



**AGENDA
ORDINARY MEETING
OF COUNCIL**

22 AUGUST 2017

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 22 August 2017

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue WA

Rob Madson
Chief Executive Officer
17 August 2017

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 4 Councillors).

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

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

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



To the Presiding Member,

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

Councillor’s Names

Councillor’s Signature

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

SHIRE OF CUE
Ordinary Council Meeting
AGENDA

To be held in the Council Chambers, Austin Street Cue on Tuesday 22 August 2017
commencing at 6:30pm

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1. OFFICIAL OPENING

The Shire President welcomed those present and read the following disclaimer:

No responsibility whatsoever is implied or accepted by the Shire of Cue for any act, omission or statement or intimation occurring during this Meeting.

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

Please be advised that in accordance with a Department of Local Government recommendation this Meeting is being electronically recorded with my permission.

PRESENT:

Councillor Ross Pigdon, Shire President

Councillor Les Price, Deputy Shire President

Councillor Ian Dennis

Councillor Leonie Fitzpatrick

Councillor Ron Hogben

Councillor Pixie Pigdon

Councillor Fred Spindler

STAFF:

Mr Rob Madson, Chief Executive Officer

Mr Richard Towell, Deputy Chief Executive Officer

Miss Kim Ryan, Records Officer

GALLERY:

2. PUBLIC QUESTION TIME

3. APOLOGIES AND LEAVE OF ABSENCE

4. PETITIONS/PRESENTATIONS/SUBMISSIONS

5. CONFIRMATION OF MINUTES

Council Decision:

MOVED:

SECONDED:

That the Minutes of the Ordinary Meeting of 18th July 2017 are confirmed as a true and correct record of the meeting.

CARRIED:

6. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION.

7. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS

8. REPORTS

8.1 ACCOUNTS & STATEMENTS OF ACCOUNTS	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	15 th August 2017
<i>Matters for Consideration:</i>	
To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Tuesday 22 August 2017 as attached – see Appendix 1	
<i>Comments:</i>	
The list of accounts is for the month of July 2017	
<i>Background:</i>	
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.	
<i>Statutory Environment:</i>	
Local Government (Financial Management Regulations) 1996 – Clause 13.	
<i>Policy Implications:</i>	
Nil	
<i>Financial Implications:</i>	
Nil	
<i>Strategic Implications:</i>	
Nil	
<i>Consultation:</i>	
Nil	

Officer's Recommendation:	Voting requirement: Simple Majority																								
<p><i>That Council endorse the payments for the period 1 July 2017 to 31 July 2017 as listed, which have been made in accordance with delegated authority per LGA 1995 S5.42.</i></p> <table data-bbox="219 310 1291 606"> <tr> <td><i>Municipal Fund Bank</i></td> <td><i>EFTs</i></td> <td><i>5163 – 5264</i></td> <td><i>\$ 629,703.17</i></td> </tr> <tr> <td><i>Direct Debit Fund Transfer</i></td> <td></td> <td></td> <td><i>\$ 33,614.15</i></td> </tr> <tr> <td><i>Payroll</i></td> <td></td> <td></td> <td><i>\$ 82,619.23</i></td> </tr> <tr> <td><i>BPAY</i></td> <td></td> <td></td> <td><i>\$ 100,093.26</i></td> </tr> <tr> <td><i>Cheques</i></td> <td></td> <td></td> <td><i>\$ 7,573.95</i></td> </tr> <tr> <td><i>Total</i></td> <td></td> <td></td> <td><i>\$ 853,603.76</i></td> </tr> </table>		<i>Municipal Fund Bank</i>	<i>EFTs</i>	<i>5163 – 5264</i>	<i>\$ 629,703.17</i>	<i>Direct Debit Fund Transfer</i>			<i>\$ 33,614.15</i>	<i>Payroll</i>			<i>\$ 82,619.23</i>	<i>BPAY</i>			<i>\$ 100,093.26</i>	<i>Cheques</i>			<i>\$ 7,573.95</i>	<i>Total</i>			<i>\$ 853,603.76</i>
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<i>Total</i>			<i>\$ 853,603.76</i>																						
Council Decision	Voting requirement: Simple Majority																								
<p>MOVED: SECONDED:</p> <p>CARRIED:</p>																									

8.2 FINANCIAL STATEMENT	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	15 th August 2017
<i>Matters for consideration:</i>	
<p>The Statement of Financial Activity for the period ended 31 July 2017 including the following reports:</p> <ul style="list-style-type: none"> • Statement of Financial Activity • Significant Accounting Policies • Graphical Representation – Source Statement of Financial Activity • Net Current Funding Position • Cash and Investments • Major Variances • Budget Amendments • Receivables • Grants and Contributions • Cash Backed Reserve • Capital Disposals and Acquisitions • Trust Fund <p>see Appendix 2</p>	
<i>Comments:</i>	
The Statement of Financial Activity is for the month of July 2017.	
<i>Background:</i>	
Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete 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.	
<i>Statutory Environment:</i>	
Local Government (Financial Management Regulations) 1996 – Clause 14.	
<i>Policy Implications:</i>	
Nil	

Financial Implications:	
Nil	
Strategic Implications:	
Nil	
Consultation:	
RSM Bird Cameron Chartered Accountants	
Officer's Recommendation:	
<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period ended 31 July 2017.</i>	
Council Decision	Voting requirement: Simple Majority
<p>MOVED: SECONDED:</p> <p>CARRIED</p>	

8.3 ADOPTION OF ANNUAL BUDGET FOR 2017-2018	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell
DATE:	15 th August 2017
<i>Matters for Consideration:</i>	
That Council adopt the annual budget for the 2017-2018 financial year including supporting schedules attached at Appendix 3 .	
<i>Background:</i>	
<p>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.</p> <p>The draft 2017-2018 annual budget has been compiled based on the principles contained in the Shire of Cue Strategic Community Plan and Corporate Business Plan.</p>	
<i>Comments:</i>	
<p>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.</p> <p>The budget has been prepared with estimated rates revenue of \$2,298,336 and total operating revenue of \$4,124,822.</p> <p>A capital works program totalling \$6,478,702 for investment in infrastructure, buildings, plant and equipment and furniture and equipment is planned.</p> <p>Expenditure on road infrastructure is the major component of this totalling \$2,758,118. Road projects include the continuation of resealing of the Beringarra Cue Road which will be jointly funded by the Shire of Cue and Roads to Recovery funding. Cue Wondinong Road works under the Regional Road Group program. Carry over blackspot funding for the Marshall St intersection and continuation of the dual use pathways program with grant funding assistance from the Pathway Funding Program.</p> <p>\$2,205,000 is budgeted for land and buildings including restoration of the old post office building, finalising works on the restoration of the Bishops House and depot works crew area, Heydon Place industrial development and increasing staff housing.</p> <p>Recreation and culture projects include a skate park, playground equipment, bowling green to be located at the town hall, toilets for the cemetery and development of the RV site.</p>	

An estimated surplus of \$2,950,915 is anticipated to be brought forward from 30 June 2017. 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 2017-2018 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

Consultation:

Rob Madson – Chief Executive Officer
Travis Bate - RSM Australia Pty Ltd

Officer's Recommendation:

Voting requirement: Absolute Majority

Part A – Adoption of 2017-2018 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 2017-2018 Statutory Budget as attached at [Appendix 3](#), which includes the following:

- Statement of Comprehensive income showing a net result for the year of \$1,072,982.
- Statement of Cash Flows.
- Rate Setting Statement showing an amount required to be raised from rates of \$2,298,336
- Notes to and forming part of the Budget and significant accounting policies.
- Acquisition of assets as detailed in Note 4, totalling \$6,478,702.
- Transfer to and from Reserve Accounts as detailed in Note 6, totalling \$49,895

Moved:

Seconded:

Carried:

Absolute Majority Required

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 2017-2018 financial period.

- GRV Residential 10.62 cents in the dollar
- GRV Commercial 10.62 cents in the dollar
- GRV Vacant Land 10.62 cents in the dollar
- UV Mining 31.60 cents in the dollar
- UV Pastoral 8.43 cents in the dollar
- GRV M&T Workforce 31.60 cents in the dollar
- GRV Residential and Commercial minimum rate \$451
- GRV Vacant Land Minimum Rate \$451
- UV Mining Minimum Rate \$451
- UV Pastoral Minimum Rate \$451

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 2017-2018 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 11 October 2017.
- All ratepayers are eligible.

The drawing of the winners for the above prizes will take place during the Council meeting held on 21 November 2017.

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 5.5% where the ratepayer has elected to pay rates and service charges through an instalment option.

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

- Full payment and 1st instalment due 11 October 2017
- 2nd instalment due 13 December 2017
- 3rd instalment due 14 February 2018
- 4th instalment due 11 April 2018

Pursuant to section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 11% to be imposed on all outstanding rates and services charges and costs of proceedings to recover such charges that remain unpaid after 11 October 2017 or in the case of instalment options, on all outstanding rate amounts after the due date for payment of the instalment.

Moved:

Seconded:

Carried:

Absolute Majority Required

Part C – Material Variance Reporting for 2017-2018

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 2017-2018 for reporting material variances shall be 10% or \$25,000, whichever is the greater.

Moved:

Seconded:

Carried:

Simple Majority

<i>Council Decision</i>	Voting requirement:
MOVED:	SECONDED
CARRIED:	

8.4 2017-2018 FEES AND CHARGES	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	14 August 2017
Matters for Consideration:	
Adoption of the fees and charges for the Shire of Cue for the 2017-2018 financial year.	
Background:	
<p>In accordance with section 6.16 of the Local Government Act 1995, fees and charges are adopted annually as part of the Council's budget.</p> <p>This item was presented to council at the ordinary meeting of Council held on 20 June 2017. A review of the costs of blue metal and brickies sand has identified that a higher charge for these materials needs to be included in the fees and charges to ensure Council are recovering the costs of obtaining these products.</p> <p>The updated schedule of fees and charges reflects changes to statutory charges for building applications. All other charges are the same as adopted at the 20 June 2017 meeting of council.</p>	
Comments:	
<p>The schedules of fees and charges proposed for the 2017-2018 financial year are included in Appendix 4. Some of the fees and charges are proposed with no increase, and increases have generally been indexed at 2.5% and rounded to assist administration. Comments have been included in the schedule of fees and charges to provide clarification on the proposed charge.</p>	
Statutory Environment:	
Local Government Act 1995 – Part 6, Division 5, Subdivision 2 – Fees and Charges.	
Policy Implications:	
Nil	
Financial Implications:	
Fees and charges revenue makes up approximately 8% of the Shires operating income and provides a means for the Shire to recover the costs of providing services on a user pay basis.	
Strategic Implications:	
Shire of Cue Strategic Community	

Consultation:	
<p>Rob Madson – Chief Executive Officer</p> <p>John Curtin – Manager Works and Services</p> <p>Janelle Duncan – Community Development Coordinator</p> <p>Bill Atyeo – Environmental Health Officer</p> <p>Ruth Lee – Manager Community Resource Centre</p>	
Officer’s Recommendation:	Voting requirement: Absolute Majority
<p>That Council adopts the schedule of fees and charges contained in Appendix 4.</p>	
Council Decision:	Voting requirement:
<p>MOVED: SECONDED:</p> <p>CARRIED:</p>	

8.5 2017 LOCAL GOVERNMENT RISK ANALYSIS	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	11 August 2017
<i>Matters for Consideration:</i>	
Acceptance of the Audit committee recommendation to endorse the ratio analysis report and actions to recommendations made in the audit management report.	
<i>Background:</i>	
<p>On 30 June 2017 the Department for Local Government wrote to the Shire President and requested that Council review via its Audit Committee various matters identified in the Audit Management Report including financial ratio performance measures that are reported as following adverse trends based on the Department of Local Government and Communities guidelines. It is also requested that Council advises what actions have been endorsed to deliver continual improvement in financial and asset ratios and correct management issues identified in the audit management letter. The letter from the Department is attached at Appendix 5.</p> <p>This has been presented to the Audit Committee meeting held on 22 August 2017.</p>	
<i>Comments:</i>	
<p>In response to the Departments request, Travis Bate from RSM Australia has prepared a Ratio Analysis report attached at Appendix 6 to consider the trend of each of the ratios. The analysis has highlighted that the timing of the financial assistance grants and revenue and expenditure for flood damage road repairs has caused an impact on the ratios. The report examines the ratios after taking into account these material events to calculate the true underlying ratio and the long term trend over the past four years and the budgeted forecast ratio for the current year.</p> <p>By adjusting the operating revenue to account for the impact of the timing differences of financial assistance grants and by removing the material impact caused by flood damage revenue and expenditure, the underlying ratio gives a more accurate analysis of the Shire of Cue's performance measures over the period.</p> <p>The report highlights the long term trends of the ratios showing that four of the six underlying ratios meet the basic standard, two of the ratios cannot be calculated for the last two reporting periods of the analysis and one ratio is below standard but remains relatively constant.</p> <p>The Audit Management Report is attached at Appendix 7. The report includes additional information in blue text to advise of the actions taken since receiving the report and actions for the Audit Committee and Council to endorse going forwards to correct the issues identified.</p>	

Statutory Environment:	
<i>Local Government Act 1995 Local Government (Financial Management) Regulations 1996 Department of Local government and Communities guidelines</i>	
Policy Implications:	
Nil	
Financial Implications:	
Nil	
Strategic Implications:	
Nil	
Consultation:	
Rob Madson – Chief Executive Officer Travis Bate – RSM Australia Pty Ltd	
Officer’s Recommendation:	Voting requirement: Simple Majority
That Council accept and endorse the ratio analysis report and actions to address the recommendations in the Audit Management Report.	
Council Decision	Voting requirement:
MOVED:	SECONDED
CARRIED:	

8.6 ADOPTION OF LOCAL EMERGENCY MANAGEMENT ARRANGEMENTS AND LOCAL EMERGENCY RECOVERY PLAN	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	15th August 2017
<i>Matters for Consideration</i>	
Adoption of the Local Emergency Management Arrangements (LEMA) and Local Emergency Recovery Plan (LERP)	
<i>Background:</i>	
<p>A Local Emergency Management Committee (LEMC) meeting was held at the Shire of Cue on 8 August 2017.</p> <p>At the LEMC Meeting the Committee worked through the Local Emergency Management Arrangements and Local Emergency Recovery Plan. The amended documents are attached at Appendix 8 and 9 for adoption and endorsement by Council.</p> <p>Once the documents are adopted by Council they will be forwarded to the District Emergency Management Committee (DEMC) and the State Emergency Management Committee (SEMC).</p>	
<i>Comments:</i>	
It should be noted that the documents are dynamic and will undergo change as and when it is considered necessary by the LEMC.	
<i>Statutory Environment:</i>	
<p>Emergency Management Act 2005</p> <p>Sections 41, 42 & 43</p>	
<i>Policy Implications:</i>	
Nil	
<i>Financial Implications:</i>	
Nil	
<i>Strategic Implications:</i>	
With adoption of the LEMA and LERP the Shire is compliant with the State Emergency Management Act.	
<i>Consultation:</i>	
Jonelle Tyson – Office of Emergency Management	

Rob Madson – Chief Executive Officer	
<i>Officer's Recommendation:</i>	Voting requirement: Simple Majority
That Council adopts the Local Emergency Management Arrangements and Local Emergency Recovery Plan as attached.	
<i>Council Decision</i>	Voting requirement:
MOVED:	SECONDED
CARRIED:	

9. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

10. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

11. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

12. MATTERS BEHIND CLOSED DOORS

13. CLOSURE

The President thanked those present for attending the meeting and declared the meeting closed at :

To be confirmed at Ordinary Meeting on the 18 July 2017

Signed:.....

Presiding member at the Meeting at which time the Minutes were confirmed.

APPENDIX 1

List of Accounts Paid July 2017

	Date	Name	Description	Amount	Bank	Type
Direct Debit						
Direct Debit	17/07/2017	2 - BANK FEES	BANK FEES	- 35.88	1	FEE
Direct Debit	17/07/2017	2 - BANK FEES	BANK FEES	- 62.49	1	FEE
Direct Debit	24/07/2017	2 - BANK FEES	BANK FEES	- 2.50	1	FEE
Direct Debit	26/07/2017	2 - BANK FEES	BANK FEES	- 60.00	1	FEE
Direct Debit	01/07/2017	2 - BANK FEES	BANK FEES	- 5.00	1	FEE
Direct Debit	02/07/2017	2 - BANK FEES	BANK FEES	- 0.68	1	FEE
Direct Debit	02/07/2017	2 - BANK FEES	BANK FEES	- 51.34	1	FEE
Direct Debit	03/07/2017	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 149.81	1	FEE
Direct Debit	03/07/2017	1 - CBA MERCHANT FEE	BANK FEES	- 16.69	1	FEE
Direct Debit	10/07/2017	2 - BANK FEES	BANK FEES	- 1,602.74	1	FEE
Direct Debit	17/07/2017	2 - BANK FEES	BANK FEES	- 24.73	1	FEE
Direct Debit	17/07/2017	2 - BANK FEES	BANK FEES	- 41.38	1	FEE
Direct Debit	03/07/2017	Caltex Australia Petroleum Pty Ltd	Fuel Card Purchases June 2017 for P68 Toyota Hilux (\$136.83), P62 Ford Ranger Dual Cab (\$231.57)	- 368.40	1	CSH
Direct Debit	28/07/2017	Commonwealth Bank	Card purchases July 2017. Teach, learn and grow dinner (\$227.00), Accommodation for works supervisor picking up goods in Perth (\$140.00), Car parking for CEO Perth (\$33.87), Fuel for CEO vehicle (\$89.21), Fuel for CEO vehicle (\$91.37), Local Government Week conference seminar (\$148.50), Fuel for CEO vehicle (\$121.06), Travel case for Banners in the Terrace (\$90.00).	- 941.01	1	CSH
Direct Debit	02/07/2017	AustSafe Super	Payroll deductions	- 126.75	1	CSH
Direct Debit	02/07/2017	WA Super	Superannuation contributions	- 5,785.33	1	CSH
Direct Debit	02/07/2017	Australian Super	Superannuation contributions	- 924.76	1	CSH
Direct Debit	02/07/2017	HOSTPLUS	Superannuation contributions	- 1,494.63	1	CSH
Direct Debit	02/07/2017	AMP Superleader	Superannuation contributions	- 548.96	1	CSH
Direct Debit	02/07/2017	Concept One Superannuation Fund	Superannuation contributions	- 386.10	1	CSH
Direct Debit	02/07/2017	TWU Super	Superannuation contributions	- 444.60	1	CSH
Direct Debit	02/07/2017	MTAA Superannuation Fund	Superannuation contributions	- 219.97	1	CSH
Direct Debit	16/07/2017	AustSafe Super	Superannuation contributions	- 141.38	1	CSH
Direct Debit	16/07/2017	WA Super	Superannuation contributions	- 6,288.10	1	CSH
Direct Debit	16/07/2017	Australian Super	Superannuation contributions	- 600.31	1	CSH
Direct Debit	16/07/2017	HOSTPLUS	Superannuation contributions	- 1,494.63	1	CSH

List of Accounts Paid July 2017						
	Date	Name	Description	Amount	Bank	Type
Direct Debit	16/07/2017	AMP Superleader	Superannuation contributions	- 548.96	1	CSH
Direct Debit	16/07/2017	Concept One Superannuation Fund	Superannuation contributions	- 429.00	1	CSH
Direct Debit	16/07/2017	TWU Super	Superannuation contributions	- 444.60	1	CSH
Direct Debit	16/07/2017	MTAA Superannuation Fund	Superannuation contributions	- 280.88	1	CSH
Direct Debit	30/07/2017	WA Super	Superannuation contributions	- 6,491.94	1	CSH
Direct Debit	30/07/2017	Australian Super	Superannuation contributions	- 465.19	1	CSH
Direct Debit	30/07/2017	HOSTPLUS	Superannuation contributions	- 1,494.63	1	CSH
Direct Debit	30/07/2017	AMP Superleader	Superannuation contributions	- 548.96	1	CSH
Direct Debit	30/07/2017	Concept One Superannuation Fund	Superannuation contributions	- 386.10	1	CSH
Direct Debit	30/07/2017	TWU Super	Superannuation contributions	- 444.60	1	CSH
Direct Debit	30/07/2017	MTAA Superannuation Fund	Superannuation contributions	- 261.12	1	CSH
				- 33,614.15		
Cheque						
3404	21/07/2017	Department of Transport	Shire of Cue - Fleet Schedule - 12 Month Licence & Insurance Renewel - Expiry 31/7/18 (\$7,573.95)	- 7,573.95	1	CSH
				- 7,573.95		
EFT						
EFT5163	06/07/2017	Atyeo's Environmental Health Services Pty Ltd	Environmental Health Services June 2017 (\$2,036.00)	- 2,036.00	1	CSH
EFT5164	06/07/2017	Challenge Chemicals Australia	Various Chemicals for Cleaning Tourist Park (\$613.80)	- 613.80	1	CSH
EFT5165	06/07/2017	Dependable Laundry Solutions	Dual Coin Top Load Washer & Electric Dryer For Tourist Park (\$4,675.00)	- 4,675.00	1	CSH
EFT5166	06/07/2017	Geraldton Air Compressors	Vessel Inspection on Air Compressor for Depot (\$303.60)	- 303.60	1	CSH
EFT5167	06/07/2017	Geraldton Murchison Freight	Freight Expense for Delivery of Sockets, Plug Kit, Switch, Bolts, Nuts, Washers, Filters, Hoses for P51 (\$82.50), 2 x Oxy Gas Bottles for Depot (\$77.00), Return of 2 x Oxy Gas Bottles to BOC (\$44.00), 5 x Box Marking Paint for Streetscape (\$55.00)	- 258.50	1	CSH
EFT5168	06/07/2017	LESLIE MATTHEW PRICE	Ordinary Council Meeting 20/6/17 (\$236.00), Special Rates Meeting 13/6/17 (\$236.00), Deputy Presidents Allowance (\$225.00), ICT Allowance (\$290.00), Travel Council Meeting 20/6/17 (\$63.37), Travel Special Rates Meeting 13/6/17 (\$63.37), Travel MRVC 13/6/17 (\$221.78)	- 1,335.52	1	CSH

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	Date	Name	Description	Amount	Bank	Type
EFT5169	06/07/2017	RMS (Aust) Pty Ltd	RMS Software Licence Renewal/Support for Tourist Park 1/8/17 - 31/7/18 (\$990.00)	- 990.00	1	CSH
EFT5170	06/07/2017	Simbay Tyre Distributors (WA) Pty Ltd	2 x Roadlux Tyres for P38 & P45 (\$880.00), 2 x Doublestar Tyres for P61, P72. P52 & P53 (\$1,716.00)	- 2,596.00	1	CSH
EFT5171	06/07/2017	Sun City Plumbing	Supply & Install Electric Hot Water System at 19 Burt Place 4/6/17 - 6/6/17 (\$1,612.00)	- 1,612.00	1	CSH
EFT5172	06/07/2017	Toll Ipec Pty Ltd	Freight Expense for Delivery of 2 x Aluminium 6 Hose for P59, 5 x Strap Tie Down Ratchet, Hooks & Keeper for Depot (\$56.75), cleaning and office products (\$53.12)	- 109.87	1	CSH
EFT5173	06/07/2017	Algaefree Australia	1 x YooVee CRS1E Chamber for Water Playground (\$360.00)	- 360.00	1	CSH
EFT5174	06/07/2017	Atom Supply	56 x 500g Dy-Mark Paint Marking Line for Streetscaping (\$492.80)	- 492.80	1	CSH
EFT5175	06/07/2017	RSM Bird Cameron	Accounting Services for June 2017 (\$5,585.80)	- 5,585.80	1	CSH
EFT5176	06/07/2017	Rema Tip Top Australia	Valve Adaptor, Stitcher, Reoair Kit & Tyre Mount Compound to Repair Tyres & Tubes (\$117.03)	- 117.03	1	CSH
EFT5177	06/07/2017	Sun City Plumbing	Supply & Install Replacement Tap for Washing Machine, Checked Gas BBQ, Repaired Leaking Taps at 18 Dowley St 13/6/17 (\$363.00)	- 363.00	1	CSH
EFT5178	06/07/2017	Toll Express	Freight Expense for Delivery of 2 x Tyres for P9 - CAT Grader (\$242.08)	- 242.08	1	CSH
EFT5179	06/07/2017	Wellington Electrical	Supply & Install 2 x 3 phase heavy duty consumer poles at Heydon Place Industrial Area (\$6,096.20)	- 6,096.20	1	CSH
EFT5180	06/07/2017	WesTrac	Various parts required for the 1,000hr service on the 12M Grader (\$1,843.68), Coolant, Filter Oil, Elements, Seals & Strip Lockin for P14 - Isuzu Tip Truck (\$214.43), 2 x Batteries for P14 - Isuzu Tip Truck (\$292.38)	- 2,350.49	1	CSH
EFT5181	06/07/2017	BOC Limited	2 x Oxy Bottles (G) for Depot (\$77.53)	- 77.53	1	CSH
EFT5182	06/07/2017	Bell & Co	Brown Onions to Rid Paint Smell in Council Chambers (\$2.80), Beverages for Special Rates Council Meeting 13/6/17 (\$44.00)	- 46.80	1	CSH

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	Date	Name	Description	Amount	Bank	Type
EFT5183	06/07/2017	Cue General Store	11.62lts Fuel for Whipper Snipper & Blower Vac (\$17.00), 1 x 20pk Teaspoons, 1 x Dishwashing Liquid & 2 x 2lt Milk for Depot (\$19.31), 2 x Milk 2lt & 1 x 1kg Sugar for Office (\$10.18), The Guardian Newspaper for Ad (\$1.40)	- 47.89	1	CSH
EFT5184	06/07/2017	Staples Australia Pty Limited	Sugar, Teabags, Spray Bottles, Urinal Blocks, Magnetic Frames, Marker Pens & Double Sided Tape for Shire Office (\$314.00), Chux Rolls for Caravan Park (\$40.66), Toilet Paper, Hand Towels, Dustpan & Brush, Dishwashing Liquid & Bin Bags for Shire Hall (\$179.47)	- 534.13	1	CSH
EFT5185	06/07/2017	Toll Express	Freight Expense for Delivery of 15 x Bins & Lids for Street Rubbish Collection 21/6/17 (\$149.26), 500 x Guide Posts For Austin-Downs - Dalgaranga Rd, Assorted Traffic Signage, Muster Points & No Smoking Signs for Depot 16/6/17 (\$179.43), 2 x Tyres for P38, P45, P61, P72, P52 & P53 13/6/17 (\$357.19)	- 685.88	1	CSH
EFT5186	06/07/2017	WesTrac	2 x End Bit & 2 x Edge Cutting for P51 - 2006 CAT Tractor (\$794.18), Bolts, Washers, Nuts, Filters, Elements & Hoses for P51 - 2006 CAT Tractor (\$546.62), 2 x Sockets, 1 x Plug Kit & 1 x Switch for P51 - 2006 CAT Tractor (\$204.93)	- 1,545.73	1	CSH
EFT5187	06/07/2017	Wren Oil	Admin Fees for Collection of Used Oil from Rubbish Tip 22/6/17 (\$16.50)	- 16.50	1	CSH
EFT5188	06/07/2017	Brisin Eng & Welding	Mechanical Services for Depot 15/5/17 - 18/5/17 (\$2,464.00), Mechanical Services for Depot 19/5/17 - 23/5/17 (\$1,347.50), Mechanical Services for Depot 23/5/17 - 29/5/17 (\$2,772.00), Mechanical Services for Depot 30/5/17 - 1/6/17 (\$1,848.00), Mechanical Services for Depot 2/6/17 - 8/6/17 (\$2,695.00), Mechanical Services for Depot 9/6/17 - 13/6/17 (\$1,848.00), Mechanical Services for Depot 14/6/17 - 19/6/17 (\$2,772.00), Mechanical Services for Depot 20/6/17 - 22/6/17 (\$2,156.00)	- 17,902.50	1	CSH

List of Accounts Paid July 2017						
	Date	Name	Description	Amount	Bank	Type
EFT5189	06/07/2017	Bunnings Group Limited	2 x Rim Lock, 2 x Deadlock for Bishops house Renovation (\$258.40), 4 x Tape Butyl Double Sided for Admin Building Maintenance (\$32.32)	- 290.72	1	CSH
EFT5190	06/07/2017	Essential Labour Solutions	Mechanical Repairs on P44 - International Garbage Truck 23/3/17 & 6/4/17 (\$1,852.36)	- 1,852.36	1	CSH
EFT5191	06/07/2017	Sun City Plumbing	Supply & Install 1 x Rheem 20lt Gas Hot Water System at 15 Allen Street 26/6/17 (\$1,594.60), Public Toilet Repairs 27/6/17 (\$132.00), Supply & Install 1 x Anti Vandal Hose Tap at Rv Park 27/6/17 (\$479.05), Supply & Install 1 x Rheem 16lt Gas Hot Water System at 23 Allen Street 26/6/17 (\$1,489.00)	- 3,694.65	1	CSH
EFT5192	06/07/2017	Wellington Electrical	Replaced Damaged Mains & Conduit, Repaired Main Earth & Installed Metal Top Hat to Cover Conduits at Rotunda (\$1,953.61), Relocate LED High Bay to Garage & Fluro from Wall to New Lock Up Area at Depot 13/6/17 (\$554.40), Replace Bathroom Exhaust Fan & Double Switch, Fluro Light in Office, Site RCD & Kitchen RCD , Relocate Bulkhead Light Fitting & Adjust Sensor Light Front of Office at Tourist Park 4/5/17 & 30/5/17 (\$1,877.62), Install 1 x 3 Phase GPO & Reroute Cables to Enable Installation of Roller Door at Depot 24/3/17 (\$1,936.81)	- 6,322.44	1	CSH
EFT5193	06/07/2017	Atom Supply	2 x Camlock Aluminium 6Hose for P59 - Bore Boss Unit (\$181.72), 5 x Strap Tie Down + Hooks + Keeper for Depot (\$77.00)	- 258.72	1	CSH
EFT5194	06/07/2017	BOC Limited	1 x Wire Mig Smoothcar 15kg for Depot (\$83.60)	- 83.60	1	CSH
EFT5195	06/07/2017	Bell & Co	2 x Capri Round Plate 50pk for Cue Parliament 4/5/17 (\$20.20), Drinks & assorted Items for Brockman Park Opening 22/4/17 (\$379.10), 51 x Rapid Set Post Crete 20kg for Oval Fencing (\$627.30)	- 1,026.60	1	CSH
EFT5196	06/07/2017	Dun Direct Pty Ltd	Delivery of 10,029 litres of Diesel for Depot Tank (\$10,867.42)	- 10,867.42	1	CSH
EFT5197	06/07/2017	Golden West Lubricants	Assorted Fuels & Oils for Depot (\$1,280.40)	- 1,280.40	1	CSH

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	Date	Name	Description	Amount	Bank	Type
EFT5198	06/07/2017	Neil Barnden	Install Railings & Criss Cross at Bishops House 6/6/17 (\$560.00), wall repairs and preparation at Shire Chambers 7/6/17 - 9/6/17 (\$1,540.00), Patch Walls and repairs at Shire Office 20/6/17 - 30/6/17 (\$4,480.00)	- 6,580.00	1	CSH
EFT5199	06/07/2017	Perth Safety Products	100 x Guide Posts for Austin-Downs - Dalgaranga Rd (\$847.00), Assorted Traffic Signage & 400 x Guide Posts (\$4,224.00), 3 x Muster Points & 30 x No Smoking Signs for Depot (\$211.20)	- 5,282.20	1	CSH
EFT5200	06/07/2017	WesTrac	Parts for P71 - Mini Excavator - 1 x MTG G#P Y & 1 x HMR MTG#G Y (\$816.23), Westrac Freight Recovery (\$29.70)	- 845.93	1	CSH
EFT5201	07/07/2017	Betta Roads Pty Ltd	80 x 2kg PolyCom Bottles for Maintenance of Cue-Wondinong Rd (\$47,520.00)	- 47,520.00	1	CSH
EFT5202	07/07/2017	Justin Willett	Reimbursement for Payment of Electricity Bill 21/6/17 (\$110.22), Purchase of Paint for Council Chambers (\$32.95) & Purchase of Fuel for Trip to Mt Magnet to Collect Paint (\$20.00)	- 163.17	1	CSH
EFT5203	07/07/2017	Richard Towell	Reimbursement for Payment of Service to P68 - Toyota Hilux 27/6/17 (\$1,568.61)	- 1,568.61	1	CSH
EFT5204	07/07/2017	Trevor Brimson	Reimbursement for Food Purchased on Trip to Perth to Collect Sheds For Heydon Place 29/6/17 & 30/6/17 (\$59.85)	- 59.85	1	CSH
EFT5205	07/07/2017	Clinton Long Project Management Pty Ltd	Progress Claim Number 1 for Works Completed for Post Office Renovation as at 28/6/17 (\$258,611.04)	- 258,611.04	1	CSH
EFT5206	11/07/2017	Australia Post	Postage Supply Ending 30/6/17 (\$151.01)	- 151.01	1	CSH
EFT5207	11/07/2017	Bunnings Group Limited	Globes, Paint, Dressed Pine & Fillers for Maintenance of Admin Building (\$917.35)	- 917.35	1	CSH
EFT5208	11/07/2017	CBI Electric Australia	Custom Door/Cover & Catch to Fit Existing Switchboard in CEO's Office (\$411.13)	- 411.13	1	CSH
EFT5209	11/07/2017	Cue General Store	17.27lts Fuel for Ride on Mower - Depot (\$25.27), Milk for Depot (\$2.41), 4 x Milk & 1 x Sugar for Office (\$13.33), Fuel for Quad Bike & Ride on Mower - Tourist Park (\$35.68)	- 76.69	1	CSH
EFT5210	11/07/2017	Great Northern Rural Services	1 x Box Fence Dropper Gal 94cm for Beebyn - Karbar Rd (\$119.20)	- 119.20	1	CSH

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	Date	Name	Description	Amount	Bank	Type
EFT5211	11/07/2017	IT Vision	Synergsoft Annual License Fees 1/7/17 - 30/6/18 (\$23,168.20)	- 23,168.20	1	CSH
EFT5212	11/07/2017	Landgate	Consolidated Mining Tenement Roll (\$3,251.80), Mining Tenements Chargeable 16/6/17 - 22/6/17 (\$76.00)	- 3,327.80	1	CSH
EFT5213	11/07/2017	Murchison Country Zone WALGA	Membership Subscriptions to Murchison Country Zone of WALGA 2017/2018 (\$2,100.00)	- 2,100.00	1	CSH
EFT5214	11/07/2017	STATE LIBRARY OF WA	Delivery of Better Beginnings Program 2017/2018 (\$11.00)	- 11.00	1	CSH
EFT5215	11/07/2017	West Australian Newspaper Limited	Advertisement of Differential Rates 2017/2018 on 16/6/17 in The Geraldton Guardian (\$239.44)	- 239.44	1	CSH
EFT5216	11/07/2017	Bell & Co	Reimbursement for Petty Cash - Bag of Rags for Depot (\$30.00), Registered Mail (\$4.90), Mail Satchel (\$27.20), Scratchies for Employees Birthdays (\$20.00)	- 82.10	1	CSH
EFT5217	17/07/2017	LGIS Jardine Lloyd Thompson Pty Ltd	Motor Vehicle/Plant Insurance Renewal from 30/6/17 - 30/6/18 (\$42,430.82), Travel Insurance Renewal from 30/6/17 - 30/6/18 (\$825.00), Salary Continuance Insurance Renewal from 30/6/17 - 30/6/18 (\$4,336.44), Personal Accident & Sickness Insurance Renewal from 30/6/17 - 30/6/18 (\$12,399.75), Personal Accident Insurance Renewal from 30/6/17 - 30/6/18 (\$467.50), Motor Vehicle/Plant Insurance Renewal from 30/6/17 - 30/6/18 (\$42,430.82), Marine Cargo Insurance 2016/2017 (\$660.00), Management Liability Insurance 2016/2017 (\$6952.00), Cyber Liability Insurance from 30/6/17 - 30/6/18 (\$1,650.00)	- 69,721.51	1	CSH
EFT5218	17/07/2017	LGISWA	Property Insurance Renewal - First Installment - from 30/6/17 - 30/6/18 (\$25,484.54), Workcare Insurance Renewal - First Installment - from 30/6/17 - 30/6/18 (\$20,207.00), Liability Insurance Renewal - First Installment - from 30/6/17 - 30/6/18 (\$11,991.65), Crime Insurance Renewal from 30/6/17 - 30/6/18 (\$1,124.20), Bushfire Insurance Renewal from 30/6/17 - 30/6/18 (\$1,650.00), Credit - Scheme Membership Contributions - First Installment 2017/2018 (\$-2,455.26),	- 58,002.13	1	CSH

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	Date	Name	Description	Amount	Bank	Type
EFT5219	17/07/2017	AIT Specialists Pty Ltd	Completion of Review of Records & Determination - Fuel Tax Credits 1/6/17 - 30/6/17 (\$303.82)	- 303.82	1	CSH
EFT5220	17/07/2017	Atom Supply	Assorted Protective Clothing for Outside Staff (\$613.84)	- 613.84	1	CSH
EFT5221	17/07/2017	Bunnings Group Limited	2 x 10 Litres of French Grey Enamel Paint for Admin Building Maintenance (\$372.40), 45 x Picture Hooks 2pk for Admin Building Maintenance (\$213.75)	- 586.15	1	CSH
EFT5222	17/07/2017	Golden West Lubricants	1 x Dynatrans AC 30 208lt for Depot (\$737.97)	- 737.97	1	CSH
EFT5223	17/07/2017	Pennant House	Fee for Banners in the Terrace - Pennant House (\$488.40)	- 488.40	1	CSH
EFT5224	17/07/2017	Toll Express	Freight Expense for Delivery of 2 x Pallet of Cement for Oval Fencing 21/6/17 (\$684.31), 1 x Yoovee Chamber for Water Playground 26/6/17 (\$86.73)	- 771.04	1	CSH
EFT5225	17/07/2017	Toll Ipec Pty Ltd	Freight Expense for Delivery of Filter, Elements, Gaskets & Window Clamps for P36 (\$77.31), A/F Nefp for P51 (\$12.17), 14 x Teeth for P70 (\$5.62) & 13 x Teeth for P9 (\$5.62) (\$100.72)	- 100.72	1	CSH
EFT5226	17/07/2017	Truck Centre (WA) Pty Ltd	Filter Kit, Oil Filter Cap & 2 x Lamp Cluster for P61 - 2009 Prime Mover (\$586.21)	- 586.21	1	CSH
EFT5227	17/07/2017	WesTrac	3 x Filters & 65 x Hose for P51 - 2006 CAT Tractor (\$178.55)	- 178.55	1	CSH
EFT5228	21/07/2017	Cue General Store	Morning Tea for Manual & Ergonomics Assessment Training at Shire Office & Depot 11/7/18 (\$39.59), Sandwiches for Information Forum on 11/7/17 (\$40.00)	- 79.59	1	CSH
EFT5229	21/07/2017	Five Star	Billing for Period July 2017 - Konica C454e Black/Colour Read 13/7/17 (\$222.30)	- 222.30	1	CSH
EFT5230	21/07/2017	Kim Ryan	Reimbursement for Meals & Taxi Fare for Agenda & Minutes Training Course in Perth 17/7/17 & 18/7/17 (\$110.00)	- 110.00	1	CSH
EFT5231	21/07/2017	Leda Security Products	Labour to Repair Electric Gate at Depot (\$3,217.50)	- 3,217.50	1	CSH
EFT5232	21/07/2017	Murchison Club Hotel	Meals for 6 People Following Council Meeting on 18/7/17 (\$313.50)	- 313.50	1	CSH
EFT5233	21/07/2017	Neil Barnden	Contractor for Repairs on Adminstartion Building from 3/7/17 - 15/7/17 (\$5,250.00)	- 5,250.00	1	CSH
EFT5234	21/07/2017	Professional Pc Support Pty Ltd	Computer/Consultancy Backup Managed Services for August 2017 (\$1,556.50)	- 1,556.50	1	CSH

