

*A progressive, diverse and caring community,
with access to modern services and infrastructure,
in a unique part of the world*

MINUTES

for the

Ordinary Meeting of Council

held

2PM, WEDNESDAY 20 SEPTEMBER 2023

Shire of Cuballing
Council Chambers
Campbell Street, Cuballing

COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “Confidential Matters”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council’s standing orders, policies and decisions of the town.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person’s or legal entity’s own risk.

In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

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1. DECLARATION OF OPENING:

Meeting Opened 2.15 pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr Eliza Dowling
Cr Robert Harris
Cr Julie Christensen
Cr Adrian Kowald

President
Deputy President

Mr Stan Scott
Mr Narelle Rowe
Mr Bruce Brennan

Chief Executive Officer
Deputy Chief Executive Officer
Manager of Works and Services

2.1.2 Apologies

Cr Dawson Bradford
Ash Sewell - Resident

2.1.3 Leave of Absence

Nil at this time

3. STANDING ORDERS:

COUNCIL RESOLUTION 2023/85

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

Moved Cr Harris

Seconded Cr Kowald

CARRIED 4/0

4. PUBLIC QUESTION TIME:

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Nil

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE:

Nil

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Wednesday 16 August 2023

COUNCIL RESOLUTION 2023/86

That the Minutes of the Ordinary Meeting of Council held on Wednesday 16 August 2023 be confirmed as a true record of proceedings.

Moved Cr Kowald

Seconded Cr Christensen

CARRIED 4/0

**7. PETITIONS/DEPUTATIONS/PRESENTATIONS/
SUBMISSIONS:**

Nil

8. DISCLOSURE OF FINANCIAL INTEREST:

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

Cr Harris declared an Impartiality Interest in Item 9.2.4 as he is on the Board of Peel Harvey Catchment Council

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – August 2023

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	14 September 2023
Author:	Juanita Waltho
Attachments:	9.1.1A List of August Municipal Accounts 9.1.1B List of Credit Card Transactions 9.1.1C Petty Cash and Coles Card

Summary

Council is to review payments made under delegation in August 2023.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of August 2023 as listed in the attachments.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

COUNCIL RESOLUTION 2023/87

That Council receives:

- 1. the List of Accounts paid in August 2023 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's Municipal Fund totalling \$226575.31 included at Attachment 9.1.1A.**
- 2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 31 August 2023 included at Attachment 9.1.1B.**
- 3. a summary of transactions completed on Coles Cards and Petty Cash for the period ending 31 August 2023.**

Moved Cr Kowald

Seconded Cr Christensen

CARRIED 4/0

LIST OF AUGUST 2023 MUNICIPAL FUND ACCOUNTS

Chq/EFT	Name	Description	Amount
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-351.65
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-759.40
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-672.25
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-1147.70
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-243.35
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-511.85
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-243.55
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-252.60
829	13 - ATO CLEARING ACCOUNT BAS	ATO CLEARING ACCOUNT BAS	-14173.00
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	825.04
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-763.60
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-841.05
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-461.15
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-154.00
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-978.40
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-10297.85
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-30.40
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-1238.05
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-59.90
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-765.35
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-193.70
829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-134.85

829	4 - POLICE LICENSING PAYMENTS	POLICE LICENSING PAYMENTS	-202.80
EFT8142	CUBALLING CARPENTRY SERVICES	Robertson/ Council supply of 50% of dividing fence materials @cost Lots 12, 41	-4981.50
EFT8143	DX PRINT GROUP PTY LTD	Supply A4 Rates Notice Printed in full colour both sides stock 100gsm laser bond with cross perforation 60mm from bottom edge trimmed to 210 x 297mm wrapped in 500s	-1171.50
EFT8144	Exteria Street & Park Outfitters	Supply 1 x Oxford Gazebo 5.7m in Heritage Red & Cream inc. Fret Work, Balustrade panels, stadium bench & packaging to dyna bolt to concrete slab	-6251.30
EFT8145	GENERAL STEEL PRODUCTS	Supply & Install Free Standing Carport - 7mx11mx2.4m with additional enclosed Corner	-11858.00
EFT8146	IT VISION	Annual License Fees - SynergySoft 010723-300624 x 6 users	-28066.86
EFT8147	Kirby Freight	Freight of 20 x grey arm chairs from Yangebup warehouse	-297.00
EFT8148	LGIS Broking (JLT Risk Solutions Pty Ltd)	Carriers Liability Ref No. 062-214394	-1469.88
EFT8149	LGIS INSURANCE	LGIS Liability - Workers Compensation - 1st Instalment	-115447.42
EFT8150	LOCAL GOVERNMENT WORKS ASSOCIATION OF WA INC	Annual Works Conference - B Brennan & A Mort - 3 days (9,10 & 11Aug 23) @ \$1100.00	-2057.00
EFT8151	Liquorbarons	Refreshments for Staff Retirement function	-1102.60
EFT8152	Market Creations	Website design, refresh and marketing consultancy services. As per proposal #IH89	-2673.00
EFT8153	Melchiorre Plumbing And Gas	Repairs to leaky taps in kitchen and ladies toilet cistern	-804.54
EFT8154	NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES	Urinal Pads, Toilet Rolls, Towelettes & Hand Cleaner	-625.68
EFT8155	NARROGIN PUMPS SOLAR AND SPRAYING	1 x ball valve 50mm 1x nipple 50mm for fixing pipe burst	-52.75
EFT8156	R J SMITH ENGINEERING	Various tools for work shop welding and stainless bolts	-305.36
EFT8157	Best Office Systems	Monthly Photocopier Charges - 20/06/2023 - 20/07/2023	-669.50
EFT8158	CLOUD PAYMENT GROUP	Debt Collection Services	-1568.90

EFT8159	CUBALLING BUILDING COMPANY	Locate Smell and repair tops of Cupboards and install Range Hood vent	-1237.50
EFT8160	CUBY ROADHOUSE	Fuel Charges for the DCEO Vehicle	-500.26
EFT8161	LANDGATE	Monthly Interim UV & GRV Scheduled Roll	-7123.85
EFT8162	MAKIT NARROGIN HARDWARE	Monthly Account - Rubber Joiner	-54.40
EFT8163	Melchiorre Plumbing And Gas	Inspect and Test 4 x RPZ and 3 x Air Gaps	-1430.00
EFT8164	NARROGIN TOYOTA & MAZDA	60,000km Service on CN0 SR 5	-624.33
EFT8165	Narelle Gay ROWE	Reimbursement of Internet Costs (Communication Allowance) 2022/2023 year - August 2023	-70.83
EFT8166	Narrogin Hire Service And Reticulation	Reticulation parts for CWA -- Controller manifold sprinklers and retic parts	-718.52
EFT8167	STIRLING ASPHALT JUEL ENTERPRISES PTY LTD	Supply & Install Asphalt to CWA Carpark as per written quote	-51795.92
EFT8168	THINKPROJECT AUSTRALIA PTY LTD	Annual Subscription Pocket RAMM Software	-9647.71
EFT8169	WALLIS COMPUTER SOLUTIONS	Purchase of new 2 x (Admin and Rates Officer) Dynabook Tecra A50-K Laptop, Surge Protector, Docking Station, Wireless Mouse, remote installation of software & programs, backup & restoration of data from old computer and freight to Cuballing.	-6394.98
EFT8170	3EM ENGINEERING CONSULTANTS	Construction Final Inspection - Independent Living Units	-258.50
EFT8171	Air Response	Supply & Install Toshiba RAS-13 Seiya Classic Split System Air conditioner as per written quote # Q11938	-2781.00
EFT8172	BELVEDERE NURSERY	5 x Plants for CWA Garden	-183.50
EFT8173	Cuby Tavern	Meals x 6 & drinks Council Meeting Wednesday 19 July 2023	-346.00
EFT8174	FULTON HOGAN INDUSTRIES PTY LTD	1 x Pallet 60 bags of EZ Street Black pot hole repair	-1881.00
EFT8175	HANCOCKS HOME HARDWARE	Monthly Account - Weatherproof Cord Clamp Dreambaby and extension lead	-56.55

EFT8176	HERSEY SAFETY PTY LTD	2 x Warden Red Reflective Vests, 1 x Chief Warden & 1 x Deputy Chief Warden helmet Stickers	-123.20
EFT8177	JASON ROGER MUMBY	Reimbursement for High Risk Licence Renewal	-44.00
EFT8178	KALEXPRESS & QUALITY TRANSPORT	Monthly Freight Charges-Corsign (Signage)	-557.09
EFT8179	McDougall Weldments	Monthly Account - CWA Bollard Holder	-46.60
EFT8180	NARROGIN AGRICULTURAL REPAIRS	4 x Chainsaw Chains 6 x Chainsaw Files	-246.00
EFT8181	NARROGIN AUTO ELECTRICS	1 x New Battery	-435.38
EFT8182	NARROGIN EARTHMOVING AND CONCRETE	Supply of Bomag Rubber Tyred roller for Winter Grading @\$55.00phr Dry Hire 14/6/23 - 30/6/23	-10395.00
EFT8183	Pressure Masters	2 x Nozzle Holders for Pressure Cleaner	-112.20
EFT8184	SCAVENGER SUPPLIES	Supply of Fire Hose Reel Kit 25mm x 30mtrs as per written quote	-366.65
EFT8185	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	Preparation program to Induct Newly Elected Members	-324.50
EFT8186	ZIRCODATA PTY LTD	Monthly Archive Storage Fees - 26/06/2023 to 25/07/2023	-21.69
EFT8187	CJD Paclease	1 x 200lt drum TRP Super Wash	-638.40
EFT8188	NARROGIN QUARRY OPERATIONS	12 ton of Cracker Dust - 10.820 Kg CRACKER DUST - Docket No. 12282	-124.97
EFT8189	STALLION HOMES	June Progress Claim for Works Complete at the Cuballing Independent Living Units	-123855.80
EFT8224	BKS Electrical	Supply & Install CCTV as per Quote 3168 1 x Camera at Popanyinning Transfer Station 1 x Camera at Popanyinning Tennis Courts 2 x Camera's at Cuballing Transfer Station 2 x Camera's at Cuballing Depot	-28061.00
EFT8225	GOODYEAR AUTOCARE NARROGIN	Repair left hand rear tyre	-35.00
EFT8226	GREAT SOUTHERN FUEL SUPPLIES	Bulk Unleaded Fuel Delivery D2148341	-297.19
EFT8227	HANCOCKS HOME HARDWARE	Monthly Account - Scraper Floor Long Hall 200mm	-49.95

EFT8228	KALEXPRESS & QUALITY TRANSPORT	Monthly Freight Charges - Southern Locak and Security	-42.92
EFT8229	MAKIT NARROGIN HARDWARE	Monthly Account - Metal Watering can	-39.40
EFT8230	COUNCILLORS	Member Sitting fees 2023, Council Meeting	-1568.28
EFT8231	BMR MECHANICAL PTY LTD	Service CN026 UD Truck	-1895.89
EFT8232	Best Office Systems	Monthly Photocopier Charges - 20/05/2023 - 20/06/2023	-843.47
EFT8233	Castledex Pty Ltd	Supply & Freight 8 x dark grey duralite folding tables	-4576.00
EFT8234	Cuby Tavern	Refreshments for Staff meeting	-165.00
EFT8235	FULFORD EARTHMOVING & CIVIL	Push up 5,000m3 of Gravel at Shaddicks Road Pit as per Quote QU006 @\$1.40per m3 +	-15400.00
EFT8236	FULTON HOGAN INDUSTRIES PTY LTD	1 x Pallet 60 x bags EZ Street Pot Hole Repair	-1881.00
EFT8237	GREAT SOUTHERN FUEL SUPPLIES	Bulk Diesel Fuel Delivery - Docket No. 2150100	-11625.85
EFT8238	Haulmore Trailer Sales	Carry out Service and crack repairs on Side Tipping Trail as per Quote 13/6/23	-6845.25
EFT8239	KALEXPRESS & QUALITY TRANSPORT	Monthly Freight Charges - CORSIGN Signage for Springhill Road	-283.41
EFT8240	LANDGATE	Consultancy Services Senior Valuer	-3823.05
EFT8241	Melchiorre Plumbing And Gas	Supply and fit new Push button timer tap at Cuballing Hall	-700.59
EFT8242	NARROGIN BETTA HOME LIVING	Trophies as per quote LGIS Golf Challenge 24/25 August 2023	-1788.00
EFT8243	NARROGIN FREIGHTLINES	Monthly Freight Charges - Fulton Hogan Freight Charges	-287.79
EFT8244	NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES	Reticulation hose for CWA Garden	-29.50
EFT8245	Narrogin towing, Cuballing towing, Cuby windscreens & Cuby agricultural windscreens trustee for the LJ & JD O'Connell family trust	1 x New front windscreen CN 027 - Moulding	-512.05
EFT8246	Staff	Reimbursement of electricity (Utilities Allowance) 2022-2023 year 01/07/2023 to 09/08/2023	-142.06
EFT8247	Narrogin Country Fresh Meats	8 x Scotch Fillet Steak	-117.27

