



**AGENDA  
ORDINARY MEETING  
OF COUNCIL**

**16 AUGUST 2022**

# NOTICE OF MEETING

Please be advised that the next

## Ordinary Meeting of Council

is to be held on

**Tuesday, 16 August 2022**

commencing at **6:30pm**

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.

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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 \_\_\_\_\_

<b>Councillor's Names</b>	<b>Councillor's Signature</b>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**SHIRE OF CUE  
Ordinary Council Meeting  
AGENDA**

To be held in the Council Chambers, 73 Austin Street Cue on  
Tuesday 16 August 2022 commencing at 6:30pm

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## **1. DECLARATION OF OPENING**

The meeting was opened 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.*

### **PRESENT:**

Councillor Ross Pigdon, Shire President

Councillor Les Price, Deputy Shire President

Councillor Ian Dennis

Councillor Ron Hogben

Councillor Leonie Fitzpatrick

Councillor Liz Houghton

### **STAFF:**

Mr Richard Towell, Chief Executive Officer

Mr Glenn Boyes, Deputy Chief Executive Officer

Ms Cheryl Walton, Manager Finance

Mrs Janelle Duncan, Executive Assistant

### **GALLERY:**

**1.1 ATTENDANCE BY ELECTRONIC COMMUNICATION CR HOGBEN**

APPLICANT: Cr Ron Hogben  
 DISCLOSURE OF INTEREST: Nil  
 AUTHOR: Richard Towell –Chief Executive Officer  
 DATE: 12 August 2022

***Matters for Consideration:***

Attendance at Council meeting by electronic communication.

***Background:***

Cr Hogben has requested permission to attend the 16 August Council meeting by electronic communication.

***Comments:***

Nil

***Statutory Environment:***

LOCAL GOVERNMENT ACT 1995 - SECT 5.25

5.25 *Regulations about council and committee meetings and committees*

- (1) *Without limiting the generality of section 9.59, regulations may make provision in relation to —*
  - (ba) *the holding of council or committee meetings by telephone, video conference or other electronic means; and*

LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996 - REG 14A

14A. *Attendance by telephone etc. (Act s. 5.25(1)(ba))*

- (1) *A person who is not physically present at a meeting of a council or committee is to be taken to be present at the meeting if —*
  - (a) *the person is simultaneously in audio contact, by telephone or other means of instantaneous communication, with each other person present at the meeting; and*
  - (b) *the person is in a suitable place; and*
  - (c) *the council has approved\* of the arrangement.*



- (2) *A council cannot give approval under sub regulation (1)(c) if to do so would mean that at more than half of the meetings of the council, or committee, as the case may be, in that financial year, a person (other than a person with a disability) who was not physically present was taken to be present in accordance with this regulation.*
- (3) *A person referred to in this regulation is no longer to be taken to be present at a meeting if the person ceases to be in instantaneous communication with each other person present at the meeting.*
- (4) *In this regulation —*

***disability*** *has the meaning given in the **Disability Services Act 1993 section 3**;*

***suitable place*** —

- (a) *in relation to a person with a disability — means a place that the council has approved\* as a suitable place for the purpose of this paragraph; and*
- (b) *in relation to any other person — means a place that the council has approved\* as a suitable place for the purpose of this paragraph and that is located —*
- (i) *in a townsite or other residential area; and*
- (ii) *150 km or further from the place at which the meeting is to be held under regulation 12, measured along the shortest road route ordinarily used for travelling;*

***Policy Implications:***

Nil

***Financial Implications:***

The cost of the communications call will be borne by the Shire. Cr Hogben will be entitled to receive a meeting attendance fee.

***Strategic Implications:***

Nil

***Consultation:***

Shire President – Cr Ross Pigdon

**Officer's Recommendation:**

**Voting Requirement: Absolute Majority**

1. *That Council approves a private office at 78 Huntingdale Road, Huntingdale WA as a suitable place for the purposes of Regulation 14A of the Local Government (Administration) Regulations 1996.*
2. *That Council grant approval for Cr Hogben to attend this meeting by instantaneous communications.*

**Council Decision:**

**Voting requirement: Absolute Majority**

**MOVED:**

**SECONDED:**

**CARRIED:**

**2. APOLOGIES AND APPROVED LEAVE OF ABSENCE**

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Councillor Julie Humphreys

**3. DISCLOSURE OF MEMBERS' INTERESTS**

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**4. PUBLIC QUESTION TIME**

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**5. CONFIRMATION OF MINUTES**

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<b>Council Decision:</b>	<b>Voting Requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
That the Minutes of the Ordinary Meeting 19 July 2022 are confirmed as a true and correct record of the meeting.	
<b>CARRIED:</b>	

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

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**7. DEPUTATIONS**

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**8. PETITIONS**

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**9. ANNOUNCEMENTS WITHOUT DISCUSSION**

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**10. REPORTS**

**10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS**

APPLICANT: Shire of Cue  
 DISCLOSURE OF INTEREST: Nil  
 AUTHOR: Cheryl Walton – Manager Finance  
 DATE: 10 August 2022

***Matters for Consideration:***

To receive the List of Accounts Due and submitted to the Ordinary Council Meeting on 16 August 2022 as attached – see [Appendix 1](#).

***Background:***

The Local Government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented 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 is for the month of July 2022.

***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

Glenn Boyes, Deputy Chief Executive Officer

***Officer’s Recommendation:*** **Voting Requirement:** Simple Majority

That Council endorse the payments for the period 1 July 2022 to 31 July 2022 as listed at [Appendix 1](#), which have been made in accordance with delegated authority per LGA 1995 S5.42.

**July 2022**

Municipal Fund Bank EFTs	11058 - 11161	\$	564,969.65
Direct Debit Fund Transfer	General	\$	30,123.99
Direct Debit Fund Transfer	Credit Card	\$	12,486.25
Payroll		\$	176,136.86
BPAY		\$	3,953.94
Cheques		\$	0.00
<b>Total</b>		<b>\$</b>	<b>787,670.69</b>

<b>Council Decision:</b>	<b>Voting requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	

# APPENDIX 1

**List of Accounts Paid as of July 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
<b>Credit Card</b>							
1	Direct Debit	15/07/2022	Department of Transport	Fleet vehicle registrations for 2022-23 (\$11,554.40)	(11,554.40)	1	CSH
2	Direct Debit	18/07/2022	EB Games Australia	1 x PlayStation, 1 x PlayStation wireless controller, 1 x Xbox and 1 x Xbox wireless controller for Youth Centre (\$931.85)	(931.85)	1	CSH
			<b>Total Credit Card</b>		<b>(12,486.25)</b>		
3	Direct Debit	02/07/2022	2 - BANK FEES	BANK FEES	(34.24)	1	FEE
4	Direct Debit	02/07/2022	2 - BANK FEES	BANK FEES	(201.77)	1	FEE
5	Direct Debit	15/07/2022	2 - BANK FEES	BANK FEES	(62.19)	1	FEE
6	Direct Debit	15/07/2022	2 - BANK FEES	BANK FEES	(27.04)	1	FEE
		25/07/2022	Ampol (Caltex Australia Petroleum Pty Ltd)	Processed as an EFT (EFT11103)		1	FEE
7	Direct Debit	24/07/2022	Superchoice Superannuation Payment	Payroll Deductions - Superannuation	(29,798.75)	1	CSH
			<b>Total Direct Debit's</b>		<b>(30,123.99)</b>		
<b>EFT</b>							
8	EFT11058	01/07/2022	Great Northern Rural Services	2 x High flow valves and 2 x 6 inch thread sprinkler parts for Brockman Park (\$175.78)	(175.78)	1	CSH
9	EFT11059	01/07/2022	Leslie Matthew Price	Elected member expense claim June 2022 (\$818.37) and ALGA reimbursements (\$1,756.09)	(2,574.46)	1	CSH
10	EFT11060	01/07/2022	Midwest Lock & Safe	Install new key system at Shire Administration, Depot, Airport, Bank, Railway, Tourist Park, Post Office and re-key all Staff Houses. Install historical locks, straps and security latches at Railway Building and Bank of WA (\$21,356.70)	(21,356.70)	1	CSH
11	EFT11061	01/07/2022	Murchison Hardware (Mitre 10)	4 x Paint rollers, roof sealant, cleaning supplies and materials for repair works at Staff House - 19 Burt Place, materials for repair works at Staff House - 8 Darlot Street and other materials for maintenance works on Shire Buildings (\$633.70)	(633.70)	1	CSH
12	EFT11062	01/07/2022	Statewide Bearings	2 x 12v Batteries and 4 x lube filters for P80 Isuzu D-Max Ute (\$646.36)	(646.36)	1	CSH
13	EFT11063	01/07/2022	Susan Paulette Burgess	Electricity reimbursement for 61 days from 02/04/2022 to 01/06/2022 (\$189.46) and reimbursement for cleaning supplies for the Tourist Park (\$105.76)	(295.22)	1	CSH
14	EFT11064	01/07/2022	Western Independent Foods	Freight on sprinkler parts and protective clothing for outside crew (\$59.40)	(59.40)	1	CSH
15	EFT11065	01/07/2022	Bunnings Building Products Pty	1 x Makita reciprocating saw and packet of 13 reciprocating saw blades (\$277.54)	(277.54)	1	CSH
16	EFT11066	01/07/2022	Cloud Imagery	Aerial mapping and surveying service including photogrammetry development for the Great Fingall Mine Office (\$3,020.00)	(3,020.00)	1	CSH
17	EFT11067	01/07/2022	Cue Roadhouse & General Store	Drinks, food and snacks for Lisa Woodbrook's event (\$332.18), fuel for small engines and refreshments for Council (\$332.15)	(664.33)	1	CSH
18	EFT11068	01/07/2022	GJW's Installations	Install 1 satellite dish, P2P links to Admin and Refuse Site and install 2 x cameras at Railway Building (\$7,025.95)	(7,025.95)	1	CSH

**List of Accounts Paid as of July 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
19	EFT11069	01/07/2022	Great Northern Rural Services	200 x 25mm tube clips and 100 x 25mm joiners for Parks and Reserves (\$249.70)	(249.70)	1	CSH
20	EFT11070	01/07/2022	Landgate	Mining tenements chargeable M2022-06 (\$50.10)	(50.10)	1	CSH
21	EFT11071	01/07/2022	Murchison Hardware (Mitre 10)	2 x Power boards, 1 chainsaw links and utility knife for Depot, 500ml bog and 1L varnish, sprayer, masking tape and other materials for Staff House - 19 Burt Place (\$392.85)	(392.85)	1	CSH
22	EFT11072	01/07/2022	Nick Stevenson	Stonemasonry restoration work to Administration Building (\$3,145.00)	(3,145.00)	1	CSH
23	EFT11073	01/07/2022	Queen of The Murchison Guest House & Cafe	2 x Nights accommodation for Midwest Lock and Safe 27/06/2022 - 28/06/2022 (\$280.00)	(280.00)	1	CSH
24	EFT11074	01/07/2022	Western Independent Foods	Freight on protective clothing and hot water system for Tourist Park (\$86.46)	(86.46)	1	CSH
25	EFT11075	07/07/2022	WA Treasury Corporation	WATC July loan repayment for GROH houses (\$56,317.15)	(56,317.15)	1	CSH
26	EFT11076	07/07/2022	Glenn William Boyes	Staff reimbursement for 5 x nights accommodation and meals at ALGA Conference in June 2022 (\$1,584.50)	(1,584.50)	1	CSH
27	EFT11077	07/07/2022	Kennedys (Australia) Partnership	Professional fees related to employment claim. Matter number AUSC193/1069606/AS10 (\$7,286.33)	(7,286.33)	1	CSH
28	EFT11078	07/07/2022	OAG Office of the Auditor General	Audit fee for the certification of the Roads to Recovery and Local Roads and Community Infrastructure Program funding acquittal for the year ended 30 June 2021 (\$1,760.00)	(1,760.00)	1	CSH
29	EFT11079	08/07/2022	Bunnings Building Products Pty	2 x Bathroom towel rails for Staff House - 47 Marshall Street, bolts for P13 - Nissan Navarra and Makita cutting wheel for Depot supplies (\$271.72)	(271.72)	1	CSH
30	EFT11080	08/07/2022	Elite Electrical Contracting	Replace power outlet and RCD on the power bollard at Tourist Park (\$1,053.04)	(1,053.04)	1	CSH
31	EFT11081	08/07/2022	Kennedys (Australia) Partnership	Professional fees related to employment claim. Matter number AUSC193/1069606/AS10 (\$3,443.75)	(3,443.75)	1	CSH
32	EFT11082	08/07/2022	LO-GO Appointments	Contracting services of Rates Officer for the week ending 25/06/2022 (\$612.03)	(612.03)	1	CSH
33	EFT11083	08/07/2022	Midwest Fire Protection Service & Eye Spy Security	Replace 19mm x 36m fire hose at Tourist Park (\$137.50)	(137.50)	1	CSH
34	EFT11084	08/07/2022	Toll Ipec Pty Ltd	Freight on battery for P71 - Mini Excavator and plastic bowls for events at the Town Hall (\$75.02) and freight on gas door struts for P34 - Skid Steer Loader (\$24.88)	(99.90)	1	CSH
35	EFT11085	08/07/2022	Wheatbelt Services Pty Ltd	40 x signs for tourist attractions and 9 x street signs around the Shire (\$4,033.70)	(4,033.70)	1	CSH
36	EFT11086	15/07/2022	Building Commission	Building Services Levy payment for April 2022 (\$159.40)	(159.40)	1	CSH
37	EFT11087	15/07/2022	Cue Roadhouse & General Store	Refreshments and office supplies for Admin Office, fuel for Fogger and Water Cart Pump and catering for Cue Parliament, 16 GB memory stick for Depot and Thank You voucher for Staff (\$1,203.88)	(1,203.88)	1	CSH
38	EFT11088	15/07/2022	Neil William Barnden	Install remaining 2.056 km of fencing at Refuse Site (\$51,913.40)	(51,913.40)	1	CSH
39	EFT11089	15/07/2022	Australian Taxation Office	BAS payment June 2022 (\$55,017.00)	(55,017.00)	1	CSH



**List of Accounts Paid as of July 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
40	EFT11090	18/07/2022	AIT Specialists Pty Ltd	Calculation of Fuel Tax Credit for the period 01/06/2022 - 30/06/2022 (\$256.41)	(256.41)	1	CSH
41	EFT11091	18/07/2022	Kennedys (Australia) Partnership	Professional fees related to employment claim. Matter number AUSC193/1069606/AS10 (\$269.92)	(269.92)	1	CSH
42	EFT11092	21/07/2022	Horizon Power	Electricity for Cue Tourist Park for 62 days from 06/05/2022 - 06/07/2022 (\$9,639.71) and electricity for Lot 530 Marshall Street for 26 days from 02/06/2022 - 27/06/2022 (\$114.14)	(9,753.85)	1	CSH
43	EFT11093	21/07/2022	Housing Authority	Water usage for Staff House at 7 Burt Place from 07/04/2022 - 05/05/2022 (\$9.30)	(9.30)	1	CSH
44	EFT11094	21/07/2022	Action Home Maintenance	20% deposit for earthworks and laying pavers around the Railway Building (\$6,600.00)	(6,600.00)	1	CSH
45	EFT11095	21/07/2022	Murchison Club Hotel	Meals and drinks for 11 people following Ordinary Council Meeting on 19/07/2022 (\$554.50) and meal expenses at Council Forum on 12/07/2022 (\$55.00)	(609.50)	1	CSH
46	EFT11096	21/07/2022	RMS (Aust) Pty Ltd	Tourist Park RMS desktop software for the period from 01/8/2022 to 31/01/2023 (\$764.50)	(764.50)	1	CSH
47	EFT11097	22/07/2022	Elizabeth Houghton	Elected member expense claim July 2022 (\$692.42)	(692.42)	1	CSH
48	EFT11098	22/07/2022	Julie Ann Humphreys	Elected member expense claim July 2022 (\$534.00)	(534.00)	1	CSH
49	EFT11099	22/07/2022	Leonie Fitzpatrick	Elected member expense claim July 2022 (\$534.00)	(534.00)	1	CSH
50	EFT11100	22/07/2022	Leslie Matthew Price	Elected member expense claim July 2022 (\$957.11)	(957.11)	1	CSH
51	EFT11101	22/07/2022	Nick Stevenson	Progress payment for ongoing restoration works on Shire Administration Building (\$1,100.00)	(1,100.00)	1	CSH
52	EFT11102	22/07/2022	Super A-Mart Pty Ltd (All Stores)	1 x Outdoor setting for Staff House - 47 Marshall Street, 1 x bed frame and mattress for Tourist Park residence (\$1,330.00)	(1,330.00)	1	CSH
53	EFT11103	25/07/2022	Ampol (Caltex Australia Petroleum Pty Ltd)	Fuel card purchases for June 2022 (\$624.24)	(624.24)	1	CSH
54	EFT11104	26/07/2022	Bell & Co	1 x Thank You Voucher, refreshments for Lisa Woodbrook's event and cement for Walk Trail (\$297.60) and 1 x Christmas Voucher and 1 x Thank You Voucher for Staff (\$171.50)	(469.10)	1	CSH
55	EFT11105	26/07/2022	Building and Construction Industry	BCITF levy payment for BP22-001 for 65 Stewart Street (\$231.75)	(231.75)	1	CSH
56	EFT11106	26/07/2022	Countrywide Fridge Lines Pty Ltd	Freight on 1 x seat for P61 - Prime mover, 2 x seats for P73 - Multi Tyre Roller (\$429.66), freight on second pallet of BGC cement bags to finish Waste Site fence (\$256.41) and freight on street and maintenance signs (\$33.50)	(719.57)	1	CSH
57	EFT11107	26/07/2022	Cue Roadhouse & General Store	Refreshments for Council and 2 x Thank You Vouchers for employees (\$340.65)	(340.65)	1	CSH
58	EFT11108	26/07/2022	D.R.I.V.E.	Tree pruning at Cuerosity Shop (\$260.00)	(260.00)	1	CSH
59	EFT11109	26/07/2022	Fiduciary Administration Services	Refund of Hall hire and key bond (\$600.00)	(600.00)	1	CSH
60	EFT11110	26/07/2022	Hoggy's Civil Works & Concreting Contractor	Install 3 x roller doors, 1 x PA door and clad new Tourist Park shed (\$6,715.50)	(6,715.50)	1	CSH
61	EFT11111	26/07/2022	Hoppys Parts R Us	Parts for air suppression unit on P89 - Isuzu Street Sweeper (\$51.26)	(51.26)	1	CSH

