70, LV1, 170 Railway Parade, West Leederville at 4:15pm.

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1 OPENING, ATTENDANCE AND APOLOGIES

1.1 OPENING

The Chair declared the meeting open at 4:15pm.

1.2 ATTENDANCE

Members	WALGA President - Chair WALGA Deputy President Central Metropolitan Zone Avon-Midland Country Zone Central Country Zone Central Metropolitan Zone East Metropolitan Zone East Metropolitan Zone Gascoyne Country Zone Goldfields Esperance Country Zone Great Southern Country Zone Kimberley Country Zone Murchison Country Zone North Metropolitan Zone North Metropolitan Zone North Metropolitan Zone Northern Country Zone Peel Country Zone Pilbara Country Zone South East Metropolitan Zone South East Metropolitan Zone South Metropolitan Zone South Metropolitan Zone South Metropolitan Zone South West Country Zone	President Cr Karen Chappel AM JP Cr Paul Kelly President Chris Antonio President Cr Phillip Blight Cr Helen Sadler Cr John Daw (Deputy) President Paige McNeil President Matthew Niikkula (Deputy) President Cr Laurene Bonza Cr Scott Crosby President Chris Mitchell JP President Cr Les Price Cr Michael Dudek Cr Lewis Hutton Cr Bronwyn Smith President Cr Kirrilee Warr Mayor Rhys Williams President Audra Smith (Deputy) Mayor Patrick Hall Mayor Terresa Lynes Cr Tony Natale (Deputy) Cr Karen Wheatland Cr Barry Winmar President Cr Tony Dean
Ex Officio	The Rt. Hon. Lord Mayor – City of Perth	Lord Mayor Basil Zempilas
Observer	President Cr Ross Foulkes-Taylor Cr Haeden Miles	Murchison Country Zone (Deputy) East Metropolitan Zone Delegate
Secretariat	Chief Executive Officer Executive Director Member Services A/Executive Manager Infrastructure Executive Manager Policy Executive Manager Advocacy Manager Governance and Procurement Manager Association and Corporate Governance Manager Economics Principal Policy Advisor Economic Development Policy Manager Community	Mr Nick Sloan Mr Tony Brown Ms Terri-Anne Pettet Ms Nicole Matthews Ms Rachel Horton Mr James McGovern Ms Kathy Robertson Mr Daniel Thompson Ms Lisa Harwood Ms Hannah Godsave

Senior Policy Advisor, Waste
Management
Policy Manager, Planning and Building
Executive Officer Governance

Ms Conor Macgill
Mr Chris Hossen
Ms Meghan Dwyer

1.3 APOLOGIES

Members	Central Country Zone	President Cr Leigh Ballard (Deputy)
	Gascoyne Country Zone	President Eddie Smith
	Great Eastern Country Zone	Cr Stephen Strange
	Great Eastern Country Zone	President Cr Tony Sachse (Deputy)
	Pilbara Country Zone	Cr Wendy McWhirter-Brooks
	South Metropolitan Zone	Mayor Logan Howlett JP
Ex Officio	Local Government Professionals WA President	Mr Anthony Vuleta

2 ACKNOWLEDGEMENT OF COUNTRY

Cr Barry Winmar, Wadjuk Ballardong elder, delivered a Welcome to Country.

President Cr Kirrilee Warr entered the meeting at 4:19pm.

3 ANNOUNCEMENTS

Nil

4 MINUTES

4.1 MINUTES OF THE STATE COUNCIL MEETING HELD 10 JULY 2024

WALGA RECOMMENDATION

Moved: President Chris Antonio
Seconded: President Chris Mitchell JP

That the Minutes of the WALGA State Council meeting held on [10 July 2024](#) be confirmed as a true and correct record of proceedings.

RESOLUTION 064.4/2024

CARRIED

4.1.1 BUSINESS ARISING FROM THE MINUTES OF THE STATE COUNCIL MEETING HELD 10 JULY 2024

Nil

5 DECLARATIONS OF INTEREST

Pursuant to our Code of Conduct, State Councillors must declare to the Chair any potential conflict of interest they have in a matter before State Council as soon as they become aware of it.

Nil

6 EX OFFICIO REPORTS

6.1 CITY OF PERTH REPORT

The Rt. Hon. Lord Mayor Basil Zempilas provided a report to the meeting.

6.2 LG PROFESSIONALS REPORT

Mr Anthony Vuleta, President, LG Professionals WA, was an apology for the meeting.