EFT8248	Narrogin Stihl	pressure cleaner for toilets 120 plus stihl	-599.60
EFT8249	TANGIBILITY PTY LTD	LGIS Golf Challenge Beanies x 118 @10.80 Shirts x 118 @ \$37.65	-6453.81
EFT8250	Winc Australia Pty Limited	Lever Arch Files for Archive room	-119.26
20219	SYNERGY	Electricity charges - street lights x 43	-705.49
20220	Shire of Cuballing	Float Balance for the 2023 Cuballing Winter Ball	-750.00
20221	Synergy	Electricity charges - CEO house lot 468 Brundell street	-5124.26
20222	Shire of Cuballing	Materials for the Cuballing Winter Ball 2023 - GST	-289.60
20223	SYNERGY	Electricity charges - street lighting charges x 43	-1138.72
20224	Water Corporation	Water charges - 82 austral street Cuballing	-424.71
20225	Water Corporation	Water charges - hall at Campbell street Cuballing lot 113 res 6651	-487.09
DD3680.1	AWARE SUPER PTY LTD	Payroll deductions	-4581.51
DD3680.2	MATRIX SUPERANNUATION	Superannuation contributions	-261.97
DD3680.3	AUSTRALIAN SUPER	Payroll deductions	-2121.69
DD3680.4	HOSTPLUS SUPER	Superannuation contributions	-655.23
DD3680.5	MyNorth Super	Superannuation contributions	-573.15
DD3680.6	Colonial First State	Superannuation contributions	-259.89
DD3680.7	MLC Super Fund	Superannuation contributions	-272.09
DD3686.1	AWARE SUPER PTY LTD	Superannuation contributions	-26.32
DD3687.1	AWARE SUPER PTY LTD	Superannuation contributions	98.69
DD3688.1	AWARE SUPER PTY LTD	Superannuation contributions	-98.69
DD3697.1	NATIONAL AUSTRALIA BANK	Credit card - OSH group pty ltd medical assessment for depot staff	-12865.58
DD3705.1	Telstra	Landline charges - shire office telephones	-295.93
DD3706.1	Telstra	GST	-393.84
DD3709.1	IINET LIMITED	Monthly NBN Internet Service - August 23	-89.99
DD3712.1	AWARE SUPER PTY LTD	Payroll deductions	-4583.49
DD3712.2	MATRIX SUPERANNUATION	Superannuation contributions	-308.63
DD3712.3	AUSTRALIAN SUPER	Payroll deductions	-2193.96
DD3712.4	HOSTPLUS SUPER	Superannuation contributions	-641.75
DD3712.5	MyNorth Super	Superannuation contributions	-573.15

DD3712.6	Colonial First State	Superannuation contributions	-272.09
DD3712.7	MLC Super Fund	Superannuation contributions	-272.09
DD3737.1	AWARE SUPER PTY LTD	Payroll deductions	-4815.74
DD3737.2	MATRIX SUPERANNUATION	Superannuation contributions	-308.63
DD3737.3	AUSTRALIAN SUPER	Payroll deductions	-2458.73
DD3737.4	HOSTPLUS SUPER	Superannuation contributions	-652.92
DD3737.5	MyNorth Super	Superannuation contributions	-573.15
DD3737.6	Colonial First State	Superannuation contributions	-272.09
DD3737.7	MLC Super Fund	Superannuation contributions	-272.09
DD3744.1	AUSTRALIAN SUPER	Payroll deductions	429.84
DD3746.1	AUSTRALIAN SUPER	Superannuation contributions	-317.71
		Total	-573036.56

CREDIT CARD TRANSACTIONS

Job Description	Comments	Line Total
Shire of Cuballing	New Vehicle Licence for CN 10143	\$54.00
Booking.Com	Accommodation for the Southwest Workcare Forum	\$351.90
Corrigin Windmill Motel	Accommodation for the CBH Consultation Meeting	\$130.00
Narrogin Guardian Pharmacy	Antihistamines for Shire Vehicles	\$89.70
Racing, Gaming and Liquor	Liquor Licence for the Cuballing Winter Ball	\$57.00
LG Professionals	Bronze LG Subscription Fees for 2023/2024	\$550.00
Narrogin Guardian Pharmacy	Antihistamines for Shire Vehicles	\$95.70
Narrogin Post Office	Postage for Rates Notices	\$263.00
Shire of Beverley	Environmental Health – 2023/2024 Subscription	\$82.50
Seek	Advertisement for Plant/General Hand Position	\$346.50
Brandos Automotive	Light Vehicle Inspection – CN10143	\$188.70
The Butchers Block	1 Pig and 1 Sheep for the LGIS Golf Tournament	\$200.00
Coles Narrogin	Gatorade for the LGIS Golf Tournament	\$144.00
Narrogin Fresh	Materials for LGIS Golf Day	\$100.00
BP Kelmscott	Fuel for MWS Work Vehicle	\$97.00
Joondalup Resort	Accommodation for Works Conference - MWS	\$485.00
Joondalup Resort	Accommodation for Works Conference – Works Supervisor	\$460.00
Shire of Cuballing	Temporary Movement Permit for New Sewell Trailer	\$25.00
Bunnings Warehouse	Various Items for the LGIS Golf Tournament	\$2389.92
Narrogin Betta Home Living	Prizes for the LGIS Golf Tournament	\$980.00
Aussie Broadband	Monthly Internet Services	\$79.00
	Total =	\$7168.92

PETTY CASH

Item details	Refreshments	Depot	Office Maintenance	Event	Admin Stationary	GST10%	Total
	04105	J1668	J4114		04231		
Grocery				74.85		10.78	74.85
Stationary/postage							
Misc (Cleaning Supplies)							
Stationery/Postage				8.85		.80	8.85
Outside Staff Goods							
Staff							
						Total	83.70
						Cash on Hand	516.30
						Till float	100.00
						Grand total	700.00

COLES CARD

Item details	Refreshments	Works	Office Maintenance	Events	Events	GST 10%	Total
	04105		J4114	J132C	1042420.5		
Groceries - Council Refreshments	41.20		102.65			1.77	143.85
Groceries –							
Groceries – Community Consult							
Misc (Cleaning Supplies)							
Works – Outside Staff Goods							
						Total	143.85
						Total on Hand	356.15
						Grand total	\$500.00

9.1.2 Statement of Financial Activity

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	14 September 2023
Author:	Narelle Rowe, Deputy Chief Executive Officer
Attachments:	9.1.2A Statement of Financial Activity

Summary

Council is to consider the Statement of Financial Activity for August 2023.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail.

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

A detailed breakdown of variances provided within the financial statements will be tabled for Council endorsement.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

COUNCIL RESOLUTION 2023/88

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 31 August 2023 be received.

Moved Cr Christensen

Seconded Cr Harris

CARRIED 4/0

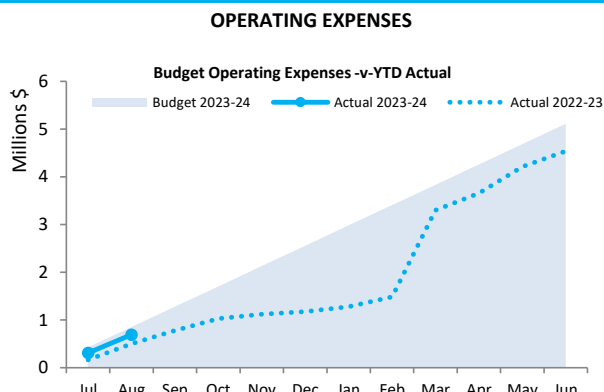
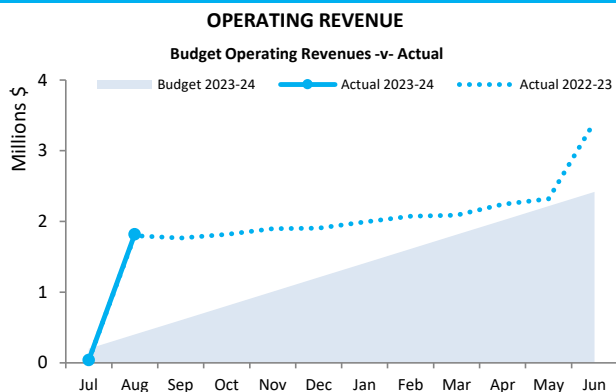
SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 August 2023

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

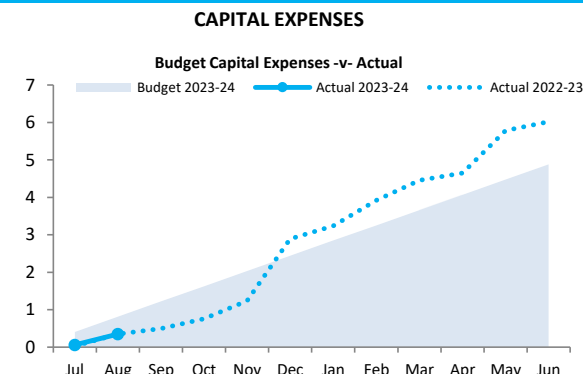
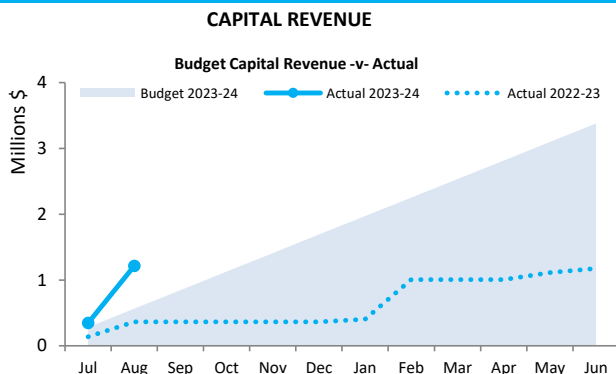
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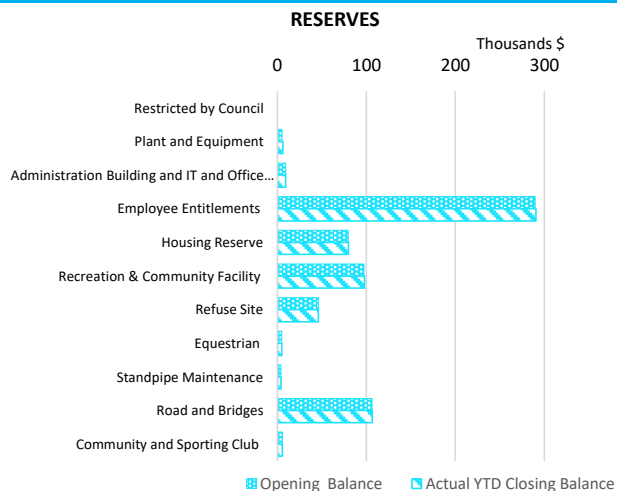
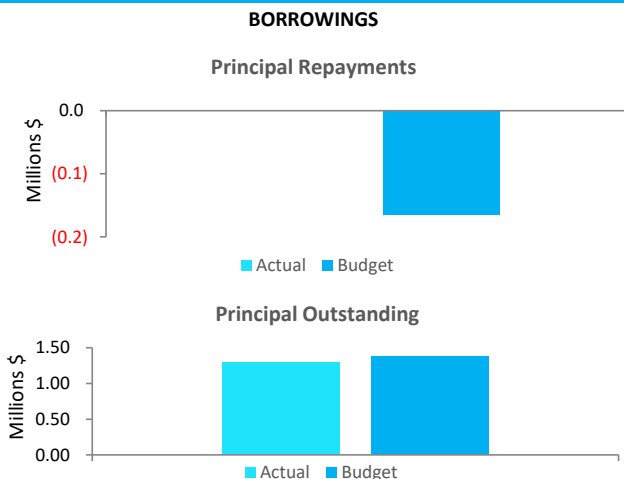
OPERATING ACTIVITIES



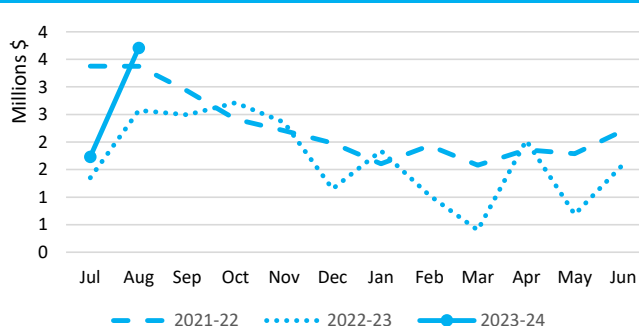
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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	\$1.81 M	\$1.81 M	\$1.72 M	(\$0.09 M)
Closing	\$0.03 M	\$1.98 M	\$3.71 M	\$1.73 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.17 M	64.3%
Restricted Cash	\$0.65 M	35.7%

Refer to Note 2 - Cash and Financial Assets

Payables		% Outstanding
	\$	
Trade Payables	\$0.35 M	
0 to 30 Days		43.4%
Over 30 Days		56.6%
Over 90 Days		0.2%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$1.89 M	-5.2%
Trade Receivable	\$1.05 M	% Outstanding
Over 30 Days		1.6%
Over 90 Days		0.5%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.39 M)	(\$0.06 M)	\$1.13 M	\$1.19 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.64 M	
YTD Budget	\$0.24 M	594.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.01 M	
YTD Budget	\$0.08 M	(85.2%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.12 M	
YTD Budget	\$0.06 M	102.0%

