AGENDA

ORDINARY MEETING OF COUNCIL

18 August 2026

N O T I C E O F M E E T I N G

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 18 August 2026

commencing at **6:00 PM**

in the Council Chambers at 73 Austin Street, Cue

Richard Towell
Chief Executive Officer

DISCLAIMER

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Please note this agenda contains recommendations, which have not yet been adopted by Council.

SHIRE OF CUE
DISCLOSURE OF FINANCIAL INTEREST AND INTERESTS AFFECTING IMPARTIALITY
To: Chief Executive Officer

As required by section 5.65(1)(a) or 5.70 of the Local Government Act 1995 and Council's Code of Conduct, I hereby declare my interest in the following matter/s included on the Agenda paper for the Council meeting to be held on________________________(Date)

Item No.	Subject	Details of Interest	Type of Interest Impartial/Financial	*Extent of Interest

(see below)
* Extent of Interest only has to be declared if the Councillor also requests to remain present at a meeting, preside, or participate in discussions of the decision making process (see item 6 below). Employees must disclose extent of interest if the Council or Committee requires them to.

________________ ____________ _________

Name (Please Print) Signature Date

NB

1. This notice must be given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter in which you have declared an interest is discussed, Section 5.65(1) (a) & (b).
2. It remains Councillors'/Employees' responsibility to make further declarations to the Council if a matter arises during the course of a meeting and no previous declarations have been made.
3. It is a Councillor's/Employee's responsibility to ensure the interest is brought to the attention of the Council/Committee when the Agenda item arises and to ensure that it is recorded in the minutes.
4. It remains the Councillor's responsibility to ensure that he/she does not vote on a matter in which a declaration has been made. The responsibility also includes the recording of particulars in the minutes to ensure they are correct when such minutes are confirmed.
5. It is recommended that when previewing Agenda, Councillors mark Agendas with items on which an interest is to be declared and complete the declaration form at the same time.
6. Councillors may be allowed to remain at meetings at which they have declared an interest and may also be allowed to preside (if applicable) and participate in discussions and the decision making process upon the declared matter subject to strict compliance with the enabling provisions of the Act and appropriately recorded resolutions of the Council. Where Councillors request consideration of such Council approval the affected Councillor must vacate the Council Chambers in the first instance whilst the Council discusses and decides upon the Councillor's application.

Remember: The responsibility to declare an interest rests with individual Councillors / Employees. If in any doubt seek legal opinion or, to be absolutely sure, make a declaration.

Office Use Only: Date/Initials

1. Particulars of declaration given to meeting ________________________________
2. Particulars recorded in the minutes: ________________________________
3. Signed by Chief Executive Officer________________________________

Local Government Act 1995 - SECT 5.23

Meetings generally open to the public

5.23. (1) Subject to subsection (2), the following are to be open to members of the public:

(a) All Council meetings; and

(b) All meetings of any committee to which a local government power or duty has been delegated.

(2) If a meeting is being held by a Council or by a committee referred to in subsection (1) (b), the Council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following --

(a) A matter affecting an employee or employees;

(b) The personal affairs of any person;

(c) A contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;

(d) Legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;

(e) A matter that if disclosed, would reveal;

(i) A trade secret;

(ii) Information that has a commercial value to a person; or

(iii) Information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;

(f) A matter that if disclosed, could be reasonably expected to;

(i) Impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;

(ii) Endanger the security of the local government's property; or

(iii) Prejudice the maintenance or enforcement of a lawful measure for protecting public safety;

(g) Information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and

(h) Such other matters as may be prescribed.

(3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.

SHIRE OF CUE

REVOKING OR CHANGING DECISIONS MADE AT COUNCIL MEETINGS

Local Government (Administration) Regulations 1996 **(Regulation No.10)**

If a previous Council decision is to be changed then support for a revocation motion must be given by an **Absolute Majority** of Councillors (that is at least 4 Councillors) if a previous attempt to rescind has occurred within the past three months or, if no previous attempt has been made the support must be given by at least **1/3rd** of all Councillors (that is at least 3 Councillors).

Regulation 10(1a) also requires that the support for revocation must be in writing and signed by the required number of Councillors, including the Councillor who intends to move the revocation motion.

Any revocation motion must be carried by the kind of vote that put the motion into place in the first instance (that is, if carried originally by an Absolute Majority or Special Majority vote then the revocation motion must also be carried by that same kind of vote).

If the original motion was carried by a Simple Majority vote then any revocation motion must be carried by an Absolute Majority vote.

To the Presiding Member,

The following Councillors give notice of their support for the bringing forward to the Council meeting to be held on __________________________ of a motion for revocation of Council resolution number _______________ as passed by the Council at its meeting held on __________________________

Councillor's Names	**Councillor's Signature**

SHIRE OF CUE
Ordinary Meeting of Council
AGENDA

To be held in the Council Chambers, 73 Austin Street Cue on
Tuesday, 18 August 2026 commencing at 6:00 PM

1 DECLARATION OF OPENING
2 APOLOGIES ON BEHALF OF ABSENT ELECTED MEMBERS AND LEAVE OF ABSENCE
3 DISCLOSURE OF MEMBER'S INTERESTS
4 PUBLIC QUESTION TIME
5 CONFIRMATION OF MINUTES
6 APPLICATION FOR LEAVE OF ABSENCE
7 DEPUTATIONS
8 PETITIONS
9 ANNOUNCEMENTS WITHOUT DISCUSSION

10 REPORTS
10.1 ACCOUNTS AND STATEMENTS OF ACCOUNT
10.2 ADOPTION OF ANNUAL BUDGET FOR 2026 - 2027
10.3 COMPLIANCE AUDIT RETURN 2025
10.4 DRAFT PRIVACY AND RESPONSIBLE INFORMATION SHARING POLICY
10.5 LEASE RENEWAL LOT 592 HEYDON PLACE
11 MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
12 MOTIONS FOR CONSIDERATION AT THE NEXT MEETING
13 NEW BUSINESS OF AN URGENT NATURE

14 CLOSURE

1 DECLARATION OF OPENING

I hereby open the Ordinary Council Meeting of the Shire of Cue on Tuesday 18 August 2026 at

The Presiding Member welcomed those present and read the following disclaimer:
No responsibility whatsoever is implied or accepted by the Shire of Cue for any act, omission or statement or intimation occurring during this Meeting.

It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of council's decision, which will be provided within fourteen (14) days of this Meeting.

Please be advised that a recording of this meeting will be made and published on our website.

PRESENT:

Councillor Les Price, Shire President
Councillor Ron Hogben, Deputy Shire President
Councillor Julie Humphreys
Councillor Norm Lyon
Councillor Jacquie Lacy
Councillor Cian Lyon

STAFF:

Mr Richard Towell, Chief Executive Officer
Mrs Lisa Keen, Deputy Chief Executive Officer
Ms Stephanie Wandek, Senior Admin Officer

GALLERY:

2 APOLOGIES ON BEHALF OF ABSENT ELECTED MEMBERS AND LEAVE OF ABSENCE

3 DISCLOSURE OF MEMBER'S INTERESTS

4 PUBLIC QUESTION TIME

5 CONFIRMATION OF MINUTES

Council Decision:	**Voting Requirement:** Simple Majority
MOVED:	**SECONDED:**

That the Minutes of Ordinary Meeting 21 July 2026 are confirmed as an accurate record of the meeting.

CARRIED:

6 APPLICATION FOR LEAVE OF ABSENCE

7 DEPUTATIONS

8 PETITIONS

9 ANNOUNCEMENTS WITHOUT DISCUSSION

Any matters to discuss?

10.1	**ACCOUNTS AND STATEMENTS OF ACCOUNT**
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Lisa Keen - Deputy Chief Executive Officer
DATE:	11 August 2026

Matters for Consideration:

To receive the List of Accounts paid for the period 01 July 2026 - 31 July 2026.

Background:

The Local Government, under its delegated authority to the CEO to make payments from municipal and trust funds, is required to prepare a monthly list of accounts showing each account paid and present it to Council at the next Ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.

Comments:

The list of accounts are for the month of July 2026.

Statutory Environment:

Local Government (Financial Management Regulations) 1996 – Clause 13.

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Nil

Consultation:

Richard Towell, Chief Executive Officer

Officers Recommendation: **Voting Requirement:** Simple Majority

That Council receive the attached payments for the period 01 July 2026 - 31 July 2026, which have been made in accordance with delegated authority under s5.42 of the *Local Government Act 1995.*

JULY 2026

Municipal Fund Bank EFTs	EFT00001 - EFT00008	$	941,782.10
Direct Debit Fund Transfer	PAY00001 - PAY00009	$	47,605.04
Direct Debit Fund Transfer	CEO Credit Card	$	4,561.02
Direct Debit Fund Transfer	Ampol Fuel Cards	$	1,258.96
Payroll		$	171,252.12
BPAY		$	69,804.93
Cheques		$	0.00
Total		**$**	**1,236,264.17**

Council Decision:	**Voting Requirement:** Simple Majority
MOVED:	**SECONDED:**
CARRIED:	

LIST OF ACCOUNTS PAID - JULY 2026

No	Payment No	Date	Supplier	Description	Amount
	CEO Credit Card				
1	CEOCC	26/06/2026	National Convention Centre Canberra	Parking for CEO and Shire President to attend ALGA Conference	$ 24.87
2	CEOCC	26/06/2026	National Convention Centre Canberra	Parking for CEO and Shire President to attend ALGA Conference	$ 24.87
3	CEOCC	26/06/2026	TWC @ AWM	Refreshments for CEO, Shire President and guests attending ALGA Conference	$ 90.50
4	CEOCC	27/06/2026	Ampol Canberra	Fuel for CEO, Shire President and guests attending ALGA Conference	$ 60.90
5	CEOCC	27/06/2026	Avenue Hotel	Refreshments for CEO, Shire President and guests attending ALGA Conference	$ 1,291.65
6	CEOCC	27/06/2026	Avenue Hotel	Refreshments for Shire President and guest attending ALGA Conference	$ 348.00
7	CEOCC	27/06/2026	Canberra Airport	Refreshments for CEO, Shire President and guests attending ALGA Conference	$ 63.26
8	CEOCC	29/06/2026	Woolworths	2 x bags of coffee beans and 1 x 24pk toilet tissue for admin office and 3 x kangaroo mince for NAIDOC week	$ 122.60
9	CEOCC	29/06/2026	Banner Buzz	1 x perforated window sign for the admin office	$ 136.21
10	CEOCC	29/06/2026	PK Pool and Spa Care	2 x universal filter elements and 2 x hose pipes for SH01 - 15 Allen St	$ 180.00
11	CEOCC	3/07/2026	Geraldton Ceramics	13.05sqm x bathroom tiles, 1 x 5kg grout and 2 x 5kg silicone for SH01 - 15 Allen St	$ 617.65
12	CEOCC	10/07/2026	Kitchen Warehouse	5 x baking trays, 2 x baking mats and 4 x knives for Youth	$ 214.55
13	CEOCC	11/07/2026	Queen of the Murchison	Refreshments for CEO, Shire President and WALGA President	$ 112.00
14	CEOCC	13/07/2026	Banner Buzz	4 x vinyl decals for the Gym	$ 200.81
15	CEOCC	16/07/2026	CJD Equipment	Annual pit inspection for P41 - Yutong Bus	$ 530.15
16	CEOCC	20/07/2026	Geraldton Hotel	Accommodation & meals while completing freight run and having windscreen replaced on P37 - Isuzu D-Max	$ 543.00
				Total CEO Credit Card	**$ 4,561.02**
	Ampol Fuel Cards				
17	CEO-4461	29/06/2026	Ampol Foodary Secret Harbour	Premium Diesel 91.19L @ 171.10c/L for P1 - CEO Landcruiser	$ 156.02
18	MWS-3979	2/06/2026	Ampol Dalwallinu	Diesel 127.44L @ 198.24c/L for P7 - Ford Ranger	$ 252.64
19	MWS-3979	5/06/2026	Ampol Geraldton	Diesel 122.92L @ 202.80c/L for P7 - Ford Ranger	$ 249.28
20	MWS-3979	11/06/2026	Ampol Dalwallinu	Diesel 126.96L @ 203.58c/L for P7 - Ford Ranger	$ 258.46
21	MWS-3979	14/06/2026	Ampol Geraldton	Diesel 108.07L @ 194.80c/L for P7 - Ford Ranger	$ 210.52
22	WORKS1-0690	9/06/2026	Ampol Wonthella	Diesel 66.72L @ 197.90c/L for P93 - Isuzu D-Max	$ 132.04
				Total Ampol Fuel Cards	**$ 1,258.96**
	BPAY				
23	BPAY00001	13/07/2026	Horizon Power	Electricity usage for 30 days for the period 01/06/26 - 30/06/26 for Street Lights	$ 3,550.00
24	BPAY00001	13/07/2026	DHS Official Administered Receipts CSA Account	Fortnight 2027- 1 - from payroll	$ 714.40
25	BPAY00001	13/07/2026	Pentanet	Internet charges for the period 01/07/26 - 31/07/26	$ 768.90
26	BPAY00002	17/07/2026	Department of Transport	6 month vehicle registration for the period 30/07/26 - 30/01/27 for P105 - Isuzu NPS Truck	$ 235.60
27	BPAY00002	17/07/2026	Horizon Power	Electricity usage between 07/05/26 - 06/07/26 and service charge for Tourist Park & SH11 - New Tourist Park House	$ 13,408.78
28	BPAY00002	17/07/2026	Pivotel Satellite Pty Ltd	Satellite phone charges for the period 15/07/26 - 14/08/26	$ 195.00
29	BPAY00002	17/07/2026	Telstra Corporation Ltd	Mobile phone charges for the period 27/06/26 - 26/07/26	$ 382.85
30	BPAY00003	21/07/2026	Department of Transport	26/27 vehicle licence renewal for all Shire vehicles	$ 14,503.00