7 EMERGING ISSUES

Notification of emerging issues must be provided to the Chair no later than 24 hours prior to the meeting.

Nil

8 MATTERS FOR DECISION

8.1 LOCAL GOVERNMENT ELECTIONS ANALYSIS 2015-2023

By Emma Heys, Governance Specialist

COMPOSITE RECOMMENDATION

Moved: Cr Paul Kelly
Seconded: Mayor Patrick Hall

That WALGA advocate to the State Government:

1. *For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.*
2. *For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:*
 - a. *transparency of costing methodology,*
 - b. *direct engagement with Local Governments pre and post elections, and*
 - c. *the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.*
3. *For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.*
4. *For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.*

RESOLUTION 065.4/2024

CARRIED

8.2 ENERGY TRANSITION ENGAGEMENT AND COMMUNITY BENEFIT FRAMEWORK ADVOCACY POSITION

By Daniel Thompson, Manager Economics

The Rt. Hon Lord Mayor Basil Zempilas left the meeting at 4:35pm and did not return.

COMPOSITE RECOMMENDATION

Moved: President Cr Kirrilee Warr
Seconded: President Chris Mitchell JP

That State Council endorse a new Energy Transition Engagement and Community Benefit Framework Advocacy Position as follows:

It is essential that the energy transition currently underway delivers economic opportunities, ensures reliable and affordable electricity, and the greatest possible benefits for the community.

WALGA calls on the State Government to develop a comprehensive framework to manage the impact of the energy transition that includes local engagement and the realisation of local community benefits from energy transition projects as a priority.

RESOLUTION 066.4/2024

CARRIED

8.3 RENEWABLE ENERGY FACILITIES ADVOCACY POSITION

By Kieran McGovern, Policy Officer Planning

COMPOSITE RECOMMENDATION

Moved: President Chris Antonio

Seconded: Mayor Teresa Lynes

That State Council endorse a new Renewable Energy Facilities Advocacy Position as follows:

The growth in the number, size, and complexity of renewable energy facilities across Western Australia is expected to continue as energy generation and other traditional industries de-carbonise their facilities and operations. The renewable energy state planning framework requires changes to ensure it is fit for purpose to guide the ongoing development of this sector.

WALGA calls on the State Government to:

- 1. Adopt a new State Planning Policy for renewable energy facilities, to replace the existing Position Statement: Renewable energy facilities, that:**
 - a. Facilitates the orderly development of renewable energy facilities across Western Australia;**
 - b. Outlines the key planning and environmental considerations, for the location, siting, design and operation of renewable energy facilities and their associated infrastructure;**
 - c. Provides a framework that clearly stipulates the minimum required documentation and technical reports that need to be submitted with proposals for renewable energy facilities;**
 - d. Supports the development of Local Planning Policies by Local Governments to further guide locally appropriate planning consideration of renewable energy facilities;**
 - e. Provides a clear relationship with:**
 - i. State Planning Policy 2.5 - Rural planning and Development Control Policy 3.4 - Subdivision of rural land, to ensure planning decisions adequately balance the need to protect and preserve rural land for rural purposes;**
 - ii. State Planning Policy 2.4 - Planning for Basic Raw Materials to ensure proposals for renewable energy facilities consider their impact on basic raw material supply at the earliest stage of the planning process; and**
 - iii. State Planning Policy 2.9 - Planning for Water to ensure water resources impacted by renewable energy facilities are identified and adequately managed.**
 - f. Includes policy measures to address:**
 - i. possible negative impacts on or alienation of productive agricultural land;**
 - ii. their proximity to lot boundaries with particular attention to potential negative, impact on town sites and sensitive land uses;**
 - iii. potential negative impacts on airport operations;**

- iv. **their appropriateness in the 'General Industry' zone and impacts and suitable location on heavy industry sites;**
- v. **the need for local engagement and the realisation of community benefits from the development of renewable energy facilities.**

2. ***Review the definition of 'renewable energy facility' considering the increasing size and scope of facilities and consider creating definitions based on the scale of the facility (Utility-scale and other), and the form of facility (solar energy and wind energy).***
3. ***Provide guidance to Local Governments on the consideration of green hydrogen production facilities on rural land where it is an incidental use to a renewable energy facility.***

RESOLUTION 067.4/2024

CARRIED

8.4 PRIORITY AGRICULTURE ADVOCACY POSITION

By Kieran McGovern, Policy Officer Planning

WALGA RECOMMENDATION

Moved: President Cr Tony Dean
Seconded: President Cr Phillip Blight

That State Council endorse a new Priority Agriculture Advocacy Position as follows:

The state planning framework should provide sufficient statutory protections for areas identified as high quality agricultural land.