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)
(\$1.42 M)	\$0.06 M	\$0.87 M	\$0.81 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.08 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.35 M	
Amended Budget	\$4.88 M	(92.9%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.21 M	
Amended Budget	\$3.38 M	(64.1%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.03 M	\$0.18 M	(\$0.00 M)	(\$0.19 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$1.29 M

Refer to Note 8 - Borrowings

Reserves	
	\$
Reserves balance	\$0.65 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

Lease Liability	
	\$
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 AUGUST 2023

NATURE OR TYPE DESCRIPTIONS

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. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of 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, and 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 EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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 ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, 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 31 AUGUST 2023**

BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,805,569	1,805,569	1,718,294	(87,275)	(4.83%)	
Revenue from operating activities							
Rates		1,417,951	236,324	1,640,488	1,404,164	594.17%	▲
Operating grants, subsidies and contributions	12	476,885	79,474	11,764	(67,710)	(85.20%)	▼
Fees and charges		367,691	61,262	123,763	62,501	102.02%	▲
Interest earnings		83,550	13,922	5,667	(8,255)	(59.29%)	▼
Other revenue		88,270	14,706	37,834	23,128	157.27%	▲
Profit on disposal of assets	6	5,138	856	0	(856)	(100.00%)	▼
		2,439,485	406,544	1,819,516	1,412,972	347.56%	
Expenditure from operating activities							
Employee costs		(1,086,640)	(181,006)	(315,825)	(134,819)	(74.48%)	▼
Materials and contracts		(1,201,509)	(200,016)	(233,725)	(33,709)	(16.85%)	▼
Utility charges		(180,803)	(30,098)	(11,240)	18,858	62.66%	▲
Depreciation on non-current assets		(2,277,131)	(379,500)	0	379,500	100.00%	▲
Interest expenses		(52,020)	(8,666)	0	8,666	100.00%	▲
Insurance expenses		(226,979)	(37,806)	(106,993)	(69,187)	(183.01%)	▼
Other expenditure		(76,245)	(12,702)	(25,447)	(12,745)	(100.34%)	▼
Loss on disposal of assets	6	(10,840)	(1,806)	0	1,806	100.00%	▲
		(5,112,167)	(851,600)	(693,230)	158,370	(18.60%)	
Non-cash amounts excluded from operating activities	1(a)	2,282,833	380,450	0	(380,450)	(100.00%)	▼
Amount attributable to operating activities		(389,849)	(64,606)	1,126,286	1,190,892	(1,843.31%)	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	3,379,313	563,212	1,214,846	651,634	115.70%	▲
Proceeds from disposal of assets	6	75,955	308,079	0	(308,079)	(100.00%)	▼
Payments for property, plant and equipment and infrastructure	7	(4,880,044)	(813,292)	(347,909)	465,383	57.22%	▲
Amount attributable to investing activities		(1,424,776)	57,999	866,937	808,938	1,394.74%	
Financing Activities							
Proceeds from new debentures	8	250,000	0	0	0	0.00%	
Transfer from reserves	10	0	444,887	0	(444,887)	(100.00%)	▼
Payments for principal portion of lease liabilities	9	(2,000)	0	0	0	0.00%	
Repayment of debentures	8	(164,504)	(124,980)	0	124,980	100.00%	▲
Transfer to reserves	10	(48,921)	(135,727)	(3,075)	132,652	97.73%	▲
Amount attributable to financing activities		34,575	184,180	(3,075)	(187,255)	(101.67%)	
Closing funding surplus / (deficit)	1(c)	25,519	1,983,142	3,708,442	1,725,300	(87.00%)	▲

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and 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, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 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 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 not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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 07 September 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023**

(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	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(5,138)	(856)	0
Add: Loss on asset disposals	6	10,840	1,806	0
Add: Depreciation on assets		2,277,131	379,500	0
Total non-cash items excluded from operating activities		2,282,833	380,450	0

(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* to agree to the surplus/(deficit) after imposition of general rates.

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 August 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(648,026)	(648,026)	(651,101)
Less: - Financial assets at amortised cost - self supporting loans	4	0	0	0
Less: Unspent Borrowings		0		
Less: User defined		0		
Less: User defined		0		
Less: User defined		0		
Add: Borrowings	8	164,504	164,504	0
Add: Provisions employee related provisions	11	270,754	270,754	270,754
Add: Lease liabilities	9	2,000	2,000	0
Add: User defined		0		
Total adjustments to net current assets		(210,768)	(210,768)	(380,347)

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

Current assets				
Cash and cash equivalents	2	2,037,856	2,037,856	1,825,078
Rates receivables	3	155,806	155,806	1,890,279
Receivables	3	424,668	424,668	1,046,671
Other current assets	4	244,461	244,461	244,461
Less: Current liabilities				
Payables	5	(399,905)	(399,905)	(550,381)
Borrowings	8	(164,504)	(164,504)	0
Contract liabilities	11	(96,566)	(96,566)	(96,566)
Lease liabilities	9	(2,000)	(2,000)	0
Provisions	11	(270,754)	(270,754)	(270,754)
Less: Total adjustments to net current assets	1(b)	(210,768)	(210,768)	(380,347)
Closing funding surplus / (deficit)		1,718,294	1,718,294	3,708,442

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 current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		327,534	0	327,534		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		845,742	0	845,742		NAB	TBA	N/A
Term Deposits		2	651,100	651,102		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
Total		1,173,978	651,100	1,825,078	0			
Comprising								
Cash and cash equivalents		1,173,978	651,100	1,825,078	0			
		1,173,978	651,100	1,825,078	0			

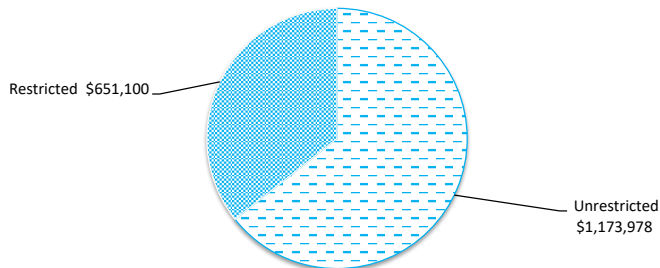
KEY INFORMATION

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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

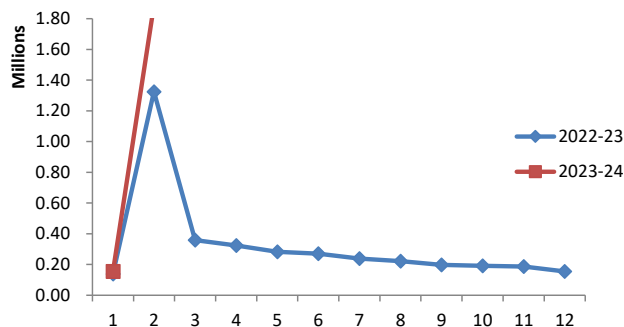
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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 2023	31 Aug 2023
	\$	\$
Opening arrears previous years	155,806	155,806
Levied this year	0	1,640,488
Less - collections to date	0	93,985
Gross rates collectable	155,806	1,890,279
Net rates collectable	155,806	1,890,279
% Collected	0%	-5.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(23)	985,742	6,968	3,614	4,551	1,000,852
Percentage	0.0%	98.5%	0.7%	0.4%	0.5%	
Balance per trial balance						
Sundry receivable						1,000,852
GST receivable						45,819
Total receivables general outstanding						1,046,671

Amounts shown above include GST (where applicable)

KEY INFORMATION

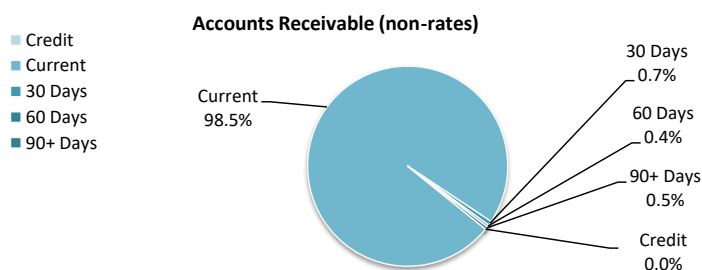
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 August 2023
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	33,510	0	0	33,510
Total other current assets	244,461	0	0	244,461

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023**

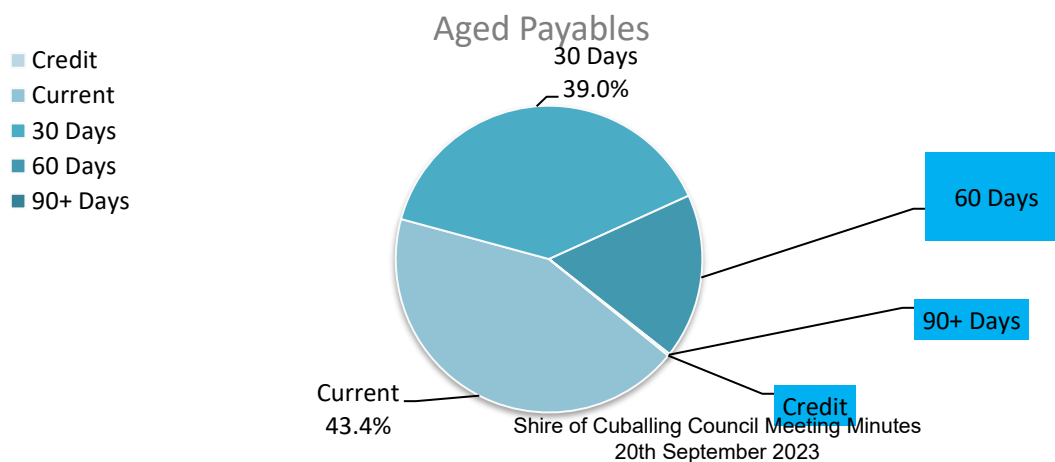
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	114,941	103,398	46,097	584	265,020
Percentage	0%	43.4%	39%	17.4%	0.2%	
Balance per trial balance						
Sundry creditors						352,746
Accrued salaries and wages						0
ATO liabilities						140,450
Bonds & Deposits						57,185
Total payables general outstanding						550,381

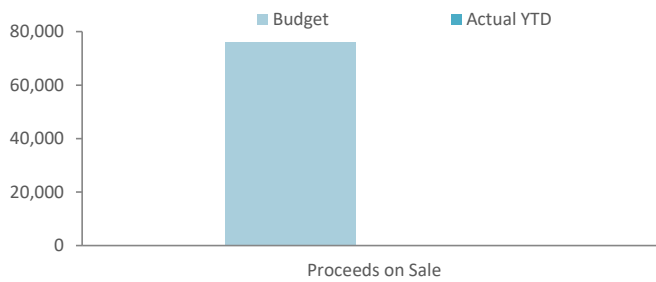
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Generator	5,700	2,500	0	(3,200)	0	0	0	0
	Hino Truck	27,000	25,000	0	(2,000)	0	0	0	0
	Traffic Lights	8,640	3,000	0	(5,640)	0	0	0	0
	Works Utility	40,317	45,455	5,138	0	0	0	0	0
		81,657	75,955	5,138	(10,840)	0	0	0	0



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	735,316	122,548	252,111	129,563
Plant and equipment	316,168	52,690	61,030	8,340
Infrastructure - roads	3,733,560	622,224	34,259	(587,965)
Infrastructure - bridges	40,000	6,666	0	(6,666)
Infrastructure - parks, ovals & playgrounds	25,000	4,166	0	(4,166)
Infrastructure - other	10,000	1,666	509	(1,157)
Payments for Capital Acquisitions	4,880,044	813,292	347,909	(465,383)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,379,313	563,212	1,214,846	651,634
Borrowings	250,000	0	0	0
Other (disposals & C/Fwd)	75,955	308,079	0	(308,079)
Contribution - operations	1,168,776	(57,999)	(866,937)	(808,938)
Capital funding total	4,880,044	813,292	347,909	(465,383)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

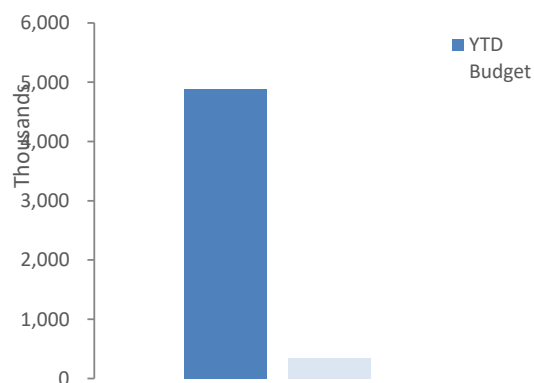
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