**List of Accounts Paid as of July 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
62	EFT11112	26/07/2022	MaxiPARTS Operations Pty Ltd (Truckzone)	Repair manifold and heat exchanger on P61 - Mack Trident Prime Mover (\$2,292.86)	(2,292.86)	1	CSH
63	EFT11113	26/07/2022	Murchison Hardware (Mitre 10)	1 x Wire cleaning brush for Tourist Park (\$10.00)	(10.00)	1	CSH
64	EFT11114	26/07/2022	Toll Ipec Pty Ltd	Freight on gaskets, sealing rings, couplings and adaptors for P61 - Mack Prime Mover and P38 - IVECO Prime Mover (\$93.70)	(93.70)	1	CSH
65	EFT11115	26/07/2022	Truckline - Geraldton	Replace 2 x rim demountable and 2 x wheel braces on P45 - Iveco Prime Mover (\$367.93)	(367.93)	1	CSH
66	EFT11116	26/07/2022	URL Networks Pty Ltd	VOIP charges for June 2022 (\$145.14)	(145.14)	1	CSH
67	EFT11117	26/07/2022	Western Independent Foods	Freight and food for Lisa Woodbrook's event (\$384.09)	(384.09)	1	CSH
68	EFT11118	26/07/2022	Young Motors	1 x Brake lining for Amarak to be reimbursed by employee (\$200.20)	(200.20)	1	CSH
69	EFT11119	27/07/2022	LGIS Broking (JLT)	Personal Accident and Sickness insurance from 30/06/2022 to 30/06/2023 (\$21,853.69), Salary Continuance insurance from 30/06/2022 to 30/06/2023 (\$6,320.44) and Marine Cargo insurance from 30/06/2022 to 30/06/2023 (\$606.38)	(28,780.51)	1	CSH
70	EFT11120	27/07/2022	Easifleet	Easifleet vehicle lease expenses for July 2022 (\$1,213.27)	(1,213.27)	1	CSH
71	EFT11121	27/07/2022	Fitz Gerald Strategies	2022 - 2023 Annual subscription for Industrial Relations and Human Resources services (\$3,328.76)	(3,328.76)	1	CSH
72	EFT11122	27/07/2022	Geraldton Toyota	2 x Front brake rotors and 1 x brake pad for P1 - CEO Landcruiser (\$475.02)	(475.02)	1	CSH
73	EFT11123	27/07/2022	IT Vision	SynergySoft annual license fee 01/07/2022 - 30/06/2023 (\$30,092.46)	(30,092.46)	1	CSH
74	EFT11124	27/07/2022	Local Government Professionals Australia	2022 - 2023 Bronze Local Government subscription (\$550.00), 2022 - 2023 Local Government Professional full membership for CEO (\$531.00), 2022 - 2023 Local Government Professional full membership for DCEO (\$531.00) and 2022 - 2023 Local Government Professional full membership for Finance Manager (\$531.00)	(2,143.00)	1	CSH
75	EFT11125	27/07/2022	Repco	3 x 2.5m Coverall cargo mesh nets for P3 - Dual Cab Tipper, P14 - Isuzu D-Max Single Cab and P80 - Isuzu D-Max Crew Cab (\$196.65)	(196.65)	1	CSH
76	EFT11126	27/07/2022	Truckline - Geraldton	2 x Electric window regulators and 2 x clevis fasteners for P38 - Prime Mover (\$1,405.32)	(1,405.32)	1	CSH
77	EFT11127	27/07/2022	LGIS Insurance Broking	2022/23 Annual insurance first instalment (\$114,282.50), Bush Fire (\$880.00), Commercial Crime and Cyber Liability (\$2,456.95), Property (\$37,734.10), Management Liability (\$4,699.12), Motor Vehicle (\$29,659.83), Personal Accident Volunteers (\$258.34), Public Liability (\$16,210.62), Travel (\$438.90), Workers' Compensation (\$28,056.85) and 2021/22 Insurance credit adjustment (-\$6,112.21)	(114,282.50)	1	CSH
78	EFT11128	27/07/2022	Dale Stone Paving	Additional 40 x pearl exposed aggregate pavers for Railway Building (\$2,216.26)	(2,216.26)	1	CSH

**List of Accounts Paid as of July 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
79	EFT11129	27/07/2022	Great Northern Rural Services	3 x Retic ball valves with acutators for Parks and Reserves (\$198.00) and 3 x hunter 3 station reticulation controllers for Parks and Reserves (\$157.08)	(355.08)	1	CSH
80	EFT11130	27/07/2022	Leisk Hydraulics Pty Ltd	Install reduced pressure zone device valve for main water supply to Lot 593 Heydon Place (\$1,000.01) and investigate leaking and blocked toilets for Community Resource Centre and Staff House - 19 Burt Place (\$407.00)	(1,407.01)	1	CSH
81	EFT11131	27/07/2022	MaxiPARTS Operations Pty Ltd (Truckzone)	Sealing ring for P6 - Prime Mover (\$6.84)	(6.84)	1	CSH
82	EFT11132	27/07/2022	WesTrac Pty Ltd	1 x Air-conditioner compressor and 2 x drive belts for P46 - Wheel Loader (\$324.81)	(324.81)	1	CSH
83	EFT11133	27/07/2022	Winc Australia Pty Ltd	Cleaning and maintenance supplies for Tourist Park and various stationery items for Administration Building (\$956.36)	(956.36)	1	CSH
84	EFT11134	27/07/2022	thinkproject (RAMM Software Pty Ltd)	RAMM annual support and maintenance fee for the period 01/07/2022 - 30/06/2023 (\$7,773.59)	(7,773.59)	1	CSH
85	EFT11135	28/07/2022	Geraldton Fuel Company Pty Ltd	11,000L of diesel @ \$2.1698 for inventory (\$23,856.80)	(23,856.80)	1	CSH
86	EFT11136	28/07/2022	Ian Dennis	Elected member expense claim July 2022 (\$656.00)	(656.00)	1	CSH
87	EFT11137	28/07/2022	LO-GO Appointments	Ongoing contracting services for Rates Officer for the week ending 02/07/2022 (\$264.55)	(264.55)	1	CSH
88	EFT11138	28/07/2022	Lacy Bros Pty Ltd	Supply and fit hydraulic hose on P46 - Wheel Loader (\$155.21)	(155.21)	1	CSH
89	EFT11139	28/07/2022	MaxiPARTS Operations Pty Ltd (Truckzone)	Parts to repair heat exchanger on P61 - Prime Mover (\$267.08)	(267.08)	1	CSH
90	EFT11140	28/07/2022	Ross William Pigdon	Elected member expense claim July 2022 (\$1,844.00)	(1,844.00)	1	CSH
91	EFT11141	28/07/2022	TAJ Mechanical	Repair and replace 2 x lightforce 12V spotlights for P7 - Isuzu D-Max (\$1,712.20)	(1,712.20)	1	CSH
92	EFT11142	28/07/2022	Western Independent Foods	Freight on 4 x cisterns for Tourist Park (\$139.56)	(139.56)	1	CSH
93	EFT11143	28/07/2022	Winc Australia Pty Ltd	2 x Carpet sprays, 8 x triggers and 1 x heavy duty entrance mat for Shire Hall (\$447.48) and 4 x 100pk nitrile disposable gloves and 6 x spray bottles for Shire Hall (\$195.47)	(642.95)	1	CSH
94	EFT11144	29/07/2022	Ronald Paul Clive Hogben	Elected member expense claim July 2022 (\$290.00)	(290.00)	1	CSH
95	EFT11145	29/07/2022	Slumdog Investment Trust (Gihan C Peiris)	30% Deposit for the restoration to Hut 6 at the Tourist Park (\$5,550.00)	(5,550.00)	1	CSH
96	EFT11146	29/07/2022	Amazzini & Son	2 x Packs of 200 x 200 x 50mm sandstone pavers for Tourist Park House and Office driveway (\$633.60)	(633.60)	1	CSH
97	EFT11147	29/07/2022	BAI Communications Pty Ltd	Reimbursement for power supply to Radio Broadcasting Tower (\$210.80)	(210.80)	1	CSH
98	EFT11148	29/07/2022	BOC Ltd	Annual container service charge for 2 x oxygen G size, 2 x dissolved acetylene G size and 2 x CO2 G size for the period 01/07/2022 to 30/06/2023 (\$927.47)	(927.47)	1	CSH
99	EFT11149	29/07/2022	Central West Pump Service	1 x Submersible pump with extra splice kit for P59 - Bore Boss Unit (\$4,249.50)	(4,249.50)	1	CSH
100	EFT11150	29/07/2022	Greenfield Technical Services	Prepare defect schedule, damage assessment report and EPAR funding submission for the flood damage event in late April 2022 (\$2,356.20)	(2,356.20)	1	CSH

**List of Accounts Paid as of July 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
101	EFT11151	29/07/2022	Jenni Dennis	Reimbursement of kilometres travelled between 06/12/2022 to 13/12/2022 for Senior Citizens Group swimming activities (\$475.25)	(475.25)	1	CSH
102	EFT11152	29/07/2022	Linescape (WA) Pty Ltd	Investigate and repair generator at Cue Airport which includes parts, travel and 1 x night accommodation (\$3,179.00)	(3,179.00)	1	CSH
103	EFT11153	29/07/2022	OAG Office of the Auditor General	Annual report audit fee for the year ended 30 June 2021 (\$40,150.00)	(40,150.00)	1	CSH
104	EFT11154	29/07/2022	Reece Pty Ltd	Replace 1 x T Head tap at Tourist Park (\$25.78)	(25.78)	1	CSH
105	EFT11155	29/07/2022	XL2 (Professional PC Support Pty Ltd)	PPS management services for July 2022 (\$2,575.81)	(2,575.81)	1	CSH
106	EFT11156	29/07/2022	Leonard Barnard	Smoking ceremony at Walga Rock as part of Our State in Pixels competition (\$550.00)	(550.00)	1	CSH
107	EFT11157	29/07/2022	Neil William Barnden	Oil and sand timber floors at Railway Building (\$4,345.00) and Install 3m gate on Chesson Street to access Tourist Park house (\$495.00)	(4,840.00)	1	CSH
108	EFT11158	29/07/2022	Nick Stevenson	Stonemasonry restoration work to Administration Building (\$8,998.00)	(8,998.00)	1	CSH
109	EFT11159	29/07/2022	Seivys Mechanical Services	Annual vehicle inspection for P41 - Toyota Bus (\$233.40)	(233.40)	1	CSH
110	EFT11160	29/07/2022	Storytowns Pty Ltd	50% Deposit for Storytowns Townscape Podcast Tour (\$838.20)	(838.20)	1	CSH
111	EFT11161	29/07/2022	Super A-Mart Pty Ltd (All Stores)	1 x Silverwood desk and 1 x Silverwood TV unit for Railway Building (\$1,647.00)	(1,647.00)	1	CSH
			<b>Total EFT's</b>		<b>(564,969.65)</b>		
<b>BPAY</b>							
112	BPAY	15/07/2022	Telstra Corporation Ltd	Mobile phone charges for the period 27/06/2022 - 26/07/2022 (\$342.85)	(342.85)	1	CSH
113	BPAY	19/07/2022	Horizon Power	Electricity for Cue Street Lights for 30 days from 01/06/2022 - 30/06/2022 (\$2,711.31)	(2,711.31)	1	CSH
114	BPAY	10/07/2022	DHS Official Administered Receipts CSA Account	Payroll deductions	(449.89)	1	CSH
115	BPAY	24/07/2022	DHS Official Administered Receipts CSA Account	Payroll deductions	(449.89)	1	CSH
			<b>Total BPAY's</b>		<b>(3,953.94)</b>		
<b>CHEQUES</b>							
116	CHEQUES		No Cheques for the month		0.00		
			<b>Total Cheques</b>		<b>0.00</b>		
<b>PAYROLL</b>							
117	PAYROLL	10/07/2022	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	(65,192.60)		
118	PAYROLL	20/07/2022	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	(37,350.00)		
118	PAYROLL	24/07/2022	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	(61,605.15)		
119	PAYROLL	29/07/2022	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	(11,989.11)		
			<b>Total Payroll</b>		<b>(176,136.86)</b>		
			<b>TOTAL PAYMENTS</b>		<b>(787,670.69)</b>		

**List of Accounts Paid as of July 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
				Total Credit Card	(12,486.25)		
				Total Direct Debits	(30,123.99)		
				Total EFTs	(564,969.65)		
				Total BPAY	(3,953.94)		
				Total Cheque	0.00		
				Total Payroll	(176,136.86)		
				<b>TOTAL PAYMENTS</b>	<b>(787,670.69)</b>		

## 10.2 FINANCIAL STATEMENT

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Cheryl Walton – Manager Finance
DATE:	10 August 2022

### ***Matters for Consideration:***

The Statement of Financial Activity is for the period ending 31 July 2022 and includes the following reports:

- Graphical Representation (Source: Statement of Financial Activity)
- Statement of Financial Activity
- Major Variances
- Net Current Funding Position
- Cash and Investments
- Trust Fund
- Cash Backed Reserve
- Receivables
- Capital Disposals
- Borrowings
- Capital Acquisitions
- Rate Revenue
- Grants and Contributions

See [Appendix 2](#).

### ***Background:***

Under the *Local Government (Financial Management) Regulations 1996*, a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within two months after the end of the month to which the statement relates. The Statement of Financial Activity presents an overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.

### ***Comments:***

The Statements of Financial Activity is for the month of July 2022.

Budget figures used in the Statements of Financial Activity are from the 21/22 budget.

### ***Statutory Environment:***

*Local Government (Financial Management Regulations) 1996 – Clause 14.*

**Policy Implications:**

Nil.

**Financial Implications:**

Nil.

**Strategic Implications:**

Nil.

**Consultation:**

Richard Towell – Chief Executive Officer

Glenn Boyes – Deputy Chief Executive Officer

**Officer's Recommendation:**

**Voting Requirement:** Simple Majority

That Council receive the Financial Statement, prepared in accordance with the *Local Government (Financial Management) Regulations 1996*, for the period ending 31 July 2022, as presented at [Appendix 2](#).