WALGA calls on the State Government to:

- 1. Amend the Planning and Development (Local Planning Schemes) Regulations 2015 to:***
 - a. Create a new model zone under Schedule 1, Part 3, Clause 16 for land identified as high quality agricultural land known as the 'Priority Agriculture' zone, with the following objectives:***
 - i. to retain priority agricultural land for agricultural purposes; and***
 - ii. limit the introduction of sensitive land uses which may compromise existing, future and potential agricultural production.***
 - b. Define 'Priority Agriculture' zone under Schedule 2, Part 1, Clause 1 to align with the definition provided in State Planning Policy 2.5 - Rural planning.***
- 2. Review the areas which have been identified by the Department of Primary Industries and Regional Development as high quality agricultural land and expand the extent of mapping to address the whole of Western Australia.***
- 3. Undertake a 'health check' of State Planning Policy 2.5 - Rural planning and Development Control Policy 3.4 - Subdivision of rural land, in consultation with relevant stakeholders.***

RESOLUTION 068.4/2024

CARRIED

8.5 PLANNING PRINCIPLES AND REFORM ADVOCACY POSITION

By Coralie Claudio, Senior Policy Advisor Planning

COMPOSITE RECOMMENDATION

Moved: President Paige McNeil

Seconded: Mayor Rhys Williams

That State Council:

- 1. Retire Advocacy Position 6.2 Planning Reform; and**
- 2. Replace Advocacy Position 6.1 Planning Principles with the following:**

6.1 Planning Principles and Reform

- 1. The Local Government sector supports an efficient and effective planning system guided by legislation, policy, and processes that:***
 - a. facilitates the creation of sustainable and liveable communities and places;***
 - b. has a focus on strategic planning that delivers on long-term objectives and outcomes that balance social, environmental, cultural, and economic interests;***
 - c. is easy to understand, accessible and transparent;***
 - d. recognises the diversity of Western Australia and ensures that local environment, context, communities and character are appropriately reflected in planning frameworks and decision making;***
 - e. ensures decisions are made by the level of government closest to and most impacted by a planning proposal; and***
 - f. establishes consistent planning frameworks and streamlines planning processes where there is a demonstrated benefit in doing so.***
- 2. Reforms to the planning system should:***
 - a. be guided by the above principles;***
 - b. deliver community benefit;***
 - c. promote system efficiency, including through the use of technology;***
 - d. be evidence-based and informed by robust, transparent data;***
 - e. proceed at an appropriate pace to enable effective implementation;***
 - f. be informed by engagement with the community; and***
 - g. be amended only with WALGA involvement and consultation/involvement with Local Government.***

RESOLUTION 069.4/2024

CARRIED

8.6 PRODUCT STEWARDSHIP POLICY STATEMENT AND ADVOCACY POSITION

By Rebecca Brown, Policy Manager, Environment and Waste

WALGA RECOMMENDATION

Moved: Cr Karen Wheatland
Seconded: President Chris Mitchell JP

That State Council:

1. Rescind the existing Extended Producer Responsibility Policy Statement and Advocacy Position 7.5 Extended Producer Responsibility.
2. Endorse a new Product Stewardship Advocacy Position as follows:
 1. *Industry should take responsibility (physical and/or financial) for the waste that it generates through the entire life cycle of the products it produces through the implementation of effective product stewardship. Without effective Product Stewardship, there will be increasing costs for the community, resource recovery targets will be difficult to reach and a transition to a circular economy is unlikely.*
 2. *Effective Product Stewardship is characterised by:*
 - a. *Producers and importers taking responsibility for post consumption product impacts.*
 - b. *Schemes covering the entire cost of product recycling or recovery, including transport.*
 - c. *Leveraging existing Schemes and collection locations.*
 - d. *Being easy and convenient for the community to access.*
 - e. *Having equitable national coverage and access for all, including regional and remote locations.*
 - f. *Being evidence based.*
 - g. *Consistent regulation and implementation across Australia using national Product Stewardship legislation.*
 - h. *Timely action and industry cooperation during Scheme development and implementation.*
 - i. *Being demand based and aiming to recover the maximum amount of material, rather than being limited by targets.*
 - j. *No additional cost to consumers when the product is disposed of post consumption.*
 3. *Local Government calls on the Commonwealth Government to implement effective Product Stewardship schemes for all products that drive environmentally and socially sustainable outcomes through the design, manufacture and distribution of products that can be more easily reused, repaired, recovered or recycled.*