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

Account Description		Amended		YTD Actual	Variance (Under)/Over	
		Budget	YTD Budget			
		\$	\$	\$	\$	
Land & Buildings						
	C214	Land Purchase - Light Industrial Area	250,000	41,666	0	(41,666)
	J4114D	Administration Office Refurbishment	19,141	3,190	0	(3,190)
	C084	Aged Persons Accommodation Capital Expense	213,000	35,500	117,607	82,107
	C158	Cuballing Transfer Station 17/18 - Waste Oil Facility	0	0	28	28
	C212	Ceo Residence - Solar Panels	5,000	832	0	(832)
	C205	Golf Club Facility Upgrade (Lrci Funds)	0	0	263	263
	11057	CCTV Camera's	0	0	25,510	25,510
	C213	Ceo Residence - Air Conditioner	11,418	1,902	0	(1,902)
	C162	Cuballing Town Hall - Capital Works	50,332	8,388	26,675	18,287
	C164	Building Renewal - Cuballing Cwa Hall	176,225	29,370	82,028	52,658
	C173	Skate Park Refurbishment	10,200	1,700	0	(1,700)
	Total Buildings		735,316	122,548	252,111	129,563
Furniture & Equipment						
	04270	Capital Expenditure - Furniture & Equipment	20,000	3,332	0	(3,332)
	Total Furniture & Equipment		20,000	3,332	0	(3,332)
Plant & Equipment						
	11300	Capital Expenditure - Plant & Equipment - Generator	26,350	4,390	0	(4,390)
	12411	Two Way system for Plant	25,000	4,166	0	(4,166)
	12416	Capital Expenditure - Plant & Equipment - Hino Truck	97,540	16,256	0	(16,256)
	12421	Capital Expenditure - Plant & Equipment - Traffic Lights	37,000	6,166	0	(6,166)
	12428	Capital Purchase - Sewell Sweeper TB2000E	61,500	10,250	61,030	50,780
	12429	Capital Expenditure - Plant & Equipment - Plant Trailer	8,500	1,416	0	(1,416)
	12430	Capital Expenditure - Plant & Equipment - Utility	60,278	10,046	0	(10,046)
	Total Plant & Equipment		316,168	52,690	61,030	8,340
Roads						
	R001E	Rrg Stratherne Rd 2022/23	179,695	29,946	0	(29,946)
	R001F	Stratherne Road 23-24 - Reconstruction & Shoulder Widening Slk	580,200	96,694	0	(96,694)
	R129F	Wandering-Narrogin Road 2022/23	0	0	9,290	9,290
	R129G	Wandering Narrogin Road 23/24 - Final Seal	43,200	7,198	0	(7,198)
	RTR096	Roads To Recovery - Austral Street	142,500	23,748	0	(23,748)
	RTR140	Roads To Recovery - Campbell Street	28,359	4,720	0	(4,720)
	RTR004	Roads To Recovery Popanyinning Road East Gravel Sheeting	46,879	7,810	7,000	(810)
	BS129	Blackspot - Wandering Narrogin Road	15,000	2,500	0	(2,500)
	WF006R	Cuballing East Road 2021/22 Final Seal Works	160,050	26,674	0	(26,674)
	WF007R	Wheatbelt Secondary Freight Network - 2023/24 Cuballing East R	230,181	38,364	0	(38,364)
	WF007D	Wheatbelt Secondary Freight Network 2022/23 Cuby East Road-D	0	0	1,800	1,800
	WSF008	Wheatbelt Secondary Freight - Cuballing East Reconstruction Slk's	2,077,627	346,264	12,290	(333,974)
	WF129D	Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road-	229,869	38,306	3,879	(34,427)
	Total Roads		3,733,560	622,224	34,259	(587,965)
Bridges						
	11214	Bridge Improvements - Capital Upgrades	40,000	6,666	0	(6,666)
	Total Bridges		40,000	6,666	0	(6,666)
Parks, Ovals & Playgrounds						
	C207	Heritage Walk Trail	10,000	1,666	0	(1,666)
	C209	Cuballing Skate Park Precinct Master Plan	15,000	2,500	0	(2,500)
	Total Parks, Ovals & Playgrounds		25,000	4,166	0	(4,166)
Other Infrastructure						
	C203	Cuballing War Memorial	0	0	509	509
	C210	Cuballing Niche Wall	10,000	1,666	0	(1,666)
	Total Other Infrastructure		10,000	1,666	509	(1,157)
	TOTAL CAPITAL EXPENDITURE		4,880,044	813,292	347,909	(465,383)

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Aged Accommodation	65	781,151	0	0	0	(72,017)	781,151	709,134	0	(34,723)
Transport										
Grader	67	407,025	0	0	0	(76,689)	407,025	330,336	0	0
Other property and services										
Austral Land	64	100,111	0	0	0	(15,798)	100,111	84,313	0	(2,087)
Industrial Land	68	0	0	250,000	0	0	0	250,000	0	0
Total		1,288,287	0	250,000	0	(164,504)	1,288,287	1,373,783	0	(36,810)
Current borrowings		164,504					0			
Non-current borrowings		<u>1,123,783</u>					<u>1,288,287</u>			
		1,288,287					1,288,287			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding payments		Interest	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture										
Springhill Dam	LPF No.2	0	0	6,000	0	(2,000)	0	4,000	0	0
Total		0	0	6,000	0	(2,000)	0	4,000	0	0

All lease repayments were financed by general purpose revenue.

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 10
RESERVE ACCOUNTS

Reserve accounts

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Plant and Equipment	5,106	23,204	973	0	0	0	0	28,310	6,079
Administration Building and IT and Office	9,270	371	26	0	0	0	0	9,641	9,296
Employee Entitlements	289,812	11,592	817	0	0	0	0	301,404	290,629
Housing Reserve	79,491	3,180	280	0	0	0	0	82,671	79,771
Recreation & Community Facility	97,430	3,897	508	0	0	0	0	101,327	97,938
Refuse Site	46,015	1,841	130	0	0	0	0	47,856	46,145
Equestrian	4,974	199	14	0	0	0	0	5,173	4,988
Standpipe Maintenance	4,149	166	12	0	0	0	0	4,315	4,161
Road and Bridges	106,394	4,256	300	0	0	0	0	110,650	106,694
Community and Sporting Club	5,385	215	15	0	0	0	0	5,600	5,400
	648,026	48,921	3,075	0	0	0	0	696,947	651,101

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2023
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Capital grant/contribution liabilities		96,566	0	0	0	96,566
Total other liabilities		96,566	0	0	0	96,566
Employee Related Provisions						
Annual leave		95,340	0			95,340
Long service leave		175,414	0			175,414
Total Employee Related Provisions		270,754	0	0	0	270,754
Total other current assets		367,320	0	0	0	367,320
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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 Related Provisions

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related 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.

Capital grant/contribution liabilities

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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2023			31 Aug 2023	31 Aug 2023			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Income - Grants Commission	0	0	0	0	0	117,254	19,542	6,558
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	51,891	8,648	0
Income Fire Mitigation Grants	0	0	0	0	0	72,700	12,116	0
Education and welfare								
Income Relating to Aged & Disabled - Age Friendly	0	0	0	0	0	6,120	1,020	0
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	166	0
INCOME - Community Development & Events	0	0	0	0	0	19,000	3,166	0
Community Development & Events - Grants	0	0	0	0	0	10,000	1,666	0
Community Development & Events - Other	0	0	0	0	0	4,000	666	0
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	102,932	17,154	0
Income - Grants Commission Local Road Grant	0	0	0	0	0	71,988	11,998	5,206
	0	0	0	0	0	456,885	76,142	11,764
Operating contributions								
Other property and services								
Income - Less Workers Compensation Claimed	0	0	0	0	0	20,000	3,332	0
	0	0	0	0	0	20,000	3,332	0
TOTALS	0	0	0	0	0	476,885	79,474	11,764

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

NOTE 13

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2023	Current Liability 31 Aug 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - Community Infrastructure Grant - Commonwealth	0	0	0	0	0	24,777	4,128	74,330
Income - Phase 2 Community Infrastructure Grant - LRCI	0	0	0	0	0	18,752	3,124	0
Income - Phase 3 community Infrastructure Grant - LRCI	0	0	0	0	0	123,884	20,646	0
Transport								
Regional Road Grants	0	0	0	0	0	499,642	83,272	252,882
Wheatbelt Secondary Freight Network	0	0	0	0	0	2,404,741	400,790	887,634
WSFN - Income Wandering Narrogin Road	96,566	0	0	96,566	0	0	0	0
2022/23 Cuballing East Road Wheatbelt Secondary Freight	0	0	0	0	0	96,566	16,094	0
Roads to Recovery	0	0	0	0	0	210,951	35,158	0
	96,566	0	0	96,566	0	3,379,313	563,212	1,214,846

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023**

**NOTE 14
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 2023	Amount Received	Amount Paid	Closing Balance 31 Aug 2023
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	658	32,448	(30,727)	2,379
				0
	858	32,448	(30,727)	2,579

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023**

**NOTE 15
BUDGET AMENDMENTS**

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption						25,519
	Opening Surplus(Deficit)		Opening Surplus(Deficit)				
	Nil Changes						
				0	0	0	25,519

KEY INFORMATION

Nil

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023**

**NOTE 16
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 2023-24 year is \$5,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Timing/Permanent	Explanation of positive variances	
				Comments	
	\$	%			
Opening funding surplus / (deficit)	(87,274)	(4.83%)			
Revenue from operating activities					
Rates	171,977	11.71%	▲	Timing	Discount still to be applied & rates to be written off
Operating grants, subsidies and contributions	35,222	44.32%	▲	Timing	MRWA Direct Grant received in full
Fees and charges	62,501	102.02%	▲	Timing	Winter Ball fundraising, rubbish collection fees
Interest earnings	(8,255)	(59.29%)	▼	Timing	Collection of Road Grant and rate income to be received
Other revenue	21,637	147.13%	▲	Timing	LGIS Cuballing Golf Day Contributions/reimbursements
Profit on disposal of assets	(856)	(100.00%)		Timing	No assets disposed year to date
Expenditure from operating activities					
Employee costs	(134,819)	(74.48%)	▼	Timing	Employee Termination pay
Materials and contracts	(61,317)	(30.66%)	▼	Timing	Auction, Title Search and conveyancing costs - Unpaid rates x 3 Assessments
Utility charges	18,807	62.49%	▲	Timing	Watercorp Standpipe Charges not issued
Depreciation on non-current assets	379,500	100.00%	▲	Timing	
Interest expenses	8,666	100.00%	▲	Timing	Loan repayments not due (budget allocated over 12 months)
Insurance expenses	(69,187)	(183.01%)	▼	Timing	Premiums paid in 2 instalments (budget allocated over 12 months)
Other expenditure	(12,745)	(100.34%)	▼	Timing	Annual Subscriptions paid in new Financial Year (budget allocated over 12 months)
Loss on disposal of assets	1,806	100.00%		Timing	No assets disposed year to date
Non-cash amounts excluded from operating activities	(380,450)	(100.00%)	▼	Timing	
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	558,059	99.09%	▲	Timing	LRCI (\$74k), RRG (\$94k), WSNF (\$888k)
Proceeds from disposal of assets	(308,079)	(100.00%)	▼	Timing	No assets disposed year to date
Payments for property, plant and equipment and infrastructure	443,508	54.53%	▲	Timing	CEO Air-conditioner
Non-cash amounts excluded from investing activities	0	0.00%			Not Applicable
Financing activities					
Proceeds from new debentures	0	0.00%		Timing	Not Applicable
Transfer from reserves	0	0.00%	▼	Timing	Nil tsf planned in 23/24
Payments for principal portion of lease liabilities	0	0.00%		Timing	Not Applicable
Repayment of debentures	124,980	100.00%	▲	Timing	Nil
Transfer to reserves	132,652	97.73%	▲	Timing	Will tsf later in the year
Closing funding surplus / (deficit)	451,446	(14.04%)	▼	Timing	As per the above explanations

9.2 **CHIEF EXECUTIVE OFFICER:**

9.2.1 Conduct of Local Government Extraordinary Election

Applicant:	Shire of Cuballing
File Ref. No:	ADM27
Disclosure of Interest:	Nil
Date:	8 September 2023
Author:	CEO- Stan Scott
Attachments:	Election Timetable – Election date 8 March 2024 Election Timetable – Election Date 16 December 2023

Purpose

Council is asked to determine its preferred approach to filling the remaining Council vacancy.

Background

Council appointed the Western Australian Electoral Commission (WAEC) to conduct the 2023 Local Government Ordinary Election.

At the close of nominations only two nominations were received for the 3 vacancies:

- Cr Rob Harris
- Mr Scott Ballantyne

Both candidates were declared elected unopposed. This means that it will be necessary to schedule an extraordinary election to fill the remaining vacancy.

Timing of Extraordinary Election

Postal Election by the WAEC – 8 March 2024

If the election is to be conducted by the WAEC the earliest, it can be conducted is 8 March 2024. The WAEC is moving offices during the intervening time which would make it administratively difficult to do it earlier. This timing creates some other issues:

Because it is more than 100 days since the Ordinary Election there would need to be a new roll. This means:

- A State wide public notice between 22 Dec 23 and 5 Jan 24 notifying of the date rolls will close;
- The Electoral Roll will close on 11 Jan 2024;
- Nominations will be open between 17 Jan and 24 Jan 2024.

This is a traditionally quiet period and key staff often take annual leave. It is also a time when many of the potential candidates may also be taking a well earned break.

In person Election by the Shire of Cuballing – 2 December 2023

If the Election was to be conducted by the Shire of Cuballing it would have to be a voting in person election – only the WAEC can conduct postal elections.