LIST OF ACCOUNTS PAID - JULY 2026

No	Payment No	Date	Supplier	Description	Amount	
31	BPAY00003	21/07/2026	Australian Taxation Office	BAS June 2026	$	35,332.00
32	BPAY00004	23/07/2026	DHS Official Administered Receipts CSA Account	Fortnight 2027- 2 - from payroll	$	714.40
				Total BPAY	**$**	**69,804.93**
	EFT					
33	EFT00001	2/07/2026	Cue Roadhouse & General Store	Monthly rent for Cue Fitness Centre and Cuerosity Shoppe for the period July 2026	$	1,648.52
34	EFT00001	2/07/2026	Janelle Duncan	Rent for SH13 - 6 Price St for July 2026	$	1,191.67
35	EFT00001	2/07/2026	Jennifer Hernandez Yumul	Rent for SH22 - 50 Stewart St for July 2026	$	1,213.33
36	EFT00002	3/07/2026	WA Treasury Corporation	WATC loan repayment on GROH Houses for July 2026	$	53,707.46
37	EFT00003	13/07/2026	Australian Golden Outback	Annual gold membership for tourist promotion for 26/27FY	$	495.00
38	EFT00003	13/07/2026	Landgate	Mining tenement schedule M2026/09 and M2026/10	$	27.90
39	EFT00003	13/07/2026	Local Health Authorities Analytical Committee	Annual fee for 26/27FY water testing sampling scheme	$	420.74
40	EFT00003	13/07/2026	Market Creations	Annual CouncilConnect Tier 4 and SSL subscriptions for 26/27FY	$	11,231.00
41	EFT00003	13/07/2026	Local Government Professionals Australia	Bronze Local Government subscription for 26/27FY	$	660.00
42	EFT00003	13/07/2026	Local Government Professionals Australia	Local Government Affiliate Membership for 26/27FY	$	190.00
43	EFT00003	13/07/2026	Local Government Professionals Australia	Local Government Full Membership for 26/27FY	$	560.00
44	EFT00003	13/07/2026	Aerodrome Management Services Pty Ltd	Annual Technical/Safety Inspection at Airport including mobilisation	$	8,094.35
45	EFT00003	13/07/2026	Australia Post	Postage charges for 01/06/26 - 30/06/26	$	3.36
46	EFT00003	13/07/2026	LGIS Broking (JLT)	Renewal of marine cargo insurance for 26/27FY	$	346.50
47	EFT00003	13/07/2026	APRA AMCOS	Council music licence for 26/27FY	$	402.37
48	EFT00003	13/07/2026	thinkproject (RAMM Software Pty Ltd)	Annual support and maintenance fee for RAMM software for 26/27FY	$	9,301.25
49	EFT00003	13/07/2026	Easifleet Pty Ltd	Easifleet Vehicle Lease - July 26	$	2,160.37
50	EFT00003	13/07/2026	URL Networks Pty Ltd	June 2026 VOIP costs	$	147.32
51	EFT00003	13/07/2026	Leisk Plumbing and Gas	Investigate and repair dishwasher for SH10 - 19 Burt Pl	$	110.00
52	EFT00003	13/07/2026	Leisk Plumbing and Gas	Inspection and replacement of 2 x toilets, 1 x shower and 1 x tap for Tourist Park	$	1,034.00
53	EFT00003	13/07/2026	Leisk Plumbing and Gas	Investigate and replace shower spindle for SH05 - 47 Marshall St	$	214.50
54	EFT00003	13/07/2026	Leisk Plumbing and Gas	Repair blocked toilet at Cue CRC	$	100.00
55	EFT00003	13/07/2026	Scott Van Leeuwen	Rent for SH17 - 59 Marshall St for the period 13/07/26 - 26/07/26	$	660.00
56	EFT00003	13/07/2026	LG Best Practices Pty Ltd	Rates management services for June 2026	$	6,468.00
57	EFT00003	13/07/2026	Services Australia	Fortnight 2027- 1 - from payroll	$	292.99
58	EFT00003	13/07/2026	Adrian Treasure	Reimbursement of diesel for Perth freight run	$	308.86
59	EFT00003	13/07/2026	Ben Andrew	Various food items for Youth	$	51.93
60	EFT00004	17/07/2026	BAI Communications Pty Ltd	Annual renewal of 6SAT Service 104.5 MHz for 26/27FY	$	1,514.66
61	EFT00004	17/07/2026	BAI Communications Pty Ltd	Annual renewal of 6SAT Service 102.9 MHz for 26/27FY	$	1,500.75
62	EFT00004	17/07/2026	Trephleene Pty Ltd T/A Canine Control	Ranger services on 08/07/26 and 10/07/26	$	1,966.11
63	EFT00004	17/07/2026	Murchison Club Hotel	Meals and refreshments for 5 x Councillors, 3 x staff and 1 x guest following SCM on 07/07/26	$	517.00
64	EFT00004	17/07/2026	Murchison Club Hotel	Meal expense for Forum on 14/07/26	$	99.00
65	EFT00004	17/07/2026	Local Government Professionals Australia	Local Government Full Membership for 26/27FY	$	560.00

LIST OF ACCOUNTS PAID - JULY 2026

No	Payment No	Date	Supplier	Description	Amount
66	EFT00004	17/07/2026	Local Government Professionals Australia	Local Government Young Professional Membership for 26/27FY	$ 150.00
67	EFT00004	17/07/2026	WALGA	Registration for Cr Lyon to attend WALGA LG Convention	$ 1,835.90
68	EFT00004	17/07/2026	WALGA	Essential Skills for Independent Audit Risk and Improvement Committee Members training	$ 715.00
69	EFT00004	17/07/2026	Battery Mart	2 x batteries for P9, 2 x batteries for P69 and 2 x batteries for P105	$ 1,526.09
70	EFT00004	17/07/2026	LGIS Broking (JLT)	Renewal of employee income insurance for 26/27FY	$ 30,312.68
71	EFT00004	17/07/2026	LGIS Broking (JLT)	Renewal of salary continuance insurance for 26/27FY	$ 7,862.32
72	EFT00004	17/07/2026	Fitz Gerald Strategies	Annual subscription for HR services 26/27FY	$ 4,182.00
73	EFT00004	17/07/2026	XL2	Monthly managed IT services for August 26	$ 8,091.40
74	EFT00004	17/07/2026	John Curtin	Reimbursement for meal expense while attending equipment inspection	$ 56.85
75	EFT00004	17/07/2026	Western Independent Foods	Freight on 1 x rear wing flared trim for P117 - Isuzu D-Max	$ 53.00
76	EFT00004	17/07/2026	Western Independent Foods	6.1 kg kangaroo tails for NAIDOC event	$ 79.30
77	EFT00004	17/07/2026	Canine Control	Feral cat control services on 15/06/26 and 16/06/26	$ 1,650.00
78	EFT00004	17/07/2026	LG Best Practices Pty Ltd	Assistance with Council First rates ERP implementation	$ 1,628.00
79	EFT00004	17/07/2026	HC Construction Services Pty Ltd	Progress claim 6 for Masonic Lodge stage 1 works	$ 54,982.73
80	EFT00004	17/07/2026	Spare Parts Puppet Theatre	50% of performance fee for Wilfred Gordon McDonald Partridge on 18/08/26	$ 1,925.00
81	EFT00004	17/07/2026	David Flett	8 hrs work on SH01 - 15 Allen St and 19 hrs work on SH12 - 14 Chesson St	$ 2,025.00
82	EFT00004	17/07/2026	David Flett	33 hrs work on SH12 - 14 Chesson St	$ 2,475.00
83	EFT00005	23/07/2026	ATOM Supply	3 x harnesses and 3 x lanyards for Work Health and Safety	$ 1,336.67
84	EFT00005	23/07/2026	WesTrac Pty Ltd	1 x hose assembly for P9 - Cat 140H Grader	$ 297.08
85	EFT00005	23/07/2026	WALGA	WALGA subscriptions for 26/27FY	$ 21,734.50
86	EFT00005	23/07/2026	Central Regional TAFE	Training for 1 x Depot staff member	$ 254.84
87	EFT00005	23/07/2026	Central Regional TAFE	Training for 4 x Depot staff members	$ 678.96
88	EFT00005	23/07/2026	Western Independent Foods	Freight for 3 x harnesses and 3 x lanyards for Work Health and Safety	$ 53.50
89	EFT00005	23/07/2026	Batavia Coast Trimmers	Repair shade sail for Water Park	$ 280.00
90	EFT00005	23/07/2026	Wheatbelt Services Pty Ltd	6 x swinging signs 'Road Plant Ahead & Thank you for being Courteous'	$ 1,518.00
91	EFT00005	23/07/2026	Leisk Plumbing and Gas	Inspect pump at Tourist Park	$ 132.00
92	EFT00005	23/07/2026	Environmental Monitoring Systems Pty Ltd	Environmental, Health and Building Services for June 26	$ 14,026.11
93	EFT00005	23/07/2026	Roadspec Pty Ltd	Asphalt works on Wilgie Mia Rd and at Airport	$ 37,686.00
94	EFT00005	23/07/2026	Services Australia	Fortnight 2027- 2 - from payroll	$ 306.40
95	EFT00005	23/07/2026	JA Diesel Pty Ltd	Contracted mechanical works including travel and parts from 22/06/26 - 26/06/26 for P2 - DCEO Jeep, P5 - Trailer, P7 - Ford Ranger, P9 - Cat 140H Grader, P11 - Multipac Multi Tyre Roller, P37 - Isuzu D-Max, P39 - Fruehauf Water Tanker, P42 - Small Engines Plate Compactor, P51 - Cat D6 Dozer, P78-Nissan Daycab, P110 - Cascadia Freightliner Prime Mover, P117 - Isuzu D-Max and P119 - Rubbish Tip Genset	$ 10,842.93
96	EFT00005	23/07/2026	SSI Legal Pty Ltd	Post lodgement work between 02/12/25 - 13/07/26 for Visa subclass 482	$ 1,051.95
97	EFT00005	23/07/2026	AIT Specialists Pty Ltd	Calculations for fuel tax credits for June 26	$ 401.95
98	EFT00005	23/07/2026	Geraldton Auto Wholesalers	1 x rear wing trim for P117	$ 51.91
99	EFT00006	24/07/2026	Lacy Bros Pty Ltd	Plant and labour hire for AGRN1021 flood damage repairs	$ 460,517.75
100	EFT00007	27/07/2026	LGIS Insurance Broking	First instalment of insurance premiums for 26/27FY	$ 147,647.30