- 4. *If national action is not progressed within a reasonable timeframe, or in a way that meets the needs of the Western Australian community, then Local Government supports a State based approach to Product Stewardship.***

RESOLUTION 070.4/2024

CARRIED

8.7 SUBMISSION ON THE DRAFT STATE WASTE STRATEGY

By Rebecca Brown, Policy Manager, Environment and Waste

WALGA RECOMMENDATION

Moved: Cr Karen Wheatland
Seconded: President Chris Mitchell JP

That State Council endorse the Draft State Waste Strategy Submission.

RESOLUTION 071.4/2024

CARRIED

MATTERS FOR CONSIDERATION BY STATE COUNCILLORS (UNDER SEPARATE COVER)

8.8 SHIRE OF RAVENSTHORPE APPLICATION TO TRANSFER ZONES

By Tony Brown, Executive Director Member Services

WALGA RECOMMENDATION

Moved: President Cr Phillip Blight
Seconded: Cr Scott Crosby

That State Council approves the Shire of Ravensthorpe's application to transfer from the Goldfields Esperance Country Zone to the Great Southern Country Zone, in accordance with clause 14 of the Association Constitution.

RESOLUTION 072.4/2024

CARRIED

8.9 FINANCE AND SERVICES COMMITTEE MINUTES – 21 AUGUST 2024

By Tony Brown, Executive Director Member Services

WALGA RECOMMENDATION

Moved: President Chris Antonio
Seconded: Cr Paul Kelly

That State Council endorse the Minutes of the Finance and Services Committee meeting held on 21 August 2024.

RESOLUTION 073.4/2024

CARRIED

8.10 LOCAL GOVERNMENT HOUSE TRUST BOARD OF MANAGEMENT MINUTES – 21 AUGUST 2024

By Tony Brown, Executive Director Member Services

WALGA RECOMMENDATION

Moved: Mayor Patrick Hall
Seconded: President Chris Mitchell JP

That State Council note the Minutes of the Local Government House Trust Board of Management meeting held on 21 August 2024.

RESOLUTION 074.4/2024

CARRIED

8.11 SELECTION COMMITTEE MINUTES - 20 AUGUST 2024

By Chantelle O'Brien, Governance Support Officer

WALGA RECOMMENDATION

Moved: President Cr Les Price

Seconded: Cr Karen Wheatland

That State Council:

- 1. note the resolution contained in the 20 August 2024 Selection Committee Minutes; and**
- 2. endorse the recommendation contained in the 20 August 2024 Selection Committee Minutes.**

RESOLUTION 075.4/2024

CARRIED

8.12 LGIS BOARD MINUTES –12 JULY 2024: CONFIDENTIAL

By Kirsty Martin, Manager Commercial Management

WALGA RECOMMENDATION

Moved: Cr Paul Kelly

Seconded: President Cr Phillip Blight

That State Council note the minutes of the LGISWA Board meeting held on 12 July 2024.

RESOLUTION 076.4/2024

CARRIED

9 POLICY TEAM AND COMMITTEE REPORTS

9.1 ENVIRONMENT POLICY TEAM REPORT

Presented by Policy Team Chair, Cr Les Price

President Chris Antonio left the meeting at 4:56pm.

Cr Barry Winmar left the meeting at 4:57pm.

President Chris Antonio returned to the meeting at 4:58pm.

Mayor Rhys Williams left the meeting at 4:58pm.

Cr Barry Winmar returned to the meeting at 4:58pm.

Cr Michael Dudek left the meeting at 5:00pm and did not return.

Mayor Rhys Williams returned to the meeting at 5:00pm.

WALGA RECOMMENDATION

Moved: President Cr Les Price

Seconded: President Cr Phillip Blight

That State Council note the report from the Environment Policy Team to the 4 September 2024 meeting.

RESOLUTION 077.4/2024

CARRIED

9.2 GOVERNANCE POLICY TEAM REPORT

Presented by Policy Team Chair, Mayor Patrick Hall

WALGA RECOMMENDATION

Moved: Mayor Patrick Hall

Seconded: Cr Barry Winmar

That State Council note the report from the Governance Policy Team meeting for the 4 September 2024 meeting.