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	Date	Name	Description	Amount	Bank	Type
EFT5235	21/07/2017	WALGA	WALGA Subscriptions for 1/7/17 - 30/6/18 (\$12,888.07), Fee for Kim Ryan to Attend Course on Preparing Minutes and Agendas in Local Government 17/07/2017 (\$567.00)	- 13,455.07	1	CSH
EFT5236	21/07/2017	WesTrac	Assorted Parts for the Repair of P36 - CAT Roller, P51 - CAT Tractor, P70 - 12M Grader & P9 - 140H Grader (\$1,074.67)	- 1,074.67	1	CSH
EFT5237	21/07/2017	MGI Construction Pty Ltd	Progress Payment for the Supply & Install of Footings for Steel Building at Heydon Place - ASHKR32234 (\$5,209.39), Progress Payment for the Supply & Install of Footings for Steel Building at Heydon Place - ASHKR32269 (\$3,870.75)	- 9,080.14	1	CSH
EFT5238	21/07/2017	Albox Australia Pty Ltd	10 x Archive Boxes & Inserts for Records Management (\$128.07)	- 128.07	1	CSH
EFT5239	21/07/2017	Fitz Gerald Strategies	Assisting Council with the Facilitation of the CEO Performance Review 18 July 2017 (\$3,300.00)	- 3,300.00	1	CSH
EFT5240	21/07/2017	Geraldton Murchison Freight	Freight Expense for Delivery of 1 x Honda Stationary Motor, 4 x Gas Bottles for Caravan Park & Assorted Clothing for Outside Staff on 12/7/17 (\$220.00)	- 220.00	1	CSH
EFT5241	21/07/2017	Hoggy's Building Concreting Contractor	Supply Concrete for Shed footings at Heydon Place Industrial Area 18/7/17 (\$10,034.20)	- 10,034.20	1	CSH
EFT5242	21/07/2017	Lacy Bros Pty Ltd	Unload Culverts off Truck at Cue - Wondinong Rd (\$189.75)	- 189.75	1	CSH
EFT5243	21/07/2017	Midwest Windscreens and Windows	Supply & Install New Windows at Depot & Install New Rubber to Bobcat Front Windscreen (\$1,192.40)	- 1,192.40	1	CSH
EFT5244	21/07/2017	Toll Express	Freight Expense for Delivery of Dynatrans for Depot 29/6/17 (\$144.91), Assorted Parts for P51 - Bulldozer 28/6/17 (\$87.19)	- 232.10	1	CSH
EFT5245	21/07/2017	Toll Ipec Pty Ltd	Freight Expense for Delivery of Filter Kit, Oil Filter Cap & Lamp Cluster for P61 - Prime Mover 10/7/17 (\$28.84)	- 28.84	1	CSH
EFT5246	21/07/2017	Trew Blu Dingo	Push Up Gravel & Calcrete at Beebyn - Karbar Rd 3/7/17 - 9/7/17 (\$5,236.00), Push Up Gravel & Inspect New Pit Location at Beebyn - Karbar Rd 10/7/17 - 14/7/17 (\$3,542.00),	- 8,778.00	1	CSH
EFT5247	31/07/2017	Atyeo's Environmental Health Services Pty Ltd	Environmental Health Services - Cue 17/7/17 (\$1,279.70)	- 1,279.70	1	CSH

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	Date	Name	Description	Amount	Bank	Type
EFT5248	31/07/2017	FREDERICK WILLIAM SPINDLER	Ordinary Council Meeting 18/7/17 (\$236.00), ICT Allowance 18/7/17 (\$290.00)	- 526.00	1	CSH
EFT5249	31/07/2017	IRIS CONSULTING GROUP PTY LTD	Fee for Records Awareness Training Course - Karen Scully (\$99.00)	- 99.00	1	CSH
EFT5250	31/07/2017	Ian W Dennis	Ordinary Council Meeting 18/7/17 (\$236.00), ICT Allowance 18/7/17 (\$290.00)	- 526.00	1	CSH
EFT5251	31/07/2017	LESLIE MATTHEW PRICE	Ordinary Council Meeting 18/7/17 (\$236.00), ICT Allowance 18/7/17 (\$290.00), Deputy President Allowance 18/7/17 (\$225.00), Travel 18/7/17 (\$63.36)	- 814.36	1	CSH
EFT5252	31/07/2017	Local Government Managers Australia	Membership Subscriptions 2017-2018 for Rob Madson CEO (\$521.00)	- 521.00	1	CSH
EFT5253	31/07/2017	Local Health Authorities Analytical Committee	Analytical Services for 2017-2018 (\$388.85)	- 388.85	1	CSH
EFT5254	31/07/2017	Midwest Mowers and Small Engines	1 x Honda Stationary Motor for Depot (\$675.00)	- 675.00	1	CSH
EFT5255	31/07/2017	ROSS WILLIAM PIGDON	Ordinary Council Meeting 18/7/17 (\$485.00), ICT Allowance 18/7/17 (\$290.00), Presidents Allowance 18/7/17 (\$900.00)	- 1,675.00	1	CSH
EFT5256	31/07/2017	Sun City Plumbing	Eye Wash Station Connection at Depot 11/6/17 (\$630.41), Public Toilet Repairs 27/6/17 (\$132.00)	- 762.41	1	CSH
EFT5257	31/07/2017	CLAIRE SUSAN BUCKENARA	Reimbursement for Assorted Items Purchased for OHS/Safety Audit on 31/7/17 (\$403.25)	- 403.25	1	CSH
EFT5258	31/07/2017	Canine Control	Ranger Services for the Shire of Cue 20/7/17 (\$1,330.56)	- 1,330.56	1	CSH
EFT5259	31/07/2017	Cue General Store	6 x Milk for Office (\$14.46), 1 x Teabag, 1 x Coffee & 6 x Milk for Depot (\$33.36)	- 47.82	1	CSH
EFT5260	31/07/2017	Local Government Managers Australia	2017-2018 Membership Subscription for Richard Towell (\$521.00)	- 521.00	1	CSH
EFT5261	31/07/2017	Toll Express	Freight Expense for Delivery of Assorted Fuels & Oils for Depot 6/7/17 (\$106.03)	- 106.03	1	CSH
EFT5262	31/07/2017	Toll Ipec Pty Ltd	Freight Expense for Delivery of Assorted Parts for P36 - Vibratory Roller 18/7/17 & 19/7/17 (\$31.28), Gloves, Dividers, Folders & Whiteboards for Office 20/7/17 (\$106.94)	- 138.22	1	CSH
EFT5263	31/07/2017	Truckline - Geraldton	Airline Fittings for P39 - Water Tanker (\$581.40)	- 581.40	1	CSH

List of Accounts Paid July 2017						
	Date	Name	Description	Amount	Bank	Type
EFT5264	31/07/2017	WesTrac	2 x End Bit for P51 - CAT Tractor (\$425.55), 3 x Filter, 2 x Pin & 2 x Retainer for P36 - Vibratory Roller (\$286.45), 2 x Switch for P36 - Vibratory Roller (\$136.32)	- 848.32	1	CSH
				- 629,703.17		
BPAY						
BPAY	05/07/2017	Horizon Power	Electricity Supply for 30 Days from 1/6/17 - 30/6/17 - Street Lighting Cue (\$2,409.20)	- 2,409.20	1	CSH
BPAY	05/07/2017	TELSTRA CORPORATION LTD	Mobile Phone Account for June 2017 (\$500.95)	- 500.95	1	CSH
BPAY	10/07/2017	WATER CORPORATION	Application Fee for Standard Water Service at Heydon Place Industrial Area (\$135.28)	- 135.28	1	CSH
BPAY	11/07/2017	WATER CORPORATION	Fee for Redevelopment & Standard Water Service at Heydon Place Industrial Area (\$220.28)	- 220.28	1	CSH
BPAY	21/07/2017	Australian Taxation Office	June BAS PAYG (\$80,479.00)	- 80,479.00	1	CSH
BPAY	19/07/2017	Horizon Power	Electricity Supply for Caravan Park for 62 Days from 5/5/17 - 5/7/17 (\$11,468.41)	- 11,468.41	1	CSH
BPAY	27/07/2017	Pivotel Satellite Pty Limited	Pivotel Satellite Phone Charges for July 2017 (\$120.00)	- 120.00	1	CSH
BPAY	27/07/2017	TELSTRA CORPORATION LTD	Landline Phone Charges July 17 (\$1,183.82), Landline Phone Charges for Caravan Park up to 12 July 17 (\$106.43),	- 1,290.25	1	CSH
BPAY	31/07/2017	Horizon Power	Electricity supply for 53 Days from 30/5/17 - 21/7/17 for Lot 634 Austin Street - Rotunda (\$59.56), Electricity Supply for 50 Days from 2/6/17 - 21/7/17 for Lot 628 Robinson Street (\$24.04)	- 83.60	1	CSH
BPAY	02/07/2017	DHS Official Administered Receipts CSA Account	Payroll deductions	- 1,137.33	1	CSH
BPAY	16/07/2017	DHS Official Administered Receipts CSA Account	Payroll deductions	- 1,124.48	1	CSH
BPAY	30/07/2017	DHS Official Administered Receipts CSA Account	Payroll deductions	- 1,124.48	1	CSH
				- 100,093.26		
Payroll						
Payroll	05/07/2017	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 40,855.14	1	PAY
Payroll	19/07/2017	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 41,764.09	1	PAY
				- 82,619.23		

List of Accounts Paid July 2017						
	Date	Name	Description	Amount	Bank	Type
			TOTAL PAYMENTS	- 853,603.76		
			Total Direct Debits	- 33,614.15		
			Total Cheque	- 7,573.95		
			Total EFTs	- 629,703.17		
			Total BPAY	- 100,093.26		
			Total Payroll	- 82,619.23		
			TOTAL PAYMENTS	- 853,603.76		

APPENDIX 2



SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Period Ended 31 July 2017

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Budget

At the date of the preparation of the report the Shire of Cue is yet to adopt the 2017/2018 Budget. Budget figures as presented in this report are based on the draft budget tabled at the 18th July 2017 Ordinary Council Meeting.



Signed at GERALDTON

Date 15th August 2017

RSM Australia Pty Ltd
Chartered Accountants

**Shire of Cue
Information Summary
For the Period Ended 31 July 2017**

Key Information

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 4 and shows a surplus as at 31 July 2017 of \$2,371,766.

Items of Significance

The material variance adopted by the Shire of Cue for the 2016/17 year is \$25,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

Capital Expenditure

Plant and Equipment	▲	\$42,708	See note 9 (Timing of projects)
Infrastructure - Roads	▲	\$202,740	See note 9 (Timing of projects)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Post Office Renovations	1%	\$ 880,000	\$ 73,333	\$ 10,473
Bishops House Renovations	1%	\$ 175,000	\$ 14,583	\$ 1,474
Flood Damage Road Restoration	1%	\$ 1,730,642	\$ 144,220	\$ 12,709
Roads to Recovery Construction	0%	\$ 403,810	\$ 33,651	\$ -
Oasis Development	1%	\$ 44,000	\$ 3,667	\$ 424
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	0%	\$ 1,226,896	\$ 215,582	\$ 3,422
Non-operating Grants, Subsidies and Contributions	3%	\$ 2,983,238	\$ 246,784	\$ 76,272
	2%	\$ 4,210,134	\$ 462,366	\$ 79,694
Rates Levied	0%	\$ 2,298,336	\$ -	\$ -

% Compares current ytd actuals to annual budget

		Prior Year 31 Jul 2016	Current Year 31 Jul 2017
Financial Position			
Adjusted Net Current Assets	166%	\$ 1,427,448	\$ 2,371,766
Cash and Equivalent - Unrestricted	166%	\$ 1,041,303	\$ 1,726,995
Cash and Equivalent - Restricted	102%	\$ 5,934,006	\$ 6,080,626
Receivables - Rates	99%	\$ 163,078	\$ 160,987
Receivables - Other	431%	\$ 141,157	\$ 608,806
Payables	296%	\$ 44,790	\$ 132,425

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

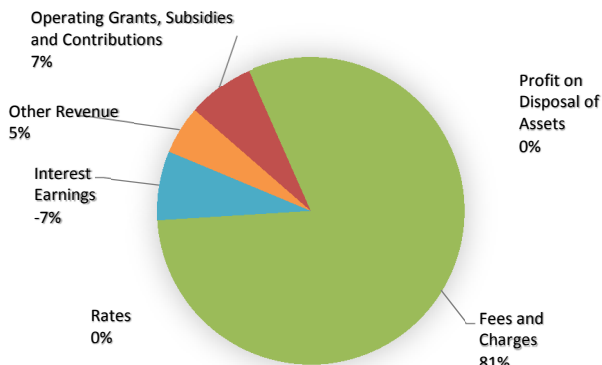
Preparation

Prepared by:	Robyn Opalinski
Reviewed by:	Travis Bate
Date prepared:	15/08/2017

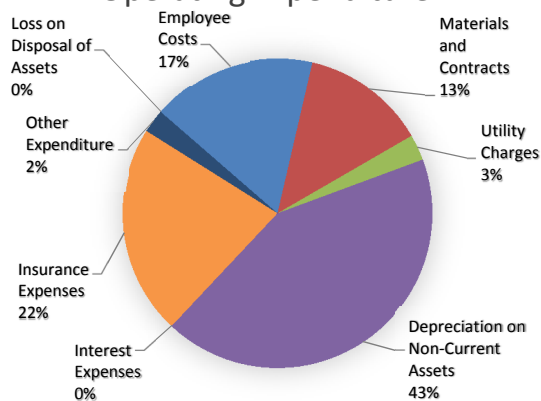
Liability limited by a scheme under Professional Standards Legislation

**Shire of Cue
Information Summary
For the Period Ended 31 July 2017**

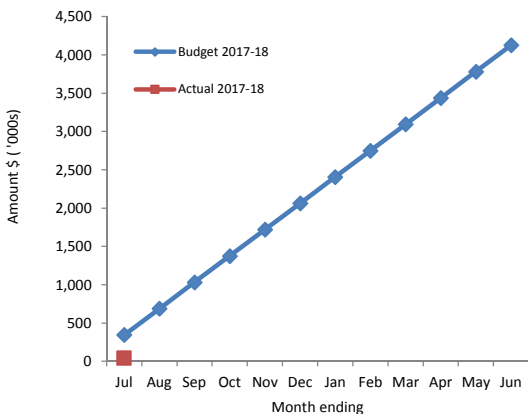
Operating Revenue



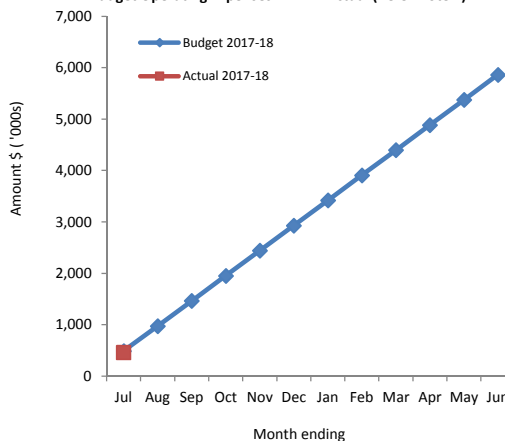
Operating Expenditure



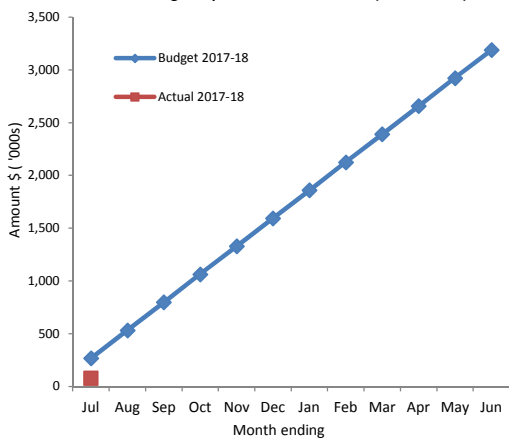
Budget Operating Revenues -v- Actual (Refer Note 2)



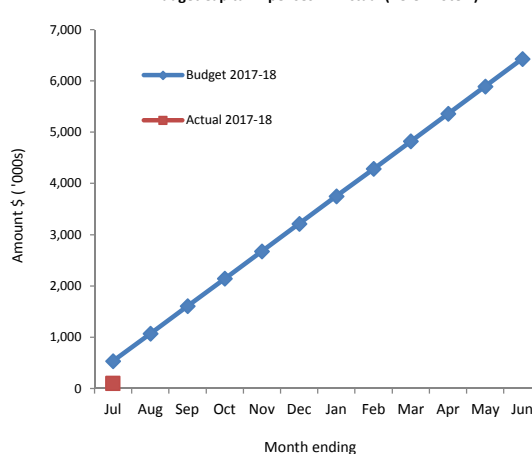
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2017

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	2,648,945	2,648,945	2,608,627	(40,318)	(1.52%)	
Revenue from operating activities							
General Purpose Funding - Rates	10	2,298,336	0	0	0		
General Purpose Funding - Other		964,846	80,404	(3,454)	(83,858)	(104.30%)	▼
Law, Order and Public Safety		7,000	583	548	(35)	(6.06%)	
Health		500	42	255	213	512.00%	
Housing		24,540	2,045	1,607	(438)	(21.42%)	
Community Amenities		58,000	4,833	0	(4,833)	(100.00%)	
Recreation and Culture		18,100	1,508	201	(1,307)	(86.67%)	
Transport		368,500	30,708	36	(30,672)	(99.88%)	▼
Economic Services		277,700	23,142	37,146	14,004	60.52%	
Other Property and Services		107,300	8,942	5,544	(3,398)	(38.00%)	
		4,124,822	152,207	41,883			
Expenditure from operating activities							
Governance		(407,253)	(33,938)	(32,788)	1,150	3.39%	
General Purpose Funding		(213,070)	(17,756)	(18,296)	(540)	(3.04%)	
Law, Order and Public Safety		(88,930)	(7,411)	(5,726)	1,685	22.73%	▲
Health		(70,473)	(5,873)	(2,491)	3,382	57.58%	▲
Education and Welfare		(15,219)	(1,268)	(75)	1,193	94.09%	▲
Housing		(301,590)	(25,133)	(11,546)	13,587	54.06%	▲
Community Amenities		(297,631)	(24,803)	(17,130)	7,673	30.93%	▲
Recreation and Culture		(631,570)	(52,631)	(46,113)	6,518	12.38%	▲
Transport		(3,181,018)	(265,085)	(280,616)	(15,531)	(5.86%)	
Economic Services		(573,995)	(47,833)	(43,133)	4,700	9.83%	
Other Property and Services		(81,087)	(6,757)	2,168	8,925	132.08%	▲
		(5,861,836)	(488,486)	(455,746)			
Operating activities excluded from budget							
Add back Depreciation		2,299,700	191,642	194,302	2,660	1.39%	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0		
Adjust Movement Deferred Pensioner Rates		0	0	786	786		
Adjust Movement in Non-Current Staff Leave Provisions		0	0	0	0		
Amount attributable to operating activities		562,686	(144,638)	(218,775)			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12	2,983,238	248,603	76,272	(172,331)	(69.32%)	▼
Proceeds from Disposal of Assets	8	205,000	17,083	0	(17,083)	(100.00%)	
Land and Buildings	9	(2,205,000)	(183,750)	(47,930)	135,820	73.92%	▲
Plant and Equipment	9	(512,500)	(42,708)	0	42,708	100.00%	▲
Furniture and Equipment	9	(22,000)	(1,833)	0	1,833	100.00%	▲
Infrastructure Assets - Roads	9	(2,949,202)	(245,767)	(43,027)	202,740	82.49%	▲
Infrastructure Assets - Other	9	(740,000)	(61,667)	(7,953)	53,714	87.10%	▲
Amount attributable to investing activities		(3,240,464)	(270,039)	(22,638)			
Financing Activities							
Transfer to Reserves	7	(221,167)	(18,431)	0	18,431	(100.00%)	
Transfer from Reserves	7	250,000	20,833	4,552	(16,281)	78.15%	▲
Amount attributable to financing activities		28,833	2,403	4,552			
Closing Funding Surplus(Deficit)	3	0	2,236,672	2,371,766			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2017

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	2,648,945	2,648,945	2,608,627	(40,318)	(1.52%)	
Revenue from operating activities							
Rates	10	2,298,336	0	0	0		
Operating Grants, Subsidies and Contributions	12	1,226,896	102,241	3,422	(98,819)	(96.65%)	▼
Fees and Charges		399,090	33,258	39,528	6,271	18.85%	
Interest Earnings		157,500	13,125	(3,564)	(16,689)	(127.15%)	
Other Revenue		43,000	3,583	2,497	(1,086)	(30.32%)	
Profit on Disposal of Assets	8	0	0	0	0		
		4,124,822	152,207	41,883			
Expenditure from operating activities							
Employee Costs		(2,022,593)	(168,549)	(78,535)	90,014	53.41%	▲
Materials and Contracts		(958,483)	(79,874)	(59,376)	20,498	25.66%	▲
Utility Charges		(243,200)	(20,267)	(12,344)	7,923	39.09%	▲
Depreciation on Non-Current Assets		(2,299,700)	(191,642)	(194,302)	(2,660)	(1.39%)	
Interest Expenses		0	0	0	0		
Insurance Expenses		(144,000)	(12,000)	(99,974)	(87,974)	(733.12%)	
Other Expenditure		(193,860)	(16,155)	(11,215)	4,940	30.58%	
		(5,861,836)	(488,486)	(455,746)			
Operating activities excluded from budget							
Add back Depreciation		2,299,700	191,642	194,302	2,660	1.39%	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0		
Adjust Movement Deferred Pensioner Rates		0	0	786	786		
Adjust Movement in Non-Current Staff Leave Provisions		0	0	0	0		
Amount attributable to operating activities		562,686	(144,638)	(218,775)			
Investing activities							
Grants, Subsidies and Contributions	12	2,983,238	248,603	76,272	(172,331)	(69.32%)	▼
Proceeds from Disposal of Assets	8	205,000	17,083	0	(17,083)	(100.00%)	
Land and Buildings	9	(2,205,000)	(183,750)	(47,930)	135,820	73.92%	▲
Plant and Equipment	9	(512,500)	(42,708)	0	42,708	100.00%	▲
Furniture and Equipment	9	(22,000)	(1,833)	0	1,833	100.00%	▲
Infrastructure Assets - Roads	9	(2,949,202)	(245,767)	(43,027)	202,740	82.49%	▲
Infrastructure Assets - Other	9	(740,000)	(61,667)	(7,953)	53,714	87.10%	▲
Amount attributable to investing activities		(3,240,464)	(270,039)	(22,638)			
Financing Activities							
Transfer from Reserves	7	250,000	20,833	0	(20,833)	(100.00%)	
Transfer to Reserves	7	(221,167)	(18,431)	4,552	22,983	124.70%	▲
Amount attributable to financing activities		28,833	2,403	4,552			
Closing Funding Surplus (Deficit)	3	0	2,236,672	2,371,766	135,094	6.04%	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CUE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2017

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Annual Budget	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	9	14,872	0	2,205,000	183,750	47,930	(2,157,070)
Plant and Equipment	9	0	0	512,500	42,708	0	(512,500)
Furniture and Equipment	9	0	0	22,000	1,833	0	(22,000)
Infrastructure Assets - Roads	9	30,318	12,709	2,949,202	245,767	43,027	(2,906,175)
Infrastructure Assets - Other	9	7,953	0	740,000	61,667	7,953	(732,047)
Capital Expenditure Totals		53,143	12,709	6,428,702	535,725	98,910	(6,329,792)

Capital acquisitions funded by:

Capital Grants and Contributions	2,983,238	246,784	76,272
Borrowings	0	0	0
Other (Disposals & C/Fwd)	205,000	17,083	0
Council contribution - Cash Backed Reserves			
Beringarra Road Reserve	250,000	20,833	0
Council contribution - operations	2,990,464	251,025	22,638
Capital Funding Total	6,428,702	535,725	98,910

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 13.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) 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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 1: Significant Accounting Policies

(h) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

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

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage Piping	100 years
Water Supply Piping and Drainage Systems	75 years

(k) Trade and Other Payables

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

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 1: Significant Accounting Policies

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 1: Significant Accounting Policies

(p) Nature or Type Classifications

Rates

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

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.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 1: Significant Accounting Policies

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.

(r) Program Classifications (Function/Activity)

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

GOVERNANCE

Administration and operation of facilities and services to members of Council. Other costs that relate to 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 Wandj, 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
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 2: 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 proposed material variance adopted by Council for the 2017/18 year is \$25,000 or 10% whichever is the greater.

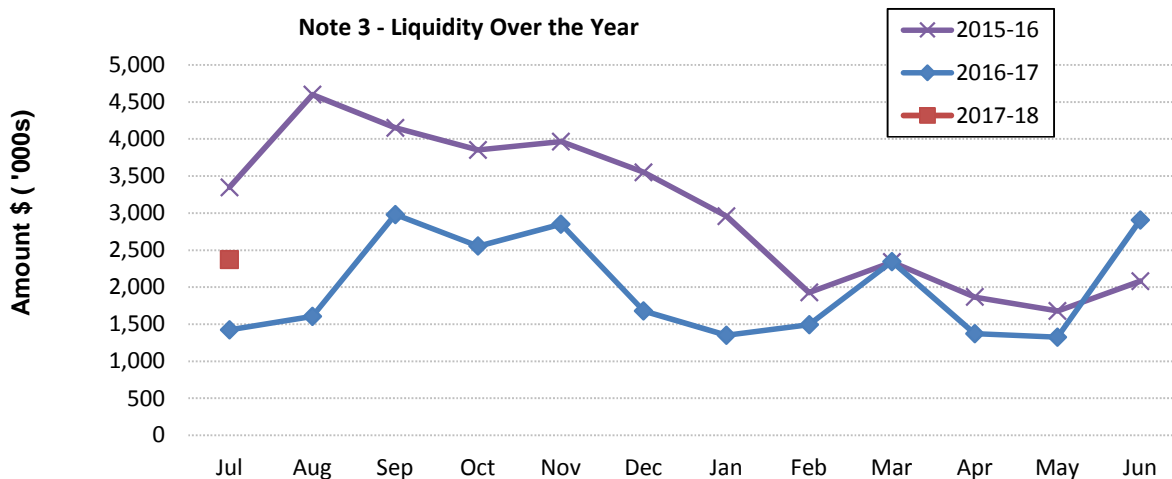
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Other	(83,858)	(104.30%)	▼	Timing	Timing of grants and interest accrual reversal
Transport	(30,672)	(99.88%)	▼	Timing	Timing of income
Operating Expense					
Health	3,382	57.58%	▲	Timing	Timing of expenditure
Education and Welfare	1,193	94.09%	▲	Timing	Timing of expenditure
Housing	13,587	54.06%	▲	Timing	Timing of expenditure
Community Amenities	7,673	30.93%	▲	Timing	Timing of expenditure
Other Property and Services	8,925	132.08%	▲	Timing	Timing of expenditure
Capital Revenues					
Grants, Subsidies and Contributions	(172,331)	(69.32%)	▼	Timing	Timing of grant funding
Capital Expenses					
Land and Buildings	135,820	73.92%	▲	Timing	See note 9 (Timing of projects)
Plant and Equipment	42,708	100.00%	▲	Timing	See note 9 (Timing of projects)
Furniture and Equipment	1,833	100.00%	▲	Timing	See note 9 (Timing of projects)
Infrastructure - Roads	202,740	82.49%	▲	Timing	See note 9 (Timing of projects)
Infrastructure - Other	53,714	87.10%	▲	Timing	See note 9 (Timing of projects)
Nature & Type	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Rates	0				
Operating Grants, Subsidies and Contributions	(98,819)	(96.65%)	▼	Timing	Timing of grant funding
Operating Expense					
Materials and Contracts	20,498	25.66%	▲	Timing	Timing of expenditure
Utility Charges	7,923	39.09%	▲	Timing	Timing of expenditure

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Current 31 Jul 2017	Last Years Closing 30 Jun 2017	This Time Last Year 31 Jul 2016
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,726,995	2,301,632	1,041,303
Cash Restricted	4	6,080,626	6,071,771	5,934,006
Receivables - Rates	6	227,389	238,491	198,578
Receivables - Other	6	608,806	741,932	141,157
Interest / ATO Receivable/Trust		62,582	47,982	89,708
Provision for Doubtful Debts	6	(66,402)	(66,402)	(35,500)
Inventories		19,034	19,034	40,213
		0	13,407	
MRVC Deposit		0	0	50,000
		8,659,030	9,367,847	7,459,465
Less: Current Liabilities				
Sundry Creditors		(94,311)	(138,534)	(4,859)
GST Payable		(3,487)	(88,296)	(8,079)
Payroll Creditors		(27,067)	(26,607)	(18,661)
Deposits and Bonds		(7,560)	(7,160)	(13,191)
Accrued Expenses		0	(349,231)	0
Payables		(132,425)	(609,829)	(44,790)
Provisions		(74,213)	(64,213)	(53,221)
		(206,638)	(674,042)	(98,011)
Less: Cash Reserves	7	(6,080,626)	(6,071,771)	(5,934,006)
Less: Interest Accrued on Cash Reserves		0	(13,407)	0
Net Current Funding Position		2,371,766	2,608,627	1,427,448



Comments - Net Current Funding Position

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Cash On Hand	970			970	N/A	0.00%	N/A
Cheque Account	94,195			94,195	CBA	0.15%	N/A
Business Online Saver	1,631,830			1,631,830	CBA	1.05%	N/A
Trust Account			2,080	2,080	CBA	1.00%	N/A
(b) Term Deposits							
Fixed Term Deposit		1,251,388		1,251,388	CBA	2.35%	27-Dec-17
Fixed Term Deposit		2,139,820		2,139,820	CBA	2.46%	26-Sep-17
Fixed Term Deposit		2,086,749		2,086,749	CBA	2.40%	29-Dec-17
At Call Deposit		602,670		602,670	CBA	1.25%	At Call
Total	1,726,995	6,080,626	2,080	7,809,701			

Comments/Notes - Investments

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 5: Budget Amendments

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption Permanent Changes			\$	\$	\$	\$ 0
				0	0	0	

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 6: Receivables

Receivables - Rates Receivable

Opening Arrears Previous Years
 Provision for Bad Debts

Levied this year
 Interest Outstanding
 Legal Charge
 Commercial Rubbish Charge
 Domestic Rubbish Charge
 ESL Penalty Interest
 Pensioner Domestic Rubbish Fee
 Emergency Levy
 Less Collections to date
 Equals Current Outstanding

Net Rates Collectable

% Collected

	31 Jul 2017	30 June 2017
	\$	\$
Opening Arrears Previous Years	238,491	258,543
Provision for Bad Debts	66,402	66,402
Levied this year	0	2,209,290
Interest Outstanding	60,341	60,201
Legal Charge	52,802	52,802
Commercial Rubbish Charge	0	0
Domestic Rubbish Charge	514	514
ESL Penalty Interest	1,725	1,691
Pensioner Domestic Rubbish Fee	192	192
Emergency Levy	5,446	5,446
Less Collections to date	(198,523)	(2,416,590)
Equals Current Outstanding	227,389	238,491
Net Rates Collectable	227,389	238,491
% Collected	83%	98%

Receivables - General

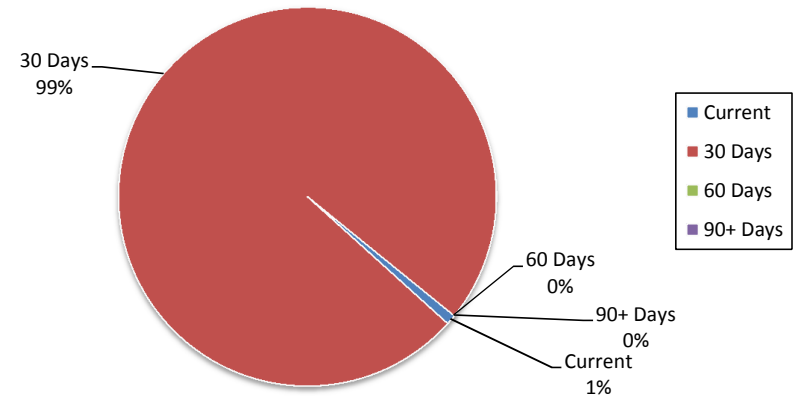
Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	5,175	603,630	0	0	608,806
Total Receivables General Outstanding					608,806

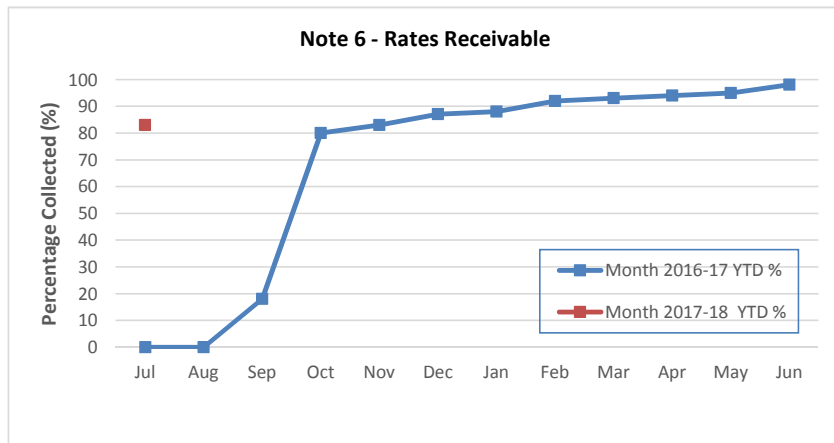
Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

[Insert explanatory notes and commentary on trends and timing]

Comments/Notes - Receivables General



Comments/Notes - Receivables Rates

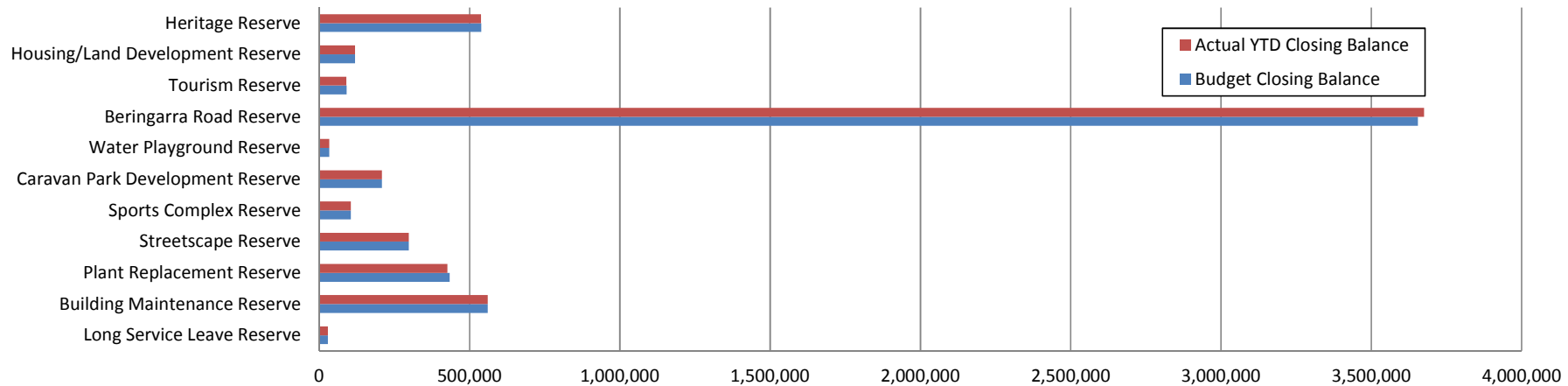
SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	28,852	0	42	49	0	0	0	28,900	28,894
Building Maintenance Reserve	559,356	0	816	940	0	0	0	560,296	560,172
Plant Replacement Reserve	425,363	0	620	8,215	0	0	0	433,578	425,983
Streetscape Reserve	296,971	0	433	499	0	0	0	297,470	297,404
Sports Complex Reserve	104,820	0	153	176	0	0	0	104,996	104,972
Caravan Park Development Reserve	207,608	0	303	349	0	0	0	207,957	207,911
Water Playground Reserve	32,994	0	48	55	0	0	0	33,050	33,042
Beringarra Road Reserve	3,669,370	0	5,351	6,164	0	(20,833)	0	3,654,701	3,674,721
Tourism Reserve	90,437	0	132	152	0	0	0	90,589	90,569
Housing/Land Development Reserve	118,569	0	173	199	0	0	0	118,768	118,742
Heritage Reserve	537,431	0	784	1,633	0	0	0	539,065	538,215
	6,071,771	0	8,855	18,431	0	(20,833)	0	6,069,369	6,080,626

Variance in interest earned compared to Statement of Financial Activity due to reversal of accrued interest at 30 June 2017

Note 7 - Year To Date Reserve Balance to End of Year Estimate



Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
	Plant & Equipment	\$	\$	\$	\$	\$	\$	\$	\$
	P8 CAT Front End Loader 1993 CD 426					30,000	30,000	0	
	P45 Iveco Prime Mover CD 788					25,000	25,000	0	
	P14 Isuzu 3Tonne Tip Truck CD 684					15,000	15,000	0	
	P54 Ford Ranger 4WD					25,000	25,000	0	
	P62 Ford Ranger Dual Cab 4WD					30,000	30,000	0	
	P67 Toyota Prado (CEO)					45,000	45,000	0	
	P68 Toyota Hilux (MCCS)					35,000	35,000	0	
		0	0	0	0	205,000	205,000	0	0

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 9: Capital Acquisitions

Assets	Account	YTD Actual			Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$

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

Buildings							
Housing							
Staff Housing	09133	0	0	0	25,000	2,083	2,083
Purchase of Existing Housing		0	0	0	220,000	18,333	18,333
Housing Total		0	0	0	245,000	20,417	20,417
Recreation And Culture							
Town Hall Upgrades	11102	0	0	0	25,000	2,083	2,083
Town Hall Landscaping	11142	0	0	0	150,000	12,500	12,500
Post Office Renovations	11622	10,473	0	10,473	880,000	73,333	62,860
Pension Hut Renovations	11626	0	0	0	80,000	6,667	6,667
Great Fingal Roofing	11641	0	0	0	25,000	2,083	2,083
Recreation And Culture Total		10,473	0	10,473	1,160,000	96,667	86,194
Transport							
Bishops House Renovations	12126	1,474	0	1,474	175,000	14,583	13,109
Depot Fencing & Electric Gate	12124	2,925	0	2,925	0	0	(2,925)
Transport Total		4,399	0	4,399	175,000	14,583	10,184
Economic Services							
Heydon Place Industrial Development	13209	33,058	0	33,058	240,000	20,000	(13,058)
Caravan Park House and Office Gen	13253	0	0	0	350,000	29,167	29,167
Transport Total		33,058	0	33,058	590,000	49,167	16,109
Other Property & Services							
Admin Building	14544	0	0	0	35,000	2,917	2,917
Other Property & Services Total		0	0	0	35,000	2,917	2,917
Land and Buildings Total		14,872	0	47,930	2,205,000	183,750	135,820

Plant & Equipment							
Transport							
P8 CAT Front End Loader 1993 CD 426	12302	0	0	0	80,000	6,667	6,667
P45 Iveco Prime Mover CD 788	12302	0	0	0	100,000	8,333	8,333
P14 Isuzu 3Tonne Tip Truck CD 684	12302	0	0	0	80,000	6,667	6,667
Other Equipment	12302	0	0	0	7,000	583	583
Mini Digger post hole attachment	12302	0	0	0	4,000	333	333
Light Trailers	12302	0	0	0	5,000	417	417
Small Plant	12302	0	0	0	5,000	417	417
Filter press	12302	0	0	0	1,500	125	125
P54 Ford Ranger 4WD	12302	0	0	0	45,000	3,750	3,750
P62 Ford Ranger Dual Cab 4WD	12302	0	0	0	45,000	3,750	3,750
P67 Toyota Prado (CEO)	12302	0	0	0	60,000	5,000	5,000
P68 Toyota Hilux (MCCS)	12302	0	0	0	50,000	4,167	4,167
Town maintenance van	12302	0	0	0	15,000	1,250	1,250
Caravan Park Golf Cart	12302	0	0	0	15,000	1,250	1,250
Transport Total		0	0	0	512,500	42,708	42,708
Plant & Equipment Total		0	0	0	512,500	42,708	42,708

Furniture & Office Equip.							
Housing							
Staff Housing Furniture	09129	0	0	0	22,000	1,833	1,833
Housing Total		0	0	0	22,000	1,833	1,833
Furniture & Office Equip. Total		0	0	0	22,000	1,833	1,833

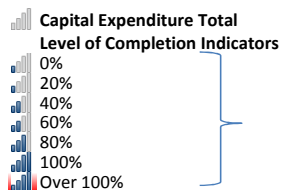
Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 9: Capital Acquisitions