**Council Decision:**

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

**CARRIED:**

# APPENDIX 2





**Shire of Cue**

73 Austin Street Cue WA 6640

PO Box 84 Cue WA 6640

(08) 9963 8600

[www.cue.wa.gov.au](http://www.cue.wa.gov.au)

# **SHIRE OF CUE**

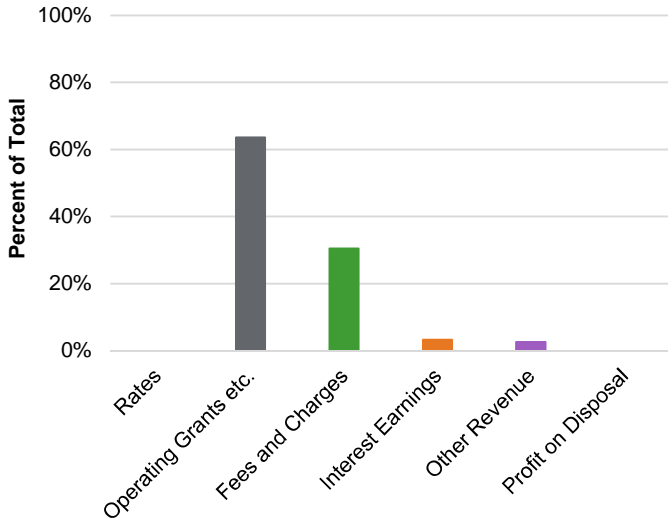
## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 July 2022**

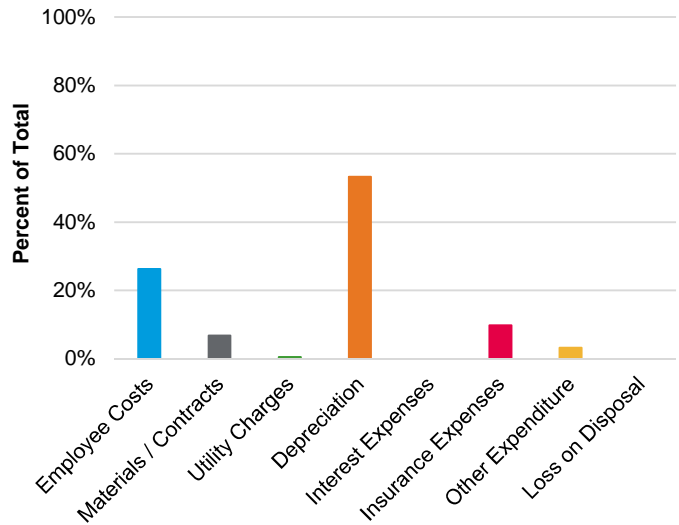
**21-22 Budget used in this Report**

**SHIRE OF CUE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 July 2022**  
**SUMMARY GRAPHS - OPERATING**

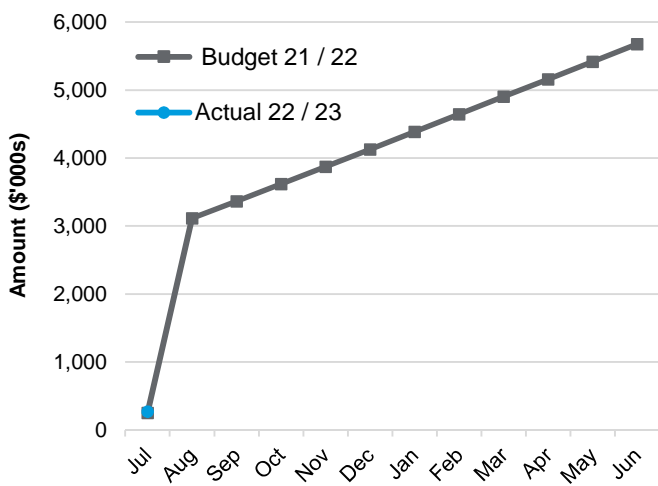
**Operating Revenue**



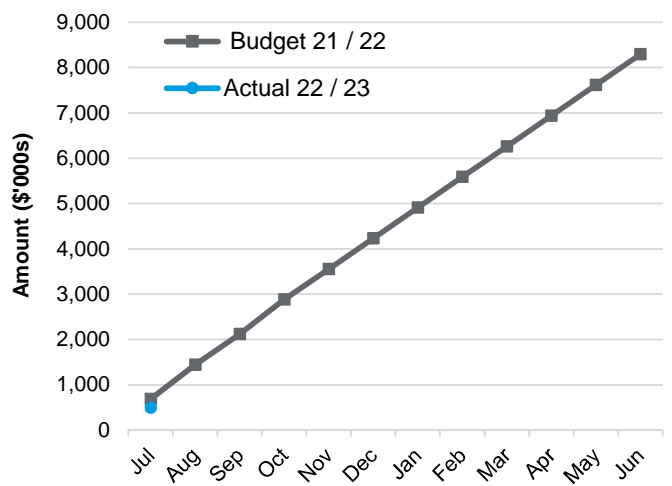
**Operating Expenditure**



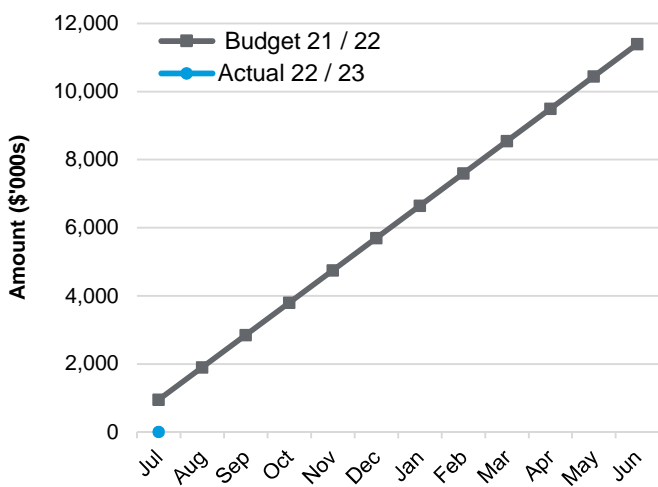
**Operating Revenue**



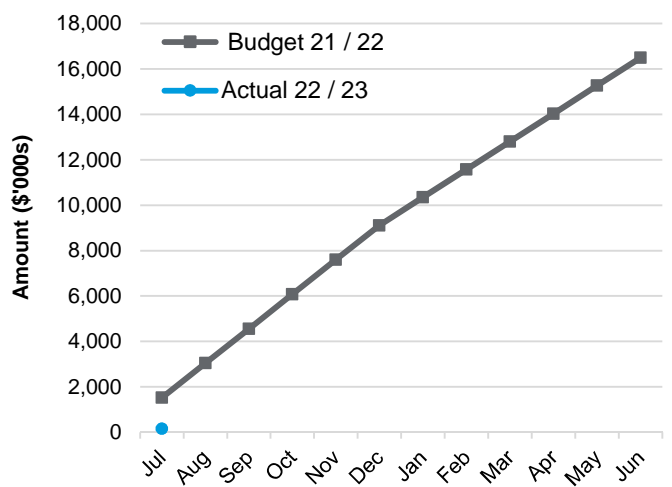
**Operating Expenses**



**Capital Revenue (inc. Flood Damage)**

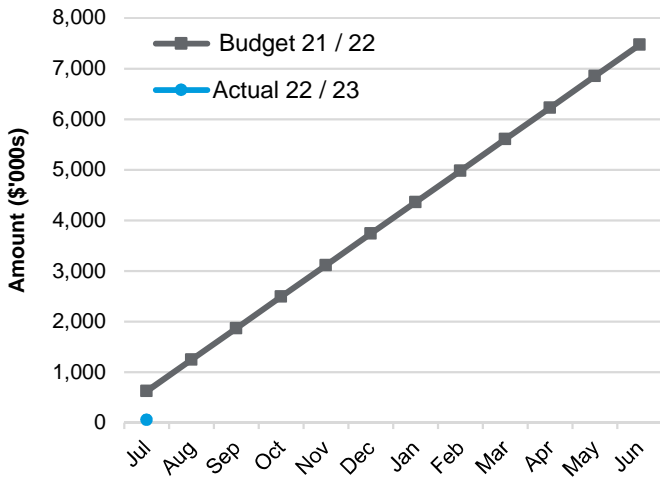


**Capital Expenses (inc. Flood Damage)**

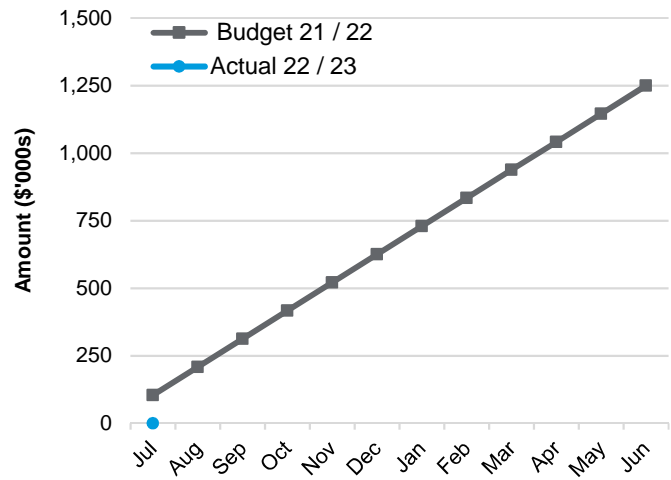


**SHIRE OF CUE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 July 2022**  
**SUMMARY GRAPHS - CAPITAL**

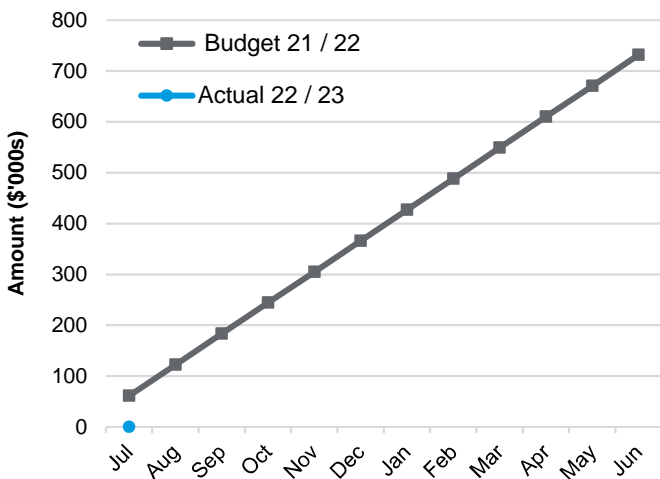
**Land and Buildings (exc. Staff Housing)**



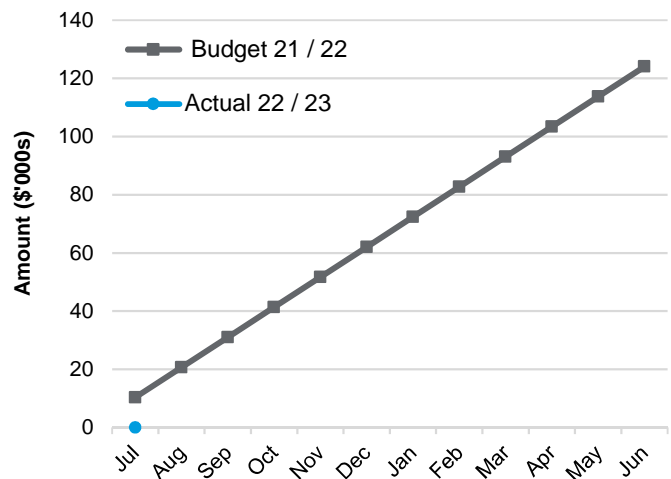
**Staff Housing**



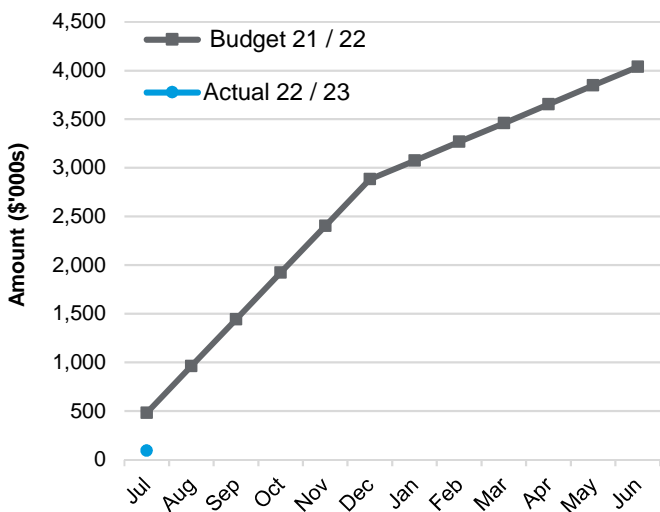
**Plant and Equipment**



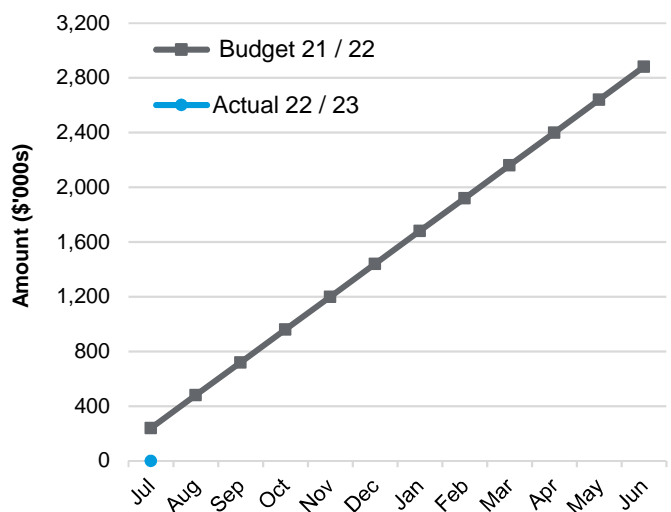
**Furniture and Equipment**



**Roads**



**Other Infrastructure**



**SHIRE OF CUE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2022**  
**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	2	3,997,555	3,997,555	6,203,790		
<b>Revenue from Operating Activities</b>						
Rates	9	2,498,645	208,220	-	(208,220)	(100%)
Grants, Subsidies and Contributions	10(a)	2,152,180	179,348	172,751	(6,597)	(4%)
Fees and Charges		856,260	71,355	82,813	11,458	16%
Interest Earnings		58,280	4,857	8,826	3,969	82%
Other Revenue		111,000	9,250	7,013	(2,237)	(24%)
Profit on Disposal of Assets	6	1,000	83	-	(83)	(100%)
		<b>5,677,365</b>	<b>473,114</b>	<b>271,403</b>		
<b>Expenditure from Operating Activities</b>						
Employee Costs		(2,306,210)	(192,184)	(130,604)	61,580	32%
Materials and Contracts		(1,824,430)	(152,036)	(33,914)	118,121	78%
Utility Charges		(435,800)	(36,317)	(2,777)	33,540	92%
Depreciation on Non-current Assets		(3,178,660)	(264,888)	(264,041)	847	0%
Interest Expenses		(22,500)	(1,875)	-	1,875	100%
Insurance Expenses		(180,000)	(15,000)	(48,840)	(33,840)	(226%)
Other Expenditure		(305,700)	(25,475)	(15,922)	9,553	38%
Loss on Disposal of Assets	6	(36,200)	(3,017)	-	3,017	100%
		<b>(8,289,500)</b>	<b>(690,792)</b>	<b>(496,098)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and Amortisation		3,178,660	264,888	264,041		
(Profit) / Loss on Asset Disposal		35,200	2,933	-		
<b>Net Amount from Operating Activities</b>		<b>601,725</b>	<b>50,144</b>	<b>39,346</b>		
<b>Investing Activities</b>						
Grants, Subsidies and Contributions	10(b)	11,400,410	950,034	-	(950,034)	(100%)
Proceeds from Disposal of Assets		90,000	7,500	-	(7,500)	(100%)
Land and Buildings	8(a)	(8,722,720)	(726,893)	(53,885)	673,008	93%
Plant and Equipment	8(b)	(732,000)	(61,000)	-	61,000	100%
Furniture and Equipment	8(c)	(124,100)	(10,342)	-	10,342	100%
Infrastructure Assets - Roads	8(d)	(4,038,150)	(336,513)	(92,414)	244,098	73%
Infrastructure Assets - Other	8(e)	(2,881,210)	(240,101)	-	240,101	100%
<b>Net Amount from Investing Activities</b>		<b>(5,007,770)</b>	<b>(417,314)</b>	<b>(146,299)</b>		
<b>Financing Activities</b>						
Transfer from Reserves	4	1,184,070	-	-	-	
Repayment of Debentures	7	(92,800)	(7,733)	(47,023)	(39,290)	(508%)
Transfer to Reserves	4	(682,780)	(2,732)	(7,388)	(4,656)	(170%)
<b>Net Amount from Financing Activities</b>		<b>408,490</b>	<b>(10,465)</b>	<b>(54,411)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	2	-	<b>3,619,920</b>	<b>6,042,425</b>		

\* - Note 1 provides an explanation for the relevant variances shown above.