Section 4.9 (1) of the Local Government Act provides that the date of the election may be fixed by Council or by the Shire President. Section 4.9 (2) requires that the date must allow sufficient time for the electoral requirements to be complied with. This means that:

- To use the existing electoral roll it must be within 100 days of the scheduled Ordinary election, that is it must be held by 29 January 2024;
- Section 4.47 requires that a Statewide Public Notice be published on or after the 63rd day before the election, but not later than the 52nd day. Ideally, in Cuballing's case this 10 day period would also coincide with the publication of the Cuby News. For a 2 December election the earliest and latest advertising dates are 30 Sept and 11 Oct 2023 respectively. This coincides with the publication date for the Cuby News.

While an extraordinary postal election could be conducted on a weekday, a voting in person election would be better conducted on a Saturday to maximise voter turnout.

Discussion

At its 1 August 2023 Special Meeting, Council resolved as follows:

That Council:

1. **Notes** the clash of events on 21 October 2023
2. **Rescinds** its decision to conduct a voting in person election with the CEO as Returning Officer
3. *Having obtained the written agreement of the Electoral Commissioner to be responsible for the conduct of the 2023 Ordinary Election, declares in accordance with section 4.20(4) of the Local Government Act the Electoral Commissioner to be responsible for the conduct of the 2023 Local Government Election*
4. **Decides**, in accordance with Section 4.61(2) that the election will be a postal election.
5. **Notes** that following this declaration the Electoral Commissioner is to appoint a person to be the returning officer of the local government for the election or elections.
6. **Notes** that it may return to voting in person election in the future.

The WA Electoral Commission appointed Sarah Hawksley as Returning Officer and she undertook all of the engagement with candidates. If the Shire opts for a voting in person election it still has the option of appointing an independent returning officer. If Council does not appoint someone else as returning Officer the CEO will be the Returning Officer.

The new voting system is more complex than the previous first past the post voting system. However, that complexity is significantly reduced where there is a single vacancy. If there are two candidates, the one with the highest number of votes win. If there are 3 candidates, the person with the least votes has their preferences distributed and the remaining candidate with the highest number of votes wins. This distribution can be conducted manually without any special software.

Statutory Environment

Part 4 of the Local Government Act 1995 sets out provisions for elections and other polls. The Local Government (Election) Regulations provide further guidance.

The legislation includes the following provisions.

- Only the WAEC may conduct postal elections;

- If the Local Government conducts the election it must be voting in person.
- CEO to be returning officer unless other arrangements made
- If there are no candidates for the extraordinary election Council may resolve to appoint someone to fill the vacancy;
- There is no requirement for a new electoral roll if an election is conducted within 100 days of a previous election. This means a new roll is not required if the election is conducted before 29 January 2024.

Policy Implications - Nil

Financial Implications

The WAEC has provided a quote of \$15,000 for the conduct of a postal election for the Ordinary Election for 2023. It is not clear how much it would cost for an extraordinary election with a single vacancy, but it is likely to be significantly cheaper.

Economic Implication - Nil

Environmental Considerations - Nil

Consultation

The CEO has consulted with the WAEC and received their advice in relation to when they could conduct the election. Given the challenges with their availability they could agree to using the existing roll for a March 2024 poll, but this is by no means certain.

Options

1. Council could opt to appoint the WAEC to conduct a postal election at their earliest availability, likely 8 March 2024;
2. Council could decide to appoint the CEO (or someone else) to conduct an in person election on 16 December 2023.

Voting Requirements – Absolute Majority

COUNCIL RESOLUTION 2023/89

That Council:

1. **Notes** the outcomes of the nominations for the 2023 Ordinary Elections
2. **Determines** that it will conduct a voting in person election on **16 December 2023**
3. **Appoints** the CEO as Returning Officer
4. **Determines** that there will be a single polling place at the Cuballing Agricultural Hall

Moved Cr Harris

Seconded Cr Kowald

CARRIED 4/0



Elections Timetable Template

Local Government Elections 2023

Enter election date>> **8/03/2024**

Note: Please manually adjust dates in the 'Date' column which fall on a public holiday to the next business day.

Days from Polling Day	Election Activities or Events	Relevant Act sections or Regulations	Day	Date
371 to 98	If an elected member's office becomes vacant on or between these days, the council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled until the ordinary election.	LGA s4.16(4) LGA s4.17(2)	Fri to Fri	3/03/2023 to 1/12/2023
91	If an elected member's office becomes vacant on or after this day the vacancy will remain unfilled until the ordinary election.	LGA s4.16(2)(3) LGA s4.17(1)	Fri	8/12/2023
80	Last day for local governments to gain agreement from the Electoral Commissioner to conduct the election (compulsory if intent is to hold a postal election).	LGA s4.20 (2)(3)(4) LGA s4.61 (2)(4)	Tue	19/12/2023
80	A decision for the Electoral Commissioner to conduct the election cannot be rescinded after this day.	LGA s4.20(6) LGA s4.61(5)	Tue	19/12/2023
77 to 63	Between these days, the CEO of the local government is to give Statewide public notice of the closing date and time for elector enrolments.	LGA s4.39(2)	Fri to Fri	22/12/2023 to 5/01/2024
63	Last day for the local government's CEO to advise the Electoral Commissioner of the need to prepare an updated residents roll.	LGA s4.40(1)	Fri	5/01/2024
63	Advertising may begin for council nominations from 63 days, and no later than 52 days, before election day.	LGA s4.47(1)	Fri	5/01/2024
57	Close of Rolls – 5.00pm	LGA 4.39(1)	Thu	11/01/2024
52	Last day for advertisement to be placed calling for council nominations.	LGA s4.47(1)	Tue	16/01/2024
51	Nominations Open First day for candidates to lodge completed nomination papers, in the prescribed form, with the Returning Officer. Nominations are open for 8 days.	LGA s4.49(a)	Wed	17/01/2024
44	Close of Nominations – 4.00pm	LGA 4.49(a)	Wed	24/01/2024
43	Last day for the Electoral Commissioner to prepare an updated residents roll for the election. Last day for the local government's CEO to prepare an owners and occupiers roll.	LGA s4.40(2) LGA s4.41(1)	Thu	25/01/2024
43	Returning Officer to give Statewide public notice of the election as soon as practicable but no later than 19 days before election day.	LGA s4.64(1)	As soon as practicable	
29	The preparation of any consolidated roll (combined roll of residents, owners and occupiers) under regulation 18(1) is to be completed on or before this day.	LGA s4.38(1) Reg. 18(1)(2)	Thu	8/02/2024
26	Last day for the Returning Officer to give Statewide public notice of the election. (PUBLIC HOL 25/9/23)	LGA s4.64(1)	Tue	26/09/2023
4	Close of absent voting and close of postal vote applications for 'voting in person' elections – 4.00pm.	LGA s4.68(1)(c) Reg. 37(3)(4)	Mon	4/03/2024
1	Close of early voting for 'voting in person' elections – 4.00pm.	LGA s4.71(1)(e) Reg. 59(2)	Thu	7/03/2024
0	Election Day Close of poll – 6.00pm.	LGA s4.7 LGA s4.68(1)(e)	Fri	8/03/2024
2	Election results declared and published.	LGA s4.77	As soon as practicable	
2 - 14	Report to Minister. The report relating to an election under section 4.79 is to be provided to the Minister within 14 days after the declaration of the result of the election. (See Online 'Form 20' at www.dlqc.wa.gov.au)	LGA s4.79(1)(2) Reg. 81	As soon as practicable	
Within 28 days of result publication	An invalidity complaint can be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.	LGA s4.81(1)	As applicable	
Within 2 months of result declaration	Newly elected members to make their declarations of office.	LGA s2.29(1)(2) LGA s2.32(c) LGA s2.34(1)(c)	As soon as practicable	
Within 3 months of members making declarations	Newly elected members to lodge their Primary Returns with the local government's CEO.	LGA s5.75(1)	As soon as practicable	



Elections Timetable Template

Local Government Elections 2023

Enter election date>> 2/12/2023

Note: Please manually adjust dates in the 'Date' column which fall on a public holiday to the next business day.

Days from Polling Day	Election Activities or Events	Relevant Act sections or Regulations	Day	Date
371 to 98	If an elected member's office becomes vacant on or between these days, the council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled until the ordinary election.	LGA s4.16(4) LGA s4.17(2)	Sat to Sat	26/11/2022 to 26/08/2023
91	If an elected member's office becomes vacant on or after this day the vacancy will remain unfilled until the ordinary election.	LGA s4.16(2)(3) LGA s4.17(1)	Sat	2/09/2023
80	Last day for local governments to gain agreement from the Electoral Commissioner to conduct the election (compulsory if intent is to hold a postal election).	LGA s4.20 (2)(3)(4) LGA s4.61 (2)(4)	Wed	13/09/2023
80	A decision for the Electoral Commissioner to conduct the election cannot be rescinded after this day.	LGA s4.20(6) LGA s4.61(5)	Wed	13/09/2023
77 to 63	Between these days, the CEO of the local government is to give Statewide public notice of the closing date and time for elector enrolments.	LGA s4.39(2)	Sat to Sat	16/09/2023 to 30/09/2023
63	Last day for the local government's CEO to advise the Electoral Commissioner of the need to prepare an updated residents roll.	LGA s4.40(1)	Sat	30/09/2023
63	Advertising may begin for council nominations from 63 days, and no later than 52 days, before election day.	LGA s4.47(1)	Sat	30/09/2023
57	Close of Rolls – 5.00pm	LGA 4.39(1)	Fri	6/10/2023
52	Last day for advertisement to be placed calling for council nominations.	LGA s4.47(1)	Wed	11/10/2023
51	Nominations Open First day for candidates to lodge completed nomination papers, in the prescribed form, with the Returning Officer. Nominations are open for 8 days.	LGA s4.49(a)	Thu	12/10/2023
44	Close of Nominations – 4.00pm	LGA 4.49(a)	Thu	19/10/2023
43	Last day for the Electoral Commissioner to prepare an updated residents roll for the election. Last day for the local government's CEO to prepare an owners and occupiers roll.	LGA s4.40(2) LGA s4.41(1)	Fri	20/10/2023
43	Returning Officer to give Statewide public notice of the election as soon as practicable but no later than 19 days before election day.	LGA s4.64(1)	As soon as practicable	
29	The preparation of any consolidated roll (combined roll of residents, owners and occupiers) under regulation 18(1) is to be completed on or before this day.	LGA s4.38(1) Reg. 18(1)(2)	Fri	3/11/2023
26	Last day for the Returning Officer to give Statewide public notice of the election. (PUBLIC HOL 25/9/23)	LGA s4.64(1)	Tue	26/09/2023
4	Close of absent voting and close of postal vote applications for 'voting in person' elections – 4.00pm.	LGA s4.68(1)(c) Reg. 37(3)(4)	Tue	28/11/2023
1	Close of early voting for 'voting in person' elections – 4.00pm.	LGA s4.71(1)(e) Reg. 59(2)	Fri	1/12/2023
0	Election Day Close of poll – 6.00pm.	LGA s4.7 LGA s4.68(1)(e)	Sat	2/12/2023
2	Election results declared and published.	LGA s4.77	As soon as practicable	
2 - 14	Report to Minister. The report relating to an election under section 4.79 is to be provided to the Minister within 14 days after the declaration of the result of the election. (See Online 'Form 20' at www.dlgc.wa.gov.au)	LGA s4.79(1)(2) Reg. 81	As soon as practicable	
Within 28 days of result publication	An invalidity complaint can be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.	LGA s4.81(1)	As applicable	
Within 2 months of result declaration	Newly elected members to make their declarations of office.	LGA s2.29(1)(2) LGA s2.32(c) LGA s2.34(1)(c)	As soon as practicable	
Within 3 months of members making declarations	Newly elected members to lodge their Primary Returns with the local government's CEO.	LGA s5.75(1)	As soon as practicable	



Elections Timetable Template

Local Government Elections 2023

Enter election date>> **16/12/2023**

Note: Please manually adjust dates in the 'Date' column which fall on a public holiday to the next business day.