LIST OF ACCOUNTS PAID - JULY 2026

No	Payment No	Date	Supplier	Description	Amount
101	EFT00007	27/07/2026	Murchison Club Hotel	Meals and refreshments for 5 x Councillors, 3 x staff and 3 x guests following OCM on 21/07/26	$ 521.50
102	EFT00007	27/07/2026	WesTrac Pty Ltd	1 x hose assembly for P9 - Cat 140H Grader	$ 220.77
103	EFT00007	27/07/2026	Luscombe	Milk, paper towels, toilet roll and sponges for Tourist Park and Chux for Cleaner	$ 802.82
104	EFT00007	27/07/2026	Luscombe	Various food items for Youth and multiple Cue Events	$ 558.65
105	EFT00007	27/07/2026	Simbay Tyre Distributors (WA) Pty Ltd	5 x tyres for P117 - Isuzu D-Max	$ 522.50
106	EFT00007	27/07/2026	Queen of The Murchison Guest House & Cafe	1 x night accommodation and meal for Steve Taylor on 14/07/26	$ 182.50
107	EFT00007	27/07/2026	Queen of The Murchison Guest House & Cafe	1 x night accommodation and meal for Steve Taylor on 15/07/26	$ 207.50
108	EFT00007	27/07/2026	Western Independent Foods	Freight on 1 x 12V fuel pump for Pod 1	$ 73.80
109	EFT00007	27/07/2026	Scott Van Leeuwen	Rent for SH17 - 59 Marshall St for the period 27/07/26 - 09/08/26	$ 660.00
110	EFT00007	27/07/2026	David Flett	36 hrs work on SH12 - 14 Chesson St, 1 hr work on SH02 - 23 Allen St and 500pk shade cloth clips	$ 2,815.00
111	EFT00007	27/07/2026	Ben Andrew	Reimbursement for refreshments during Community Relations meeting	$ 19.00
112	EFT00008	28/07/2026	Leslie Matthew Price	Elected Members claim - July 26	$ 3,214.00
113	EFT00008	28/07/2026	Ronald Paul Clive Hogben	Elected Members claim - July 26	$ 1,593.00
114	EFT00008	28/07/2026	Julie Ann Humphreys	Elected Members claim - July 26	$ 1,206.00
115	EFT00008	28/07/2026	Norman Edward Lyon	Elected Members claim - July 26	$ 1,206.00
116	EFT00008	28/07/2026	Cian Robert Lyon	Elected Members claim - July 26	$ 1,206.00
117	EFT00008	28/07/2026	Jacqueline Andrea Lacy	Elected Members claim - July 26	$ 1,206.00
				Total EFT	**$ 941,782.10**
	Direct Debit				
118	PAY00001	10/07/2026	Aware Super	Fortnight 2027- 1 - from payroll	$ 4,826.45
119	PAY00001	10/07/2026	Aware Super	Superannuation contribution	$ 17,699.54
120	PAY00002	2/07/2026	Commonwealth Bank	Merchant fees	$ 385.09
121	PAY00003	15/07/2026	Commonwealth Bank	Bank fees	$ 101.23
122	PAY00004	23/07/2026	Aware Super	Fortnight 2027- 2 - from payroll	$ 4,764.07
123	PAY00004	23/07/2026	Aware Super	Superannuation Contribution	$ 17,621.01
124	PAY00004	23/07/2026	WA Treasury Corporation	Guarantee Fee for GROH Loan for the period ending 30 June 26	$ 1,260.73
125	PAY00005	21/07/2026	Cancelled	Cancelled	$ -
126	PAY00006	23/07/2026	Cancelled	Cancelled	$ -
127	PAY00007	21/07/2026	Ampol (Caltex Australia Petroleum Pty Ltd)	Fuel cards - see lines 17 - 22	$ -
128	PAY00008	29/07/2026	Aware Super	Superannuation Contribution July 2026	$ 946.92
129	PAY00009	27/07/2026	Commonwealth Bank	Credit card - see lines 1 - 16	$ -
				Total Direct Debit	**$ 47,605.04**
	Cheques				
				Total Cheques	**$ -**

LIST OF ACCOUNTS PAID - JULY 2026

No	Payment No	Date	Supplier	Description	Amount
	Payroll				
130	Payrun 1	8/07/2026		Payrun 1	$ 85,173.11
131	Payrun 2	22/07/2026		Payrun 2	$ 86,079.01
				Total Payroll	**$ 171,252.12**
				Total Payments	**$ 1,236,264.17**
				Total Credit Card	$ 4,561.02
				Total Fuel Cards	$ 1,258.96
				Total BPAY	$ 69,804.93
				Total EFT	$ 941,782.10
				Total Direct Debit	$ 47,605.04
				Total Cheques	$ -
				Total Payroll	$ 171,252.12
				Total Payments	**$ 1,236,264.17**

10.2	**ADOPTION OF ANNUAL BUDGET FOR 2026 - 2027**
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Lisa Keen - Deputy Chief Executive Officer
DATE:	14 August 2026

Matters for Consideration:

That Council adopt the attached Annual Budget for the 2026 - 2027 financial year.

Background:

Section 6.2 of the *Local Government Act 1995* requires Council to adopt a budget in the form and manner prescribed prior to 31 August each year. Part 3 of the *Local Government (Financial Management) Regulations 1996* stipulates the structure and content of the budget.

The draft 2026 - 2027 Annual Budget has been compiled based on the principles contained in the Shire of Cue Strategic Community Plan and Corporate Business Plan.

Comments:

The Department of Local Government recommends the Annual Budget should be adopted in various components which is why this item has three parts and is set out differently to our standard agenda items.

The budget has been prepared with estimated rates revenue of $3,045,403 and total operating revenue of $9,121,805.

A capital works program totalling $16,996,378 for investment in infrastructure, property, plant and equipment is planned.

Expenditure on road infrastructure is budgeted at $3,117,477. Road projects include Roads to Recovery, Regional Road Group as well as works on Cue-Beringarra Road, grid widening and an allowance for flood damage works, including reimbursement of recent works completed.

The budget for Land and Buildings is $9,816,401 which includes funding for construction of GROH housing, additional staff housing, a recreation centre and restoration works on our historical buildings. These include the Austin Street shops, Bell's Emporium, renovations to the Masonic Lodge, Cue Aerodrome terminal upgrade and the Great Fingal Mine Office project.

A budget of $2,248,500 has been allocated to Other Infrastructure projects. These include works on the waste site, playground equipment, streetscape works and upgrades to the Cue Aerodrome runway.

An estimated surplus of $10,837,016 is anticipated to be brought forward from 30 June 2026 which comprises amounts for carried forward projects. This amount is unaudited and may change with the finalising of the end of year accounts. Any changes will be addressed as part of the 2026 - 2027 budget review.

Statutory Environment:

Local Government Act 1995, Section 6.2 – Local Governments to prepare annual budget.

Local Government (Financial Management) Regulations 1996 Part 3.

Policy Implications:

Shire of Cue Policy Manual

Financial Implications:

The 2026 - 2027 Budget provides Council with the opportunity to continue to provide the current level of services to the community as well as carry out significant projects that will provide benefits into the future.

Strategic Implications:

Shire of Cue Strategic Community Plan 2023 - 2038

Consultation:

Richard Towell - Chief Executive Officer

Officers Recommendation: **Voting Requirement:** Absolute Majority

Part A – Adoption of 2026 - 2027 Annual Budget

***Following the Budget Workshop held prior to this meeting, the figures below have been updated.**

That pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopts the attached 2026 - 2027 Annual Budget, which includes the following:

- Statement of Comprehensive income showing a net result for the year of $2,736,498
- Statement of Cash Flows
- Statement of Financial Activity showing $3,045,403 to be raised from rates to cover the budgeted deficiency
- Notes to and forming part of the Budget and significant accounting policies
- Acquisition of assets as detailed in Note 4, totalling $16,996,378
- New borrowings of $1,300,000
- Transfer to and from Reserve accounts, as detailed in Note 7, totalling $2,114,760

Council Decision:	**Voting requirement:** Absolute Majority
MOVED:	**SECONDED:**
CARRIED	

Part B – Imposition of General and Minimum Rates, Instalment Payment Arrangements, Charges and Interest

Pursuant to section 6.32 of the *Local Government Act 1995* that the rates and charges, specified hereunder and in the attached budget document, be imposed on all rateable properties within the district of the Shire of Cue for the 2026-2027 financial period.

- GRV Residential 11.7416 cents in the dollar
- GRV Commercial 11.7416 cents in the dollar
- GRV Vacant Land 11.7416 cents in the dollar
- UV Mining 24.8212 cents in the dollar
- UV Pastoral 8.9123 cents in the dollar
- GRV M&T Workforce 17.7732 cents in the dollar
- GRV Residential Minimum Rate $536
- GRV Commercial Minimum Rate $536
- GRV Vacant Land Minimum Rate $536
- UV Mining Minimum Rate $536
- UV Pastoral Minimum Rate $536
- GRV M&T Workforce Minimum Rate $536

For properties that fit the definition of GRV Commercial under the Objects and Reasons for differential rates, a discount of 20% of the current rates levied will be offered to ratepayers whose payment of the full amount owing including arrears and service charges is received by the single payment due date.

Pursuant to section 6.46 of the *Local Government Act 1995*, Council offers an incentive for the payment of the 2026 - 2027 rates and charges by the single payment due date by the way of lottery draw for the cash prizes of:

i. First Prize $600.00
ii. Second Prize $300.00
iii. Third Prize $100.00

The terms and conditions that apply to the rates incentive prize are:

- To be eligible for the draw, all outstanding rates and charges must be received on or before the single payment due date .
- All ratepayers are eligible.

The drawing of the winners for the above prizes will take place during the Council meeting held on 17 November 2026.

Pursuant to section 6.45 of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996,* Council adopts a charge of $15 for the instalment option.

Pursuant to section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 5.5% where the ratepayer has elected to pay rates and service charges through an instalment option.

Pursuant to *section 6.45 of the Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for payment in full and by instalments:

- Full payment and 1st instalment due 16 October 2026 (single payment date)
- 2nd instalment due 18 December 2026
- 3rd instalment due 19 February 2027
- 4th instalment due 23 April 2027

Pursuant to section 67 of the Waste Avoidance and Resource Recovery Act 2007, imposes an annual waste receptacle charge as follows:

- $305.00 per residential waste receptacle
- $153.00 per residential extra waste receptacle
- $200.00 per Pensioner residential waste receptacle
- $605.00 per commercial waste receptacle, with a minimum charge of $605.00 per commercial property

charged to the owner of each premises provided with the Shire of Cue's waste collection service during the 2026–27 financial year and determine that the annual waste receptacle charge applies to all serviced premises within the designated waste collection area, whether rateable or non-rateable; and authorise the annual waste receptacle charge to be included on the relevant rate notice.

Pursuant to section 6.51(1) and subject to section 6.51(4) of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) Regulations 1996,* Council adopts an interest rate of 11% to be imposed on all outstanding rates and services charges and costs of proceedings to recover such charges that remain unpaid after 16 October 2026 or in the case of instalment options, on all outstanding rate amounts after the due date for payment of the instalment.

Council Decision:	**Voting requirement:** Simple Majority
MOVED:	**SECONDED:**
CARRIED:	

Part C – Material Variance Reporting for 2026 - 2027

In accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, the level to be used in Statements of Financial Activity in 2026 - 2027 for reporting material variances shall be 10% or $25,000, whichever is the greater.

Council Decision:	**Voting Requirement:** Absolute Majority
MOVED:	**SECONDED:**
CARRIED:	

Shire of Cue
73 Austin Street Cue WA 6640
PO Box 84 Cue WA 6640
(08) 9963 8600
www.cue.wa.gov.au

SHIRE OF CUE

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

SHIRE'S VISION

The Shire of Cue is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

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SHIRE OF CUE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2027

	NOTE	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	1(a)	3,045,403	2,951,965	2,924,000
Grants, subsidies and contributions	9(a)	3,668,075	6,112,887	3,280,300
Fees and charges	8	1,388,615	1,257,286	1,176,710
Interest earnings	10(a)	822,500	801,946	735,000
Other revenue	10(a)	188,500	142,430	202,500
Profit on asset disposals	4(c)	8,712	4,683	8,900
		9,121,805	11,271,197	8,327,410
Expenses				
Employee costs		(2,971,802)	(2,538,912)	(2,790,500)
Materials and contracts		(2,569,340)	(2,308,145)	(2,832,437)
Utility charges		(454,250)	(323,235)	(427,650)
Depreciation on non-current assets	5	(4,166,000)	(3,521,587)	(4,098,000)
Interest expenses	6(a)	(35,261)	(9,623)	(42,250)
Insurance expenses		(249,790)	(229,744)	(246,090)
Other expenditure		(383,124)	(266,405)	(362,850)
Loss on asset disposals	4(c)	(19,740)	(38,032)	(100,300)
		(10,849,307)	(9,235,683)	(10,900,077)
Subtotal		(1,727,502)	2,035,514	(2,572,667)
Gain on acquisition of non-financial assets		0	0	0
Non-operating grants, subsidies and contributions	9(b)	4,464,000	581,576	4,085,000
		4,464,000	581,576	4,085,000
Net result		2,736,498	2,617,090	1,512,333
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		**2,736,498**	**2,617,090**	**1,512,333**

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

SHIRE OF CUE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES	NOTE	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		3,045,403	3,006,280	2,924,000
Operating grants, subsidies and contributions		4,048,601	6,435,243	4,106,609
Fees and charges		1,388,615	1,257,286	1,176,710
Interest received		822,500	801,946	735,000
GST receipts		0	34,102	0
Other revenue		188,500	142,430	202,500
		9,493,619	11,677,287	9,144,819
Payments				
Employee costs		(2,971,802)	(2,473,164)	(2,790,500)
Materials and contracts		(2,469,340)	(2,171,632)	(2,288,270)
Utility charges		(454,250)	(323,235)	(427,650)
Interest expenses		(35,261)	(9,623)	(42,250)
Insurance paid		(249,790)	(229,744)	(246,090)
Other expenditure		(383,124)	(266,405)	(362,850)
		(6,563,567)	(5,473,803)	(6,157,610)
Net cash provided by (used in) operating activities	3	2,930,052	6,203,484	2,987,209
CASH FLOWS FROM INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		4,541,136	658,712	4,085,000
Proceeds from sale of plant and equipment	4(c)	206,000	231,627	286,200
Purchase of property, plant and equipment	4(a)	(11,630,401)	(2,976,856)	(12,195,000)
Purchase and construction of infrastructure	4(b)	(5,365,977)	(1,366,268)	(4,420,600)
Proceeds/(Payments) from financial assets at amortised cost		4,410,710	(3,070,284)	5,556,023
Net cash provided by (used in) investing activities		(7,838,532)	(6,523,069)	(6,688,377)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(145,404)	(99,623)	(141,880)
Proceeds from new borrowings	6(b)	1,300,000	0	1,300,000
Net cash provided by (used in) financing activities		1,154,596	(99,623)	1,158,120
Net increase (decrease) in cash held		(3,753,884)	(419,208)	(2,543,048)
Cash at beginning of year		4,436,230	4,855,438	3,423,415
Cash and cash equivalents at the end of the year	3	**682,346**	**4,436,230**	**880,367**

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

SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	NOTE	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES		$	$	$
Net current assets at 01 Jul - surplus/(deficit)	2	10,837,016	9,278,063	9,349,961
		10,837,016	9,278,063	9,349,961
Operating revenue (excluding rates)				
Grants, subsidies and contributions	9(a)	3,668,075	6,112,887	3,280,300
Fees and charges	8	1,388,615	1,257,286	1,176,710
Interest earnings	10(a)	822,500	801,946	735,000
Other revenue	10(a)	188,500	142,430	202,500
Profit on asset disposals	4(c)	8,712	4,683	8,900
		6,076,402	8,319,232	5,403,410
Operating expenses				
Employee costs		(2,971,802)	(2,538,912)	(2,790,500)
Materials and contracts		(2,569,340)	(2,308,145)	(2,832,437)
Utility charges		(454,250)	(323,235)	(427,650)
Depreciation on non-current assets	5	(4,166,000)	(3,521,587)	(4,098,000)
Interest expenses	6(a)	(35,261)	(9,623)	(42,250)
Insurance expenses		(249,790)	(229,744)	(246,090)
Other expenditure		(383,124)	(266,405)	(362,850)
Loss on asset disposals	4(c)	(19,740)	(38,032)	(100,300)
		(10,849,307)	(9,235,683)	(10,900,077)
Excluded non-cash operating activities	2(b)	4,177,028	3,566,411	4,189,400
Amount attributable to operating activities		10,241,139	11,928,023	8,042,694
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	4,464,000	581,576	4,085,000
Proceeds from disposal of assets	4(c)	206,000	231,627	286,200
Purchase property, plant and equipment	4(a)	(11,630,401)	(2,976,856)	(12,195,000)
Purchase and construction of infrastructure	4(b)	(5,365,977)	(1,366,268)	(4,420,600)
Amount attributable to investing activities		(12,326,378)	(3,529,921)	(12,244,400)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(145,404)	(99,623)	(141,880)
Proceeds from new borrowings	6(b)	1,300,000	0	1,300,000
Transfers to reserves	7(a)	(2,114,760)	(413,428)	(1,115,414)
Transfers from reserves	7(a)	0	0	1,235,000
Amount attributable to financing activities		(960,164)	(513,051)	1,277,706
Budgeted deficiency before general rates		(3,045,403)	7,885,051	(2,924,000)
Estimated amount to be raised from general rates	1(a)	3,045,403	2,951,965	2,924,000
Net current assets at 30 Jun - surplus/(deficit)	2	**0**	**10,837,016**	**0**

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

BASIS OF PREPARATION

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

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

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2025/26 ACTUAL BALANCES

Balances shown in this budget as 2025/26 Actual are estimates at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On 01 July 2026 no new accounting policies or other policies are expected to be adopted which will impact the annual budget.

1. RATES

(a) Rating Information

Differential general rate	Rate in	Number of properties	Rateable value	2026/27 Budget	2025/26 Actual	2025/26 Budget
Gross rental valuations	$	#	$	$	$	$
GRV Residential	0.117416	83	547,934	64,336	61,862	61,862
GRV Commercial	0.117416	7	487,440	57,233	55,032	55,032
GRV Vacant Land	0.117416	0	0	0	0	0
GRV M & T Workforce	0.177732	5	598,432	106,361	101,344	101,344
UV Mining	0.248212	338	11,044,664	2,741,418	2,631,911	2,631,911
UV Pastoral	0.089123	13	553,285	49,310	47,282	47,282
Sub-Totals		446	13,231,755	3,018,658	2,897,431	2,897,431
Minimum payment						
Gross rental valuations						
GRV Residential	536	54	148,317	28,944	27,295	27,810
GRV Commercial	536	0	0	0	0	0
GRV Vacant Land	536	33	5,142	17,688	18,025	17,510
GRV M & T Workforce	536	0	0	0	0	0
UV Mining	536	137	154,121	73,432	74,675	74,675
UV Pastoral	536	5	18,623	2,680	2,575	2,575
Sub-Totals		229	326,203	122,744	122,570	122,570
		675	13,557,958	3,141,402	3,020,000	3,020,001
Discounts (Refer Note 1(f))				(2,000)	(1,376)	(2,000)
Rates written-off				(100,000)	(45,766)	(100,000)
Incentive prize (Refer Note 1(f))				(1,000)	(1,000)	(1,000)
Interim and back rates				7,001	(19,893)	6,999
Total amount raised from general rates				3,045,403	2,951,965	2,924,000

All land (other than exempt land) in the Shire of Cue is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Cue. The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget, the estimated revenue to be received from all sources other than rates, as well as considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

1. RATES (CONTINUED)

(b) Interest Charges and Instalments

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

Instalment options	Date due
Option one	16 Oct 2026
Option two	18 Dec 2026
Option three	19 Feb 2027
Option four	23 Apr 2027

The instalment plan administration charge is $15 with an interest rate of 5.5%.
The interest rate on unpaid rates is 11.0%.

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Instalment plan admin charge revenue	1,500	1,340	1,500
Instalment plan interest earned	7,500	6,738	5,000
Interest on unpaid rates	30,000	29,364	20,000
	39,000	37,442	26,500

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

All land except exempt land in the Shire of Cue is rated according to its Gross Rental Value (GRV) in town sites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates, while also considering the extent of any increase in rating over the level adopted in the previous year.

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

The differential rates were advertised on 17 June 2026. These rates are in accordance with the advertised schedule. Ministerial approval was received on 18 August 2026 for the above differential rates.

1. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (Continued)

Objectives and Reasons for Differential Rating

The purpose of the levying of rates is to meet Council's budget requirements in each financial year in order to deliver services and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the *Local Government Act 1995* provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Cue. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, infrastructure and services to the entire community and visitors.

Gross Rental Value (GRV)

The *Local Government Act 1995* determines that properties of a Non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Cue every five years and assigns a GRV. The current valuation is effective from 01 July 2022. Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

GRV General

Consists of properties located within the townsite boundaries with a predominant residential use and all other GRV rated properties that do not fit into the other GRV categories. This rate is considered by Council to be the GRV general rate by which all other GRV rated properties are assessed.

GRV Commercial

Properties used for Commercial, Town Centre or Industrial purposes and open to the public and passing trade on a regular basis (more than 100 days a year). The rate reflects a differentiation from the GRV General rate to encourage property owners to develop commercial enterprise and stimulate economic activity in the town centre and industrial area. To facilitate this, the rate applied will be the same rate in the dollar as the GRV General rate category and a discount provided in accordance with section 6.46 of the *Local Government Act*. The discounted rate will be twenty percent of rates levied for the category. The discount will only apply if the rates are paid in full by the due date. This discount is not available to properties that are minimum rated, zoned residential, home based businesses or businesses that do not offer an open shopfront to the public on the property.

This strategy has the benefit of ensuring commercial property owners pay their rates by the due date to take advantage of the discount, ensures they are aware that their rates are discounted substantially as Council is very supportive of local business and that the generous discount is not applied to those commercial property owners with outstanding rate arrears.

GRV Vacant

Consists of vacant properties located within the townsite boundaries excepting land zoned as Tourist, Commercial and Industrial.

1. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (Continued)

GRV Mining and Transient Workforce Facilities

Properties used for high density Minesite accommodation exclusive of Lodging Houses. The rate reflects the cost of servicing a high density development that places a significant amount of financial pressure on Council to provide services such as road maintenance, parking control, heavy vehicle movements, litter control, rubbish site maintenance, airport infrastructure and maintenance and other amenities. It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees and charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that the category of ratepayers that receive a significant benefit from the facilities make a fair contribution.

This differential rate maintains a proportional share of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and associated infrastructure and facilities required for developed residential and urban areas. These services and facilities are available to transient workforce workers in the same manner as they are available to other residents of the Shire and the contribution from this category has been set at a level that reflects this. Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing of roads, replacement and development of footpath networks, refurbishing of public ablutions and other building maintenance programs. In addition, these properties have access to all other services

The average rates per transient workforce accommodation unit are less than the equivalent minimum rate for a single bedroom residence. Despite the lower rate per accommodation unit, transient workforce properties have the potential to have a greater impact on Council services and assets than other properties due to their number of occupants in a relatively small land parcel (i.e. concentrated bus and vehicle movements on local roads). In order to appropriately maintain and manage Councils asset and infrastructure in the longer term, a higher differential rate is proposed for this category to reflect the greater potential and actual intensity of use of Council assets and infrastructure.

Unimproved Value (UV)

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis.

UV Pastoral

Consists of properties that are outside of the townsite that have a commercial use inclusive of pastoral leases or pastoral use. This category is rated to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide for rural infrastructure and services in addition to the urban services and infrastructure which are available to be accessed by the properties in this category.

UV Mining

The object of this rate is to apply a base differential general rate to UV-Rated mining tenements and provide for the cost of operating all the facilities and services that are available to residents and ratepayers to use including rural roads upon which mining enterprises rely, other than those services and facilities for which separate fees and charges are levied on a cost-recovery basis. It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees and charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that the category of ratepayers that receive a significant benefit from the facilities make a fair contribution.

1. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (Continued)

UV Mining (Continued)

In addition to contributing to the costs of facilities and services available to residents and ratepayers, the rate recognises the additional administrative burden and costs associated with administering this class of rates and the risks of non-collection due to tenement deaths and deregistration of mining companies, additional wear and tear on Shire assets as a result of frequent heavy vehicle use over extensive lengths of Shire roads throughout the year, additional compliance burdens and costs, and unrecovered legal expenses.

The reason for the GRV Mining rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire, as well as a contribution to the Shire's administrative costs proportionate to the additional risks and burdens imposed upon the Shire by Mining Ratepayers.

Minimum Rates

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of $536.00 has been set for all rate categories.

1. RATES (CONTINUED)

(d) Specified Area Rate

No Specified Area Rates are expected to be levied in the year ending 30 June 2027.

(e) Service Charges

No Service Charges are expected to be levied in the year ending 30 June 2027.

(f) Rates discounts

Rate or fee to which discount is granted	Discount	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$ or %	$	$	$
GRV - Commercial	20.0%	2,000	1,376	6,355
Incentive draw	$1,000	1,000	1,000	1,000
		3,000	2,376	7,355

Circumstances in which discount is granted

Discount

Provided to rate payers of this category whose payment of the full amount owing, including arrears and service charges is received on or before 35 days after the date appearing on the rate notice.

Incentive Draw

Incentive for the payment of rates and charges by the single payment due date by the way of lottery draw for cash prizes. First prize is $600, second prize is $300, and third prize is $100.

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ending 30 June 2027.

2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Current assets		$	$	$
Cash and cash equivalents- unrestricted	3	682,346	10,988,403	880,367
Cash and cash equivalents - restricted				
Cash backed reserves	7(a)	10,992,644	8,877,884	8,344,870
Deposits and bonds	3	0	50,433	0
Unspent grants, subsidies and contributions	3	0	303,332	0
Receivables		314,917	695,443	305,372
Inventories		64,304	64,304	44,794
		12,054,211	20,979,799	9,575,403
Less: current liabilities				
Trade and other payables		(813,638)	(713,638)	(1,010,963)
Income received in advance		0	(226,196)	0
Contract obligations		0	(77,136)	0
Loan Liability	6(a)	(145,404)	(101,404)	(141,880)
Provisions		(247,929)	(247,929)	(219,570)
		(1,206,971)	(1,366,303)	(1,372,413)
Net current assets		10,847,240	19,613,496	8,202,990
Less: Cash - restricted reserves	7(a)	(10,992,644)	(8,877,884)	(8,344,870)
Less: Current portion of borrowings	6(a)	145,404	101,404	141,880
Closing funding surplus / (deficit)		0	10,837,016	0

2. NET CURRENT ASSETS (CONTINUED)

(b) Operating activities excluded from budgeted deficiency

Items excluded from calculation of budgeted deficiency

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

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement in accordance with *Local Government (Financial Management) Regulation 32*.

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	4(c)	(8,712)	(4,683)	(8,900)
Less: Movement in employee provisions		0	11,475	0
Less: Movement in fair value of financial assets		0	0	0
Add: Movement in deferred pensioner rates		0	0	0
Add: Recognition of additional assets to revaluation surplus		0	0	0
Add: Loss on disposal of assets	4(c)	19,740	38,032	100,300
Add: Depreciation on assets	5	4,166,000	3,521,587	4,098,000
Amounts excluded from operating activities		4,177,028	3,566,411	4,189,400

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Cue 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.

PREPAID RATES

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

INVENTORIES

General

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

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

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible 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.

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

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

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

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.

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

3. RECONCILIATION OF CASH

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		$	$	$
Cash at bank and on hand		682,346	4,436,230	880,367
Term deposits		0	6,905,938	0
Term deposits - reserves		10,992,644	8,877,884	8,344,870
		11,674,990	20,220,052	9,225,237
Comprises:				
Unrestricted		682,346	10,988,403	880,367
Restricted		10,992,644	9,231,649	8,344,870
		11,674,990	20,220,052	9,225,237
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Cash backed reserves	7(a)	10,992,644	8,877,884	8,344,870
Unspent borrowings	6(c)	0	0	0
Deposits and bonds		0	50,433	0
Unspent grants, subsidies and contributions		0	303,332	0
		10,992,644	9,231,649	8,344,870
Reconciliation of net cash provided by operating activities to net result				
Net result		2,736,498	2,617,090	1,512,333
Depreciation	5	4,166,000	3,521,587	4,098,000
(Profit)/loss on sale of asset	4(c)	11,028	33,349	91,400
Gain on acquisition of non-financial assets		0	0	0
(Increase)/decrease in receivables		380,526	423,136	826,309
(Increase)/decrease in inventories		0	(14,850)	0
Increase/(decrease) in payables		100,000	164,914	544,167
Increase/(decrease) in provisions		0	39,834	0
Non-operating grants, subsidies and contributions	9(b)	(4,464,000)	(581,576)	(4,085,000)
Net cash from operating activities		2,930,052	6,203,484	2,987,209

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

4. FIXED ASSETS

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

(a) Property, Plant and Equipment

(i) Land and buildings

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Pensioner Housing Development	400,000	0	400,000
Staff Housing Development	700,000	0	780,000
Staff and Other Housing	400,000	0	400,000
GROH Housing	1,300,000	0	1,300,000
Recreation Precinct	2,800,000	0	2,900,000
Great Fingal Mine Office	1,000,000	0	1,000,000
Masonic Lodge	950,000	653,435	750,000
Bank of WA	15,000	173,276	160,000
Refuse Site Office	10,000	8,180	20,000
Town Hall Upgrades	30,000	0	30,000
Railway Building and Youth Centre	15,000	13,847	30,000
Heritage Building Renovations	100,000	0	150,000
Rifle Range Ablutions	25,000	0	25,000
Bowling Green and Outdoor Area Upgrades	10,000	0	10,000
Works Depot Improvements	301,067	0	300,000
Airport Terminal	405,334	0	400,000
Tourist Park Buildings	200,000	0	200,000
Old Gaol Restoration	20,000	0	20,000
Tourist Park House and Office	20,000	0	20,000
Old Municipal Building Improvements	15,000	19,378	50,000
Old Hospital	50,000	0	60,000
Administration Building Improvements	50,000	0	90,000
65 Austin Street Shops	250,000	152,909	400,000
Bells Emporium 49 Austin Street	750,000	205,551	700,000
Heydon Place Industrial Development	0	9,594	50,000
	9,816,401	1,236,171	10,245,000

(ii) Furniture and equipment

Council	20,000	0	20,000
Staff Housing	15,000	0	15,000
Community Gym	10,000	0	10,000
Tourism	10,000	0	10,000
Administration	15,000	0	15,000
	70,000	0	70,000

4. FIXED ASSETS (CONTINUED)

(a) Property, Plant and Equipment (Continued)

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
14T Prime Mover with Tipping Trays	0	350,655	400,000
25T Side Tippers and Dolly	0	317,165	350,000
Plant Attachments and Equipment	50,000	0	70,000
Jeep Grand Cherokee	80,000	0	80,000
Workshop Equipment	30,000	8,365	30,000
Town Maintenance Equipment	30,000	0	25,000
Tourism Equipment (Tour Vehicle)	40,000	0	40,000
Grader	0	530,000	425,000
IT Carrier	0	240,000	250,000
Skid Steer and Profiler	0	254,500	200,000
Skip Bin Truck	10,000	0	10,000
Forklift Bells	0	20,000	0
Isuzu D-Max 4x4 Bells	0	20,000	0
Excavator	350,000	0	0
Street Sweeper	350,000	0	0
Ride On Mower - Tourist Park	25,000	0	0
Ride On Mower - Town	35,000	0	0
Hilux Single Cab 4x2	45,000	0	0
Hilux Single Cab 4x4	56,000	0	0
Hilux Dual Cab 4x4	63,000	0	0
Works Manager Vehicle	80,000	0	0
Rubbish Truck	500,000	0	0
	1,744,000	1,740,685	1,880,000
Total Property, Plant and Equipment	11,630,401	2,976,856	12,195,000

(b) Infrastructure

(i) Road infrastructure

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Flood Damage Restoration	1,025,000	0	1,025,000
Construction - Muni Funds Roads	508,535	443,761	500,000
Cue-Beringarra Road	301,600	0	300,000
Roads to Recovery	512,802	165,757	485,600
Regional Roads Group	469,540	483,090	450,000
Grid Widening Program and Seal Approaches	50,000	0	50,000
Town Footpaths	250,000	6,160	140,000
LRCIP Road Construction	0	0	0
	3,117,477	1,098,768	2,950,600

4. FIXED ASSETS (CONTINUED)

(b) Infrastructure (Continued)

(ii) Other infrastructure	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Deep Sewerage	240,000	0	240,000
Waste Site Upgrades	50,000	50,491	100,000
Cemetery Development	10,000	0	10,000
Playground Equipment and Other Infrastructure	300,000	0	300,000
Sporting Facilities	30,000	0	30,000
Oval Infrastructure	60,000	0	60,000
Golf Course and Other Infrastructure	25,000	0	25,000
Airport Runway Resealing	500,000	0	300,000
Tourism and Area Promotion	200,000	0	100,000
Streetscape and Community Projects	150,000	217,009	100,000
CCTV and Communications	50,000	0	50,000
Tourist Park Improvements	50,000	0	50,000
RV Site	20,000	0	20,000
Oasis Visitor Parking Project	10,000	0	10,000
Austin St Development	150,000	0	75,000
Heydon Place Industrial Development	300,000	0	0
Non Potable Water Bore	53,500	0	0
Water Playground	50,000	0	0
	2,248,500	267,500	1,470,000
Total Infrastructure	5,365,977	1,366,268	4,420,600
Total acquisitions	16,996,378	4,343,124	16,615,600

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with the *Local Government (Financial Management) Regulations 1996 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.

4. FIXED ASSETS (CONTINUED)

(c) Disposals of Assets

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

(i) 2026/27 Budget

Property, Plant and Equipment	Net Book Value	Sale Proceeds	Profit on Disposal	Loss on Disposal
	$	$	$	$
Isuzu D Max Crew Cab	43,966	45,000	1,034	0
Isuzu D Max Single Cab	15,145	20,000	4,855	0
Isuzu D Max Single Cab	34,531	35,000	469	0
Ford Ranger	45,646	48,000	2,354	0
Jeep Grand Cherokee	40,196	25,000	0	(15,196)
Samsung Excavator	25,694	25,000	0	(694)
Kubota Ride On Mower	11,850	8,000	0	(3,850)
	217,028	206,000	8,712	(19,740)

(ii) 2025/26 Actual

Property, Plant and Equipment	Net Book Value	Sale Proceeds	Profit on Disposal	Loss on Disposal
Grader 12M	237,256	205,000	0	(32,256)
Walker Ride On Mower	0	3,897	3,897	0
Housekeeping Kart and Trailer (Polaris)	6,457	7,243	786	0
Houlotta Elevated Work Platform	21,261	15,486	0	(5,775)
	264,974	231,627	4,683	(38,032)

(iii) 2025/26 Budget

Property, Plant and Equipment	Net Book Value	Sale Proceeds	Profit on Disposal	Loss on Disposal
Grader 12M	242,500	190,000	0	(52,500)
Iveco Prime Mover	11,000	15,000	4,000	0
2 x 4 Single Cab 4.5 Tonne Truck	57,000	24,000	0	(33,000)
Walker Ride On Mower	0	3,900	3,900	0
Housekeeping Kart and Trailer (Polaris)	6,400	7,400	1,000	0
Houlotta Elevated Work Platform	21,200	15,900	0	(5,300)
Jeep Grand Cherokee	39,500	30,000	0	(9,500)
	377,600	286,200	8,900	(100,300)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
By Program	$	$	$
Governance	3,000	2,838	3,000
Law, order, public safety	500	450	500
Health	0	0	0
Housing	194,000	193,136	194,000
Community amenities	24,500	22,574	24,500
Recreation and culture	154,000	154,758	154,000
Transport	3,090,500	2,448,510	3,090,500
Economic services	337,000	341,063	332,000
Other property and services	362,500	358,258	299,500
	4,166,000	3,521,587	4,098,000
By Class			
Land and buildings	605,000	606,542	605,000
Furniture and equipment	54,000	47,726	49,000
Plant and equipment	270,000	270,635	207,000
Road Infrastructure	2,915,000	2,276,489	2,915,000
Other Infrastructure	322,000	320,195	322,000
	4,166,000	3,521,587	4,098,000

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Asset	Years	Asset	Years
Roads and streets		Land*	-
Unformed subgrade*	-	Buildings	15 to 80
Formed subgrade*	-	Furniture and equipment	02 to 15
Unsealed pavement	11	Plant and equipment	02 to 20
Sealed pavement	44	Parks and ovals	12 to 50
Seal	17	Other infrastructure	10 to 60
Footpaths - slab	40	Sewerage piping	75
Grids	80	Water supply:	
Kerbing	40	piping systems	75
Culverts	80	drainage systems	75
Signs	20		
Floodways	10 to 76		
Right of use (buildings)	Based on the remaining lease		
Right of use (plant and equipment)	Based on the remaining lease		

* - Not depreciated

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Housing - GROH Housing	2026/27 Budget	2025/26 Actual	2025/26 Budget
Principal repayments	$	$	$
Payment in July	50,477	49,591	48,720
Payment in January	50,927	50,032	49,160
Payment in January for new borrowings	44,000	0	44,000
	145,404	99,623	141,880
Interest and fee repayments			
Payment in July	3,230	0	6,500
Payment in January	2,781	5,132	6,500
Payment in January for new borrowings	29,250	0	29,250
Accrual	0	4,491	0
	35,261	9,623	42,250
Total repayments	180,665	109,246	184,130
Principal outstanding			
Principal outstanding 01 Jul	362,918	462,541	462,541
New borrowings	1,300,000	0	1,300,000
Principal repayments	(145,404)	(99,623)	(141,880)
Principal outstanding 30 Jun	1,517,514	362,918	1,620,661

Loan details

Institution	Western Australian Treasury Corporation
Type	Fixed rate annuity
Amount of advance	$980,000
Date of advance	01 Jul 2019
Maturity date	01 Jul 2029
Term	10 years
Repayment schedule	Bi-annual
Interest rate	1.78%

All borrowing repayments will be financed by general purpose revenue.

(b) New borrowings - 2026/27

Institution	Western Australian Treasury Corporation
Type	Fixed rate annuity
Amount of advance	$1,300,000
Date of advance	01 Jan 2027
Maturity date	01 Jan 2037
Term	10 years
Repayment schedule	Bi-annual
Interest rate	4.5%

All borrowing repayments will be financed by general purpose revenue.

6. INFORMATION ON BORROWINGS (CONTINUED)

(c) Unspent borrowings

	2026/27 Budget	2025/26 Actual	2025/26 Budget
GROH Housing	$	$	$
Unspent borrowings at 01 Jul	0	0	0
Expected new borrowings	1,300,000	0	1,300,000
Expected amount to be used	(1,300,000)	0	(1,300,000)
Unspent borrowings at 30 Jun	0	0	0

(d) Credit Facilities

Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	(2,343)	0
Unused credit at 30 Jun	15,000	12,657	15,000

SIGNIFICANT ACCOUNTING POLICIES

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movements

(i) 2026/27 Budget

	Opening Balance	Transfer Interest	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$
(a) Long service leave reserve	74,653	3,364	0	0	78,017
(b) Building maintenance reserve	704,445	31,739	0	0	736,184
(c) Plant replacement reserve	609,722	27,472	0	0	637,194
(d) Streetscape reserve	376,339	16,956	0	0	393,295
(e) Sports facilities reserve	144,904	6,529	0	0	151,433
(f) Tourist park development reserve	299,305	13,485	0	0	312,790
(g) Water playground reserve	71,991	3,244	0	0	75,235
(h) Beringarra road reserve	2,637,946	118,855	0	0	2,756,801
(i) Tourism reserve	146,186	6,587	0	0	152,773
(j) Housing / land development reserve	256,945	11,577	964,760	0	1,233,282
(k) Heritage reserve	947,897	42,708	0	0	990,605
(l) Road maintenance reserve	2,336,952	105,292	550,000	0	2,992,244
(m) Infrastructure reserve	270,599	12,192	200,000	0	482,791
	8,877,884	400,000	1,714,760	0	10,992,644

(ii) 2025/26 Actual

	Opening Balance	Transfer Interest	Transfer to	Transfer (from)	Closing Balance
(a) Long service leave reserve	71,176	3,477	0	0	74,653
(b) Building maintenance reserve	671,640	32,805	0	0	704,445
(c) Plant replacement reserve	581,328	28,394	0	0	609,722
(d) Streetscape reserve	358,813	17,526	0	0	376,339
(e) Sports facilities reserve	138,155	6,749	0	0	144,904
(f) Tourist park development reserve	285,367	13,938	0	0	299,305
(g) Water playground reserve	68,638	3,353	0	0	71,991
(h) Beringarra road reserve	2,515,104	122,842	0	0	2,637,946
(i) Tourism reserve	139,378	6,808	0	0	146,186
(j) Housing / land development reserve	244,979	11,966	0	0	256,945
(k) Heritage reserve	903,756	44,141	0	0	947,897
(l) Road maintenance reserve	2,228,124	108,828	0	0	2,336,952
(m) Infrastructure reserve	257,998	12,601	0	0	270,599
	8,464,456	413,428	0	0	8,877,884

(iii) 2025/26 Budget

	Opening Balance	Transfer Interest	Transfer to	Transfer (from)	Closing Balance
(a) Long service leave reserve	71,176	3,237	0	0	74,413
(b) Building maintenance reserve	671,640	30,549	0	(280,000)	422,189
(c) Plant replacement reserve	581,328	26,441	0	(140,000)	467,769
(d) Streetscape reserve	358,813	16,320	0	(75,000)	300,133
(e) Sports facilities reserve	138,155	6,284	0	0	144,439
(f) Tourist park development reserve	285,367	12,980	0	(140,000)	158,347
(g) Water playground reserve	68,638	3,122	0	0	71,760
(h) Beringarra road reserve	2,515,104	114,398	0	(300,000)	2,329,502
(i) Tourism reserve	139,378	6,340	0	(40,000)	105,718
(j) Housing / land development reserve	244,979	11,143	0	(60,000)	196,122
(k) Heritage reserve	903,756	41,107	0	(200,000)	744,863
(l) Road maintenance reserve	2,228,124	101,345	530,414	0	2,859,883
(m) Infrastructure reserve	257,998	11,734	200,000	0	469,732
	8,464,456	385,000	730,414	(1,235,000)	8,344,870

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

	Reserve name	Anticipated date of use		Purpose of the reserve
(a)	Long service leave reserve	as required	O	to be used to fund long service leave requirements
(b)	Building maintenance reserve	as required	O	to be used to fund maintenance and capital expenditure on Council owned buildings
(c)	Plant replacement reserve	as required	O	to be used for the purchase or significant overhaul of major plant
(d)	Streetscape reserve	as required	O	to be used to fund streetscape improvements within the town centre of Cue
(e)	Sports facilities reserve	as required	O	to be used to fund maintenance and capital expenditure on the sports facilities
(f)	Tourist park development reserve	as required	O	to be used to fund the development of the Cue Tourist Park
(g)	Water playground reserve	as required	O	to be used to fund the maintenance of the Water Playground
(h)	Beringarra road reserve	as required	O	to be used for maintenance and capital expenditure on Beringarra Road
(i)	Tourism reserve	as required	O	to be used to fund and maintain Tourism related infrastructure and programs
(j)	Housing / land development reserve	as required	O	to be used to assist with the provision of affordable housing and the establishment of an incubator hub
(k)	Heritage reserve	as required	O	to be used to maintain / renovate / promote heritage places and buildings owned or under a Shire management order
(l)	Road maintenance reserve	as required	O	to be used for maintenance and capital expenditure on Shire roads
(m)	Infrastructure reserve	as required	O	to be used to fund maintenance and capital expenditure for Shire's infrastructure assets

A 100% related to an agreement
O 100% related to any other purpose

8. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Governance	0	0	0
General purpose funding	2,000	1,036	2,000
Law, order, public safety	1,700	860	1,450
Health	2,880	1,420	1,200
Education and welfare	0	0	0
Housing	178,960	158,322	178,960
Community amenities	214,500	175,817	204,400
Recreation and culture	2,250	1,765	2,000
Transport	380,000	362,711	260,000
Economic services	580,325	539,846	500,700
Other property and services	26,000	15,508	26,000
	1,388,615	1,257,285	1,176,710

9. GRANT REVENUE

(a) Operating grants, subsidies and contributions

Governance	0	0	0
General purpose funding	1,619,775	4,179,323	1,565,000
Law, order, public safety	7,500	7,240	7,500
Health	0	0	0
Education and welfare	1,000	0	1,000
Housing	0	0	0
Community amenities	0	0	0
Recreation and culture	21,800	10,375	21,800
Transport	1,971,000	1,885,659	1,640,000
Economic services	2,000	0	0
Other property and services	45,000	30,290	45,000
	3,668,075	6,112,887	3,280,300

(b) Non-operating grants, subsidies and contributions

Governance	0	0	0
General purpose funding	0	0	0
Law, order, public safety	0	0	0
Health	0	0	0
Education and welfare	0	0	0
Housing	0	0	0
Community amenities	240,000	0	240,000
Recreation and culture	2,500,000	82,763	2,330,000
Transport	1,724,000	498,813	1,515,000
Economic services	0	0	0
Other property and services	0	0	0
	4,464,000	581,576	4,085,000
Total grants, subsidies and contributions	8,132,075	6,694,463	7,365,300

(c) Unspent grants, subsidies and contributions

	Balance 30 Jun 26	Amounts received	Amounts exhausted	Balance 30 Jun 27
Transport	$	$	$	$
RTR	77,136	0	(77,136)	0

10. OTHER INFORMATION

(a) The net result includes as revenues

	2026/27 Budget	2025/26 Actual	2025/26 Budget
(i) Interest earnings	$	$	$
Investments - Reserve funds	400,000	413,428	385,000
Investments - Other funds	385,000	352,415	325,000
Other interest revenue (Refer Note 1(b))	37,500	36,102	25,000
	822,500	801,945	735,000
(ii) Other revenue			
Reimbursements and recoveries	46,000	56,294	26,000
Other	142,500	86,136	176,500
	188,500	142,430	202,500

(b) The net result includes as expenses

	2026/27 Budget	2025/26 Actual	2025/26 Budget
(i) Auditors remuneration			
Audit services	55,000	52,096	50,000
	55,000	52,096	50,000
(i) Interest expenses (finance costs)			
Borrowings (Refer Note 6(a))	35,261	9,623	42,250
	35,261	9,623	42,250
(ii) Write offs			
General rates (Refer Note 1(a))	100,000	45,766	100,000
	100,000	45,766	100,000

10. OTHER INFORMATION (CONTINUED)

(b) The net result includes as expenses (Continued)

(iv) Elected members remuneration	2026/27 Budget	2025/26 Actual	2025/26 Budget
Councillor 1	$	$	$
Deputy and/or Presidents allowance	18,600	17,976	17,976
Meeting fees	16,488	15,936	15,936
Travelling expenses and reimbursements	5,000	11,742	6,428
Telecommunications allowance	3,480	3,480	3,480
Superannuation	4,210	4,069	4,070
Councillor 2			
Deputy Presidents allowance	4,644	748	4,488
Meeting fees	10,992	10,620	10,620
Travelling expenses and reimbursements	5,000	1,322	6,428
Telecommunications allowance	3,480	3,480	3,480
Superannuation	1,876	1,364	1,815
Councillor 3			
Deputy Presidents allowance		2,244	
Meeting fees	10,992	7,965	10,620
Travelling expenses and reimbursements	5,000	1,301	6,428
Telecommunications allowance	3,480	2,610	3,480
Superannuation	1,319	0	1,275
Councillor 4			
Meeting fees	10,992	7,965	10,620
Travelling expenses and reimbursements	5,000	0	6,428
Telecommunications allowance	3,480	2,610	3,480
Superannuation	1,319	956	1,275
Councillor 5			
Meeting fees	10,992	7,965	10,620
Travelling expenses and reimbursements	5,000	0	6,428
Telecommunications allowance	3,480	2,610	3,480
Superannuation	1,319	956	1,275
Councillor 6			
Meeting fees	10,992	7,965	10,620
Travelling expenses and reimbursements	5,000	0	6,428
Telecommunications allowance	3,480	2,610	3,480
Superannuation	1,319	956	1,275
Councillor 7			
Meeting fees	10,992	10,620	10,620
Travelling expenses and reimbursements	5,000	2,943	6,428
Telecommunications allowance	3,480	3,480	3,480
Superannuation	1,319	1,274	1,275
Councillor 8			
Meeting fees	0	3,540	0
Travelling expenses and reimbursements	0	2,741	0
Telecommunications allowance	0	1,160	0
Superannuation	0	0	0
Councillor 9			
Deputy Presidents allowance	0	1,496	0
Meeting fees	0	3,540	0
Travelling expenses and reimbursements	0	2,574	0
Telecommunications allowance	0	1,160	0
Superannuation	0	0	0
ARIC Presiding Member			
Sitting Fees	3,400	0	0
Travelling expenses and reimbursements	3,000	0	0
ARIC Deputy of Presiding Member			
Sitting Fees	2,000	0	0
Travelling expenses and reimbursements	3,000	0	0
	189,125	153,978	183,736

Total Remuneration			
President's allowance	18,600	17,976	17,976
Deputy President's allowance	4,644	4,488	4,488
Meeting Fees	82,440	76,116	79,656
Travelling expenses	41,000	22,623	44,996
Telecommunications allowance	24,360	23,200	24,360
Superannuation	12,681	9,575	12,260
ARIC Presiding Member Sitting Fee	3,400	0	0
ARIC Deputy of the Presiding Member Sitting Fee	2,000	0	0
	189,125	153,978	183,736

11. STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM

	NOTE	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Governance		0	0	0
General purpose funding		5,521,178	7,953,852	5,257,500
Law, order, public safety		9,200	8,100	8,950
Health		2,880	1,420	1,200
Education and welfare		1,000	0	1,000
Housing		178,960	158,322	178,960
Community amenities		214,500	175,817	204,400
Recreation and culture		26,050	12,140	25,800
Transport		2,359,712	2,253,053	1,908,900
Economic services		603,325	564,571	520,700
Other property and services		205,000	143,922	220,000
		9,121,805	11,271,197	8,327,410
Expenses				
Governance		(675,863)	(512,976)	(651,850)
General purpose funding		(420,160)	(315,104)	(391,700)
Law, order, public safety		(167,440)	(103,366)	(161,350)
Health		(175,616)	(176,491)	(125,750)
Education and welfare		(280,493)	(154,175)	(236,000)
Housing		(654,393)	(509,399)	(622,700)
Community amenities		(707,493)	(574,316)	(539,925)
Recreation and culture		(1,202,903)	(874,786)	(1,101,255)
Transport		(4,940,939)	(4,463,861)	(5,165,170)
Economic services		(1,551,387)	(1,225,647)	(1,442,677)
Other property and services		(72,620)	(325,562)	(461,700)
		(10,849,307)	(9,235,683)	(10,900,077)
Subtotal		(1,727,502)	2,035,514	(2,572,667)

12. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2026/27.

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any major trading undertakings will occur in 2026/27.

14. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2026/27.

15. TRUST FUNDS

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:

Detail	Balance 30 Jun 26	Estimated amounts received	Estimated amounts paid	Estimated balance 30 Jun 27
	$	$	$	$
	0	0	0	0

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER

GOODS AND SERVICES TAX (GST)

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

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

CRITICAL ACCOUNTING ESTIMATES

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

17. KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

17. KEY TERMS AND DEFINITIONS - NATURE OR TYPE (CONTINUED)

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

18. KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE/ACTIVITIES

GOVERNANCE
Administration and operation of facilities and services to members of Council. Other costs that relate to tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING
Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY
Supervision of various local laws, fire prevention, emergency services and animal control.

HEALTH
Food quality and water control. Environmental Health Officer. Doctor Service.

EDUCATION AND WELFARE
Assistance to Cue Primary School, Senior Citizens and Youth Programmes along with involvement in work experience programmes.

HOUSING
Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES
Rubbish collection services, maintenance of refuse sites, administration of the town planning scheme, control and co-ordination of cemeteries, and maintenance of public conveniences.

RECREATION AND CULTURE
Maintenance of Shire hall, recreation centre, Stan Gurney Memorial Park and various reserves. Operation of library and internet services. Co-ordination of Australia Day activities.

TRANSPORT
Construction and maintenance of streets, roads, footpaths, drainage works, parking facilities, traffic signs and median strips. Control and maintenance of Cue Airport.

ECONOMIC SERVICES
The regulation and provision of tourism and the Historical Photographic Collection. Maintenance of the Shire-owned Caravan Park. Building and vermin control. Employment programme administered on behalf of the Department of Employment, Workplace Relations and Small Business.

OTHER PROPERTY AND SERVICES
Private works operation, plant repair and operation costs.

10.3	**COMPLIANCE AUDIT RETURN 2025**
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell - Chief Executive Officer
DATE:	13 August 2026

Matters for Consideration:

Endorsement of the Compliance Audit Return 2025.

Background:

Each year a Local Government is required to complete a Compliance Audit Return (CAR) for the period 1 January to 31 December. Regulations require that the CAR is reviewed by the Audit Committee prior to adoption by Council. Once adopted by Council, a certified copy of the CAR, a copy of the relevant section of the minutes and any additional information explaining or qualifying the CAR is to be submitted to the Local Government Inspector by 30 September 2026.

Comments:

The Compliance Audit Return for the period 1 January 2025 to 31 December 2025 has been prepared by the Shire of Cue administration. The CAR provides an internal control to assess statutory compliance and covers areas such as disclosure of interest, official conduct, tenders for providing goods and services, delegation of power and duties and appointment of senior employees.

Statutory Environment:

Local Government Act 1995, Section 7.13(1)(i)
7.13. Regulations as to audits
(1) Regulations may make provision as follows -
(i) requiring local governments to carry out in the manner and form prescribed an audit of compliance with such statutory requirements as are prescribed whether those requirements are —
(i) of a financial nature or not; or
(ii) under this Act or another written law.

Local Government (Audit) Regulations 1996:
14. Compliance audits
(1) A local government must carry out an audit (a compliance audit) of the local government’s compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.
(1A) Subregulation (1) is subject to regulation 15A.

(2) After a local government has carried out a compliance audit, the CEO must —
(a) prepare a compliance audit return in a form approved by the Inspector; and
(b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.
(3) The audit, risk and improvement committee must —
(a) review the compliance audit return; and
(b) report to the council the results of that review.
(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.
(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.
(6) The council must —
(a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and
(b) either —
(i) adopt the compliance audit return; or
(ii) adopt the compliance audit return subject to amendments proposed by the council.

15. Signed compliance audit return and other information must be given to Inspector
(1) After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —
(a) a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;
(b) any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;
(c) a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;
(d) any additional information explaining or qualifying the compliance audit.
(2) The information must be given to the Inspector no later than 31 March next following the period to which the return relates.
(3) The Inspector may extend the 31 March deadline.

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Shire of Cue Strategic Community Plan 2023 - 2038

Outcome 2.1.3
Maintain accountability and financial responsibility

Consultation:

Lisa Keen - Deputy Chief Executive Officer

Officers Recommendation: **Voting Requirement:** Absolute Majority

That Council, by absolute majority;

1. Accept the Audit Risk and Improvement Committee's recommendation to Council that it adopts the 2025 Compliance Audit Return; and
2. Adopt the 2025 Compliance Audit Report as presented.

Council Decision:	**Voting Requirement:** Absolute Majority
MOVED:	**SECONDED:**
CARRIED:	

2025 Compliance Audit Return

Local Government Authority: The Shire of Cue

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes

Comments: All local laws were reviewed on 20/4/2024, CD 06022024

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

Comments: https://www.cue.wa.gov.au/documents/32/code-of-conduct-employees-2022

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

Comments: Special Meeting of Council Tuesday August 5, 2025

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: No

Comments: A review has identified that two staff with purchasing authority need to complete a Primary Return. This is being addressed.

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: No

Comments: A review has identified that two staff with purchasing authority need to complete a Annual Return. This is being addressed.

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

Comments: A review has identified that the details of the agenda item are to be included in the register.

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: No

Comments: A review has identified that updates to the local laws and committee meeting documents are required.

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: No

Comments: The code of conduct adopted does not have additional requirements in addition to the model code of conduct

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government’s website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Comments: CD 04062025

Adoption date or the date of the most recent review: 17/06/2025

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Comments: CD06042025

Date of review: 15/04/2025

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: Yes

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: N/A

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: N/A

Comments: Yes, Council received the report from the Audit Committee on the review of systems and procedures required under Regulation 17 of the Local Government (Audit) Regulations 1996 on 18/7/2023, CD07072023. When selecting yes to this question, it will not allow dates unless they are between 01/01/2025 - 31/12/2025.

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: Yes

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: Yes

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of ______________________________ 2026.

CEO

Date

Mayor or President

Date

10.4	**DRAFT PRIVACY AND RESPONSIBLE INFORMATION SHARING POLICY**
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Ben Andrew - Youth Coordinator
DATE:	14 August 2026

Matters for Consideration:

For Council to consider adopting the Shire of Cue Privacy and Responsible Information Sharing Policy to meet the Shire's obligations under the Privacy and Responsible Information Sharing Act 2024.

Background:

The Privacy and Responsible Information Sharing Act 2024 (PRIS Act) introduced a comprehensive privacy and responsible information-sharing framework for the Western Australian public sector, including local governments.

The principal privacy and information-sharing provisions commenced on 1 July 2026 and require local governments to comply with the Information Privacy Principles (IPPs). These principles regulate how personal information is collected, used, disclosed, stored, secured and otherwise managed.

Under IPP 5, the Shire is required to maintain a publicly available and up-to-date privacy policy explaining its practices for handling personal information, including the types of personal information it collects and holds, how and why that information is handled and whether automated decision-making is used.

A new Privacy and Responsible Information Sharing Policy has therefore been prepared.

Comments:

The proposed Policy establishes the Shire's overarching approach to the management of personal and government information.

The Policy provides that the Shire will:

- only collect personal information reasonably necessary for its functions and activities;

- advise individuals why information is being collected and how it may be used or disclosed;
- generally use personal information only for the purpose for which it was collected;
- take reasonable steps to maintain the accuracy and security of information;
- appropriately retain and dispose of information;
- provide mechanisms for individuals to enquire about access and correction of their personal information;
- manage privacy complaints and information breaches appropriately; and
- only share information where there is lawful authority and appropriate safeguards.
-

From 1 July 2026, the Shire is also required to provide appropriate collection notices when collecting personal information. A suite of collection notices is being implemented across Shire activities including rates, building, planning, ranger services, community programs, recruitment, complaints and other services. IPP 1 requires individuals to be provided with, or made aware of, specified information when their personal information is collected.

The CEO has designated Richard Towell, Chief Executive Officer, as the Shire's Privacy Officer and Lisa Keen, Deputy Chief Executive Officer, as the Shire's Information Sharing Officer in accordance with the PRIS Act.
The Policy is intended to remain a high-level Council policy. Detailed administrative processes, collection notices and staff procedures will support its implementation without unnecessarily incorporating operational requirements into the Policy itself.

Following adoption, the Policy will be published on the Shire's website and the existing website privacy information updated accordingly.

Statutory Environment:

Local Government Act
2.7. Role of council
(2) The council's governing role includes the following —
(b) determining the local government's policies;
(3) For the purpose of ensuring proper governance of the local government's affairs, the council must have regard to the following principles —
(a) the council's governing role is separate from the CEO's executive role as described in section 5.41;
(b) it is important that the council respects that separation

5.41. Role of CEO
(1) The CEO, as the local government's chief executive officer, is responsible for managing the local government's administration and operations.
(c) determining procedures and systems for —

(i) implementing the local government’s policies as determined by the council; and
(ii) otherwise managing the local government’s administration and operations;

Privacy and Responsible information Sharing Act 2024
6. Public entities (1) A public entity is —
(d) a local government, regional local government or regional subsidiary;
Division 2 — Information privacy principles
20. IPP entities must comply with information privacy principles
(1) An IPP entity must not do an act, or engage in a practice, that is contrary to, or inconsistent with, an information privacy principle

Schedule 1
5. Principle 5: Openness and transparency
5.1 An IPP entity must develop a document setting out policies on its handling of personal information and must make the document available to anyone who requests it. 5.2 A document referred to in subclause 5.1 must be up-to-date, clear, concise and expressed in plain language

Policy Implications:

Adoption will establish a new Council policy titled:
Privacy and Responsible Information Sharing Policy

Financial Implications:

There are no material direct financial implications associated with adoption of the Policy.

Implementation will primarily involve existing staff resources, including updating forms, publishing collection notices, staff awareness and maintaining appropriate privacy processes.

Strategic Implications:

The proposed Privacy and Responsible Information Sharing Policy supports the Shire of Cue Strategic Community Plan 2023–2038, particularly the Leadership Objective.

Outcome 2.1 – A strategically focused and unified Council functioning efficiently

- 2.1.1 Continued professional development of Elected Members and Staff
- 2.1.2 Continue to improve and review organisational plans
- 2.1.3 Maintain accountability and financial responsibility.

The Policy also supports:

Outcome 2.2 – Strengthen our communities' position for the future

- 2.2.1 Effective community and stakeholder engagement
- 2.2.2 Maintain a strong customer focus.

Consultation:

Richard Towell - Chief Executive Officer
Lisa Keen - Deputy Chief Executive Officer

Officers Recommendation: **Voting Requirement:** Simple Majority

That Council:

1. Adopts the Shire of Cue Privacy and Responsible Information Sharing Policy, as presented; and
2. Authorises the Chief Executive Officer to make minor administrative amendments to the Policy that do not materially alter its intent, including updates to legislative references, position titles and contact details.

Council Decision:	**Voting Requirement:** Simple Majority
MOVED:	**SECONDED:**
CARRIED:	

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PRIVACY AND RESPONSIBLE INFORMATION SHARING POLICY

Policy Statement

The Shire of Cue is committed to protecting individuals' privacy and handling information lawfully, securely and responsibly.

The Shire will manage personal and government information in accordance with the Privacy and Responsible Information Sharing Act 2024, the Information Privacy Principles and other applicable legislation.

Policy Scope

This Policy applies to:

- Council members;
- employees, volunteers, contractors and consultants;
- personal and government information held by, or on behalf of, the Shire; and
- information collected through written, verbal, physical, digital and online channels.

Definition

Personal information means information or an opinion, whether true or not and whether recorded or not, that relates to an individual, living or deceased, whose identity is apparent or can reasonably be ascertained from the information or opinion.

Policy Statement

The Shire will:

- only collect personal information that is reasonably necessary for its functions and activities;
- collect information fairly and in a manner that is not unreasonably intrusive;
- explain why information is being collected and how it may be used or disclosed;
- generally use information only for the purpose for which it was collected;

- take reasonable steps to ensure information is accurate, complete and current;
- protect information from loss, misuse and unauthorised access, use, modification or disclosure;
- retain and dispose of information in accordance with legislative and recordkeeping requirements; and
- responsibly share information where there is lawful authority, a clear public benefit and appropriate safeguards.

Collection of Information

The Shire collects personal information to deliver services, administer its operations and meet its statutory responsibilities.

Information collected may relate to:

- properties, rates and payments;
- planning, building and development;
- animals and ranger services;
- waste, roads and infrastructure;
- cemetery and caravan park services;
- community facilities, events and programs;
- youth and library services;
- complaints, enquiries and compliance matters;
- CCTV, photographs and recordings;
- employment, volunteers and contractors;
- Council and committee administration; and
- community consultation and engagement.

Information may be collected directly from an individual, from an authorised representative, through Shire forms and systems, from service providers acting on the Shire's behalf, or from another person or public authority where authorised or required by law.

The Shire will provide an appropriate collection notice at or before the time personal information is collected, or as soon as reasonably practicable afterwards.

Use and Disclosure of Information

Personal information will generally only be used or disclosed for the purpose for which it was collected.

The Shire may use or disclose information for another purpose where:

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- the individual has consented;
- the purpose is related to the original purpose and would reasonably be expected;
- the use or disclosure is authorised or required by law;
- it is necessary to protect public safety or respond to an emergency; or
- another exception under the Information Privacy Principles applies.

Information may be provided to government agencies, local governments, contractors, service providers or other organisations where necessary to deliver services or perform the Shire's functions.

The Shire will not access, use or disclose information for personal, political, improper or unauthorised commercial purposes.

Responsible Information Sharing

The Shire may share government information where sharing is authorised or required by law or permitted under the responsible information-sharing framework established by the PRIS Act.

Information-sharing decisions will consider:

- the purpose and expected public benefit;
- whether sharing is necessary and proportionate;
- privacy, security and confidentiality risks;
- whether less information or de-identified information could be used; and
- appropriate controls over access, storage, use and disposal.

Information shared under the PRIS Act will be subject to the required assessments, safeguards and agreements.

Digital Services and Service Providers

The Shire may use websites, social media, online forms, payment systems, sms, survey platforms, cloud services and other third-party systems.

The Shire will take reasonable steps to ensure contractors and service providers protect personal information and only use it for authorised purposes.

External platforms may also be subject to their own privacy policies and terms of use.

Storage, Security and Retention

The Shire will take reasonable steps to protect information through appropriate physical, administrative and technical safeguards.

Access will be limited to people who require the information to perform their duties.

Information will be retained and disposed of in accordance with the **State Records Act 2000**, the Shire's Record Keeping Plan and applicable retention and disposal authorities.

Personal information that is no longer required and is not required to be retained by law will be securely destroyed or permanently de-identified.

Access, Correction and Complaints

Individuals may contact the Shire's Privacy Officer to enquire about personal information held about them.

Formal applications to access documents or amend personal information that is inaccurate, incomplete, out of date or misleading may be made under the Freedom of Information Act 1992.

Privacy concerns or complaints should first be made to the Shire. Complaints will be assessed and responded to in accordance with the PRIS Act and the Shire's complaints-handling procedures.

A person who is dissatisfied with the Shire's response may be able to make a complaint to the Office of the Information Commissioner.

Automated Decision-Making

At the date of adoption of this Policy, the Shire does not use personal information in an automated decision-making process to make decisions that significantly affect individuals.

The Shire will review this Policy and undertake the required assessments before introducing any such process.

Information Breaches

Actual or suspected privacy or information-security breaches must be reported promptly and managed in accordance with the Shire's Information Breach Response Procedure.

The Shire will contain and assess breaches, reduce the risk of harm and make notifications where required by law.

Governance

The Chief Executive Officer will designate a suitably senior:

- **Privacy Officer**, to coordinate privacy compliance, complaints, assessments and breach management; and
- **Information Sharing Officer**, to coordinate responsible information-sharing activities.

Council members, employees, contractors and volunteers must comply with this Policy and promptly report suspected privacy or information-security breaches.

The PRIS Act requires public entities to designate both roles at the principal or senior-officer level.

Contact Details

Privacy Officer Shire of Cue
73 Austin Street Cue WA 6640 **Postal address:** PO Box 84, Cue WA 6640
Phone: (08) 9963 8600 **Email:** shire@cue.wa.gov.au

Related Legislation and Documents

- Privacy and Responsible Information Sharing Act 2024
- Freedom of Information Act 1992
- State Records Act 2000
- Local Government Act 1995
- Shire of Cue Record Keeping Plan
- Shire of Cue Collection Notices
- Shire of Cue Privacy Complaint Procedure

Shire of Cue Information Breach Response Procedure Document Control					
Document Responsibilities CEO					
Owner	CEO	Reviewer	CEO	Decision Maker	Council
Document Management:					
Adoption Details		Review Frequency		Next Due	
Review Version	Decision Reference	Synopsis			

10.5	**LEASE RENEWAL LOT 592 HEYDON PLACE**
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell - Chief Executive Officer
DATE:	13 August 2026

Matters for Consideration:

To consider renewing the lease of Lot 592 Heydon Place, Cue to the Department of Biodiversity, Conservation and Attractions (DBCA).

Background:

DBCA took up the lease on Lot 592 Heydon Place on 1 June 2024. The lease expired on 31 May 2026 and DBCA has requested another lease for a further two years (from now). DBCA are progressing their establishment of a Ranger Station in Cue and planning to build their own headquarters in Cue.

It is proposed that the Shire renew the lease of the premises to DBCA for a period of 2 years to assist with the establishment of the Ranger Station. The premises will be utilised as their workshop, depot and administration office.

Comments:

The proposed lease is for twenty four months. Rental for the property is proposed to remain at $26,000 per annum or $500 per week payable monthly in advance. All outgoings are to be paid for by the tenant.

In accordance with *Section 3.58* of the *Local Government Act 1995*, the proposed lease is classified as a disposal and requires that the proposed disposition is given local public notice for a period of two weeks and invites submissions to be made on the proposal to the Shire of Cue prior to the closing date of the advertising period.

Details to be advertised of the proposed disposition include the market value of the disposition. Part four of the Officer's recommendation includes a resolution to declare the market value of the property to be $367,000. This is the fair value attributed to the property by a valuation undertaken by Griffin Valuations at 30 June 2023 when they revalued the Shire of Cue's Land and Buildings assets.

Statutory Environment:

Local Government Act 1995, Section 3.58. Disposing of property

(1) In this section —

dispose *includes to sell, lease, or otherwise dispose of, whether absolutely or not;*

property *includes the whole or any part of the interest of a local government in property, but does not include money.*

(2) Except as stated in this section, a local government can only dispose of property to —

(a) the highest bidder at public auction; or

(b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.

(3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

(a) it gives local public notice of the proposed disposition —

(i) describing the property concerned; and

(ii) giving details of the proposed disposition; and

(iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;

and

(b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.

(4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —

(a) the names of all other parties concerned; and

(b) the consideration to be received by the local government for the disposition; and

(c) the market value of the disposition —

(i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or

(ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be of the value at the time of the proposed disposition.

Policy Implications:

Nil

Financial Implications:

The proposal will provide rental income for the property of $26,000 per annum. The Shire of Cue has a 2026-2027 budget allocation of $185,000 for commercial property rental income.

Strategic Implications:

Shire of Cue Strategic Community Plan 2023-2038

Economic Objective 1.1 - Maximise local economic opportunities to benefit the whole community

Outcome 1.1.3 Utilise the land available in the area for a range of new business to be self-sustaining

Consultation:

Lisa Keen – Deputy Chief Executive Officer

Rowan Dawson - District Manager - Murchison District - Parks and Wildlife Service.

Officers Recommendation: **Voting Requirement:** Simple Majority

That Council:

- Authorise the CEO to give Local Public notice of the lease arrangement between the Shire of Cue and the Department of Biodiversity, Conservation and Attractions according to *section 3.58* of the *Local Government Act 1995.*
- Authorise the CEO and the Shire President to affix the seal of the Shire of Cue to the lease document if no objections are received
- Declare the fair value of $367,000 attributed to the property from the revaluation carried out at 30 June 2023, as a true indication of the current market value of the property for the purpose of satisfying *section 3.58(4)(c)(ii)* of the *Local Government Act 1995.*

Council Decision:	**Voting Requirement:** Simple Majority
MOVED:	**SECONDED:**
CARRIED:	

11 MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 MOTIONS FOR CONSIDERATION AT THE NEXT MEETING

13 NEW BUSINESS OF AN URGENT NATURE

14 CLOSURE