RESOLUTION 078.4/2024

CARRIED

9.3 INFRASTRUCTURE POLICY TEAM REPORT

Presented by Policy Team Member, Cr Karen Wheatland

WALGA RECOMMENDATION

Moved: Cr Karen Wheatland
Seconded: President Cr Les Price

That State Council:

- 1. Note the report from the Infrastructure Policy Team to the 4 September 2024 meeting.**
- 2. Determine to retire the following Advocacy Positions:**
 - a. 5.2.4 Seat Belt Legislation**
 - b. 5.8 Ports**
 - c. 5.12 Infrastructure WA**

RESOLUTION 079.4/2024

CARRIED

9.4 PEOPLE AND PLACE POLICY TEAM REPORT

Presented by Policy Team Chair, President Cr Phillip Blight

WALGA RECOMMENDATION

Moved: President Cr Phillip Blight
Seconded: Cr Scott Crosby

That State Council:

- 1. Note the report from the People and Place Policy Team to the 4 September 2024 meeting.**
- 2. Determine to:**
 - a. retain the following Advocacy Positions with amendment:**
 - i. 3.2.1 Local Public Health Plans**
 - b. rescind the following Advocacy Position:**
 - i. 3.5 Crime Prevention**

RESOLUTION 080.4/2024

CARRIED

9.5 MUNICIPAL WASTE ADVISORY COUNCIL (MWAC) REPORT

Presented by Deputy Chair, Cr Karen Wheatland

WALGA RECOMMENDATION

Moved: Cr Karen Wheatland
Seconded: President Chris Antonio

That State Council note the report from the Municipal Waste Advisory Council to the 4 September 2024 meeting.

RESOLUTION 081.4/2024

CARRIED

Cr Barry Winmar left the meeting at 5:32pm and did not return.

10 MATTERS FOR NOTING / INFORMATION

10.1 LOCAL GOVERNMENT LEGISLATIVE REFORM

By Tony Brown, Executive Director Member Services

WALGA RECOMMENDATION

Moved: President Paige McNeil

Seconded: President Chris Antonio

That State Council note the update on the Local Government Legislative Reform update.

RESOLUTION 082.4/2024

CARRIED

10.2 REPORT ON LOCAL GOVERNMENT ROAD ASSETS AND EXPENDITURE 2022/23

By Mark Bondietti, Policy Manager Transport and Roads

WALGA RECOMMENDATION

Moved: President Chris Antonio

Seconded: President Chris Mitchell JP

That State Council note the Report on Local Government Road Assets and Expenditure 2022/23.

RESOLUTION 083.4/2024

CARRIED

11 ORGANISATION REPORTS

11.1 KEY ACTIVITY REPORTS

11.1.1 REPORT ON KEY ACTIVITIES, ADVOCACY PORTFOLIO

By Rachel Horton, Executive Manager Advocacy

WALGA RECOMMENDATION

Moved: Cr Karen Wheatland
Seconded: President Cr Laurene Bonza

That State Council note the Key Activity Report from the Advocacy Portfolio to the 4 September 2024 State Council meeting.

RESOLUTION 084.4/2024

CARRIED

11.1.2 REPORT ON KEY ACTIVITIES, INFRASTRUCTURE PORTFOLIO

By Ian Duncan, Executive Manager Infrastructure

WALGA RECOMMENDATION

Moved: Cr Karen Wheatland
Seconded: President Cr Laurene Bonza

That State Council note the Key Activity Report from the Infrastructure Portfolio for September 2024.

RESOLUTION 084.4/2024

CARRIED

11.1.3 REPORT ON KEY ACTIVITIES, MEMBER SERVICES PORTFOLIO

By Tony Brown, Executive Director Member Services

WALGA RECOMMENDATION

Moved: Cr Karen Wheatland
Seconded: President Cr Laurene Bonza

That State Council note the Key Activity Report from the Member Services Portfolio to the 4 September 2024 State Council meeting.

RESOLUTION 084.4/2024

CARRIED

11.1.4 REPORT ON KEY ACTIVITIES, POLICY PORTFOLIO

By Nicole Matthews, Executive Manager, Policy

WALGA RECOMMENDATION

Moved: Cr Karen Wheatland
Seconded: President Cr Laurene Bonza

That State Council note the Key Activity Report from the Policy Portfolio to the September 2024 State Council meeting.