Days from Polling Day	Election Activities or Events	Relevant Act sections or Regulations	Day	Date
371 to 98	If an elected member's office becomes vacant on or between these days, the council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled until the ordinary election.	LGA s4.16(4) LGA s4.17(2)	Sat to Sat	10/12/2022 to 9/09/2023
91	If an elected member's office becomes vacant on or after this day the vacancy will remain unfilled until the ordinary election.	LGA s4.16(2)(3) LGA s4.17(1)	Sat	16/09/2023
80	Last day for local governments to gain agreement from the Electoral Commissioner to conduct the election (compulsory if intent is to hold a postal election).	LGA s4.20 (2)(3)(4) LGA s4.61 (2)(4)	Wed	27/09/2023
80	A decision for the Electoral Commissioner to conduct the election cannot be rescinded after this day.	LGA s4.20(6) LGA s4.61(5)	Wed	27/09/2023
77 to 63	Between these days, the CEO of the local government is to give Statewide public notice of the closing date and time for elector enrolments.	LGA s4.39(2)	Sat to Sat	30/09/2023 to 14/10/2023
63	Last day for the local government's CEO to advise the Electoral Commissioner of the need to prepare an updated residents roll.	LGA s4.40(1)	Sat	14/10/2023
63	Advertising may begin for council nominations from 63 days, and no later than 52 days, before election day.	LGA s4.47(1)	Sat	14/10/2023
57	Close of Rolls – 5.00pm	LGA 4.39(1)	Fri	20/10/2023
52	Last day for advertisement to be placed calling for council nominations.	LGA s4.47(1)	Wed	25/10/2023
51	Nominations Open First day for candidates to lodge completed nomination papers, in the prescribed form, with the Returning Officer. Nominations are open for 8 days.	LGA s4.49(a)	Thu	26/10/2023
44	Close of Nominations – 4.00pm	LGA 4.49(a)	Thu	2/11/2023
43	Last day for the Electoral Commissioner to prepare an updated residents roll for the election. Last day for the local government's CEO to prepare an owners and occupiers roll.	LGA s4.40(2) LGA s4.41(1)	Fri	3/11/2023
43	Returning Officer to give Statewide public notice of the election as soon as practicable but no later than 19 days before election day.	LGA s4.64(1)	As soon as practicable	
29	The preparation of any consolidated roll (combined roll of residents, owners and occupiers) under regulation 18(1) is to be completed on or before this day.	LGA s4.38(1) Reg. 18(1)(2)	Fri	17/11/2023
26	Last day for the Returning Officer to give Statewide public notice of the election. (PUBLIC HOL 25/9/23)	LGA s4.64(1)	Tue	26/09/2023
4	Close of absent voting and close of postal vote applications for 'voting in person' elections – 4.00pm.	LGA s4.68(1)(c) Reg. 37(3)(4)	Tue	12/12/2023
1	Close of early voting for 'voting in person' elections – 4.00pm.	LGA s4.71(1)(e) Reg. 59(2)	Fri	15/12/2023
0	Election Day Close of poll – 6.00pm.	LGA s4.7 LGA s4.68(1)(e)	Sat	16/12/2023
2	Election results declared and published.	LGA s4.77	As soon as practicable	
2 - 14	Report to Minister. The report relating to an election under section 4.79 is to be provided to the Minister within 14 days after the declaration of the result of the election. (See Online 'Form 20' at www.dlqc.wa.gov.au)	LGA s4.79(1)(2) Reg. 81	As soon as practicable	
Within 28 days of result publication	An invalidity complaint can be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.	LGA s4.81(1)	As applicable	
Within 2 months of result declaration	Newly elected members to make their declarations of office.	LGA s2.29(1)(2) LGA s2.32(c) LGA s2.34(1)(c)	As soon as practicable	
Within 3 months of members making declarations	Newly elected members to lodge their Primary Returns with the local government's CEO.	LGA s5.75(1)	As soon as practicable	

9.2.2 Change in Basis of Rates – Feed Mills

Applicant: Shire of Cuballing
File Ref. No: A366, A2639
Disclosure of Interest: N/A
Date: 11 September 2023
Author: Stan Scott - CEO

Attachments: 9.2.2A Draft Submission to Minister
9.2.2B Advice to Patmore Feeds and Response
9.2.2C Advice to Whangagin Stock Feeds – Note response has been marked commercial in confidence
9.2.2D Indicative Valuations – Feed Mills

Summary

Council is requested to apply to the Minister to seek a change in the method of valuation and the calculation of rates for feed mills from Unimproved Value to Gross Rental Value.

Background

The Development of Patmore Feeds on Springhill Road was approved by the Joint development Assessment Panel as an 'Industry' use on 12 November 2020.

Under the Local Government Act, guidance is provided in relation to the basis upon which rates will be levied. Land used primarily for rural purposes should be rated based on unimproved value, and land used primarily for non-rural purposes should be rated based on gross rental values.

The Act does not define rural purposes, but the feed mill was determined by the JDAP as an industrial land use and assessed accordingly.

The Review Process

As Patmore Feeds is clearly not a rural land use it is proposed that Council seek ministerial approval for rates to be levied as Gross Rental Value rather than Unimproved Value. Council is required to apply its rules consistently, so Council should at the same time also seek approval for GRV valuation to apply to Whangagin Stock Feeds in Yornaning.

All changes in the basis of rates must be approved by the Minister. The Department has developed a form that must accompany any proposal for a change in the basis of rating. Frequently such a change will be prompted by a subdivision or a change of zoning for land, so some of the questions in the form are oriented towards those circumstances.

The CEO has engaged with Landgate to obtain an indicative valuation to allow Council to make an informed decision and affected ratepayers to make informed submissions.

Following Council's resolution at its July OCM the CEO wrote to the affected landowners to advise them of the proposed change and the likely financial impact. Copies of the letters to landowners and their responses are included in the attachments.

Submissions and Proposed Responses

The responses from the two landowners are summarised below. The full submissions are included as attachments to this item, noting that the Whangagin was provided Commercial in Confidence.

Submission Summary	Proposed Response
<p><u>Patmore Feeds:</u></p> <ul style="list-style-type: none"> • Acknowledged that the change must happen • Noted that the change represents a 10-fold increase • Pointed out its positive impact economically and socially • Noted that it is still a start up business • Sought to phase in the change over 5 years 	<ul style="list-style-type: none"> • The Shire acknowledges the positive impact of a substantial new local business • Notes that there is also a substantial impact on the Shire’s infrastructure • Notes that the trigger for the change in the basis of rates was a JDAP approval in Nov 2020, and the Shire has waited almost 3 years before seeking that change • Suggest that the business case for a \$30M investment was not predicated on paying minimum rates. • The proposed phase in would constitute an \$100,000 subsidy by the community of a commercial enterprise.
<p><u>Whangagin Stock Feeds</u></p> <ul style="list-style-type: none"> • Is not opposed to the proposed change • Noted that they are located on a State road that is not maintained by the Shire • Acknowledged the value of Volunteer Bush Fire Brigades supported by the Shire of Cuballing • Suggested some improvements to waste management services. 	<ul style="list-style-type: none"> • The Shire notes the positive response; • Agrees that our emergency service volunteers are a great asset • Undertakes to meet with them to discuss their waste management needs, noting that these are not generally funded from rates

Strategic Implications

Council encourages economic development, but it is important that new businesses pay their way. For example, the impact of Patmore Feeds on Springhill Road has been substantial.

Shire of Cuballing GRV Rates are lower than GRV Rural rates in the Shire of Narrogin.

Statutory Environment

The *Local Government Act 1995* says the following:

6.28. Basis of rates

- (1) The Minister is to —
 - (a) determine the method of valuation of land to be used by a local government as the basis for a rate; and
 - (b) publish a notice of the determination in the *Government Gazette*.
- (2) In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be —
 - (a) where the land is used predominantly for rural purposes, the unimproved value of the land; and
 - (b) where the land is used predominantly for non-rural purposes, the gross rental value of the land.
- (3) The unimproved value or gross rental value, as the case requires, of rateable land in the district of a local government is to be recorded in the rate record of that local government.
- (4) Subject to subsection (5), for the purposes of this section the valuation to be used by a local government is to be the valuation in force under the *Valuation of Land Act 1978* as at 1 July in each financial year.
- (5) Where during a financial year —
 - (a) an interim valuation is made under the *Valuation of Land Act 1978*; or
 - (b) a valuation comes into force under the *Valuation of Land Act 1978* as a result of the amendment of a valuation under that Act; or
 - (c) a new valuation is made under the *Valuation of Land Act 1978* in the course of completing a general valuation that has previously come into force,the interim valuation, amended valuation or new valuation, as the case requires, is to be used by a local government for the purposes of this section.

Policy Implications

The Ministerial process seeks details of any Council policy. In this case there is no policy, and Council will be relying on the provisions of the Act.

Financial Implications

The financial impact for council and the affected ratepayers is substantial. Based on the 2022-23 rates, the changes are modelled below. Note that these figures vary from the previous report which predated the adoption of the 2023-24 budget.

Ratepayer	VEN	UV Valuation	Current Rates	GRV Valuation	Future Rates
Patmore Feeds	2139886	\$103,000	\$1,215	\$585,000	\$50,449
Whangagin Feeds	1071970	\$83,000	\$1,215	\$65,000	\$5,605
			\$2,430		\$56,055

This means that by switching these properties from UV to GRV Council would collect in excess of an extra \$50,000 per annum.

Economic Implication – Nil

Environmental Considerations - Nil

Consultation

Establishing a GRV Valuation on industrial property can be challenging. There is no sales evidence available – there are no examples of Feed mills being rented – the Valuer must rely on the depreciated value of infrastructure (excluding plant) to determine the appropriate values. The values are indicative values. If Council proceeds with changing the basis of rates a full valuation would be completed. Ratepayers may request a review of any valuation established.

Both affected ratepayers have been contacted and have made submissions. Indicative values have been provided by the Valuer General.

Discussion

Both properties are presently only attracting minimum rates. The CEO spoke to the CEO of Patmore Feeds several months ago and the owner of Whangagin Feeds more recently to advise them that a shift from UV to GRV rates was being contemplated. Both property owners had contact with the Principal Valuer during the desktop valuation process. Neither property owner would have been surprised when they received the letter seeking submissions, although they may have been surprised by the quantum of the proposed changes.

That the properties would properly be rated under GRV rather than UV is fairly clear from the Act. Council is required to consider and respond to the submissions and advise the Minister of the outcomes of those discussions. Council is also asked to consider whether or not to phase in proposed changes.

It is the CEO's view that the owner of Patmore Feeds would have developed a substantial business case setting out all anticipated operating costs, including Council rates, before committing to invest \$30 million in the project. It is fair to assume that the business case was not predicated on paying minimum unimproved value rates on the property.

The change from UV to GRV is prompted by the change of land use from rural to industrial, and this change was approved by the Joint Development Assessment Panel in November 2020. Council has waited almost 3 years to act upon the change of use, which has allowed Patmore Feeds to develop the facility and begin operating before facing the prospect of increased rates. Patmore feeds has suggested a 5 year phase in period. To provide a further phase-in period is difficult to justify as it represents a subsidy by the community of \$100,000 over 4 years.

In relation to Whangagin Stock Feeds they have accepted the proposed change, but have raised some peripheral issues which will be addressed separately.

Options

Council may resolve:

1. To support the Officer's Recommendation
2. To modify the proposed responses to landowners and ministerial proposal
3. Not to proceed with the change in the basis of rates; or

4. To defer the Matter for consideration at a later time.

Voting Requirements – Simple Majority

OFFICER’S RECOMMENDATION:

That Council:

1. Notes the submissions from landowners and endorses the proposed responses.
2. Authorises the CEO to submit the application to the Minister for a change in the basis of rates from Unimproved Value to Gross Rental Value for Feed Mills in the Shire of Cuballing.
- 3 That the proposed change take effect from the date of Ministerial approval.

COUNCIL RESOLUTION 2023/90

That Council:

1. Notes the submissions from landowners and endorses a modified response to reflect this resolution.
2. Authorises the CEO to submit the application to the Minister for a change in the basis of rates from Unimproved Value to Gross Rental Value for Feed Mills in the Shire of Cuballing.
- 3 That the proposed change take effect from the date of Ministerial approval.
- 4 The increased rates to be phased on over 2 years with 50% of the increase applying in the current year and the full increase applying in 2024-25.

Moved Cr Christensen

Seconded Cr Kowald

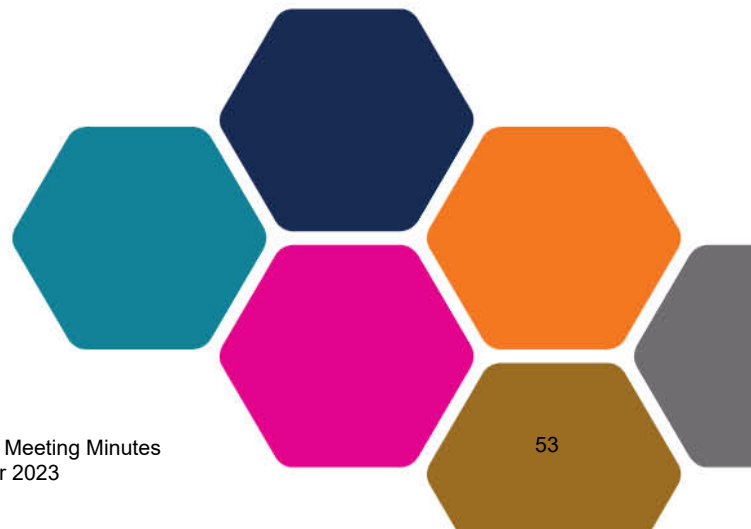
CARRIED 4/0

Reason for Change: Council acknowledges that Patmore Feeds has been a good corporate Citizen, but also notes that Council has waited almost 3 years before seeking to make the change.



Rating Application

Method of Valuation – Land Valuation Application Form



Purpose

This application form is to be used to apply to change the method of valuation of land for purposes other than recent residential subdivisions and mining.

The information you provide will be used by the Department of Local Government Sport and Cultural Industries (DLGSC) for the purpose of assessing the application.

If you require assistance to complete this form, please email legislation@dlgsc.wa.gov.au.

For more information, please visit the [DLGSC website](#).

For a Translating and Interpreting Service (TIS) telephone 13 14 50.

Before submitting this application

Please note:

- If you are submitting a UV and a GRV application, ensure separate application forms are submitted.
- All relevant attachments are included (see step 9). **Applications cannot be processed** until all relevant information is received by DLGSC.
- Local government officers completing applications are given the opportunity to view the [Rating Decisions and the Budget Process webinar](#).
- Adequate consultation has been undertaken.