**SHIRE OF CUE**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 31 July 2022**

**1. EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2022/23 year is \$25,000 or 10% whichever is the greater.

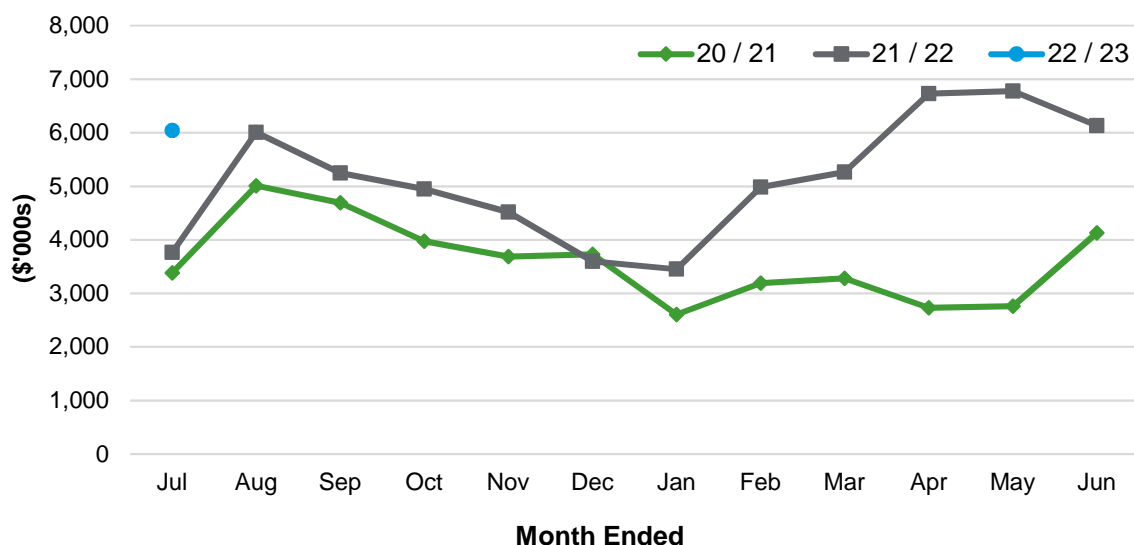
<b>Reporting Program</b>	<b>Var</b>	<b>Var</b>	<b>Var</b>	<b>Timing /</b>	<b>Explanation of Variance</b>
	<b>\$</b>	<b>%</b>		<b>Permanent</b>	
<b>Operating Revenues</b>					
Rates	(208,220)	(100%)	▼	Timing	Budget profile
<b>Operating Expense</b>					
Employee Costs	61,580	32%	▲	Timing	Employee vacancies and staffing levels
Materials and Contracts	118,121	78%	▲	Timing	Expenditure less than budgeted
Utility Charges	33,540	92%	▲	Timing	Expenditure less than budgeted
Insurance Expenses	(33,840)	(226%)	▼	Timing	Budget profile
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(950,034)	(100%)	▼	Timing	Timing of grants and contributions
<b>Capital Expenses</b>					
Land and Buildings	673,008	93%	▲	Timing	See Note 8 (Timing of projects)
Plant and Equipment	61,000	100%	▲	Timing	See Note 8 (Timing of replacements)
Infrastructure - Roads	244,098	73%	▲	Timing	See Note 8 (Timing of roads projects and flood damage works)
Infrastructure - Other	240,101	100%	▲	Timing	See Note 8 (Timing of projects)
<b>Financing</b>					
Loan Principal	(39,290)	508%	▲	Timing	Budget profile of loan funds

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2022**

**2. NET CURRENT FUNDING POSITION**

	Note	31 Jul 22	30 Jun 22
		\$	\$
<b>Current Assets</b>			
Cash Unrestricted	3	5,667,708	6,002,021
Cash Restricted	3	6,605,537	6,597,884
Receivables - Rates	5(a)	230,256	232,013
Receivables - Other	5(b)	66,014	300,932
ATO Receivable		-	-
Provision for Doubtful Debts		(16,860)	(16,860)
Accrued Income / Prepayments		323,589	253,749
Inventories		34,225	34,225
<b>Total Current Assets</b>		<b>12,910,468</b>	<b>13,403,965</b>
<b>Current Liabilities</b>			
Sundry Creditors		(1,854)	(253,486)
Rates Received in Advance		(22,324)	(22,059)
Revenue Received in Advance		(123,877)	(123,877)
ATO Payable		(43,143)	(43,848)
Deposits and Bonds		(23,000)	(23,000)
Loan Liability		(47,442)	(94,465)
Accrued Expenses		(25,162)	(34,456)
Accrued Salaries and Wages		-	(78,153)
<b>Total Payables</b>		<b>(286,801)</b>	<b>(673,344)</b>
Provisions		(192,348)	(192,348)
<b>Total Current Liabilities</b>		<b>(479,149)</b>	<b>(865,692)</b>
Less: Cash Reserves	4	(6,436,336)	(6,428,948)
Less: Loan Liability		47,442	94,465
<b>Net Funding Position</b>		<b>6,042,425</b>	<b>6,203,790</b>

**Net Funding Position**



**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2022**

**3. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Total	Interest	Maturity
	\$	\$	Amount	Rate	Date
(a) Cash and Cash Equivalents			\$	%	
Cash On Hand	970		970	0.00	N/A
Cheque Account	200,869		200,869	0.00	N/A
Online Saver Account	3,118,321		3,118,321	0.20	N/A
Cash Deposit	512,325		512,325	3.54	07 Feb 23
Cash Deposit	1,835,223	169,201	2,004,424	4.23	17 Jul 23
Reserves Deposit		1,534,086	1,534,086	0.35	07 Sep 22
Reserves Deposit		484,621	484,621	0.75	04 Dec 22
Reserves Deposit		1,164,760	1,164,760	0.55	24 Oct 22
Reserves Deposit		1,350,666	1,350,666	1.45	25 Oct 22
Reserves Deposit		1,159,008	1,159,008	0.55	25 Aug 22
Reserves Deposit		743,196	743,196	2.96	11 Dec 22
<b>Total Cash / Financial Assets</b>	<b>5,667,708</b>	<b>6,605,537</b>	<b>12,273,245</b>		

**(b) Trust Fund**

Description	Opening Balance 01 Jul 22 \$	Amount Received \$	Amount Paid \$	Closing Balance 31 Jul 22 \$
Cue LCDC	2,080	-	-	2,080
<b>Total Funds in Trust</b>	<b>2,080</b>	<b>-</b>	<b>-</b>	<b>2,080</b>

The current interest rate for this type of bank account is 0.00% when funds held are less than \$500,000

**4. CASH BACKED RESERVES**

**YTD Actual**

Reserve Name	Balance 01 Jul 22 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Jul 22 \$
Long Service Leave	63,814	-	73	-	63,887
Building Maintenance	602,166	-	692	-	602,858
Plant Replacement	521,193	-	599	-	521,792
Streetscape	321,696	-	370	-	322,066
Sports Facilities	123,864	-	142	-	124,006
Tourist Park Development	255,847	-	294	-	256,141
Water Playground	61,537	-	71	-	61,608
Beringarra Road	2,396,664	-	2,754	-	2,399,418
Tourism	124,961	-	144	-	125,105
Housing / Land Development	219,640	-	252	-	219,892
Heritage	635,476	-	730	-	636,206
Road Maintenance	870,779	-	1,001	-	871,780
Infrastructure	231,311	-	266	-	231,577
<b>Total Cash Backed Reserves</b>	<b>6,428,948</b>	<b>-</b>	<b>7,388</b>	<b>-</b>	<b>6,436,336</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2022**

**5. RECEIVABLES**

**(a) Rates Receivable**

	<b>31 Jul 22</b>
	<b>\$</b>
Current	16,245
Previous Year	59,269
Second Previous Year	29,085
Third Previous Year or Greater	125,657
<b>Total Rates Receivable Outstanding</b>	<b>230,256</b>

**(b) General Receivables\***

	<b>31 Jul 22</b>
	<b>\$</b>
Current	21,400
30 Days	3,411
60 Days	-
90+ Days	41,203
<b>Total General Receivables Outstanding</b>	<b>66,014</b>

\* - Amounts may include GST

**6. DISPOSAL OF ASSETS**

	<b>Annual Budget Profit / (Loss)</b>	<b>YTD Proceeds on Disposal</b>	<b>YTD Actual Profit / (Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant and Equipment</b>			
Caterpillar 226B3SC Skid Steer Loader	(2,900)	-	-
Mack Trident Prime Mover CD 775	(30,600)	-	-
CAT 301.7D Mini Excavator	(2,700)	-	-
Town Crew Supervisor Ute	1,000	-	-
<b>Total Profit or (Loss)</b>	<b>(35,200)</b>	<b>-</b>	<b>-</b>

**7. INFORMATION ON BORROWINGS**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>GROH Housing</b>			
Principal Repayments	92,800	7,733	47,023
Interest and Fees	22,500	1,875	-
<b>Total Repayments</b>	<b>115,300</b>	<b>9,608</b>	<b>47,023</b>

**Principal Outstanding**

Principal Outstanding 01 Jul	843,839	843,839	843,839
Principal Repayments	(92,800)	(7,733)	(47,023)
<b>Principal Outstanding Current Month</b>	<b>751,039</b>	<b>836,106</b>	<b>796,816</b>



## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2022

## 8. CAPITAL ACQUISITIONS

## (a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Staff Unit Housing Development	1,250,000	104,167	-	104,167
Pensioner Housing Development	3,889,220	324,102	-	324,102
GROH Housing	45,000	3,750	-	3,750
Staff Housing	430,000	35,833	-	35,833
Great Fingal Mine Office	2,000,000	166,667	-	166,667
Old Railway Building and Youth Centre	250,000	20,833	13,765	7,069
Town Hall Upgrades	50,000	4,167	-	4,167
Heritage Building Renovations	230,000	19,167	-	19,167
Bowling Green Upgrade	10,000	833	-	833
Works Depot Improvements	50,000	4,167	-	4,167
Tourist Park House and Office	80,000	6,667	2,762	3,905
Tourist Park Upgrades	-	-	5,550	(5,550)
Old Gaol Restoration	80,000	6,667	-	6,667
Heydon Place Industrial Development	250,000	20,833	20,158	675
Old Municipal Building Improvements	60,000	5,000	-	5,000
Pension Hut Renovation	10,500	875	-	875
Administration Building Improvements	35,000	2,917	11,651	(8,734)
Heritage Discovery Centre	3,000	250	-	250
<b>Total Land and Buildings</b>	<b>8,722,720</b>	<b>726,893</b>	<b>53,885</b>	<b>673,008</b>

## (b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Prime Mover	300,000	25,000	-	25,000
Mini Excavator	70,000	5,833	-	5,833
Caterpillar Skid Steer Loader	100,000	8,333	-	8,333
4 x 4 Dual Cab 3 Tonne Truck	100,000	8,333	-	8,333
Town Crew Tipping Tray Ute	45,000	3,750	-	3,750
Cleaners Van	35,000	2,917	-	2,917
Road Maintenance Equipment	20,000	1,667	-	1,667
Mobile Refridgerated Cool Room	20,000	1,667	-	1,667
Mobile BBQ and Lighting Tower	20,000	1,667	-	1,667
Town Maintenance Equipment	12,000	1,000	-	1,000
Workshop Equipment	10,000	833	-	833
<b>Total Plant and Equipment</b>	<b>732,000</b>	<b>61,000</b>	<b>-</b>	<b>61,000</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2022**

**8. CAPITAL ACQUISITIONS (Continued)**

**(c) Furniture and Equipment**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
Council	10,000	833	-	833
Staff Housing	15,000	1,250	-	1,250
Pension Hut	10,000	833	-	833
Administration	89,100	7,425	-	7,425
<b>Total Furniture and Equipment</b>	<b>124,100</b>	<b>10,342</b>	<b>-</b>	<b>10,342</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2022**

**8. CAPITAL ACQUISITIONS (Continued)**

**(d) Infrastructure - Roads**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Flood Damage Reimbursement (AGRN888)	1,726,170	143,848	-	143,848
Road Train Assembly Area	252,600	21,050	-	21,050
Roads to Recovery	351,880	29,323	-	29,323
Construction - Muni Funds Roads	440,000	36,667	-	36,667
Road Sealing Works	743,000	61,917	-	61,917
Regional Roads Group	274,500	22,875	92,414	(69,539)
Cue-Beringarra Road	150,000	12,500	-	12,500
Grid Widening Program	100,000	8,333	-	8,333
<b>Total Infrastructure - Roads</b>	<b>4,038,150</b>	<b>336,513</b>	<b>92,414</b>	<b>244,098</b>

**(e) Other Infrastructure**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Waste Site - Fencing and Improvements	325,000	27,083	-	27,083
Deep Sewerage	240,000	20,000	-	20,000
Cemetery Niche Wall	35,000	2,917	-	2,917
Playground Equipment	220,000	18,333	-	18,333
Sporting Facilities	100,000	8,333	-	8,333
Oval Infrastructure	50,000	4,167	-	4,167
Walk and Cycle Trails	27,610	2,301	-	2,301
Airport Runway Resealing	1,200,000	100,000	-	100,000
Artificial Lawn and Retic	45,000	3,750	-	3,750
Museum Project	80,000	6,667	-	6,667
Streetscape	75,000	6,250	-	6,250
Tourist Park Improvements	40,000	3,333	-	3,333
CCTV	50,000	4,167	-	4,167
RV Site	30,000	2,500	-	2,500
Oasis Visitor Parking Project	23,000	1,917	-	1,917
Standpipe Automation	60,000	5,000	-	5,000
LRCIP Funded Projects	280,600	23,383	-	23,383
<b>Total Infrastructure - Other</b>	<b>2,881,210</b>	<b>240,101</b>	<b>-</b>	<b>240,101</b>

<b>Total Capital Expenditure</b>	<b>16,498,180</b>	<b>1,374,848</b>	<b>146,299</b>	<b>1,228,549</b>
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SHIRE OF CUE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 July 2022

9. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	YTD Actual Revenue \$
<b>General Rates</b>					
GRV Residential	561,648	0.109067	93	61,257	-
GRV Commercial	304,708	0.109067	6	33,233	-
GRV Vacant Land	-	0.109067	0	-	-
GRV M & T Workforce	246,750	0.300000	2	74,025	-
UV Mining	7,666,802	0.290984	355	2,230,917	-
UV Pastoral	563,097	0.078631	14	44,277	-
<b>Total General Rates</b>				<b>2,443,709</b>	-
<b>Minimum Rates</b>					
GRV Residential	105,449	463.00	47	21,761	-
GRV Commercial	-	463.00	0	-	-
GRV Vacant Land	5,888	463.00	37	17,131	-
GRV M & T Workforce	-	463.00	0	-	-
UV Mining	103,631	463.00	130	60,190	-
UV Pastoral	12,295	463.00	4	1,852	-
<b>Total Minimum Rates</b>				<b>100,934</b>	-
<b>Total General and Minimum Rates</b>				<b>2,544,643</b>	-
<b>Other Rate Revenue</b>					
Rates Written-off				(43,643)	-
Discounts / Concessions				(6,355)	-
Incentive Prize				(1,000)	-
Interim and Back Rates				5,000	-
<b>Total Funds Raised from Rates</b>				<b>2,498,645</b>	-

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2022

## 10. GRANTS, SUBSIDIES AND CONTRIBUTIONS

## (a) Operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Commission Grants	WA Government	801,259	66,772	-
Roads Commission Grants	WA Government	192,687	16,057	-
ESL Grant	FESA	7,500	625	490
Youth Program Grant		650	54	-
Donations Received		800	67	-
Australia Day Grant		30,000	2,500	-
MRWA RRG Direct Grant	MRWA	130,284	10,857	-
Road Use Agreements		900,000	75,000	169,930
Road Maintenance		5,000	417	-
Diesel Fuel Rebate		40,000	3,333	2,331
Sundry Income Admin		44,000	3,667	-
<b>Total Grants, Subsidies and Contributions</b>		<b>2,152,180</b>	<b>179,348</b>	<b>172,751</b>

## (b) Non-operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Local Roads / Community Infrastructure	Federal	1,239,135	103,261	-
Pensioner Housing Development	WA Government	3,889,220	324,102	-
Deep Sewerage	Royalties for Regions	240,000	20,000	-
Waste Site Development		100,000	8,333	-
Great Fingall Mine Development	WA Government	1,500,000	125,000	-
Great Fingall Mine Development	Contribution	250,000	20,833	-
Railway Building	WA Government	330,000	27,500	-
Playground	WA Government	110,000	9,167	-
Flood Damage Reimbursement (AGRN888)	DFES	1,572,170	131,014	-
Airport Grants and Contributions	RADS	400,000	33,333	-
Airport Grants and Contributions	Contribution	400,000	33,333	-
Roads to Recovery	Federal	351,885	29,324	-
Road Sealing Works Contribution	Contribution	743,000	61,917	-
RRG - RRG Road Project Grant	RRG	140,000	11,667	-
Heydon Place Industrial Development		135,000	11,250	-
<b>Total Grants, Subsidies and Contributions</b>		<b>11,400,410</b>	<b>950,034</b>	<b>-</b>

### 10.3 ADOPTION OF ANNUAL BUDGET FOR 2022-2023

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Glenn Boyes – Deputy Chief Executive Officer  
DATE: 11 August 2022

***Matters for Consideration:***

That Council adopt the annual budget for the 2022-2023 financial year including supporting schedules attached at the [Appendix 3](#).