RESOLUTION 084.4/2024

CARRIED

11.2 PRESIDENT'S REPORT

WALGA RECOMMENDATION

Moved: President Chris Mitchell JP
Seconded: President Cr Phillip Blight

That the President's Report for September 2024 be received.

RESOLUTION 085.4/2024

CARRIED

11.3 CEO'S REPORT

WALGA RECOMMENDATION

Moved: President Chris Mitchell JP
Seconded: President Cr Phillip Blight

That the CEO's Report for September 2024 be received.

RESOLUTION 085.4/2024

CARRIED

12 ADDITIONAL ZONE RESOLUTIONS

WALGA RECOMMENDATION

Moved: Cr Scott Crosby
Seconded: President Chris Antonio

That the additional Zone Resolutions from the August round of Zones meetings as follows be referred to the appropriate portfolio for consideration and appropriate action.

RESOLUTION 086.4/2024

CARRIED

PILBARA COUNTRY ZONE (Member Services and Policy Portfolio)

Request for WALGA State Council Support and Endorsement of a Local Government Bank of Australia Banking Model

That the Pilbara Country Zone:

1. Seeks WALGA State Council support in principle for the endorsement of the 'Local Government Bank of Australia' initiative which will provide an alternative model of banking across regional Australia as to provide support to the feasibility study which is to be presented to the Australian Local Government Association at the National General Assembly in 2025.
2. Supports the Shire of Ashburton in developing a detailed business paper for further consideration of the Pilbara Country Zone once available.

SOUTH EAST METROPOLITAN ZONE (Policy Portfolio)

Child Care Proposal to Distinguish Between Large and Small Child Care Providers

That WALGA advocate to the State Government to amend the Consistent Local Planning Schemes – Final Report and Planning, and Development (Local Planning Schemes) Regulations 2015 to introduce 'Child Care Premises – Small' and 'Child Care Premises – Large' land uses to encourage larger Centres to operate in activity centres.

SOUTH METROPOLITAN ZONE (Policy Portfolio)

AUKUS Agreement

That the South Metropolitan Zone requests that WALGA coordinate an overview report on aspects of the AUKUS agreement that will affect the South Metropolitan Zone.

SOUTH METROPOLITAN ZONE (Policy Portfolio)

Polyphagous Shot Hole Borer (PSHB) Advocacy

1. Acknowledges and congratulates the WALGA team for their tireless advocacy to raise awareness and action on the PSHB epidemic. A clear outcome of this advocacy was the State Government announcement on the 25th of August for a \$7.2 million tree recovery package. Prior to that the Federal Government committed \$19.995 million.
2. Supports WALGA in continued advocacy to be a strong and committed voice to help contain and eradicate the borer and also retain our trees.

SOUTH WEST COUNTRY ZONE (Infrastructure Portfolio)

TELCO Communication Coverage in Rural Areas

That WALGA:

1. advocate through the State Government for an independent investigation into mobile phone coverage in rural Western Australia particularly the Lower South West land division and
2. advocate via both the State and Federal Government for a greater and more reliable mobile coverage network throughout the rural areas of Western Australia.

SOUTH WEST COUNTRY ZONE (Policy Portfolio)

Review of Local Government Grant Scheme (LGGS)

That WALGA:

1. Advocate through the State Government for an independent review and redesign of the LGGS, carried out in consultation with Local Governments, prior to releasing to the guidelines for the 2025/26 LGGS application process in December 2024.
2. Advocate for timely definition by DFES of minimum operating standards, equipment, training, and service requirements for BFB facilities, appliances and volunteers.
3. Advocate for DFES to undertake an audit of all existing BFB facilities within the 2024/25 Financial year, to inform the development of a comprehensive strategic Asset Management Plan to guide whole of life management of BFB facilities and future funding requests.
4. Advocate the State Government to increase available funding in the 2025/26 State budget, for LGGS to sufficiently fund whole of life management of BFB facilities, in a manner compliant with the minimum standards DFES has set for VFRS facilities and sufficient to ensure BFB facilities can be managed in the accordance with obligations of the *Work Health and Safety 2020* Legislation.

13 DATE OF NEXT MEETING

The next ordinary meeting of the WALGA State Council will be a Regional State Council Meeting, hosted by the South West Country Zone at the City of Busselton on Friday, 6 December 2024.

14 CLOSURE

There being no further business the Chair declared the meeting closed at 5:49pm.