Application Form

The City/Town/Shire of **Shire of Cuballing** applies to the Minister for Local Government to determine under Section 6.28 of the *Local Government Act 1995* the method of valuation of designated land in this district (as detailed below) for the purpose of rating.

This application relates to properties that have been recently subdivided and will be used for residential purposes and will therefore be rated on the basis of:

- **Gross Rental Value (GRV)**
- **Unimproved Value (UV)**

Complete a separate application for each category.

Total number of properties in this application 2

1. Details of land

Please provide an accurate and clear description of the affected land. This should include (if available), certificate of title details, lot or location numbers and location names and street names, plans.

Property 1: Patmore Feeds, 429 Spring Hill Road, Cuballing WA, 6311, VEN 2139886, Lot 501, DAP/20/01839

Property 2: Whangagin Stock Feeds, Lot 5509 Great Southern Highway VEN 1071070

2. What has prompted the need for this application?

- Land Use Declaration Form
- Planning application
- Inspection
- Other
- If Other, please provide further information:

A planning approval (DAP/20/01839) prompted the change on property 1, while the change on property 2 was to ensure consistency of treatment.

Please note: that if the local government is seeking to change the rating method and land owner(s) have completed land use declaration forms, the application is not deemed to be owner initiated.

3. Use of the land

- What is the predominant use of the land?

Each of the 2 properties are being used as feed mills producing stock feed. The DAP application for Property 1 designated the use as Industrial.

- How has this been determined?

Planning Application

- Are there current plans for further development of the land?

Yes No

- If yes, what is the timeframe for this change and what steps have been undertaken for this conversion?

[Click here to enter text.]

- Are the systems and procedures for determining the method of valuation clearly documented and available for the public to inspect?

Yes No

4. Similar purpose land

- What proportion of the land is being used for a non-rural use?

All of the affected lots

- Are properties zoned, used or held for similar purposes rated the same way?

Yes No

- If no, please explain:

While the change in use for Property 1 prompted the proposed change in the basis of rates, the change has also been applied to Property 2 to ensure consistency.

- Is the proposed method of rating of this land consistent with the rating of equivalent land in other local government areas?

Yes No

- If no, please explain:

[Click here to enter text.]

5. Impact on ratepayer(s)

- Under the proposed method will the ratepayer(s) pay higher or lower rates?

Both properties are presently paying minimum rates under UV, and this will increase substantially under GRV.

- Please indicate the approximate impact in dollar terms on the ratepayer(s)

For Property 1 the rates will increase from \$1,215 to \$48,192.

For Property 2 the rates will increase from \$1,215 to \$5,355.

- Has the Valuer-General been contacted to obtain an indication of the effect of the change?

Yes No

6. Phasing

- Has consideration been given to phasing in significant changes?

Yes No

- If no, please explain:

Council has the view that it has allowed sufficient time for the new Feedmill to become operational and established before changing the basis of rates.

- Is this the most efficient way to raise the required rates revenue?

Yes No

7. Consultation

Please outline the consultation that the local government has undertaken, including the council's response to any submissions (for example: land use declaration forms, letters).

The Shire contracted both properties to advise that the Valuer General would be assessing their properties and the purpose of that assessment. When the indicative valuations were received the Shire wrote to both property owners advising of the proposed changes and the likely financial impact.

Property 1 the owner accepted that the change needed to occur, but pointed out that they are a new rural business and would prefer that the change be phased in over an extended period. Council took the view that the change in the basis of rates could

have been applied immediately when the DAP approved the change of use, providing an effective 3 year phase in period.

Property 2 accepted the increase in rates but pointed out that their business has little financial impact on the Shire as it is based on a State road. Council will investigate a request for improved waste collection services.

8. Date the changes are proposed to take effect (cannot be retrospective)

- Ministerial approval
- Gazettal
- 1 July
- Other
- If Other, please specify:

[\[Click here to enter text.\]](#)

9. Checklist of Attachments to support the City/Town/Shire’s application for changing the method of valuation:

Attachment:	Check box if attached:
a) A map clearly showing the affected land, including lot and deposited plan number (deposited plan preferred).	<input type="checkbox"/>
b) Communication/consultation with land owners including copies of the land use declaration forms (if any).	<input type="checkbox"/>
c) Copies of any submissions/objections that have been received from ratepayers.	<input type="checkbox"/>
d) Council’s response to any submissions received.	<input type="checkbox"/>
e) Officer’s report to council.	<input type="checkbox"/>
f) Extract of Council minutes relevant to application.	<input type="checkbox"/>
g) Council resolution in response to submissions/objection.	<input type="checkbox"/>

10. Contact person’s details

Contact person: Stan Scott, Chief Executive Officer

Email: ceo@cuballing.wa.gov.au

Telephone: 9883 6031

Date completed: [Click here to enter text.]

Submission of application

Executive Director

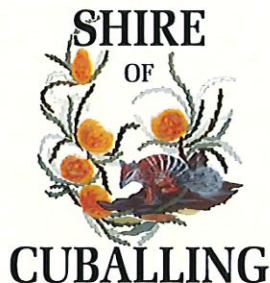
Sector Regulation and Support

Department of Local Government Sport and Cultural Industries

GPO Box 8349 Perth Business Centre WA 6849

OR

Email: legislation@dlqsc.wa.gov.au



Our Ref - A2639

Patmore Feeds Pty Ltd
A2/118 Railway Street,
West Perth, WA 6005

By Email anthony@patmorefeeds.com.au

Dear Anthony,

SPOT RATING TO GROSS RENTAL VALUE – STOCK FEED MILLS

You will recall during my site tour some months ago, I indicated to you that it was likely that the basis of rates for the Feed Mill in Spring Hill Road would be reviewed in due course. This is based on the provisions of the Local Government Act 1995. In particular the act says:

6.28. Basis of rates

- (1) *The Minister is to —*
 - (a) *determine the method of valuation of land to be used by a local government as the basis for a rate; and*
 - (b) *publish a notice of the determination in the Government Gazette.*
- (2) *In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be —*
 - (a) *where the land is used predominantly for rural purposes, the unimproved value of the land; and*
 - (b) *where the land is used predominantly for non-rural purposes, the gross rental value of the land.*

When the Feed Mill was considered for Planning Approval by the Joint Development Assessment Panel (JDAP) it was approved as an industrial use. Council has formed the view that the land use is non-rural and will recommend to the Minister to change the basis of rates to Gross Rental Value (GRV).

You will recently have had some contact with Stephen Fern from Landgate Valuation Services. Based on the information supplied Landgate has provided an indicative Gross Rental Value of \$585,000. If this valuation had been applied for the 2022 Rates this would have resulted in a rates account of \$47,712. The Shire of Cuballing has not yet adopted its budget for 2023-24, this figure gives some indication of the likely rates cost in the future.

Part of the process for changing the basis of rates is to consult with affected landowners. If you have any comment or submission you wish to provide in relation to this proposal, please provide your comments in writing to the undersigned by 1 September 2023.

All communications to be addressed to: Chief Executive Officer, PO Box 13, CUBALLING WA 6311

OFFICE HOURS: Monday to Friday 8.30am to 4.30pm

Ph: 08 9883 6031, Fax: 08 9883 6174, Email: enquiries@cuballing.wa.gov.au

Shire of Cuballing Council Meeting Minutes
20th September 2023

Please address any submission to:

Stan Scott
Chief Executive Officer
Shire of Cuballing
PO Box 13
Cuballing WA 6311

Or ceo@cuballing.wa.gov.au

Please feel free to contact me if you wish to discuss any of the foregoing.

Yours sincerely



Stan Scott
Chief Executive Officer

10 August 2023

Shire of Cuballing
Stan Scott
Chief Executive Officer
PO Box 13
Cuballing
WA 6311

10th August 2023

Sent via email ceo@cuballing.wa.gov.au

Re: Patmore Feeds – spot rating to Gross Rental Value.

Dear Stan

Patmore Feeds Pty Ltd has received your letter dated 10th August 2023 advising the council intends recommending to the Minister to change the land use to non-rural and to apply Gross Rental Value.

Albeit we acknowledge this to be the case, the mere fact that as a start-up new business in a regional area, that is very much servicing and supplying product to rural customers within the Cuballing Shire and beyond, the steep ramp up in rates is a considerable impost to our business.

We have just been operating (producing pellets) for 12 months and our rates will have increased more than 10 fold to over \$47,000 if you had applied your 2022 rates schedule.

I wanted to inform you the benefits Patmore Feeds has created in the region before you decide to set the rates charge and were aware of our contribution to the local community in our short time:

- Local sponsorships
 - Cuballing Golf Club Open Day Sponsorship \$2,000
 - Cuballing Winter Ball silent auction donation \$400
- Supporting Cuballing Hotel (meals/meetings)
- Purchasing significant grain from local farmers >\$1 million in the Cuballing Shire alone in our first year.
- Purchasing supplies such as straw from local farmers
- Employing local staff – 15 staff locally employed/housed in Narrogin/Cuballing.
- We'd readily rent a house for our staff if available and suitable.
- Providing a livestock feed pellet to pigs, sheep and cattle farmers saving significant freight
- Providing freight business to local trucking companies.
- We have already offered 3,500 m³ rock for the Shire to use free of charge for wash-outs/roadworks

Patmore's are going to be a long term community contributor and being hit by such a large increase in our first year of operations does not feel in the spirit of being welcomed into the community.

Whilst we don't oppose an increase, getting to the \$47,000 indicative level would seem reasonable over a staged period of say 5 years for a new start-up business that is already contributing back to the local community.

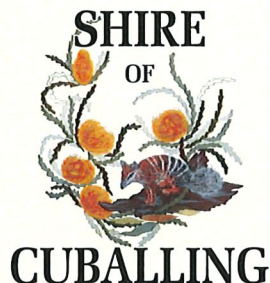
- Year 1 \$10k
- Year 2 \$20k
- Year 3 \$30k
- Year 4 \$40k
- Year 5 \$50k

I request you consider our contribution to the community and local shire to date and ask for a more modest increase that is steadily increased over a 5 year period so we can grow our business and establish ourselves before being hit by such a large increase in year 1.

Yours sincerely



Anthony Wilkes
CEO Patmore Feeds Pty Ltd



Our Ref – A366

Whangagin Grains & Stockfeeds
RF & BM BLAGROVE
PO Box 22
CUBALLING WA 6311

Dear Ross ,

SPOT RATING TO GROSS RENTAL VALUE – WHANGAGIN GRAINS & STOCKFEEDS

You will recall during our telephone conversation some weeks ago, I indicated to you that it was likely that the basis of rates for the Stock Feed Mill in Great Southern Highway, Yornaning would be reviewed in due course. This is based on the provisions of the Local Government Act 1995. In particular the act says:

6.28. Basis of rates

- (1) *The Minister is to —*
 - (a) *determine the method of valuation of land to be used by a local government as the basis for a rate; and*
 - (b) *publish a notice of the determination in the Government Gazette.*
- (2) *In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be —*
 - (a) *where the land is used predominantly for rural purposes, the unimproved value of the land; and*
 - (b) *where the land is used predominantly for non-rural purposes, the gross rental value of the land.*

You will be aware that a new Feed Mill was granted Planning Approval by the Joint Development Assessment Panel (JDAP). As part of that process, it was approved as an industrial use. Council has formed the view that the land use is non-rural and will recommend to the Minister to change the basis of rates to Gross Rental Value (GRV). This decision must be applied consistently and therefore will also apply to your premises.

You will recently have had some contact with Stephen Fern from Landgate Valuation Services. Based on the information supplied Landgate has provided an indicative Gross Rental Value of \$65,000. If this valuation had been applied for the 2022 Rates this would have resulted in a rates account of \$5,190. The Shire of Cuballing has not yet adopted its budget for 2023-24, this figure gives some indication of the likely rates cost in the future.

Part of the process for changing the basis of rates is to consult with affected landowners. If you have any comment or submission you wish to provide in relation to this proposal, please provide your comments in writing to the undersigned by 1 September 2023.

All communications to be addressed to: Chief Executive Officer, PO Box 13, CUBALLING WA 6311

OFFICE HOURS: Monday to Friday 8.30am to 4.30pm

Ph: 08 9883 6031, Fax: 08 9883 6174, Email: enquiries@cuballing.wa.gov.au

Shire of Cuballing Council Meeting Minutes
20th September 2023

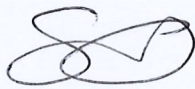
Please address any submission to:

Stan Scott
Chief Executive Officer
Shire of Cuballing
PO Box 13
Cuballing WA 6311

Or ceo@cuballing.wa.gov.au

Please feel free to contact me if you wish to discuss any of the foregoing.

Yours sincerely

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned above the printed name.

Stan Scott
Chief Executive Officer

10 August 2023

9.2.3 Invitation to become a RoadWise Council

Applicant:	Shire of Cuballing
File Ref. No:	ADM98
Disclosure of Interest:	N/A
Date:	11 September 2023
Author:	Stan Scott - CEO
Attachments:	9.2.3A RoadWise Council invitation from WALGA
	9.2.3B Sample Road Safety Vision Statement – Shire of Wyalkatchem
	9.2.3C RoadWise Registration Form

Summary

Council is requested to consider the invitation from WALGA to register as a RoadWise Council. This will demonstrate leadership towards initiatives and actions to improve road safety outcomes for our community.