Assets	Account	YTD Actual			Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
Roads							
Transport							
Roads MRWA Construction - RRG	12102	30,318	0	30,318	180,000	15,000	(15,318)
Roads to Recovery Construction	12106	0	0	0	403,810	33,651	33,651
Flood Damage Road Restoration	12113	0	12,709	12,709	1,730,642	144,220	131,511
Marshall Str Intersection - Blackspot	12122	0	0	0	193,666	16,139	16,139
Cue-Beringarra Road	12112	0	0	0	250,000	20,833	20,833
Transport Total		30,318	12,709	43,027	2,758,118	229,843	186,816
Footpaths							
Footparth Construction - Regional Bicycle Network	12108	0	0	0	166,084	13,840	13,840
Footpaths Total		0	0	0	166,084	13,840	13,840
Other Property & Services							
Replace Office Equipment		0	0	0	25,000	2,083	2,083
Other Property & Services Total		0	0	0	25,000	2,083	2,083
Infrastructure - Roads Total		30,318	12,709	43,027	2,949,202	245,767	202,740
Other Infrastructure							
Community Amenities							
Waste Oil Shelter - Rubbish tip	10741	0	0	0	15,000	1,250	1,250
Niche Wall		0	0	0	26,000	2,167	2,167
Waste Site - Fencing and Improvements		0	0	0	25,000	2,083	2,083
Toilets at Cemetery		0	0	0	90,000	7,500	7,500
Community Amenities Total		0	0	0	156,000	13,000	13,000
Recreation & Culture							
Playground Equipment	11307	0	0	0	100,000	8,333	8,333
Skate Park	11319	0	0	0	150,000	12,500	12,500
Oval Fencing	11321	7,529	0	7,529	50,000	4,167	(3,362)
Recreation & Culture Total		7,529	0	7,529	300,000	25,000	17,471
Economic Services							
Streetscape	13243	0	0	0	100,000	8,333	8,333
Oasis Development	13244	0	0	0	100,000	8,333	8,333
Oasis Visitor Parking Project	13245	424	0	424	44,000	3,667	3,243
Caravan Park Borehole Water	13250	0	0	0	40,000	3,333	3,333
Economic Services Total		424	0	424	284,000	23,667	23,243
Infrastructure - Other Total		7,953	0	7,953	740,000	61,667	53,714

Capital Expenditure Total	53,143	12,709	98,910	6,428,702	535,725	436,815
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Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 10: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV Residential	0.1062	90	535,752	0	0	0	0	56,892	0	0	56,892
GRV Commercial	0.1062	5	299,208	0	0	0	0	31,785	0	0	31,785
GRV Vacant Land	0.1062	0	0	0	0	0	0	0	0	0	0
UV Mining	0.3160	296	6,454,718	0	0	0	0	2,039,610	0	0	2,039,610
UV Pastoral	0.0843	14	502,918	0	0	0	0	42,373	0	0	42,373
GRV M & T Workforce	0.3160	2	246,750	0	0	0	0	77,970	0	0	77,970
Sub-Totals		407	8,039,346	0	0	0	0	2,248,630	0	0	2,248,630
Minimum Payment	\$										
GRV Residential	451.00	49	116,724	0	0	0	0	22,099	0	0	22,099
GRV Commercial	451.00	0	0	0	0	0	0	0	0	0	0
GRV Vacant Land	451.00	41	8,528	0	0	0	0	18,491	0	0	18,491
UV Mining	451.00	119	83,536	0	0	0	0	53,669	0	0	53,669
UV Pastoral	451.00	4	10,400	0	0	0	0	1,804	0	0	1,804
GRV M & T Workforce	451.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		213	219,188	0	0	0	0	96,063	0	0	96,063
		620	8,258,534	0	0	0	0	2,344,693	0	0	2,344,693
Rates Written Off											(50,000)
Amount from General Rates											2,294,693
Ex-Gratia Rates											(6,357)
Back Rates											10,000
Specified Area Rates											0
Totals											2,298,336

Comments - Rating Information

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 11: Information on Borrowings

(a) Debenture Repayments

There were no borrowings during the reporting period.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 12: Grants and Contributions

Program/Details	Grant Provider	Type	Opening Balance (a)	Budget		YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual		Unspent Grant (a)+(b)+(c)
				Operating	Capital					Revenue	(Expended) (c)	
				\$	\$	\$	\$			\$	\$	\$
General Purpose Funding												
General Commission Grants	Government of WA	Operating	0	607,732	0	106,274	607,732		607,732		0	0
Roads Commission Grants	Government of WA	Operating	0	187,664	0	34,702	187,664		187,664		0	0
Law, Order and Public Safety												
ESL Grant	FESA	Operating	0	4,000	0	333	4,000		4,000	548	(548)	0
Recreation and Culture												
Reimbursements Sundry		Operating	0	3,000	0	250	3,000		3,000		0	0
Water Park	Community Pool Revitalisation	Operating	0	10,000	0	833	10,000		10,000		0	0
Other Culture/Heritage	Heritage Commission	Operating	0	3,500	0	291	3,500		3,500		0	0
Post Office	Lottery West/MWDC/R4R	Non-operating	0	0	475,000	59,583	475,000		475,000		(10,473)	0
Playground Equipment	Dept. of Sport and Rec	Non-operating	0	0	0	0	0		0		0	0
Transport												
Dual Use Pathways	Dept. of Transport	Non-operating	0	0	83,042	6,920	83,042		83,042		0	0
RRG - Cue Wandinong	RRG	Non-operating	0	0	76,272	10,000	76,272		76,272		0	0
MRWA Direct Grant	MRWA	Non-operating	0	0	120,000	7,666	120,000	0	120,000	76,272	(30,318)	45,954
Flood Damage Restoration	WANDRRA	Non-operating	0	0	1,587,442	83,333	1,587,442		1,587,442		(12,709)	0
BS - Marshall Street	MRWA	Non-operating	0	0	193,672	8,966	193,672		193,672		0	0
Road Maintenance	Horizon Power	Operating	0	4,500	0	35,375	4,500		4,500		0	0
Roads to Recovery	Dept. of Transport	Non-operating	0	0	403,810	33,650	403,810		403,810		0	0
Wandinong Road Contribution for Haulage		Operating	0	360,000	0	33,650	360,000		360,000		0	0
Economic Services												
Oasis Development	NSRF	Non-operating	0	0	44,000	36,666	44,000	0	44,000		0	0
Other Property & Services												
Diesel Fuel Rebate		Operating	0	41,500	0	3,458	41,500	0	41,500	2,762	(2,762)	0
Sundry Income Admin		Operating	0	5,000	0	416	5,000		5,000	113	(113)	0
TOTALS			0	1,226,896	2,983,238	462,366	4,210,134	0	4,210,134	79,694	(56,922)	45,954
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,226,896	0	215,582	1,226,896	0	1,226,896	3,422	(3,422)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	2,983,238	246,784	2,983,238	0	2,983,238	76,272	(53,500)	45,954
TOTALS			0	1,226,896	2,983,238	462,366	4,210,134	0	4,210,134	79,694	(56,922)	45,954

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 13: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 31 Jul 2017
Cue LCDC	\$ 2,080	\$ 0	\$ 0	\$ 2,080
	2,080	0	0	2,080

APPENDIX 3

SHIRE OF CUE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

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SHIRE OF CUE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	2,298,336	2,209,290	2,209,500
Operating Grants, Subsidies and Contributions		1,226,896	2,721,936	1,748,582
Fees and Charges	11	399,090	390,374	304,240
Interest Earnings	2(a)	157,500	200,300	204,700
Other Revenue	2(a)	43,000	23,321	70,000
		<u>4,124,822</u>	<u>5,545,221</u>	<u>4,537,022</u>
Expenses				
Employee Costs		(2,022,593)	(1,730,616)	(1,549,210)
Materials and Contracts		(958,483)	(7,373,828)	(1,360,450)
Utility Charges		(243,200)	(217,101)	(244,450)
Depreciation on Non-Current Assets	2(a)	(2,299,700)	(2,297,628)	(2,302,000)
Interest Expenses	2(a)	0	0	(23,000)
Insurance Expenses		(144,000)	(155,757)	(133,400)
Other Expenditure		(193,860)	(113,047)	(376,660)
		<u>(5,861,836)</u>	<u>(11,887,977)</u>	<u>(5,989,170)</u>
		(1,737,014)	(6,342,756)	(1,452,148)
Non-Operating Grants, Subsidies and Contributions		2,809,996	8,100,752	7,688,789
Profit on Asset Disposals	3	0	1,818	0
Loss on Asset Disposals	3	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		1,072,982	1,759,814	6,236,641
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,072,982</u>	<u>1,759,814</u>	<u>6,236,641</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF CUE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2017/18 Budget	2016/17 Actual	2016/17 Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8 to 13)				
General Purpose Funding		3,263,182	5,003,956	4,131,332
Law, Order, Public Safety		7,000	6,932	3,300
Health		500	211	500
Housing		24,540	23,355	21,840
Community Amenities		58,000	51,715	59,000
Recreation and Culture		18,100	19,563	22,550
Transport		368,500	6,507	20,000
Economic Services		277,700	279,256	196,000
Other Property and Services		107,300	153,322	82,500
		<u>4,124,822</u>	<u>5,544,817</u>	<u>4,537,022</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(407,253)	(250,472)	(384,460)
General Purpose Funding		(213,070)	(136,099)	(224,800)
Law, Order, Public Safety		(88,930)	(51,466)	(64,100)
Health		(70,473)	(38,314)	(120,200)
Education and Welfare		(15,219)	(580)	(15,000)
Housing		(301,590)	(243,498)	(285,900)
Community Amenities		(297,631)	(210,800)	(251,300)
Recreation and Culture		(631,570)	(533,975)	(606,500)
Transport		(3,181,018)	(9,635,667)	(2,873,000)
Economic Services		(573,995)	(491,836)	(560,500)
Other Property and Services		(81,087)	(294,866)	(580,410)
		<u>(5,861,836)</u>	<u>(11,887,573)</u>	<u>(5,966,170)</u>
Finance Costs (Refer Notes 2 & 5)				
Transport		0	0	(23,000)
		<u>0</u>	<u>0</u>	<u>(23,000)</u>
Non-operating Grants, Subsidies and Contributions				
Recreation and Culture		475,000	330,000	1,027,000
Transport		2,290,996	7,374,752	6,192,225
Economic Services		44,000	396,000	469,564
		<u>2,809,996</u>	<u>8,100,752</u>	<u>7,688,789</u>

**SHIRE OF CUE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Profit/(Loss) On Disposal Of Assets (Refer Note 3)				
Transport		0	0	0
		<u>0</u>	1,818	<u>0</u>
NET RESULT		1,072,982	1,759,814	6,236,641
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,072,982</u>	<u>1,759,814</u>	<u>6,236,641</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF CUE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,298,337	2,229,365	2,409,500
Operating Grants, Subsidies and Contributions		1,926,896	2,246,173	1,848,582
Fees and Charges		399,090	320,968	304,240
Interest Earnings		157,500	200,301	204,700
Goods and Services Tax		0	44,602	50,000
Other Revenue		43,000	23,321	70,000
		<u>4,824,823</u>	<u>5,064,730</u>	<u>4,887,022</u>
Payments				
Employee Costs		(2,022,593)	(1,713,722)	(1,549,210)
Materials and Contracts		(958,483)	(7,172,849)	(1,260,450)
Utility Charges		(243,200)	(217,101)	(244,450)
Interest Expenses		0	0	(23,000)
Insurance Expenses		(144,000)	(155,757)	(133,400)
Other Expenditure		(193,860)	(113,047)	(376,660)
		<u>(3,562,136)</u>	<u>(9,372,476)</u>	<u>(3,587,170)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,262,687</u>	<u>(4,307,746)</u>	<u>1,299,852</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	4	(2,814,500)	(669,082)	(2,398,000)
Payments for Construction of Infrastructure	4	(3,664,202)	(2,150,402)	(8,361,154)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,809,996	7,758,465	7,688,789
Proceeds from Sale of Plant & Equipment	3	205,000	6,818	0
Net Cash Used in Investing Activities		<u>(3,463,706)</u>	<u>4,945,799</u>	<u>(3,070,365)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash Held Cash at Beginning of Year		<u>(2,201,019)</u>	<u>638,053</u>	<u>(1,770,513)</u>
Cash and Cash Equivalents at the End of the Year	15(a)	<u>8,386,810</u>	<u>7,748,757</u>	<u>7,748,755</u>
		<u>6,185,791</u>	<u>8,386,810</u>	<u>5,978,242</u>

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

**SHIRE OF CUE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue	1,2			
General Purpose Funding		964,846	2,794,666	1,921,832
Law, Order, Public Safety		7,000	6,932	3,300
Health		500	211	500
Housing		24,540	23,355	21,840
Community Amenities		58,000	51,715	59,000
Recreation and Culture		493,100	349,563	1,049,550
Transport		2,659,496	7,381,259	6,212,225
Economic Services		321,700	675,256	665,564
Other Property and Services		107,300	155,140	82,500
		<u>4,636,482</u>	<u>11,438,097</u>	<u>10,016,311</u>
Expenses	1,2			
Governance		(407,253)	(250,472)	(384,460)
General Purpose Funding		(213,070)	(136,099)	(224,800)
Law, Order, Public Safety		(88,930)	(51,466)	(64,100)
Health		(70,473)	(38,314)	(120,200)
Education and Welfare		(15,219)	(580)	(15,000)
Housing		(301,590)	(243,498)	(285,900)
Community Amenities		(297,631)	(210,800)	(251,300)
Recreation and Culture		(631,570)	(533,975)	(606,500)
Transport		(3,181,018)	(9,635,667)	(2,896,000)
Economic Services		(573,995)	(491,836)	(560,500)
Other Property and Services		(81,087)	(294,866)	(580,410)
		<u>(5,861,836)</u>	<u>(11,887,573)</u>	<u>(5,989,170)</u>
Net Result Excluding General Rates		(1,225,354)	(449,476)	4,027,141
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	3	0	(1,818)	0
Depreciation on Assets	2(a)	2,299,700	2,297,628	2,302,000
Movement in Non-Current Rates Outstanding - Pensioner		0	1,285	0
Movement in Non-Current Staff Leave Provisions		0	1,474	0
Capital Expenditure and Revenue				
Purchase Property, Plant and Equipment	4	(2,814,500)	(904,182)	(2,398,000)
Purchase Infrastructure	4	(3,664,202)	(2,150,402)	(8,361,154)
Proceeds from Disposal of Assets	3	205,000	6,818	0
Transfers to Reserves (Restricted Assets)	6	(299,895)	(808,255)	(799,109)
Transfers from Reserves (Restricted Assets)	6	250,000	650,909	770,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,950,915	2,097,644	2,249,622
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	2,950,915	0
Amount Required to be Raised from General Rate	8	<u>(2,298,336)</u>	<u>(2,209,290)</u>	<u>(2,209,500)</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 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All Funds through which the Council 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 16 to this budget document.

(b) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) 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.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 7 - Net Current Assets.

(h) 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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) 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.

Land Held for Resale

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

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

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation Methodology*** section as detailed above.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

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.

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years
Parks and Ovals	12 to 35 years
Other Infrastructure	12 to 60 years

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.

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.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council'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 Council'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 Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

Provisions are recognised when the Council has a 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.

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	25,000	28,510	25,000
Other Services	0	8,274	0
Depreciation			
<u>By Program</u>			
Governance	200	144	800
Law, Order, Public Safety	300	218	200
Health	1,000	959	1,100
Housing	37,200	36,050	33,200
Community Amenities	9,300	9,089	10,800
Recreation and Culture	91,500	90,762	91,600
Transport	1,721,200	1,722,664	1,662,700
Economic Services	104,800	103,772	150,400
Other Property and Services	334,200	333,970	351,200
	<u>2,299,700</u>	<u>2,297,628</u>	<u>2,302,000</u>
<u>By Class</u>			
Land and Buildings	178,700	177,025	187,600
Furniture and Equipment	17,700	16,404	44,500
Plant and Equipment	287,700	287,674	291,000
Roads	1,593,100	1,594,855	1,518,100
Airport	93,400	93,379	106,900
Other Infrastructure	129,100	128,291	153,900
	<u>2,299,700</u>	<u>2,297,628</u>	<u>2,302,000</u>
Interest Expenses (Finance Costs)			
Other	0	0	23,000
	<u>0</u>	<u>0</u>	<u>23,000</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	120,000	157,562	148,200
- Other Funds	10,000	9,270	19,500
Other Interest Revenue (<i>refer note 13</i>)	27,500	33,468	37,000
	<u>157,500</u>	<u>200,300</u>	<u>204,700</u>
(iii) Other Revenue			
Reimbursements and Recoveries	43,000	23,321	70,000
	<u>43,000</u>	<u>23,321</u>	<u>70,000</u>

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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.

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws, fire prevention, emergency services and animal control.

HEALTH

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

EDUCATION AND WELFARE

Assistance to Cue Primary School, Senior Citizens and Playgroup.
Involvement in work experience programmes.

HOUSING

Provision and maintenance of staff and rental housing.

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

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, Arthur Stanley Gurney Memorial Park and various rese
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 Tourist Park. Building and vermin control. Employment programme administered on behalf of the Department of Employment, Workplace Relations and Small Business.

OTHER PROPERTY & SERVICES

Private works operations, plant repairs and operation costs.

3. DISPOSALS OF ASSETS

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2017/18 BUDGET \$	2017/18 BUDGET \$	2017/18 BUDGET \$
Transport			
P8 CAT Front End Loader 1993 CD 426	30,000	30,000	0
P45 Iveco Prime Mover CD 788	25,000	25,000	0
P14 Isuzu 3Tonne Tip Truck CD 684	15,000	15,000	0
P54 Ford Ranger 4WD	25,000	25,000	0
P62 Ford Ranger Dual Cab 4WD	30,000	30,000	0
P67 Toyota Prado (CEO)	45,000	45,000	0
P68 Toyota Hilux (DCEO)	35,000	35,000	0
	205,000	205,000	0

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

3. DISPOSALS OF ASSETS (Continued)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2017/18 BUDGET \$	2016/17 BUDGET \$	2016/17 BUDGET \$
Plant and Equipment			
P8 CAT Front End Loader 1993 CD 426	30,000	30,000	0
P45 Iveco Prime Mover CD 788	25,000	25,000	0
P14 Isuzu 3Tonne Tip Truck CD 684	15,000	15,000	0
P54 Ford Ranger 4WD	25,000	25,000	0
P62 Ford Ranger Dual Cab 4WD	30,000	30,000	0
P67 Toyota Prado (CEO)	45,000	45,000	0
P68 Toyota Hilux (DCEO)	35,000	35,000	0
	205,000	205,000	0

Summary

	2017/18 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	<u>0</u>

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

4. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
<u>Property, Plant and Equipment</u>												
Land and Buildings	0	0	0	0	0	245,000	0	1,160,000	175,000	590,000	35,000	2,205,000
Staff Housing						25,000						
Purchase of existing staff housing						220,000						
Town Hall Upgrades - Speakers, Curtains, Under Stage Area								25,000				
Town Hall Landscaping								150,000				
Post Office Renovations								880,000				
Historical Hut Renovations								80,000				
Great Fingal Roofing / Fencing								25,000				
Bishops House Renovations									175,000			
Heydon Place Industrial Development										240,000		
Tourist Park House and Office Gen										350,000		
Admin Building - Improvements & Replacements											35,000	
Furniture and Equipment	0	0	0	0	0	22,000	0	0	0	0	25,000	47,000
Staff Housing						22,000						
Replace Office Equipment											25,000	
Plant and Equipment	0	0	0	0	0	0	0	0	562,500	0	0	562,500
P8 CAT Front End Loader 1993 CD 426									80,000			
P45 Iveco Prime Mover CD 788									100,000			
P14 Isuzu 3Tonne Tip Truck CD 684									80,000			
Other Equipment									7,000			
Mini Digger post hole attachment									4,000			
Light Trailers									5,000			
Small Plant									5,000			
Filter press									1,500			
P54 Ford Ranger 4WD									45,000			
P62 Ford Ranger Dual Cab 4WD									45,000			
P67 Toyota Prado (CEO)									60,000			
P68 Toyota Hilux (DCEO)									50,000			
Town maintenance van									15,000			

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

4. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
Tourist Park Golf Cart Tractor and attachments									15,000 50,000			
<u>Property, Plant and Equipment</u>	0	0	0	0	0	267,000	0	1,160,000	737,500	590,000	60,000	2,814,500
<u>Infrastructure</u>												
Roads	0	0	0	0	0	0	0	0	2,758,118	0	0	2,758,118
MRWA Construction - RRG									180,000			
Roads to Recovery									403,810			
Cue-Berringarra Road									250,000			
Flood Damage Restoration									1,730,642			
Marshall Street Intersection - Garden									193,666			
Footpaths	0	0	0	0	0	0	0	0	166,084	0	0	166,084
Footpath Construction - Regional Bicycle Network Grant									166,084			
Other	0	0	0	0	0	0	156,000	300,000	0	284,000	0	740,000
Toilets at Cemetery							90,000					
Niche Wall							26,000					
Waste Site - Fencing and Improvements							25,000					
Waste Oil Shelter - Rubbish Tip							15,000					
Playground Equipment								100,000				
Skate Park								150,000				
Oval Infrastructure								50,000				
Streetscape										100,000		
RV Site										100,000		
Oasis Visitor Parking Project										44,000		
Tourist Park Borehole Water										40,000		
<u>Infrastructure</u>	0	0	0	0	0	0	156,000	300,000	2,924,202	284,000	0	3,664,202
<u>Total</u>	0	0	0	0	0	267,000	156,000	1,460,000	3,661,702	874,000	60,000	6,478,702

Liability limited by a scheme under Professional Standards Legislation

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

There are no borrowings budgeted in 2017/18.

(b) New Debentures - 2017/18

There are no new borrowings budgeted in 2017/18.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2017 nor is it expected to have unspent debenture funds as at 30th June 2018.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the Commonwealth Bank does exist.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES			
(a) Long Service Leave Reserve			
Opening Balance	28,916	28,168	27,468
Amount Set Aside / Transfer to Reserve	582	748	700
	<u>29,498</u>	<u>28,916</u>	<u>28,168</u>
(b) Building Maintenance Reserve			
Opening Balance	560,535	521,688	521,688
Amount Set Aside / Transfer to Reserve	11,276	38,847	38,000
	<u>571,811</u>	<u>560,535</u>	<u>559,688</u>
(c) Plant Replacement Reserve			
Opening Balance	426,024	292,355	292,355
Amount Set Aside / Transfer to Reserve	98,575	233,669	233,209
Amount Used / Transfer from Reserve	0	(100,000)	(100,000)
	<u>524,599</u>	<u>426,024</u>	<u>425,564</u>
(d) Streetscape Reserve			
Opening Balance	298,091	494,953	494,953
Amount Set Aside / Transfer to Reserve	5,986	13,138	12,400
Amount Used / Transfer from Reserve	0	(210,000)	(210,000)
	<u>304,077</u>	<u>298,091</u>	<u>297,353</u>
(e) Sports Complex Reserve			
Opening Balance	105,029	92,572	92,572
Amount Set Aside / Transfer to Reserve	2,113	12,457	12,300
	<u>107,142</u>	<u>105,029</u>	<u>104,872</u>
(f) Tourist Park Development Reserve			
Opening Balance	207,846	105,057	105,057
Amount Set Aside / Transfer to Reserve	4,185	102,789	102,600
	<u>212,031</u>	<u>207,846</u>	<u>207,657</u>
(g) Water Playground Reserve			
Opening Balance	33,045	22,449	22,449
Amount Set Aside / Transfer to Reserve	665	10,596	10,600
	<u>33,710</u>	<u>33,045</u>	<u>33,049</u>
(h) Beringarra Road Reserve			
Opening Balance	3,678,024	3,826,456	3,826,456
Amount Set Aside / Transfer to Reserve	73,972	101,568	95,600
Amount Used / Transfer from Reserve	(250,000)	(250,000)	(250,000)
	<u>3,501,996</u>	<u>3,678,024</u>	<u>3,672,056</u>
Total Reserves C/Fwd	<u>5,284,864</u>	<u>5,337,510</u>	<u>5,328,407</u>

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>5,284,864</u>	<u>5,337,510</u>	<u>5,328,407</u>
(i) Tourism Reserve			
Opening Balance	90,614	78,530	78,530
Amount Set Aside / Transfer to Reserve	<u>1,823</u>	<u>12,084</u>	<u>12,000</u>
	<u>92,437</u>	<u>90,614</u>	<u>90,530</u>
(j) Housing/Land Development Reserve			
Opening Balance	118,720	66,943	66,943
Amount Set Aside / Transfer to Reserve	<u>2,390</u>	<u>51,777</u>	<u>51,700</u>
	<u>121,110</u>	<u>118,720</u>	<u>118,643</u>
(k) Heritage Reserve			
Opening Balance	538,333	398,660	398,661
Amount Set Aside / Transfer to Reserve	19,600	230,582	230,000
Amount Used / Transfer from Reserve	0	(90,909)	(210,000)
	<u>557,933</u>	<u>538,333</u>	<u>418,661</u>
(l) Road Maintenance Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	<u>78,728</u>	<u>0</u>	<u>0</u>
	<u>78,728</u>	<u>0</u>	<u>0</u>
Total Reserves	<u><u>6,135,072</u></u>	<u><u>6,085,177</u></u>	<u><u>5,956,241</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

6. RESERVES (Continued)	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Long Service Leave Reserve	582	748	700
Building Maintenance Reserve	11,276	38,847	38,000
Plant Replacement Reserve	98,575	233,669	233,209
Streetscape Reserve	5,986	13,138	12,400
Sports Complex Reserve	2,113	12,457	12,300
Tourist Park Development Reserve	4,185	102,789	102,600
Water Playground Reserve	665	10,596	10,600
Beringarra Road Reserve	73,972	101,568	95,600
Tourism Reserve	1,823	12,084	12,000
Housing/Land Development Reserve	2,390	51,777	51,700
Heritage Reserve	19,600	230,582	230,000
Road Maintenance Reserve	78,728	0	0
	<u>299,895</u>	<u>808,255</u>	<u>799,109</u>
Transfers from Reserves			
Plant Replacement Reserve	0	(100,000)	(100,000)
Streetscape Reserve	0	(210,000)	(210,000)
Beringarra Road Reserve	(250,000)	(250,000)	(250,000)
Housing/Land Development Reserve	0	0	0
Heritage Reserve	0	(90,909)	(210,000)
	<u>(250,000)</u>	<u>(650,909)</u>	<u>(770,000)</u>
Total Transfer to/(from) Reserves	<u>49,895</u>	<u>157,346</u>	<u>29,109</u>

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

6. RESERVES (Continued)

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

Long Service Leave Reserve

- to be used to fund long service leave requirements.

Building Maintenance Reserve

- to be used to fund maintenance and capital expenditure on Council owned building.

Plant Replacement Reserve

- to be used for the purchase or significant overhaul of major plant.

Streetscape Reserve

- to be used to fund streetscape improvements within the town centre of Cue.

Sports Complex Reserve

- to be used to fund maintenance and capital expenditure on the sports complex.

Tourist Park Development Reserve

- to be used to fund the development of the Cue Tourist Park.

Water Playground Reserve

- to be used to fund the maintenance of the Water Playground.

Beringarra Road Reserve

- to be used for maintenance and capital expenditure on Beringarra Road.

Tourism Reserve

- to be used to fund and maintain Tourism related infrastructure and programs.

Housing/Land Development Reserve

- to be used to assist with the provision of affordable housing and the establishment of an incubator hub.

Heritage Reserve

- to be used to maintain / renovate / promote heritage places and buildings owned or under a Shire management order.

Road Maintenance Reserve

- to be used for maintenance and capital expenditure on Shire roads.

The reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

	Note	2017/18 Budget \$	2016/17 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	50,718	2,301,632
Cash - Restricted Reserves	15(a)	6,135,073	6,085,178
Receivables		604,289	1,304,290
Inventories		19,034	19,034
MRVC Deposit		0	0
		6,809,114	9,710,134
LESS: CURRENT LIABILITIES			
Trade and Other Payables		(609,829)	(609,829)
Provisions		(64,213)	(64,213)
		(674,042)	(674,042)
NET CURRENT ASSET POSITION		6,135,072	9,036,092
Less: Cash - Restricted Reserves	15(a)	(6,135,072)	(6,085,177)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	2,950,915

The estimated surplus/(deficiency) c/fwd in the 2016/17 actual column represents the surplus (deficit) brought forward as at 1 July 2017.

The estimated surplus/(deficiency) c/fwd in the 2017/18 budget column represents the surplus (deficit) carried forward as at 30 June 2018.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
Differential General Rate/General Rate								
GRV General	0.1062	90	535,752	56,892	0	0	56,892	51,987
GRV Commercial	0.1062	5	299,208	31,785	0	0	31,785	26,510
GRV Vacant Land	0.1062	0	0	0	0	0	0	0
GRV M & T Workforce	0.3160	2	246,750	77,970	0	0	77,970	75,876
UV Mining	0.3160	296	6,454,718	2,039,610	0	0	2,039,610	1,987,452
UV Pastoral	0.0843	14	502,918	42,373	0	0	42,373	41,340
Sub-Totals		407	8,039,346	2,248,630	0	0	2,248,630	2,183,165
Minimum Payment	Minimum \$							
GRV General	451	49	116,724	22,099	0	0	22,099	19,800
GRV Commercial	451	0	0	0	0	0	0	3,520
GRV Vacant Land	451	41	8,528	18,491	0	0	18,491	15,860
GRV M & T Workforce	451	0	0	0	0	0	0	0
UV Mining	451	119	83,536	53,669	0	0	53,669	54,560
UV Pastoral	451	4	10,400	1,804	0	0	1,804	1,320
Sub-Totals		213	219,188	96,063	0	0	96,063	95,060
Discounts/Concessions (Commercial) Rates Written Off							(6,357) (50,000)	(68,935)
Total Amount Raised from General Rate							2,288,336	2,209,290
Back Rates							10,000	
Specified Area Rates (Note 9)							0	0
Total Rates							2,298,336	2,209,290

Liability limited by a scheme under Professional Standards Legislation

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

8(a). RATING INFORMATION - 2017/18 FINANCIAL YEAR (CONTINUED)

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 2017/18 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 and 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 the 16th of June 2017. These rates are in accordance with the advertised schedule. Ministerial approval has been received on 2nd August 2017 for the above differential rates.

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.

Differential General Rate

GRV - General

Consists of properties located within the town site boundaries with a predominant residential use and all other GRV rated properties that don't 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.

Rather than apply a discounted differential rate, 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. This will result in the same level of rates as currently applies, however 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 town site boundaries excepting land zoned as Tourist, Commercial and Industrial.

Liability limited by a scheme under Professional Standards Legislation

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

8(a). RATING INFORMATION - 2017/18 FINANCIAL YEAR (CONTINUED)

GRV - Mining and Transient Workforce Facilities

Properties used for high density mine site 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.

UV - Pastoral

Consists of properties that are outside of the town site that have a commercial use inclusive of Pastoral leases or Pastoral use. This category is rated to reflect the infrastructure maintenance costs to Council. It is acknowledged that the pastoral industry has a diminished capacity to pay, that the pastoralists carry out road maintenance with their own machinery and the pastoral leases are very large parcels of land that attract a relatively high valuation. It is noted that rate levies paid by commercial operators are generally tax deductible.

UV - Mining

Consists of properties that are used for mining, exploration or prospecting purposes. This category is rated higher than other UV categories to reflect the higher road infrastructure maintenance costs to Council as a result of frequent heavy vehicle use over extensive lengths of shire roads throughout the year. It is noted that rates paid by mining operators are generally tax deductible.

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 \$451 has been set for all rate categories.

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

9. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

No Specified Area Rates will be levied in the 2017/18 financial year.

10. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

No Service charges will be imposed in the 2017/18 financial year.

11. FEES & CHARGES REVENUE	2017/18 Budget \$	2016/17 Actual \$
General Purpose Funding	1,450	1,400
Law, Order, Public Safety	3,000	2,662
Health	500	211
Housing	24,540	23,355
Community Amenities	58,000	51,715
Recreation and Culture	1,600	340
Transport	1,500	1,544
Economic Services	277,700	279,256
Other Property and Services	30,800	29,891
	<u>399,090</u>	<u>390,374</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2017/18 FINANCIAL YEAR**

A discount of 20% of the current rates levied will be offered to the GRV - Commercial category of rate payers 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. The total value of the discount is estimated to be \$6,357

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

13. INTEREST CHARGES AND INSTALMENTS - 2017/18 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	2017/18 Budget \$	2016/17 Actual \$
Interest on Unpaid Rates	11.00%		22,500	28,173
Interest on Instalments Plan	5.00%	15	5,000	5,295
			<u>27,500</u>	<u>33,468</u>

Instalment dates are as follows:

First Due Date	11 October 2017
Second Instalment	13 December 2017
Third Instalment	14 February 2018
Fourth Instalment	11 April 2018

14. ELECTED MEMBERS REMUNERATION

**2017/18
Budget
\$**

**2016/17
Actual
\$**

The following fees, expenses and allowances were paid to council members and/or the president.

Meeting Fees	30,500	25,185
President's Allowance	10,800	10,800
Deputy President's Allowance	2,700	2,700
Travelling Expenses	25,000	13,743
Telecommunications Allowance	24,360	24,070
	<u>93,360</u>	<u>76,498</u>

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - Unrestricted	50,718	2,301,632	21,301
Cash - Restricted	6,135,073	6,085,178	5,956,941
	<u>6,185,791</u>	<u>8,386,810</u>	<u>5,978,242</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Long Service Leave Reserve	29,498	28,916	28,868
Building Maintenance Reserve	571,811	560,535	559,688
Plant Replacement Reserve	524,599	426,024	425,564
Streetscape Reserve	304,077	298,091	297,353
Sports Complex Reserve	107,142	105,029	104,872
Tourist Park Development Reserve	212,031	207,846	207,657
Water Playground Reserve	33,710	33,045	33,049
Beringarra Road Reserve	3,501,996	3,678,024	3,672,056
Tourism Reserve	92,437	90,614	90,530
Housing/Land Development Reserve	121,110	118,720	118,643
Heritage Reserve	557,933	538,333	418,661
	<u>6,135,072</u>	<u>6,085,177</u>	<u>5,956,941</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	1,072,982	1,759,814	6,236,641
Depreciation	2,299,700	2,297,628	2,302,000
(Profit)/Loss on Sale of Asset	0	(1,818)	0
(Increase)/Decrease in Receivables	700,001	(481,818)	350,000
(Increase)/Decrease in Inventories	0	(1,325)	0
Increase/(Decrease) in Payables	0	190,976	100,000
Increase/(Decrease) in Employee Provisions	0	29,549	0
Grants/Contributions for the Development of Assets	(2,809,996)	(8,100,752)	(7,688,789)
Net Cash from Operating Activities	<u>1,262,687</u>	<u>(4,307,746)</u>	<u>1,299,852</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft Limit	100,000	2,100,000	2,100,000
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
Total Amount of Credit Unused	<u>115,000</u>	<u>2,115,000</u>	<u>2,115,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

Liability limited by a scheme under Professional Standards Legislation

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 01-Jul-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-18 \$
Cue LCDC	2,080	0	0	2,080
	2,080	0	0	2,080

17. MAJOR LAND TRANSACTIONS

There will be no Major Land Transactions in 2017/18.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

19. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements.

APPENDIX 4

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

OFFICE CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Photocopying					
A4 Black Printing - per single sided page	\$ 0.60	\$ 0.60	*		No increase, current price is above CRC comparison
A4 Colour Printing - per single sided page	\$ 1.65	\$ 1.65	*		No increase, current price is above CRC comparison
A3 Black Printing - per single sided page	\$ 1.15	\$ 1.15	*		No increase, current price is above CRC comparison
A3 Colour Printing - per single sided page	\$ 3.35	\$ 3.35	*		No increase, current price is above CRC comparison
<i>All other office services, Refer Customer to Community Resource Centre</i>					
Library					
Lost Books	At Cost	At Cost			
Freedom of Information (as per Act)					
Other fee's may apply - check with the FOI co-ordinator					
Staff Time	\$ 30.00 P/H	\$ 30.00 P/H		*	As per legislation
Non Personal application	\$ 30.00	\$ 30.00		*	As per legislation
TOURISM CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Gold on the Murchison Book	\$ 30.45	\$ 31.00	*		Rounded up
Just A Century Ago Paperback Book	\$ 18.40	\$ 19.00	*		Rounded up
Just A Century Ago Hardback Book	\$ 24.25	\$ 25.00	*		Rounded up
Gascoyne Murchison Outback Pathways Book	\$ 18.90	\$ 20.00	*		Rounded up
Postcards	\$ 1.15	\$ 1.00	*		Decreased to move stock

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

HALL CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Bond for Hall Hire - Event / function with alcohol	\$ 860.00	\$ 860.00			No increase
Bond for Hall Hire - Event / function without alcohol	\$ 540.00	\$ 540.00			No increase
Hall Hire - Private Function (with alcohol) per day	\$ 430.00	\$ 430.00	*		No increase
(Licensee responsible for liquor license)					
Hall Hire - Private Function (without alcohol) per day	\$ 165.00	\$ 165.00	*		No increase
Sound system Bond	\$ 320.00	\$ 320.00			No increase
Sound system - per day	\$ 33.00	\$ 33.00	*		No increase
Half day or less - 50% of full day hire fees - Bond applies					
Community Use - Fundraising	No Charge	No Charge			
Key Bond	\$ 55.00	\$ 55.00			No increase
Additional Cleaning (per hour)	\$ 82.00	\$ 82.00	*		No increase
Repair of Damage Caused during hire use	At Cost + 25%	At Cost + 25%			No increase
Hall Hire includes hire of all chattels					
Bond for table and chair hire (Shire delivery \$70 extra)	\$ 108.00	\$ 120.00			Increased to cover costs of damages
Chair Hire (per day) (Shire delivery \$70 extra)	\$ 1.25	\$ 2.00	*		Increased in line with commercial rates
Table Hire (per day) (Shire Delivery \$70 extra)	\$ 11.90	\$ 14.00	*		Increased in line with commercial rates
Out of town delivery extra	Negotiated	Negotiated			
Cost of extended table and chair hire to be negotiated	Negotiated	Negotiated			
SPORTS COMPLEX CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Bond for keys	N/A	N/A			
Casual court use at night with lights	No Charge	No Charge			
Shire initiated programs	No Charge	No Charge			

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

PLANT HIRE / PRIVATE WORKS	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
The Shire does not supply commercial quantities of water, sand, gravel or other materials. The shire supplies for residential, non-profit purposes and only if/when the product is available. Minimum quantity is 1m ³					
Persons or organisations requiring large quantities of materials or commercial volumes should negotiate with local contractors.					
Standpipe - water must be for drinking or personal use only and not for road construction, dust suppression, earth works, land development or any other construction type works.					
All private works and plant hire are subject to quotation by CEO. Quotations are dependent on scope of work, location and prevailing conditions.					
Material Supply					
Standpipe Water up to 10,000 litres - No greater quantity than 10,000 litres per day	\$ 90.00	\$ 90.00			No increase
Bore water-Non potable-per kilolitre-minimum charge applies	\$ 1.00	\$ 1.00			No increase
Minimum charge	\$ 35.00	\$ 35.00			No increase
River Sand Per M ³ - Includes delivery	\$ 67.80	\$ 70.00	*		2.5% increase rounded
Wandri Sand Per M ³ - Includes delivery	\$ 67.80	\$ 70.00	*		2.5% increase rounded
Red Gravel Per M ³ - includes delivery	\$ 67.80	\$ 70.00	*		2.5% increase rounded
Cracker Dust per M ³ (if available) - Includes delivery	\$ 48.50	\$ 70.00	*		Increased in line with other materials
Brickies Sand per M ³ (if available) - Includes delivery		\$ 135.00	*		Increased to cover cost of materials
Blue Metal per M ³ (if available) - Includes delivery	\$ 75.50	\$ 175.00	*		Increased to cover cost of materials
Gravel / Sand from town stockpile, no delivery M ³	\$ 15.00	\$ 20.00	*		Increased to cover cost of supply
Gravel from pits - rehabilitation & establishment cost - Per M ³	\$ 5.70	\$ 10.00	*		Increased to cover cost of supply

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

Plant Hire/Private Works						
Plant Hire Charges Per Hour - NO DRY HIRE						
Grader	\$	209.85	\$	215.00	*	2.5% increase rounded
926 Front End Loader	\$	188.35	\$	193.00	*	2.5% increase rounded
Bobcat (Skidsteer Loader) Attachments (in addition to the hire of the skid steer loader)	\$	21.55	\$	22.00	*	2.5% increase rounded
Bobcat (Skidsteer Loader)	\$	139.90	\$	143.00	*	2.5% increase rounded
Mini Digger			\$	143.00		New Charge
950G Wheel Loader	\$	215.25	\$	221.00	*	2.5% increase rounded
D6T Dozer	\$	226.00	\$	232.00	*	2.5% increase rounded
Bomag MPH100 Stabiliser			\$	232.00		New Charge
Vibrator Drum Roller	\$	170.00	\$	174.00	*	2.5% increase rounded
Rubber Roller	\$	166.80	\$	171.00	*	2.5% increase rounded
Ride-on Mower	\$	102.25	\$	105.00	*	2.5% increase rounded
Backhoe	\$	164.65	\$	169.00	*	2.5% increase rounded
Fork Lift	\$	102.25	\$	105.00	*	2.5% increase rounded
3.5 Tonne Tip Truck	\$	118.40	\$	121.00	*	2.5% increase rounded
Prime Mover	\$	143.15	\$	147.00	*	2.5% increase rounded
Prime Mover with one trailer	\$	182.95	\$	187.00	*	2.5% increase rounded
Prime Mover with two trailers	\$	209.85	\$	215.00	*	2.5% increase rounded
Prime Mover with Drop Deck Ramps	\$	182.95	\$	187.00	*	2.5% increase rounded
EWP	\$	102.25	\$	105.00	*	2.5% increase rounded
Street Sweeper	\$	102.25	\$	105.00	*	2.5% increase rounded
Labour Hire						
Per man hour - ordinary hours	\$	75.35	\$	77.00	*	2.5% increase rounded
Per man hour - overtime hours (double)	\$	150.70	\$	154.00	*	2.5% increase rounded
Per man hour - overtime hours (1.5)	\$	113.00	\$	115.50	*	2.5% increase rounded

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

CEMETERY CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Sinking/Reopening a Grave - Person over 14 Years of age	\$ 1,368.00	\$ 1,368.00	*		No increase
Sinking/Reopening a Grave - Person under 14 Years of age	\$ 683.50	\$ 683.50	*		No increase
Internment of Ashes in an existing grave	\$ 301.35	\$ 301.35	*		No increase
Internment Penalty - Lack of Notice			*		
Weekend/Public Holiday Penalty		Additional cost of staff time	*		
AIRPORT CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Visiting Aircraft					
Landing Charge per 1000kg (MTOW)	\$ 19.40	\$ 19.40	*		No increase
Parking Fee	\$ 36.60	\$ 36.60	*		No increase
Night Landing Lights (Except RFDS)	\$ 328.25	\$ 328.25	*		No increase
Passenger outbound landing fee per person	\$ 9.70	\$ 9.70	*		No increase
Passenger inbound landing fee per person	\$ 9.70	\$ 9.70	*		No increase
Locally Based Aircraft					
Parking Fee per Annum (part thereof)	\$ 672.65	\$ 672.65	*		No increase
COMMUNITY BUS	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Statutory Fee
ALL users must pay for fuel					
Bond (refunded once bus is returned undamaged, in a clean condition and with a FULL tank of fuel)	\$ 525.00	\$ 525.00			No increase
Minimum Hire Fee (Under 50km) per day	\$ 138.00	\$ 138.00	*		No increase
Standard Hire Fee (50km to 250km) per day	\$ 145.00	\$ 145.00	*		No increase
Hire Charge Over 250km (per km)	\$ 1.15	\$ 1.15	*		No increase
Additional Day Hire (Over 2 days)	\$ 108.00	\$ 108.00	*		No increase
School - Any occasion (250km then km charge)	Negotiated	Negotiated	*		No increase
Sporting Clubs etc. (250km then km charge)	\$ 140.00	\$ 140.00	*		No increase
Medical Hire	Free	Free	*		No increase
Fuel Charges (Per Litre)	At cost + 20%	At cost + 20%	*		No increase
Cleaning Charges Per Hour	At cost + 20%	At cost + 20%	*		No increase
Repair Charges	At cost + 20%	At cost + 20%	*		No increase

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

ANIMAL CONTROL (S1: Dog Act 1976; Dog Regulations 2013) (S2: Cat Act 2011; Cat Regulations 2012)	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Statutory Fee
Cat Trap Hire Weekly Limit	Free 1st week	Free 1st week			No increase
Trap Hire subsequent weeks	\$ 12.50	\$ 12.50	*		No increase
Trap Bond	\$ 50.00	\$ 50.00			No increase
Dog Registration - 1 Year Sterilized	\$ 20.00	\$ 20.00		S1	As per legislation
Dog Registration - 3 Year Sterilized	\$ 42.50	\$ 42.50		S1	As per legislation
Dog Registration - 1 Year Unsterilized	\$ 50.00	\$ 50.00		S1	As per legislation
Dog Registration - Lifetime Unsterilized	\$ 250.00	\$ 250.00		S1	As per legislation
Dog Registration - Lifetime Sterilized	\$ 100.00	\$ 100.00		S1	As per legislation
Dog Registration - 3 Years Unsterilized	\$ 120.00	\$ 120.00		S1	As per legislation
Cat Registration - 1 Year Sterilized	\$ 20.00	\$ 20.00		S2	As per legislation
Cat Registration - 3 Year Sterilized	\$ 42.50	\$ 42.50		S2	As per legislation
Cat Registration - 1 year unsterilized	\$ 50.00	\$ 50.00		S2	As per legislation
Cat Registration - Lifetime	\$ 100.00	\$ 100.00		S2	As per legislation
Cat Registration - 3 Year unsterilized	\$ 120.00	\$ 120.00		S2	As per legislation
Pension Rebate	50% of fee	50% of fee		S1 & S2	As per legislation
Bona fide Stock Dogs	25% of fee	25% of fee			
Impounding of a dog / cat	\$ 82.00	\$ 82.00	*		No increase
Maintenance of a dog / cat in pound - per day	\$ 21.50	\$ 21.50	*		No increase
Dog / Cat destruction	\$ 54.00	\$ 54.00	*		No increase

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

SANITATION CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Rubbish Charges (Annual Fees for Service)					
Residential Sanitation service-one bin/one pick up per week	\$ 260.00	\$ 260.00			No increase
Residential Sanitation service - extra bin	\$ 130.00	\$ 130.00			No increase
Pensioner discounted rate - Per domestic service	\$ 175.00	\$ 175.00			No increase
Commercial Rubbish Service - Per bin bi-weekly pick up	\$ 520.00	\$ 520.00			No increase
Minimum commercial rubbish service	\$ 520.00	\$ 520.00			No increase
Extra commercial pick ups will be by negotiation with the Shire					
Commercial rate per					
Mining camp - per bin collected (by operator)	\$ 6.25	\$ 6.25			No increase
Sanitation Charges - Waste site fees					
Domestic	No charge	No charge			No increase
Commercial - per cubic metre	\$ 10.00	\$ 10.00	*		No increase
Effluent disposal to waste ponds - per litre	\$ 62.40	\$ 0.05	*		In line with surrounding shires
Commercial oil - per litre - cost recovery	\$ 0.30	\$ 0.30	*		No increase
Car bodies	No Charge	No Charge	*		No increase
Asbestos per kilo up to 20kg	\$ 0.50	\$ 0.50			No increase
Asbestos per sheet or part thereof	\$ 2.00	\$ 2.00			No increase
Asbestos products - per cubic metre or part thereof	\$ 100.00	\$ 100.00	*		No increase
Tyres - cost recovery - per tyre up to light truck	\$ 3.00	\$ 3.00	*		No increase
Tyres - cost recovery - per large tyre (Truck)	\$ 10.00	\$ 10.00	*		No increase
Larger sizes and Commercial quantities - POA					
Demolition					
Permit to demolish a building per storey	\$ 95.00	\$ 95.00	*		No increase
TOURIST PARK CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
All prices quoted below are based on two people per night					
Additional people - per person per night	\$ 5.00	\$ 5.00	*		No increase
Weekly rates - pay for six nights stay seven nights					
Powered Site Multi Accommodation Unit Caravan booked for a week	\$ 180.00	\$ 180.00	*		No increase
Historic Cottage	\$ 70.00	\$ 70.00	*		No increase
Historic Cottage per week	\$ 250.00	\$ 250.00	*		No increase
Powered Site	\$ 27.00	\$ 27.00	*		No increase
Powered Site - per week (booked as a week)	\$ 162.00	\$ 162.00	*		No increase
Powered Site - Pensioners and Seniors	\$ 20.00	\$ 20.00	*		No increase
Powered Site - Pensioners and Seniors -per week (booked as a week)	\$ 120.00	\$ 120.00	*		No increase
Camp Site - per site per day	\$ 20.00	\$ 20.00	*		No increase
Camp Site - per site per week (booked as a week)	\$ 120.00	\$ 120.00	*		No increase
Overflow Sites - showers, toilets but unpowered	\$ 20.00	\$ 20.00	*		No increase
Van storage in designated area, per day, no power.	\$ 5.00	\$ 5.00	*		No increase
Shower only - per person	\$ 5.00	\$ 5.00	*		No increase
Washing machine/dryers	\$ 4.00	\$ 4.00	*		No increase

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

SHIRE RENTAL PREMISES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Staff - per week -	\$ 70.00	\$ 70.00			No increase
Rented Houses - bond	\$ 800.00	\$ 800.00			No increase
BUILDING RELATED CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Planning Charges: (S3: Planning & Development Act 1995)					
(a) Development Application (Not more than \$50,000)	\$ 147.00	\$ 147.00		S3	As per legislation
(b) \$50,001 - \$500,000	0.32% of development	0.32% of development		S3	As per legislation
© \$500,000 - \$2.5M	\$1 700 + 0.257% for every \$1 in excess of \$500,002	\$1 700 + 0.257% for every \$1 in excess of \$500,002		S3	As per legislation
(d) \$2.5M - \$5M	\$7 161 + 0.206% for every \$1 in excess of \$2.5M	\$7 161 + 0.206% for every \$1 in excess of \$2.5M		S3	As per legislation
(e) \$5M - \$21.5M	\$12 633 + 0.123% for every \$1 in excess of \$5M	\$12 633 + 0.123% for every \$1 in excess of \$5M		S3	As per legislation
(f) >\$21.5M	\$ 34,196.00	\$ 34,196.00		S3	As per legislation
Determining a development application where the development has commenced or been carried out	\$ 294.00	\$ 294.00		S3	As per legislation
Issue of Written Planning Advice	\$ 73.00	\$ 73.00	*		No increase
Home based business (S4: Town Planning Scheme 1)					
Application where the development has not commenced or been carried out	\$ 222.00	\$ 222.00		S4	As per legislation
Annual Renewal	\$ 73.00	\$ 73.00		S4	As per legislation
Determine an initial application for approval of a home occupation where the home occupation has commenced	\$ 609.00	\$ 609.00		S4	As per legislation
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired.	\$ 199.00	\$ 199.00		S4	As per legislation
Change of Use Application	\$ 295.00	\$ 295.00		S4	As per legislation

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

Building Permit Application Fee (S5: Building Act 2011) (S6: Building & Construction Industry Training Levy Act 1990) (S7: Building Services Levy Act 2011)					
Uncertified Building Permit Application - % of value	0.32% of value but not < \$95	0.32% of value but not < \$96		S5	As per legislation
Certified Building Permit Application - % of value (Class 1 & 10)	0.19% of value but not <\$95	0.19% of value but not <\$96		S5	As per legislation
Certified Building Permit Application - % of Value (Class 2-9)	0.09% of value but not <\$95	0.09% of value but not <\$96		S5	As per legislation
Application for an occupancy permit for a completed building, temporary occupancy permit, variation to occupancy permit, replacement of an occupancy certificate or change of classification occupancy permit	\$ 95.00	\$ 96.00		S5	As per legislation
Application for an occupancy permit for a building in respect of which unauthorised work has been done	0.18% of the estimated value but not < \$95	0.18% of the estimated value but not < \$96		S5	As per legislation
Application for a building approval certificate for a building in respect of which unauthorised work has been done	0.38% of the estimated value but not < \$95	0.38% of the estimated value but not < \$96		S5	As per legislation
Application to extend the time during which an occupancy permit or building approval certificate has effect	\$ 95.00	\$ 96.00		S5	As per legislation
Minimum fee for a) or b) above	\$95.00 plus \$42.50	\$96.00 plus \$43.00		S5	As per legislation
Building Services Levy	\$ 61.65	\$ 61.65		S7	As per legislation
Building license Administration Fee	\$ 5.00	\$ 5.00		S7	As per legislation
BCITF construction under \$20,000	\$ -	\$ -		S6	As per legislation
Construction over \$20,000	cost x 0.2%	cost x 0.2%		S6	As per legislation
Demolition under \$45,000	\$42.50	\$43.00		S6	As per legislation
Demolition over \$45,000	.09% of work value	.09% of work value		S6	As per legislation
Certificate of Design compliance (Minimum Fee)		0.2% of the value of the building works. (Minimum Fee \$130.00)	*		New Charge
Provision of sub division clearance (S3: Planning & Development Act 1995)					
Not more than 5 lots	\$73.00 per lot	\$73.00 per lot		S3	As per legislation
More than 5 lots not more than 195	\$67 per lot for first 5 lots & \$35 thereafter	\$67 per lot for first 5 lots & \$35 thereafter		S3	As per legislation
Reply to property settlement enquiry	\$ 69.00	\$ 69.00	*		No increase
Liquor Licensing Approvals (S8: Liquor Control Act 1998)					
Section 40 Town Planning Approval	\$ 100.00	\$ 100.00		S8	As per legislation
Section 39 Health & Food Act Approval	\$ 100.00	\$ 100.00		S8	As per legislation

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

HEALTH RELATED CHARGES	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Septic Tank Installation Permit (S9: Health Act 1911)					
Application fee - Administration	\$ 118.00	\$ 118.00		S9	As per legislation
Inspection fee	\$ 118.00	\$ 118.00		S9	As per legislation
Additional inspection fee	\$ 118.00	\$ 118.00		S9	As per legislation
Local Government Report	\$ 46.50	\$ 46.50		S9	As per legislation
Food Business Fees (S10: Food Act 2008)					
Low Risk Annual Enforcement Agency Fee	\$ 60.00	\$ 60.00		S10	As per legislation
Medium Risk Annual Enforcement Agency Fee	\$ 120.00	\$ 120.00		S10	As per legislation
High Risk Annual Enforcement Agency Fee	\$ 240.00	\$ 240.00		S10	As per legislation
Notification of a Food Business	\$ 55.00	\$ 55.00		S10	As per legislation
Food Business Application	\$ 60.50	\$ 60.50		S10	As per legislation
Lodging House Fees (S9: Health Act 1911)					
	\$ 200.00	\$ 200.00		S9	As per legislation
Street Trader / Hawker Licence (S11: Activities in thoroughfares & Public Places & Trading Local Law 2001)					
Trading License (Yearly Fee)	\$ 460.00	\$ 460.00		S11	As per legislation
Trading Licence - Per Day	\$ 25.00	\$ 25.00		S11	As per legislation

SHIRE OF CUE

SCHEDULE OF FEES AND CHARGES

RATES (S12: Local Government Act 1995; Local Government (Financial Management) Regulations 1996)	Adopted Fee 2016-2017	Proposed Fee 2017-2018	GST included	Statutory Fee	Comments
Rate Enquiries					
Rate/Account Enquiry (simple)	\$ 55.00	\$ 55.00	*		No increase
Rates/Zoning/Orders/requisitions (Complex)	\$ 100.00	\$ 100.00			No increase
Rate Reports (printout - including rate info photocopies)	\$ 20.00	\$ 20.00	*		No increase
Rate Interest					
Days until interest applies from issue date - 35 days				S12	As per legislation
Interest on overdue rates / rubbish	11%	11%		S12	As per legislation
Instalments - 4 Payments					
Rubbish charge to be spread over all instalments					
Previous years rate and rubbish arrears not to be spread over instalments, but are payable in full with the first instalment					
Instalment option is not available until all arrears have been paid					
Instalment Administration charge (annual)	\$ 15.00	\$ 15.00		S12	As per legislation
Adhoc payment plan administration fee	\$ 24.00	\$ 24.00	*		No increase
No discount is provided for early payment of rates					
No discount to apply on Waste Management Charges					
Debt Recovery					
Days until interest applies from date charge is incurred - 35				S12	As per legislation
Chargeable costs	At cost	At cost		S12	As per legislation
Interest on costs	11%	11%		S12	As per legislation
Definitions:					
Per Hour means each hour or part thereof					
Per Day means each day or part thereof					
Per Half Day means to 12 noon					

APPENDIX 5



Our Ref: 202-17, CU3-14, E1727447

COPY

Cr Ross Pigdon
President
Shire of Cue
73 Austin Street
CUE WA 6640

Dear Cr Pigdon

2017 LOCAL GOVERNMENT RISK ANALYSIS

As part of the Department's *Compliance Framework* and monitoring role, various statutory reports prepared by local governments together with audit reports and management letters are reviewed to identify whether there are compliance issues, or financial management weaknesses that should be addressed.

This monitoring process has identified financial management issues as well as issues identified by the auditor in her audit management report, which we draw to your attention.

The purpose of this letter is to request that Council reviews, via its Audit Committee, the various matters identified and to endorse strategies to ensure Council has action plans in place to deliver continual improvement in financial and asset ratios currently below standard; also to correct management issues identified in the audit management letter. It is requested that Council advises what actions have been endorsed to achieve those outcomes. Your response by 31 July 2017 is requested.

Should you wish to discuss any aspect of this, please contact Alan Carmichael, A/Manager Sector Monitoring on 6552 1430 or email alan.carmichael@dlgc.wa.gov.au.

Yours sincerely

Mary Adam
A/EXECUTIVE DIRECTOR, SECTOR REGULATION AND SUPPORT

30 June 2017

cc Mr Rob Madson, CEO, Shire of Cue

APPENDIX 6



SHIRE OF CUE

Ratio Analysis

August 2017

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1. EXECUTIVE SUMMARY

The Auditor's Management Letter for the Year Ended 30 June 2016 notes that the following ratios fall below the then Department of Local Government and Communities guidelines:

- Own source revenue coverage ratio calculated as 0.27 at 30 June 2016 (recommended to be 0.4-0.6 per guidelines);
- Operating surplus ratio calculated as (0.44) at 30 June 2016 (recommended to be 0.01-0.15 per guidelines);
- Asset sustainability ratio calculated at 0.67 at 30 June 2016 (recommended to be 0.9 or greater per guidelines); and
- Asset renewal funding ratio calculated at 0.735 at 30 June 2016 (recommended to be 0.75-0.95 per guidelines).

These ratios are however, materially impacted by abnormal items, namely Flood Damage Repairs and timing differences with respect to receipt and recognition of Financial Assistance Grants (FAGS).

The following table summarises the underlying ratios for the reporting period with the impact of these abnormal items removed:

Underlying Ratios – Compliance with Basic Standard					
	2013/14	2014/15	2015/16	2016/17*	2017/18 [†]
Operating Surplus Ratio	X	X	X	X	X
Own Source Revenue Ratio	✓	✓	✓	✓	✓
Current Ratio	✓	✓	✓	✓	✓
Debt Service Cover Ratio	X	X	N/A ¹	N/A ¹	N/A ¹
Asset Sustainability Ratio	X	✓	X	X	✓
Asset Consumption Ratio	✓	✓	✓	✓	✓
Asset Renewal Ratio	X	X	X	N/A ²	N/A ²
*Unaudited					
[†] Draft Budget not yet adopted by Council at date of preparation of this report					
¹ Unable to calculate as no borrowings in these reporting periods					
² Asset Management Plan being prepared at date of preparation of this report					

As can be seen, four of the six underlying ratios meet or exceed the basic standard. Debt service coverage ratio cannot be calculated as the Shire does not have any current or planned borrowings. The Asset Renewal Ratio is currently under consideration in the review of the Shire's Asset Management Plan. Whilst the Operating Surplus Ratio is below standard, it has remained relatively constant.

Council will continue to actively monitor these ratios and consider actions in its Long Term Financial Plan to meet or exceed these ratios.

2. BACKGROUND

Financial ratios are included in the notes to the annual financial report. These ratios provide users with key indicators of financial performance of a local government.

Under regulation 50 of the Local Government (Financial Management) Regulations 1996, the annual financial report is to include, for the financial year covered by the annual financial report and the two preceding financial years, the following:

- a) Current ratio;
- b) Asset consumption ratio;
- c) Asset renewal funding ratio;
- d) Asset sustainability ratio;
- e) Debt service cover ratio;
- f) Operating surplus ratio; and
- g) Own source revenue coverage ratio.¹

The Audit Management Letter for the Year Ended 30 June 2016 noted:

A review of Shire of Cue's financial ratios as included within Note 19 of the financial report indicates the following adverse trends based on Department of Local Government and Communities guidelines:

- *Own source revenue coverage ratio calculated as 0.27 at 30 June 2016 (recommended to be 0.4-0.6 per guidelines);*
- *Operating surplus ratio calculated as (0.44) at 30 June 2016 (recommended to be 0.01-0.15 per guidelines);*
- *Asset sustainability ratio calculated at 0.67 at 30 June 2016 (recommended to be 0.9 or greater per guidelines); and*
- *Asset renewal funding ratio calculated at 0.735 at 30 June 2016 (recommended to be 0.75-0.95 per guidelines).*

We note the following Shire of Cue ratios were within Department of Local Government and Communities guidelines:

- *Current ratio;*
- *Debt service cover ratio; and*
- *Asset consumption ratio.*

As a result of the above, we recommend Council continue to consider the impact on ratios and long term sustainability when making decisions regarding asset renewal, additional borrowings, setting rates and budgeting for future years.

This report considers these ratio's in light of the Auditor's findings.

¹ *Local Government Operation Guidelines Number 18 – June 2013 Financial Ratios*
Liability limited by a scheme under Professional Standards Legislation

3. METHODOLOGY

The ratios reported in the Shire of Cue (the Shire) Annual Financial Report are calculated in accordance with the regulations. These ratios are however impacted by material events, which can cause material fluctuations in these ratios from year to year.

This report considers the impact of these events on the Shire's ratios, to calculate the true underlying ratio and the long term trend of these ratios for the 2013/2014 – 2016/17 Financial Years and preliminary budgeted 2017/18 year.

3.1 Limitations

- The 2016/17 Financial Statements are yet to be finalised or audited at the date of preparation of this report. Year-end adjustments are still required which may impact on the calculation of these ratios. These ratios have been calculated based on the Financial Report for June 2017 presented at the 18 July 2017 Ordinary Council Meeting; and
- The 2017/18 Budget has yet to be adopted at the date of preparation of this report. These ratios have been calculated based on the draft budget presented at the 18 July 2017 Ordinary Council Meeting.

3.2 Material Events

The following events have affected the Shire's ratios during the review period:

1. Timing of Financial Assistance Grants (FAGS) receipts; and
2. Flood Damage Road Repairs.

3.2.1 FAGS Receipts

FAGS grants are provided by the Commonwealth Government under the *Local Government (Financial Assistance) Act 1995*. The FAGS grant program consist of two components:

- A general purpose component which is distributed between the states and territories according to population (i.e. on a per capita basis); and
- An identified local road component which is distributed between the states and territories according to fixed historical shares.

Both components of the grant are untied in the hands of the local government, allowing councils to spend the grants according to local priorities.

Local government grants commissions in each state and the Northern Territory recommend the distribution of the funding under the FAGS grant program to local governing bodies in accordance with the Act and the National Principals for allocating grants.

The grant is paid in normally paid quarterly instalments to state and territory governments for immediate distribution to local governing bodies. However, an advance payment of 50% of the following year's allocation was paid to local governments in June of the following financial years during the review period:

Year	Advance Payment (\$)
2012/13	742,629
2014/15	847,811
2016/17	896,336

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FAGS grants are recognised as revenue in the year funds are received by the local government as control passes to the local government on receipt of the grant.

This advance payment has the impact of

- Increasing Operating Revenue in the year of receipt; and
- Decreasing Operating Revenue in the following year.

The adjusted ratios presented below have been calculated by adjusting reported Operating Revenue in each year to match with the FAGS grant allocation year. This methodology removes the material impact of the timing differences of receipt of FAGS grants.

3.2.2 Flood Damage Road Repairs

WANDRRA funding can be applied by Local Governments for the restoration or replacement of essential public assets (owned by an eligible undertaking to the extent necessary to restore the asset to the equivalent of its pre disaster standard).

‘Normal’ costs such as salaries and wages are ineligible for reimbursement under WANDRRA.

For Local Governments, WANDRRA may provide a minimum of 75% towards the cost of restoration or replacement works of essential public assets, subject to a contribution cap which limits the total expenditure by individual Local Governments on eligible measures for each activated natural disaster event.

WANDRRA can only pay for agreed eligible measures and only then, if the correct proof of payment is provided. This is required as WANDRRA is a ‘reimbursement’ scheme and proof that the local government has paid for items is compulsory for Department of Premier and Cabinet (DPC) to pay its claim.

The Shire’s road network was subject to major flood damage events in:

- January 2014;
- March 2015; and
- February 2017.

Repairs to the road network were completed, resulting in the following revenue and expenditure being reported:

Year	Revenue (\$)	Expenditure (\$)
2014/15	1,780,951	(2,144,554)
2015/16	5,034,499	(4,964,751)
2016/17	6,212,336	6,536,977
2017/18 (Budget)	1,587,442	(1,730,642)

Flood damage reimbursements are recoded as operating revenue in the year received. Flood damage expenditure is treated as operating expenditure in the year costs are incurred. As such, this revenue and expenditure materially impacts on the calculation of ratios.

The adjusted ratios presented below have been calculated by adjusting reported Operating Revenue and Operating Expenditure in the above years to remove flood damage revenue and expenditure. This methodology removes the material impact of flood damage revenue and expenditure on the calculation of ratios.

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3.3 Standards

Local Government Operational Guidelines Number 18 – June 2013 sets out standards for each ratio. As a small remote Shire, the Shire of Cue's adjusted ratios have been compared against the 'basic' standard for each ratio.

The 'basic' standard is considered an appropriate measure for a small rural shire with a limited population and rate base such as Cue.

4. RATIOS

4.1 Operating Surplus Ratio

A measure of a local government's ability to cover its operational costs and have money left for capital projects and other purposes.²

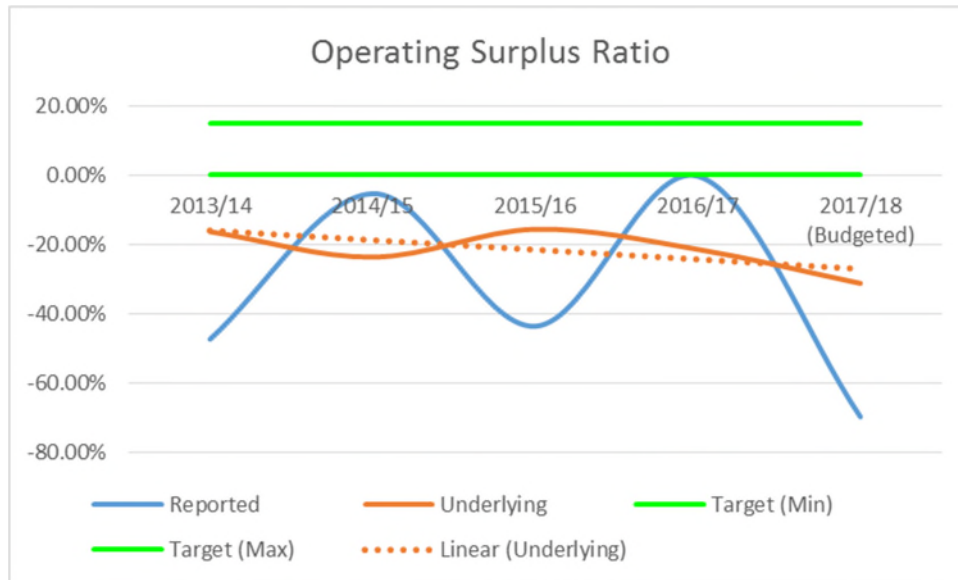
Calculated As:

$$\frac{\text{Net Operating Surplus}}{\text{Own Source Revenue (excludes grants and contributions)}}$$

Target Range (Basic):

Min	0%
Max	15%

Ratio:



Commentary:

The reported Operating Surplus Ratio is significantly impacted by the timing of FAGS grant payments and flood damage repairs expenditure.

As can be seen in the above graph, the underlying Operating Surplus Ratio has been below the range of the basic standard for the period of the report. Whilst below the standard, this ratio has remained reasonably consistent throughout the reporting period. It should be noted that the Shire has a significant unsealed road network, which is reported at depreciated replacement cost (\$42M at 30 June 2017). Depreciation of the road network is a significant non-cash expense which impacts on the calculation of this ratio and impacts the ability of small remote Shire's such as Cue to meet the standard.

In order for the Shire to meet the minimum (0%) standard, either Own Source Revenue (i.e. Rates and Fees and Charges) would need to be increased, Operating Expenditure decreased, or some combination of the two. The required changes are illustrated in the following tables:

² <http://www.mycouncil.wa.gov.au/Council/ViewCouncil/36>

Increase to Own Source Revenue	
Budgeted Own Source Revenue	2,697,426
Required Increase (\$)	840,678
Required Increase (%)	31.17%

Decrease to Operating Expenditure	
Budgeted Operating Expenditure (\$)	(5,861,836)
Required Decrease (\$)	(840,678)
Required Decrease (%)	14%

Council will continue to monitor this ratio to ensure it does not deteriorate and consider actions in the long term financial plan to achieve the basic minimum standard.

4.2 Own Source Revenue Ratio

A measure of a local government's ability to cover its operating costs through revenue it generates itself.³

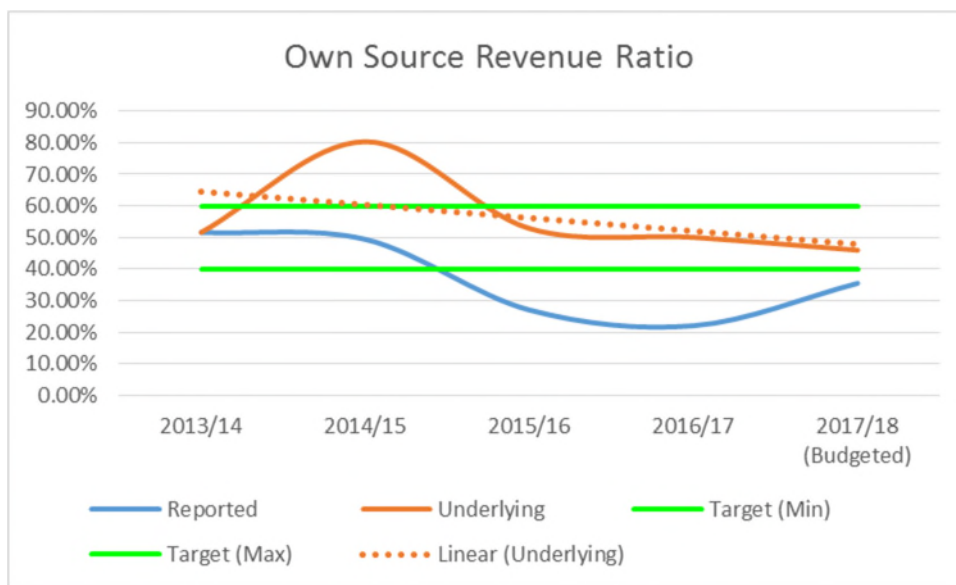
Calculated As:

$$\frac{\text{Own Source Operating Revenue (excludes grants and contributions)}}{\text{Operating Expenses}}$$

Target Range (Basic):

Min	40%
Max	60%

Ratio:



Commentary:

As can be seen in the above graph, the underlying Own Source Revenue Ratio has been within the range of the basic standard or above for the period of the report. Whilst this ratio has declined from a peak in the 2014/15 financial year, it remains above the basic standard and has remained reasonably consistent for the last two financial years. Council will continue to monitor this ratio to ensure it remains above the basic minimum standard.

³ <http://www.mycouncil.wa.gov.au/Council/ViewCouncil/36>

4.3 Current Ratio

A measure of the ability of a local government to meet its short-term financial obligations with funds it can access quickly (also known as 'liquidity').⁴

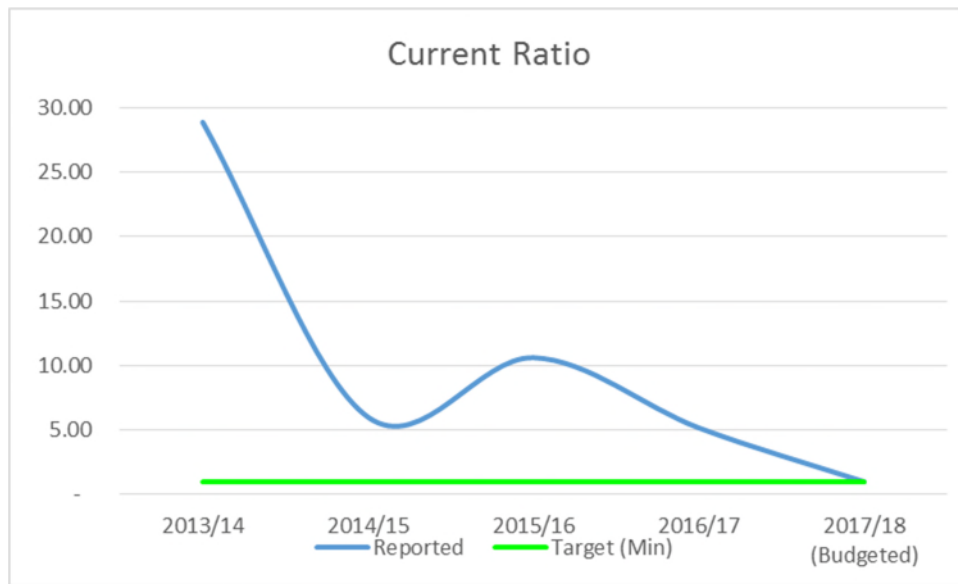
Calculated As:

$$\frac{\text{Current Assets (excluding Restricted Assets)}}{\text{Current Liabilities (excluding Restricted Liabilities)}}$$

Target Range:

Min	1
Max	>1

Ratio:



Commentary:

As can be seen from the above graph, the reported Current Ratio exceeds the basic standard for the period of the report. The adjusted ratio has not been calculated on the basis that the reported ratio exceeds the basic standard. Whilst the ratio has reduced since 2013/14, this is largely a result of transfers to reserves during this period:

Year	Net Transfers to Reserves (\$)
2014/15	3,205,231
2015/16	1,362,839
2016/17	143,939
Total	4,712,109

The draft 2017/18 Budget indicates a ratio of 1 due to the methodology of preparing a balanced budget. Council will continue to monitor this ratio to ensure it remains above the basic minimum standard.

⁴ <http://www.mycouncil.wa.gov.au/Council/ViewCouncil/36>

4.4 Debt Service Coverage Ratio

A measure of a local government's ability to repay its debt based on how much cash it can access compared to the total of its debt obligations.⁵

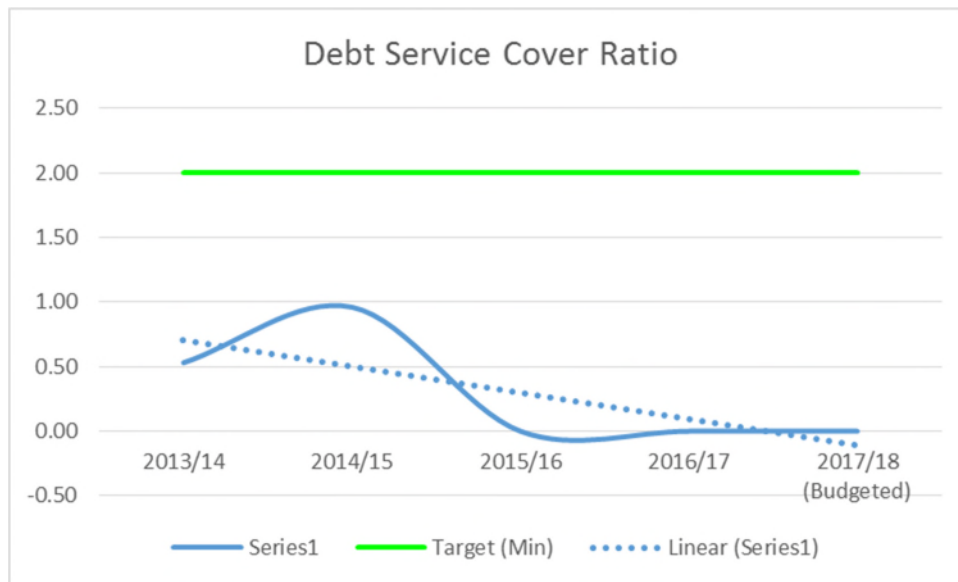
Calculated As:

$$\frac{\text{Operating Surplus before Interest and Depreciation}}{\text{Principal and Interest}}$$

Target Range (Basic):

Min	2
Max	>2

Ratio:



Commentary:

The reported Debt Service Cover Ratio in 2013/14 – 2014/15 relates to interest on an overdraft facility associated with flood damage repairs. This ratio is illustrated as zero for 2015/16 – 2017/18. The Shire currently does not have any borrowings and so cannot calculate a debt service coverage ratio. Whilst illustrated as below the basic standard, this is not considered an issue as the Shire does not currently have any borrowings nor plans for borrowing. Council will carefully consider this ratio should future borrowings be anticipated.

⁵ <http://www.mycouncil.wa.gov.au/Council/ViewCouncil/36>

4.5 Asset Sustainability Ratio

A measure of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives.⁶

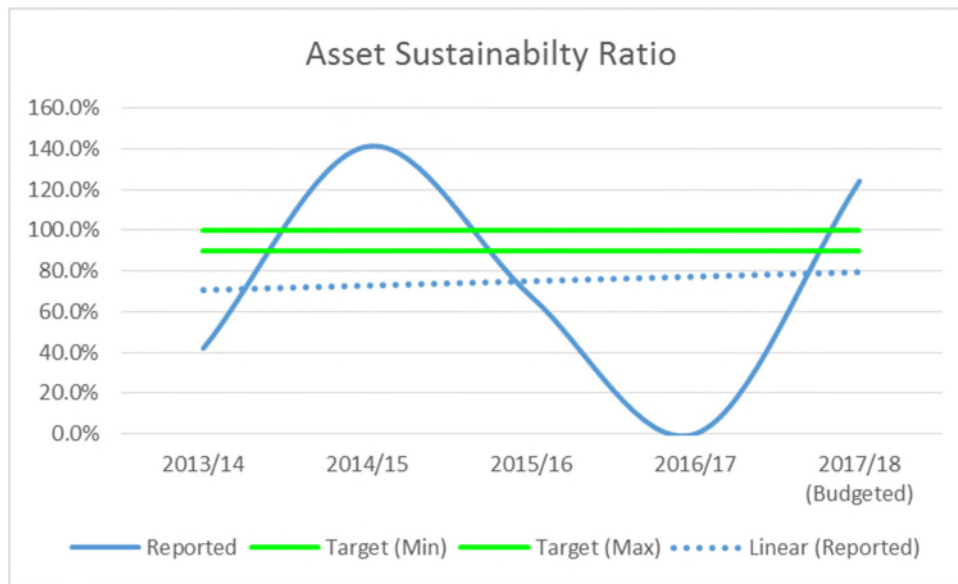
Calculated As:

$$\frac{\text{Capital Renewal Expenditure}}{\text{Depreciation Expense}}$$

Target Range:

Min	90%
Max	100%

Ratio:



Commentary:

The reported Asset Sustainability Ratio has fluctuated above and below the basic standard range throughout the reporting period. The trend over this period has been a steady increase in this ratio and the draft 2017/18 budget indicates the basic standard will be exceeded.

Council will continue to monitor this ratio to ensure it does not deteriorate and consider actions in the asset management plan to achieve the basic minimum standard.

⁶ <http://www.mycouncil.wa.gov.au/Council/ViewCouncil/36>

4.6 Asset Consumption Ratio

A measure of the condition of a local government's physical assets, by comparing their age with their replacement cost. The ratio highlights the aged condition of a local government's stock of physical assets.⁷

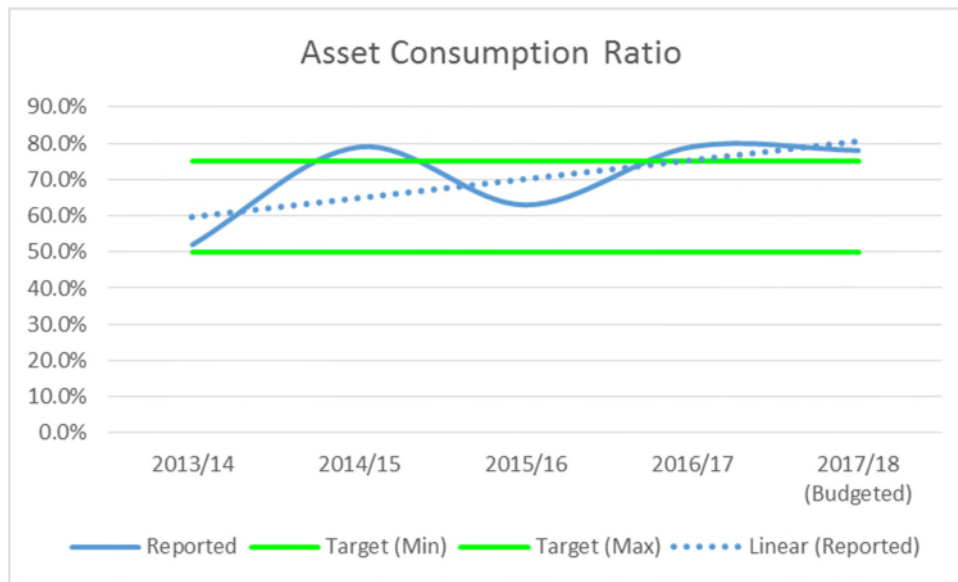
Calculated As:

$$\frac{\text{Depreciated Replacement Cost of Assets (Written Down Value)}}{\text{Current Replacement Cost}}$$

Target Range:

Min	50%
Max	75%

Ratio:



Commentary:

The reported Asset Consumption Ratio has exceeded the minimum basic standard range throughout the reporting period. The trend over this period has been a steady increase in this ratio and the draft 2017/18 budget indicates the basic standard will be exceeded.

Council will continue to monitor this ratio to ensure it does not deteriorate and consider actions in the asset management plan to continue to exceed the basic minimum standard.

⁷ <http://www.mycouncil.wa.gov.au/Council/ViewCouncil/36>

4.7 Asset Renewal Ratio

A measure of a local government's ability to fund asset renewal and replacements in the future.⁸

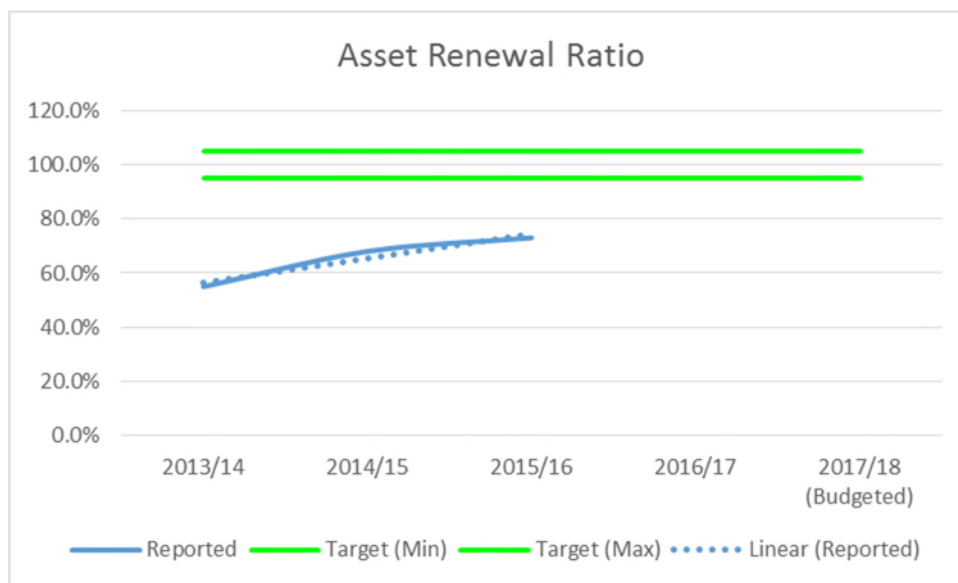
Calculated As:

$$\frac{\text{Net Present Value of Planned Renewal Expenditure}}{\text{Net Present Value of Asset Management Plan Projections}}$$

Target Range:

Min	95%
Max	105%

Ratio:



Commentary:

The reported Asset Renewal Ratio, whilst below target, shows an improving trend. Council is in the process of updating its Asset Management Plan and will consider actions to continue improving this ratio to achieve the basic standard.

⁸ <http://www.mycouncil.wa.gov.au/Council/ViewCouncil/36>

5. CONCLUSIONS

The following table summarises the underlying ratios for the reporting period:

Underlying Ratios – Compliance with Basic Standard					
	2013/14	2014/15	2015/16	2016/17*	2017/18 ⁺
Operating Surplus Ratio	X	X	X	X	X
Own Source Revenue Ratio	✓	✓	✓	✓	✓
Current Ratio	✓	✓	✓	✓	✓
Debt Service Cover Ratio	X	X	N/A ¹	N/A ¹	N/A ¹
Asset Sustainability Ratio	X	✓	X	X	✓
Asset Consumption Ratio	✓	✓	✓	✓	✓
Asset Renewal Ratio	X	X	X	N/A ²	N/A ²
*Unaudited ⁺ Draft Budget not yet adopted by Council at date of preparation of this report ¹ Unable to calculate as no borrowings in these reporting periods ² Asset Management Plan being prepared at date of preparation of this report					

As can be seen, four of the six underlying ratio's meet or exceed the basic standard. Debt service coverage ratio cannot be calculated as the Shire does not have any current or planned borrowings. The Asset Renewal Ratio is currently under consideration in the review of the Shire's Asset Management Plan. Whilst the Operating Surplus Ratio is below standard, it has remained relatively constant.

Council will continue to actively monitor these ratios and consider actions in its Long Term Financial Plan to meet or exceed these ratios.

For further information – Contact Details

Travis Bate

Principal

RSM

Australia

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APPENDIX 7

4 November 2016

**Cr R Pigdon
President
Shire of Cue
PO Box 84
CUE WA 6640**

Dear Ross

**SHIRE OF CUE
30 JUNE 2016 MANAGEMENT REPORT**

Following completion of our 30 June 2016 audit, we provide our Management Report and audit recommendations.

1.0 Our Audit Approach

The Australian Auditing Standards are the professional Standards applicable to all audit engagements. Accordingly, our audit was conducted in accordance with Australian Auditing Standards, with testing designed solely to enable the expression of an opinion on the financial report of the Shire of Cue. This involved us making an assessment of the risk of material misstatement, whether due to fraud or error, and then using our professional judgement, applying audit procedures to mitigate that risk.

To assist Council in understanding our role as external auditor, we have previously detailed our audit responsibilities and scope of work to be performed to meet those responsibilities in our audit engagement letter.

Australian Auditing Standards require us to document and evaluate Shire of Cue's system of internal control to establish the level of reliance on the internal control system in determining the nature, timing and extent of other auditing procedures necessary to enable us to complete our audit. This work is not primarily directed towards the discovery of weaknesses or the detection of fraud or other irregularities and should not, therefore, be taken to assume that no other weaknesses exist. Accordingly the comments within this letter refer only to those matters that have come to our attention during the course of our normal audit work and may not identify all possible improvements that an internal controls review may detect.

Our audit approach is based on a risk analysis methodology which relies upon our understanding of Shire of Cue's operations, strategies and risks. We performed a review of applicable accounting systems and tested those during our audit. The level of testing performed by us is determined by the degree of reliance we place on the internal control systems in place which has a resulting impact on the amount of substantive testing required during our audit procedures. The level of testing performed is also aligned with what is required to form an overall opinion on the financial statements which may not coincide with what the Shire of Cue perceives should be tested.

Our audit also included evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and judgements, as well as evaluating the overall presentation of the financial report. There were no areas of disagreement either in the accounting estimates or judgements or in the presentation and disclosures made in the financial report.

2.0 Assessment of Fraud and Error

The primary responsibility for the prevention and detection of fraud is that of Council and management. As a result, it is important that management with the oversight of Council place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and resulting consequences.

In accordance with Australian Auditing Standards we are required to obtain reasonable assurance that the financial report taken as a whole is free from material misstatement, whether caused by fraud or error. While our procedures are designed to identify material weaknesses and misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

We have confirmed that nothing has come to management's attention that may constitute an incident of fraud. Our audit procedures did not identify any instances of suspected or actual fraud. We take this opportunity to remind you that our audit is not designed to detect fraud and therefore our audit procedures are not designed for that purpose.

3.0 Accounting Policies

We confirm to you that we are not aware of any changes to the accounting policies of the Shire of Cue since 30 June 2015 in respect of the preparation of the 30 June 2016 financial report other than those changes required under Australian Accounting Standards and the Local Government Act and Regulations which are adequately disclosed.

5.0 Commitments and Contingencies

On completion of our audit and subsequent discussions with management, we did not identify any additional commitments or contingencies that required disclosure within the financial report of the Shire of Cue, apart from those already disclosed.

6.0 Subsequent Events

We did not identify any additional subsequent events up until the date of this report that required disclosure within the financial report of the Shire of Cue, apart from those already disclosed.

7.0 Fair Value Re-assessment

As required by Regulation 17A of the Local Government (Financial Management) Regulations 1996 a local government must re-assess each class of asset every three years.

We note the Shire of Cue completed a fair value re-assessment of plant and equipment, furniture and equipment and land and building assets as at 30 June 2016, and will be required to re-assess the fair value of land and buildings or infrastructure assets at 30 June 2017 in accordance with the Regulation 17A re-valuation schedule.

8.0 Financial Ratio Performance Measures

A review of Shire of Cue's financial ratios as included within Note 19 of the financial report indicates the following adverse trends based on Department of Local Government and Communities guidelines:

- Own source revenue coverage ratio calculated as 0.27 at 30 June 2016 (recommended to be 0.4-0.6 per guidelines);
- Operating surplus ratio calculated as (0.44) at 30 June 2016 (recommended to be 0.01-0.15 per guidelines);
- Asset sustainability ratio calculated at 0.67 at 30 June 2016 (recommended to be 0.9 or greater per guidelines); and
- Asset renewal funding ratio calculated at 0.735 at 30 June 2016 (recommended to be 0.75-0.95 per guidelines).

A separate ratio analysis report has been compiled by Travis Bate of RSM Australia Pty Ltd to address these ratios that are reported as being outside of the Department of Local Government and communities guidelines.

Action to endorse: Continue to monitor financial ratio performance measures and consider actions in the long term financial plan to achieve continual improvement in meeting the minimum standards.

We note the following Shire of Cue ratios were within Department of Local Government and Communities guidelines:

- Current ratio;
- Debt service cover ratio; and
- Asset consumption ratio.

As a result of the above, we recommend Council continue to consider the impact on ratios and long term sustainability when making decisions regarding asset renewal, additional borrowings, setting rates and budgeting for future years.

9.0 Local Government Act Compliance Measures

In conjunction with our review of the financial statements, we also perform a review of the Shire of Cue's compliance with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

Our review of compliance with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996 did not indicate any issues of non-compliance, with exception of the following:

- The Shire of Cue did not seek Ministerial approval to adopt a minimum rate payment that would apply to more than 50% of the properties in the category of GRV unimproved (minimum payments in this category applied to 100% of the properties), as required by section 6.35 of the Local Government Act 1995.

This matter was addressed at the Ordinary Meeting of Council held 20 December 2016. Item 8.5 Rates Concession for GRV Vacant Land. Council adopted the recommendation from the Department of Local Government and Communities to grant a concession to the thirty three affected ratepayers to bring the higher minimum payment in line with the minimum payment for the category.

10.0 Other Matters

In accordance with the terms of our engagement letter, we have a responsibility to provide an opinion in respect to the Shire of Cue's annual financial report as to whether it is free from material misstatement. Our audit report for 30 June 2016 is unqualified with our opinion stating the financial report presents fairly the financial position of the Shire of Cue, as at and for the year ending 30 June 2016.

Please refer to Appendix 1 for recommendations and comments arising from our 30 June 2016 audit and Appendix 2 for audit adjustments raised.

Our management report is on an exception basis, and therefore we have not commented on the various internal controls in place within your accounting systems.

We would like to take this opportunity to thank Richard for the assistance provided to us during our audit.

Should you have any questions concerning the above or would like to discuss any other aspect of our audit, please do not hesitate to contact me.

Yours sincerely

AMD Chartered Accountants

MARIA CAVALLO CA

Partner

cc

Rob Madson
Chief Executive Officer

APPENDIX 1
Audit Recommendations for the year ended 30 June 2016

GUIDANCE TO FINDINGS RATING / IMPLICATION

Findings identified during the final audit have been weighted in accordance with the following scale:

Significant: Those findings where there is potentially a significant risk to the entity should the finding not be addressed promptly.

Moderate: Those findings which are of sufficient concern to warrant action being taken by the entity as soon as possible.

Minor: Those findings that are not of primary concern however still warrant action being taken.

AUDIT FINDINGS

1. FAIR VALUE RE-ASSESSMENT

Finding Rating: Moderate

Discussions with management indicate fair values for furniture and equipment were re-assessed in-house however, no documentation has been retained to support how the fair values of individual furniture and equipment assets were determined. Examples include historical photo collection of \$50,000, Synergy Software system of \$30,000 and Water Feature for \$10,000.

Furthermore we noted building remaining useful lives (as assessed within the external valuation report) are yet to be updated within the Synergy asset register. We also understand a re-assessment of plant and equipment and furniture and equipment remaining useful lives (including residual values where applicable) has not been completed.

Implication

Lack of supporting documentation available to support furniture and equipment fair values and risk of misstatement of depreciation expense.

Recommendation

Please ensure in future years the basis of calculation of all internally assessed fair values is retained and provided as part of the audit process.

We also recommend the useful lives of individual buildings, plant and equipment and furniture and equipment assets are re-assessed ensuring the correct depreciation is reflected in the asset register going forward.

Management Comment

Management acknowledges the recommendations and accepts the finding that documentation should be retained in relation to in-house valuation.

Furniture and Equipment revaluation resulted in a \$24,690 revaluation decrement and the Fair Value has been assessed as \$142,000 at 30 June 2016 which represents 1.4% of the Property, Plant and Equipment balance (\$9,638,700).

The Shire is in the process of updating its suite of integrated plans, including the Asset Management Plan. Useful lives of Buildings, Plant and Equipment and Furniture and Equipment will be reassessed as part of this process. However, the Shire does not expect this to result in a material adjustment to the depreciation expense.

We are reviewing the useful lives of individual buildings, plant and equipment and furniture and equipment with the end of year asset register reconciliation and land and buildings revaluation, but do not expect there to be any material changes to the depreciation rates in the asset register.

Action to endorse: Complete the review of useful lives for asset classes and adjust depreciation rates to reflect the useful lives of the assets.

2. NET CURRENT ASSET POSITION

Finding Rating: Moderate

We noted the actual net current asset surplus position carried forward per the 30 June 2016 financial statements is \$2,097,264 compared to the budgeted opening net current asset surplus position as reported within the 2016/2017 budget of \$2,249,622, resulting in a deficiency of \$152,358.

Implication

Incorrect opening net current asset position budgeted.

Recommendation

Please ensure Council's net current asset position be calculated in accordance with the Department of Local Governments "Net Current Assets" Operational Guidelines Number 8.

We recommend a budget revision is completed to correct this difference in opening surplus funds carried forward.

Management Comment

The opening surplus carried forward per the 2016/2017 budget is an estimate as allowed under Regulation 31[2] of the FMR. Management acknowledges the difference in the net current asset surplus position and will account for this in the 2016/2017 budget review. Such adjustments are not ordinarily made until finalisation of the audit.

The net current asset position carried forward for the 30 June 2016 Financial Report is \$2,097,644. The 2016-2017 budgeted opening net current asset surplus position is reported as \$2,249,622. Creating a deficiency of \$151,978. This was addressed as part of the budget review and the budget was amended to bring it back into balance. This is reported at Note 5 to the 2016-2017 Monthly Financial Reports.

3. WORKS COSTING AND PRIVATE WORKS

Finding Rating: Moderate

We noted the following in respect of works costings and private works:

- For the year ended 30 June 2016 public works overheads were under allocated by \$156,908 (23.7% of total expenses) and plant operating costs were over allocated by \$63,870 (7.9% of total expenses);

- Private works expenses incurred for the year ended 30 June 2016 exceeded total private works income; and
- An administration allocation of \$22,748.17 was allocated to private works.

Implication

Risk of under/over allocation of public works overheads and plant operating costs and risk that private work costs are not being recovered.

Recommendation

- We recommend a review of public works overhead and plant operating cost rates and under/over allocations are regularly reviewed throughout the year;
- We recommend a review of the process for invoicing private works is completed to ensure a mark-up is charged on expenses incurred and quotations provided in advance are adequate to cover costs; and
- Please review administration expense allocations to ensure apportioned to the correct programs.

Management Comment

Management acknowledges the recommendations and accepts that the works costings allocations should have been offset against each other.

Private works are generally quoted on a fixed price basis and the process will be reviewed to implement improvements to the current practice.

Given the small amount of private works that are undertaken, a review of the administration costs allocated to private works will be undertaken.

Public works overheads and plant operating costs have been reviewed and adjusted in December 2016, March 2017 and will be finalised as at June 2017 to fully allocate expenditure against works.

The Private works process has been reviewed to ensure that Works Request forms are used to request works and works are quoted adequately.

The administration expense to the Private Works sub program has been reviewed and adjusted to more accurately reflect the expenditure for this sub program.

A full review of administration expense allocations has also been undertaken to better reflect the allocation of resources to each sub program.

Action to endorse: Continue to regularly review and adjust public works overheads and plant operation costs to fully allocate expenditure against works.

Continue to monitor private works requests to ensure that quotations are provided and adequate to recover costs.

4. INVESTMENT POLICY

Finding Rating: Moderate

We note Council's investment policy specifies that not less than three quotations shall be obtained from authorised institutions for direct investments. Discussions with management indicate a minimum of three quotations are not currently being obtained.

Implication

Non-compliance with stated Shire of Cue investment policy.

Recommendation

In order to ensure compliance with the investment policy we recommend a minimum of three quotations to re-invest funds are obtained.

Management Comment

Direct investment rates are compared with the Treasury rate before re-investment. Management acknowledge that the Shire of Cue investment policy requires three quotes and will review current practices and the investment policy to ensure compliance.

Three quotations are being sort for the re-investment of funds.

5. GENERAL JOURNALS

Finding Rating: Moderate

Our review of the general journals file maintained during the year indicates that not all journals had been printed and retained and supporting journal calculations/ reconciliations were not always attached to the journal.

Implication

Increased risk of fraud or error.

Recommendation

We recommend all journals raised in Synergy are printed with supporting calculations/reconciliation for the journal should be retained.

Management Comment

All general journals are printed and retained. Some journals are completed by RSM remotely and retained by them. All supporting documentation is retained electronically as most journals are prepared in Excel and uploaded to Synergy via Excel Integration. Management accept that a printed copy on file with the journal would assist the audit process.

Supporting documentation for all journals raised in Synergy are being printed out and attached to the journal impact statement.

6. AGED DEBTORS

Finding Rating: Minor

Review of the aged sundry debtor listing and the overdue rates listing at 30 June 2016 indicates debtor balances older than 90 days which were not received at the time of our October 2016 audit visit. We also noted within the sundry debtor listing several employee debtor balances which have not been subsequently received.

From a review of rate debtor follow up action, we noted various payment plans which are insufficient to cover the outstanding debt.

Furthermore we, identified approximately \$50,000 in rates written off in August 2016 relating to pre 30 June 2016 debts. As a result an adjustment to the provision for doubtful debts has been raised as at 30 June 2016.

Implication

Risk of material misstatement of rates and sundry debtors.

Recommendation

We recommend aged debts are reviewed monthly and where amounts are not deemed recoverable amounts are written off.

Rate payment plans should be reviewed to ensure the plan entered into is adequate to recover the outstanding debt. We recommend employee debtor balances are recovered through deductions made through payroll.

We also recommend an annual review of the provision for doubtful debts be completed to ensure it is adequate.

Management Comment

Management accept that there are aged sundry debtors that are over 90 days old. Administration staff regularly following up on these accounts to try and recover payment. Staff payroll deduction forms are provided to staff on a regular basis for debtor payments. Management will follow up with staff to bring their debtor accounts up to date.

All outstanding rates debtors for 2015-2016 have been referred to a collection agency for recovery. In cases where adhoc payment plans have been accepted, this is based on the payer's capacity to pay at the time. I am only aware of one payment plan that is insufficient to cover the debt and this will be reviewed again when final notices are issued for the collection of this year's outstanding rates.

The debtors aged balances are reviewed with the sending out of statements on a monthly basis. Write offs have occurred where amounts have been deemed un-recoverable. At the time of this report there are no amounts outstanding for ninety days or more and only one amount for sixty days.

Rate payment plans are still based on the payer's capacity to pay at the time and reviewed regularly to ensure the payer is working towards meeting their obligations.

The provision for doubtful debts has been reviewed and is considered adequate for the budgeted allowance for bad debts for the 2017-2018 budgeted amounts.

Action to endorse: Continue monitoring of outstanding debtors and payment plans to ensure payments are received in a timely manner and minimise un-recoverable amounts.

7. INTERIM RATING

Finding Rating: Minor

Our inquiries indicated valuation schedules received from Landgate have not been entered since June 2016.

Implication

Risk of misstatement of rateable values and lack of timely recovery of interim rate revenue.

Recommendation

We recommend valuation schedules received from Landgate are entered into Synergy as soon as received.

Management Comment

Management acknowledge this finding and this was a conscious decision by management as the last mining tenement valuation entered had some problems with dead tenements that needed to be corrected before any more revaluations were entered into the system. Due to staff absences this correction was delayed. This is now up to date.

Valuation schedules are updated regularly and interim rating is up to date. Interim rating was turned off in May as required for the rates end of year process. Once the main rates billing is run properties with valuation changes that occurred after interim rating was turned off will be back rated as part of the main rates billing run.

Action to endorse: Valuation schedules from Landgate are updated in the system and interim rates adjustments issued in a timely manner.

8. INFORMATION TECHNOLOGY – DISASTER RECOVERY PLAN

Finding Rating: Minor

Our inquiries indicated that the Shire of Cue has no formal disaster recovery plan in place in respect to information technology systems.

Implication

Risk of significant delays and business interruption in the event of unforeseen circumstances.

Recommendation

We suggest that a Disaster Recovery Plan be developed and documented to ensure that in the event of a disaster, appropriate actions can be taken.

Management Comment

The Shire of Cue has a records disaster recovery plan in place as part of the Shire's Record Keeping Plan which includes electronic information. Management acknowledge that there is no standalone information technology disaster recovery plan in place and will address this as part of the Reg17 review.

Management have developed a draft business disaster recovery plan that includes information technology disaster recovery plans.

Action to endorse: Finalising of the Business Disaster Recovery Plan including information technology disaster recovery plans.

APPENDIX 2
Audit Adjustments for the year ended 30 June 2016

Reconciliation of result per draft financial statements provided at the commencement of the audit to audited financial statements:

	\$
Net result per draft accounts	(333,173)
Add: Insurance recoveries	46,255
Less: Bad debts	(30,902)
Net result per audited accounts	<u>(317,820)</u>

APPENDIX 8



LOCAL EMERGENCY MANAGEMENT ARRANGEMENTS

Version 5.00 August 2017

Local Emergency Management Arrangements

**SHIRE OF CUE
LOCAL EMERGENCY MANAGEMENT ARRANGEMENTS**

These arrangements have been produced and issued under the authority of S. 41(1) of the Emergency Management Act 2005, endorsed by the Shire of Cue Local Emergency Management Committee (LEMC), and has been to be tabled with the District Emergency Management Committee (DEMC) and an electronic copy will be forwarded to the State Emergency Management Committee (SEMC).

.....

Chairperson
Cue LEMC

Date

.....

Endorsed by Council

Date

Local Emergency Management Arrangements

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Local Emergency Management Arrangements

DISTRIBUTION LIST

Organisation	Location/Officer	No of Copies
SHIRE OF CUE		
Shire of Cue	CEO	1
Shire of Cue	DCEO	1
Shire of Cue	Manager Works & Services	1
Shire of Cue	Reception Front Desk	1
LOCAL EMERGENCY MANAGEMENT COMMITTEE		
LEMC	Chairperson / LEMC Members	1
WA Police	Cue Police Station	1
Dept. Communities	Meekatharra	1
Dept. Communities	Geraldton	1
Health Services	Cue Nursing Post	1
Health Services	Meekatharra District Hospital	1
Water Corporation	Mt Magnet	1
St John Ambulance	Cue Volunteers	1
Fire and Rescue Services	Cue Volunteers	1
Cue Primary School	Cue	1
DFES	Geraldton	1
Midwest Gascoyne DEMC	Geraldton	1
SEMC	Perth	1

The distribution list is included to enable amendments to be distributed at later dates.

Contact addresses at Appendix 7.

Local Emergency Management Arrangements

RECORD OF AMENDMENTS

For copies of this plan, or to provide comment, contact:

Chairperson

Local Emergency Management Committee

Shire of Cue

PO Box 84

CUE WA 6640

Amendment Record

Amendment		Details of Amendment	Amended by
No.	Date		*Initial/Date
LEMA Doc.	28/06/2011	Adoption by the LEMC	28/06/2011
LEMA Doc.	19/07/2011	Adoption by the Cue shire Council	19/07/2011
Version 2.00	26/10/2011	LEMA updated – to be approved	26/10/2011 AG
Version 3.00	05/06/2012	LEMA updated – to be approved	05/06/2012 AG
Version 4.00	12/06/2015	LEMA updated – to be approved	29/02/2016 NM
Version 5.00	July 2017	Complete Review of LEMA for submission to LEMC/DEMC and SEMC	DCEO

NOTE - *The person receiving the amendments should be responsible for replacing the pages as appropriate and also for completing the amendment record.

Local Emergency Management Arrangements

Glossary of Terms

Terminology used throughout this document shall have the meaning as prescribed in either Section 3 of the Emergency Management Act 2005 or as defined in the State EM Glossary.

District: means an area of the State that is declared to be a district under Section 2.1 Local Government Act 1995.

Local Emergency Coordinator (LEC): That person designated by the Commissioner of Police to be the Local Emergency Coordinator with responsibility for ensuring that the roles and functions of the respective Local Emergency Management Committee are performed, and assisting the Hazard Management Agency in the provision of a coordinated multi-agency response during incidents and operations.

Local Emergency Management Committee (LEMC): Means a committee established under Section 38 of the Emergency Management Act 2005

Municipality: Means the district of the local government.

Preparedness: Arrangements to ensure that, should an emergency occur, all those resources and services which are needed to cope with the effects can be efficiently mobilised and deployed. Measures to ensure that, should an emergency occur, communities, resources and services are capable of coping with the effects. See also **comprehensive approach** in the State EM Glossary.

Risk register: A register of the risks within the local government that is identified through the Community Emergency Risk Management process.

Risk statement: A statement identifying the hazard, element at risk and source of risk.

Treatment options: A range of options identified through the emergency risk management process, to select appropriate strategies which minimize the potential harm to the community.

Vulnerability: The degree of susceptibility and resilience of the community and environment to hazards. *The degree of loss to a given element at risk or set of such elements resulting from the occurrence of a phenomenon of a given magnitude and expressed on a scale of 0 (no damage) to 1 (total loss).

For further Acronyms refer to the **State EM Glossary**.

Local Emergency Management Arrangements

General Acronyms used in these Arrangements

BFB	Bush Fire Brigade
BFS	Bush Fire Service
BoM	Bureau of Meteorology
DC	Department of Communities
DFES	Department of Fire and Emergency Services
DFES	Department of Fire and Emergency Services
ECC	Emergency Coordination Centre
EM	Emergency Management
FRS	Fire & Rescue Services
HMA	Hazard Management Agency
ISG	Incident Support Group
LEC	Local Emergency Coordinator
LEMA	Local Emergency Management Arrangements
LEMC	Local Emergency Management Committee
LGA	Local Government Authority
LRC	Local Recovery Coordinator
LRCG	Local Recovery Coordinating Group
OEM	Office of Emergency Service
SRC	State Recovery Coordinator
SEC	State Emergency Coordinator
SEMC	State Emergency Management Committee
SES	State Emergency Service
SEWS	Standard Emergency Warning Signal
SOP	Standard Operating Procedures
WAPOL	Western Australia Police

Part 1: INTRODUCTION

1.1 Authority

These arrangements have been prepared in accordance with the *Emergency Management Act 2005* and endorsed by the Cue Local Emergency Management Committee and approved by the Shire of Cue.

1.2 Community Consultation

The community has been consulted through other forums and through the LEMC committee members.

1.3 Documentation Availability

Copies of these Arrangements shall be distributed to the following:

- Shire's Administration Office
- Shire's Website in PDF format – www.cue.wa.gov.au
- Stakeholder and LEMC agencies and organisations
- Related committees
- DFES Regional Office
- District Emergency Management Committee
- State Emergency Management Committee – electronic format

1.4 Physical and Social Geography

Cue, known as "Queen of the Murchison" because of its importance in the gold production of the area is located 650 km north east of Perth on the Great Northern Highway. At the turn of the century Cue was the centre of the Murchison Goldfields boasting a population of around 10,000, now all that is left is a small settlement (current population is around 300) with some of the most grandiose buildings to be seen anywhere in rural Western Australia.

No one knows who discovered gold at Cue but it is likely that the first find was made by Michael John Fitzgerald who, after an Aborigine named Governor had found a 10oz nugget nearby, decided to prospect in the area. It is claimed that Governor presented the nugget to Fitzgerald remarking 'This fellow slug no good, plenty bit fellow slug over there'. It took Fitzgerald and his friend Edward Heffernan one week to find 260ozs of gold near what is now the main street of Cue. They then told Tom Cue, who travelled to Nannine, to register their claim and ironically it was Cue who gave his name to the town.

Historic Buildings and Mining Towns

Cue is a delight for the visitor, its buildings - most notably The Gentleman's Club, the Government Buildings and the Masonic Lodge and the mining ghost towns of Day Dawn and Big Bell are all of interest.

Masonic Hall

Of all the interesting buildings in Cue the most unusual is the Masonic Hall, in Dowley Street. Built in 1899 of timber and galvanised iron, with a pressed tin interior, is said to be the largest corrugated iron structure in the southern hemisphere.

Local Emergency Management Arrangements

Band Rotunda

Another landmark in town is the rotunda in the main street.

The Murchison Chambers

Currently used as the Shire Offices which were originally known as the Gentleman's Club. This stone building was financed by the London and Western Australian Investment Company and had 18 offices and two shops.

Government Buildings

Located opposite the Shire Offices, in Austin Street, was built in 1896 to house the Warden's Court, Post Office and Police Station they were constructed from locally quarried limestone slabs.

Ruins of Cue Hospital

To the south west of the town are the ruins of the old hospital. In 1895 the new hospital was built on the site of the ruins using local stone with spacious wards and wide shady verandas. It closed in 1942 and allowed to slowly rot away so that now only ruins are left.

Mining Sites

The miners were hopelessly romantic about their prospects and, although Cue sits in the middle of a desert area, they gave their mines names like Light of Asia, Golden Stream, Lady Mary, Golden Crows Nest, and Cue Victory.

The road from Mount Magnet to Cue is littered with small gold mines however there were two significant mines that have operated in the Cue area:

Day Dawn

Day Dawn was a significant mining town and mine in the Mid West / Upper Murchison region, just south of Cue, in the late nineteenth century. Rich gold deposits were discovered there in 1891 by Ned Heffernan, who pegged out what became known as the 'Day Dawn Reef'.

Various mining companies have operated the mine from the early 1990s using the open cut method and by reprocessing the tailings from past activities at the Big Bell gold processing plant. The last owners, Harmony Mining, have recently halted production and sold the mine to Monarch Gold.

Big Bell Mine

A gold mine located at the Ghost Town of Big Bell, 24 km north-west of Cue.

The historical Big Bell mine produced 730,000 ounces of gold at 4.04 g/t from 1904 to 1955. The mine was a very big, low grade ore deposit at Paton's Find, and was developed by the Premier Gold Mining Company in the 1930s. With the closure of the mine in the mid-1950s, the town of Big Bell declined and was virtually deserted.

The mine was owned and operated by Harmony Gold, at the time of its closure in June 2003, having produced 2.6 million ounces of gold during its lifetime, but was sold to Aragon Resources Limited in January 2010.

Local Emergency Management Arrangements

1.5 Aim

The aim of this document is to define the management of identified risks and provide detail on proposed planning, response and recovery activities for the Shire of Cue.

1.6 Purpose

The purpose of these arrangements is to set out:

- The Shire of Cue’s policies for emergency management;
- The roles and responsibilities of public authorities and other persons involved in emergency management in the district;
- Procedures for the coordination of emergency management operations and activities;
- A description of emergencies that could occur in the Shire of Cue; and
- Strategies and priorities for emergency management in the Shire of Cue.

1.7 Scope

These arrangements apply to all areas encompassed within the established boundaries of the Shire of Cue. Specifically, it covers the areas where the Shire of Cue provides support to Hazard Management Agencies (HMAs) and other agencies in an emergency.

This document comprises details on the Shire of Cue’s capacity to provide resources to support the effective management of emergencies.

The Shire of Cue’s responsibilities in recovery operations and the restoration of services and facilities within the community are also detailed in this document.

These arrangements will guide the response to a local emergency.

An emergency that graduates beyond this level will require management at a regional or state level.

1.8 Related Documents and Arrangements

1.8.1 Formal Local Emergency Management Policies

The Shire of Cue currently do not have any policies specifically relating to emergency management unique to this local government area.

1.8.2 Existing Plans and Arrangements

Local Plans

Document	Owner	Location
Local Recovery Plan	Shire of Cue	Cue Council Office
Evacuation Plan	WA Police	WebEOC
Welfare Plan	Dept. Communities	Cue Council Office and DC

Table 1.7.2

Local Emergency Management Arrangements

1.8.3 Relevant State Emergency Management Plans (WESTPLANS)

Current copies of the State Westplans across the 27 Hazards can be found on the Office of Emergency Management website under the Legislation Plan section – www.oem.wa.gov.au.

1.8.4 Agreements, Understandings & Commitments

Currently there are no formal agreements or MOUs between the Shire of Cue and other local governments, organisations or industries in relation to the provision of assistance during times of need.

1.9 Special Needs Groups

Refer to **Appendix 8**.

1.10 Roles and Responsibilities

As stated in Emergency Management Regulations, the following table outlines descriptions and responsibilities of key positions in relation to local community emergency management.

Local role	Description of responsibilities
Local government	The responsibilities of the Shire of Cue are defined in Section 36 of the EM Act.
Local emergency coordinator	The responsibilities of the LEC are defined in Section 36 of the EM Act.
Local recovery coordinator	To ensure the development and maintenance of effective recovery management arrangements for the local government. In conjunction with the local recovery committee to implement a post incident recovery action plan and manage the recovery phase of the incident.
Local welfare coordinator	The Local Welfare Coordinator is appointed by the Dept. Communities District Director to: <ul style="list-style-type: none">• Establish, chair and manage the activities of the Local Welfare Emergency Committee (LWEC), where determined appropriate by the District Director;• Prepare, promulgate, test and maintain the Local Welfare Plans;• Represent the department and the emergency welfare function on the Local Emergency Management Committee and Local Recovery Committee;• Establish and maintain the Local Welfare Emergency Coordination Centre;• Ensure personnel and organisations are trained and exercised in their welfare responsibilities;• Coordinate the provision of emergency welfare services during response and recovery phases of an emergency; and• Represent the department on the Incident Management Group

Local Emergency Management Arrangements

	when required.
LG welfare liaison officer	During an evacuation where a local government facility is utilised by Dept. Communities provide advice, information and resources regarding the operation of the facility.
LG liaison officer (to the ISG/IMT)	During a major emergency the liaison officer attends ISG meetings to represent the local government, provides local knowledge input and provides details contained in the LEMA.
Local government – Incident management	<ul style="list-style-type: none"> • Ensure planning and preparation for emergencies is undertaken • Implement procedures that assist the community and emergency services deal with incidents • Ensure that all personnel with emergency planning and preparation, response and recovery responsibilities are properly trained in their role • Keep appropriate records of incidents that have occurred to ensure continual improvement of the Shires emergency response capability. • Liaise with the incident controller (provide liaison officer) • Participate in the ISG and provide local support • Where an identified evacuation centre is a building owned and operated by the local government, provide a liaison officer to support the Dept. Of Communities.
LEMC Chair	Provide leadership and support to the LEMC to ensure effective meetings and high levels of emergency management planning and preparedness for the local government district is undertaken.
LEMC Executive Officer	<p>Provide executive support to the LEMC by:</p> <ul style="list-style-type: none"> • Provide secretariat support including: – Meeting agenda; – Minutes and action lists; – Correspondence; – Committee membership contact register; • Coordinate the development and submission of committee documents in accordance with legislative and policy requirements including; – Annual Report; – Annual Business Plan; – Local Emergency Management Arrangements; • Facilitate the provision of relevant emergency management advice to the Chair and committee as required; and • Participate as a member of sub-committees and working groups as required;
Local Emergency Management Committee	The LEMC includes representatives from agencies, organisations and community groups that are relevant to the identified risks and emergency management arrangements for the community.

Local Emergency Management Arrangements

	<p>The LEMC is not an operational committee but rather the organisation established by the local government to ensure that local emergency management arrangements are written and placed into effect for its district.</p> <p>The LEMC membership must include at least one local government representative and the identified Local Emergency Coordinator (LEC). Relevant government agencies and other statutory authorities will nominate their representatives to be members of the LEMC.</p> <p>The term of appointment of LEMC members shall be determined by the local government in consultation with the parent organisation of the members.</p> <p>The functions of LEMC are [s. 39 of the Act]:</p> <p>To advise and assist the local government in establishing local emergency managements for the district;</p> <ul style="list-style-type: none"> • to liaise with public authorities and other persons in the development, review and testing of the local emergency management arrangements; and • to carry out other emergency management activities as directed by SEMC or prescribed by regulations. <p style="text-align: center;">Other Functions of the LEMC.</p>
<p>Controlling Agency</p>	<p>A Controlling Agency is an agency nominated to control the response activities to a specified type of emergency. The function of a Controlling Agency is to;</p> <ul style="list-style-type: none"> • undertake all responsibilities as prescribed in Agency specific legislation for Prevention and Preparedness. • control all aspects of the response to an incident. During Recovery the Controlling Agency will ensure effective transition to recovery.
<p>Hazard Management Agency</p>	<p>A hazard management agency is ‘to be a public authority or other person who or which, because of that agency’s functions under any written law or specialised knowledge, expertise and resources, is responsible for emergency management, or the prescribed emergency management aspect, in the area prescribed of the hazard for which it is prescribed.’ [EM Act 2005 s4] The HMAs are prescribed in the Emergency Management Regulations 2006. Their function is to:</p> <ul style="list-style-type: none"> • Undertake responsibilities where prescribed for these aspects [EM Regulations] • Appoint Hazard Management Officers [s55 Act] • Declare / revoke emergency situation [s 50 & 53 Act] • Coordinate the development of the Westplan for that hazard [State EM Policy Section 1.5] • Ensure effective transition to recovery by local government

Local Emergency Management Arrangements

Combat Agency	A Combat Agency as prescribed under subsection (1) of the Emergency Management Act 2005 is to be a public authority or other person who or which, because of the agency's functions under any written law or specialised knowledge, expertise and resources, is responsible for performing an emergency management activity prescribed by the regulations in relation to that agency.
Support Organisation	A public authority or other person who or which, because of the agency's functions under any written law or specialised knowledge, expertise and resources is responsible for providing support functions in relation to that agency. (State EM Glossary)

1.11 Resources

Resources are captured and included at the resources register in appendix 6.1. This list of resources considers not only LEMC member agency resources but also community, industry and commercial resources that may be available particularly in supporting welfare and recovery, not just response **Appendix 1**.

1.12 Financial Arrangements

State EM Policy Section 5.12, State EM Plan Section 5.4 and 6.10 and State EM Recovery Procedures 1-2) outlines the responsibilities for funding during multi-agency emergencies. While recognising the above, the *Shire of Cue* is committed to expending such necessary funds within its current budgetary constraints as required to ensure the safety of its residents and visitors. The Chief Executive Officer should be approached immediately an emergency event requiring resourcing by the *Shire of Cue* occurs to ensure the desired level of support is achieved.

1.13 ERM Process

The Emergency Risk Management (ERM) process forms the foundation of local emergency management arrangements. The ERM process supports the negotiation and development of shared responsibilities necessary for the establishment of effective arrangements within local government.

Emergencies cause great damage to property and cause even greater economic loss through damage to infrastructure, crops and livestock. ERM is an essential part of a community's ability to identify what risks exist within the community and how these risks should be dealt with to minimise future harm to the community.

As part of the ERM process it is essential that community stakeholders are consulted when developing measures that reflect the ERM project being conducted. Through the development of related mitigation initiatives the community is then able to work towards reducing the likelihood and/or consequence of further emergencies order to develop a more sustainable community.

For details of the Risk register refer to **Appendix 2**.

Part 2: PLANNING

The Shire of Cue, under the *Emergency Management Act 2005* s 38 (1), has established a Local Emergency Management Committee (LEMC) to plan, manage and exercise the local emergency arrangements. Membership of the LEMC is a representative of agencies, community groups, non-government organisations and expertise relevant to the identification of community hazards and emergency management arrangements.

2.1 LEMC Membership

The Shire of Cue LEMC is comprised of:

- A Chairperson, as appointed by the Shire of Cue
- The Local Emergency Coordinator (LEC), as appointed by the State Emergency Coordinator (SEC)
- At least one local government representative
- Representatives from Local Emergency Management Agencies in the Shire of Cue
- Any other representatives as determined by the Shire of Cue (e.g. community champions)
- Secretarial and administration support will be provided by the Shire of Cue.

A comprehensive list of LEMC Members and contact details, can be found at [Appendix 7](#).

2.2 Meeting Schedule

Preparedness Procedure 7 states that 'LEMC's shall meet every three months and as required.' The Cue LEMC schedules meetings in February, May, August & November each year. The LEMC may convene a special meeting if required for example after any major emergency incident.

2.3 LEMC Constitution and Procedures

At each meeting of the LEMC should consider, but not be restricted to, the following matters, as appropriate:

2.3.1 Every Meeting:

- Confirmation of LEMA Contact Details and Key Stakeholders;
- Review any of Post-Incident Reports and Post Exercise Reports generated since last meeting;
- Progress of ERM process;
- Progress of Treatment Strategies arising from ERM process;
- Progress of development or review of LEMA; and
- Other matters as determined by the Local Government.

Local Emergency Management Arrangements

2.3.2 First Calendar Quarter:

- Development and approval of next financial year LEMC exercise schedule (to be forwarded to relevant DEMC);
- Begin developing annual business plan.

2.3.3 Second Calendar Quarter:

- Preparation of LEMC annual report (to be forwarded to relevant DEMC for inclusion in the SEMC annual report);
- Finalisation and approval of annual business plan.

2.3.4 Third Calendar Quarter:

- Identify emergency management projects for possible grant funding.

2.3.5 Fourth Calendar Quarter:

- National and State funding nominations.

The LEMC shall determine other procedures as it considers necessary.

2.4 Annual Report

The annual report for the Shire of Cue shall be completed and submitted to the Midwest-Gascoyne DEMC within (2) weeks of the end of the financial year and shall contain any major achievements from the annual business plan of the LEMC from the same financial year.

The LEMC annual report is to contain, for the reporting period:

- a) a description of the area covered by the LEMC,
- b) a description of activities undertaken by it, including;
 - i. the number of LEMC meetings and the number of meetings each member, or their deputy, attended,
 - ii. a description of emergencies within the area covered by the LEMC involving the activation of an Incident Support Group (ISG),
 - iii. a description of exercises that exercised the local emergency management arrangements for the area covered by the LEMC,
 - iv. the level of development of the local emergency management arrangements for the area covered by the LEMC
 - v. the level of development of the local recovery plan for the area covered by the LEMC,
 - vi. the progress of establishing a risk register for the area covered by the LEMC, and
 - vii. a description of major achievements against the Annual Business Plan.
- c) the text of any direction given to it by the local government that established it.
- d) the major objectives of the annual business plan of the LEMC for the next financial year

2.5 Annual Business Plan

Preparedness Procedure 8 notes each LEMC will complete and submit to the DEMC an annual report at the end of each financial year. One of the requirements of the Annual Report is to have a Business Plan.

The Shire of Cue will develop an Annual Business Plan incorporated as an attachment to the LEMC annual report in accordance with the SEMC Guidelines.

A copy of the Annual Business Plan is available on request from the Executive Officer.

2.6 Emergency Risk Management

The LEMC has undertaken the emergency risk management process in accordance with Standards Australia AS/NZS 31000:2009 Risk Management within a community emergency risk management context.

A risk register has been developed and is included in the risk Appendix, and will be continuously reviewed in collaboration with relevant public authorities and/or any other relevant agencies or community groups as appropriate, in accordance with State Emergency Management Procedure 1 – Emergency Risk Management Planning. This register contains descriptions of emergencies likely to occur, and priorities.

Emergency Management Strategies & Priorities will be developed in 2017 in association with the State Emergency Management Committee's 'State Risk Project'.

2.7 Critical Infrastructure

The Shire of Cue has identified critical infrastructure within its district. Due to the sensitive nature of this information the details of Critical infrastructure is included in appendix 9 and not for public distribution.

Local Emergency Management Arrangements

Part 3: RESPONSE

3.1 Risks – Emergencies Likely to Occur

The following is a table of emergencies that are likely to occur within the Local Government area:

Hazard	HMA	Local Combat Role	Local Support Role	WESTPLAN	Local Plan
Air Transport Emergencies	WA Police	Cue Police		Air Crash (2016)	
Animal and Plant Biosecurity	Department of Primary Industries and Regional Development – Agriculture Division			Animal and Plant Biosecurity (2016)	
Bushfire (LG)	LG/DFES	BFB's	Horizon Power Salvation Army	Fire (2016)	
Bushfire (DEC Lands)	DEC	DEC, BFB's , Cue V VFRS, St John Ambulance	Salvation Army	Fire (2016)	
Earthquake	DFES	Morawa/Geraldton-Greenough SES	Horizon Power Water Corp Salvation Army	Earthquake (2016)	
Fire Urban	DFES	Cue VFRS, St John Ambulance	Horizon Power	Urban Fire	
Hazardous Materials Incident	DFES	Cue FRS		HAZMAT (2016)	
Human Epidemic	Department of Health	St John Ambulance		Human Epidemic (2016)	
Land Search and Rescue	WA Police	Morawa/Geraldton-Greenough SES	Salvation Army	Land Search (2016)	
Road Transport Emergency	WA Police	Cue Police, St John Ambulance		Road Crash Emergency (2016)	
Storm/Tempest	DFES	Morawa/Geraldton-Greenough SES	Horizon Power Salvation Army	Storm (2016)	

Table 3.1

These arrangements are based on the premise that the HMA responsible for the above risks will develop, test and review appropriate emergency management plans for their hazard.

It is recognised that the HMA's and Combat agencies may require Shire of Cue resources and assistance in emergency management. The Shire of Cue is committed to providing assistance / support if the required resources are available through the Incident Support Group when and if formed.

Local Emergency Management Arrangements

3.2 Activation of Local Arrangements

The Hazard Management Agency (HMA) or the Local Emergency Coordinator (LEC) in consultation with the HMA, is responsible for the implementation of the Arrangements and for activating the required organisations in accordance with these Arrangements.

3.3 Incident Support Group (ISG)

The ISG is convened by the HMA or the LEC in consultation with the HMA to assist in the overall coordination of services and information during a major incident. Coordination is achieved through clear identification of priorities by agencies sharing information and resources.

3.3.1 Role of the ISG

The role of the ISG is to provide support to the incident management team. The ISG is a group of people represented by the different agencies who may have involvement in the incident.

3.3.2 Triggers for the Activation of an ISG

The activation of an ISG should be considered when the incident escalates to an operational **Level 2** which is when one or more of the following occur:

- Protracted duration;
- Requirement for possible or actual evacuation;
- Multi agency response where there is a need for collaborative decision making and the coordination of resources/information;
- A need to coordinate medium level of warning/information to community during a multi agency event;
- Where there is a perceived need relative to an impending hazard impact (flood, fire, storm surge);
- A medium level of complexity;
- Resources are required from outside of the local area; and
- Potential declaration of an "Emergency Situation".

3.3.3 Membership of an ISG

The ISG is made up of agencies / representatives that provide support to the HMA. As a general rule, the Local Recovery Coordinator (LRC) should be a member of the ISG from the onset, to ensure consistency of information flow and transition into recovery.

The representation on this group may change regularly depending upon the nature of the incident, agencies involved and the consequences caused by the emergency.

Agencies supplying staff for the ISG must ensure that the representative(s) have the authority to commit resources and / or direct tasks.

Local Emergency Management Arrangements

3.3.4 Frequency of ISG Meetings

Frequency of meetings will be determined by the Incident Controller and will generally depend on the nature and complexity of the incident. As a minimum, there should be at least one meeting per incident. Coordination is achieved through clear identification of priorities by agencies sharing information and resources.

3.3.5 Location of ISG Meeting

Location One:

Cue Police Station

Address

Austin Street, Cue

	Name	Phone	Mobile
1 st Contact	OIC Police Sgt Clint Brennan	(08) 9963 8800	0427 997 457
2 nd Contact	Snr Cnst Brock Lucev		
Station Mobile			0429 117 420
Satellite Phone			0147 163 500

Location Two:

Shire of Cue

Address

73 Austin Street, Cue

	Name	Phone	Phone
1 st Contact	Rob Madson, CEO	9963 8602	0427 080 205
2 nd Contact	Richard Towell, Deputy Chief Executive Officer	9963 8600	0456 252 586
3 rd Contact	John Curtin	9963 1500	0472 805 005

3.4 Media Management and Public Information

Communities threatened or impacted by emergencies have an urgent and vital need for information and direction. Such communities require adequate, timely information and instructions in order to be aware of the emergency and to take appropriate actions to safeguard life and property. The provision of this information is the responsibility of the HMA however at the time of handover, the responsibility of sign-off of communication material is handed over to the LRC.

3.4.1 Communication Policy

During times of an emergency one of the most critical components of managing an incident is getting information out to the public in a timely and efficient manner as management of communication in a crisis is critical.

Therefore this section has been created to guide the Shire of Cue in approaching crisis communication in a way that is structured, well-coordinated and effective.

It is imperative that the communication from all agencies, including the LRCC, is effectively coordinated and that messages are not mixed and confusing. No other member of the LRCC is authorised to provide information to stakeholders and, in particular, the media.

3.4.2 Communication Principles

In an emergency, communication with stakeholders must adhere to the following principles:

- Timeliness - regularly updating stakeholders on the situation
- Cooperation - being responsive and considerate to enquiries, deadlines and the other needs of stakeholders
- Sensitivity - prioritising stakeholders, guarding sensitive information as needed
- Transparency - remaining honest and open about the situation and the response progress
- Simplicity - ensuring communication is easily understood and consistent
- Accuracy - sharing only confirmed facts, never making assumptions or giving false information
- Accountability - accepting responsibility if appropriate and reasonable.

3.4.3 Approvals/Sign-Off Process

Communication material directly relating to the Shire of Cue must be signed-off by the President of the Shire of Cue or by the LRC. It is the responsibility of the Chief Executive Officer of the Shire of Cue, to ensure that information relied upon in approving external communications is correct. Doubtful or assumed information should never be included in official communication from the Shire of Cue.

It is likely that individual agencies will want to issue media releases for their areas of responsibility (eg Water Corporation on water issues, Western Power on power

Local Emergency Management Arrangements

issues, etc) however the release times, issues identified and content shall be coordinated through the LRC to avoid conflicting messages being given to the public.

3.4.4 Public Information Systems

Public information systems for emergency alerts in Western Australia are coordinated by DFES and the SEMC. These systems make use of ABC local radio stations to provide community updates and directions from emergency services. The Shire of Cue may make use of this system in coordination with the DEMC, SEMC and DFES.

3.4.5 Stakeholder Communication

If an emergency arises, a strategy will be developed that is specific to the situation and will direct the communication response. The communication strategy will be prepared by the LRCC in collaboration with the President and Chief Executive Officer of the Shire of Cue.

Both internal and external communication will be directed by the strategy, which will ensure alignment with the LRCC response objectives and with the Shire of Cue communications policy. A well managed and coordinated response will ensure the following occurs:

- Stakeholders are arranged in order of priority and addressed accordingly
- Communication is facilitated only by those authorised to do so
- Information released is confirmed and accurate
- Communication is regular, consistent and takes into account sensitivities.

3.4.6 General Enquiries

Frontline employees from outside the LRCC must be prepared to receive enquiries from a range of stakeholders. The LRCC will ensure that frontline staff are provided with a script based on the key messages and a brief on the communication policies. Other than approved spokespeople, no LRCC personnel are authorised to make comment to any stakeholder beyond the scope of the script and these documents. If the enquiry requires further information or comment, the caller or visitor must be transferred to an authorised spokesperson.

If the frontline employee is unable to transfer the caller to the appropriate person, a message needs to be taken so that the call can be returned as soon as possible.

In brief, the procedure for LRCC personnel in handling enquiries is:

- Inform the person that you are not an authorised spokesperson and cannot provide comment or detailed information
- Correctly take a message including the nature of the enquiry and the deadline
- Ensure that the appropriate person receives the message and returns the call within a timely manner.

Local Emergency Management Arrangements

3.4.7 Enquiries from Concerned Relatives and Friends

Enquiries from concerned relatives and friends must be directed to the Department for Communities (DC) or the Police.

At all times, you should:

- Establish the caller / visitor's relationship to the person being enquired about
- Demonstrate care and listen to their concerns
- Remain calm
- Provide reassurance that all necessary actions are being undertaken to manage the situation
- If you receive an enquiry about someone who is injured, deceased or unaccounted for, you must ensure that the HMA or Police are advised of the enquiry as soon as possible.

3.4.8 Media Policy

This policy governs the actions of all LRCC personnel when dealing with the media. Its purpose is to ensure a professional and consistent approach is taken by the LRCC to external communications, through the maintenance of positive media relationships.

To build positive media relations, all personnel must remember the following:

- Media representatives are to be treated with courtesy and respect at all times
- All media calls are to be returned as soon as possible
- Only authorized spokespeople may provide comment to the media.

The correct procedures for the management of media enquiries include the following:

- Any LRCC personnel receiving a media enquiry must transfer the enquirer to the authorised spokesperson within the LRCC
- The details of all media calls are to be recorded
- The authorised spokesperson will liaise with the LRCC to determine what follow up actions are necessary
- LRCC personnel or spokesperson is to use the phrase "no comment" when talking to the media
- No LRCC personnel or spokesperson is to give "off the record" or "in confidence" information
- All media releases and holding statements must go through the approvals process prior to release, with final sign off from the LRC or the Shire of Cue President
- Anything communicated to the media must be consistent with other internal and external communication

3.4.9 Managing the Media

During an emergency, information used in the communication response must be controlled. The approval / sign off procedure must be adhered to so that all facts are accurate and that their release is authorised. The LRC is responsible for enforcing this procedure, which is detailed below:

- Facts will be verified internally through update briefings within the LRCC. Information is never to be assumed
- The LRCC will draft documents for release to external stakeholders
- The LRC must confirm all incident-related facts
- LRC will coordinate final sign-off from the President of the Shire of Cue prior to document release
- Having one authorised spokesperson during a crisis ensures that communication with the media and audiences is consistent, transparent and controlled.

They must have the updated facts and be both available and prepared to manage media relations. This will involve responding to media enquiries and speaking on behalf of the Shire of Cue at media briefings or conferences.

3.5 Public Warning Systems

During times of an emergency one of the most critical components of managing an incident is getting information out to the public in a timely and efficient manner. This section highlights local communication strategies.

3.5.1 Local Systems

Emergency Siren positioned at the Cue Fire Station.

3.5.2 Standard Emergency Warning Signal (SEWS)

The SEWS is a distinctive sound broadcast used immediately before an urgent safety message over radio or television.

3.5.3 DFES Public Info Line

DFES recorded information line – 1300 657 209

DFES website – www.DFES.wa.gov.au

SES assistance – 132 500

3.5.4 ABC Radio

Local ABC radio – 531 AM Geraldton

3.5.5 State Alert System

The process for accessing the system for the local area will be documented in the Local Recovery Plan. Refer to DFES SOP 70 for further details and activation.

3.5.6 State EM Website – www.emergency.wa.gov.au

3.6 Evacuation

Evacuation is a risk management strategy which may need to be implemented, particularly in regards to cyclones, flooding and bush fires. The decision to evacuate will be based on an assessment of the nature and extent of the hazard, the anticipated speed of onset, the number and category of people to be evacuated, evacuation priorities and the availability of resources.

These considerations should focus on providing all the needs of those being evacuated to ensure their safety and on-going welfare.

The HMA will make decisions on evacuation and ensure that community members have appropriate information to make an informed decision as to whether to stay or go during an emergency.

3.6.1 Evacuation Planning Principles

The decision to evacuate will only be made by a HMA or an authorised officer when the members of the community at risk do not have the capability to make an informed decision or when it is evident that loss of life or injury is imminent.

Under the *Emergency Management Act 2005* (S 67), a hazard management officer or authorised officer during an emergency situation or state of emergency may do all or any of the following:

- Direct or by direction prohibit the movement of persons, animals and vehicles within, into, out of or around an emergency area or any part of the emergency area;
- Direct the evacuation and removal of persons or animals from the emergency area or any part of the emergency area;
- Close any road, access route or area of water in, or leading to the emergency area.

The evacuation plan will rely heavily on effective communication with the community. It will be essential to involve community representatives in the planning process so they are aware of and are informed about what they might face during an evacuation.

Community members should have an understanding of the local community's evacuation principles and procedures. Community awareness and education are critical to the successful implementation of an evacuation plan.

Depending on the risk, the need for long or short-term evacuation and immediate or planned evacuation may be necessary. The general policy of the State's emergency management organisation is that:

- Community members should be involved in the decision to stay or evacuate when threatened by an emergency, as much as practicable; and
- The decision to evacuate will only be made by a HMA or an authorized officer when the members of the community at risk do not have the capability to

Local Emergency Management Arrangements

make an informed decision or when it is evident that loss of life or injury is imminent

- In consultation with the community and the Dept. Of Communities, the HMA is responsible for ensuring arrangements are in place for the care of evacuees until such time as they can return.

3.6.2 Evacuation Management

The responsibility for managing evacuation rests with the HMA. The HMA is responsible for planning, communicating and effecting the evacuation and ensuring the welfare of the evacuees is maintained. The HMA is also responsible for ensuring the safe return of evacuees. These aspects also incorporate the financial costs associated with the evacuation unless prior arrangements have been made.

Schools, hospitals, nursing homes, child care facilities etc. should each have separate emergency evacuation plans, which show where their populations will assemble for transportation. It is important that this information is captured for an overall understanding of where people will be congregating in an emergency.

In most cases the WA Police may be the 'combat agency' for carrying out the evacuation and they may use the assistance of other agencies such as the SES.

Whenever evacuation is being considered the Department of Communities must be consulted during the planning stages. This is because **Department of Communities** have responsibility under state arrangements to maintain the welfare of evacuees under WESTPLAN - *Welfare*.

3.6.3 Special Needs Groups

The Cue Primary School has its own plans in place and the special needs of the children are safeguarded.

Other special needs group have been identified through the medical service and have been documented through medical records and cultural processes.

3.6.4 Demographics

Refer to **Appendix 4.**

3.6.5 Evacuation / Welfare Centres

For a detail list of evacuation / welfare centres refer to **Appendix 3.**

Local Emergency Management Arrangements

3.6.6 Accommodation Duration Matrix

The purpose of the following matrix is to outline the length of time and number of people that the evacuation / welfare centres can facilitate. Full details on each centre refer to **Appendix 3**.

No. of People	Duration				
	0-8 Hrs	8 Hrs - 1 Day	1-3 Days	3-7 Days	1 Week +
1-10	Cue Shire Hall	Cue Shire Hall	Cue Shire Hall	Cue Shire Hall	Cue Shire Hall
10-100	Cue Shire Hall	Cue Shire Hall	Cue Shire Hall	Cue Shire Hall	Cue Shire Hall
100-500	Cue Shire Hall				
500+					

Note: This matrix is not to be used to determine if the event is local, divisional, regional or state.

Table 3.6.6

3.6.7 Routes and Maps

The main routes through the Shire of Cue are as follows:

- Great Northern Highway through the town
- Cue - Berringarra Road
- Cue - Wondinong Road

Refer to **Appendix 5**. This section provides a map of the locality and identifies any issues and local land marks.

3.6.8 Animals (including assistance animals)

The Shire Ranger(s) will arrange appropriate animal welfare through local resources and relevant organizations.

3.7 Welfare

In emergency management terminology, Welfare is defined as providing immediate and ongoing supportive services to alleviate as far as practicable the effects on persons affected by an emergency.

The role of managing welfare function during an emergency has been delegated to the Department of Communities. Dept. Communities will develop a Local Welfare Emergency Support Management Plan that will be used to coordinate the management of the welfare centre(s) for the Cue LEMC.

Local Emergency Management Arrangements

3.7.1 Local Welfare Coordinator

Nominated in Contacts Register, refer to [Appendix 7.](#)

3.7.2 Local Welfare Liaison Officer

Local Government shall appoint a Local Welfare Liaison Officer who has the role will be to provide support and assistance to the Local Welfare Centre, including the management of emergency evacuation centres such as building opening, closing, security and maintenance.

It is important to identify the initial arrangements for welfare to occur, particularly in remote areas, where it may take some time for Dept. of Communities to arrive.

Nominated in Contacts Register, refer to [Appendix 7.](#)

3.7.3 District Emergency Services Officer

The Department for Communities shall appoint a District Emergency Services Officer (DESO) to prepare local welfare plans. The DESO for the Shire of Cue is contained in Contacts Register refer to [Appendix 7.](#)

3.7.4 State and National Registration and Enquiry

When a large scale emergency occurs and people are evacuated or become displaced, one of the areas the Department for Communities has responsibility for is recording who has been displaced and placing the information onto a State or National Register.

This primarily allows friends or relatives to locate each other but also has many further applications. Because of the nature of the work involved Dept. of Communities have reciprocal arrangements with the Red Cross to assist with the registration process.

3.7.5 Evacuation / Welfare Centres

For a detail list of evacuation / welfare centres refer to [Appendix 7.](#)

Part 4: RECOVERY

Refer to the Shire of Cue Local Recovery Plan 2017.

Part 5: EXERCISING AND REVIEWING

5.1 The Aim of Exercising

Testing and exercising are essential to ensure that the emergency management arrangements are workable and effective for the LEMC. The testing and exercising is also important to ensure that individuals and organisations remain appropriately aware of what is required of them during an emergency response situation.

The exercising of a HMA's response to an incident is a HMA responsibility however it could be incorporated into the LEMC exercise.

Exercising the emergency management arrangements will allow the LEMC to:

- Test the effectiveness of the local arrangements
- Bring together members of emergency management agencies and give them knowledge of, and confidence in, their roles and responsibilities
- Help educate the community about local arrangements and programs
- Allow participating agencies an opportunity to test their operational procedures and skills in simulated emergency conditions
- Test the ability of separate agencies to work together on common tasks, and to assess effectiveness of co-ordination between them.

5.2 Frequency of Exercises

Preparedness Procedure 19 – Exercise Management, requires the LEMC to exercise their arrangements on an annual basis.

5.3 Types of Exercises

Some examples of exercises types include:

- Desktop / Discussion
- A phone tree recall exercise
- Opening and closing procedures for evacuation centres or any facilities that might be operating in an emergency
- Operating procedures of an Emergency Coordination Centre
- Locating and activating resources on the Emergency Resources Register

5.4 Reporting of Exercises

The LEMC reports exercises scheduled to the relevant DEMC by the 1st May each year. The DEMC compiles the reports and send the dates to the Emergency Services Sub-committee to be included in the SEMC Annual Report (ref Preparedness Procedure 19).

Once the exercises have been completed they should be reported to the DEMC via the template found at 'appendix C' of State EM Preparedness Procedure 19 - 'Exercise Management'.

Local Emergency Management Arrangements

5.5 Review of Local Emergency Management Arrangements

These Local Emergency Management Arrangements shall be reviewed and amended in accordance with SEMC Preparedness Procedure 7 – *Emergency Management in Local Government Districts* and replaced whenever the local government considers it appropriate (S42 of the EM Act).

According to the State Emergency Management Plan, the LEMA (including recovery plans) are to be reviewed and amended as follows:

- contact lists are reviewed and updated quarterly;
- a review is conducted after training that exercises the arrangements;
- an entire review is undertaken every five (5) years, as risks might vary due to climate, environment and population changes; and
- circumstances may require more frequent reviews.

5.6 Review of Local Emergency Management Committee Positions

The Shire of Cue in consultation with parent organisation of members shall determine the term and composition of LEMC positions.

5.7 Review of Resources Register

The Chairperson shall have the resources register checked and updated on an annual basis, but ongoing amendments may occur at any LEMC meeting.

Local Emergency Management Arrangements

Appendix 1.

to Cue LEMA

Resource Register

Name of Organisation **Shire of Cue**

Location: **Cue**

Plant and Equipment Resources:

Contact	Position	Phone/Mobile
Rob Madson	Chief Executive Officer	0427 080 205
John Curtin	Manager Works & Services	0472 805 005

Item Description	Size	No of Items
Cat 926E Loader		1
Caterpillar 950 Loader		1
Cat 140H Grader		1
Cat 12M Grader		1
Backhoe		1
Toyota Forklift		1
Caterpillar Skidsteer		1
Cat Vibratory Roller		1
Bomag Multi Tyre Roller		1
D6BXL111 Dozer		1
Isuzu NPR350 Truck		1
Isuzu NPR3000 Fuel Truck		1
International Garbage Truck		1
Hino series 3 tonne Dump Truck		1
Prime Mover Cabover		1
Iveco Prime Mover		1

Local Emergency Management Arrangements

Mack Trident Prime Mover		1
Nissan Navara Ute		1
Ford Ranger Ute		2
Community Bus		1
Elevated Work Platform		1
Cue Shire Hall		1
Cue Primary School		1
Mattresses	Single bed	32
Generator	3KVA	1
Chainsaw		1
Fire Lighter (Back burning)		1
UHF Hand Held Radios		2
VHF Hand Held Radio		1
UHF Base Station Repeater Channel 6 Duplex		1
Satellite Phones		3
500L Bush Fire Appliance	500L	1

Local Emergency Management Arrangements

Name of Organisation: Cue Volunteer Fire & Rescue Service

Location: Lot 594 Austin Street, Cue

Plant and Equipment Resources:

Contact	Phone / Mobile	Email
Peter Tegg	0407 424 972	cuevfrs@bigpond.com

Item Description	Size	No of Items
Light Pump	3000L	1
Light Tanker	560L	1
B.A. Sets		6
Fire Fighting Foam	100L	
Rescue Trailer		1
78 Ton Jaws of Life	78 Tonne	1
Spreaders	45 Tonne	1
Ladder	10m	1
Vehicle Rescue Equipment (trapped persons)		1
Chemical Resistant Suits		12
Handheld UHF Radio		4

Local Emergency Management Arrangements

Name of Organisation: M V & K E Seivwright

Location: Glen Station, Cue

Plant and Equipment Resources:

Contact	Phone Number	Email
Kerry Seivwright	9981 5897	glen.station@activ8.net.au
Morrie Seivwright		

Item Description	Size	No of Items
Grader	120G.	1
Loader	CASE 621	1
Fire Fighting Trailer	2 x 1000 lts	2
Portable Water Tank	5000 lts	1
Hand Held Radios	5w	6
Base Radio (H'stead)		1
Satellite phone		1

Local Emergency Management Arrangements

Name of Organisation: Austin Partnership

Location: Austin Downs Station, Cue / Dalgaranga Road, Cue

Plant and Equipment Resources:

Contact	Phone / Mobile	Email
Tom Jackson	9963 1377 0427 334 058	
Martin King	9963 1040 0428 789 729	mavking@gmail.com

Item Description	Size	No of Items
Skid Steer Loader	40kw	1
Articulated Loader	80kw	1
4WD Tractor	110kw	1
Flattop Truck	4 ton	1
Winch Trailer	5000 kg	1
4 wheel trailer	2m x 5m	1
4 wheel trailer	2m x 3m	1

Local Emergency Management Arrangements

Name of Organisation: Nallan Station

Location: Nallan Station, Cue

Plant and Equipment Resources:

Contact	Phone	Email
David and Cath Marett	(08) 9963.1054	nallanpastoral@outlook.com

Item Description	Size	No of Items
Front End Loader	10.5 Tonne	1
Fire Fighter	500 Lt	1

Risk Register Schedule

Risk Statement	Likelihood Rating	Consequence Rating	Level of Risk
Bushfire	B: Likely	3: Moderate	E: High Risk
Flooding	B: Likely	3: Moderate	H: High Risk
Cyclone	C: Possible	3: Moderate	H: High Risk
Earthquake	D: Unlikely	3: Moderate	M: Moderate
Chemical Spill (Major)	C: Possible	2: Minor	M: Moderate
Traffic Accident (Major)	B: Likely	4: Major	E: Extreme
Structural Fire (Major)	C: Possible	3: Moderate	H: High Risk
Aircraft Accident	C: Possible	4: Major	H: High Risk

Local Emergency Management Arrangements

SOURCES OF RISK	PEOPLE	PROPERTY	ENVIRONMENT	ECONOMY	INDUSTRY	INFRASTRUCTURE	SOCIAL	ANIMALS/ LIVESTOCK
BUSHFIRE	X	X	X	X	X	X	X	X
FLOODING	X	X	X	X	X	X	X	X
CYCLONE	X	X	X	X		X	X	X
EARTHQUAKE	X	X	X	X		X	X	X
CHEMICAL SPILL (MAJOR)	X		X					
TRAFFIC ACCIDENT (MAJOR)	X							X
STRUCTURAL FIRE (MAJOR)	X	X		X		X	X	
AIRCRAFT ACCIDENT	X	X						

Local Emergency Management Arrangements

Appendix 3.

to Cue LEMA

Evacuation / Welfare Centre Information

	Details
Establishment/Facility:	CUE SHIRE HALL
Physical Address	Lot 41 Dowley Street
Telephone No	Not applicable
Fax No	Not applicable
Email Address	Not applicable

Contacts

Name	Position	Work Contact	A/Hrs Contact
Rob Madson	Chief Executive Officer	9963 8602	0427 080 205



Local Emergency Management Arrangements

Access Details

	Details
Keys	5 keys – including a master key kept in the key cupboard at the Shire Office
Alarm	Nil
Security	Padlocked front gate / No security screens
Universal Access	Limited

Accommodation Numbers – as per Health Regulations

	Details
Sitting / Standing	Max Accommodation 241 People
Sleeping	100
Duration	Up to 48hrs due to lack of showers

Amenities

Item	Yes/No	Notes
<u>Toilet/Washing Facilities:</u>		
Toilets/Showers – Male	Yes	1 Toilet, Urinal 3 men, 2 Sinks – NO SHOWERS
Toilets/Showers – Female	Yes	3 Toilets, 2 Sinks – NO SHOWERS
Toilets/Showers – Universal Access	No	
Toilets/Showers –Unisex	Yes	1 Toilet, 1 Sink – NO SHOWERS
Laundry Facilities	No	
Baby Changing Facilities	Yes	1 x change table in the disabled bathroom

Local Emergency Management Arrangements

<u>Kitchen Facilities:</u>		
Stoves (types)	Yes	5 Burner, gas stove
Refrigeration	Yes	1 Fridge, 1 Freezer and 4 large ice box
Microwave	Yes	1
Urn / Boiling Water Unit	Yes	1
Bain Marie	Yes	1
Toaster	Yes	2 – each cook 6 slices
Power outlets	Yes	
<u>Dining Facilities:</u>		
Tables	Yes	15 Tables – sit 8 people
Chairs	Yes	123 Chairs
Cutlery and Crockery	Yes	60 complete sets (spoon, teaspoon, fork and knife, mug, bowl, small plate and dinner plate)
<u>General Facilities:</u>		
Rooms	Yes	Kitchen, Entrance, Main Hall, 3 Toilets and 2 Rooms off the stage.
RCD Protected	Yes	
Power Points	Yes	
Generator Port	No	
Fire Equipment	Yes	
Air Conditioning (type)	Yes	Reverse Cycle Air-conditioning
Heating	Yes	Reverse Cycle Air-conditioning
Ceiling Fans	Yes	
Lighting (internal)	Yes	
Lighting (external)	Yes	
Telephone Lines	Yes	Not currently active, located in kitchen
Internet Access	No	
Hot Water System (type)	Yes	Electric
Bins	Yes	
Septic Sewerage	Yes	

Local Emergency Management Arrangements

<u>Amenities Areas:</u>		
Enclosed Covered Areas	Yes	Secured grassed area located adjacent to the Hall
Outside Children's Play Area	Yes	Located next to the carpark
Recreation Rooms	No	Only the Main Hall
BBQs	Yes	2 x four burner
Conference Rooms	No	
Meeting Rooms	Yes	2 x small rooms at rear of stage
Swimming Pool	No	
Oval	No	
<u>External Facilities:</u>		
Power Outlets	Yes	2 x power boxes in the park
Water	Yes	
Parking	Yes	Limited
Area for Tents	No	
Toilets	No	There are public toilets located next to the Shire Administration building
Caravan/Articulated Vehicles	Yes	Limited
Other:		
Mobile Phone Coverage	Yes	Only Telstra 4G
Storage	No	
Pet friendly		Pets will be accommodated at the Shires prerogative
Main Electrical Board Location	Yes	Inside the Hall adjacent to the Kitchen
Water Stop Cock Location	Yes	In the enclosed grassed area halfway along the front fence
Surrounded by Bush	No	
Built on a Flood Plain	No	
Positioned on Coast	No	
Site Access		Limited
Timeframe before pump out of septic		48 hours

Appendix 4.
to Cue LEMA

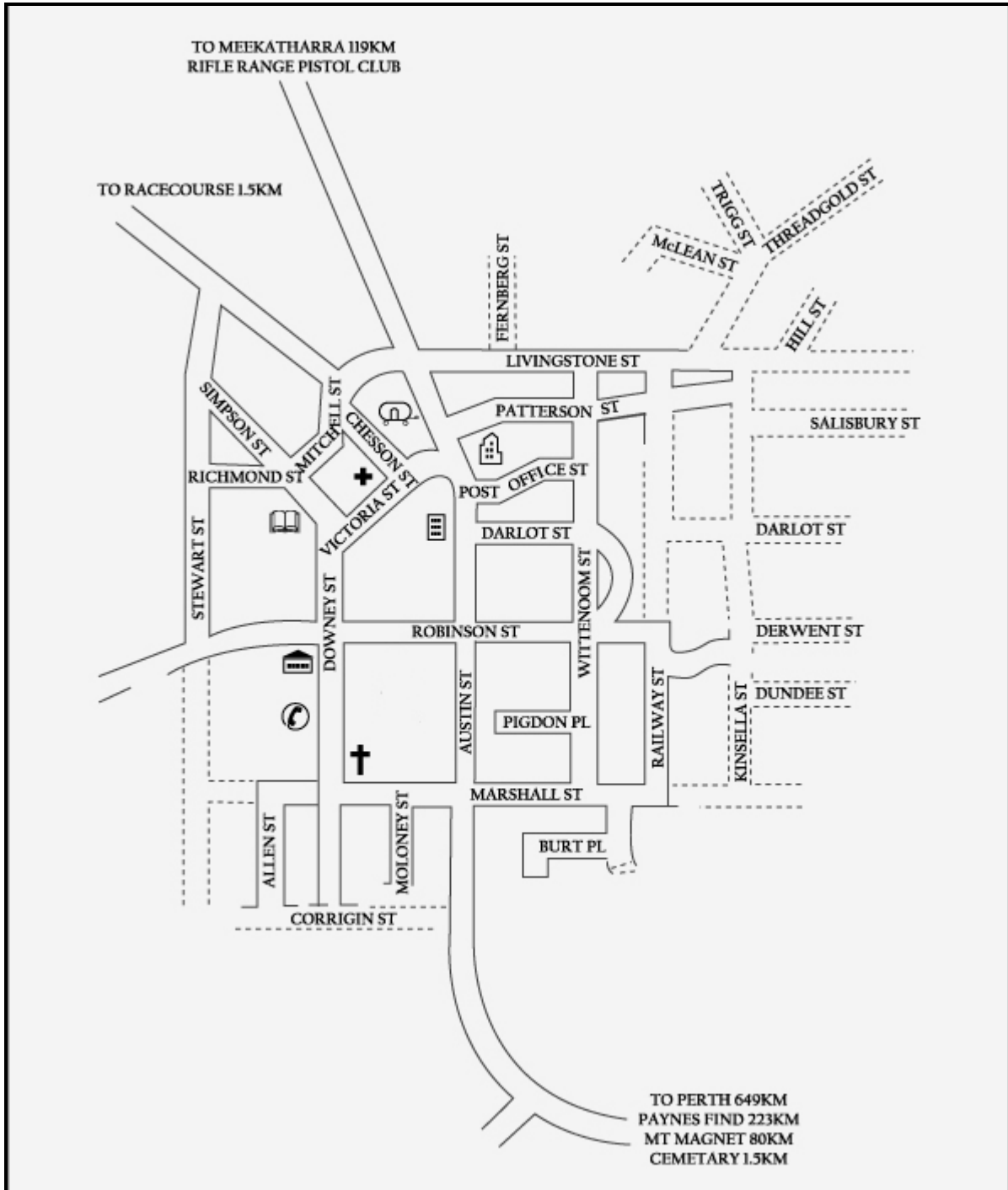
Demographics

Refer to the Bureau of Statistics for the current Census statistics online.

Categories	Geographical Areas		
	Shire of Cue	Town of Cue	Other
Adults	208	169	39
Tertiary/Secondary School age (15-24 years)	25	20	5
Primary School age (5-14 years)	28	28	0
Pre-school age (0-4 years)	11	11	0
Hospital patients	0	0	0
Resident homes for the aged	0	0	0
People with disabilities	59	51	8
People needing electricity for medical reasons			
Indigenous persons (comprises of Aboriginal and Torres Strait Islanders)	71	62	9
Total Population by Area	272	228	44

Appendix 5.
to Cue LEMA

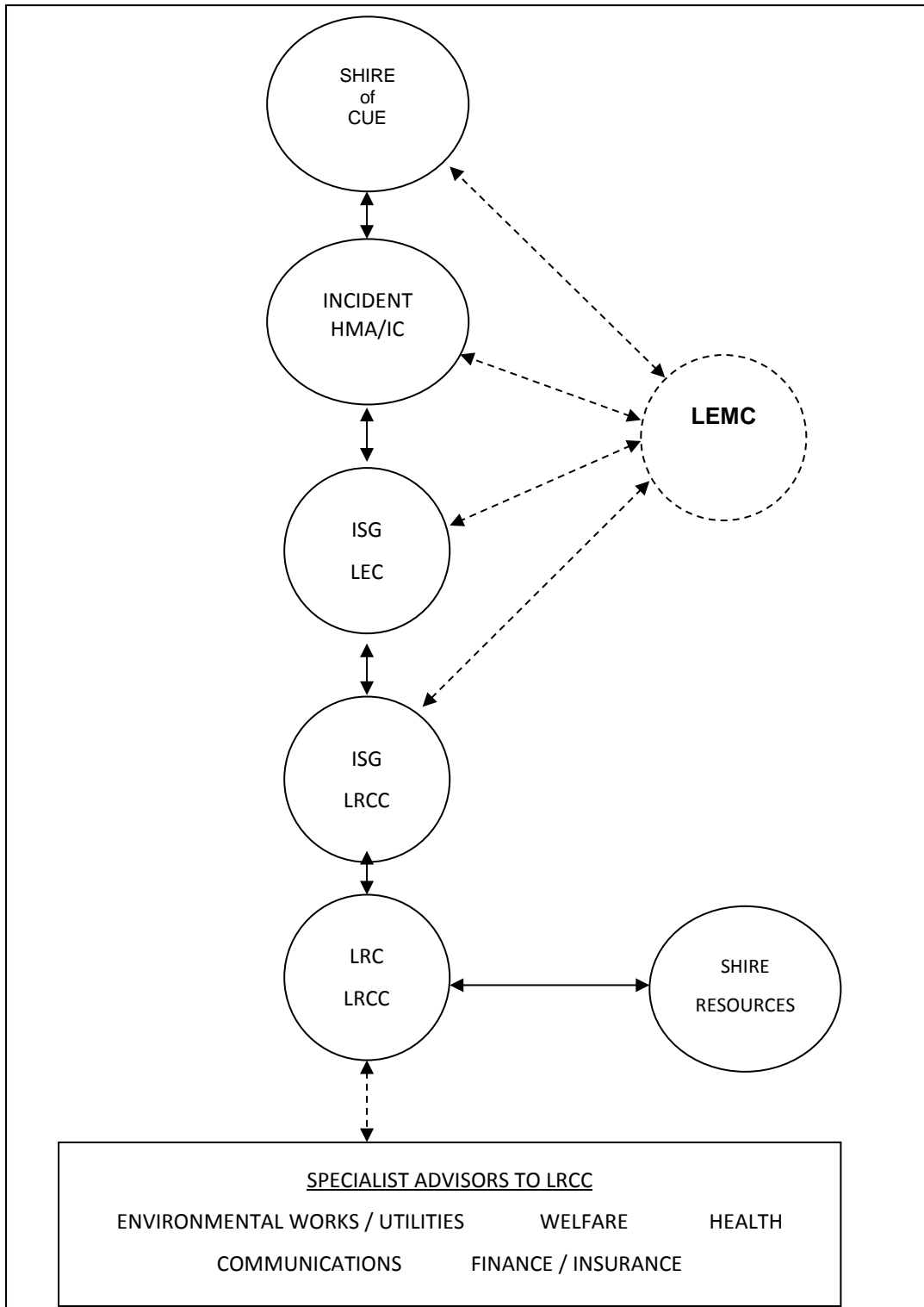
Local Maps



Local Emergency Management Arrangements



Recovery Structure



Local Emergency Management Arrangements

Appendix 7.

To Cue LEMA

LEMC Membership and Contact Details

(RESTRICTED)

Position	Name	Organisation	Email Address	Phone (w)	Phone (mobile)	Phone (satellite)
Chairperson	Ross Pigdon	Shire of Cue	prpigdon@bigpond.com	N/A	0427 846 165	
Shire Chief Executive Officer and Local Recovery Coordinator	Rob Madson	Shire of Cue	ceo@cue.wa.gov.au	9963 8602	0427 080 205	0424 222 234
Executive Officer	Richard Towell	Shire of Cue	dceo@cue.wa.gov.au	9963 8600	0456 252 586	
Local Emergency Coordinator	Sgt Clint Brennan	WA Police OIC Cue Police	clint.brennan@police.wa.gov.au	9963 8800	0427 997 457	0147 163 500
District Emergency Service Officer	Keith Shaw	Department of Communities	Keith.shaw@communities.wa.gov.au	9965 9533	0429 102 148	
District Advisor	Jonelle Tyson	Office of Emergency Management	jonelle.tyson@oem.wa.gov.au	9956 6014	0408 843 907	
Member	John Curtin	Shire of Cue	depot@cue.wa.gov.au	9963 1500	0472 805 005	0424 223 236
Member	Ben Muller	DFES Area Manager	Ben.muller@dfes.wa.gov.au	9956 6005	0427 196 352	
Member	Marilyn Hake	Cue Nursing Post	marilyn.hake@health.wa.gov.au	9963 0100		
Member	Peter Tegg	A/Captain VFRS	cuevfrs@bigpond.com		0407 424 972	0424 222 880
Member	Ian Dennis	Councillor	iandennis@iinet.net.au		0418 382 303	

Local Emergency Management Arrangements

Position	Name	Organisation	Email Address	Phone (w)	Phone (mobile)	Phone (satellite)
Member	Blair Bayens	St John Ambulance	blair.bayens@stjohnambulance.com.au		0437 681 562	
Member	Rob Madson	Cue BFS	ceo@cue.wa.gov.au	9963 8602	0427 080 205	0424 222 234
Member	Cathy Jones	Cue Primary School	catherine.jones@education.wa.edu.au	9963 1010		
Member	Mike Hildebrand	Westgold Resources	michael.hildebrand@westgold.com.au		0428 867 593	

Local Emergency Management Arrangements

Appendix 8 – Special Needs Groups

Name	Address	Contact	No.	Evac Plan?
Schools				
Cue Primary School		Cathy Jones	9963 1010	
Nursing				
Cue Nursing Post		Marilyn Hake	9963 0100	
Hospitals				
Child Care Centres				
Vulnerable Groups – Disability, Mental Health,				
Aboriginal Communities				

Local Emergency Management Arrangements

Appendix 9 – Critical Infrastructure

Item	Location	Description	Owner	Contact Details	Community Impact Description
Office Buildings	73 Austin Street Cue 6640		Shire of Cue	Rob Madson 0427 080 205	Significant governance impact, activate alternate site arrangements.
Airport	Cue-Wondinong Rd Cue 6640	Unsealed runway Terminal Building	Shire of Cue	John Curtin 0472 805 005	Significant economic impact, tourism impacts, business operations.
Radio Repeater Station	Trenton Hill Cue 6640	Access on unsealed road	Shire of Cue	Rob Madson 0427 080 205	Loss of mid band communications between Mullewa & Geraldton.
Local Roads	Various	Mostly unsealed	Shire of Cue	John Curtin 0472 805 005	Potential Road Closures, economic/business impacts, safety.
Water Tanks	Cue Hill Cue 6640	Fed from bore fields	Water Corporation	13 13 75	Loss of potable water to the town site.
Cue Road House	2 Austin Street Cue WA 6640	Post Office, banking facilities, fuel, supermarket	WA2GO Pty Ltd	Davyd Hooper 0402 106 077 9963 1218	Major provider of supplies and services.
Cue Power Station	Heydon Place Cue WA 6640	Container mounted diesel generators	Contract Power Group	9453 3375	Independent power supply for the Cue town site.
Telstra tower	Post Office Street Cue WA 6640	Telecommunications tower.	Telstra Corporation Ltd	132 253	Loss of mobile phone reception and internet access.

APPENDIX 9



Local Recovery Plan

2017

This document is a Sub-plan to the Cue Local Emergency Management Arrangements.

This Recovery Plan has been produced and issued under the authority of the Emergency Management Act 2005, endorsed by the Cue Local Emergency Management Committee (LEMC) and have been tabled with the Midwest Gascoyne District Emergency Management Committee (DEMC).

Chairperson LEMC

Date

Endorsed by Council

Record of Amendment

Proposals for the amendment or addition to this document should be forwarded to the Chair of the Cue Local Emergency Management Committee, Shire of Cue, PO Box 101, Geraldton WA 6530 or alternatively you may email to: council@Shire.of.Cue.wa.gov.au

Amendment		Details of Amendment	Amended by	Date
No	Date			Initial /date
1	2015	Creation of Document	Noelene Meredith	
2	2015	Review of Document	Noelene Meredith	
3	July 2017	Complete Review of Document to meet legislative requirements	Richard Towell	
4	8 August 2017	Review of Plan by LEMC	LEMC	
5				

Distribution List

Agency /Organisation	Location	No. of Copies
President, Shire of Cue	Administration	1
CEO, Shire of Cue	File storeroom	1
OIC, Local Police Station	OIC's office	1
Manager, Local Hospital	Nurse Manager's office	1
Captain, Local Bushfire Brigade	Brigade filing cabinet	1
Cue LEMC Members		1
WA Police		1
DFES		1
Dept. of Communities		1
Dept. of Biodiversity Conservation and Attractions – Parks & Wildlife Division		1
Dept. of Primary Industries and Regional Development – Agriculture and Food Division		1
WA Health		1
DEMC		1
SEMC		1
Office of Emergency Management		1

The distribution list is included to enable amendments to be distributed at later dates.

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Glossary of Terms

Terminology used throughout this document shall have the meaning as prescribed in either Section 3 of the Emergency Management Act 2005 or as defined in the State EM Glossary.

District: means an area of the State that is declared to be a district under Section 2.1 Local Government Act 1995.

Local Emergency Coordinator (LEC): That person designated by the Commissioner of Police to be the Local Emergency Coordinator with responsibility for ensuring that the roles and functions of the respective Local Emergency Management Committee are performed, and assisting the Hazard Management Agency in the provision of a coordinated multi-agency response during incidents and operations.

Local Emergency Management Committee (LEMC): Means a committee established under Section 38 of the Emergency Management Act 2005

Municipality: Means the district of the local government.

Preparedness: Arrangements to ensure that, should an emergency occur, all those resources and services which are needed to cope with the effects can be efficiently mobilised and deployed. Measures to ensure that, should an emergency occur, communities, resources and services are capable of coping with the effects. See also **comprehensive approach** in the State EM Glossary.

Risk register: A register of the risks within the local government that is identified through the Community Emergency Risk Management process.

Risk statement: A statement identifying the hazard, element at risk and source of risk.

Treatment options: A range of options identified through the emergency risk management process, to select appropriate strategies which minimize the potential harm to the community.

Vulnerability: The degree of susceptibility and resilience of the community and environment to hazards. *The degree of loss to a given element at risk or set of such elements resulting from the occurrence of a phenomenon of a given magnitude and expressed on a scale of 0 (no damage) to 1 (total loss).

For further Acronyms refer to the **State EM Glossary**.

General Acronyms used in these Arrangements

BFB	Bush Fire Brigade
BFS	Bush Fire Service
BoM	Bureau of Meteorology
DC	Department of Communities
DBCA	Department of Biodiversity Conservation and Attractions
DEMC	District Emergency Management Committee
DFES	Department of Fire and Emergency Services
DPIRD	Department of Primary Industries and Regional Development
ECC	Emergency Coordination Centre
EM	Emergency Management
FRS	Fire & Rescue Services
HMA	Hazard Management Agency
ISG	Incident Support Group
LEC	Local Emergency Coordinator
LEMA	Local Emergency Management Arrangements
LEMC	Local Emergency Management Committee
LGA	Local Government Authority
LRC	Local Recovery Coordinator
LRCG	Local Recovery Coordinating Group
OEM	Office of Emergency Management
SRC	State Recovery Coordinator
SEC	State Emergency Coordinator
SEMC	State Emergency Management Committee
SES	State Emergency Service
SEWS	Standard Emergency Warning Signal
SOP	Standard Operating Procedures
WAPOL	Western Australia Police

PART ONE: INTRODUCTION

Disaster recovery is the coordinated process of returning an affected community to a normal level of functioning after a disaster. Recovery is part of emergency management, which also includes the components of Prevention, Preparedness and Response. Planning for recovery is integral to emergency preparation.

Recovery management is the coordinated process of supporting “emergency affected communities in the reconstruction and restoration of physical infrastructure, the environment and community, psychosocial, and economic wellbeing” (*Emergency Management Act 2005*)

This Local Recovery Plan is to be read in conjunction with:

- **Emergency Management Act 2005**
- **Emergency Management Regulations 2006**
- **State Emergency Management Plan 2016**
- **State Emergency Management Procedures 2016**
- **State Emergency Management Westplans for 27 Hazards**
- **Cue Local Emergency Management Arrangements**

1.1 Authority

This Plan has been prepared in accordance with the requirements of Section 41(4) of the EM Act 2005 and forms part of the Local Emergency Management Arrangements for Shire of Cue. The plan has been endorsed by the Cue Local Emergency Management Committee and been tabled for information and comment by the Midwest-Gascoyne District Emergency Management Committee. This plan has been approved by the Shire of Cue.

1.2 Purpose

The purpose of the Local Recovery Plan is to describe the arrangements for effectively managing recovery operations at a local level and to facilitate the affected community undertaking its own recovery.

1.3 Objectives

The objectives of the Plan are to:

- Describe the roles, responsibilities, available resources and procedures for the management of recovery from emergencies for the Shire Of Cue,
- Establish a basis for the coordination of recovery activities at the local level,
- Promote effective liaison between all Hazard Management Agencies, emergency services and supporting agencies, which may become involved in recovery management,
- Provide a framework for recovery operations,
- Ensure effective, coordinated management of recovery operations within Shire Of Cue,
- Ensure the plan complies with State emergency management arrangements,

- Identify the roles and responsibilities of HMAs, emergency services, support organisations and Shire Of Cue whilst promoting effective liaison between all organisations,
- Ensure community engagement throughout recovery management.

1.4 Scope

The scope of the recovery plan is limited to the boundaries of the Shire of Cue and forms a part of its Local Emergency Management Arrangements. It details the local recovery arrangements for the community.

PART TWO: RELATED DOCUMENTS AND ARRANGEMENTS

To enable integrated and coordinated delivery of emergency management within SHIRE OF CUE, this Plan is consistent with State Emergency Management policies and State Emergency Management Plans. The following documents are related to this Plan:

2.1 Related documents

Document	Owner	Date
Local Emergency Management Arrangements;	Shire Of Cue	2017
Welfare Plan	Dept. Communities	2017
Bush Fire Response Plan	Shire Of Cue	
Aerodrome Emergency Plan	Shire Of Cue	

2.2 Agreements, Understandings and Commitments

Currently the Shire of Cue has no agreements in place.

Parties to these agreements	Name of Agreement	Summary of Agreement

PART THREE: RESOURCES

The Local Recovery Coordinator is responsible for the determination of resources required for recovery activities, in consultation with the HMA. This determination is made in consultation with the Local Recovery Coordinating Group and support organisations, during the initial stages of the recovery process. Shire Of Cue resources and community resources are noted in the 'Resource and Contact Register' contained within the Local Emergency Management Arrangements. If the LRCG is convened, the LRC will continue to assess requirements for the restoration of services and facilities including determination of the resources required for the recovery process. The LRCG will source and coordinate external and internal resources, including the provision of the Shire Of Cue staff.

3.1 Local Government Staff

Once the LRCG has been activated, all staffing matters will be coordinated by the LRC including the rostering of staff, attendance monitoring (time sheets), OH&S etc., in accordance with the Shire Of Cue Operational Policies.

3.2 Local Volunteer Coordination

Where possible, all offers of, or requests for, volunteer assistance with recovery activities should be coordinated through the LRCG. Spontaneous volunteers are a valuable, flexible resource that could be used to support existing volunteers and personnel to take up more active responsibilities in aiding with recovery operations. Local volunteers usually have more familiarity with the local community, local area, and understanding of available resources. Forms for the management of volunteers following a disaster are available at Annex B.

Visit the Volunteering WA website <https://volunteeringwa.org.au/> for more information

3.3 Local Recovery Coordination Centre

It may be necessary to establish a Recovery Coordination Centre if extensive recovery activities are likely to be carried out. The purpose of the Centre is to coordinate the recovery process undertaken by various agencies in terms of resources, information and tasks.

The Local Recovery Coordination Centre will be located at the Emergency Services Centre, if this location is unavailable or deemed unsuitable, the LRC will designate an alternative location as soon as possible and publicise the location and contact no.s after relocation.

Centre Name	Address	Resources	Contacts
Emergency Services Centre, Shire Of Cue	73 Austin Street CUE WA 6640	Refer to Shire Of Cue Resource Register	Administration Phone: 9963 8600 Fax: 9963 1085 Email: shire@cue.wa.gov.au

3.4 Recovery Information Centre / One-Stop-Shop

A Recovery Information Centre, also known as the One-Stop-Shop will be established when required by the LRCG. The purpose of the Centre is to provide information and advice to the community on the progress of recovery, special arrangements and services. The location and contact details of the Centre will be disseminated to the community when it has been established.

A recovery centre is also designed to centralise the delivery of Local, State and Commonwealth government and non-government services to people affected by a disaster. The Recovery Information Centre may or may not be collocated with the Local Recovery Coordination Centre, depending on the size and complexity of the disaster.

Centre Name	Address	Available Resources	Contacts
Administration Office, Cue	73 Austin Street CUE WA 6640	Refer To Shire Of Cue Resource Register	Administration Phone: 9963 8600 Fax: 9963 1085 Email: shire@cue.wa.gov.au

3.5 Financial Arrangements

The Shire will utilise the following regarding financial arrangements for recovery where required:

- Establishing a cash reserve for Community Recovery, where it is considered appropriate for the level of risk to the community,
- Use of s6.8(1) and s6.11(2) of the Local Government Act 1995 with respect to expenditure of funds not included in the annual budget,
- Local Government (Financial Management) Regulations 1996 – regulation 18(a) provides exemption for council to make budget related decisions in emergencies without giving local public notice of changes to financial reserves, and
- Use of s6.20(2) of Local Government Act 1995 enabling borrowing of funds, subject to one month's local public notice of the proposal and exercising of the power to borrow by absolute majority decision of council.

The following arrangements have been made to fund recovery activities if necessary:

- Western Australia Natural Disaster Relief and Recovery Arrangements (WANDRRA),
- Lord Mayor's Distress Relief Fund (LMDRF),
- Centrelink, and
- Department of Communities and Family Support.

(Refer to State Emergency Management Preparedness Procedure 7 for more information)

3.6 Financial Management:

Financial management is a key aspect in providing support to a recovery plan, the Shire will develop a strategy to ensure successful implementation of recovery programs ensuring adequate and timely expenditure of funds. Financial Management Arrangements will include:

- Identification of funding streams (local, state and federal level),
- Prioritisation of requirements for funding,
- Management of funds over time in a transparent manner (receipts of grants, funds, donations, payouts),
- Liaison and cooperation with other agencies in both the private and public sector, and
- All funds regardless of their source remain subject to the Local Government Act 1995, Part 6 – Financial Management. Subsequently, consideration should be given to utilising appropriately trained/experienced finance staff during recovery, to ensure adherence to the aforementioned Act, and appropriate record keeping throughout.

3.7 Donations of Cash

State Emergency Management Recovery Procedure 1 outlines the policy for initiating and managing appeals and donation. The LRCG may encourage the use of Lord Mayor's Distress Relief Fund for people wanting to make cash donations, although if deemed necessary, may open a separate account specifically for cash donations.

Visit www.appealswa.org.au for further information and application forms

The commencement of an appeal fund does not override the statutory obligations, on the part of government agencies, to provide welfare, relief and reconstruction assistance to those affected by emergencies.

3.8 Donations of Service and Labour

Any donations of service or labour to assist with the recovery from a disaster, should be administered by the affected Local Government or if established, the LRCG. Where the State Government level recovery coordination arrangements are activated under State Emergency Management Plan 6. Recovery - the Recovery Services Subcommittee may arrange the administration of donations of services and labour.

3.9 Donations of Goods

The donations of goods to assist victims to recover from a disaster may be arranged by non-government organisations. The distribution of the donated goods shall be undertaken by the organisations concerned. Appeals for donations of physical items such as food and furniture should be discouraged unless specifically requested through the LRCG.

3.10 Non-Government Organisations (NGOs)

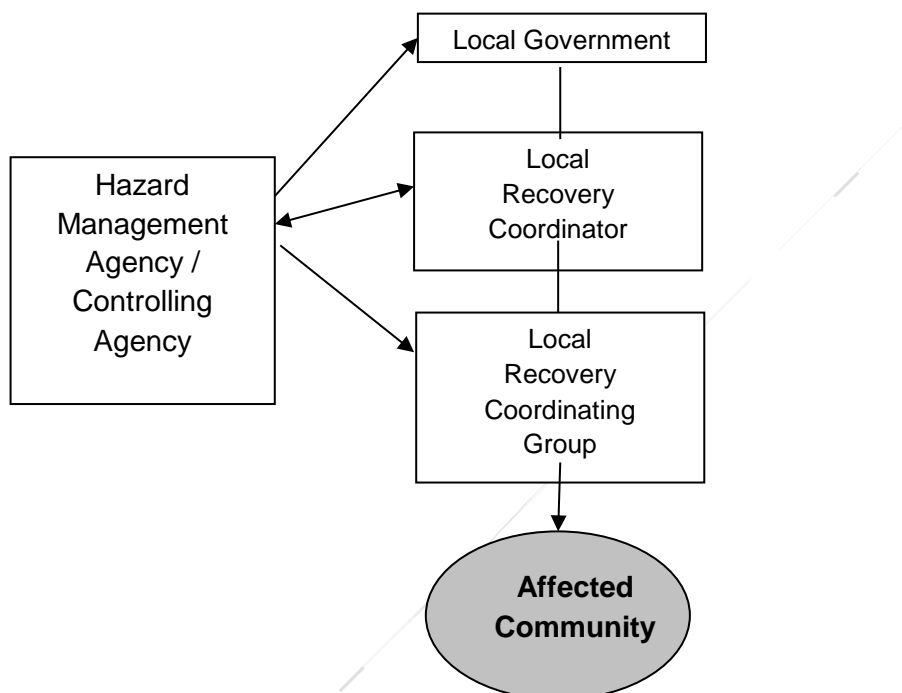
NGOs can provide assistance by way of emergency relief funds, shelter, accommodation or household supplies. Where possible, all offers of, or requests for, assistance should be coordinated through the LRCG to avoid duplication of effort and confusion.

PART FOUR: ROLES AND RESPONSIBILITIES

4.1 Recovery Structure

During the response phase of an incident, the following structure will be adopted by default, until the incident transitions from Response to Recovery, however the structure of Local Recovery Coordinating Group is considered dynamic, and the composition and roles within the group will change depending upon the disaster being recovered from..

Initial Recovery Management Structure *(during response phase)*

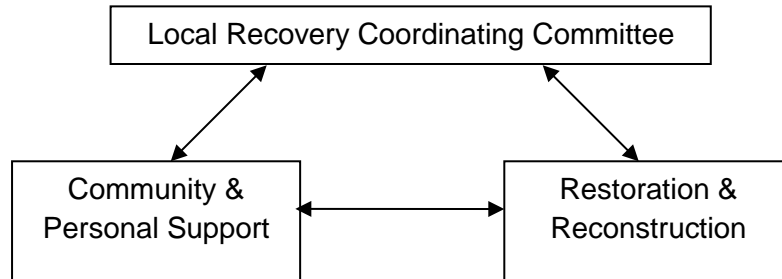


This structure sees the coordination and communication between the Hazard Management Agency (HMA) / Controlling Agency (CA), and the local government authority, including the Local Recovery Coordinator being included in the HMA / CA Incident Support Group briefings and meetings.

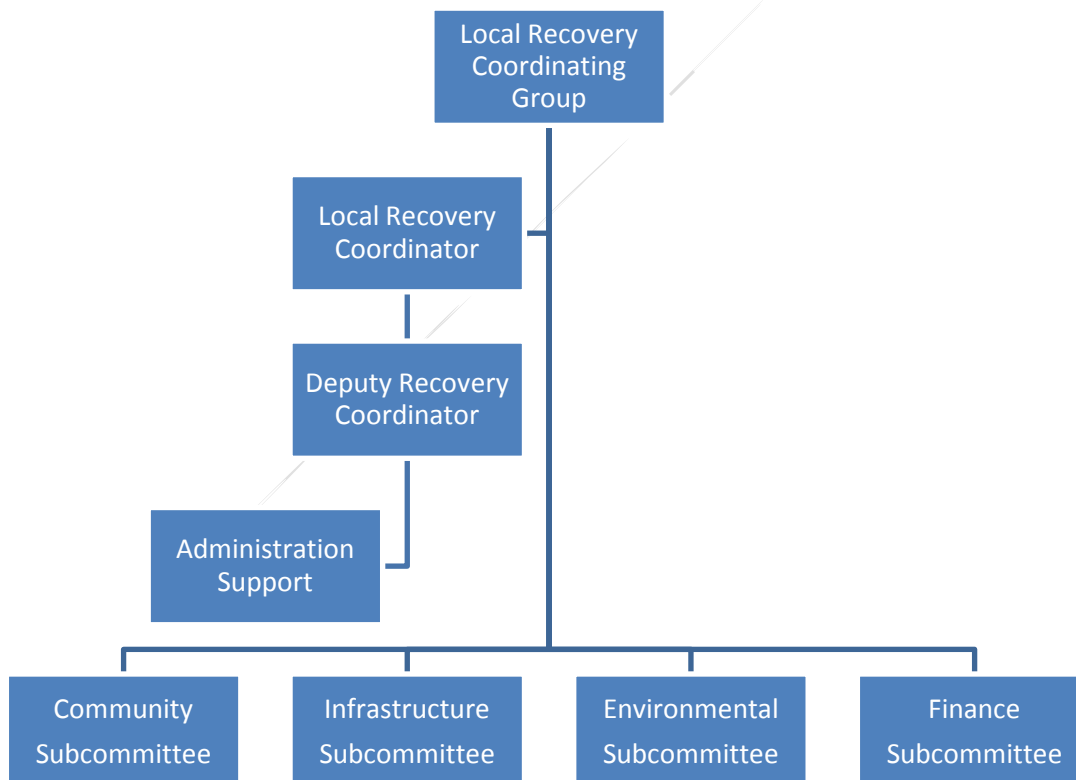
During the Recovery phase, this structure will change dependent upon the disaster, which will largely dictate required recovery actions i.e. a significant infrastructure sub-committee and associated functions may not be required for a bushfire that only affects pastureland owners or nature reserve land.

Recovery Committee Structures

(following handover from CA/HMA to Local Government)



The above diagram illustrates a basic Recovery Committee structure, which the Shire may adopt dependent upon complexity and impact of the disaster. For more complex disasters, the below structure will be applied. Position descriptions for roles, and guidance for subcommittee functions is included at Annex F. These structures can be scaled up or back as the situation dictates.



4.2 Local Recovery Coordinator

The Coordinator, Emergency Management has been appointed as the Local Recovery Coordinator (LRC) in accordance with the Emergency Management Act 2005, S 41. (4). The Senior Fire Officer will act in the role when the primary appointee is unavailable when an emergency occurs.

The LRC is responsible for coordinating the recovery in conjunction with the LRCG and adhering to the plans, strategies and policies determined by the LRCG.

The LRC is also responsible for preparation, maintenance, testing and implementation of recovery management arrangements in accordance with Emergency Management Act 2005 and in consultation with local government.

A position descriptions of the Local Recovery Coordinator role, Deputy Local Recovery Coordinator and Local Recovery Coordinating Group are available at Annex D.

4.3 The Local Recovery Coordinating Group (LRCG)

The role of the LRCG is to coordinate and support local management of the recovery processes within the community. The LRCG comprises a core membership plus additional personnel depending on the type and magnitude of the event and the community affected.

The composition of the group is as follows:

Executive	Core Members	Co-opted Members
Chairperson (Shire President) Local Recovery Coordinator (CEO) Secretary (DCEO) Local Emergency Coordinator (OIC Police)	Local Government Officers, Hazard Management Agency(s) Department of Health and or Environmental Health Officer Department of Communities & Family Support Australian Red Cross Western Australia Police Service Community Representative/s, and if established Chairpersons of sub-committees	Agriculture and Food WA Environment and Conservation Utilities (power, water, gas, etc.) Main Roads WA Regional Development Commission Education representative Community Groups Chamber of Commerce Insurance Council Rep Others as required.

The role of the LRCG is to coordinate and support local management of the recovery process within the community. Checklists for both the Local Recovery Coordinator and the Local Recovery Coordinating Group are available at Annex E. These checklists detail tasking for each entity.

4.4 Local Recovery Coordinating Group Subcommittees (where required)

Dependent upon the extent of the recovery process required, the following sub-committees may be established to assist the LRCG in the management of the recovery process.

- **Community (Social)**
- **Infrastructure (Built)**
- **Environment (Natural)**
- **Finance (Economic)**

Guidance for LRCG Sub-committees is available at Annex F.

PART FIVE: COMMENCEMENT OF RECOVERY

5.1 Transition from Response to Recovery

The responsibility for coordinating recovery arrangements rests with the affected local government. State level assistance may be required where the delivery of recovery services, or the coordination required to deliver recovery services, exceeds the capacity of the local government.

To ensure that appropriate recovery activities are initiated as soon as possible after impact of the event, the Controlling Agency / Hazard Management Agency (HMA) is to ensure the LRC is notified of the event. The LRC is to liaise with the Controlling Agency, including attending the Incident Support Group and Operations Area Support Group meetings where appropriate. (Refer to State Emergency Management Policy 6.1 for more information)

The Incident Controller is to complete and sign the Comprehensive Impact Assessment to confirm the accuracy of the information and handover the responsibility to local government. The LRC will take over the responsibility for recovery and advise the LRCG to activate the recovery plan and related arrangements.

5.2 Activation

The decision to activate the Local Recovery Plan will be made by the Chair of LRCG on the advice of the LRC. Once the plan has been agreed to be activated, the LRC & LRCG become responsible for implementation of the plan.

5.3 Operational Recovery Planning

The operational recovery plan provides the strategic direction and details actions required to facilitate a successful recovery. When the LRCG is activated, the group will develop an operational recovery plan to guide its functions during the first meeting. The operational recovery plan includes assessment and recovery requirements, organisational management, operational aspects and administrative arrangements.

The following sources and agencies are involved in undertaking impact assessment encompassing the functional areas of recovery (i.e social , infrastructural , economic and environmental disruption /or damage)

- Hazard Management Agencies
- Welfare agencies – to identify persons in need of immediate assistance;
- Local government surveyors, engineers, environmental health officers, waste/sanitation, and finance staff.
- Insurance assessors.

An Operational Recovery Plan template is available at Annex H.

5.4 Welfare & Health Services

Welfare is the responsibility of the Department of Communities. The Dept. Of Communities local welfare, health and wellbeing plan details the arrangements that apply in local circumstances, consistent with the arrangements detailed in the State Emergency Welfare Plan.

The LRCG will work closely with the local office for Department of Communities in accordance with following plans:

- State Health Emergency Response Plan
- State Emergency Welfare Plan

5.5 Communication

It is the responsibility of LRCG to develop an effective communication plan for recovery. Throughout the recovery process, local government is to maintain an on-going dialogue and share information with all other stakeholders and partners in the recovery process. SHIRE OF CUE has a well-defined communication strategy which recognises the different means of communication with the stakeholders. The following communication methods are to be used:

<ul style="list-style-type: none"> • Circulars • Community Meetings • ABC Local Radio 	<ul style="list-style-type: none"> • Posters or pamphlets • Email • Shire Of Cue Website
---	--

5.6 Communication Plan

Key groups who need to receive recovery information, the methods available and potential locations where information can be provided are detailed below:

Target Group	Communication Methods	Locations where will the information be provided
<ul style="list-style-type: none"> • Affected community • Recovery workers and volunteers • Vulnerable groups • General public 	<ul style="list-style-type: none"> • Community Meetings • ABC Local Radio • Posters or pamphlets • Email • Shire of Cue website 	<ul style="list-style-type: none"> • Community groups • LEMC • Brigades and volunteer groups • Agency networks • Potential public meeting venues • Potential one-stop-shop locations

Annex J : Communication Tools

5.7 Review of the Plan

Testing and exercising are essential to ensure that the arrangements are workable and effective. The Local Recovery Plan is to be reviewed in accordance with State Emergency Management Policy 2.5, and amended and replaced whenever the local government considers it appropriate (Emergency Management Act, 2005 section 42).

According to State Emergency Management Policy No. 2.5, local emergency management arrangements (including a Local Recovery Plan) are to be reviewed and amended as follows:

- contact lists are reviewed and updated quarterly;
- a review is conducted after an event or incident in which the local recovery plan was implemented;
- a review is conducted after training that exercises the arrangements;
- an entire review is undertaken every five years, as risks might vary due to climate, environment and population changes; and
- circumstances may require more frequent reviews.

5.8 Exercise

Local Emergency Management Committees are to develop appropriate exercise plans and schedules to test local arrangements including Local Recovery Plan. At least one local level exercise should be conducted, on an annual basis. Refer to Emergency Management Act, 2005 section 39 and State Emergency Management Policy No. 3.1 – State Emergency Management Exercises for further information on conduct of exercise.

Exercising the arrangements during the planning process will allow the LRC & LRCG to:

- test the functionality and effectiveness of the local arrangements;
- bring together members of emergency management agencies and give them knowledge of, and confidence in, each other;
- help educate the community about local arrangements and programs thus providing them with confidence in their local government and emergency management agencies;
- allow participating agencies an opportunity of testing their operational procedures and skills in simulated emergency conditions; and
- test the ability of separate agencies to work together on common tasks, and to assess effectiveness of co-ordination between them.

The management of an exercise is a systematic process involving planning, documenting, conducting, evaluating and validating.

5.9 Evaluation of Recovery

It is the responsibility of the LRC to Monitor the progress of recovery and provide periodic reports to the LRCG and State Recovery Coordinating Group, if established. The evaluation of recovery activities is essential to maximise lessons learned and identify where improvements can be made. An evaluation of the effectiveness of the recovery activities in relation to the recovery plan should be conducted within 12 months of the disaster.

The evaluation can involve:

- Community and stakeholder surveys
- Interviews
- Workshops
- Assessment of key project outcomes

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East Perth WA 6004
Ph: (08) 9441 2677 Fax: (08) 9441 2616
National Relay Service 13 3677
A/H: Emergency Deaf Interpreting Service 0410 017 540

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admin@shineaviation.com.au

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CRANE HIRE

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gtncrane@inet.net.au

MTF Services
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Mt Magnet
9963 4275
mtfmick@bigpond.com

EARTHMOVING

Lacy Bros

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lacybros@gmail.com

WBHO Infrastructure

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Central Earthmoving

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Geraldton
9965 6565 Fax 9921 5910
cenearth@cenearth.com.au

ELECTRICAL SERVICES

Wellington Electrical

12 Oleander Crest
Geraldton 6530
Mobile: 0418 939 034
welect@bigpond.net.au

Geraldton Electrical Co

14 Beaver Street
Geraldton
9964 1744
info@geraltonelectricalco.com.au

Beresford Electrical Services

4B Dwyer Street
Webborton 6530
9921 6474 Mobile 0418 930 664
Beresford@wn.com.au

GENERATORS

Primepower Engineering

80a Anderson Street
Webborton
9965 0589

PLUMBING SERVICES

Sun City Plumbing

7 Box Street
PO Box 239
Geraldton WA 6531
9921 1700 Fax 9921 1760
admin@suncityplumbing.com.au

Solarhart

Unit 16
208-210 North West Coastal Highway
9964 3313 Fax 9964 3315
bbgger@wn.com.au

TREE LOPPER SERVICES

D.R.I.V.E Mt Magnet

PO Box 248
Mt Magnet
9963 4149 0428 726 211

Top Notch Tree

PO Box 2511
Geraldton
Mobile – Peter: 0427 230 309 Phone/Fax: 9923 2886

Down to Earth Tree Lopping

191 Edward Road
Geraldton
9921 2042 Mobile 0408 404 477

WASTE REMOVAL

Mount Magnet Waste Disposal

109 Criddle Street
Mount Magnet 6638
9963 4843

Veolia Environmental Services

11 Connolly Street
Geraldton
9964 2844

Volunteer Information Form

Volunteer Information Form (VIF)

V.I.F. Reference Number: VIF _____

TITLE/PREFIX: Mr. / Mrs. / Miss / Dr / Other _____

NAME: _____

ADDRESS: _____

PHONE: BH: _____ AH: _____ MOB: _____

NEXT OF KIN: _____

PHONE: BH: _____ AH: _____ MOB: _____

AVAILABILITY: Day (0800 – 1630 hrs) Evening (1600 – 0030 Hrs)
Night (2400 – 0830 Hrs)

TYPE OF ASSISTANCE OFFERED

ACCOMMODATION: e.g. supply of _____

CHILD CARE: _____

CLERICAL: e.g. word processing, _____
Document collation

DOMESTIC: e.g. cleaning, washing, ironing _____

FOOD: e.g. meals, catering _____

HEALTH: e.g. massage relaxation _____

MANUAL LABOUR: e.g. gardening, lifting _____

PERSONAL SUPPORT: e.g. counseling, interpreter _____

PHOTOGRAPHY: _____

PROFESSIONAL ADVISE e.g. architect, builder _____

TOOLS/EQUIPMENT: e.g. loader, truck _____

TRANSPORT e.g. bus, car _____

OTHER _____

Completed by (employee): _____

DATE: _____ OFFICER: _____ SIGNATURE: _____

As a volunteer for the Shire of Cue, I acknowledge the above information is true and correct. I undertake to maintain the confidentiality of any information acquired by me in the performance of any task undertaken in the performance of my allotted duties as a volunteer.

Date: _____ Signature: _____

TASK ALLOCATED:

V.T.A.F Ref No.:

1) V.T.A.F _____

2) V.T.A.F _____

3) V.T.A.F _____

LOG SHEET:

V.T.A.F Ref No.:

1) VLF _____

2) VLF _____

3) VLF _____

Volunteer Log Form

VOLUNTEER LOG FORM (V.L.F)

V.L.F. REFERENCE NUMBER: VLF _____

Volunteer Name	V.I.F Reference Number	Time In	Time Out	V.T.A.F. Reference Number	Volunteer Signature	Authorised Officer Signature
	VIF			V.T.A.F		
	VIF			V.T.A.F		
	VIF			V.T.A.F		
	VIF			V.T.A.F		
	VIF			V.T.A.F		
	VIF			V.T.A.F		
	VIF			V.T.A.F		
	VIF			V.T.A.F		
	VIF			V.T.A.F		
	VIF			V.T.A.F		

Volunteer Task Allocation Form (VTAF)

V.T.A.F. Reference Number: V.T.A.F. _____

DATE: _____

TASK NAME: _____

TASK COORDINATOR NAME: _____

COORDINATOR CONTACT No.: _____

ALTERNATIVE CONTACT No.: _____

TASK DESCRIPTION:

OTHER COMMENTS:

AUTHORISED BY:

NAME: _____

DATE: _____

Volunteer Attendance Roster

The following roster has been endorsed by the Local Recovery Coordination Group (LRCG) and distributed to the relevant employee and work area.

Date On	Date Off	Time On	Time Off	Volunteer Name	VIF Number	V.T.A.F Number
		0800 hrs	1630 hrs			
		1600 hrs	0030 hrs			
		0030 hrs	0800 hrs			

		0800 hrs	1630 hrs			
		1600 hrs	0030 hrs			
		0030 hrs	0800 hrs			

		0800 hrs	1630 hrs			
		1600 hrs	0030 hrs			
		0030 hrs	0800 hrs			

The following criteria have been considered by the LRCG while developing the roster.

Shifts per day:	3 - Occupational Health and Safety
Shifts per week	5 days on, 2 days off - Fatigue management
Length of shift:	8.5 hours - Work life balance
Hand over period:	30 minutes - Task commitments
Rotation of roster:	Every 2 days- Volunteer welfare
Rest period:	Minimum 10 hour rest period between shift

Annex C

RECIPT OF DONATIONS

Date Pledged: _____ Date Received: _____

Donor Name: _____

Company / Organisation: _____

Donor Address: _____

MOB: _____ Email: _____

Item Donated / Description

Total Estimated Value: _____

Received By: _____ Officer Signature: _____

Comments:



Job Title: Local Recovery Coordinator

Level: Level

Line Manager:

Direct Reports:

Location:

1. JOB PURPOSE

The Local Recovery Coordinator (together with the Local Recovery Coordinating Group where activated) will manage the recovery process on behalf of the local government. It is essential that the occupant of this position is aware of the full extent of the role, their impact on the community, and crucial nature of their role in effecting recovery.

2. ORGANISATIONAL CONTEXT

The position of Local Recovery Coordinator is a mandatory role of all local government authorities in accordance with the Emergency Management Act 2005. The position is part of the Fire and Emergency Services branch within the Infrastructure Services Department.

3. KEY ACCOUNTABILITIES

- Ensure the Local Recovery Plan is established, approved and tested
- Liaise with the Controlling Agency, including attending the Incident Support Group and Operations Area Support Group meetings where appropriate
- Assess the community recovery requirements for each event, in conjunction with the HMA, Local Emergency Coordinator and other responsible agencies,
- Provide advice to the Shire President and Chief Executive Officer on the requirement to convene the Local Recovery Coordinating Group (LRCG) and provide advice to the LRCG if convened
- Ensure the functions of the Executive Officer are undertaken for the LRCG.
- Assess for the LRCG requirements for the restoration of services and facilities with the assistance of the responsible agencies where appropriate.
- Determine the resources required for the recovery process in consultation with the LRCG.

- Coordinate local level recovery activities for a particular event, in accordance with plans, strategies and policies determined by the LRCG.
- Monitor the progress of recovery and provide periodic reports to the LRCG and State Recovery Coordinating Group, if established.
- Liaise with the State Recovery Coordinator on issues where State level support is required or where there are problems with services from government agencies locally.
- Facilitate the acquisition and appropriate application of the resources necessary to ensure an effective recovery
- Ensure the recovery activities are consistent with the principles of community engagement
- Arrange for the conduct of an operational debriefing of all participating agencies and organisations as soon as possible after cessation of the arrangements.
- Arrange for an evaluation of the effectiveness of the recovery activities in relation to the recovery plan, within 12 months of the emergency

4. CORPORATE ACCOUNTABILITIES

- **Human Resource Management & Leadership** – Participates in required performance management processes; participate in learning and development activities including induction, recruitment, and succession planning.
- **OH&S** – Ensure duty of care compliant with OH&S legislation and follow all safety and injury management processes appropriately, including reporting injuries, accidents and near misses.
- **Ethical Behaviour** – Demonstrate a positive commitment and compliance with EEO legislation covering all forms of workplace discrimination, harassment, victimisation and bullying; compliance with the Shire’s Code of Conduct and all Shire policies.
- **Records Management** - Ensures all documents are recorded in accordance with the Shire’s Record Keeping Plan and policies and procedures. Ensures confidentiality is maintained at all times.
- **Budgets** – Manage the activities with a financial implication, to ensure that expenses are controlled and monitored accurately.
- **Values** - create a positive working environment while upholding the Shire’s organisation values

5. PERSON SPECIFICATION

Qualifications and Experience

- Current C Class Drivers Licence
- Current National Police Clearance Certificate
- Formal qualifications/experience in Emergency Management (desirable)
- Experience and knowledge in the application of planning, prevention, response and recovery strategies in relation to Emergency Management.
- Experience working with diverse groups in the community.

Knowledge and Skills

- Sound understanding of the Emergency Management Act 2005 and Emergency Management Regulations 2006.
- Sound understanding of Local Government Emergency Management Responsibilities in Western Australia.
- Knowledge of the principles of emergency risk management and emergency management.
- The ability to communicate effectively with internal and external stakeholders.

Certification

I have read and understood the contents of this position description and accept the following:

- This position description is aimed at describing the core output and not intended as a complete list of responsibilities, with the focus being on key outputs and flexibility. I may be required to perform other duties that are consistent with my classification including temporary activities or projects.
- My position is dynamic and that continuing, change and improvement of processes, practices, knowledge, skills and behaviours is expected by the Shire of Cue and this position description facilitates this development that I will actively invest in.

Employee Name: _____

Employee Signature: _____

Date: _____

Job Title:	Deputy Local Recovery Coordinator
Level:	Level
Line Manager:	Local Recovery Coordinator
Direct Reports:	Administrative staff (during emergencies)
Location:	Coordination Centre

1. JOB PURPOSE

The Deputy Local Recovery Coordinator (together with the Local Recovery Coordinating Committee where activated) will assist in the management of the recovery process on behalf of the local government. It is essential that the occupant of this position is aware of the full extent of the role, their impact on the community, and crucial nature of their role in effecting recovery.

2. ORGANISATIONAL CONTEXT

The position of Deputy Local Recovery Coordinator is crucial, as the incumbent needs to be prepared and able to perform all Local Recovery Coordinator (LRC) tasks in the Coordinators absence. The Coordinator is a mandatory role of all local government authorities in accordance with the Emergency Management Act 2005. The position is part of the Fire and Emergency Services branch within the Infrastructure Services Department.

3. KEY ACCOUNTABILITIES

- Assist the LRC to ensure the Local Recovery Plan is established, approved and tested
- Liaise with the Controlling Agency, including attending the Incident Support Group and Operations Area Support Group meetings where appropriate, often the Deputy position will be utilised in a liaison officer role, implementing the crucial link between the Incident Support Group, and the Local Government Authority.
- In conjunction with the HMA, Local Emergency Coordinator and other responsible agencies, assess the community recovery requirements for each event as required.
- Provide advice to the Mayor/Shire President and Chief Executive Officer on the requirement to convene the Local Recovery Coordinating Group (LRCG) and provide advice to the LRCG if convened
- Perform the functions of the Executive Officer for the LRCG as required.
- Assess for the LRCG requirements for the restoration of services and facilities with the assistance of the responsible agencies where appropriate.

- Determine the resources required for the recovery process in consultation with the LRCG.
- Coordinate local level recovery activities for a particular event, in accordance with plans, strategies and policies determined by the LRCG.
- Monitor the progress of recovery and provide periodic reports to the LRCG and State Recovery Coordinating Group, if established.
- Facilitate the acquisition and appropriate application of the resources necessary to ensure an effective recovery
- Arrange for the conduct of an operational debriefing of all participating agencies and organisations as soon as possible after cessation of the arrangements.

4. CORPORATE ACCOUNTABILITIES

- **Human Resource Management & Leadership** – Participates in required performance management processes; participate in learning and development activities including induction, recruitment, and succession planning.
- **OH&S** – Ensure duty of care compliant with OH&S legislation and follow all safety and injury management processes appropriately, including reporting injuries, accidents and near misses.
- **Ethical Behaviour** – Demonstrate a positive commitment and compliance with EEO legislation covering all forms of workplace discrimination, harassment, victimisation and bullying; compliance with the Shire’s Code of Conduct and all Shire policies.
- **Records Management** - Ensures all documents are recorded in accordance with the Shire’s Record Keeping Plan and policies and procedures. Ensures confidentiality is maintained at all times.
- **Budgets** – Manage the activities with a financial implication, to ensure that expenses are controlled and monitored accurately.
- **Values** - create a positive working environment while upholding the Shire’s organisation values

5. PERSON SPECIFICATION

Qualifications and Experience

- Current C Class Drivers Licence
- Current National Police Clearance Certificate
- Formal qualifications/experience in Emergency Management (desirable)

- Experience and knowledge in the application of planning, prevention, response and recovery strategies in relation to Emergency Management.
- Experience working with diverse groups in the community.

Knowledge and Skills

- Sound understanding of the Emergency Management Act 2005 and Emergency Management Regulations 2006.
- Sound understanding of Local Government Emergency Management Responsibilities in Western Australia.
- Knowledge of the principles of emergency risk management and emergency management.
- The ability to communicate effectively with internal and external stakeholders.

Certification

I have read and understood the contents of this position description and accept the following:

- This position description is aimed at describing the core output and not intended as a complete list of responsibilities, with the focus being on key outputs and flexibility. I may be required to perform other duties that are consistent with my classification including temporary activities or projects.
- My position is dynamic and that continuing, change and improvement of processes, practices, knowledge, skills and behaviours is expected by the Shire of Cue and this position description facilitates this development that I will actively invest in.

Employee Name:

Employee Signature:

Date:

Job Title:	Local Recovery Coordinating Group (members and subcommittees)
Level:	Various
Line Manager:	Shire President
Direct Reports:	Dependent upon specific emergency
Location:	Coordination Centre

6. JOB PURPOSE

The Local Recovery Coordinating Group (where activated) will manage the recovery process on behalf of the local government. It is essential that the occupant of a committee or sub-committee role are aware of the full extent of the role, their impact on the community, and crucial nature of their role in effecting recovery.

7. ORGANISATIONAL CONTEXT

In accordance with the Emergency Management Act 2005, Local Government Authorities are responsible for effecting recovery in their communities. Local Recovery Coordinating Group (LRCG) and subcommittee position fulfil this responsibility in a comprehensive manner - as a committee, or may delegate specific elements of recovery operations to subcommittee.

8. KEY ACCOUNTABILITIES

- Review and participate in testing of the Local Recovery Plan
- Receive incident specific information from the Controlling Agency, Incident Support Group and Operations Area Support Group where appropriate, via the Local Recovery Coordinator or his/her Deputy.
- Utilise received information to assess the community recovery requirements for each event, in conjunction with the HMA, Local Emergency Coordinator and other responsible agencies,
- Determine the resources required for the recovery process in consultation with the Local Recovery Coordinator.
- Coordinate local level recovery activities for a particular event, in accordance with plans, strategies and policies determined by the LRCG.
- Monitor the progress of recovery and provide periodic reports to the State Recovery Coordinating Group, if required.
- In conjunction with the Local Recovery Coordinator, facilitate the acquisition and appropriate application of the resources necessary to ensure an effective recovery

- Ensure the recovery activities are consistent with the principles of community engagement
- Participate in an operational debriefing after cessation of the arrangements.
- Participate in an evaluation of the effectiveness of the recovery activities in relation to the recovery plan, within 12 months of the emergency

9. CORPORATE ACCOUNTABILITIES

- **Human Resource Management & Leadership** – Participates in required performance management processes; participate in learning and development activities including induction, recruitment, and succession planning.
- **OH&S** – Ensure duty of care compliant with OH&S legislation and follow all safety and injury management processes appropriately, including reporting injuries, accidents and near misses.
- **Ethical Behaviour** – Demonstrate a positive commitment and compliance with EEO legislation covering all forms of workplace discrimination, harassment, victimisation and bullying; compliance with the Shire’s Code of Conduct and all Shire policies.
- **Records Management** - Ensures all documents are recorded in accordance with the Shire’s Record Keeping Plan and policies and procedures. Ensures confidentiality is maintained at all times.
- **Budgets** – Manage the activities with a financial implication, to ensure that expenses are controlled and monitored accurately.
- **Values** - create a positive working environment while upholding the Shire’s organisation values

10. PERSON SPECIFICATION

Qualifications and Experience

- Current C Class Drivers Licence
- Current National Police Clearance Certificate
- Formal qualifications/experience in Emergency Management (desirable)
- Experience and knowledge in the application of planning, prevention, response and recovery strategies in relation to Emergency Management.
- Experience working with diverse groups in the community.

Knowledge and Skills

- Sound understanding of the Emergency Management Act 2005 and Emergency Management Regulations 2006.
- Sound understanding of Local Government Emergency Management Responsibilities in Western Australia.
- Knowledge of the principles of emergency risk management and emergency management.
- The ability to communicate effectively with internal and external stakeholders.

Certification

I have read and understood the contents of this position description and accept the following:

- This position description is aimed at describing the core output and not intended as a complete list of responsibilities, with the focus being on key outputs and flexibility. I may be required to perform other duties that are consistent with my classification including temporary activities or projects.
- My position is dynamic and that continuing, change and improvement of processes, practices, knowledge, skills and behaviours is expected by the Shire of Cue and this position description facilitates this development that I will actively invest in.

Employee Name:

Employee Signature:

Date:

Annex E
LRC / LRCG Action Checklists

Local Recovery Coordinator – Operational Check List

First 24 hours

Task Description	Status
Liaise with relevant response agencies regarding location, size, type and potential impact of the disaster	
Attend response agencies' Operations Area and Incident Support Group meetings for situational awareness and likely timings for transition to recovery phase	
Contact and alert key staff (incl. LRCG Executive and Subcommittee members), determine <u>initial</u> requirements (e.g. admin support to maintain a record of events and communications with key staff).	
Receive initial impact assessment from HMA / CA, determine likely human effects and alert relevant recovery agencies	
In conjunction with LRCG Executive, determine level of state government involvement, in consultation with State Recovery Coordinator	
Support Dept of Communities and Family Support to determine immediate short-term needs (e.g. accommodation, financial assistance and personal support)	
Determine likely effects on community until relevant recovery agency(s) is operational (i.e. Dept of Communities & Family Support may take 4-6 hours to mobilise and establish welfare/evacuation centre(s), plus travel time if relevant.	
Determine need to activate LRCG, sub committees and membership. If activated, establish a recovery coordination centre OR if not activated, ensure sufficient resources are retained to record recovery expenditure (incl. logging expenses, receipts, timesheets), staff tasking, plant & machinery usage etc.	
Establish a liaison officer located at HMA/CA emergency operations centre, Establish a recovery information centre to provide affected community with access to all recovery services.	
Identify and manage special needs groups or individuals that may require specific support mechanisms, services or equipment (e.g. mobility impaired, CaLD)	
Activate outreach program(s) to meet immediate needs and determine ongoing needs. Issues should include the need for specialist counselling, material aid, accommodation, financial assistance, social, recreational and domestic facilities.	
Meet with specific agencies involved with recovery operations to determine strategies, and activate inter-agency liaison mechanisms	
Manage offers of assistance, including volunteers, material aid and money	
Maintain ongoing assessment of impact of the event through local government data, geographic data and relevant response agencies situation reports.	
Meet with recovery agencies for full assessment of event impact. Determine best means of involving affected community and actions from specific agencies.	
Arrange media briefing (Mayor / Shire President / CEO) on recovery program	
Organise briefing and debriefing processes for staff, and establish staffing arrangements to ensure recovery is maintained without fatigue	

Local Recovery Coordinator – Operational Check List

First 48 hours

Task Description	Status
Assess reports gathered through outreach programs to assess community needs	
Monitor staffing arrangements – relief / fatigue	
In collaboration with LRCG, develop Operational Recovery Plan – recovery objectives, requirements, governance arrangements, resources and priorities	
Manage offers of assistance, including volunteers, material aid and donated money (delegate to finance sub-committee)	
Activate community (specific) recovery committees, ensuring active participation of members of the affected community.	
Manage restoration of essential infrastructure / utilities	
Develop a community information process, including consideration of public meetings and newsletters	
Implement event specific communications plan, arrange media briefing (Mayor / Shire President / CEO) on recovery program, consider establishing call centre with prepared responses for FAQ's	
Maintain ongoing assessment of impact of the event through information / data, geographic data and relevant response agencies.	
Review resources and services on an ongoing basis	
Report to organisational hierarchy on likely costs/ impact of involvement in recovery activities.	
Provide newsletters to the affected community and information to the media as required.	
Continue to monitor agency activities and withdrawal of services when appropriate	
Debrief recovery agencies	
Maintain recovery coordination centre operations	

Local Recovery Coordinator – Operational Check List

First 72 hours

Monitor staffing arrangements	
Participate in development of Comprehensive Impact Assessment (led by CA)	
Review resources and services on an ongoing basis	
Establish whether event has been proclaimed an eligible natural disaster under the WANDRRA, if so – what assistance may be available	
Determine longer term recovery measures and strategies	
Maintain recovery centre operations	
Provide newsletters to the affected community and information to the media as required.	
Continue to monitor agency activities and withdrawal of services when appropriate	
Debrief recovery agencies and staff, evaluate effectiveness of recovery program	
Recognise agency / staff input	

LOCAL RECOVERY COORDINATION GROUP

ACTION CHECK LIST

Description	Status
In the Transition from Response	
Ensure the appointment of a LRC has occurred.	
Ensure Incident Controller includes the LRC in official responses and briefings	
Ensure the Incident Controller is aware of recovery requirements and tasks prior to the termination of the response phase.	
Ensure that agencies with response and recovery obligations are aware of their continuing role.	
Initiate key recovery arrangements including full LRCG subcommittee briefing during the response phase and ensure formal handover takes place.	
Management Structure – the LRCG shall:	
Set up an office with administrative support	
Facilitate representative sub-committees to coordinate and action recovery tasks and disseminate decisions as required.	
Ensure and facilitate the completion of the impact assessment	
Assume public information obligation from response agency, provide information to impacted area, general public and the media. See 'Communication tools'.	
Facilitate and advise on State / Federal emergency relief funding and facilitate and advise on private aid and funding.	
Activate and coordinate the Recovery Coordination Centre if required.	
Prepare oral and written financial and non-financial reports and briefs.	
Promote Community Involvement – the LRCG shall:	
Work with existing community organisations.	
Recruit representative(s) of the affected community into the recovery planning	
Establish strategies for uniting the community behind agreed objectives	
Provide a "one-stop-shop" for advice, information and assistance during the recovery period.	
Establish mechanisms for the sharing of information and reporting local initiative (e.g. regular community meetings & local newsletters). See 'Communication tools'	

Impact Assessment (Managerial Issues) – The LRCG shall:	
Use intelligence / planning information from the response operation and set up a recovery liaison person in the HMA’s Incident Support Group.	
Confirm the total area of impact for determination of survey focus.	
Set out the immediate information needs: infrastructure problems and status, damage impact and pattern and welfare issues.	
Identify and close information gaps (establish the “big picture”)	
Assess the financial and insurance requirements of affected parties.	
Gather evidence to support requests for government assistance.	
Ensure all relevant information is strictly confidential to avoid use for commercial gain	
Inspections and Needs Assessments (technical focus) – the LRCG shall:	
Establish and define the purpose of inspection / assessment and expected outcomes.	
Consistently apply agreed criteria (requiring a common understanding by the people undertaking the survey process.)	
Collect and analyse data.	
Establish a method / process to determine the type of information needed for this recovery operation, defining: How and who will gather the information (single comprehensive survey); How information will be shared; How information will be processed and analysed; How the data will be verified (accuracy, currency and relevance)	
Managing the process to minimise “calling back”	
Select and brief staff	
Maintain confidentiality and privacy of assessment data.	
Data Management – the LRCG shall:	
Define who is responsible for which part for the data management task and ensure proper process of relevant data transfer.	
Create templates for impact assessment and for tracking assistance provided	
State Government Involvement – the LRCG shall:	
Establish strong relationship with key regional government agency representatives, and appoint them to appropriate LRCG sub- committees, as appropriate.	
Gain familiarity with the recovery claim process, Relief Fund applications, and reduction plan proposals.	
Establish system for recording all expenditure during recovery, in-line with the requirements of the recovery plan (includes logging expenditure, keeping receipts and providing timesheets for paid labour)	

Answer requests for information from government agencies.	
Public information – the LRCG shall:	
Appoint potential spokes people to deal with the media (usually Mayor).	
Manage public information during the transition from response to recovery when hand-over completed by HMA	
Identify priority information needs	
Develop a media / communications strategy. See 'Communication tools'	
Coordinate public information through: Spokesperson/s; Identifying and adopting key message priorities; Using a single publicised web site for all press releases	
Develop processes for: Media Liaison and management (all forms e.g. print and electronic) Briefing politicians Alternative means of communication e.g. public meetings, mail box flyers advertising; Communicating with community groups. Meeting specialist needs Formatting press releases Developing and maintaining a website Ensuring feedback is sought, integrated and acknowledged.	
Monitor print and broadcast media and counter misinformation.	
Rehabilitation and Assistance – the LRCG shall:	
Establish a mechanism for receiving expert technical advice from welfare groups.	
Monitor and assist rehabilitation of critical infrastructure.	
Prioritise recovery assistance.	
Prioritise public health to restore health services and infrastructure.	
Assist and liaise with business to re-establish and reopen.	
Restore community and cultural infrastructure (including education facilities)	
Restore basic community amenities for meetings and entertainment.	
Facilitate emergency financial assistance in liaison with DCP	
Adjust capital works and maintenance programs	
Implementation of reduction measures – the LRCG shall plan to:	
Take the opportunity while doing the risk analysis, to: Identify essential services and facilities in high risk areas, Consider the restoration options in the event of them becoming dysfunctional	
Identify options based on research and consultation	

Undertake urgent hazard reassessment based on new (event) information and adhere to the Local Emergency Management Arrangements	
Financial Management – the LRCG shall plan to:	
Review financial strategies	
Communicate with financial agencies, including insurance providers.	
Keep financial processes transparent	
Reporting – the LRCG shall plan to:	
Provide simple, flexible and succinct reporting system	
Provide adequate administrative support	
Managed Withdrawal – the LRCG shall plan to:	
Continually review the recovery management process with a view to withdrawing as the community takes over.	
Identify long term recovery activities and agencies responsible for management.	
Establish arrangements for ongoing public information and communications including avenues for reporting and management of unresolved community recovery issues.	
Stage a public event of acknowledgment and community closure.	
Conduct a debrief of participants with community input to identify lessons learned and strategies for enhancing community recovery arrangement and processes for future events.	

Guidance for Recovery sub functions

Introduction

The Local Recovery Coordinating Committee manages the recovery process on behalf of the local government. Depending upon the size and complexity of the disaster, subcommittees will be established by the committee in order to manage specific responsibilities.

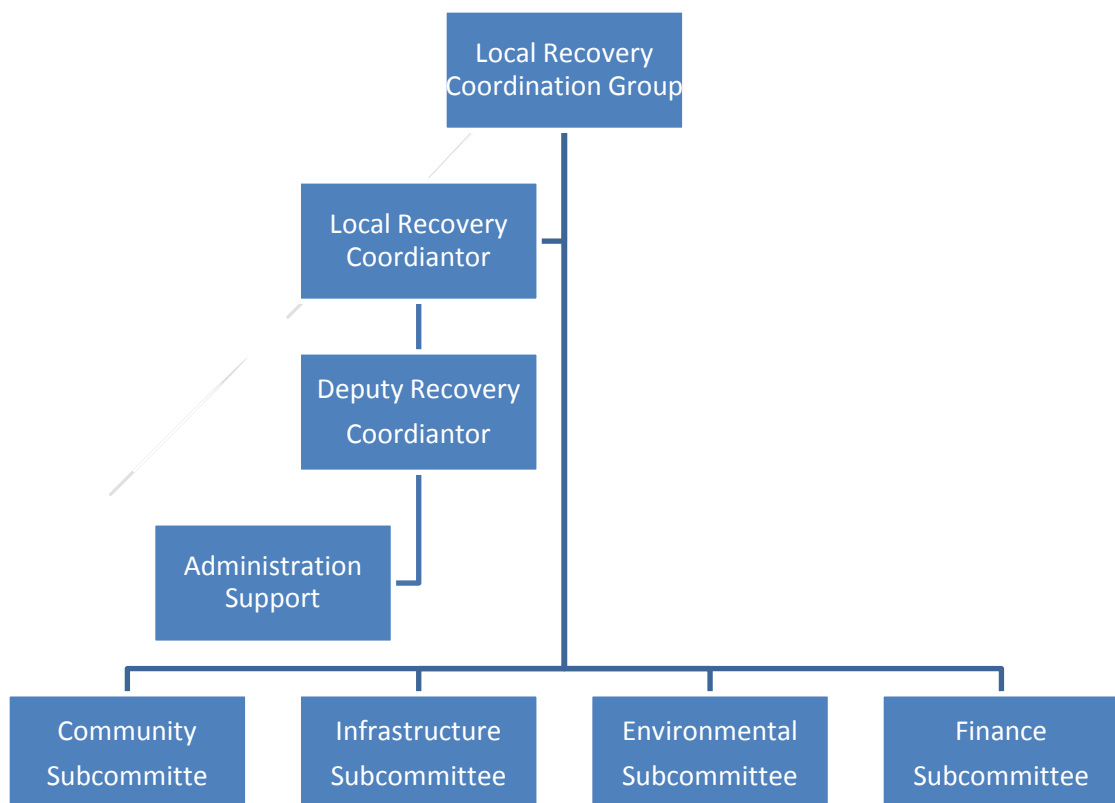
These responsibilities can be broadly grouped into the following functions:

Community – Provision of recovery services to affected communities such as counselling. This affects individuals, families, local groups, clubs and associations.

Infrastructure – Recovery/restoration of public infrastructure and community amenities, where possible supporting reconstruction of private infrastructure.

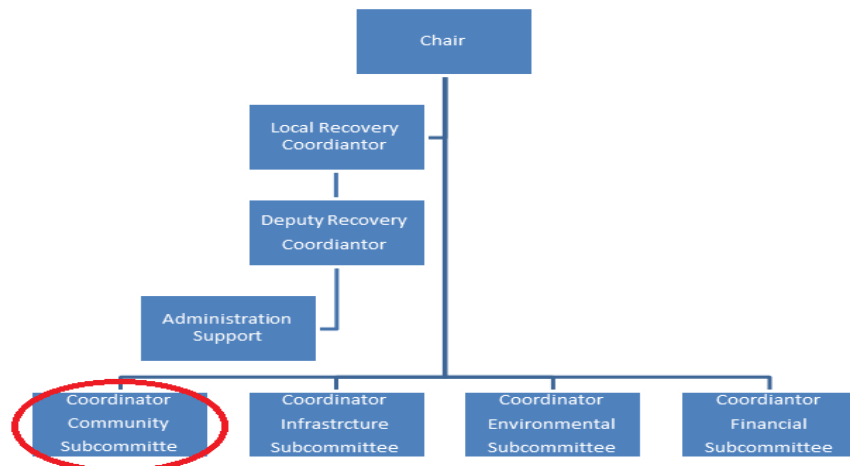
Environment – Provision of environmental health services (core local government role), in response to a disaster, such as environmental monitoring of mosquito breeding following a flood, asbestos fibre release following an earthquake etc.

Finance – Relates to economic and financial recovery of commercial, industrial and government sectors, as well as specific industries such as tourism or agriculture.



Suggested structure for Local Recovery Coordinating Committee
and appointed subcommittees

Community Sub-Committee Role



Role: This Sub-Committee is to coordinate planning and implementation of recovery in the areas of safety and well-being, physical and psychosocial health, and social aspects.

Responsibilities:

- Assess the impact of the disaster event on human and social aspects.
- Coordinate information provision, financial, welfare and personal support.
- Coordinate psychosocial and counselling services.
- Coordinate ongoing medical and health services.
- Coordinate public health advice warnings and direction to combatants and the community.
- Coordinate temporary accommodation.
- Coordinate short term accommodation and repairs to dwellings.
- Provide and coordinate specialist and outreach services.
- Coordinate case management, community development, support and referral to assist affected people , families and groups.
- Work with local government and community leadership groups to enable learning from their emergency experience in order to better prepare for the future adverse events.

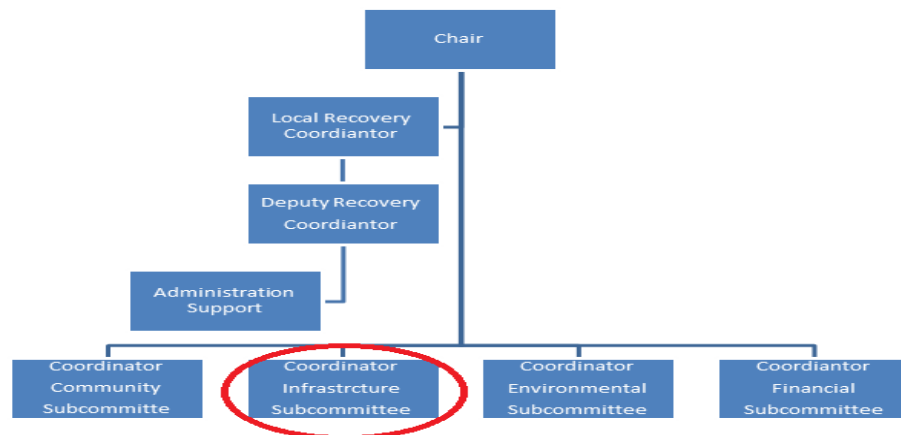
Suggested Members:

- Community Development Officers
- Department of Communities
- WA Department of Health
- Red Cross
- Local Community organisations

Supporting Organisations:

- Centrelink
- St Vincent de Paul
- Department of Education, Training and Arts
- Salvation Army
- Others as required

Infrastructure Sub-Committee Role



Role: Coordinate planning and implementation of housing, commercial and industrial buildings and structures, physical infrastructure (including power, water, telecommunication, transport) recovery in the district /region.

Responsibilities:

- Work with the insurance sector to ensure adequate and speedy processing of insurance claims.
- Assess damage to housing stock, commercial and industrial buildings and structures, rural structures, and infrastructure facilities.
- Coordinate demolition of unsafe buildings and structures, if required.
- Coordinate demolition of unsafe buildings and structures, if required.
- Coordinate repair and rebuilding matters for housing stock, where necessary.
- Develop option for temporary accommodation.
- Ensure coordinated approach to the housing related strategies in partnership with relevant organisations.
- Coordinate disposal of hazardous material, debris etc.
- Coordinate recovery of infrastructure, which is normally undertaken by infrastructure owners and operators (e.g. Telstra, Energex).
- Coordinate restoration of sporting facilities and public playground, where necessary.
- Prioritise repair and reconstruction activities, where appropriate.
- Ensure relevant owners/operators are involved in the decision making process.
- Ensure community consultation and involvement in the decision making process.
- Ensure disaster risk reduction is considered in planning for rebuilding and reconstruction.

Suggested members:

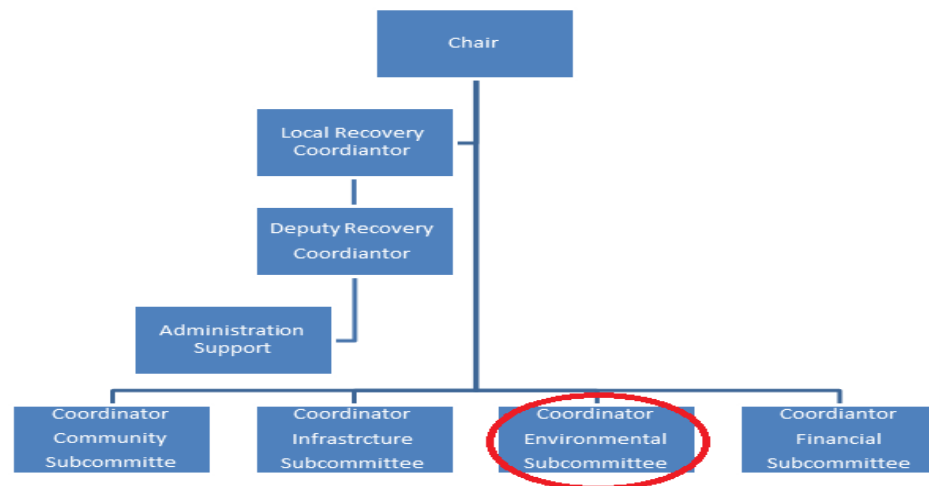
- Works foreman / Depot supervisor
- Department of Infrastructure and Planning
- Department of Public Works
- Building Service Authority
- Treasury
- Department of Housing

- Transport
- Department of Main Roads

Supporting Organisations:

- Utility owners /operators (Telstra, Optus, Energex, Origin)
- Department of Mines and Energy
- Insurance Council Australia
- Others as required

Environmental Sub-Committee Role



Role: This sub-committee is to coordinate recovery of the natural environment

Responsibilities:

- Coordinate assessment of disaster impact on natural environment e.g. water quality, ecological impact, pollution).
- Provide advice on potential environment issues (e.g. water quality).
- Coordinate rehabilitation of natural environment including parks, waterways and wild life.
- Coordinate preservation of community assets (e.g. reserves and parks).
- Consider mitigation strategies to reduce future impacts on natural environment where appropriate.
- Monitor issues of pollution.
- Coordinate waste management and disposal.
- Ensure there is effective consultation and communication with the community and relevant organisation.
- Ensure environmental bodies and interest groups are involved in the decision making process
- Monitor and assess the environmental consequences of clean-up operations
- Monitor and assess animal welfare issues

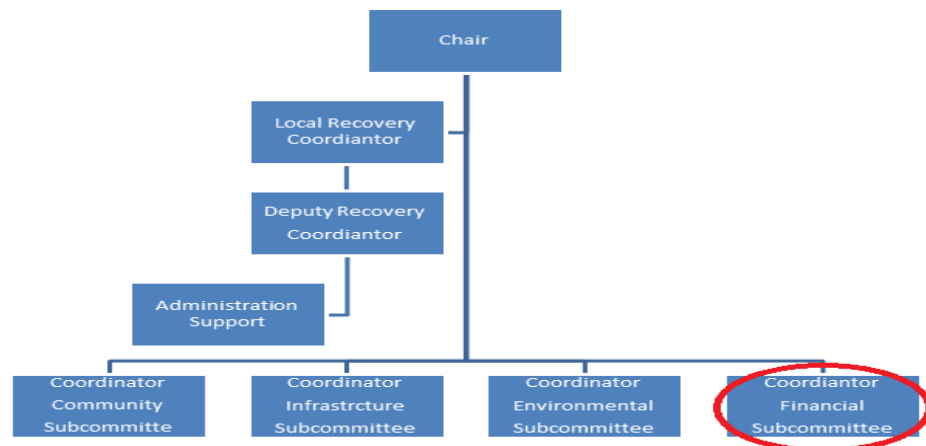
Suggested Members:

- Environmental Health Officer
- Department of Environ and Resource Management
- Environmental Protection Agency
- Department of Primary Industries

Supporting Organisations:

- Environmental Advisors
- Chemical and Hazard Substance Advisors
- Environmental Interest Groups
- Catchment Coordination groups

Finance Sub-Committee Role



Role: Coordinate planning and implementation of economic and financial recovery in the <local government authority> area.

Responsibilities:

- Work with insurance sector to ensure adequate and prompt processing of insurance claims.
- Assess impact on key economic assets (large employers e.g. mining, tourism etc.).
- Assess employment issues and capacity of local business to operate.
- Facilitate business, industry and regional economic recovery and renewal.
- Develop industry and business recovery plans and strategies in conjunction with local government, State government agencies, regional economic development and industry bodies.
- Facilitate financial assistance, access to funds, loans and employer subsidies.
- Monitor the impacts of disaster on the Council's economic viability and develop strategies to minimise the effects on individuals and businesses.
- Facilitate linkages with job providers and employment agencies to source labour.
- Develop a strategy to maximise use of local resources during reconstruction activities.
- Support small to medium enterprises (e.g. referral, business assistance).
- Coordinates support to farmers and rural landlords, where necessary.
- Ensure involvement of local business and industry representatives in decision making.
- Ensure that the recovery plan informs broader planning and decision making activities across government and non-government agencies.

Suggested Members:

- Finance / Rates officers
- Department of Employment, Economic Development
- Department of Tourism, Regional Development and Industry
- Insurance Council of Australia
- Department of Primary Employment and Industrial Relations
- Department of Local Government, Local Government Association

Supporting organisation:

- Australian Bureau of Statistics
- Insurance Companies

The Comprehensive Impact Assessment is available at
www.dfes.wa.gov.au

OPERATIONAL RECOVERY PLAN

Shire of Cue Local Recovery Coordinating Group

Emergency: (type and location)

Date of Emergency:

Section 1

Introduction

- Background on the nature of the emergency or incident
- Aim or purpose of the plan
- Authority for plan

Section 2

Assessment of Recovery Requirements

- Details of loss and damage to residential, commercial and industrial buildings, transport, essential services (including State and Local Government infrastructure)
- Estimates of costs of damage
- Temporary accommodation requirements (includes details of evacuation centres)
- Additional personnel requirements (general and specialist)
- Human services (personal and psychological support) requirements
- Other health issues

Section 3

Organisational Aspects

- Details the composition, structure and reporting lines of the groups/committees and subcommittees set up to manage the recovery process
- Details the inter-agency relationships and responsibilities
- Details the roles, key tasks and responsibilities of the various groups/committees and those appointed to various positions including the Recovery Coordinator.

Section 4

Operational Aspects

- Details resources available and required
- Redevelopment Plans (includes mitigation proposals)
- Reconstruction restoration programme and priorities, (including estimated timeframes)
- Includes programs and strategies of government agencies to restore essential services and policies for mitigation against future emergencies
- Includes the local government program for community services restoration
- Financial arrangements (assistance programs (NDRRA), insurance, public appeals and donations
- Public information dissemination.

Section 5

Administrative Arrangements

- Administration of recovery funding and other general financial issues
- Public appeals policy and administration (including policies and strategies for office and living accommodation, furniture and equipment details for additional temporary personnel).

Section 6

Conclusion

Summarises goals, priorities and timetable of plan.

Signed by

Chair, Local Recovery Coordinating Group

Date:

Annex J
Communication Tools

<i>Disaster Name</i>					
<i>Location</i>					
<i>Date of Disaster</i>					
COLLATERAL	Description- what's required	Distribution Point	Responsible Person	Due Date	Status
Flyer					
Newsletter					
Brochure					
PAID MEDIUMS					
<i>Newspaper</i>					
Guardian					
Midwest Times					
<i>Radio</i>					
Spirit					
ABC					
PUBLICITY					
Media Release					
Radio Interview					
Email Distribution					
SOCIAL MEDIA					
Shire Facebook					
Twitter					

WEB					
Shire Website					
- Banner					
- Latest News					
- Temporary Web page					
- Events Calendar					
3 rd Party Websites					
VENUES					
Visitor Centre					
Library					
OTHER					



COMMUNITY SERVICE ANNOUNCEMENT

FOR IMMEDIATE RELEASE

[Insert Title Here]

The [INSERT NAME OF COUNCIL / SHIRE] wishes to advise that there is a current [STATE THE EMERGENCY EG FLOOD, FIRE, CYCLONE] warning in place for [STATE LOCATIONS].

Residents in the area are advised to [RELEVANT ADVICE].

You can find regular updates [ON WEBSITE, VIE TELEPHONE, SOCIAL MEDIA].

If you require further information please contact [INSERT CONTACT DETAILS].

ENDS:

Notes to media:

For all media enquiries, please contact the [INSERT MEDIA/COMMS CONTACT]

[EXAMPLE: INSERT SHIRE/SHIRE LOGO HERE]

COMMUNITY SERVICE ANNOUNCEMENT

FOR IMMEDIATE RELEASE

[Insert Title Here]

[Insert Date Here]

The [INSERT NAME OF COUNCIL OR SHIRE] wishes to advise that there is a current [STATE THE EMERGENCY EG FLOOD, FIRE, CYCLONE] warning in place for [STATE THE LOCATIONS].

Residents in the area are advised that [RELEVANT ADVICE/INFORMATION].

You can find regular updates [ON WEBSITE, VIE TELEPHONE, SOCIAL MEDIA].

If you require further information please contact [INSERT CONTACT DETAILS].

Residents in the [STATE THE LOCATION] area are reminded to do the following:

- [STATE EMERGENCY PRECAUTIONS IN DOT POINTS]

Important numbers to remember:

- [STATE EMERGENCY SERVICES DETAILS: SES, BOM, DFES ETC]

ENDS:

Notes to media:

For all media enquiries, please contact the [INSERT MEDIA/COMMS CONTACT].

Social Media Templates

Facebook

Facebook Post #1

The [INSERT NAME OF COUNCIL OR SHIRE] wishes to advise that there is a current [STATE THE EMERGENCY EG FLOOD, FIRE, CYCLONE] warning in place for [STATE THE LOCATION].

Residents in the area are advised to [RELEVANT ADVICE].

You can find regular updates [ON WEBSITE, VIE TELEPHONE, SOCIAL MEDIA].

If you require further information please contact [INSERT CONTACT DETAILS].

Facebook Post #2

Residents in the [STATE THE LOCATION] area are reminded to do the following during the current [STATE THE EMERGENCY EG FLOOD, FIRE, CYCLONE] warning:

- [STATE EMERGENCY PRECAUTIONS IN DOT POINTS]

Facebook Post #3

Important numbers for you to remember:

- [STATE EMERGENCY SERVICES DETAILS: SES, BOM, DFES ETC]

Twitter

There is a current [STATE THE EMERGENCY] in place for #[STATE LOCATION] and surrounding areas. Find more info here: [INSERT SHORTENED LINK].

MIDWEST GASCOYNE SUPPORT AGENCIES CONTACT DETAILS

AGENCY	TEL. PHONE	ADDRESS
ABC Midwest	(08) 9923 4111	245/247 Marine Terrace, Geraldton WA 6530
Meekatharra Hospital	(08) 9981 0600	Savage Street, Meekatharra WA 6642
Cue Nursing Post	(08) 9963 0100	Victoria Street Cue WA 6640
Mt Magnet Nursing Post	(08) 9963 3100	Welcome Street Mount Magnet WA 6638
DFES	(08) 99566000	1 Vulcan Way Wonthella 6531
Dept. of Primary Industries and Regional Development – Agriculture and Food Division	(08) 9956 8535	20 Gregory Street Geraldton WA 6530
Geraldton Hospital	08) 9956 2222	51-85 Shenton St, Geraldton WA 6530
Dept. Community Services	(08) 9965 9500	45 Cathedral Avenue Geraldton WA 6530
Dept. Education	(08) 9956 1600	45 Cathedral Avenue Geraldton WA 6530
Dept. Planning, Lands and Heritage	(08) 9960 6999	209 Foreshore Drive Geraldton WA 6530
Dept. Water and Environmental Regulation	(08) 9964 7411	94 Sanford Street Geraldton WA 6530
Dept. Human Services	(08) 9921 9925	Forrest St & Chapman Rd Geraldton WA 6530
RFDS	(08) 9417 6300	3 Eagle Drive Jandakot Airport WA 6164
Horizon Power	(08) 9941 6205	Cnr Iles Rd and Robinson Rd Carnarvon WA
Main Roads WA	(08) 9956 1201	Eastward Rd Geraldton WA 6531
St John Ambulance – Geraldton	(08) 9938 0930	17 Eaton Pl, Wonthella WA 6530
St John Ambulance - Cue	(08) 9963 1771	Cue WA 6640
St John Ambulance Meekatharra	(08) 9980 1467	Meekatharra WA 6642
St John Ambulance – Mt Magnet	(08) 9938 0931	Mt Magnet WA 6638
Telstra	(08) 9920 0010	54 Sanford St Geraldton WA 6530
WALGA	(08) 9213 2000	170 Railway Parade, West Leederville, WA, 6007
Water Corporation	13 13 85	58 Pass Street, Geraldton WA 6530
St John of God Hospital	(08) 9965 8888	12 Hermitage St Geraldton WA 6530

ORGANISATIONAL RESPONSIBILITIES

The following list details the assigned (or potential) roles and responsibilities of organisations that may be participants in the recovery phase of a disaster.

<p>Local Government</p>	<p>Ensure that a Local Recovery Plan for its district is prepared, maintained and tested [EM Act s.41(4)].</p> <p>Appoint a Local Recovery Coordinator(s) [EM Act s.41(4)].</p> <p>Chair the LRCG, Provide administrative support to the LRCG, as required.</p> <p>Provide other representatives to the LRCG or subcommittees, as appropriate (e.g. Building Surveyor, Environmental Health Officer, Community Services).</p> <p>Ensure the restoration/reconstruction of services/facilities normally provided by the local government.</p>
<p>Department of Communities Services</p>	<p>Provide a representative to the LRCG.</p> <p>Coordinate welfare services, including emergency accommodation, catering, clothing, personal effects, personal services, registration and reunification, financial assistance.</p> <p>Provision of Personal Hardship and Distress measures under the WA Natural Disaster Relief Arrangements, incl. counselling, emergency assistance and temporary accommodation</p>
<p>Department of Primary Industries and Regional Development</p>	<p>Provide a representative to the LRCG.</p> <p>Provide technical support to primary producers and industry groups for recovery from animal or plant pest or disease emergencies</p> <p>Manage the provision of assistance to farmers, particularly in relation to the Primary Producer Package under the WANDRA</p>

<p>Main Roads Western Australia</p>	<p>Provide a representative to the LRCG.</p> <p>Assess and report on damage to State/Federal road infrastructure that may impact on the community.</p> <p>In conjunction with the Local Government, assist with the assessment of damage to local roads and issue of advice of roads closure/alternate transport route.</p> <p>Assist local government with reopening and restoration of damage to local roads including providing access to funding where available through the MRWA Flood Damage to Local Roads Special Funding Assistance Program or the WANDRRA.</p>
<p>Essential Services(Including Power , Telecommunication , Water and Gas – Horizon Power , Telstra, Water Corporation , Alinta Gas)</p>	<p>Provide a representative to the LRCG (co-opted as required).</p> <p>Assess and report on damage to essential services and progress of restoration of services.</p> <p>Facilitate restoration of priority services as requested by the LRCG.</p>
<p>Regional Development Commission/Business Enterprise Centre (If available) Small Business Development Corporation</p>	<p>Provide a representative to the LRCG (co-opted as required).</p> <p>Assist with the assessment of the impact of the emergency on small business.</p> <p>Provide advice and facilitate access to business support services/funding support, e.g. WANDRA small business support</p>
<p>Department of Education (or Local School Representative)</p>	<p>Provide a representative to the LRCG (co-opted as required).</p> <p>Advice on issues affecting normal operation of schools, e.g. restrictions on student access or damage to school premises.</p>
<p>Local Health Services Provider (Department of Health or Local Health Officer)</p>	<p>Provide a representative to the LRCG.</p> <p>Advise on health, environmental health and medical issues arising from the emergency.</p>

	<p>Coordinate the local health components of the recovery process.</p>
<p>Department of Water and Environmental Regulations</p>	<p>Provide advice on environmental protection, clean up and waste management</p>
<p>Lord Mayor’s Distress Relief Fund</p>	<p>Liaise with the LRCG to assess the requirement for public donations and if required initiate “Calls for Public Donations” in accordance with the State Policy on “Appeals and Donations during Emergencies”.</p> <p>As required set up a local appeals committee in conjunction with the LRCG.</p> <p>Provide advice to the LRCG on criteria for, and assessment of, requests for financial assistance.</p>