***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 2022-2023 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 recommend that the adoption of the Annual Budget is completed 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 \$2,664,410 and total operating revenue of \$5,858,200.

A capital works program totalling \$17,276,720 for investment in infrastructure, property, plant and equipment is planned.

Expenditure on road infrastructure is budgeted at \$3,593,500. Road projects include Roads to Recovery funding, Regional Road Group funding for Wondinong Road gravel sheeting as well as works on Beringarra Cue Road, grid widening and an allowance for flood damage works.

The budget for land and buildings is \$10,238,220 which includes a four unit Staff Housing Development plus additional funds for staff housing, completing the Railway Building, Bank of NSW, Heydon Place and Old Gaol, renovations to the Masonic Lodge, and Great Fingal Mine Office works.

A budget of \$2,208,000 has been allocated to Other Infrastructure projects. These include completing works at the tip, playground equipment and streetscape works.

We have also budgeted for a niche wall at the cemetery, sealing works at the airport, and an outdoor museum display.

An estimated surplus of \$6,203,790 is anticipated to be brought forward from 30 June 2022. This amount is unaudited and may change with the finalising of the end of year accounts. Any changes will be addressed as part of a future 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 2022-2023 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

**Officer’s Recommendation:**                      **Voting Requirement:** Absolute Majority

**Council Decision:**

**Part A – Adoption of 2022-2023 Annual Budget**

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 2022-2023 Statutory Budget as attached at [Appendix 3](#), which includes the following:

- Statement of Comprehensive income showing a net result for the year of \$6,954,770
- Statement of Cash Flows
- Rate Setting Statement showing an amount required to be raised from rates of \$2,664,410

- Notes to and forming part of the Budget and significant accounting policies
- Acquisition of assets as detailed in Note 4, totalling \$17,276,720
- Transfer to and from Reserve accounts as detailed in Note 7, totalling (\$803,000)

<b>Council Decision:</b>	<b>Voting requirement:</b> Absolute Majority
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED</b>	

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

Pursuant to *section 6.45 of the Local Government Act 1995* that the rates and charges specified hereunder and in the attached budget document be imposed on all rateable property within the district of the Shire of Cue for the 2022-2023 financial period.

- GRV Residential 10.3088 cents in the dollar
- GRV Commercial 10.3088 cents in the dollar
- GRV Vacant Land 10.3088 cents in the dollar
- UV Mining 27.2505 cents in the dollar
- UV Pastoral 8.0990 cents in the dollar
- GRV M&T Workforce 15.4632 cents in the dollar
- GRV Residential Minimum Rate \$477
- GRV Commercial Minimum Rate \$477
- GRV Vacant Land Minimum Rate \$477
- UV Mining Minimum Rate \$477
- UV Pastoral Minimum Rate \$477
- GRV M&T Workforce Minimum Rate \$477



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 2022-2023 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 due date of 5 October 2022.
- All ratepayers are eligible.

The drawing of the winners for the above prizes will take place during the Council meeting held on 15 November 2022.

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 four 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 3% 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 1<sup>st</sup> instalment due        5 October 2022
- 2<sup>nd</sup> instalment due                                7 December 2022
- 3<sup>rd</sup> instalment due                                8 February 2023
- 4<sup>th</sup> instalment due                                12 April 2023

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 7% to be imposed on all

outstanding rates and services charges and costs of proceedings to recover such charges that remain unpaid after 5 October 2022 or in the case of instalment options, on all outstanding rate amounts after the due date for payment of the instalment.

<b>Council Decision:</b>	<b>Voting requirement:</b> Absolute Majority
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	

**Part C – Material Variance Reporting for 2022-2023**

In accordance with *regulation 34(5) of the Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in Statements of Financial Activity in 2022-2023 for reporting material variances shall be 10% or \$25,000, whichever is the greater.

<b>Council Decision:</b>	<b>Voting requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	

# APPENDIX 3



**Shire of Cue**

73 Austin Street Cue WA 6640

PO Box 84 Cue WA 6640

(08) 9963 8600

[www.cue.wa.gov.au](http://www.cue.wa.gov.au)

**SHIRE OF CUE**

**ANNUAL BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2023**

*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.

**SHIRE OF CUE**  
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**SHIRE OF CUE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Revenue</b>		\$	\$	\$
Rates	1(a)	2,664,410	2,598,096	2,498,645
Grants, subsidies and contributions	9(a)	2,103,250	3,762,527	1,759,510
Fees and charges	8	905,040	878,617	855,380
Interest earnings	10(a)	80,500	51,826	61,280
Other revenue	10(a)	105,000	63,831	100,000
		<u>5,858,200</u>	<u>7,354,897</u>	<u>5,274,815</u>
<b>Expenses</b>				
Employee costs		(2,420,640)	(1,958,109)	(2,316,710)
Materials and contracts		(1,817,310)	(2,620,498)	(1,748,970)
Utility charges		(490,750)	(374,403)	(435,800)
Depreciation on non-current assets	5	(3,168,660)	(3,168,495)	(2,703,700)
Interest expenses	6(a)	(20,000)	(19,208)	(22,500)
Insurance expenses		(193,900)	(179,801)	(194,000)
Other expenditure		(301,460)	(160,554)	(305,700)
		<u>(8,412,720)</u>	<u>(8,481,068)</u>	<u>(7,727,380)</u>
<b>Subtotal</b>		<u>(2,554,520)</u>	<u>(1,126,171)</u>	<u>(2,452,565)</u>
Non-operating grants, subsidies and contributions	9(b)	9,500,290	3,658,746	8,882,020
Profit on asset disposals	4(c)	48,800	0	40,400
Loss on asset disposals	4(c)	(39,800)	0	(5,600)
		<u>9,509,290</u>	<u>3,658,746</u>	<u>8,916,820</u>
<b>Net result</b>		<u>6,954,770</u>	<u>2,532,575</u>	<u>6,464,255</u>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income</b>		<u><u>6,954,770</u></u>	<u><u>2,532,575</u></u>	<u><u>6,464,255</u></u>

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

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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 14 to the budget.

**2021/22 ACTUAL BALANCES**

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

**CHANGE IN ACCOUNTING POLICIES**

On the 1 July 2022 no new accounting policies or other policies are expected to be adopted which will impact the annual budget.

**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.

**REVENUES (CONTINUED)**

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**SHIRE OF CUE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Revenue</b>		\$	\$	\$
General purpose funding		3,769,410	5,244,300	3,460,351
Law, order, public safety		9,000	7,566	9,000
Health		1,200	1,100	1,200
Education and welfare		650	650	0
Housing		130,230	102,944	94,295
Community amenities		88,610	82,825	88,385
Recreation and culture		29,600	30,259	9,600
Transport		1,294,300	1,391,850	965,284
Economic services		437,200	406,478	488,700
Other property and services		98,000	86,925	158,000
		<u>5,858,200</u>	<u>7,354,897</u>	<u>5,274,815</u>
<b>Expenses</b>				
Governance		(438,550)	(308,893)	(412,420)
General purpose funding		(250,390)	(187,513)	(284,280)
Law, order, public safety		(131,740)	(74,832)	(117,250)
Health		(124,310)	(68,994)	(109,580)
Education and welfare		(243,830)	(60,558)	(190,900)
Housing		(395,490)	(412,399)	(294,170)
Community amenities		(550,440)	(402,080)	(481,800)
Recreation and culture		(1,143,810)	(788,606)	(1,039,750)
Transport		(3,754,090)	(5,040,881)	(3,627,940)
Economic services		(1,342,480)	(1,087,862)	(1,119,010)
Other property and services		(17,590)	(29,242)	(27,780)
		<u>(8,392,720)</u>	<u>(8,461,860)</u>	<u>(7,704,880)</u>
<b>Finance costs</b>				
Housing	6(a)	(20,000)	(19,208)	(22,500)
		<u>(20,000)</u>	<u>(19,208)</u>	<u>(22,500)</u>
<b>Subtotal</b>		<u>(2,554,520)</u>	<u>(1,126,171)</u>	<u>(2,452,565)</u>
Non-operating grants, subsidies and contributions	9(b)	9,500,290	3,658,746	8,882,020
Profit on disposal of assets	4(c)	48,800	0	40,400
(Loss) on disposal of assets	4(c)	(39,800)	0	(5,600)
		<u>9,509,290</u>	<u>3,658,746</u>	<u>8,916,820</u>
<b>Net result</b>		<u>6,954,770</u>	<u>2,532,575</u>	<u>6,464,255</u>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income</b>		<u><u>6,954,770</u></u>	<u><u>2,532,575</u></u>	<u><u>6,464,255</u></u>

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



**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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, Thoo Thoo Wandu, Senior Citizens and Playgroup. 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.

**SHIRE OF CUE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Rates		2,664,410	2,657,681	2,498,645
Operating grants, subsidies and contributions		2,830,254	4,062,410	2,845,101
Fees and charges		905,040	878,617	855,380
Interest received		80,500	57,016	61,280
GST receipts on revenue		0	203,214	0
GST receipts from taxation authority		0	288,840	0
Other revenue		105,000	62,832	100,000
		<u>6,585,204</u>	<u>8,210,610</u>	<u>6,360,406</u>

**Payments**

Employee costs		(2,420,640)	(1,872,152)	(2,316,710)
Materials and contracts		(1,852,482)	(3,316,727)	(1,801,979)
Utility charges		(490,750)	(366,368)	(435,800)
Interest expenses		(20,000)	(20,356)	(22,500)
Insurance paid		(193,900)	(179,801)	(194,000)
GST payments on purchases		0	(499,492)	0
GST payments to taxation authority		0	0	0
Other expenditure		(301,460)	(160,555)	(305,700)
		<u>(5,279,232)</u>	<u>(6,415,451)</u>	<u>(5,076,689)</u>

**Net cash provided by (used in) operating activities**

3	<u>1,305,972</u>	<u>1,795,159</u>	<u>1,283,717</u>
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Non-operating grants, subsidies and contributions	9(b)	9,500,290	3,658,746	8,882,020
Proceeds from sale of plant and equipment	4(c)	250,000	0	160,000
Purchase of property, plant and equipment	4(a)	(11,475,220)	(558,161)	(7,061,600)
Purchase and construction of infrastructure	4(b)	(5,801,500)	(2,351,680)	(6,840,190)
Proceeds/(Payments) from financial assets at amortised cost		3,046,395	(1,045,040)	1,172,179
Proceeds/(Payments) from contract obligations	9(c)	123,877	(381,380)	501,273
<b>Net cash provided by (used in) investing activities</b>		<u>(4,356,158)</u>	<u>(677,515)</u>	<u>(3,186,318)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	6(a)	(94,500)	(92,806)	(92,800)
<b>Net cash provided by (used in) financing activities</b>		<u>(94,500)</u>	<u>(92,806)</u>	<u>(92,800)</u>

**Net increase (decrease) in cash held**

		(3,144,686)	1,024,838	(1,995,401)
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Cash at beginning of year		3,657,749	2,632,911	2,632,906
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<b>Cash and cash equivalents at the end of the year</b>	3	<u><b>513,063</b></u>	<u><b>3,657,749</b></u>	<u><b>637,505</b></u>
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This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF CUE**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at 01 Jul - surplus/(deficit)</b>	2	6,203,790	4,012,970	4,130,145
		6,203,790	4,012,970	4,130,145
<b>Operating revenue (excluding rates)</b>				
Grants, subsidies and contributions	9(a)	2,103,250	3,762,527	1,759,510
Fees and charges	8	905,040	878,617	855,380
Interest earnings	10(a)	80,500	51,826	61,280
Other revenue	10(a)	105,000	63,831	100,000
Profit on asset disposals	4(c)	48,800	0	40,400
		3,242,590	4,756,801	2,816,570
<b>Operating expenses</b>				
Employee costs		(2,420,640)	(1,958,109)	(2,316,710)
Materials and contracts		(1,817,310)	(2,620,498)	(1,748,970)
Utility charges		(490,750)	(374,403)	(435,800)
Depreciation on non-current assets	5	(3,168,660)	(3,168,495)	(2,703,700)
Interest expenses	6(a)	(20,000)	(19,208)	(22,500)
Insurance expenses		(193,900)	(179,801)	(194,000)
Other expenditure		(301,460)	(160,554)	(305,700)
Loss on asset disposals	4(c)	(39,800)	0	(5,600)
		(8,452,520)	(8,481,068)	(7,732,980)
Non-cash amounts excluded from operating activities	2(b)	3,159,660	3,183,219	2,668,900
<b>Amount attributable to operating activities</b>		4,153,520	3,471,922	1,882,635
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	9,500,290	3,658,746	8,882,020
Proceeds from disposal of assets	4(c)	250,000	0	160,000
Purchase property, plant and equipment	4(a)	(11,475,220)	(558,161)	(7,061,600)
Purchase and construction of infrastructure	4(b)	(5,801,500)	(2,351,680)	(6,840,190)
<b>Amount attributable to investing activities</b>		(7,526,430)	748,905	(4,859,770)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(94,500)	(92,806)	(92,800)
Transfers to cash backed reserves (restricted assets)	7(a)	(450,000)	(672,326)	(682,780)
Transfers from cash backed reserves (restricted assets)	7(a)	1,253,000	149,999	1,254,070
<b>Amount attributable to financing activities</b>		708,500	(615,133)	478,490
Budgeted deficiency before general rates		(2,664,410)	3,605,694	(2,498,645)
Estimated amount to be raised from general rates	1(a)	2,664,410	2,598,096	2,498,645
<b>Net current assets at 30 Jun - surplus/(deficit)</b>	2	<b>0</b>	<b>6,203,790</b>	<b>0</b>

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

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1. RATES**

**(a) Rating Information**

<b>Differential general rate</b>	<b>Rate in</b>	<b>Number of properties</b>	<b>Rateable value</b>	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
<b>Gross rental valuations</b>	<b>\$</b>	<b>#</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
GRV Residential	0.103088	84	557,306	57,452	61,257	61,257
GRV Commercial	0.103088	7	487,440	50,249	33,234	33,233
GRV Vacant Land	0.103088	0	0	0	0	0
GRV M & T Workforce	0.154632	5	598,432	92,537	74,025	74,025
UV Mining	0.272505	379	8,635,328	2,353,170	2,240,510	2,230,917
UV Pastoral	0.080990	13	548,580	44,429	42,270	44,277
<b>Sub-Totals</b>		<b>488</b>	<b>10,827,086</b>	<b>2,597,837</b>	<b>2,451,296</b>	<b>2,443,709</b>
<b>Minimum payment</b>						
<b>Gross rental valuations</b>						
GRV Residential	477	52	148,085	24,804	21,761	21,761
GRV Commercial	477	0	0	0	0	0
GRV Vacant Land	477	37	5,397	17,649	16,668	17,131
GRV M & T Workforce	477	0	0	0	0	0
UV Mining	477	142	123,532	67,734	60,653	60,190
UV Pastoral	477	5	16,852	2,385	2,315	1,852
<b>Sub-Totals</b>		<b>236</b>	<b>293,866</b>	<b>112,572</b>	<b>101,397</b>	<b>100,934</b>
		<b>724</b>	<b>11,120,952</b>	<b>2,710,409</b>	<b>2,552,693</b>	<b>2,544,643</b>
Discounts (Refer Note 1(f))				(6,355)	(1,407)	(6,355)
Rates written-off				(43,644)	(2,115)	(43,643)
Incentive prize (Refer Note 1(f))				(1,000)	(1,000)	(1,000)
Interim and back rates				5,000	49,925	5,000
<b>Total amount raised from general rates</b>				<b>2,664,410</b>	<b>2,598,096</b>	<b>2,498,645</b>

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 2022/23 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.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1. RATES (CONTINUED)**

**(b) Interest Charges and Instalments**

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		<b>\$</b>	<b>%</b>	<b>%</b>
Option one	05 Oct 2022	15	3.00%	7.00%
Option two	07 Dec 2022	15	3.00%	7.00%
Option three	08 Feb 2023	15	3.00%	7.00%
Option four	12 Apr 2023	15	3.00%	7.00%

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Instalment plan admin charge revenue	1,500	1,020	1,500
Instalment plan interest earned	5,500	495	5,500
Unpaid rates and service charge interest earned	13,000	11,283	13,000
	20,000	12,798	20,000

**(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 2022/23 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 03 June 2022. These rates are in accordance with the advertised schedule. Ministerial approval was received on 10 August 2022 for the above differential rates in accordance with the *Local Government (COVID-19 Response) Amendment Order 2022*.

## 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 1 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 and facilities provided by Council.

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 \$477.00 has been set for all rate categories.



**SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**1. RATES (CONTINUED)**

**(d) Specified Area Rate**

No Specified Area Rates are expected to be levied in the year ended 30 June 2023.

**(e) Service Charges**

No Service Charges are expected to be levied in the year ended 30 June 2023.

**(f) Rates discounts**

<b>Rate or fee to which discount is granted</b>	<b>Discount</b>	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	<b>\$ or %</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
GRV - Commercial	20.0%	6,355	1,407	6,355
Incentive draw	\$1,000	1,000	1,000	1,000
		<u>7,355</u>	<u>2,407</u>	<u>7,355</u>

**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 ended 30 June 2023.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

	<b>Note</b>	<b>Budget 30 Jun 23</b>	<b>Actual 30 Jun 22</b>	<b>Budget 30 Jun 22</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	513,063	6,002,021	629,505
Cash and cash equivalents - restricted				
Cash backed reserves	7(a)	5,625,948	6,428,948	5,335,331
Unspent borrowings	3	0	0	0
Deposits and bonds	3	0	23,000	8,000
Unspent grants, subsidies and contributions	3	0	145,936	0
Receivables		47,803	777,992	545,968
Inventories		34,225	34,225	36,625
		<u>6,221,039</u>	<u>13,412,122</u>	<u>6,555,429</u>
<b>Less: current liabilities</b>				
Trade and other payables		(402,743)	(441,100)	(1,050,919)
Income received in advance		0	(22,059)	0
Contract obligations		0	(123,877)	0
Loan Liability	6(a)	(94,500)	(94,465)	(92,800)
Provisions		(192,348)	(192,348)	(169,179)
		<u>(689,591)</u>	<u>(873,849)</u>	<u>(1,312,898)</u>
<b>Net current assets</b>		<u>5,531,448</u>	<u>12,538,273</u>	<u>5,242,531</u>
Less: Cash - restricted reserves	7(a)	(5,625,948)	(6,428,948)	(5,335,331)
Less: Current portion of borrowings	6(a)	94,500	94,465	92,800
<b>Closing funding surplus / (deficit)</b>		<u>0</u>	<u>6,203,790</u>	<u>0</u>

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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*.

	<b>Note</b>	<b>Budget 30 Jun 23</b>	<b>Actual 30 Jun 22</b>	<b>Budget 30 Jun 22</b>
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	4(c)	(48,800)	0	(40,400)
Less: Movement in employee provisions		0	16,625	0
Less: Movement in fair value of financial assets		0	(999)	0
Add: Movement in deferred pensioner rates		0	(902)	0
Add: Loss on disposal of assets	4(c)	39,800	0	5,600
Add: Depreciation on assets	5	3,168,660	3,168,495	2,703,700
<b>Amounts excluded from operating activities</b>		<b>3,159,660</b>	<b>3,183,219</b>	<b>2,668,900</b>

## **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 City 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.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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:

	<b>Note</b>	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
<b>Cash and cash equivalents</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash at bank and on hand		513,063	3,657,749	637,505
Term deposits		0	2,513,208	0
Term deposits - reserves		5,625,948	6,428,948	5,335,331
		<u>6,139,011</u>	<u>12,599,905</u>	<u>5,972,836</u>
<b>Comprises:</b>				
Unrestricted		490,063	6,002,021	629,505
Restricted		5,648,948	6,597,884	5,343,331
		<u>6,139,011</u>	<u>12,599,905</u>	<u>5,972,836</u>

The restricted assets are a result of the following specific purposes to which the assets may be used:

Cash backed reserves	7(a)	5,625,948	6,428,948	5,335,331
Unspent borrowings	6(c)	0	0	0
Deposits and bonds		23,000	23,000	8,000
Unspent grants, subsidies and contributions		0	145,936	0
		<u>5,648,948</u>	<u>6,597,884</u>	<u>5,343,331</u>

**Reconciliation of net cash provided by operating activities to net result**

<b>Net result</b>		6,954,770	2,532,575	6,464,255
Depreciation	5	3,168,660	3,168,495	2,703,700
(Profit)/loss on sale of asset	4(c)	(9,000)	0	(34,800)
(Increase)/decrease in receivables		730,189	727,842	1,095,391
(Increase)/decrease in inventories		0	9,440	0
Increase/(decrease) in payables		(38,357)	(1,024,241)	(62,809)
Increase/(decrease) in provisions		0	39,794	0
Non-operating grants, subsidies and contributions	9(b)	(9,500,290)	(3,658,746)	(8,882,020)
<b>Net cash from operating activities</b>		<u>1,305,972</u>	<u>1,795,159</u>	<u>1,283,717</u>

**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.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**4. FIXED ASSETS**

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

**(a) Property, Plant and Equipment**

**(i) Land and buildings**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Housing</b>			
Pensioner Housing Development	3,889,220	0	1,000,000
Staff Unit Housing Development	1,530,000	335	1,250,000
Staff Housing	490,000	10,236	430,000
GROH Housing	0	42,506	70,000
<b>Recreation and culture</b>			
Great Fingal Mine Office	2,000,000	0	2,000,000
Masonic Lodge	665,000	0	0
Heritage Building Renovations	350,000	37,685	130,000
Town Hall Upgrades	90,000	0	340,000
Railway Building and Youth Centre	90,000	178,597	250,000
Rifle Range Ablutions	25,000	0	0
Bowling Green and Outdoor Area	10,000	0	10,000
<b>Transport</b>			
Works Depot Improvements	50,000	21,186	50,000
Airport Terminal	0	3,930	0
<b>Economic service</b>			
Heydon Place Industrial Development	250,000	36,539	250,000
Old Tourist Park House	185,000	0	0
Tourist Park Buildings	150,000	0	100,000
Old Gaol Restoration	150,000	59,599	80,000
Heritage Interpretive Centre and Tourism	90,000	2,090	10,500
Tourist Park House and Office	70,000	94,862	80,000
Old Municipal Building Improvements	60,000	0	60,000
<b>Other property and services</b>			
Administration Building Improvements	94,000	0	35,000
	<b>10,238,220</b>	<b>487,565</b>	<b>6,145,500</b>

**(ii) Furniture and equipment**

<b>Governance</b>			
Council Furniture and Equipment	10,000	0	10,000
<b>Housing</b>			
Staff Housing	15,000	0	15,000
<b>Economic services</b>			
Tourism Furniture and Equipment	10,000	0	10,000
<b>Other property and services</b>			
Administration Furniture and Equipment	90,000	0	39,100
	<b>125,000</b>	<b>0</b>	<b>74,100</b>

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

4. FIXED ASSETS (CONTINUED)

(a) Property, Plant and Equipment (Continued)

(iii) Plant and equipment

**Transport**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Prime Mover	340,000	0	300,000
Community Bus	200,000	0	0
Skid Steer Loader	120,000	0	120,000
4 x 4 Dual Cab 3 Tonne Truck	100,000	0	100,000
Mini Excavator	80,000	0	200,000
Road Maintenance Equipment	65,000	19,510	20,000
Works Manager Ute	60,000	0	0
Roads Crew Supervisor Ute	45,000	0	0
Town Crew Supervisor Ute	45,000	0	45,000
Ride-on Mower	35,000	0	0
Town Maintenance Equipment	12,000	0	12,000
Workshop Equipment	10,000	5,496	10,000
Cleaners Vehicle	0	33,149	35,000
Cat 950G Loader Upgrades	0	12,441	0
	<u>1,112,000</u>	<u>70,596</u>	<u>842,000</u>

Total Property, Plant and Equipment

11,475,220      558,161      7,061,600

(b) Infrastructure

(i) Road infrastructure

**Transport**

Flood Damage Restoration	2,000,000	0	1,940,000
Construction - Muni Funds Roads	440,000	372,008	440,000
Cue-Beringarra Road	400,000	150,655	150,000
Roads to Recovery	303,500	407,919	351,880
Regional Roads Group	270,000	477,816	274,500
Grid Widening Program and Seal Approaches	180,000	0	100,000
Road Sealing Works	0	611,481	0
Town Footpaths	0	0	0
	<u>3,593,500</u>	<u>2,019,879</u>	<u>3,256,380</u>



**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**4. FIXED ASSETS (CONTINUED)**

**(b) Infrastructure (Continued)**

**(ii) Other infrastructure**

**Community amenities**

Deep Sewerage	240,000	0	240,000
Waste Site Upgrades	175,000	137,084	325,000
Cemetery Niche Wall	35,000	0	35,000

**Recreation and culture**

Playground Equipment and Other Infrastructure	220,000	0	220,000
Sporting Facilities	40,000	68,691	100,000
Oval Infrastructure	50,000	0	50,000
Walk and Cycle Trails	20,000	10,591	27,610

**Transport**

Airport Runway Resealing	1,000,000	0	1,200,000
Artificial Lawn and Retic	0	0	45,000
Road Train Assembly Area	0	76,174	252,600

**Economic services**

Tourism and Area Promotion	80,000	1,032	180,000
Austin Street Development	0	0	100,000
Garden Rock Development	0	0	100,000
Streetscape and Community Projects	150,000	0	75,000
Standpipe Automation	30,000	27,368	60,000
CCTV	50,000	0	50,000
Golf Course and Other Infrastructure	25,000	0	0
Tourist Park Improvements	40,000	10,861	40,000
RV Site	30,000	0	30,000
Oasis Visitor Parking Project	23,000	0	23,000
LRCIP Phase 3 Projects	0	0	430,600

2,208,000      331,801      3,583,810

Total Infrastructure

5,801,500      2,351,680      6,840,190

**Total acquisitions**

17,276,720      2,909,841      13,901,790

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately. Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**4. FIXED ASSETS (CONTINUED)**

**(c) Disposals of Assets**

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

**(i) 2022/23 Budget**

<b>Property, Plant and Equipment</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit on Disposal</b>	<b>Loss on Disposal</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
Caterpillar Skid Steer Loader	21,200	40,000	18,800	0
Mack Trident Prime Mover	50,800	50,000	0	(800)
CAT 301.7D Mini Excavator	22,700	40,000	17,300	0
Kubota Ride-on Mower	16,600	10,000	0	(6,600)
Toyota Coaster Bus	51,700	20,000	0	(31,700)
Works Manager Ute	30,700	30,000	0	(700)
Roads Crew Supervisor Ute	27,000	30,000	3,000	0
Town Crew Supervisor Ute	20,300	30,000	9,700	0
	<b>241,000</b>	<b>250,000</b>	<b>48,800</b>	<b>(39,800)</b>

**(ii) 2021/22 Actual**

<b>Property, Plant and Equipment</b>				
<b>Transport</b>				
P34 2012 Caterpillar 226B3SC Skid Steer Loader	0	0	0	0
P61 Mack Trident Prime Mover CD 775	0	0	0	0
P71 CAT 301.7D Mini Excavator	0	0	0	0
Town Crew Supervisor Ute	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**(iii) 2021/22 Budget**

<b>Property, Plant and Equipment</b>				
<b>Transport</b>				
P34 2012 Caterpillar 226B3SC Skid Steer Loader	22,900	40,000	17,100	0
P61 Mack Trident Prime Mover CD 775	55,600	50,000	0	(5,600)
P71 CAT 301.7D Mini Excavator	22,700	40,000	17,300	0
Town Crew Supervisor Ute	24,000	30,000	6,000	0
	<b>125,200</b>	<b>160,000</b>	<b>40,400</b>	<b>(5,600)</b>

**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.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**5. ASSET DEPRECIATION**

	<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>By Program</b>			
Governance	1,650	1,634	1,830
Law, order, public safety	300	300	230
Health	470	469	1,420
Housing	145,110	144,637	36,830
Community amenities	20,120	19,966	10,450
Recreation and culture	159,880	158,831	115,220
Transport	2,163,080	2,163,503	2,150,200
Economic services	380,960	382,028	193,930
Other property and services	297,090	297,127	193,590
	<b>3,168,660</b>	<b>3,168,495</b>	<b>2,703,700</b>
<b>By Class</b>			
Land and buildings	679,510	679,592	226,400
Furniture and equipment	11,180	11,092	9,500
Plant and equipment	178,550	178,852	151,600
Road Infrastructure	2,006,640	2,006,144	2,008,900
Other Infrastructure	292,780	292,815	307,300
	<b>3,168,660</b>	<b>3,168,495</b>	<b>2,703,700</b>

**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:

<b>Asset</b>	<b>Years</b>	<b>Asset</b>	<b>Years</b>
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

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

	<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Housing - GROH Housing</b>			
<b>Principal repayments</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Payment in July	47,100	46,197	46,195
Payment in January	47,400	46,609	46,605
	<u>94,500</u>	<u>92,806</u>	<u>92,800</u>
<b>Interest and fee repayments</b>			
Payment in July	10,000	10,442	11,250
Payment in January	10,000	9,914	11,250
Accrual	0	(1,148)	0
	<u>20,000</u>	<u>19,208</u>	<u>22,500</u>
<b>Total repayments</b>	<u>114,500</u>	<u>112,014</u>	<u>115,300</u>
<b>Principal outstanding</b>			
Principal outstanding 01 Jul	751,033	843,839	843,839
Principal repayments	(94,500)	(92,806)	(92,800)
Principal outstanding 30 Jun	<u>656,533</u>	<u>751,033</u>	<u>751,039</u>

**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 - 2022/23**

The Shire does not intend to raise any new borrowings for the year ended 30 June 2023.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(c) Unspent borrowings**

	<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>GROH Housing</b>			
Unspent borrowings at 01 Jul	0	0	61,477
Expected new borrowings	0	0	0
Expected amount to be used	0	0	(61,477)
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	0	0
Unused credit at 30 Jun	15,000	15,000	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.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movements**

**(i) 2022/23 Budget**

	<b>Opening Balance</b>	<b>Transfer Interest</b>	<b>Transfer to</b>	<b>Transfer (from)</b>	<b>Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
(a) Long service leave reserve	63,814	496	0	0	64,310
(b) Building maintenance reserve	602,166	4,683	0	(135,000)	471,849
(c) Plant replacement reserve	521,193	4,053	0	(200,000)	325,246
(d) Streetscape reserve	321,696	2,502	0	(123,000)	201,198
(e) Sports facilities reserve	123,864	963	0	0	124,827
(f) Tourist park development reserve	255,847	1,990	0	(140,000)	117,837
(g) Water playground reserve	61,537	479	0	0	62,016
(h) Beringarra road reserve	2,396,664	18,640	0	(150,000)	2,265,304
(i) Tourism reserve	124,961	972	0	(40,000)	85,933
(j) Housing / land development reserve	219,640	1,708	0	(150,000)	71,348
(k) Heritage reserve	635,476	4,942	0	(315,000)	325,418
(l) Road maintenance reserve	870,779	6,772	400,000	0	1,277,551
(m) Infrastructure reserve	231,311	1,800	0	0	233,111
	<b>6,428,948</b>	<b>50,000</b>	<b>400,000</b>	<b>(1,253,000)</b>	<b>5,625,948</b>

**(ii) 2021/22 Actual**

(a) Long service leave reserve	63,409	405	0	0	63,814
(b) Building maintenance reserve	598,347	3,819	0	0	602,166
(c) Plant replacement reserve	517,888	3,305	0	0	521,193
(d) Streetscape reserve	319,655	2,041	0	0	321,696
(e) Sports facilities reserve	123,079	785	0	0	123,864
(f) Tourist park development reserve	254,225	1,622	0	0	255,847
(g) Water playground reserve	61,147	390	0	0	61,537
(h) Beringarra road reserve	2,530,506	16,157	0	(149,999)	2,396,664
(i) Tourism reserve	124,168	793	0	0	124,961
(j) Housing / land development reserve	218,246	1,394	0	0	219,640
(k) Heritage reserve	631,446	4,030	0	0	635,476
(l) Road maintenance reserve	234,661	1,498	634,620	0	870,779
(m) Infrastructure reserve	229,844	1,467	0	0	231,311
	<b>5,906,621</b>	<b>37,706</b>	<b>634,620</b>	<b>(149,999)</b>	<b>6,428,948</b>

**(iii) 2021/22 Budget**

(a) Long service leave reserve	63,409	352	0	0	63,761
(b) Building maintenance reserve	598,347	3,321	0	(130,285)	471,383
(c) Plant replacement reserve	517,888	2,874	0	(200,000)	320,762
(d) Streetscape reserve	319,655	1,774	0	(123,000)	198,429
(e) Sports facilities reserve	123,079	683	0	0	123,762
(f) Tourist park development reserve	254,225	1,411	0	(140,000)	115,636
(g) Water playground reserve	61,147	339	0	0	61,486
(h) Beringarra road reserve	2,530,506	14,044	0	(150,000)	2,394,550
(i) Tourism reserve	124,168	689	0	(40,000)	84,857
(j) Housing / land development reserve	218,246	1,211	0	(150,000)	69,457
(k) Heritage reserve	631,446	3,504	0	(320,785)	314,165
(l) Road maintenance reserve	234,661	1,302	650,000	0	885,963
(m) Infrastructure reserve	229,844	1,276	0	0	231,120
	<b>5,906,621</b>	<b>32,780</b>	<b>650,000</b>	<b>(1,254,070)</b>	<b>5,335,331</b>

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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:

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

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**8. FEES AND CHARGES**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
General purpose funding	2,000	1,250	2,000
Law, order, public safety	1,500	898	1,500
Health	1,200	1,100	1,200
Housing	130,230	102,944	94,295
Community amenities	88,610	82,825	88,385
Recreation and culture	2,300	945	2,300
Transport	250,000	271,771	175,000
Economic services	402,200	399,347	453,700
Other property and services	27,000	17,537	37,000
	<u>905,040</u>	<u>878,617</u>	<u>855,380</u>

**9. GRANT REVENUE**

**(a) Operating grants, subsidies and contributions**

General purpose funding	990,000	2,581,110	876,926
Law, order, public safety	7,500	6,669	7,500
Education and welfare	650	650	0
Recreation and culture	20,800	24,671	800
Transport	1,044,300	1,120,079	790,284
Economic services*	0	(6,503)	0
Other property and services	40,000	35,851	84,000
	<u>2,103,250</u>	<u>3,762,527</u>	<u>1,759,510</u>

\* - Return of unused funding from prior year

**(b) Non-operating grants, subsidies and contributions**

General purpose funding	861,570	377,563	1,239,135
Housing	3,889,220	0	1,000,000
Community amenities	240,000	0	340,000
Recreation and culture	1,980,000	350,000	2,190,000
Transport	2,529,500	2,809,683	3,977,885
Economic services	0	121,500	135,000
	<u>9,500,290</u>	<u>3,658,746</u>	<u>8,882,020</u>
Total grants, subsidies and contributions	<u>11,603,540</u>	<u>7,421,273</u>	<u>10,641,530</u>

**(c) Unspent grants, subsidies and contributions**

	<b>Balance 30 Jun 22</b>	<b>Amounts received</b>	<b>Amounts exhausted</b>	<b>Balance 30 Jun 23</b>
	\$	\$	\$	\$
<b>Transport</b>				
LRCIP	123,877	0	(123,877)	0
	<u>123,877</u>	<u>0</u>	<u>(123,877)</u>	<u>0</u>



**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**10. OTHER INFORMATION**

**(a) The net result includes as revenues**

	<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(i) Interest earnings</b>			
Investments - Reserve funds	50,000	37,706	32,780
Investments - Other funds	12,000	2,342	10,000
Other interest revenue (Refer Note 1(b))	18,500	11,778	18,500
	<u>80,500</u>	<u>51,826</u>	<u>61,280</u>
<b>(ii) Other revenue</b>			
Reimbursements and recoveries	45,500	21,258	43,500
Other	59,500	42,573	56,500
	<u>105,000</u>	<u>63,831</u>	<u>100,000</u>

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

<b>(i) Auditors remuneration</b>			
Audit services	40,500	38,100	36,500
	<u>40,500</u>	<u>38,100</u>	<u>36,500</u>
<b>(ii) Interest expenses (finance costs)</b>			
Borrowings (Refer Note 6(a))	20,000	19,208	22,500
	<u>20,000</u>	<u>19,208</u>	<u>22,500</u>
<b>(iii) Write offs</b>			
General rates	43,644	2,115	43,643
	<u>43,644</u>	<u>2,115</u>	<u>43,643</u>

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**10. OTHER INFORMATION (CONTINUED)**

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

**(iv) Elected members remuneration**

	<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>President - Ross Pigdon</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Presidents allowance	11,160	10,896	10,900
Meeting fees	6,500	6,608	5,880
Travelling expenses	2,786	1,904	2,786
Telecommunications allowance	3,500	3,480	3,500
<b>Deputy President - Les Price</b>			
Deputy Presidents allowance	2,800	2,724	2,800
Meeting fees	4,000	3,689	4,103
Travelling expenses	2,786	3,695	2,786
Telecommunications allowance	3,500	3,480	3,500
<b>Councillor - Fred Spindler</b>			
Meeting fees	0	0	4,103
Travelling expenses	0	0	2,786
Telecommunications allowance	0	580	3,500
Christmas lights prize	0	0	0
<b>Councillor - Elizabeth Houghton</b>			
Meeting fees	4,000	3,094	4,103
Travelling expenses	2,786	1,271	2,786
Telecommunications allowance	3,500	3,480	3,500
<b>Councillor - Leonie Fitzpatrick</b>			
Meeting fees	4,000	2,261	4,103
Travelling expenses	2,786	111	2,786
Telecommunications allowance	3,500	3,480	3,500
<b>Councillor - Ronald Hogben</b>			
Meeting fees	4,000	3,332	4,103
Travelling expenses	2,786	0	2,786
Telecommunications allowance	3,500	3,480	3,500
<b>Councillor - Ian Dennis</b>			
Meeting fees	4,000	4,046	4,103
Travelling expenses	2,785	1,307	2,786
Telecommunications allowance	3,500	3,480	3,500
<b>Councillor - Julie Humphreys</b>			
Meeting fees	4,000	2,737	0
Travelling expenses	2,785	0	0
Telecommunications allowance	3,500	2,610	0
	<b>88,460</b>	<b>71,745</b>	<b>88,200</b>
<b>Total Remuneration</b>			
President's allowance	11,160	10,896	10,900
Deputy President's allowance	2,800	2,724	2,800
Meeting Fees	30,500	25,767	30,498
Travelling expenses	19,500	8,288	19,502
Telecommunications allowance	24,500	24,070	24,500
Christmas lights prize	0	0	0
	<b>88,460</b>	<b>71,745</b>	<b>88,200</b>

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**11 MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2022/23.

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any major trading undertakings will occur in 2022/23.

**13. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2022/23.

**14. 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:

<b>Detail</b>	<b>Balance 30 Jun 22</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 Jun 23</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cue Land Conservation District Committee	2,080	0	0	2,080
	2,080	0	0	2,080

**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

**10.4 CUE COMMUNITY RESOURCE CENTRE FUNDING**

APPLICANT: Cue Community Resource Centre  
 DISCLOSURE OF INTEREST: The Author holds the office of Treasurer of this organisation and may be perceived to hold an impartiality interest.  
 AUTHOR: Richard Towell –Chief Executive Officer  
 DATE: 11 August 2022

***Matters for Consideration:***

Request for broadening the purpose of the annual Shire contribution to the Cue Community Resource Centre (CRC) to allow the funds to be utilised for the operations and improvements of the Cue Heritage Discovery Centre and Tourist Information Centre.

***Background:***

At the ordinary meeting of Council held on 18 May 2021, Council resolved the following:

<b>Council Decision: 09052021</b>	<b>Voting requirement: Simple Majority</b>
<b>MOVED: Cr Houghton</b>	<b>SECONDED: Cr Spindler</b>
<b>That Council:</b>	
<ol style="list-style-type: none"> <li><b>1. make an annual contribution of \$50,000 to the Cue Community Resource Centre for the purpose of employing additional staff resources for the tourist information centre; and</b></li> <li><b>2. instruct the CEO to consult with the Cue CRC Committee regarding the potential to provide library services on behalf of the Shire on a contractual basis.</b></li> </ol>	
<b>CARRIED: 6/0</b>	

The Community Resource Centre Committee has been mindful that the funds are for the purpose of employing additional staff to assist with running the tourist information centre, but would like to utilise the funds towards the entire operations related to the tourist information centre and Heritage Discovery Centre.

This would allow for general maintenance to the displays, promotion and continuous improvements to the centre.

***Comments:***

The additional funds have provided the ability for the Cue CRC to employ additional workers during the busy season to staff the Heritage Discovery Centre, Tourist Information Centre and staff to assist with general maintenance.

Broadening the purpose of the CRC contribution to allow the funding to be utilised for all areas of the CRC's operations allows the flexibility for the CRC committee to allocate the funds towards the purposes that will best benefit the operations of the organisation.

**Statutory Environment:**

Nil.

**Policy Implications:**

**D.16 PROVISION OF SPONSORSHIP AND DONATIONS**

*Policy Statement*

*Calculation of Value of Requested Donation or Sponsorship*

*This Policy deals with requests for donation or sponsorship from external bodies. Requests may be for a cash donation or sponsorship; in kind (provision of goods and services or waiving of fees) donation or a combination of cash and in kind.*

*In assessing requests for in kind donation or sponsorship, or a combination of in kind and cash sponsorship, then the value of the in kind request will be calculated. The full cost of the request (including calculated value of any in kind component) will be considered.*

*Donations*

*Donations by the Council reflect its commitment to improve the wellbeing of the community of the Shire of Cue. Because of the philanthropic nature of donations, the Council does not seek a direct cost – benefit return from the donation, and does not require a business case to be put. However, the Council does give preference to donations which will assist organisations which benefit the community of the Shire of Cue, or improve the services provided to visitors to the Shire of Cue.*

*Where the funds are not fully expended on the approved donation the surplus money is to be returned to the Shire.*

*All donations are to be acquitted in the financial year that it was granted unless prior approval is granted.*

*Eligibility*

*To be eligible to apply for a donation, the applicant must be an Association incorporated in accordance with the Associations Incorporations Act 1987 which includes organisations with religious and / or charitable objectives; and / or community based not for profit groups providing a direct service to the stakeholders and visitors of the Shire of Cue which demonstrably contribute to the wellbeing of residents and visitors, and serve to promote the development of the community.*

### *Service Areas*

*The range of service areas considered for donations may include:*

- a) Senior citizen's / community centre;*
- b) Community information and support services;*
- c) Youth services;*
- d) Children's services;*
- e) Emergency relief services;*
- f) Recreation services / sports clubs;*
- g) Community services;*
- h) Health services;*
- i) Education services;*

*Organisations are expected to acknowledge the contribution made by the Shire of Cue.*

*Where a donation is approved for a specific purpose – such as purchase of equipment the organisation is required to provide evidence of expenditure.*

### *Assessment Process*

*Applications are to be made in writing to the Chief Executive Officer detailing as a minimum:*

*Reason for request;*

*Amount requested (whether monetary, in kind or a combination of both);  
and*

*If donation is to be used towards the purchase of equipment, who will ultimately be the owner of the equipment and be responsible for its upkeep / maintenance.*

*Any sponsorship or donation approved by the Chief Executive Officer will be funded from the G/L Account 04143 – CEO Discretionary Expenses.*

*Any request for sponsorship or donation which the Chief Executive Officer believes is outside his / her delegation, is in excess of the aforementioned budgetary item and / or requires the consideration of Council will be referred to Council.*

*Where a request for sponsorship or donations is referred to Council, the Council may decline the application or, subject to sufficient funds being available in the Council's budget, approve the application.*

**Financial Implications:**

The Shire allocates a budget amount for the Cue Community Resource Centre of \$50,000 annually.

**Strategic Implications:**

The proposed action addresses the following objectives contained in the Shire's Strategic Community Plan 2023-2038.

*Economic Objective*

*Outcome 1.1 Maximise local economic opportunities to benefit the whole community*

*1.2.2 Showcase our heritage and mining attractions*

*1.2.3 Develop new tourism attractions to enhance and encourage visitors to stay longer*

*Outcome 1.2 Develop strategies to increase number of tourists visiting the Shire*

*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*

*2.2.3 Provide support to community and education groups*

*Social Objective*

*Outcome 3.2 Encourage community participation and services*

*3.2.4 Support provision of emergency services, support and encourage community volunteers*



**Consultation:**

Ian Dennis – Chairman, Cue CRC

Julie Humphreys – Manager, Cue CRC

**Officer's Recommendation:**

**Voting Requirement:** Simple Majority

That Council:

1. Change the purpose of the annual allocation of \$50,000 to the Cue Community Resource Centre  
From; employing additional staff resources for the tourist information centre.  
To; funding improvements, operations and staffing of the Cue Heritage Discovery Centre and Tourist Information Centre.

**Council Decision:**

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

**CARRIED:**

## 10.5 TRANSFER OF MASONIC LODGE

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Richard Towell –Chief Executive Officer  
DATE: 3 August 2022

### ***Matters for Consideration:***

Endorse the transfer of the Cue Masonic Lodge to the Shire of Cue and authorise the application of the common seal to the transfer of land.

### ***Background:***

Discussions between the Shire of Cue and The National Trust of Australia (WA) regarding the transfer of the Cue Masonic Lodge back to the Shire of Cue have been in progress for some time.

The Shire of Cue has Local Roads and Community Infrastructure (LRCIP) funding that can be utilised for the restoration and preservation of the Masonic Lodge building provided that the asset is owned by the Shire of Cue.

The National Trust was unsuccessful in a recent funding submission to the State Government to undertake conservation works on the building. This has led to the National Trust agreeing to transfer the building to the Shire of Cue.

### ***Comments:***

The Shire of Cue approved a donation of \$35,000 to the National Trust in May 2006, for the purpose of purchasing the Masonic Lodge building. The Shire also agreed to provide \$2,000 per annum for pest control, minor maintenance and security. In January 2009, Council approved a donation of \$60,000 to the National Trust to undertake repairs to windows, doors and balcony of the building to help keep it secure and reduce further deterioration of the building.

The Masonic Lodge building is in need of restoration works to preserve it for future generations and preventing it from reaching a point of dilapidation. Bringing ownership under the Shire of Cue will enable these works to be completed and the building to be utilised for a purpose that will showcase this iconic attraction of the region.

### ***Statutory Environment:***

#### **LOCAL GOVERNMENT ACT 1995 - SECT 9.49A**

9.49A Execution of documents

- (1) A document is duly executed by a local government if —

- (a) the common seal of the local government is affixed to it in accordance with subsections (2) and (3); or
  - (b) it is signed on behalf of the local government by a person or persons authorised under subsection (4) to do so.
- (2) The common seal of a local government is not to be affixed to any document except as authorised by the local government.
- (3) The common seal of the local government is to be affixed to a document in the presence of —
- (a) the mayor or president; and
  - (b) the chief executive officer or a senior employee authorised by the chief executive officer, each of whom is to sign the document to attest that the common seal was so affixed.

**Policy Implications:**

**D.9 PURCHASING POLICY**

*7.2 Sole Source of Supply (Monopoly Suppliers)*

*The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply.*

**Financial Implications:**

The 2022-2023 annual budget contains an allocation for the restoration of this iconic building, including grant funding from the LRCIP program. The grant funding requires the asset to be owned by the Shire of Cue to be eligible for approval.

**Strategic Implications:**

The proposed action addresses the following objectives contained in the Shire’s Strategic Community Plan 2023-2038.

*Economic Objective*

*Outcome 1.1 Maximise local economic opportunities to benefit the whole community*

*1.1.1 Work with the commercial sector to grow and support local infrastructure and services*

*Outcome 1.2 Develop strategies to increase number of tourists visiting the Shire*

1.2.2 *Showcase our heritage and mining attractions*

1.2.3 *Develop new tourism attractions to enhance and encourage visitors to stay longer*

*Environmental Objective*

*Outcome 4.3 Maintain and improve our built environment*

4.3.1 *Maintain, improve and renew infrastructure*

4.3.2 *Maintain the integrity of heritage assets*

4.3.3 *Preserve heritage assets for future generations*

**Consultation:**

Glenn Boyes – Deputy Chief Executive Officer

**Officer's Recommendation:**

**Voting Requirement:** Simple Majority

That Council

1. Authorise the Chief Executive Officer to enter into an offer and acceptance with The National Trust of Australia (WA), to transfer Lot 52, (55) Dowley Street, Cue WA 6640 to the Shire of Cue for the consideration of \$1.00 and
2. Authorise the Shire President and Chief Executive Officer to apply the common seal to the transfer of land.

**Council Decision:**

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

**CARRIED:**

**10.6 ASSIGNMENT OF LEASE - PART LOT 641 ROBINSON STREET**

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Richard Towell –Chief Executive Officer  
DATE: 04 August 2022

***Matters for Consideration:***

Granting approval to assign the lease of Part Lot 641 Robinson Street (fuel outlet) from Chevron Australia Downstream Pty Ltd to IOR Pty Ltd.

***Background:***

Chevron Australia Downstream have advised that they have entered into a Sale Agreement to sell their Cue Outdoor Payment Terminal (OPT) facility to IOR Pty Ltd, who run a network of OPT facilities across Australia though predominantly on the East Coast.

Chevron advises that after completion of the proposed transaction:

- IOR Pty Ltd will assume all rights and obligations under the lease
- IOR Pty Ltd are responsible, respectable, of sound financial standing with the business skills to conduct the business operated on the premises; and
- The business conducted from the premises will remain the same as is currently conducted.

IOR Pty Ltd confirms that:

- The Premises will continue to be used for the Permitted Use;
- The Tenant will remain an entity with a proven ability to conduct trade or business similar to the Permitted Use;
- The Tenant will continue to be respectable, financially responsible, solvent and capable of complying with the financial and contractual obligations under the Lease;
- All employees and management staff connected with the Cue OPT facility will continue to be employed with the Tenant and it is anticipated that all employees in the Premises will remain employees following completion; and
- As soon as possible after completion the details of the relevant contact person with respect to the lease will be provided.

***Comments:***

Due to the sale, IOR Pty Ltd will acquire control of Chevron Australia Downstream Pty Ltd.'s leased premises, being part of Lot 641 Robinson Street which is leased from the Shire for a fuel outlet. A Deed of Consent to Change in Control has been proposed between the two parties. In accordance with the lease provisions, Chevron have requested the Shire to grant approval of the arrangement.

There are no outstanding amounts due on the leased premises.

**Statutory Environment:**

Clause 14 of the current lease states:

*14.1(a) No assignment*

*The Tenant shall not assign, mortgage or charge the Tenant's leasehold estate in the Leased Premises, nor sublet, part with possession or dispose of the Leased premises in any way without the Landlord's consent (such consent not to be unreasonably withheld or delayed).*

*14.4 Landlord may consent to assignment*

*In the case of an assignment under clause 14.1(a), the Landlord will not unreasonably withhold consent if the following criteria are satisfied:*

- (a) The Tenant satisfies the Landlord that:*
  - (i) The proposed assignee is a respectable and responsible person of good financial standing, with sound business acumen, with adequate business experience and who is capable of meeting all the financial commitments of the Tenant under this lease;*
  - (ii) At the time of the Tenant's application, there is no Rent or other money payable under this lease due but unpaid; and*
  - (iii) There is no unremedied breach of the Tenant's Obligations that has been notified to the Tenant by the Landlord and that has not been waived by the Landlord;*
  
- (b) The Tenant procures the execution by the proposed assignee of an assignment of lease prepared by the Landlord's solicitors at the Tenant's cost (such costs to be reasonably and properly incurred) which contains terms acceptable to the Landlord, including a covenant by the proposed assignee with the Landlord to pay all Rent and other money payable under this Lease and to observe and perform all of the tenant's obligations;*
  
- (c) If the proposed assignee is a company, the directors or substantial shareholders of the company at the option of the Landlord (acting reasonably) guarantee to the Landlord the observance and performance of all of the Tenant's Obligations including payment of the Rent and other money payable under this lease; and*

*For the avoidance, in the case of an assignment under clause 14.1(a) or clause 14.1(b), the Tenant agrees that the covenants of the assignee are independent of the covenants of the Tenant in this Lease and will not release or relieve the Tenant from the Tenant's Obligations and the Tenant acknowledges that the Tenant will continue to be fully responsible for the Tenant's Obligations notwithstanding the assignment of the Lease to the proposed assignee, particularly on the occurrence of an Event of Default by the proposed assignee or any other party.*

**LOCAL GOVERNMENT ACT 1995 - SECT 9.49A**

**9.49A . Execution of documents**

(1) A document is duly executed by a local government if —

(a) the common seal of the local government is affixed to it in accordance with subsections (2) and (3); or

(b) it is signed on behalf of the local government by a person or persons authorised under subsection (4) to do so.

(2) The common seal of a local government is not to be affixed to any document except as authorised by the local government.

(3) The common seal of the local government is to be affixed to a document in the presence of —

(a) the mayor or president; and

(b) the chief executive officer or a senior employee authorised by the chief executive officer,

each of whom is to sign the document to attest that the common seal was so affixed.

**Policy Implications:**

Nil.

**Financial Implications:**

Nil.

**Strategic Implications:**

Nil.

**Consultation:**

Glenn Boyes – Deputy CEO, Shire of Cue

**Officer's Recommendation:**

**Voting Requirement:** Simple Majority

That Council:

1. Grant approval for the lease held by Chevron Australia Downstream Pty Ltd on Lot 641 Robinson Street, Cue to be assigned to IOR Pty Ltd, subject to satisfactory assessment of the Deed of Consent to Change in Control by the Shire's legal representative; and
2. Authorise the Shire President and Chief Executive Officer to sign the letter of authorisation of change in control and apply the common seal.

**Council Decision:**

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**



**10.7 DEVELOPMENT APPLICATION – RENEWABLE FACILITY – SOLAR FARM AND BATTERY**

APPLICANT: SHIRE OF CUE  
 DISCLOSURE OF INTEREST: Nil  
 AUTHOR: Eugene Ferraro – Shire Town Planner  
 DATE: 01 August 2022

***Matters for Consideration:***

Application for Planning Approval to install a 200kv solar array and battery storage system on Lots 582 and 583 Heydon Place, Cue.

***Background:***

Lots 582 and 583 are vacant and owned by Horizon Power. Both lots are each 2,000m<sup>2</sup> in size and have been vacant for many years. The lots were the site of the previous power generator, which has since been replaced by a more modern system on the adjacent Lot 591.

The application has been submitted by Hybrid Energy Systems Pty Ltd which has been contracted by Horizon Power to design and install a renewable energy system to reduce the volume of hydrocarbons currently consumed to produce power in the town. Once the system has been installed, Horizon Power will assume responsibility for the facility.

The proposal includes the installation of both solar arrays and a battery system on the site. The solar array will have the potential to generate 257kw which will feed directly to the battery facility and new associated switchboard. The battery will then be connected to a new transformer that will form part of the town’s power supply network. It is understood that the battery is an essential element of the new system and will have various roles in ensuring a stable and consistent power supply to the town.

The system is designed as an unmanned system, which can be monitored remotely, although regular maintenance of the facility will occur on 3 or 6 monthly intervals.

***Proposal:***

The application seeks to install 546 540kv solar panels at a maximum height of 1200mm off the ground. The array will be approximately 33m wide and 41m deep and will be installed in a grid shape and orientated to maximise solar collection. A new inverter, battery and switchboard/transformer will also be installed and connected to the electrical distribution system.

The proposed Battery Energy Storage System (referred to as BESS) will have various roles in ensuring consistent power supplies to the town. A new transformer will also be installed which will connect the renewable energy system to the existing power network.

Structural layout plans of the system are attached at [Appendix 4](#).

**Town Planning Assessment:**

**Issue 1 Permissibility of Use**

Lots 582 and 583 are zoned General Industrial under the Shire of Cue Local Planning Scheme No. 2 (LPS 2).

Under the LPS 2 Zoning Table, a *Wind farm or solar energy facility* is listed as an ‘A’ use.

A *Wind farm or solar energy facility* is defined in LPS 2 as:

*‘means premises used to generate electricity by means of wind or solar force and any associated turbine, panel, building, or other structure but does not include anemometers or turbines used primarily to supply electricity for a domestic property or for private rural use;’*

An ‘A’ use in the LPS 2

*‘means that the use is not permitted unless the local government has exercised its discretion by granting development approval after giving special notice in accordance with clause 64 of the deemed provisions.’*

Clause 64 of the *Planning and Development (Local Planning Schemes) Regulations 2015 Deemed provisions for local planning schemes* (deemed provisions) details the requirements and Shire obligations for the advertising of development applications. In summary, the provisions state that when advertising of a proposal is necessary, advertising should be not less than 14 days from the day in which notice is provided and that the Shire can choose to advertise the proposal in one or more of the following manners:

- Giving notice to owners or occupiers in the vicinity in which the Shire considers may be affected by the proposal;
- Publishing a notice in a newspaper circulating in the scheme area;
- Publishing a notice by electronic means;
- Erecting a sign on the site.

Assessment

The proposed solar array will be of lightweight construction and at 1.3m high is unlikely to have any adverse impact on the amenity or functionality of the Heydon Place industrial area. The proposal to locate this infrastructure adjacent to the existing power station is logical and consistent with principles of orderly and proper planning.

The proposal is also unlikely to have an adverse impact on the existing infrastructure of the industrial area.

## **Conclusion**

As a solar energy facility is listed as an 'A' use under the General Industrial zone of the Shire of Cue Local Planning Scheme No 2, the proposal is required to be advertised for public comment prior to determination.

A preliminary examination of the proposal confirms that the site will be located adjacent to the existing power station, will be an appropriate location for a solar energy facility and is unlikely to have an adverse impact on the amenity of the area.

### ***Statutory Environment:***

Shire of Cue Local Planning Scheme No. 2.

### ***Policy Implications:***

*Nil.*

### ***Financial Implications:***

Nil

### ***Strategic Implications:***

The proposed action addresses the following objectives contained in the Shire's Strategic Community Plan 2023-2038.

#### *Economic Objective*

*Outcome 1.1 Maximise local economic opportunities to benefit the whole community*

*1.1.5 To facilitate services in the town*

#### *Social Objective*

*Outcome 3.1 Community Infrastructure that meets the needs of our Residents*

*3.1.5 Investigate renewable energy options for the district*

### ***Consultation:***

Richard Towell – Chief Executive Officer

**Officer's Recommendation:**

**Voting Requirement:** Simple Majority

That Council resolved to:

1. advertise the proposal for a solar array and battery storage system on Lots 582 and 583 Heydon Place for a period of 14 days by publishing a notice:
  - a. in the *Dryblower* as a newspaper circulating in the region; and
  - b. on the Council public notice web page.
2. Subject to there being no objections received during the advertising period, delegate the decision to approve the application with or without conditions to the Chief Executive Officer.

**Council Decision:**

**Voting requirement:** Simple Majority

**MOVED:**

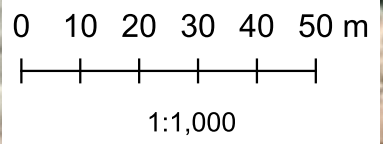
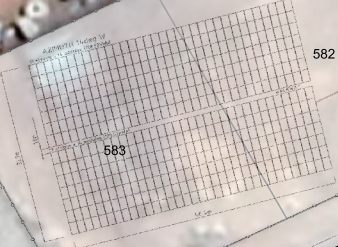
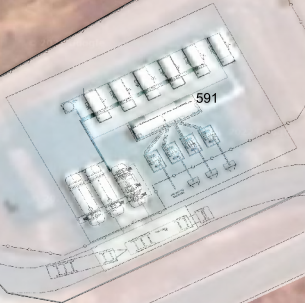
**SECONDED:**

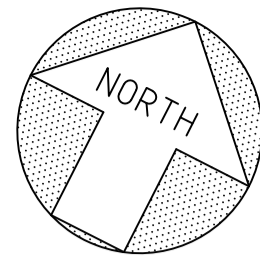
**CARRIED:**

# APPENDIX 4

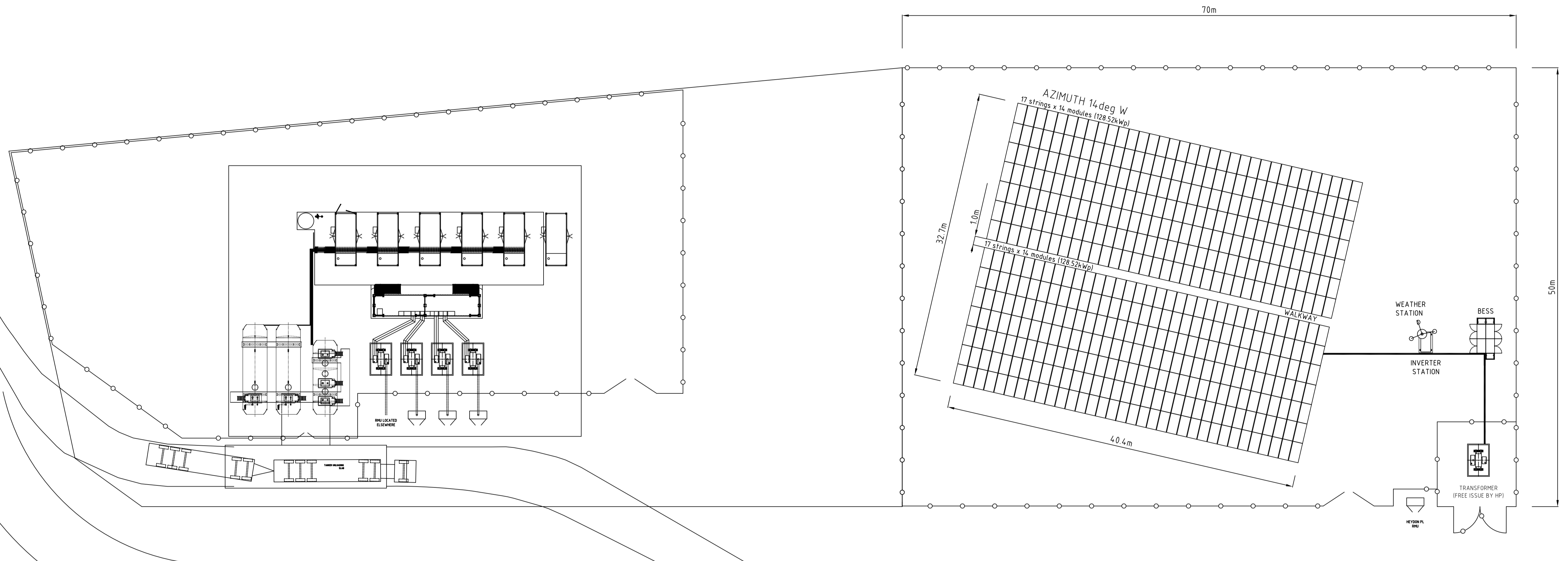


HEYDON PLACE





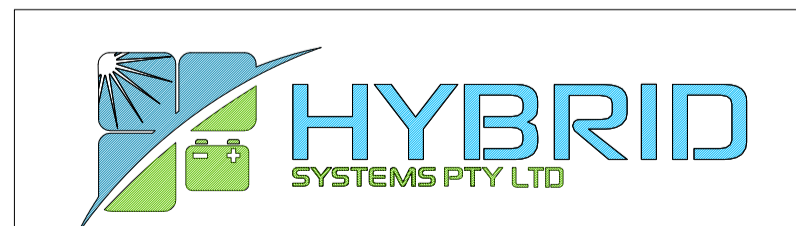
CUE



HEYDON PLACE

GENERAL NOTES:

1. PROTECTION TO BE CONFIRMED DURING DETAILED DESIGN
2. CT SIZING TO BE CONFIRMED DURING DETAILED DESIGN
3. EARTH PROTECTION TO BE CONFIRMED DURING DETAILED DESIGN
4. SUBJECT TO FINAL DESIGN
5. CABLES FROM PV ARRAY TO SWITCHROOM TO BE RUN ABOVE GROUND ON CABLE TRAY/LADDER.



CUE RENEWABLE FACILITY  
HYBRID GENERATION SYSTEM  
STRUCTURAL  
LAYOUT  
GENERAL ARRANGEMENT

DRAWING NUMBER: CUE-HG-ST-LAY-0001-01 REV: B

SCALE: 1:200 SHEET: 1 OF 1 SIZE: A1

DATE: 15/06/2022 7:29:39 AM BY: Rob

HORIZON POWER JOB / FILE No:	
DRN:	M.SAHOURYEH 25.05.22
CHK'D:	R.ANDERSON 25.05.22
DES:	C.WEBBER 25.05.22
DES APP'D:	P.TRINKL 25.05.22
APP'D:	

DRAWING NUMBER	DRAWING TITLE

DRN	CHK'D	DES	APP'D
RJA	DTH	CDW	PLT
MWS	RJA	CDW	PLT

REV	DATE	REVISION DESCRIPTION
A2	14.06.22	ISSUED FOR 15% DESIGN REVIEW
B	25.05.22	ISSUED FOR INTERNAL REVIEW

**11. MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

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**12. MOTIONS FOR CONSIDERATION AT THE NEXT MEETING**

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**13. NEW BUSINESS OF AN URGENT NATURE**

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**14. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

<b>Council Decision:</b>	<b>Voting requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
That the meeting be closed to members of the public to discuss confidential matters.	
<b>CARRIED:</b>	

**14.1 OFFER TO PURCHASE LOT 20 (22) RAILWAY STREET**

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Glenn Boyes – Deputy Chief Executive Officer  
DATE: 12 August 2022

**Matters for Consideration:**

Offer to purchase Lot 20 (22) Railway Street, Cue.

<b>Council Decision:</b>	<b>Voting requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	

**15. CLOSURE**

The Presiding Member thanked those present for attending the meeting and declared the meeting closed at

<p><b>To be confirmed at Ordinary Meeting on the 20 September 2022.</b></p> <p><b>Signed:</b>.....</p> <p><b>Presiding Member at the Meeting at which time the Minutes were confirmed.</b></p>
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