Background

Correspondence has been received from WALGA inviting the Shire of Cuballing to sign up to a new initiative and register as a RoadWise Council.

The new RoadWise Councils Framework informs the approach WALGA's road safety team takes in supporting Local Governments in working towards delivering best practice road safety. The Framework takes into account the elements which determine the level of safety of the road transport system within the context of Local Governments.

To register, Local Governments can accept the invitation by providing a Council resolution or a written declaration of commitment to road safety and nominating at least two personnel (Officers and/or Elected Members) to be the primary point of contact for road safety matters.

The benefits for Local Governments that register as RoadWise Councils include:

- use of the RoadWise logo,
- priority access to WALGA's road safety services and products,
- exclusive quarterly meetings and support from a Road Safety Advisor,
- priority access to participate in WALGA's road safety policy development, training,
- professional development forums and knowledge-sharing workshops offered by WALGA,
- access to incentives and sponsored programs, and
- participation in the new RoadWise Recognised initiative.

The RoadWise Recognised aspect of being a RoadWise Council provides formal recognition for, and enables benchmarking and monitoring of road safety management, actions and interventions. RoadWise Recognised will assist Local Governments with continuous improvement in road safety actions and outcomes through regular support, monitoring and sharing of information.

Local Governments are encouraged to remain registered RoadWise Councils to ensure they have access to specialist advice and assistance in managing road safety at a local level to the best of their capacity and capability.

Comment

Rodney Thornton, Regional Road Safety Advisor for WALGA made a presentation at the Regional Road Group Meeting in Wickopin on 8 September. He pointed out at that meeting that there is now a more targeted approach to RoadWise, and because of limited resources, participation will only be available to 10 of the 18 Local Governments in Wheatbelt South. If any of those who are offered participation decline, it will be offered to another Local Government.

The State Government's The Driving Change Strategy identifies five priority areas that the government, in collaboration with business, the not-for-profit sector and the wider community will focus on over the next ten years:

- Safe Roads
- Safe Road Users
- Safe Speeds
- Safe Vehicles
- Post-Crash Response

Of these 5 pillars Local Government has capacity to influence Safe Roads in particular, but also to influence safe speeds and safe road users. Volunteer Bush Fire Brigades, supported by the Shire, also influence post-crash response. RoadWise can help us do these things better.

Strategic Implications

Participation in RoadWise is consistent with the goals set out in our strategic plan.

Statutory Environment

Road authorities owe all road users a duty of care and must do what is reasonable to be aware of deficiencies in the road transport system, to assess and prioritise them, and have a system for remedying them.

Policy Implications

RoadWise involvement may result in some future policy changes.

Financial Implications

There are no budget implications to register as a RoadWise Council.

Economic Implication – Nil

Environmental Considerations - Nil

Consultation

Some initiatives or outcomes may require community consultation which will occur when and if required.

Options

Council may resolve:

5. The Officer's Recommendation
6. Adopt a different resolution; or
7. Not support the recommendation.

Voting Requirements – Simple Majority

COUNCIL RESOLUTION 2023/91

- 1 That the Shire of Cuballing accepts the invitation from WALGA to register as a RoadWise Council and commits to:**

Vision statement:

To work towards embedding road safety action across the organisation to improve local road safety outcomes.

Statement of Intent

The Shire of Cuballing will demonstrate action in road safety by working towards identifying and implementing measures to improve road safety outcomes on the local road network within available resources.

- 2 That the Shire of Cuballing nominates the following as our Road Safety Champions:**

Staff

Stan Scott Chief Executive Officer

Bruce Brennan Manager Works and Services

Elected Members

Cr Kowald

Cr Harris

Moved Cr Christensen

Seconded Cr Harris

CARRIED 4/0

15 August 2023

Our Ref: 560335\NS:BB

Via email: ceo@cuballing.wa.gov.au
Cc: worksmanager@cuballing.wa.gov.au

Mr Stan Scott
Chief Executive Officer
Shire of Cuballing
PO Box 13
CUBALLING WA 6311

Dear Mr Scott

I am pleased to invite the Shire of Cuballing to become a RoadWise Council. This new initiative has been developed to encourage, motivate and support Local Governments to incorporate best practice road safety principles and policy across their business services to reduce the number of people killed and seriously injured on local roads.

By becoming a RoadWise Council you will:

- Demonstrate a commitment to improve road safety outcomes within your community using the resources available to you.
- Have access to the RoadWise Council logo for use on Shire of Cuballing promotional communications or infrastructure.
- Gain priority access to WALGA's road safety services and products.
- Be eligible for formal recognition for road safety management and actions, including support in benchmarking and monitoring progress of road safety outcomes through the RoadWise Recognised initiative.

To register as a RoadWise Council please complete the following steps:

1. Obtain a Council resolution in support of becoming a RoadWise Council OR provide a declaration signed by the Chief Executive Officer and the Mayor/Shire President.
2. Nominate at least two personnel (Officers and/or Elected Members) to be the primary point of contact for road safety matters.

We welcome your registration by submitting the attached form, together with supporting documentation, to roadwise@walga.asn.au.

If you require further information or assistance, including sample resolution or declaration wording, please contact your assigned Road Safety Advisor, Rodney Thornton, phone 0409 689 313, or email rthornton@walga.asn.au.

Yours sincerely



Nick Sloan
Chief Executive Officer

Enclosure

ROAD SAFETY VISION STATEMENT

The Shire of Wyalkatchem accepts the invitation from WALGA to register as a
RoadWise Council and commits:

- To work towards embedding road safety action across business to improve local road safety outcomes.

STATEMENT OF INTENT

- The Shire of Wyalkatchem recognises that it has the opportunity to influence road safety outcomes on the local road network through our role in building, maintaining and managing roads.
- The Shire of Wyalkatchem will demonstrate action in road safety by identifying opportunities and implementing measures, within its capacity and resourcing, to improve road safety outcomes on the local road network.

Signed on behalf of the Shire,



Cr Quentin Davies

SHIRE PRESIDENT

Date: 12/07/23



Peter Klein

CHIEF EXECUTIVE OFFICER

Date: 12/07/23.

ROADWISE COUNCILS

Registration Form

<Local Government name>

Date:

Supporting documents: (please supply at least one)

- Resolution of Council: attach copy of minutes.
- Declaration of Commitment to Road Safety signed by the CEO and Mayor/President
- Other documented evidence of whole of Council agreement to commit to road safety.

Nominated contacts (minimum of two)

Local Government Officers

Name	Position	Preferred contact: phone/email

Elected Members

Name	Position	Preferred contact: phone/email

Please return all documents to: roadwise@walga.asn.au

9.2.4 Peel Harvey Catchment Council – SECTION 91 LICENCE

Applicant:	Department of Planning Lands and Heritage
File Ref. No:	ADM 227
Disclosure of Interest:	Nil
Date:	11 September 2027
Author:	CEO- Stan Scott
	9.2.4A Email from Department of Planning, Lands and Heritage
Attachments:	9.2.4B Aerial Map of License Area
	9.2.4C Tenure View of License Area

Purpose

Council is requested to support the proposed Section 91 License over a 6 kilometre section of the Hotham Williams River, immediately east of the Wandering Shire Boundary, and along our boundary with the Shire of Pingelly.

Background

The Department of Planning Land and Heritage wrote to the Shire of Cuballing in the following terms:

The Department of Planning, Lands and Heritage is considering a request from the Peel-Harvey Catchment Council for the grant of a Section 91 licence, which will enable river restoration works to be performed on the Williams and Hotham Rivers.

Restoration works will involve weed control, revegetation, bathymetric surveys and installation of bank protection measures. The works are based on recommendations outlined in the Hotham-Williams River Action Plan. It is proposed to grant the licence for a period of one year.

Please be advised that a section of the Hotham River proposed for restoration (being Unallocated Crown Land PIN 467438) is located on the border of the Shires of Pingelly and Cuballing.

It would be appreciated if the Shire of Cuballing could please provide feedback on the proposal to grant a Section 91 licence over PIN 467438.

Aerial and tenure maps are attached for your reference.

In June 2022 Council entered into a new MOU with PHCC and neighbouring Shires to support their environmental work in the Hotham Williams catchment. Under the MOU *funding will also be directed to the Hotham-Williams catchment to ensure on-ground activities can be undertake.*

The Section 91 License which is the subject of this item is a reflection of that commitment.

Strategic Implications

The Shire of Cuballing's commitment to supporting the Peel Harvey Catchment Council is reflective of the environmental goals in the Strategic Community Plan.

Statutory Environment

The *Land Administration Act 1997* has the following provision:

91. Licences and profits à prendre over Crown land, grant of

- (1) The Minister may grant a licence or profit à prendre in respect of Crown land for any purpose.

Policy Implications - Nil

Financial Implications

Council makes an annual contribution of \$7,500 to PHCC.

Economic Implication – Nil

Environmental Considerations - Nil

Consultation

Council met with PHCC representatives at the May OCM. The CEO consulted with PHCC on matters of joint interest. Cr Harris is on the board of PHCC.

Options

Council may resolve whether or not to support the Officer's Recommendation.

Voting Requirements – Simple Majority

COUNCIL RESOLUTION 2023/92

That Council supports the issue of a Section 91 License to PHCC for river restoration works on Unallocated Crown Land (PIN 467438).

Moved Cr Kowald

Seconded Cr Christensen

CARRIED 4/0

Stan Scott

From: Steven de Haer <steven.dehaer@dplh.wa.gov.au>
Sent: Friday, 11 August 2023 10:13 AM
To: Stan Scott
Cc: Shire of Cuballing Enquiries
Subject: REQUEST FOR SECTION 91 LICENCE OVER VARIOUS CROWN RESERVES AND UCL PINS TO PERFORM RIVER RESTORATION WORKS
Attachments: 20230811 PDF - Aerial Map showing PIN 467438.pdf; 20230811 PDF - Tenure Map showing PIN 467438.pdf

OFFICIAL

Case: 2200883 File: 04831-1930

Good morning Stan

REQUEST FOR SECTION 91 LICENCE OVER VARIOUS CROWN RESERVES AND UCL PINS TO PERFORM RIVER RESTORATION WORKS

The Department of Planning, Lands and Heritage is considering a request from the Peel-Harvey Catchment Council for the grant of a Section 91 licence, which will enable river restoration works to be performed on the Williams and Hotham Rivers.

Restoration works will involve weed control, revegetation, bathymetric surveys and installation of bank protection measures. The works are based on recommendations outlined in the Hotham-Williams River Action Plan. It is proposed to grant the licence for a period of one year.

Please be advised that a section of the Hotham River proposed for restoration (being Unallocated Crown Land PIN 467438) is located on the border of the Shires of Pingelly and Cuballing.

It would be appreciated if the Shire of Cuballing could please provide feedback on the proposal to grant a Section 91 licence over PIN 467438.

Aerial and tenure maps are attached for your reference.

Don't hesitate to make contact if you require further information.

Regards,

Steven de Haer

State Land Officer | Land Use Management
Department of Planning, Lands and Heritage
140 William Street, Perth WA 6000
wa.gov.au/dplh | 6551 7982



The Department is responsible for planning and managing land and heritage for all Western Australians – now and into the future

The Department acknowledges the Aboriginal people of Western Australia as the traditional custodians of this land, and we pay our respects to their Elders, past and present.



Legend

- Local Government Area
- Cadastre (View 1)
- Land Tenure Small Scale 256K
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
- Land Tenure Small Scale 64K
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Public Road
 - Unallocated Crown Land
 - Reserve
- Land Tenure Small Scale 16K
 - Closed Road
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Public Road
 - Unallocated Crown Land
- Land Tenure Small Scale 4K
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Public Road
 - Unallocated Crown Land

Notes:

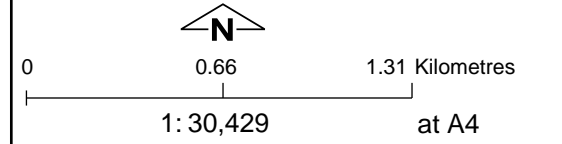
* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

* This map is not intended for measurement purposes.

Map was produced using DPLH's InQuery.

Tenure Map showing PIN 467438 (blue)

DPLH BUSINESS USE ONLY



Projection: WGS_1984_Web_Mercator_Auxiliary_Sphere
Graticules (if visible): GDA 1994 Latitude/Longitude

Date produced: 11-Aug-2023



Legend

- Local Government Area
- Cadastre (View 1)



Aerial Map showing PIN 467438 (blue)

DPLH BUSINESS USE ONLY



0 0.66 1.31 Kilometres

1: 30,429 at A4

Projection: WGS_1984_Web_Mercator_Auxiliary_Sphere
Graticules (if visible): GDA 1994 Latitude/Longitude

Notes:

* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

* This map is not intended for measurement purposes.

Map was produced using DPLH's InQuery.

9.3 MANAGER OF WORKS AND SERVICES:

Nil at this time

9.4 COMMITTEE REPORTS:

Nil

10. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:

Nil

11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:

Nil at this time.

12. CONFIDENTIAL MATTERS:

Nil at this time.

13. NEXT MEETING:

Ordinary Council Meeting, 2.00pm. Wednesday 18 October 2023 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing

14. CLOSURE OF MEETING: