



**AGENDA
ORDINARY MEETING
OF COUNCIL**

18TH OF JULY 2017

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 18Th July 2017

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue WA

Rob Madson
Chief Executive Officer
14 July 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 18th July 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 Pixie Pigdon

Councillor Fred Spindler

APOLOGIES

Councillor Ron Hogben

STAFF:

Mr Rob Madson, Chief Executive Officer

Mr Richard Towell, Deputy Chief Executive Officer

Miss Kim Ryan, Records Officer

GALLERY:

Nil

2. PUBLIC QUESTION TIME

Questions on Notice

At the Ordinary Meeting of Council held on 20th June 2017 the following questions were asked by Mr Ernie Campbell and taken on notice:

On the 18th April I asked a question why are we putting so much time and money into the Bishop's house when we already have an office for the workshop? Can I have a reply to that question and a breakdown of the cost to date and the completion date please?

Any idea what it is going to cost for the oval fence line and was it budgeted for? Can I have it in writing?

The Chief Executive Officer responded to these questions in correspondence dated 14 July 2017:

Bishop’s House

While the works staff do have existing office facilities provided in a transportable building at the depot, the development of the Bishop’s House into new office facilities will provide better working conditions for the Manager Works & Services and the Works & Services Support Officer and provide space for staff meetings. The existing facility will then be available for the use of the Mechanic. This project also preserves a heritage-listed building which would otherwise become derelict.

Renovations are practically complete, with the exception of the utility connections, which are waiting on the appropriate authorities. Consideration is also being given to the construction of a low front fence. Expenditure on the Bishop’s house to date totals \$133,000 over the last three financial years.

Oval fencing

An amount of \$35,000 was allocated in the 2016/17 annual budget for the fence construction. As this project is not yet complete, a portion of this funding will be carried forward to the 2017/18 annual budget.

3. APOLOGIES AND LEAVE OF ABSENCE

3.1 APPLICATION FOR LEAVE OF ABSENCE – CR RON HOGBEN	
APPLICANT:	Cr Ron Hogben
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Rob Madson – Chief Executive Officer
DATE:	14 July 2017
<i>Matters for Consideration:</i>	
Request for leave of absence.	
<i>Background:</i>	
During discussions between the Shire President and Cr Ron Hogben, it was noted that Cr Hogben is likely to miss several meetings in order to deal with a personal matter.	
<i>Comments:</i>	
<i>Statutory Environment:</i>	
LOCAL GOVERNMENT ACT 1995 - SECT 2.25	

2.25 . Disqualification for failure to attend meetings

(1) A council may, by resolution, grant leave of absence, to a member.

(2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the council without the approval of the Minister, unless all of the meetings are within a period of 3 months.

Policy Implications:

Nil

Financial Implications:

Sitting fees will not be payable for the meetings not attended by Cr Hogben.

Strategic Implications:

Nil

Consultation:

Shire President – Cr Ross Pigdon

Officer’s Recommendation:

That Cr Hogben be granted leave of absence for the July, August and September ordinary meetings of Council.

Council Decision

Voting requirement: Simple Majority

MOVED:

SECONDED

CARRIED:

4. PETITIONS/PRESENTATIONS/SUBMISSIONS

Nil

5. CONFIRMATION OF MINUTES

Council Decision:

MOVED:

SECONDED:

That the Minutes of the Ordinary Meeting of 20th June 2017 are confirmed as a true and correct record of the meeting with the amendment that the council resolution at item 11.2 be allocated the number 13062017

CARRIED:

6. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION.

Nil

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

Nil

8.1 ACCOUNTS & STATEMENTS OF ACCOUNTS	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	13 th July 2017
Matters for Consideration:	
To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Tuesday 18 July 2017 as attached – see Appendix 1	
Comments:	
The list of accounts is for the month of June 2017	
Background:	
The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.	
Statutory Environment:	
Local Government (Financial Management Regulations) 1996 – Clause 13.	
Policy Implications:	
Nil	
Financial Implications:	
Nil	
Strategic Implications:	
Nil	
Consultation:	
Nil	

<p>Officer's Recommendation:</p>	<p>Voting requirement: Simple Majority</p>																		
<p><i>That Council endorse the payments for the period 1 June 2017 to 30 June 2017 as listed, which have been made in accordance with delegated authority per LGA 1995 S5.42.</i></p> <table data-bbox="219 346 1299 642"> <tr> <td><i>Municipal Fund Bank EFTs</i></td> <td><i>5055 – 5162</i></td> <td><i>\$ 324,240.51</i></td> </tr> <tr> <td><i>Direct Debit Fund Transfer</i></td> <td></td> <td><i>\$ 28,506.54</i></td> </tr> <tr> <td><i>Payroll</i></td> <td></td> <td><i>\$ 83,310.85</i></td> </tr> <tr> <td><i>BPAY</i></td> <td></td> <td><i>\$ 13,510.32</i></td> </tr> <tr> <td><i>Cheques</i></td> <td></td> <td><i>\$ 0.00</i></td> </tr> <tr> <td><i>Total</i></td> <td></td> <td><i>\$ 449,568.22</i></td> </tr> </table>		<i>Municipal Fund Bank EFTs</i>	<i>5055 – 5162</i>	<i>\$ 324,240.51</i>	<i>Direct Debit Fund Transfer</i>		<i>\$ 28,506.54</i>	<i>Payroll</i>		<i>\$ 83,310.85</i>	<i>BPAY</i>		<i>\$ 13,510.32</i>	<i>Cheques</i>		<i>\$ 0.00</i>	<i>Total</i>		<i>\$ 449,568.22</i>
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<p>Council Decision</p>	<p>Voting requirement: Simple Majority</p>																		
<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:	13 th July 2017
<i>Matters for consideration:</i>	
<p>The Statement of Financial Activity for the period ended 30 June 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 June 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 30 June 2017.</i>	
Council Decision	Voting requirement: Simple Majority
MOVED:	SECONDED:
CARRIED	

8.3 SETTING OF THE ANNUAL RATE IN THE DOLLAR FOR 2017-2018 FINANCIAL YEAR	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	13 July 2017
<i>Matters for Consideration:</i>	
<p>To consider the submission received from Westgold Resources Limited in relation to the proposed differential rates for the 2017-2018 financial year.</p> <p>And</p> <p>To apply to the Minister for Local Government and Communities for approval to impose differential general rates that are more than twice the lowest differential rate being imposed.</p>	
<i>Background:</i>	
<p>At the Special Meeting held on 13 June 2017, Council approved the advertising of the proposed differential rates for the 2017-2018 financial year as required under section 6.33 of the Local Government Act.</p> <p>Submissions regarding the proposed differential rates and minimum payments closed on 7 July 2017. The Shire of Cue received one submission in respect to the proposed differential rates, being from Westgold Resources Limited and attached at Appendix 3</p>	
<i>Comments:</i>	
<p>Westgold Resources Limited is the owner of its subsidiary company Big Bell Gold Operations Pty Ltd. The submission from Westgold Resources Limited states their objection to the UV mining rate in the dollar being more than twice the UV pastoral rate in the dollar and the Shires intention to increase the UV mining rate in the dollar to \$0.3210. The submission also questions the justification for application of a differential rate in the dollar of \$0.3210 for the GRV mining and transient workforce facilities both of which are currently operated by Big Bell Gold Operations Pty Ltd.</p> <p>Westgold considers that they are being singled out for additional rating and fees. This is not correct as rates are based on land values and differentiated based on service levels, it is not assessed on the value of direct benefit provided nor on who has the capacity to pay. The Shire does not impose rates or fees to make a profit but to recover its costs of operations and provide levels of service that are required and expected by the community for the benefit of the community and public safety.</p> <p>The statement that the increase in rates last year is the reason for reducing titles held is ambiguous. A decision to hold a mining tenement title would surely be based on its estimated ore value over its holding costs.</p>	

The lower use of Shire infrastructure by mining ratepayers is debateable in terms of usage, however the infrastructure needs to be in place and maintained. In regards to roads this includes maintaining roads at a safe standard and level that allows for increased heavy vehicle traffic.

The road network is maintained at levels required for the frequent use of heavy vehicles. Westgold acknowledges and appreciates the state and standard of the roads but fails to acknowledge the costs involved in this. Westgold also fails to acknowledge the lengths that the Shire has gone to in the past to accommodate their needs in regards to road access and maintenance. This includes allowing them to use vehicles on roads closed due to wet weather when they have required it, increasing the costs to council to repair and maintain the roads.

While it is acknowledged that there is a general downturn in the mining industry, there is a noticeable increase in mining activity within the Shire of Cue that has occurred over the past year and will continue into the future. It is therefore necessary for Council to maintain its current level of services and facilities to the community to meet these demands.

The rates proposed for the 2017-2018 financial year provides for a balanced budget with a 2.92% increase over rates raised for the previous year. This is following a nominal increase in rates revenue for the previous financial year.

In relation to the comments made regarding the mining and transient workforce facilities, the Crosslands camp has had its accommodation buildings removed and relocated. This has made a significant reduction to the valuation of the property for rates purposes resulting in a 23% reduction in rates from this category; however the property is still utilised as an extension of the Cue Village for car parking and administration purposes.

The maintenance to the oval reticulation system is ongoing to meet the requirements to take the water from the Cue Village waste water treatment system as well as the additional tip maintenance costs created by the village and mining operations in general. The Shire encourages this to minimise illegal dumping but needs to ensure that it is recovering costs.

The Cue Village facilities were created by the Shire and Silver Lake Resources Limited working together for the mutual benefit of both parties. The intention is to integrate the workforce into the town for the benefit of both the workforce and the community. When the camp is at capacity it more than doubles the population of the town placing extra requirements on the Shire to meet service levels.

The table below shows the comparison of rates raised by neighbouring Shires for the 2016-2017 financial year.

Rates comparison 2016-2017		Shire of Cue	Shire of Yalgoo	Shire of Mt Magnet	Shire of Sandstone	Shire of Meekatharra
Rate Category	Rate in \$	Rate in \$	Rate in \$	Rate in \$	Rate in \$	Rate in \$
GRV - RESIDENTIAL	0.1036	0.0745	0.1011	0.0661	0.0863	
GRV - COMMERCIAL	0.0886	0.0745	0.1155	0.0661	0.0863	
GRV - VACANT LAND	0.1036	0.0745	0.1011	0.0661	0.0863	
GRV- M&T WORKFORCE FACILITIES	0.3075		0.1847	0.3487		
UV - MINING TENEMENTS	0.3132	0.3743	0.3129	0.2522	0.1904	
UV - Exploration/Prospecting	0.3132	0.1988	0.3129	0.2522	0.1904	
UV - PASTORAL	0.0822	0.0658	0.0670	0.0571	0.0604	
Minimum payment	Minimum \$	Minimum \$	Minimum \$	Minimum \$	Minimum \$	Minimum \$
GRV - RESIDENTIAL	440	270	413	200	400	
GRV - COMMERCIAL	440	270	472	200	400	
GRV - VACANT LAND	440	620	413	200	400	
GRV- M&T WORKFORCE FACILITIES	440	270	775	200	400	
UV - MINING TENEMENTS	440	270	468	315	350	
UV - PASTORAL	440	270	413	315	350	

In consideration of the new valuations for mining tenements now being available and uploaded into our system for rates modelling. It is proposed that the UV mining tenements and GRV M&T Workforce Facilities categories be adjusted inline accordingly to raise the same amount of revenue from rates as the advertised proposal.

The tables below show the original advertised rates proposal and the expected revenue raised, followed by the adjusted proposal taking into account the revaluation of the UV Mining category.

Proposed rates for 2017-2018					
Rate Category	Rate in \$	Number of Properties	Rateable Value	Rates Levied	% increase
GRV - RESIDENTIAL	0.1062	94	535,752	56,892	2.50%
GRV - COMMERCIAL	0.1062	5	299,208	31,785	19.90%
GRV - VACANT LAND	0.1062	0	-	-	2.50%
GRV- M&T WORKFORCE FACILITIES	0.3210	2	246,750	79,214	4.40%
UV - MINING TENEMENTS	0.3210	293	6,335,382	2,033,848	2.50%
UV - PASTORAL	0.0843	14	502,918	42,373	2.50%
Minimum payment	Minimum \$				
GRV - RESIDENTIAL	451	49	116,724	22,099	2.50%
GRV - COMMERCIAL	451	0	-	-	2.50%
GRV - VACANT LAND	451	41	8,528	18,491	2.50%
GRV- M&T WORKFORCE FACILITIES	451	0	-	-	2.50%
UV - MINING TENEMENTS	451	127	86,256	57,277	2.50%
UV - PASTORAL	451	4	10,400	1,804	2.50%
Totals		629	8,141,918	2,343,783	
Revenue raised from rates 2016-2017				2,278,224	
Difference				65,559	
				2.88%	

Adjusted Proposed rates for 2017-2018					
Rate Category	Rate in \$	Number of Properties	Rateable Value	Rates Levied	% increase
GRV - RESIDENTIAL	0.1062	90	535,752	56,892	2.50%
GRV - COMMERCIAL	0.1062	5	299,208	31,785	19.90%
GRV - VACANT LAND	0.1062	0	-	-	2.50%
GRV- M&T WORKFORCE FACILITIES	0.3160	2	246,750	77,970	2.76%
UV - MINING TENEMENTS	0.3160	296	6,454,718	2,039,610	0.89%
UV - PASTORAL	0.0843	14	502,918	42,373	2.50%
Minimum payment	Minimum \$				
GRV - RESIDENTIAL	451	49	116,724	22,099	2.50%
GRV - COMMERCIAL	451	0	-	-	2.50%
GRV - VACANT LAND	451	41	8,528	18,491	2.50%
GRV- M&T WORKFORCE FACILITIES	451	0	-	-	2.50%
UV - MINING TENEMENTS	451	119	83,536	53,669	2.50%
UV - PASTORAL	451	4	10,400	1,804	2.50%
Totals		620	8,258,534	2,344,693	
Revenue raised from rates 2016-2017				2,278,224	
Difference				66,469	
				2.92%	

All totals are shown without discounts or other allowances being taken into consideration. The adjusted rates proposal has decreased the rate in the dollar for the GRV – M&T Workforce Facilities and UV Mining Tenement categories from \$0.3210 to \$0.3160.

If Council decides to modify the proposed rates or minimum payments after considering any submissions it is not necessary to readvertise the rates however the changes will be included in the notes to the adopted annual budget

Statutory Environment:

Local Government Act 1995, Part 6 – Division 6 – Subdivision 2, Categories of Rates and Service Charges.

Policy Implications:

Department of Local Government and Communities, Rating Policy, Differential Rates (s.6.33), March 2016.

Financial Implications:

Council needs to ensure that rate revenue remains at a level where the Shire can continue to maintain its current level of services to ratepayers and the community. The proposed revenue raised from rates will make up the budget deficiency and provide Council with a balanced budget for the 2017-2018 financial year.

Strategic Implications:

Shire of Cue Strategic Community Plan 2013-2023

8.4 RECEIVING OF THE DRAFT 2017-2018 ANNUAL BUDGET	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	14 July 2017
SIGNATURE	
<i>Matters for Consideration</i>	
To receive the draft Budget for the year ended 30 June 2018 and provide comments and feedback.	
<i>Background:</i>	
The 2017-2018 draft budget has been prepared by Travis Bate from RSM Australia Pty Ltd, in conjunction with the Chief Executive Officer and Deputy Chief Executive Officer	
<i>Comments:</i>	
The draft budget is attached at Appendix 4 . The draft budget is subject to Ministerial approval to impose differential rates and the application process for this will be submitted to the Department for Local Government once Council has set the rate in the dollar for the 2017-2018 financial year.	
<i>Statutory Environment:</i>	
Nil	
<i>Policy Implications:</i>	
Nil	
<i>Financial Implications:</i>	
Nil	
<i>Strategic Implications:</i>	
Nil	
<i>Consultation:</i>	
Rob Madson – Chief Executive Officer	
Travis Bate – RSM Australia Pty Ltd	

Officer's Recommendation:	Voting requirement: Simple Majority
That Council receive the draft budget for the year ended 30 June 2018	
Council Decision	Voting requirement:
<p>MOVED: SECONDED</p> <p>CARRIED:</p>	

8.5 STRATEGIC COMMUNITY PLAN	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	14 July 2017
<i>Matters for Consideration</i>	
To adopt the Shire of Cue's draft 2017 – 2027 Strategic Community Plan	
<i>Background:</i>	
<p>The Local Government (Administration) Regulations 1996 were amended in August of 2011 with the inclusion of regulation 19C – Planning for the Future: Strategic Community Plans. This regulation requires Councils to produce and maintain a Strategic Community Plan (SCP) covering a period of not less than ten (10) years. The purpose of the Strategic Community Plan is to set out the visions, aspirations and objectives of the community.</p> <p>SCP's are an integral part of the State Government-initiated integrated planning framework that will also see the development of a corporate business plan and a number of other informing plans and strategies that will underpin Council's annual budget process and future decision-making.</p>	
<i>Comments:</i>	
<p>The Strategic Community Plan has been developed in consultation with the community and reflects the values, goals, aspirations and vision of the broadest community. Elected members, staff and the broader community have been significantly involved in critical stages in the SCP's drafting process.</p> <p>The community was involved in a comprehensive community engagement process to imagine their ideal future for the Shire of Cue.</p> <p>Once adopted, local public notice of adoption of the Strategic Community Plan is required in accordance with the regulations.</p>	
<i>Statutory Environment:</i>	
<p>Local Government Act 1995 – Section 5.56 (1&2) Local Government (Administration) Regulations 1996 – Section 19C(1)</p>	
<i>Policy Implications:</i>	
As part of the integrated planning framework, the strategic community plan will guide Council's future decision-making.	

Financial Implications:	
<p>The SCP will inform the Corporate Business Plan, Budget and other plans and strategies as part of the integrated planning and reporting framework.</p>	
Strategic Implications:	
<p>Becomes the Communities and the Shire’s overarching Strategic Document that drives all other plans.</p>	
Consultation:	
<p>As per those listed in the Community plan that is designated as being Appendix 5.</p>	
Officer’s Recommendation:	Voting requirement: Absolute Majority
<p>That Council:</p> <ol style="list-style-type: none"> 1. Adopt the Shire of Cue Strategic Community Plan 2017 – 2027 as provided in Appendix 5. 	
Council Decision	Voting requirement:
<p>MOVED: SECONDED</p> <p>CARRIED:</p>	

8.6 SHARED EMPLOYMENT OF MIDWEST GASCOYNE COMMUNITY EMERGENCY SERVICES MANAGER	
APPLICANT:	Department of Fire & Emergency Services
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Rob Madson – Chief Executive Officer
DATE:	13 July 2017
<i>Matters for Consideration:</i>	
Consideration of support for the Midwest Gascoyne Community Emergency Services Manager Program.	
<i>Background:</i>	
<p>The Department of Fire and Emergency Services run a Community Emergency Services Manager Program in a shared funding arrangement with Local Government to employ Emergency Services Managers whose role it is to assist Shires to meet their emergency services responsibilities and provide emergency risk management services to the community. It is proposed that this program be extended into the Midwest Gascoyne Region.</p> <p>The program proposal is for the employment of two CESM positions. One servicing the Shires of Murchison, Yalgoo, Morawa and Perenjori, and the other servicing the Shires of Wiluna, Meekatharra, Cue, Mount Magnet and Sandstone. The CESM would assist fire brigades to obtain grants for the purchase of facilities, facilitate training, provide assistance with the operation of the Local Emergency Management Committee and the preparation of emergency management plans as well as responding to emergency incidents.</p>	
<i>Comments:</i>	
The Shire has traditionally struggled to meet its obligations under the extensive requirements of a raft of emergency services legislation. This proposal presents a highly cost-effective method of achieving compliance. Full details of the program are still to be finalised, however it would be prudent to make allowance in the coming budget for the Shire's involvement.	
<i>Statutory Environment:</i>	
Nil	
<i>Policy Implications:</i>	
Nil	
<i>Financial Implications:</i>	
Operating costs are to be shared between member Shires. DFES District Officer Emergency Management, John Wheelock, has advised that the program budget has been prepared on the basis that each Shire's contribution would not exceed \$20,000.00.	

Strategic Implications:	
Nil	
Consultation:	
John Wheelock – District Officer Emergency Management Midwest Gascoyne Region	
Officer’s Recommendation:	Voting requirement: Simple Majority
<p>That Council indicate its support for the Midwest Gascoyne Community Services Manager Program and make allowance in the 2017/18 annual budget for the Shire of Cue’s contribution of up to \$20,000.00 toward the program’s operating costs.</p>	
Council Decision	Voting requirement: Simple Majority
<p>MOVED: SECONDED:</p> <p>CARRIED:</p>	

8.7 PROPOSED RENEWAL OF LEASE FOR HORTICULTURE & GROWING OF FODDER UNDER IRRIGATION	
APPLICANT:	Department of Lands
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Rob Madson – Chief Executive Officer
DATE:	13 July 2017
<i>Matters for Consideration:</i>	
Consideration of an invitation from the Department of Lands for Council to comment on a proposal to renew the lease of an area of land for “horticulture & growing of fodder under irrigation”.	
<i>Background:</i>	
The land in question was formerly leased for a ten year period for the same purpose. The Department of Lands are now considering renewing the lease for a further ten year period.	
<i>Comments:</i>	
A map of the proposed lease area is attached at Appendix 6 which indicates a total area of 752.47 hectares.	
<i>Statutory Environment:</i>	
The land in question is zoned rural in the Shire of Cue Local Planning Scheme No 2. The land use of intensive agriculture is noted as a D class use in the zone table, meaning that the use is not permitted unless the local government has exercised its discretion by granting development approval.	
<i>Policy Implications:</i>	
Nil	
<i>Financial Implications:</i>	
Nil	
<i>Strategic Implications:</i>	
Nil	
<i>Consultation:</i>	
Nil	
<i>Officer’s Recommendation:</i>	Voting requirement: Simple Majority

That Council:

1. Advise the Department of Lands that it has no objection to Lot 52 on Deposited Plan 211913 being leased for the purposes of horticulture & growing of fodder under irrigation.
2. Advise the Department of Lands that the proposed use of horticulture is restricted by the requirements of the Shire of Cue Local Planning Scheme No 2, and the lessees are required to hold a current planning approval associated with that use.

Council Decision

MOVED:

SECONDED:

CARRIED:

8.8 APPLICATION FOR GENERAL PURPOSE LEASE SITUATED ON CUE TOWNSITE	
APPLICANT:	Department of Mines and Petroleum
DISCLOSURE OF INTEREST:	Potential proximity interest - The author is an applicant for a prospecting licence over tenement P20/2285 which is near the proposed lease area. The application has not yet been determined and is subject to an objection through the Native Title process.
AUTHOR:	Rob Madson - Chief Executive Officer
DATE:	13 July 2017
Matters for Consideration:	
A request to impose an endorsement and condition proposed by the Department of Mines and Petroleum on a general purpose lease encroaching on Cue townsite.	
Background:	
<p>The Minister for Mines and Petroleum is obligated to consult with Council before granting permission to mine in a townsite. The Department of Mines and Petroleum has written to Council regarding an application for a general purpose lease on a portion of land on Cue Hill within the Cue townsite, proposing that if Council is in agreement with allowing mining activity in the area that the following endorsement and condition be imposed upon the tenement:</p> <p>Endorsement: <i>The grant of this lease does not include any private land referred to in Section 29(2) of the Mining Act 1978 except that below 30 metres from the natural surface of the land.</i></p> <p>Condition: <i>Access to the surface of land within Cue Townsite for mining purposes being subject to the approval of the local Authority or relevant reserve vestees, and mining activities within the first 100 metres below the surface of the land being limited to such exploration activities as may be approved by the Director, Environment, DMP.</i></p>	
Comments:	
<p>Cue Hill is a significant area within the Cue townsite and is not a suitable location for mining activity of any description. The proposed purpose of the general lease is to accommodate an existing communication facility.</p> <p>A copy of the Tengraph map showing the location of the lease applied for is attached at Appendix 7.</p> <p>Council Policy C.1 (Noted below) will be brought to the attention of the DMP in the response to this application.</p>	
Statutory Environment:	
Sections 23 to 26 of the <i>Mining Act 1978</i> . (As notified in DMP correspondence)	

<i>Policy Implications:</i>	
<p>Policy C.1 – Mining Within The Town Boundary</p> <p>1. Cue Townsite</p> <p>1.1 The shire generally opposes the granting of any mining lease or license that may affect; a) The satisfactory continuation of existing urban uses within and adjacent to the existing townsite; and b) The planned use of the land in the vicinity of the townsite. c) The Council may by decision permit limited mining activities within Cue townsite but only under conditions that will be determined at the time by the Council.</p> <p>1.2 The Council may approve mining activities close to but external from the Cue townsite and such conditional approval may include but will not be limited to landscaping, dust/noise suppression measures, and any other provisions considered by the Council to be necessary to protect and preserve the amenity of the existing nearby uses especially residential uses.</p>	
<i>Financial Implications:</i>	
Nil	
<i>Strategic Implications:</i>	
Nil	
<i>Consultation:</i>	
Nil	
<i>Officer's Recommendation:</i>	
<p>That Council advise the Department of Mines and Petroleum that it is not in agreement with allowing mining activity on general purpose lease G20/23 and does not agree to the inclusion of any endorsement or condition which implies that such activity may be permitted.</p>	
<i>Council Decision</i>	Voting requirement: Simple majority
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 15 August 2017

Signed:.....

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

APPENDIX 1

List of Accounts Paid June 2017

	Date	Name	Description	Amount	Bank	Type
Direct Debit						
Direct Debit	15/06/2017	2 - BANK FEES	BANK FEES	- 35.57	1	FEE
Direct Debit	01/06/2017	2 - BANK FEES	BANK FEES	- 5.00	1	FEE
Direct Debit	01/06/2017	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 3,780.82	1	FEE
Direct Debit	01/06/2017	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 92.67	1	FEE
Direct Debit	01/06/2017	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 46.33	1	FEE
Direct Debit	02/06/2017	2 - BANK FEES	BANK FEES	- 0.68	1	FEE
Direct Debit	02/06/2017	2 - BANK FEES	BANK FEES	- 35.70	1	FEE
Direct Debit	15/06/2017	2 - BANK FEES	BANK FEES	- 33.13	1	FEE
Direct Debit	15/06/2017	2 - BANK FEES	BANK FEES	- 18.19	1	FEE
Direct Debit	29/06/2017	Commonwealth Bank	Credit Card Purchases for June 2017 - Registration Fee for FOI Conference 10/8/17 (\$99.00), 3 x Satellite Receiver Decoders for tourist park, town hall and staff house (\$714.00), Meals after Council meeting 20/6/17 (\$449.00), Parts for P39 (\$1,299.46), Trivia Package for Quiz Night 30/6/17 (\$82.50), Steel Bar for Depot (\$154.28), Fuel for P67 (\$123.73), CEO Parking for Appointment With Assessor 6/6/17 (\$16.56), Accommodation for JC to Attend Course in Perth 31/5/17 - 3/6/17 (\$463.86), Coffee Pods (\$108.00), Accommodation for CEO to Attend LG Professionals Conference 22/5/17 - 25/5/17 (\$857.49)	- 4,367.88	1	CSH
Direct Debit	04/06/2017	WA Super	Superannuation contributions	- 6,033.58	1	CSH
Direct Debit	04/06/2017	Australian Super	Superannuation contributions	- 1,234.97	1	CSH
Direct Debit	04/06/2017	HOSTPLUS	Superannuation contributions	- 1,494.63	1	CSH
Direct Debit	04/06/2017	AMP Superleader	Superannuation contributions	- 548.96	1	CSH
Direct Debit	04/06/2017	Concept One Superannuation Fund	Superannuation contributions	- 386.10	1	CSH
Direct Debit	04/06/2017	TWU Super	Superannuation contributions	- 444.60	1	CSH
Direct Debit	04/06/2017	MTAA Superannuation Fund	Superannuation contributions	- 108.25	1	CSH
Direct Debit	04/06/2017	SunSuper	Superannuation contributions	- 146.30	1	CSH
Direct Debit	18/06/2017	WA Super	Superannuation contributions	- 5,574.16	1	CSH
Direct Debit	18/06/2017	Australian Super	Superannuation contributions	- 1,113.09	1	CSH
Direct Debit	18/06/2017	HOSTPLUS	Superannuation contributions	- 1,494.63	1	CSH
Direct Debit	18/06/2017	AMP Superleader	Superannuation contributions	- 548.96	1	CSH
Direct Debit	18/06/2017	Concept One Superannuation Fund	Superannuation contributions	- 214.50	1	CSH
Direct Debit	18/06/2017	TWU Super	Superannuation contributions	- 444.60	1	CSH
Direct Debit	18/06/2017	MTAA Superannuation Fund	Superannuation contributions	- 219.64	1	CSH
Direct Debit	18/06/2017	SunSuper	Superannuation contributions	- 83.60	1	CSH
				- 28,506.54		
EFT						
EFT5055	06/06/2017	CLAIRE SUSAN BUCKENARA	Reimbursement for Payment of Electricity Bill on 27/5/17 (\$206.51)	- 206.51	1	CSH
EFT5056	06/06/2017	F.L Costello & Co	3 x Belts for Washing Machines at Caravan park (\$125.95)	- 125.95	1	CSH
EFT5057	06/06/2017	Five Star	General Inspection, Clean & Service of Kycera M6530cdn Printer for Depot (\$597.96)	- 597.96	1	CSH
EFT5058	06/06/2017	Great Northern Rural Services	Materials - Sockets, Brass Valves etc for the Maintenance fo the Oval (\$473.93)	- 473.93	1	CSH
EFT5059	06/06/2017	Ian W Dennis	Ordinary Council Meeting 16/5/17 (\$236.00), ICT Allowance 16/5/17 (\$290.00)	- 526.00	1	CSH
EFT5060	06/06/2017	Janelle Duncan	Reimbursement for Supplies Linen for Caravan Park (\$245.93), Evening Meal at Training Course in Geraldton 16/5/17 (\$26.50)	- 272.43	1	CSH
EFT5061	06/06/2017	Lacy Bros Pty Ltd	Pump out RV Park Septic Tank (\$181.50)	- 181.50	1	CSH
EFT5062	06/06/2017	Metal Artwork Creations	8 x Magnetic White Aluminium Name Badges For Staff (\$96.80)	- 96.80	1	CSH

List of Accounts Paid June 2017						
	Date	Name	Description	Amount	Bank	Type
EFT5063	06/06/2017	Murchison Club Hotel	Meals for Consultants for Library Training by Geraldton Regional Library on 23/5/17 (\$119.50)	- 119.50	1	CSH
EFT5064	06/06/2017	Queen of the Murchison	3 x Nights Meals & Accom For Bruce Perry Garden Designs For Landscaping of The Bowling Green (\$582.00)	- 582.00	1	CSH
EFT5065	06/06/2017	Atom Supply	2 x Gloves (\$9.26), 50 x Grinding Discs, 50 x Cut Off Chop Saw, 200 x Cut Off Metal (\$863.50), 2 x 4 Hose for Bore Boss Unit (\$45.10) 2 x Gloves for Outside Staff (\$103.80), 20 x Hose & 10 x Clamps for Bore Boss Unit (\$244.02), Protective Clothing for Outside Staff (\$498.96), Jacket for Outside Staff & Freight (\$71.50)	- 1,836.14	1	CSH
EFT5066	06/06/2017	Cockburn Cement Limited	2 x Pallets of RapidSet Cement for Oval Fencing - 120 Bags (\$699.60)	- 699.60	1	CSH
EFT5067	06/06/2017	Geraldton Murchison Freight	Freight Expense for Delivery of Beefmaster BBQ for Tourist Park (\$121.00), Chemicals For Maintenance of Water Playground (\$440.00)	- 561.00	1	CSH
EFT5068	06/06/2017	Purcher - International Pty Ltd	Door Handle Set for Iveco Prime Mover CD 788 (\$455.35)	- 455.35	1	CSH
EFT5069	06/06/2017	Simbay Tyre Distributors (WA) Pty Ltd	2 x Tyres for P9 - CAT Grader (\$1,980.00), 2 x Tyres for P9 - CAT Grader (\$1,980.00)	- 3,960.00	1	CSH
EFT5070	06/06/2017	Toll Express	Freight Expense for Delivery of 44 x Galvanised Posts & Caps for Maintenance of Cogla-Downs Taincrow Rd (\$202.37)	- 202.37	1	CSH
EFT5071	06/06/2017	Suzanne Hunt Architect	Site Visit Fees by Suzie Hunt & Stephen Carrick 10/5/17 & 11/5/17 for Renovation of Post Office (\$8,800.00), Contract Administration Fees for Renovation of Post Office May 2017 (\$2,842.40)	- 11,642.40	1	CSH
EFT5072	09/06/2017	AMD Chartered Accountants	Completion of Financial Management Systems Review 2017 (\$9,101.79)	- 9,101.79	1	CSH
EFT5073	09/06/2017	Cue General Store	Admin - Morning Tea for Assessor & Library Trainers 24/5/17 (\$34.97), Milk & Brown Onions (\$17.07), Fuel for P58 (\$22.40), Nuts for Council Meeting 16/5/17 (\$7.86), Sugar, Coffee & Cleaning Products for Depot (\$23.52)	- 105.82	1	CSH
EFT5074	09/06/2017	Geraldton Murchison Freight	Freight Expense for Delivery of 20lts Oil for P9, Seals for P34 (\$132.00), Hose & Clamps for P59, PPE for Outside Staff (\$137.50)	- 269.50	1	CSH
EFT5075	09/06/2017	Neil Barnden	Contractor - Admin Building (\$560.00), Bishops House (\$1,225.00), Tactiles for Footpaths (\$560.00), Install & Weld TV Frame for Shire Hall (\$420.00), Materials to make TV Frame (\$97.60)	- 2,862.60	1	CSH
EFT5076	09/06/2017	RSM Bird Cameron	Accounting Services for May 2017 (\$5,585.80)	- 5,585.80	1	CSH
EFT5077	09/06/2017	Staples Australia Pty Limited	A3 Paper, Toilet Paper & Magnetic Frames for Office (\$323.73), Paper Towel & Toilet Paper for Caravan Park (\$336.18)	- 659.91	1	CSH
EFT5078	09/06/2017	Toll Ipec Pty Ltd	Freight Expense for Delivery of Books for Library (\$72.52), Toilet Roll & Paper Towel for Caravan Park (\$51.89), Magnetic Frames, A3 Paper & Toilet Roll for Office (\$68.37), Welding Helmet & Electrodes for Depot (\$28.33)	- 221.11	1	CSH
EFT5079	09/06/2017	Wellington Electrical	Wiring lights and powerpoint for Shed at Depot (\$1,338.70), Install flood lights at Depot (\$722.70), Repairs to Stove, resecure & service powerpoints at 29 Robinson St (\$173.25)	- 2,234.65	1	CSH
EFT5080	09/06/2017	Alcolizer Technology	6 Month Service of Breathalyser for Depot (\$154.00)	- 154.00	1	CSH
EFT5081	09/06/2017	Atyeo's Environmental Health Services Pty Ltd	Environmental Health Services for May 2017 (\$2,036.00)	- 2,036.00	1	CSH
EFT5082	09/06/2017	Australia Post	Postage Supply Ending 31/5/17 (\$149.98)	- 149.98	1	CSH
EFT5083	09/06/2017	Big Issue in Australia Ltd	Library stock The Big Issue - Hardcopy -12 Month Subscription- 25 Issues (\$155.00)	- 155.00	1	CSH
EFT5084	09/06/2017	Cue Community Resource Centre Inc	Reimbursement for cool drinks - Brockman Park Event 22/4/17 (\$59.40)	- 59.40	1	CSH
EFT5085	09/06/2017	Great Northern Rural Services	2 x Strainer Posts for Airport (\$151.25), Freight (\$22.00)	- 173.25	1	CSH
EFT5086	09/06/2017	Midwest Mowers and Small Engines	Machine Overhaul for P25 - Chainsaw (\$243.68), P40 - Pruning Chainsaw (\$243.67)	- 487.35	1	CSH
EFT5087	09/06/2017	Reece Pty Ltd	8 x Agrofex Draincoil for Bowling Green (\$713.89)	- 713.89	1	CSH

List of Accounts Paid June 2017						
	Date	Name	Description	Amount	Bank	Type
EFT5088	09/06/2017	Sun City Plumbing	Flow Test on Water Meter to Check a Possible Water Leak at 23 Allen St (\$121.00)	- 121.00	1	CSH
EFT5089	09/06/2017	Truckline - Geraldton	SUSP'N ASSY;TRI-AXLE,2.4M for P39 - Water Tanker (\$2,410.96)	- 2,410.96	1	CSH
EFT5090	09/06/2017	General Terrain Services Pty Ltd	Contract Works Supervisor for Austin-Downs - Dalgaranga Rd 9/5/17 - 26/5/17 (\$18,489.90), Contract Works Supervisor for Cue-Wondinong Rd 9/5/17 (\$544.50)	- 19,034.40	1	CSH
EFT5091	09/06/2017	Greenfield Technical Services	Professional Services for 2017 Flood Damage Initial Assessment (\$2,207.22), Roman Database Update Package 1 - 2015 Flood Damage Restoration Works (\$1,215.50)	- 3,422.72	1	CSH
EFT5092	09/06/2017	Greenfield Technical Services	2015 Flood Damage Construction Package #3 for Cogla Downs-Taincrow Rd (\$6,057.46)	- 6,057.46	1	CSH
EFT5093	09/06/2017	Landgate	Rural UV General Revaluation 2016/2017 (\$330.30)	- 330.30	1	CSH
EFT5094	09/06/2017	PETRONELLE JEAN PIGDON	Ordinary Council Meeting 16/5/17 (\$236.00), ICT Allowance 16/5/17 (\$290.00)	- 526.00	1	CSH
EFT5095	09/06/2017	ROSS WILLIAM PIGDON	Ordinary Council Meeting 16/5/17 (\$485.00), ICT Allowance 16/5/17 (\$290.00), Presidents Allowance 16/5/17 (\$900.00)	- 1,675.00	1	CSH
EFT5096	09/06/2017	MARK SMITH PTY LTD	Plumber contracted to provide services for the Oasis Visitor Parking Project (\$32,038.05), Temporary Fencing Hire 20/12/116 - 18/4/17 for Oasis Visitor Parking Area (\$5,142.50)	- 37,180.55	1	CSH
EFT5097	09/06/2017	Steens Gray & Kelly Pty Ltd	40% Completion of Contract Administration Phase For Post Office Renovations (\$1,155.00)	- 1,155.00	1	CSH
EFT5098	16/06/2017	Action Sheds Australia Pty Ltd	Final payments to Supply Industrial Sheds - Lot 592 Heydon Place (\$19,276.66), Lot 593 Heydon Place (\$15,155.64)	- 34,432.30	1	CSH
EFT5099	16/06/2017	BOC Limited	1 x Bottle of Carbon Dioxide Gas (G) For Depot (\$37.51)	- 37.51	1	CSH
EFT5100	16/06/2017	Blackwoods	Welding Electrodes 2.5mm x 6 for Depot (\$184.07)	- 184.07	1	CSH
EFT5101	16/06/2017	Bruce Perry Garden Design	Preparation for Bowling Green - Dig out and prepare area for retaining walls. Build retaining walls (\$8,981.50), Dig in water pipe for RV Park (\$561.00), Landscaping & Plants for Oasis Visitors Parking Project (\$1,799.34)	- 11,341.84	1	CSH
EFT5102	16/06/2017	Bunnings Group Limited	Materials e.g. Bolts, Picture Hanging Wire, Screws For Renovation of Bishops House (\$296.39)	- 296.39	1	CSH
EFT5103	16/06/2017	Great Southern Fuel Supplies	Delivery of 9,999 ltrs of Diesel for Depot (\$11,323.30)	- 11,323.30	1	CSH
EFT5104	16/06/2017	Landgate	Gross Rental Valuations Chargeable 11/2/17 - 5/5/17 (\$85.34), Mining Tenements Chargeable 13/3/17 - 4/5/17 (\$37.90)	- 123.24	1	CSH
EFT5105	16/06/2017	Luscombe	Chux and Plastic Bottles for Chemicals, Disposable gloves for Hall, Admin Building, Caravan Park & Public Conveniences (\$179.01), Coffee for Depot (\$55.39)	- 234.40	1	CSH
EFT5106	16/06/2017	WesTrac	Parts for Maintenance of P9 CAT Grader (\$409.11), P34 Loader (\$68.20), P51 Tractor (\$56.28) (\$533.59)	- 533.59	1	CSH
EFT5107	22/06/2017	Building Commission	Cue BSL to 30 June 2017(\$443.80)	- 443.80	1	CSH
EFT5108	22/06/2017	Building and Construction Industry (BCITF)	BCITF Levy Payments to 21.6.17 (\$483.50)	- 483.50	1	CSH
EFT5109	23/06/2017	Amazzini & Son	Grey Blocks for pit at works depot (\$1,268.00)	- 1,268.00	1	CSH
EFT5110	23/06/2017	Blackwoods	Welding Helmet (\$82.40)	- 82.40	1	CSH
EFT5111	23/06/2017	Canine Control	Ranger Services for Shire of Cue on 6 June 2017 (\$1,267.20)	- 1,267.20	1	CSH
EFT5112	23/06/2017	Courier Australia	Freight expense for uniforms (\$12.46)	- 12.46	1	CSH
EFT5113	23/06/2017	GNC Quality Precast	9.6 Tons of GP Cement in 1.6T Bags - Austin Downs/Dalgaranga Road (\$3,569.28)	- 3,569.28	1	CSH
EFT5114	23/06/2017	IT Vision	SynergySoft 10.1.400 Interim Upgrade (\$412.50), SynergySoft 11.1 Upgrade (\$1,331.00), Universe 11.2.5 Upgrade (\$412.50) (\$2,156.00)	- 2,156.00	1	CSH
EFT5115	23/06/2017	Patience Sandland Pty Ltd	Supply & Delivery of 26 m3 Cream Brickies Sand (\$2,173.60), 16 m3 Blue Metal 14mm (\$2,024.00) (\$4,197.60)	- 4,197.60	1	CSH
EFT5116	23/06/2017	Totally Workwear Geraldton	Uniforms for Admin & Tourist Park (\$1,451.06)	- 1,451.06	1	CSH

List of Accounts Paid June 2017						
	Date	Name	Description	Amount	Bank	Type
EFT5117	23/06/2017	Truckline - Geraldton	4 x Red Plastic Mudguard for P72 (\$229.90)	- 229.90	1	CSH
EFT5118	23/06/2017	Yulella Aboriginal Corporation	Cleaning up rubbish from The Common (\$1,000.00)	- 1,000.00	1	CSH
EFT5119	27/06/2017	Courier Australia	Freight Expense for Delivery of Uniforms for Office Staff 16/6/17 (\$40.41)	- 40.41	1	CSH
EFT5120	27/06/2017	Cue General Store	Milk, Sugar, Sandwich Bags, Polish & Deodoriser for Office (\$58.19), Coffee for Depot (\$9.89), Refreshments for Council Meeting (\$11.00)	- 79.08	1	CSH
EFT5121	27/06/2017	Geraldton Murchison Freight	Freight Expense for Delivery of 4 x Mudguards for P72 - Prime Mover Daycab (\$137.50), PPE for Outside Staff 21/6/17 (\$27.50)	- 165.00	1	CSH
EFT5122	27/06/2017	Great Northern Rural Services	Materials - Assorted Taps & Valves for Maintenance of Parks & Reserves (\$2112.13)	- 2,112.13	1	CSH
EFT5123	27/06/2017	Richard Towell	Reimbursement for Fuel Purchased for P68 - Toyota Hilux on 8/5/17 (\$26.85)	- 26.85	1	CSH
EFT5124	27/06/2017	Toll Express	Freight Expense for Delivery of Welding Helmet for Depot 9/6/17 (\$154.55), Chemicals for Caravan Park 7/6/17 (\$67.00)	- 221.55	1	CSH
EFT5125	27/06/2017	Toll Ipec Pty Ltd	Freight Expense for Delivery of 2 x Batteries for P14 - Isuzu Tip Truck 8/6/17 (\$70.77), Magnetic Frames for Office Window (\$11.08)	- 81.85	1	CSH
EFT5126	27/06/2017	WesTrac	2 x Hydro Adv 30 20ltrs for P46 - CAT Wheel Loader (\$231.40)	- 231.40	1	CSH
EFT5127	27/06/2017	Zadow & Co	First Progress Payment for Restoration of Pensioners/Miners Huts (\$22,000.00)	- 22,000.00	1	CSH
EFT5128	27/06/2017	AIT Specialists Pty Ltd	Completion of the review of records & determination - Fuel Tax credits 1-31 May 2017 (\$429.77)	- 429.77	1	CSH
EFT5129	27/06/2017	Atom Supply	10 pairs Glasses anti fog clear lens 3M for outside staff (\$64.57)	- 64.57	1	CSH
EFT5130	27/06/2017	Mount Magnet Waste Disposal	Tuesdays & Thursdays Residential & Industrial Waste Collection From 18/4/17 - 8/6/17 (\$11,440.00)	- 11,440.00	1	CSH
EFT5131	27/06/2017	Professional Pc Support Pty Ltd	PPS Managed Services - MSI GT72VR 17.3 FHD laptop Windows 10 2 Year Warranty (\$2,964.50), Ubiquity powerbeam 5ac-400 long range access points (\$418.00), PPS Managed Services - Site Visit to Replace & Upgrade WiFi PLus Meal (\$255.20)	- 3,637.70	1	CSH
EFT5132	27/06/2017	Purcher - International Pty Ltd	Repair & Maintenance of International Garbage Truck for Depot (\$12,783.55), 1 x Parabola headlamp for P38 Prime Mover (\$637.23)	- 13,420.78	1	CSH
EFT5133	27/06/2017	Rema Tip Top Australia	Tools for Workshop 1 x Bead Breaker 210 (\$1,377.62), Bead break Pump (\$727.10) (\$2,104.72)	- 2,104.72	1	CSH
EFT5134	27/06/2017	Suzanne Hunt Architect	Services for Post Office Renovation - Site Visit, Interpretation Design & Contract Admin June 2017 (\$14,689.40)	- 14,689.40	1	CSH
EFT5135	27/06/2017	Tanya Henkel Heritage Consultant	Provision of Heritage Advisory Service to Shire of Cue June 2016-June 2017 (\$3,532.82)	- 3,532.82	1	CSH
EFT5136	27/06/2017	WATER CORPORATION	Shire of Cue Water Usage & Charges for 57 Days from 1/5/17 - 30/6/17 (\$11,362.81)	- 11,362.81	1	CSH
EFT5137	28/06/2017	David Gray & Co Pty Ltd	15 x Green Bins & Lids for Street Rubbish Collection (\$983.40)	- 983.40	1	CSH
EFT5138	28/06/2017	Fast Finishing Services WA	Binding of Minutes - June to December 2016 (\$96.80)	- 96.80	1	CSH
EFT5139	28/06/2017	Five Star	Billing Period for June 2017 - Konica C454e Printer - Black/Colour Read 13/6/17 (\$695.29)	- 695.29	1	CSH
EFT5140	28/06/2017	Gordon David Fraser	Reimbursement for Payment of Electricity Bill on 20/6/17 (\$200.46)	- 200.46	1	CSH
EFT5141	28/06/2017	Lacy Bros Pty Ltd	Hire of Road Train, Side Tipper & Rock Breaker for Maintenance of Austin-Downs - Dalgaranga Rd 18/5/17 - 23/5/17 (\$17,817.25)	- 17,817.25	1	CSH
EFT5142	28/06/2017	Luscombe	5 x Gumption Paste & 20 x 8pk Jumbo Toilet Roll for Tourist Park (\$1,063.98)	- 1,063.98	1	CSH
EFT5143	28/06/2017	Professional Pc Support Pty Ltd	Computer/Consulting & Backup Managed Services Billing For Month of July 2017 (\$1,556.50)	- 1,556.50	1	CSH
EFT5144	28/06/2017	TechCloud Enterprises	Web Hosting Plan 1 Year Subscription (\$120.00)	- 120.00	1	CSH
EFT5145	28/06/2017	Toll Express	Freight Expense for Delivery of 2 x Pallets of Rapid Set Cement for Oval Fencing 24/5/17 (\$685.58)	- 685.58	1	CSH
EFT5146	28/06/2017	Truckline - Geraldton	Air Horn, Fittings & Install Kit for P69 - Bomag Stabiliser (\$356.86)	- 356.86	1	CSH

List of Accounts Paid June 2017						
	Date	Name	Description	Amount	Bank	Type
EFT5147	29/06/2017	FREDERICK WILLIAM SPINDLER	Ordinary Council Meeting 20/6/17 (\$236.00), Special Rates Meeting 13/6/17 (\$236.00), ICT Allowance 20/6/17 (\$290.00)	- 762.00	1	CSH
EFT5148	29/06/2017	Ian W Dennis	Ordinary Council Meeting 20/6/17 (\$236.00) Special Rates Meeting 13/6/17 (\$236.00) ICT Allowance 20/6/17 (\$290.00)	- 762.00	1	CSH
EFT5149	29/06/2017	Leonie Fitzpatrick	Ordinary Council Meeting 20/6/17 (\$236.00), ICT Allowance 20/6/17 (\$290.00)	- 526.00	1	CSH
EFT5150	29/06/2017	PETRONELLE JEAN PIGDON	Ordinary Council Meeting 20/6/17 (\$236.00), Special Rates Meeting 13/6/17 (\$236.00), ICT Allowance 20/6/17 (\$290.00)	- 762.00	1	CSH
EFT5151	29/06/2017	RONALD PAUL CLIVE HOGBEN	Ordinary Council Meeting 20/6/17 (\$236.00), Special Rates Meeting 13/6/17 (\$236.00), ICT Allowance 20/6/17 (\$290.00)	- 762.00	1	CSH
EFT5152	29/06/2017	ROSS WILLIAM PIGDON	Ordinary Council Meeting 20/6/17 (\$485.00), Special Rates Meeting 13/6/17 (\$485.00), Presidents Allowance (\$900.00), ICT Allowance (\$290.00)	- 2,160.00	1	CSH
EFT5153	29/06/2017	Bunnings Group Limited	Picture Hooks, Mortafil, Picture Hanging Wire & Gap Filler for Admin Building Maintenance (\$380.07)	- 380.07	1	CSH
EFT5154	29/06/2017	Canine Control	Ranger Services for Shire of Cue 26/6/17 (\$1,267.20)	- 1,267.20	1	CSH
EFT5155	29/06/2017	Cockburn Cement Limited	2 x Pallets of 120 Bags Rapid Set Cement for Oval Fencing (\$699.60)	- 699.60	1	CSH
EFT5156	29/06/2017	Gideon Janse Van Vuuren	Reimbursement for Payment of Electricity Bill 23/5/17 (\$396.13)	- 396.13	1	CSH
EFT5157	29/06/2017	John (JC) Curtin	Reimbursement for 10 x Weatherseal Tape & 2 x Herbicide Applicator for Parks & Reserves (\$111.16)	- 111.16	1	CSH
EFT5158	29/06/2017	MIDALIA STEEL WELSHPOOL	Sheets of Colourbond & Tubing for SH11 - Staff House Caravan Park (\$3,017.99)	- 3,017.99	1	CSH
EFT5159	29/06/2017	Ocean Centre Hotel	Accommodation - 22/6/17 & 23/6/17 For CEO To Attend Local Recovery Coordinator Course in Geraldton (\$494.50)	- 494.50	1	CSH
EFT5160	29/06/2017	Professional Pc Support Pty Ltd	Black & Colour Printer Cartridges for Printers in Office & Depot (\$1,551.00)	- 1,551.00	1	CSH
EFT5161	29/06/2017	Wellington Electrical	Replaced 13 x Fluro Lights With LEDs at the Shire Administration Building 13/6/17 (\$2,277.00)	- 2,458.50	1	CSH
EFT5162	30/06/2017	Gideon Janse Van Vuuren	Refund of money withheld from Payroll as requested by Gideon Janse Van Vuuren	- 4,822.68	1	CSH
				- 324,240.51		
BPAY						
BPAY	02/06/2017	Caltex Australia Petroleum Pty Ltd	Fuel Card Purchases May 2017 (\$249.51)	- 249.51	1	CSH
BPAY	07/06/2017	Horizon Power	Electricity Supply for 31 Days - Street Lighting Cue 1/5/17 - 31/5/17 (\$2,489.52)	- 2,489.52	1	CSH
BPAY	07/06/2017	TELSTRA CORPORATION LTD	Mobile Phone Account for May 2017 (\$500.95)	- 500.95	1	CSH
BPAY	08/06/2017	Horizon Power	Electricity Supply for 59 Days for 12 Chesson St from 4/4/17 - 1/6/17 (\$203.14), LOT 71 Austin St (\$27.21), LOT 604 Allen St (\$148.34), LOT 36 Robinson St (\$81.17), LOT 35 Robinson St (\$385.48), LOT 610 Allen St (\$260.07), LOT 55 Dowley St (\$242.32), LOT 569 Dowley St (\$381.32), LOT 508 Burt Place (\$277.27), 10 Chesson St (\$137.76), LOT 41 Dowley St (\$209.99) (\$2,354.07)	- 2,354.07	1	CSH
BPAY	08/06/2017	Horizon Power	Electricity Supply for 59 Days for Lot 114 Victoria St (\$27.82), Lot 628 Robinson St (\$27.21), Lot 2B Austin St (\$29.33), Lot 2A Austin St (\$1,373.29), Lot 330 Austin St (\$33.44), Lot 2 Austin St (\$108.45), Lot 500 Robinson St (\$86.31), Tourist Park (\$576.13), 6 Victoria St (\$370.73), Lot 500 Robinson St (\$57.36), Lot 23 Austin St (\$664.95), Lot 330 Austin St (\$29.74) (\$3,384.76)	- 3,384.76	1	CSH
BPAY	27/06/2017	Pivotel Satellite Pty Limited	Pivotel Satellite Phone Charges June 2017 (\$123.62)	- 123.62	1	CSH
BPAY	27/06/2017	Kleenheat Gas	Annual Gas Bottle Fees for Tourist Park (\$598.40), 18 Dowley St (\$75.90)	- 674.30	1	CSH
BPAY	28/06/2017	TELSTRA CORPORATION LTD	Landline Phone Account for June 2017 (\$1,419.47)	- 1,419.47	1	CSH
BPAY	04/06/2017	DHS Official Administered Receipts CSA Account	Payroll deductions	- 1,139.46	1	CSH

List of Accounts Paid June 2017						
	Date	Name	Description	Amount	Bank	Type
BPAY	18/06/2017	DHS Official Administered Receipts CSA Account	Payroll deductions	- 1,174.66	1	CSH
				- 13,510.32		
Payroll						
Payroll	07/06/2017	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	- 42,881.24	1	PAY
Payroll	20/06/2017	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	- 40,429.61	1	PAY
				- 83,310.85		
			TOTAL PAYMENTS	- 449,568.22		
			Total Direct Debits	- 28,506.54		
			Total EFTs	- 324,240.51		
			Total BPAY	- 13,510.32		
			Total Cheque	-		
			Total Payroll	- 83,310.85		
			TOTAL PAYMENTS	- 449,568.22		

APPENDIX 2



SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 2017

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 11	Information on Borrowings
Note 12	Grants and Contributions
Note 13	Trust

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Compilation Report

To the Council

Shire of Cue

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Cue, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Cue and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 14th July 2017

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

Liability limited by a scheme under Professional Standards Legislation

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

**Shire of Cue
Information Summary
For the Period Ended 30 June 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 30 June 2017 of \$2,648,944.

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	▲	\$206,688	See note 9 (light vehicle purchases deferred)
Infrastructure - Roads	▼	(\$1,058,403)	See note 9 (Flood damage repair works)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Post Office Renovations	28%	\$ 1,161,000	\$ 1,161,000	\$ 328,794
Bishops House Renovations	21%	\$ 225,000	\$ 225,000	\$ 46,981
Flood Damage Road Restoration	123%	\$ 5,341,950	\$ 5,341,950	\$ 6,559,788
Roads to Recovery Construction	169%	\$ 460,000	\$ 460,000	\$ 775,644
Oasis Development	91%	\$ 880,000	\$ 880,000	\$ 800,301
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	155%	\$ 1,756,582	\$ 1,756,582	\$ 2,721,936
Non-operating Grants, Subsidies and Contributions	101%	\$ 7,688,789	\$ 7,688,789	\$ 7,758,465
	111%	\$ 9,445,371	\$ 9,445,371	\$ 10,480,401
Rates Levied	100%	\$ 2,209,500	\$ 2,209,500	\$ 2,209,289

% Compares current ytd actuals to annual budget

		Prior Year 30 Jun 2016	Current Year 30 Jun 2017
Financial Position			
Adjusted Net Current Assets	126%	\$ 2,097,644	\$ 2,648,944
Cash and Equivalent - Unrestricted	143%	\$ 1,607,775	\$ 2,301,632
Cash and Equivalent - Restricted	99%	\$ 6,140,982	\$ 6,071,771
Receivables - Rates	90%	\$ 192,141	\$ 172,065
Receivables - Other	369%	\$ 201,260	\$ 741,932
Payables	310%	\$ 183,754	\$ 569,488

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

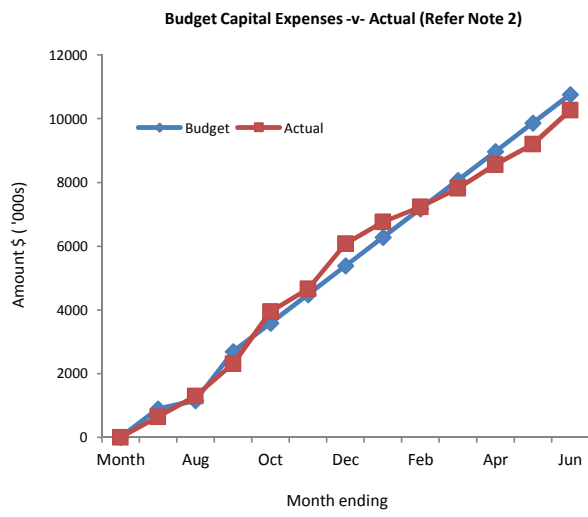
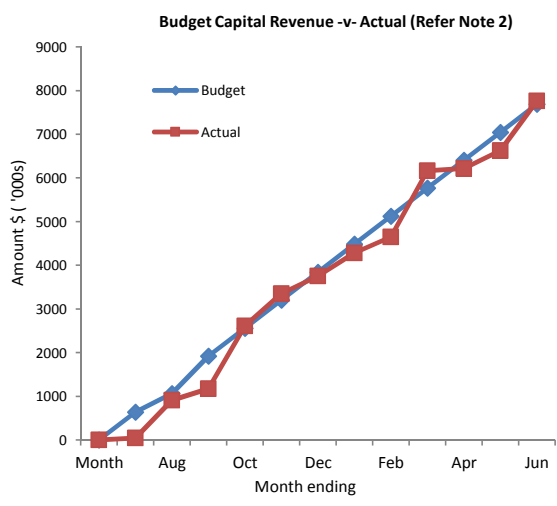
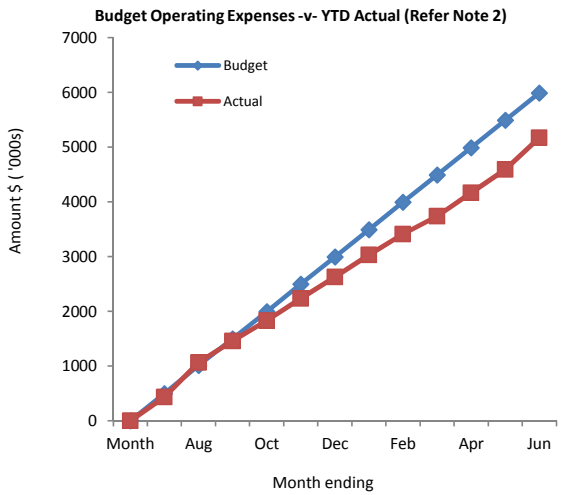
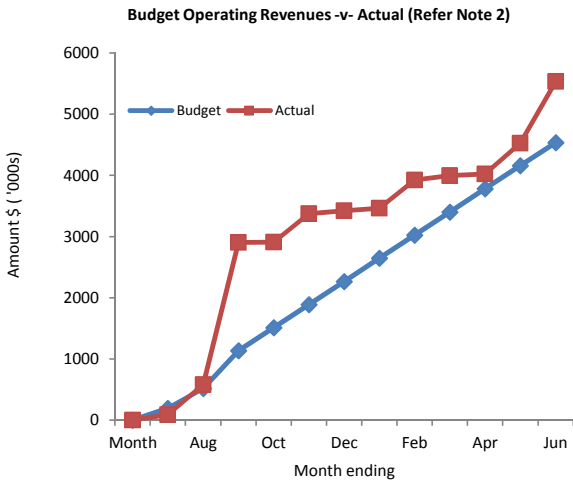
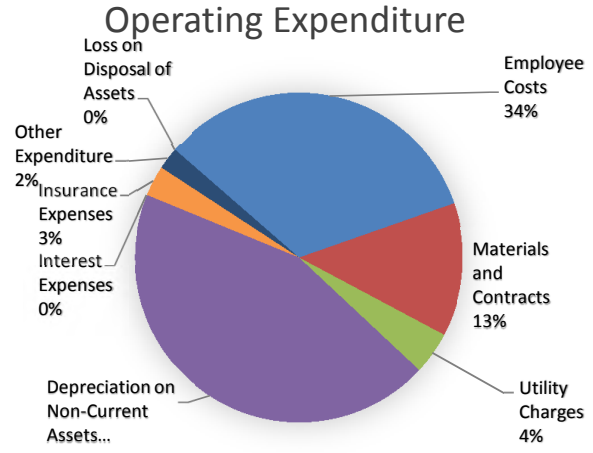
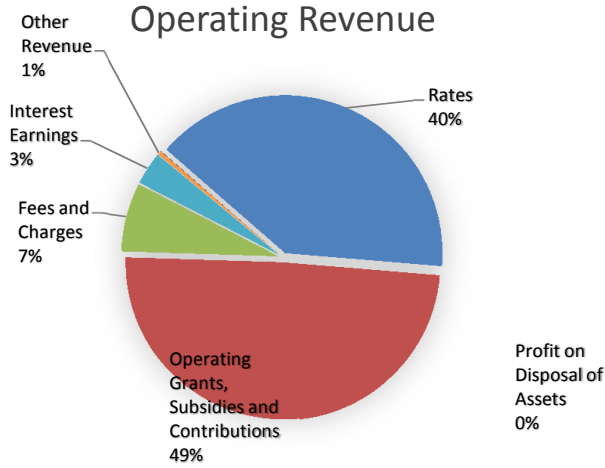
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

Prepared by:	Robyn Opalinski
Reviewed by:	Travis Bate
Date prepared:	14/07/2017

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**Shire of Cue
Information Summary
For the Period Ended 30 June 2017**



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

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SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 2017

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)	3	\$ 2,097,644	\$ 2,097,644	\$ 2,097,644	\$ 0	0.00%	
Revenue from operating activities							
General Purpose Funding - Rates	10	2,209,500	2,209,500	2,209,289	(211)	(0.01%)	
General Purpose Funding - Other		1,911,332	1,911,332	2,781,236	869,904	45.51%	▲
Law, Order and Public Safety		3,300	3,300	6,932	3,632	110.06%	
Health		500	500	211	(289)	(57.80%)	
Housing		21,840	21,840	23,355	1,515	6.94%	
Community Amenities		59,000	59,000	51,715	(7,285)	(12.35%)	
Recreation and Culture		22,550	22,550	19,563	(2,987)	(13.25%)	
Transport		17,000	17,000	8,325	(8,675)	(51.03%)	
Economic Services		259,000	259,000	279,256	20,256	7.82%	
Other Property and Services		99,000	99,000	153,322	54,322	54.87%	▲
		4,603,022	4,603,022	5,533,204			
Expenditure from operating activities							
Governance		(394,460)	(394,460)	(250,472)	143,988	36.50%	▲
General Purpose Funding		(179,800)	(179,800)	(136,099)	43,701	24.31%	▲
Law, Order and Public Safety		(59,100)	(59,100)	(51,466)	7,634	12.92%	▲
Health		(87,500)	(87,500)	(38,314)	49,186	56.21%	▲
Education and Welfare		(15,000)	(15,000)	(580)	14,420	96.13%	▲
Housing		(245,900)	(245,900)	(230,405)	15,495	6.30%	
Community Amenities		(287,300)	(287,300)	(210,800)	76,500	26.63%	▲
Recreation and Culture		(610,300)	(610,300)	(525,826)	84,474	13.84%	▲
Transport		(2,909,922)	(2,909,922)	(2,971,060)	(61,138)	(2.10%)	
Economic Services		(595,500)	(595,500)	(491,836)	103,664	17.41%	
Other Property and Services		(518,410)	(518,410)	(285,230)	233,180	44.98%	▲
		(5,903,192)	(5,903,192)	(5,192,088)			
Operating activities excluded from budget							
Add back Depreciation		2,302,000	2,302,000	2,297,628	(4,372)	(0.19%)	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	(1,818)	(1,818)		
Adjust Movement Deferred Pensioner Rates		0	0	1,285	1,285		
Adjust Movement in Non-Current Staff Leave Provisions		0	0	1,474	1,474		
Amount attributable to operating activities		1,001,830	1,001,830	2,639,685			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12	7,688,789	7,688,789	7,758,465	69,676	0.91%	
Proceeds from Disposal of Assets	8	135,000	135,000	6,818	(128,182)	(94.95%)	▼
Land and Buildings	9	(1,726,000)	(1,726,000)	(424,328)	1,301,672	75.42%	▲
Plant and Equipment	9	(660,000)	(660,000)	(453,312)	206,688	31.32%	▲
Furniture and Equipment	9	(82,000)	(82,000)	(49,394)	32,606	39.76%	▲
Infrastructure Assets - Roads	9	(6,793,800)	(6,793,800)	(7,852,203)	(1,058,403)	(15.58%)	▼
Infrastructure Assets - Other	9	(1,632,354)	(1,632,354)	(930,492)	701,862	43.00%	▲
Amount attributable to investing activities		(3,070,365)	(3,070,365)	(1,944,446)			
Financing Activities							
Transfer from Reserves	7	770,000	770,000	650,909	(119,091)	(15.47%)	▼
Transfer to Reserves	7	(799,109)	(799,109)	(794,848)	4,261	0.53%	
Amount attributable to financing activities		(29,109)	(29,109)	(143,939)			
Closing Funding Surplus(Deficit)	3	0	0	2,648,944			

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 30 June 2017

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	2,097,644	2,097,644	2,097,644	0	0.00%	
Revenue from operating activities							
Rates	10	2,209,500	2,209,500	2,209,289	(211)	(0.01%)	
Operating Grants, Subsidies and Contributions	12	1,756,582	1,756,582	2,721,936	965,354	54.96%	▲
Fees and Charges		372,740	372,740	390,374	17,634	4.73%	
Interest Earnings		209,200	209,200	186,894	(22,306)	(10.66%)	
Other Revenue		55,000	55,000	23,297	(31,703)	(57.64%)	▼
Profit on Disposal of Assets	8	0	0	1,818	1,818		
		4,603,022	4,603,022	5,533,608			
Expenditure from operating activities							
Employee Costs		(1,570,210)	(1,570,210)	(1,727,046)	(156,836)	(9.99%)	
Materials and Contracts		(1,240,672)	(1,240,672)	(681,357)	559,315	45.08%	▲
Utility Charges		(260,450)	(260,450)	(217,101)	43,349	16.64%	▲
Depreciation on Non-Current Assets		(2,302,000)	(2,302,000)	(2,297,628)	4,372	0.19%	
Interest Expenses		(10,000)	(10,000)	0	10,000	100.00%	
Insurance Expenses		(158,200)	(158,200)	(155,723)	2,477	1.57%	
Other Expenditure		(361,660)	(361,660)	(113,637)	248,023	68.58%	
		(5,903,192)	(5,903,192)	(5,192,492)			
Operating activities excluded from budget							
Add back Depreciation		2,302,000	2,302,000	2,297,628	(4,372)	(0.19%)	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	(1,818)	(1,818)		
Adjust Movement Deferred Pensioner Rates		0	0	1,285	1,285		
Adjust Movement in Non-Current Staff Leave Provisions		0	0	1,474	1,474		
Amount attributable to operating activities		1,001,830	1,001,830	2,639,685			
Investing activities							
Grants, Subsidies and Contributions	12	7,688,789	7,688,789	7,758,465	69,676	0.91%	
Proceeds from Disposal of Assets	8	135,000	135,000	6,818	(128,182)	(94.95%)	▼
Land and Buildings	9	(1,726,000)	(1,726,000)	(424,328)	1,301,672	75.42%	▲
Plant and Equipment	9	(660,000)	(660,000)	(453,312)	206,688	31.32%	▲
Furniture and Equipment	9	(82,000)	(82,000)	(49,394)	32,606	39.76%	▲
Infrastructure Assets - Roads	9	(6,793,800)	(6,793,800)	(7,852,203)	(1,058,403)	(15.58%)	▼
Infrastructure Assets - Other	9	(1,632,354)	(1,632,354)	(930,492)	701,862	43.00%	▲
Amount attributable to investing activities		(3,070,365)	(3,070,365)	(1,944,446)			
Financing Activities							
Transfer from Reserves	7	770,000	770,000	650,909	(119,091)	(15.47%)	▼
Transfer to Reserves	7	(799,109)	(799,109)	(794,848)	4,261	0.53%	
Amount attributable to financing activities		(29,109)	(29,109)	(143,939)			
Closing Funding Surplus (Deficit)	3	0	0	2,648,944	2,648,944		▲

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 30 June 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	424,328	0	1,726,000	1,726,000	424,328	(1,301,672)
Plant and Equipment	9	453,312	0	660,000	660,000	453,312	(206,688)
Furniture and Equipment	9	49,394	0	82,000	82,000	49,394	(32,606)
Infrastructure Assets - Roads	9	1,292,415	6,559,788	6,793,800	6,793,800	7,852,203	1,058,403
Infrastructure Assets - Other	9	930,492	0	1,632,354	1,632,354	930,492	(701,862)
Capital Expenditure Totals		3,149,941	6,559,788	10,894,154	10,894,154	9,709,729	(1,184,425)

Capital acquisitions funded by:

Capital Grants and Contributions	7,688,789	7,688,789	7,758,465
Borrowings	0	0	0
Other (Disposals & C/Fwd)	135,000	135,000	6,818
Council contribution - Cash Backed Reserves			
Plant Replacement Reserve	100,000	100,000	100,000
Streetscape Reserve	210,000	210,000	210,000
Beringarra Road Reserve	250,000	250,000	250,000
Heritage Reserve	210,000	210,000	90,909
Council contribution - operations	2,300,365	2,300,365	1,293,537
Capital Funding Total	10,894,154	10,894,154	9,709,729

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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 material variance adopted by Council for the 2016/17 year is \$25,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Other Property and Services	54,322	54.87%	▲	Permanent	Workers compensation reimbursements.
Operating Expense					
Governance	143,988	36.50%	▲	Timing	Expenditure less than budgeted
General Purpose Funding	43,701	24.31%	▲	Timing	Expenditure less than budgeted
Law, Order and Public Safety	7,634	12.92%	▲	Timing	Expenditure less than budgeted
Health	49,186	56.21%	▲	Timing	Expenditure less than budgeted
Education and Welfare	14,420	96.13%	▲	Timing	Expenditure less than budgeted
Community Amenities	76,500	26.63%	▲	Timing	Expenditure less than budgeted
Recreation and Culture	84,474	13.84%	▲	Timing	Expenditure less than budgeted
Other Property and Services	233,180	44.98%	▲	Timing	Expenditure less than budgeted, allocations still to be finalised
Capital Expenses					
Land and Buildings	1,301,672	75.42%	▲	Timing	See note 9 (Timing of post office project)
Plant and Equipment	206,688	31.32%	▲	Timing	See note 9 (light vehicle purchases deferred)
Furniture and Equipment	32,606	39.76%	▲	Timing	See note 9 (Savings on server replacement)
Infrastructure - Roads	(1,058,403)	(15.58%)	▼	Timing	See note 9 (Flood damage repair works)
Infrastructure - Other	701,862	43.00%	▲	Timing	See note 9 (Timing of project expenditure)
Financing					
Transfer from Reserves	(119,091)	(15.47%)	▼	Timing	Transfers not actioned due to projects not yet completed.
Nature & Type	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Operating Grants, Subsidies and Contributions	965,354	54.96%	▲	Timing	Early payment of Federal Assistance Grants Recoups and insurance recoveries less than budgeted
Other Revenue	(31,703)	(57.64%)	▼	Timing	
Operating Expense					
Materials and Contracts	559,315	45.08%	▲	Timing	Expenditure less than budgeted
Utility Charges	43,349	16.64%	▲	Timing	Expenditure less than budgeted

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Current 30 Jun 2017	Last Years Closing 30 Jun 2016	This Time Last Year 30 Jun 2016
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,301,632	1,607,775	1,607,775
Cash Restricted	4	6,071,771	6,140,982	6,140,982
Receivables - Rates	6	238,467	258,543	258,543
Receivables - Other	6	741,932	201,260	201,260
Interest / ATO Receivable/Trust		47,982	92,582	92,582
Provision for Doubtful Debts	6	(66,402)	(66,402)	(66,402)
Inventories		19,034	17,709	17,709
MRVC Deposit		0	0	0
		9,354,416	8,252,450	8,252,450
Less: Current Liabilities				
Sundry Creditors		(138,534)	(64,173)	(64,173)
GST Payable		(88,296)	(3,319)	(3,319)
Payroll Creditors		(26,607)	(33,465)	(33,465)
Deposits and Bonds		(7,160)	(11,657)	(11,657)
Accrued Expenses		(308,890)	(71,142)	(71,142)
Payables		(569,488)	(183,754)	(183,754)
Provisions		(64,213)	(43,221)	(43,221)
		(633,700)	(226,974)	(226,974)
Less: Cash Reserves	7	(6,071,771)	(5,927,832)	(5,927,832)
Net Current Funding Position		2,648,944	2,097,644	2,097,644

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 30 June 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	669,324			669,324	CBA	0.15%	N/A
Business Online Saver	1,631,338			1,631,338	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		2,078,593		2,078,593	CBA	2.31%	03-Jul-17
At Call Deposit		601,971		601,971	CBA	1.25%	At Call
Total	2,301,632	6,071,771	2,080	8,375,483			

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 30 June 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
	Adjustment to Opening Surplus		Opening Surplus(Deficit)			151,978	151,978
13201	Caravan Park Site Fees	Budget Review	Operating Revenue		(70,000)		81,978
03103	Debt Collection and Legal Expenses	Budget Review	Operating Expenses		(40,000)		41,978
09151	Maintenance Staff Housing - Budget	Budget Review	Operating Expenses		(40,000)		1,978
12302	Purchase Plant & Equipment - Road Plant Purchases	Budget Review	Capital Expenses		(40,000)		(38,022)
14558	Consultancy Expenses	Budget Review	Operating Expenses		(40,000)		(78,022)
11310	Maintenance - Water Playground	Budget Review	Operating Expenses		(38,000)		(116,022)
07405	EHO & BS	Budget Review	Operating Expenses		(30,000)		(146,022)
14506	Legal Expenses - Admin	Budget Review	Operating Expenses		(30,000)		(176,022)
12126	Purchase Land & Buildings - Bishop's House Renovations	Budget Review	Capital Expenses		(25,000)		(201,022)
12604	Airport Maintenance	Budget Review	Operating Expenses		(20,000)		(221,022)
12130	Interest on Overdraft	Budget Review	Operating Expenses		(13,000)		(234,022)
12204	Maintenance - Depot	Budget Review	Operating Expenses		(10,000)		(244,022)
13243	Streetscape	Budget Review	Capital Expenses		(10,000)		(254,022)
14305	Parts & Repairs	Budget Review	Operating Expenses		(8,000)		(262,022)
14404	Diesel Fuel Rebate	Budget Review	Operating Revenue		(8,000)		(270,022)
13605	Water Charges - Crosslands Camp	Budget Review	Operating Expenses		(7,000)		(277,022)
12221	Verge Mtce - Utilities (Water & Electricity)	Budget Review	Operating Expenses		(5,500)		(282,522)
03100	Rates Consultant Services	Budget Review	Operating Expenses		(5,000)		(287,522)
05241	Dog Sterilisation/Registration/Microchip	Budget Review	Operating Expenses		(5,000)		(292,522)
11312	Maintenance - Sports/Play Equip & Others	Budget Review	Operating Expenses		(5,000)		(297,522)
12600	Airport Inspections	Budget Review	Operating Expenses		(5,000)		(302,522)
14102	Private Works Income	Budget Review	Operating Revenue		(5,000)		(307,522)
03109	Instalment Fees Received	Budget Review	Operating Revenue		(4,500)		(312,022)
14105	Sales of sand & gravel	Budget Review	Operating Revenue		(3,500)		(315,522)
07500	Pest Control Expenses	Budget Review	Operating Expenses		(2,700)		(318,222)
05143	PPE	Budget Review	Operating Expenses		(2,500)		(320,722)
11613	Heritage Building - Old Jail	Budget Review	Operating Expenses		(2,000)		(322,722)
11602	Community Christmas Show	Budget Review	Operating Expenses		(1,500)		(324,222)
11605	Australia Day	Budget Review	Operating Expenses		(1,500)		(325,722)
05106	Maintenance - Plant & Equipment	Budget Review	Operating Expenses			1,000	(324,722)
13603	Murchison Vermin Council Fees	Budget Review	Operating Expenses			1,000	(323,722)
05105	Insurance - Bushfire	Budget Review	Operating Expenses			1,500	(322,222)
11305	Maintenance - Sports Complex	Budget Review	Operating Expenses			1,800	(320,422)
11611	Heritage Building - Masonic Lodge	Budget Review	Operating Expenses			2,000	(318,422)
13220	RV Site Maintenance	Budget Review	Operating Expenses			2,000	(316,422)
13219	Public Water Access Point	Budget Review	Operating Expenses			2,500	(313,922)
12601	Airport Fees	Budget Review	Operating Revenue			3,000	(310,922)
14519	Audit Fees	Budget Review	Operating Expenses			3,000	(307,922)
12200	Street Cleaning	Budget Review	Operating Expenses			5,000	(302,922)
14106	Private Works Expense - Sundry	Budget Review	Operating Expenses			5,000	(297,922)
13218	Advertising - Caravan Park/Tourism Promo	Budget Review	Operating Expenses			6,500	(291,422)
13608	Water Charges Reimb - Crosslands Camp	Budget Review	Operating Revenue			7,000	(284,422)
11306	Maintenance - Oval	Budget Review	Operating Expenses			8,000	(276,422)
14302	Insurance - Plant	Budget Review	Operating Expenses			8,000	(268,422)
04142	Risk Management Internal Control	Budget Review	Operating Expenses			10,000	(258,422)
10103	Rubbish Tip Maintenance Costs	Budget Review	Operating Expenses			10,000	(248,422)
12220	Street Trees & Landscaping	Budget Review	Operating Expenses			10,000	(238,422)
03112	Recoup of Debt Collection & Legal Fees	Budget Review	Operating Revenue			15,000	(223,422)
10704	Maintenance - Public Conveniences	Budget Review	Operating Expenses			26,000	(197,422)
13200	Caravan Park/Tourist Centre Maintenance	Budget Review	Operating Expenses			30,000	(167,422)
12128	Purchase Grids	Budget Review	Capital Expenses			35,000	(132,422)
11304	Maintenance - Parks and Reserves	Budget Review	Operating Expenses			40,000	(92,422)
12112	Cue-Berringarra Road Expenses	Budget Review	Capital Expenses			40,000	(52,422)
12203	Maintenance - Muni Fund Roads	Budget Review	Operating Expenses			52,422	0
12302	Purchase Plant & Equipment - Road Plant Purchases	04052017	Capital Expenses			135,000	135,000
12306	Proceeds from sale of Plant and Equipment	04052017	Capital Revenue		(135,000)		0
				0	(477,700)	477,700	

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SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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

	30 Jun 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	258,543	422,086
Provision for Bad Debts	66,402	(35,500)
Levied this year	2,209,290	2,231,800
Interest Outstanding	62,376	77,785
Legal Charge	52,826	67,929
Commercial Rubbish Charge	0	2,029
Domestic Rubbish Charge	514	331
ESL Penalty Interest	1,723	1,399
Pensioner Domestic Rubbish Fee	538	342
Emergency Levy	5,656	4,544
Less Collections to date	(2,419,401)	(2,514,202)
Equals Current Outstanding	238,467	258,543
Net Rates Collectable	238,467	258,543
% Collected	98%	95%

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	741,870	62	0	0	741,932
Total Receivables General Outstanding					741,932

Comments/Notes - Receivables General

[Insert explanatory notes and commentary on trends and timing]

Comments/Notes - Receivables General

Comments/Notes - Receivables Rates

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SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	28,168	700	684	0	0	0	0	28,868	28,852
Building Maintenance Reserve	521,688	13,000	12,668	25,000	25,000	0	0	559,688	559,356
Plant Replacement Reserve	292,355	7,300	7,099	225,909	225,909	(100,000)	(100,000)	425,564	425,363
Streetscape Reserve	494,953	12,400	12,018	0	0	(210,000)	(210,000)	297,353	296,971
Sports Complex Reserve	92,572	2,300	2,248	10,000	10,000	0	0	104,872	104,820
Caravan Park Development Reserve	105,057	2,600	2,551	100,000	100,000	0	0	207,657	207,608
Water Playground Reserve	22,449	600	545	10,000	10,000	0	0	33,049	32,994
Beringarra Road Reserve	3,826,456	95,600	92,914	0	0	(250,000)	(250,000)	3,672,056	3,669,370
Tourism Reserve	78,530	2,000	1,907	10,000	10,000	0	0	90,530	90,437
Housing/Land Development Reserve	66,943	1,700	1,626	50,000	50,000	0	0	118,643	118,569
Heritage Reserve	398,660	10,000	9,680	220,000	220,000	(210,000)	(90,909)	418,660	537,431
	5,927,832	148,200	143,939	650,909	650,909	(770,000)	(650,909)	5,956,941	6,071,771

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SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Lot 507, 15 Burt Place, Cue	5,000	6,818	1,818	0	0	0	0	0
	Plant & Equipment								
	P54 - Works Supervisor Ford Ranger Dual Cab					25,000	25,000	0	0
	P62 - Works Manager Ford Ranger Dual Cab					30,000	30,000	0	0
	P67 - CEO Toyota Prado					45,000	45,000	0	0
	P68 - Deputy CEO Toyota Hilux Dual Cab					35,000	35,000	0	0
		5,000	6,818	1,818	0	135,000	135,000	0	0

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	25,000	25,000
Housing Total		0	0	0	25,000	25,000	25,000
Recreation And Culture							
Town Hall Upgrades	11102	12,908	0	12,908	20,000	20,000	7,092
Town Hall Landscaping	11142	15,645	0	15,645	175,000	175,000	159,355
Post Office Renovations	11622	328,794	0	328,794	1,161,000	1,161,000	832,206
Pension Hut Renovations	11626	20,000	0	20,000	60,000	60,000	40,000
Great Fingal Roofing	11641	0	0	0	25,000	25,000	25,000
Recreation And Culture Total		377,347	0	377,347	1,441,000	1,441,000	1,063,653
Transport							
Bishops House Renovations	12126	46,981	0	46,981	225,000	225,000	178,019
Transport Total		46,981	0	46,981	225,000	225,000	178,019
Other Property & Services							
Admin Building	14544	0	0	0	35,000	35,000	35,000
Other Property & Services Total		0	0	0	35,000	35,000	35,000
Land and Buildings Total		424,328	0	424,328	1,726,000	1,726,000	1,301,672

Plant & Equipment							
Transport							
Grader	12302	334,835	0	334,835	380,000	380,000	45,165
Prime Mover Tipper Body	12302	0	0	0	0	0	0
Aggregate Spreader	12302	0	0	0	0	0	0
Stabiliser	12302	32,550	0	32,550	50,000	50,000	17,450
Mini Excavator with Trailer	12302	45,200	0	45,200	45,000	45,000	(200)
Multipac VP 2400 Multi Wheel Roller	12302	18,000	0	18,000	0	0	(18,000)
Prime Mover	12302	22,727	0	22,727	50,000	50,000	27,273
P54 - Works Supervisor Ford Ranger Dual Cab	12302	0	0	0	25,000	25,000	25,000
P62 - Works Manager Ford Ranger Dual Cab	12302	0	0	0	30,000	30,000	30,000
P67 - CEO Toyota Prado	12302	0	0	0	45,000	45,000	45,000
P68 - Deputy CEO Toyota Hilux Dual Cab	12302	0	0	0	35,000	35,000	35,000
Transport Total		453,312	0	453,312	660,000	660,000	206,688
Plant & Equipment Total		453,312	0	453,312	660,000	660,000	206,688

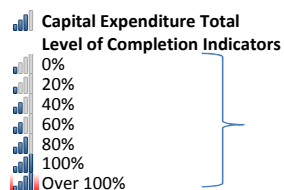
Furniture & Office Equip.							
Housing							
Staff Housing Furniture	09129	13,093	0	13,093	22,000	22,000	8,907
Housing Total		13,093	0	13,093	22,000	22,000	8,907
Other Property & Services							
Admin Office Furniture	14514	36,301	0	36,301	60,000	60,000	23,699
Other Property & Services Total		36,301	0	36,301	60,000	60,000	23,699
Furniture & Office Equip. Total		49,394	0	49,394	82,000	82,000	32,606

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SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	181,865	0	181,865	180,000	180,000	(1,865)
Roads to Recovery Construction	12106	775,644	0	775,644	460,000	460,000	(315,644)
Grids	12128	89,307	0	89,307	90,000	90,000	693
Flood Damage Road Restoration	12113	0	6,559,788	6,559,788	5,341,950	5,341,950	(1,217,838)
Marshall Str Intersection - Blackspot	12122	104,321	0	104,321	290,500	290,500	186,179
Cue-Beringarra Road	12112	0	0	0	290,000	290,000	290,000
Transport Total		1,151,137	6,559,788	7,710,925	6,652,450	6,652,450	(1,058,475)
Footpaths							
Robinson & Marshall Street	12108	141,278	0	141,278	141,350	141,350	72
Footpaths Total		141,278	0	141,278	141,350	141,350	72
Infrastructure - Roads Total		1,292,415	6,559,788	7,852,203	6,793,800	6,793,800	(1,058,403)
Other Infrastructure							
Community Amenities							
Waste Oil Shelter	10741	0	0	0	5,000	5,000	5,000
Community Amenities Total		0	0	0	5,000	5,000	5,000
Recreation & Culture							
Playground Equipment	11307	0	0	0	100,000	100,000	100,000
Skate Park	11319	0	0	0	200,000	200,000	200,000
Oval Fencing	11321	44,200	0	44,200	35,000	35,000	(9,200)
Recreation & Culture Total		44,200	0	44,200	335,000	335,000	290,800
Economic Services							
Heydon Place Industrial Development	13209	77,582	0	77,582	167,790	167,790	90,208
Streetscape	13243	498	0	498	90,000	90,000	89,502
Oasis Visitor Parking Project	13245	800,301	0	800,301	880,000	880,000	79,699
Brockman Park - Park Furniture	13249	7,911	0	7,911	20,000	20,000	12,089
Caravan Park Borehole Water	13250	0	0	0	40,000	40,000	40,000
CCTV	13317	0	0	0	34,564	34,564	34,564
Caravan Park House and Office	13253	0	0	0	60,000	60,000	60,000
Economic Services Total		886,292	0	886,292	1,292,354	1,292,354	406,062
Infrastructure - Other Total		930,492	0	930,492	1,632,354	1,632,354	701,862



3,149,941	6,559,788	9,709,729	10,894,154	10,894,154	1,184,425
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Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 10: Rating Information

	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	81	450,632	52,429	(442)	0	51,987	45,877	0	0	45,877
GRV Commercial	10	373,148	26,510		0	26,510	33,060	0	0	33,060
GRV Vacant Land	0	0	0	(1,630)	0	-1,630	0	0	0	0
UV Mining	283	6,370,976	1,995,390	(7,937)	0	1,987,453	1,984,080	0	15,007	1,999,087
UV Pastoral	14	502,918	41,340	0	0	41,340	41,340	0	0	41,340
GRV M & T Workforce	2	303,888	93,446	(17,570)	0	75,876	93,446	0	0	93,446
Sub-Totals	390	8,001,562	2,209,115	(27,579)	0	2,181,535	2,197,803	0	15,007	2,212,810
Minimum Payment										
Minimum \$										
GRV Residential	45	0	19,800	0	0	19,800	19,800	0	0	19,800
GRV Commercial	8	0	3,520	0	0	3,520	3,520	0	0	3,520
GRV Vacant Land	33	0	17,490	0	0	17,490	17,490	0	0	17,490
UV Mining	124	0	54,560	0	0	54,560	54,560	0	0	54,560
UV Pastoral	3	0	1,320	0	0	1,320	1,320	0	0	1,320
GRV M & T Workforce	0	0	0	0	0	0	0	0	0	0
Sub-Totals	213	0	96,690	0	0	96,690	96,690	0	0	96,690
	603	8,001,562	2,305,805	(27,579)	0	2,278,225	2,294,493	0	15,007	2,309,500
Rates Written Off						(68,935)				(100,000)
Amount from General Rates						2,209,290				2,209,500
Ex-Gratia Rates						0				0
Specified Area Rates						0				0
Totals						2,209,290				2,209,500

Comments - Rating Information

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SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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 30 June 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	1,275,297	0	1,275,297	1,275,297		1,275,297	1,949,283	(1,949,283)	0
Roads Commission Grants	Government of WA	Operating	0	416,435	0	416,435	416,435		416,435	640,213	(640,213)	0
Law, Order and Public Safety												
ESL Grant	FESA	Operating	0	800	0	800	800		800	4,270	(4,270)	0
Recreation and Culture												
Reimbursements Sundry		Operating	0	5,000	0	5,000	5,000		5,000	6,617	(6,617)	0
Town Hall	Dept. of Sport and Rec	Non-operating	0	0	72,000	72,000	72,000		72,000	0	(16,708)	0
Water Park	Community Pool Revitalisation	Operating	0	10,000	0	10,000	10,000		10,000	11,000	(11,000)	0
Skate Park	Dept. of Sport and Rec	Non-operating	0	0	100,000	100,000	100,000		100,000	0	0	0
Other Culture/Heritage	Heritage Commission	Operating	0	6,050	0	6,050	6,050		6,050	1,606	(1,606)	0
Post Office	Lottery West/MWDC/R4R	Non-operating	0	0	805,000	805,000	805,000		805,000	330,000	(328,794)	1,206
Playground Equipment	Dept. of Sport and Rec	Non-operating	0	0	50,000	50,000	50,000		50,000	0	(3,079)	0
Transport												
Footpaths	Pathway Funding Program	Non-operating	0	0	70,675	70,675	70,675		70,675	0	(141,278)	0
Dual Use Pathways	Dept. of Transport	Non-operating	0	0	0	0	0		0	70,639	(70,639)	0
RRG - Cue Wandinong	RRG	Non-operating	0	0	120,000	120,000	120,000		120,000	120,667	(181,865)	0
MRWA Direct Grant	MRWA	Non-operating	0	0	92,000	92,000	92,000	0	92,000	98,649	0	98,649
Flood Damage Restoration	WANDRRA	Non-operating	0	0	5,341,950	5,341,950	5,341,950		5,341,950	6,212,336	(6,559,788)	0
BS - Marshall Street	MRWA	Non-operating	0	0	107,600	107,600	107,600		107,600	69,475	(104,321)	0
Road Maintenance	Horizon Power	Operating	0	0	0	0	0		0	4,463	0	0
Roads to Recovery	Dept. of Transport	Non-operating	0	0	460,000	460,000	460,000		460,000	460,699	(775,644)	0
Economic Services												
Oasis Development	NSRF	Non-operating	0	0	440,000	440,000	440,000	0	440,000	396,000	0	396,000
CCTV	Safer Streets	Non-operating	0	0	29,564	29,564	29,564		29,564	0	0	0
Other Property & Services												
Diesel Fuel Rebate		Operating	0	38,000	0	38,000	38,000	0	38,000	40,078	(40,078)	0
Sundry Income Admin		Operating	0	5,000	0	5,000	5,000		5,000	2,473	(2,473)	0
Workers Compensation Reimbursements		Operating	0	0	0	0	0		0	61,934	(61,934)	0
TOTALS			0	1,756,582	7,688,789	9,445,371	9,445,371	0	9,445,371	10,480,401	(10,899,589)	495,855

SUMMARY

Operating	Operating Grants, Subsidies and Contributions	0	1,756,582	0	1,756,582	1,756,582	0	1,756,582	2,721,936	(2,717,473)	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	7,688,789	7,688,789	7,688,789	0	7,688,789	7,758,465	(8,182,116)	495,855
TOTALS		0	1,756,582	7,688,789	9,445,371	9,445,371	0	9,445,371	10,480,401	(10,899,589)	495,855

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SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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 2016	Amount Received	Amount Paid	Closing Balance 30 Jun 2017
Cue LCDC	\$ 2,080	\$ 0	\$ 0	\$ 2,080
	2,080	0	0	2,080

APPENDIX 3



Westgold Resources Limited

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7 July 2017

The Chief Executive Officer
Shire of Cue
PO Box 84
CUE WA 6640

Email: shire@cue.wa.gov.au
Facsimile: 08 9963 1085

Dear Sir

LETTER OF OBJECTION TO SHIRE OF CUE PROPOSAL TO LEVY DIFFERENTIAL RATES - 2017/2018 FINANCIAL YEAR

We refer to your letter of 15 June 2017 advising of the application of differential rates and the attached statement of objectives and reasons (the **Proposal**). The proposal states the intention of the Shire of Cue (the **Shire**) to apply the below rates:

1. Advising of the intention to increase the UV Mining rate to \$0.321;
2. Advising of the intention to increase the GRV Mining and Transient Workforce Facilities rate in to \$0.321; and
3. The Shires intention to levy differential rates on the Unimproved Value (UV) for General and Mining for the 2017/2018 financial year.

Westgold Resources Limited (**Westgold** or the **Company**) formally makes this letter of objection to the matters above.

Westgold through its wholly owned subsidiary, Big Bell Gold Operations Pty Ltd (**BBGO**) has 136 rateable mining tenements within the Shire of Cue. Rate payments by BBGO to the Shire of Cue totalled \$913,480 in the 2016/17 financial year. This makes Westgold/BBGO a significant contributor to the total of \$2.2M in rates collected in the 2016/2017 financial year.

As discussed following our objection last year, Westgold believes that mining and exploration is the core contributor to economic output for the Shire of Cue. In our view based on current industry and pastoral practices, the prosperity and survival of a small regional town like Cue and its independence as a shire lies with attracting more investment in mining and mining services related industry and people. The alternative is an outpost for government services which is necessarily funded or heavily subsidised by government. As an explorer and developer attempting to bring prosperity to the region, we naturally become concerned by actions which work contrary to this task, and which impose significant additional cost and burden on achieving this task.

We made a similar objection in the previous year. In our view, it is an unnecessary and directed increase in rates because you view that we can afford to pay. The reality is that we all have budgets to manage and the outcome of the increase from last year was a necessary reduction in the number of our titles and hence rates

payable to the shire to balance our budgets. This circular approach cannot sustainably continue without fiscal impact on all stakeholders in the shire.

In a show of our commitment in the area, we have acquired and settled the acquisition of the Tuckabianna gold plant and titles from Silver Lake Resources Limited and are looking to restart this project in the ensuing year. We obviously need full co-operation from the Shire to do so and we wish to engender a good ongoing and co-operative relationship. However, this cannot be achieved when we believe we are selectively singled out for additional rating and fees when our objective and output from our developments are the very seed of prosperity for the region.

Westgold and its operating subsidiaries have analysed your proposal and make the following submissions in objection in writing as you request in your letter. In particular, we express our objection to the disparity between the UV Mining Tenement rate and the UV Pastoral rate., The mining rate being 381% higher is unacceptable, unjust and discriminates against mining tenement holders.

In addition to mining rates from shires, mining and exploration companies in Western Australia have been burdened with a plethora of additional charges and levies from the state regulators in this year with excessive increases, including the 33% increase in Mines Safety Levy, increases in fuels tax credit rates and ever increasing demands from other industry stakeholders as they respond to issues with balancing their budgets with reducing state handouts. Not to mention the ever increasing red, green and other coloured tapes and the imposts they are expanding and imposing on our industry.

Westgold submits that the Shire of Cue should lower the UV Mining Tenement rate in the dollar to no more than twice the UV Pastoral rate, a rate that Westgold believes to be fair and reasonable considering the benefits it receives from the Shire. We put it to the Shire that this is ultimately in the best interests in the long term and it should be requesting or discussing a solution to this perennial issue with the minister for state development and local government.

We put forward the following comments in response to specific statements made by the Shire:

i. GRV – Mining and Transient Workforce Facilities

There has been no use of *'high density Mine site accommodation'* on the mining tenements until 2016. Consequently, for over 13 years Westgold/BBGO have not contributed to *'the cost of servicing a high density development that places a high amount of financial pressure on Council to provide services such as waste disposal, road maintenance, heavy vehicle movements, rubbish site maintenance etc.'*

The Company has only one accommodation facility in Wittenoom Street. There was a second accommodation facility located land leased from the Shire for this purpose since 2013 (Crosslands Camp) however this was necessarily dismantled and removed due to the costs imposts involved in maintaining it. The first property (The Cue Village) was acquired from Nemo (NT) Pty Ltd in February 2016 and has rate charges of \$74,000 payable to the Shire of Cue annually. BBGO commenced occupation of this accommodation facility in March 2016.

The Shire has provided little information to quantify the '*high amount of financial pressure*' that has been placed upon them as a result of the existence and use of Mining and Transient Workforce Facilities. It would be fair to provide a detail of actual costs and comparative time management detail per capita to enable a transparent justification of the increase as opposed to just the words. We fail to see how you can infer that these facilities have such a significant impact on the Shire that would justify the application of a differential rate of \$0.321.

ii. **UV – Mining**

It is stated that mining, exploration and prospecting properties are '*rated higher than UV – Pastoral to reflect the higher road infrastructure maintenance costs to Council as a result of frequent very heavy vehicle use over extensive length of shire roads throughout the year*'.

We note that purpose this statement and reject that Westgold/BBGO is a frequent user of Shire roads for heavy vehicles. For the past 10+ years BBGO's operations have had minimal impact on Shire road infrastructure and have utilised the infrastructure less than the pastoral industry during that period with activities on Shire roads being limited to light vehicle access and the occasional drill rig during exploration drilling campaigns. Internal access ways to most of the mining tenure is on self-maintained and approved private roads. We acknowledge that we are planning to use these roads more going forward and appreciate the state and standard of the road upkeep in the shire. However, compared to general traffic and shire propagated tourism we do not believe we are a substantial user of shire roads.

The Company has received no income from most of the 136 mining tenements it holds in the shire, whilst at the same time it has incurred significant holding costs and exploration costs on those tenements. The significant burden of these holding costs, particularly the ever-increasing rate payments, has caused Westgold to undertake a tenement rationalisation process resulting in a dramatic reduction of landholding and such a process will continue to occur until the cost burden is lessened.

The Shire acknowledges that 'the pastoral industry has a diminished capacity to pay'. This is not dissimilar to BBGO's case where it has had a 10+ year 'loss making' period on the mining tenements within the Shire. A comparison of the UV Mining rate of \$0.321 which is **381% higher** than the UV Pastoral rate \$0.0843 demonstrates that the Shire has not taken into account the downturn that the mining industry over past periods.

We again ask that Shire again considers the Association of Mining and Exploration Companies (AMEC) Briefing Paper distributed to WA Local Government Authorities and dated April 2016, which highlighted this issue in respect of mining companies and made relevant and very reasonable recommendations for the Shire to consider before it imposes/increases the differential rate on mining tenements.

As per last year I again re-iterate that explaining costs are tax deductible is no justification for a decision. Simply put, tax losses are useless unless revenue and profits can be generated to offset them.

There is also the case of the increasing disparity between the rate for UV Mining and UV Pastoral rate categories which is further compounded every year when the % increase imposed by the Shire is further increased as a result of the increase in land

valuation that flows on from the Department of Mines and Petroleum's (DMP) annual mining tenement rental increase. UV Pastoral rates are not subject to any increase as a result of the mining tenement rent increase. The gap between the two UV rates has increased every year since the State Government ruled in 2000 that mining tenement rentals would increase by CPI every year. This situation cannot be allowed to continue for the reasons outlined in this letter of objection. The UV Mining rate needs to be reduced to put right this inequity that has resulted. It is worth noting that other shires in the area, particularly the Shire of Meekatharra, have been considering options to address this issue and to reduce the discrepancy between the UV Pastoral and UV Mining rates, whereas the Shire of Cue appears determined to increase this discrepancy.

A further example of the inequity of the UV Mining rate is demonstrated in the following example of five (5) mining leases, showing the disparity between the Mining Tenement Rental and the Shire rates collected on those mining leases for the 2016/2017 period.

Tenement	Area	Tenement Rental	Shire Rates
M20/12	970ha	\$16,538.50	\$25,134.83
M20/45	989ha	\$16,862.45	\$25,625.61
M20/71	997ha	\$16,998.85	\$25,832.33
M20/73	694ha	\$11,832.70	\$18,003.27
M20/77	771ha	\$13,145.55	\$19,992.71
Total		\$75,378.05	\$114,588.75

Overall there is a \$227,291 variance in the Shire's favour between the total mining rents of \$686,188.55 collected on the 136 mining tenements and the \$913,480.22 paid in Shire rates. In effect the Shire is collecting an amount **33% higher** than the rent currently charged by the State Government when:

- i. Mining Leases granted by the Minister for Mines and Petroleum provide the lease holder with the sole right under the Mining Act 1978 to explore for and extract minerals subject to strict environmental obligations and controls and when mining occurs, to pay a royalty to the State.
- ii. In comparison, the Shire of Cue's proposed UV Mining rate \$0.321, would result in a Shire rate 36% higher than the mining lease rent for the '*right to use existing roads*'.
- iii. There can be no conceivable justification which allows the rental cost of the principle service, a State granted right to extract minerals, to be exceeded by a secondary Licence fee in the form of Shire rates.

The Shire has proposed a 2.5% increase to the rate for all rate categories for 2017/18. This increase is greater than the CPI increase for the same period (1.1%). As a major stakeholder and the largest single ratepayer in the Shire, we believe it is only reasonable that a detailed and transparent justification is presented.

We would also like to bring to the Shire's attention that for the 2016/2017 financial year the Department of Mines and Petroleum (DMP) has raised the mining tenement rentals by 3.4% effective as of 1 July 2016 in lieu of the normal CPI increase which would have been 1.1%, this directly results in a significant increase in the land valuation of mining tenements and therefore rate income for the Shire of Cue **before**

any rate increase is factored in. I also note that DMP has increased tenement rental by another 3% for the 2017-2018 financial year, further compounding this.

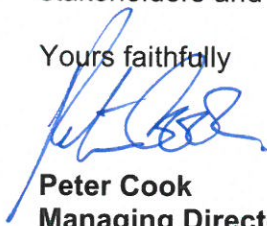
The DMP has increased mining tenement rentals by CPI each year since 2000, this information is only released after Shires have made decisions on rate increases and as such it results in an 'annual bonus' being delivered to Shires that the mining tenement holder pays for. This is a further inequity that arises in rating and is one that needs to be addressed by the Shire in its consideration of this submission. In effect, when the 3.4% increase on mining tenement rents is incorporated into the 'valuation' and added to the Shire Council's proposed 2.5% increase, the compound result would be a **6.0% increase** to the rates due on mining tenements in the Shire of Cue in the 2017/2018 financial year. Such an increase in a period when exploration and mining activities are constrained by cost cutting and plummeting commodity prices is not acceptable, it is requested that Council addresses this in its budget deliberations.

There is no evidence in the information provided by the Shire, and nor can it be inferred, that the Shire has reviewed its expenditure and considered any efficiency measures as part of its budget deliberations, nor has the Shire provided any evidence or justification to explain why it has set the differential rates at those proposed, both of which form part of the key values listed in the *Department of Local Government and Communities – Rating Policy – Differential Rates (s.6.33)*. Further it is submitted that the Shire has not clearly and transparently explained its reasoning for using the costs incurred as a result of the impact of mining operations and mining workforce accommodation as justification for increasing the differential rate. Particularly when a majority of the impact these activities (road use and waste disposal services) are being offset by the contributions the Company is making through fees for the same services.

It is submitted that the UV Mining rate needs to be reduced to balance the inequity with other rate categories.

Westgold looks forward to working together with the shire in the ensuing year. We understand your challenges and we ask that you respect ours when making such decisions with the stroke of a pen. We look forward to a better outcome for all stakeholders and would be happy to discuss any of the above issues further.

Yours faithfully



Peter Cook
Managing Director
Westgold Resources Limited

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2 Havelock Street
West Perth WA 6005

Email: minister.templeman@dpc.wa.gov.au
Facsimile: 08 6552 6601

cc: The Honorary Minister for Mines & Petroleum
7th Floor, Dumas House
2 Havelock Street
West Perth WA 6005

Email: Minister.Johnston@dpc.wa.gov.au
Facsimile: 08 6552 6901

APPENDIX 4

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	186,893	204,700
Other Revenue	2(a)	43,000	23,297	70,000
		<u>4,124,822</u>	<u>5,531,790</u>	<u>4,537,022</u>
Expenses				
Employee Costs		(2,022,593)	(1,727,046)	(1,549,210)
Materials and Contracts		(958,483)	(681,357)	(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)	(155,723)	(133,400)
Other Expenditure		(193,860)	(113,637)	(376,660)
		<u>(5,861,836)</u>	<u>(5,192,492)</u>	<u>(5,989,170)</u>
		(1,737,014)	339,298	(1,452,148)
Non-Operating Grants,				
Subsidies and Contributions		2,983,238	7,758,465	7,688,789
Profit on Asset Disposals	3	0	1,818	0
Loss on Asset Disposals	3	0	0	0
		<u>1,246,224</u>	<u>8,099,581</u>	<u>6,236,641</u>
NET RESULT				
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><u>1,246,224</u></u>	<u><u>8,099,581</u></u>	<u><u>6,236,641</u></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	4,990,525	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>5,531,386</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)	(230,405)	(285,900)
Community Amenities		(297,631)	(210,800)	(251,300)
Recreation and Culture		(631,570)	(525,826)	(606,500)
Transport		(3,181,018)	(2,971,060)	(2,873,000)
Economic Services		(573,995)	(491,836)	(560,500)
Other Property and Services		(81,087)	(285,230)	(580,410)
		<u>(5,861,836)</u>	<u>(5,192,088)</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		2,464,238	7,032,465	6,192,225
Economic Services		44,000	396,000	469,564
		<u>2,983,238</u>	<u>7,758,465</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
		0	1,818	0
NET RESULT		1,246,224	8,099,581	6,236,641
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		1,246,224	8,099,581	6,236,641

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		2,431,540	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	186,894	204,700
Goods and Services Tax		0	44,602	50,000
Other Revenue		43,000	23,297	70,000
		<u>4,958,026</u>	<u>5,051,299</u>	<u>4,887,022</u>
Payments				
Employee Costs		(2,022,593)	(1,710,152)	(1,549,210)
Materials and Contracts		(958,483)	(520,660)	(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)	(113,637)	(376,660)
		<u>(3,562,136)</u>	<u>(2,717,307)</u>	<u>(3,587,170)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,395,890</u>	<u>2,333,992</u>	<u>1,299,852</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	4	(2,739,500)	(691,934)	(2,398,000)
Payments for Construction of Infrastructure	4	(3,689,202)	(8,782,695)	(8,361,154)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,983,238	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>(3,240,464)</u>	<u>(1,709,346)</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		(1,844,574)	624,646	(1,770,513)
Cash at Beginning of Year		<u>8,373,403</u>	<u>7,748,757</u>	<u>7,748,755</u>
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>6,528,829</u></u>	<u><u>8,373,403</u></u>	<u><u>5,978,242</u></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	2,781,235	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		2,832,738	7,038,972	6,212,225
Economic Services		321,700	675,256	665,564
Other Property and Services		107,300	155,140	82,500
		<u>4,809,724</u>	<u>11,082,379</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)	(230,405)	(285,900)
Community Amenities		(297,631)	(210,800)	(251,300)
Recreation and Culture		(631,570)	(525,826)	(606,500)
Transport		(3,181,018)	(2,971,060)	(2,896,000)
Economic Services		(573,995)	(491,836)	(560,500)
Other Property and Services		(81,087)	(285,230)	(580,410)
		<u>(5,861,836)</u>	<u>(5,192,088)</u>	<u>(5,989,170)</u>
Net Result Excluding General Rates		(1,052,112)	5,890,291	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	1,476	0
Capital Expenditure and Revenue				
Purchase Property, Plant and Equipment	4	(2,739,500)	(927,034)	(2,398,000)
Purchase Infrastructure	4	(3,689,202)	(8,782,695)	(8,361,154)
Proceeds from Disposal of Assets	3	205,000	6,818	0
Transfers to Reserves (Restricted Assets)	6	(221,167)	(794,849)	(799,109)
Transfers from Reserves (Restricted Assets)	6	250,000	650,909	770,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,648,945	2,097,644	2,249,622
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	2,648,945	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.

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

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.

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

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.

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

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.

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

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.

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**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.

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**

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.

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**

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.

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

2. REVENUES AND EXPENSES	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
(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	144,155	148,200
- Other Funds	10,000	9,270	19,500
Other Interest Revenue (refer note 13)	27,500	33,468	37,000
	<u>157,500</u>	<u>186,893</u>	<u>204,700</u>
(iii) Other Revenue			
Reimbursements and Recoveries	43,000	23,297	70,000
	<u>43,000</u>	<u>23,297</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, Thoo Thoo Wandii, 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, 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 & 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 (MCCS)	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 (MCCS)	35,000	35,000	0
	205,000	205,000	0

Summary

Profit on Asset Disposals
Loss on Asset Disposals

**2017/18
BUDGET
\$**

0
0
0

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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				
Pension Hut Renovations								80,000				
Great Fingal Roofing / Fencing								25,000				
Bishops House Renovations									175,000			
Heydon Place Industrial Development										240,000		
Caravan 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	0	22,000
Staff Housing						22,000						
Plant and Equipment	0	0	0	0	0	0	0	0	512,500	0	0	512,500
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 (MCCS)									50,000			
Town maintenance van									15,000			
Caravan Park Golf Cart									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 \$	
<u>Property, Plant and Equipment</u>	0	0	0	0	0	267,000	0	1,160,000	687,500	590,000	35,000	2,739,500
<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-Berrigarra 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	25,000	191,084
Footpath Construction - Regional Bicycle Network Grant									166,084			
Replace Office Equipment											25,000	
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		
Caravan Park Borehole Water										40,000		
<u>Infrastructure</u>	0	0	0	0	0	0	156,000	300,000	2,924,202	284,000	25,000	3,689,202
<u>Total</u>	0	0	0	0	0	267,000	156,000	1,460,000	3,611,702	874,000	60,000	6,428,702

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**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.

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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	28,852	28,168	27,468
Amount Set Aside / Transfer to Reserve	582	684	700
	<u>29,434</u>	<u>28,852</u>	<u>28,168</u>
(b) Building Maintenance Reserve			
Opening Balance	559,356	521,688	521,688
Amount Set Aside / Transfer to Reserve	11,276	37,668	38,000
	<u>570,632</u>	<u>559,356</u>	<u>559,688</u>
(c) Plant Replacement Reserve			
Opening Balance	425,363	292,355	292,355
Amount Set Aside / Transfer to Reserve	98,575	233,008	233,209
Amount Used / Transfer from Reserve	0	(100,000)	(100,000)
	<u>523,938</u>	<u>425,363</u>	<u>425,564</u>
(d) Streetscape Reserve			
Opening Balance	296,971	494,953	494,953
Amount Set Aside / Transfer to Reserve	5,986	12,018	12,400
Amount Used / Transfer from Reserve	0	(210,000)	(210,000)
	<u>302,957</u>	<u>296,971</u>	<u>297,353</u>
(e) Sports Complex Reserve			
Opening Balance	104,820	92,572	92,572
Amount Set Aside / Transfer to Reserve	2,113	12,248	12,300
	<u>106,933</u>	<u>104,820</u>	<u>104,872</u>
(f) Tourist Park Development Reserve			
Opening Balance	207,608	105,057	105,057
Amount Set Aside / Transfer to Reserve	4,185	102,551	102,600
	<u>211,793</u>	<u>207,608</u>	<u>207,657</u>
(g) Water Playground Reserve			
Opening Balance	32,994	22,449	22,449
Amount Set Aside / Transfer to Reserve	665	10,545	10,600
	<u>33,659</u>	<u>32,994</u>	<u>33,049</u>
(h) Beringarra Road Reserve			
Opening Balance	3,669,370	3,826,456	3,826,456
Amount Set Aside / Transfer to Reserve	73,972	92,914	95,600
Amount Used / Transfer from Reserve	(250,000)	(250,000)	(250,000)
	<u>3,493,342</u>	<u>3,669,370</u>	<u>3,672,056</u>
Total Reserves C/Fwd	<u>5,272,688</u>	<u>5,325,334</u>	<u>5,328,407</u>

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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>5,272,688</u>	<u>5,325,334</u>	<u>5,328,407</u>
(i) Tourism Reserve			
Opening Balance	90,437	78,530	78,530
Amount Set Aside / Transfer to Reserve	<u>1,823</u>	<u>11,907</u>	<u>12,000</u>
	<u>92,260</u>	<u>90,437</u>	<u>90,530</u>
(j) Housing/Land Development Reserve			
Opening Balance	118,569	66,943	66,943
Amount Set Aside / Transfer to Reserve	<u>2,390</u>	<u>51,626</u>	<u>51,700</u>
	<u>120,959</u>	<u>118,569</u>	<u>118,643</u>
(k) Heritage Reserve			
Opening Balance	537,431	398,660	398,661
Amount Set Aside / Transfer to Reserve	<u>19,600</u>	<u>229,680</u>	<u>230,000</u>
Amount Used / Transfer from Reserve	<u>0</u>	<u>(90,909)</u>	<u>(210,000)</u>
	<u>557,031</u>	<u>537,431</u>	<u>418,661</u>
(l) Road Maintenance Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
Total Reserves	<u><u>6,042,938</u></u>	<u><u>6,071,771</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	684	700
Building Maintenance Reserve	11,276	37,668	38,000
Plant Replacement Reserve	98,575	233,008	233,209
Streetscape Reserve	5,986	12,018	12,400
Sports Complex Reserve	2,113	12,248	12,300
Tourist Park Development Reserve	4,185	102,551	102,600
Water Playground Reserve	665	10,545	10,600
Beringarra Road Reserve	73,972	92,914	95,600
Tourism Reserve	1,823	11,907	12,000
Housing/Land Development Reserve	2,390	51,626	51,700
Heritage Reserve	19,600	229,680	230,000
Road Maintenance Reserve	0	0	0
	<u>221,167</u>	<u>794,849</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>(28,833)</u>	<u>143,940</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)	485,891	2,301,632
Cash - Restricted Reserves	15(a)	6,042,938	6,071,771
Receivables		128,775	961,979
Inventories		19,034	19,034
MRVC Deposit		0	0
		6,676,638	9,354,416
LESS: CURRENT LIABILITIES			
Trade and Other Payables		(569,487)	(569,487)
Provisions		(64,213)	(64,213)
		(633,700)	(633,700)
NET CURRENT ASSET POSITION		6,042,938	8,720,716
Less: Cash - Restricted Reserves	15(a)	(6,042,938)	(6,071,771)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	2,648,945

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

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**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 X 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.

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**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.

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**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

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

	2017/18 Budget \$	2016/17 Actual \$
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	485,891	2,301,632	21,301
Cash - Restricted	6,042,938	6,071,771	5,956,941
	<u>6,528,829</u>	<u>8,373,403</u>	<u>5,978,242</u>

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

Long Service Leave Reserve	29,434	28,852	28,868
Building Maintenance Reserve	570,632	559,356	559,688
Plant Replacement Reserve	523,938	425,363	425,564
Streetscape Reserve	302,957	296,971	297,353
Sports Complex Reserve	106,933	104,820	104,872
Tourist Park Development Reserve	211,793	207,608	207,657
Water Playground Reserve	33,659	32,994	33,049
Beringarra Road Reserve	3,493,342	3,669,370	3,672,056
Tourism Reserve	92,260	90,437	90,530
Housing/Land Development Reserve	120,959	118,569	118,643
Heritage Reserve	557,931	537,431	418,661
	<u>6,042,938</u>	<u>6,071,771</u>	<u>5,956,941</u>

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

Net Result	1,246,224	8,099,581	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	833,204	(481,793)	350,000
(Increase)/Decrease in Inventories	0	(1,325)	0
Increase/(Decrease) in Payables	0	150,635	100,000
Increase/(Decrease) in Employee Provisions	0	29,549	0
Grants/Contributions for the Development of Assets	(2,983,238)	(7,758,465)	(7,688,789)
Net Cash from Operating Activities	<u>1,395,890</u>	<u>2,333,992</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
	<u>2,080</u>	<u>0</u>	<u>0</u>	<u>2,080</u>

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.

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APPENDIX 5



Shire of Cue

Strategic Community Plan

2017 to 2027

June 2017

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Vision

The Shire of Cue – Queen of the Murchison, will be a place that is liveable for residents, profitable for local enterprises and welcoming and accessible for visitors

Mission

Council will provide the leadership to provide and develop service opportunities to meet social, economic and environmental needs for the benefit of, and in partnership with, the Community

Values

Accountability

We will ensure continued compliance with our statutory obligations

Community

We will work towards ensuring that our plans and actions contribute towards the long term sustainability of the Shire of Cue

Heritage

We recognise our shared responsibility as custodians of the district's rich and diverse European and Indigenous heritage

Sustainability

We will work towards ensuring that our plans and actions contribute towards the long term sustainability of the Shire of Cue

Message from the Shire President

It is my pleasure to present the 2017-2027 Strategic Community Plan; a review of the 2013-2023 Strategic Community Plan. The review was facilitated by a team of Shire of Cue Officers with participation from Elected Members, the community and relevant stakeholders.

The Strategic Community Plan 2017 to 2027 guides the Shire's Corporate Business Plan, Long Term Financial Plan, Workforce Plan, Asset Management Plan and Annual Budget to assist the Shire to respond to the community's needs and future aspirations.

Elected Members and Shire Officers are dedicated to working with the community to achieve the best possible services and infrastructure to meet the needs of the residents and ratepayers of our shire. Cue is a small town with a strong sense of history and community. The Strategic Community Plan has been developed to help provide the best possible services to benefit the whole community.

The Shire will continuously monitor its progress towards the defined activities that align with the community's needs and aspirations.

I would like to sincerely thank all the community members, staff and stakeholders who contributed to the Strategic Community Plan 2017 to 2027 and, most importantly, to the future of Cue as a great community to be a part of.

Ross Pigdon
Shire President

Shire Profile

Cue is approximately 660kms north east of Perth on the Great Northern Highway. It is a small town with a strong sense of history and community and according to 2016 census figures is home to around 272 people. Of note is the very high proportion of residents nearing retirement age, with 55-64 year old making up a quarter of the population.

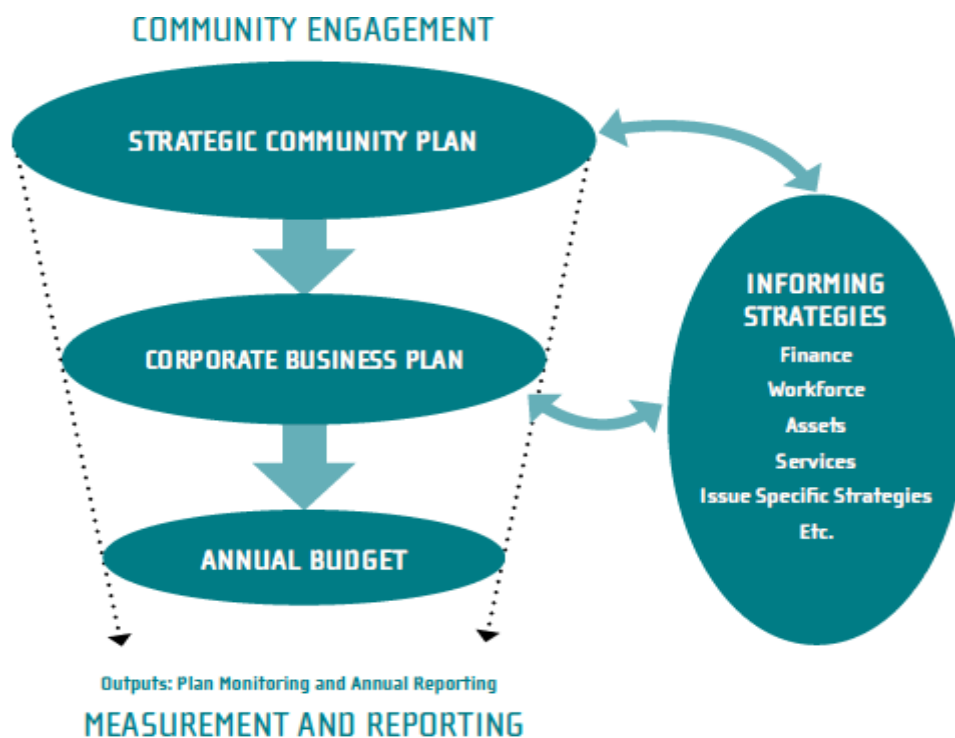
Prior to European settlement Indigenous societies lived in the Murchison Basin. Today descendants of the Wajarri, Badimia, Wutha and Tjupan people still live in Cue and comprise 26% of the Shire's resident population. The Shire of Cue is one of the six major population centres within the Murchison.

Known as the Queen of the Murchison, Cue was once the centre of the Murchison Goldfields that boasted a population of around 10,000. Cue continues to support both gold and iron ore mining as well as pastoral and tourism industries, including through a mine camp in the town of Cue, which hosts about 100 employees.



How to use this Plan

The Strategic Community Plan is a long term plan that sets out the Council's vision and strategies to achieve it. The plan was first adopted by the Shire on behalf of the community on the 16th of June 2013. The plan is reviewed on a regular basis and every two years. This is part of WA's Integrated Planning and Reporting Framework illustrated below:



The new framework aims to ensure that:

- The community is involved in significant decisions
- The organisation is focused on the right priorities
- Assets are affordable and support the right services
- The Plan can be adapted while maintaining sustainability; and
- Other agencies are engaged on how to achieve better outcomes with and for the community.

Community Engagement

The Cue Community were invited to share their visions and aspirations for the future, and to participate in the review and update of this Strategic Community Plan.

The Strategic Community Plan was promoted in the local newspaper (Dryblower), on local notice boards, Shire of Cue website & Facebook page.

The engagement approach utilised a range of methods including targeted stakeholder discussions, surveys distributed to Councillors, Pastoralists, Shire Admin & Depot Staff, local businesses and E-surveys were advertised and a link provided on the Shire's website. We also held three information sessions on the 22nd & 24th March 2017.

We received a response from 33 individuals after completing the survey.

The input received covered all aspects of community life including social, economic, environment and leadership.

Throughout the process of community engagement, more than 20 percent of the community across the Shire provided input into the development of the plan.



Community Response

The Community surveys have provided valuable insight into the key issues and aspirations as identified by the local residents. Importantly for the council, these views have established clear priorities and subsequently shaped the values, visions, strategies and objectives as documented in this report.

Based on the survey results received from the community, the Shire has summarised the issues that are most important to Cue's residents, shown below.

<p><u>Extremely Important/High Satisfaction</u></p> <p>Major Roads Landfill site/tip Street appearance Parks & Gardens</p>	<p><u>Extremely Important/Low Satisfaction</u></p> <p>Airport Drainage</p>
<p><u>Very Important /High Satisfaction</u></p> <p>Local Streets Rural Roads Footpaths/Cycle ways Household bin collection Litter collection Playgrounds Public lighting Town hall Library Visitors centre</p>	<p><u>Very Important /Low Satisfaction</u></p> <p>Cemetery Recreation facilities Sports oval and facilities Dog Control</p>



Economic Objective

There was a strong recognition that growing the business and employment opportunities associated with mining developments and the tourism industry would strengthen the local economy. With an increase in interest from tourists to visit and travel through the area, we need to showcase our attractions which will encourage them to stay longer in our community. Make land available to attract new business to establish in the area.

Desired Outcomes and Strategies

The following desired outcomes and strategies have been identified as being required to achieve this objective.

Outcome 1.1 Maximise local economic opportunities to benefit the whole community

- | | |
|-------|--|
| 1.1.1 | Work with the mining and pastoral sectors to grow and support local infrastructure and services |
| 1.1.2 | Develop main street shopping and commercial precinct by working with property owners to maintain and improve our heritage listed buildings |
| 1.1.3 | Utilise the land available in the area for a range of new business to be self-sustaining |

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

- | | |
|-------|---|
| 1.2.1 | Investigate strategies to increase visitor accommodation options in the shire |
| 1.2.2 | Showcase our heritage and mining attractions |
| 1.2.3 | Develop new tourism attractions to enhance and encourage visitors to stay longer |
| 1.2.4 | To work with the Department of Mines to develop designated gold prospecting areas |



Leadership Objective

The primary feedback on civic leadership related to the need for the Shire to improve on how it communicates and engages with the community. The community also wants the Shire to be able to advocate for better services and infrastructure, on its behalf.

Desired Outcomes and Strategies

The following desired outcomes and strategies have been identified as being required to achieve this objective.

Outcome 2.1 A strategically focused and unified Council functioning efficiently

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

Outcome 2.2 Strengthen our communities' position for the future

-
- 2.2.1 Effective community and stakeholder engagement
 - 2.2.2 Maintain a strong customer focus
 - 2.2.3 Provide support to community and education groups



Social Objective

The Cue community would like to see more activities to be held for children. Ongoing concerns about anti-social behaviour and apathy were highlighted, which must be proactively addressed.

The community recognised a need to act inclusively to encourage a greater diversity of involvement in the community.

Improve local health services to provide greater and timelier access for the community.

Desired Outcomes and Strategies

The following desired outcomes and strategies have been identified as being required to achieve this objective.

Outcome 3.1 Community infrastructure that meets the needs of our Residents

3.1.1	Increase affordable housing options for existing residents and to attract new families
3.1.2	Lobby for improved local health services to provide greater and more timely access for the community
3.1.3	Provide, maintain and improve community infrastructure
3.1.4	Lobby for improved water quality
3.1.5	Investigate renewable energy options for the district

Outcome 3.2 Encourage community participation and services

3.2.1	Develop community facilities to provide places and activities for young people
3.2.2	Increase Aboriginal involvement and engagement in the development of the community
3.2.3	Encourage healthy living and social interaction
3.2.4	Support provision of emergency services, support and encourage community volunteers
3.2.5	Support a safe community environment

Environmental Objective

The community recognised the importance of the mining sector as traditionally being the backbone of the Shire and saw an opportunity to promote this story through heritage protection. The community expressed a desire to be more sustainable, including in relation to energy resources. There was widespread recognition of the value of the range of natural features across Cue and in particular the cultural significance of many places.

The community values its remote location and heritage assets and is committed to help protect these into the future.

Desired Outcomes and Strategies

The following desired outcomes and strategies have been identified as being required to achieve this objective.

Outcome 4.1 To protect and uphold our natural environment

4.1.1	Support biosecurity management within our shire
4.1.2	Encourage locals and visitors to participate in keeping our natural bushlands free of rubbish
4.1.3	Sustainable environmental protection
4.1.4	Showcase and protect areas of natural significance
4.1.5	Ensure environmental protection regulations with regards to mining and commercial operations are adhered to

Outcome 4.2 Protect our indigenous cultural heritage and landscape

4.2.1	Maintain and protect areas of cultural significance
4.2.2	Seek protection and recognition of sites where appropriate



Environmental Objective – cont’d

Outcome 4.3 Maintain and improve our built environment

- 4.3.1 Maintain, improve and renew infrastructure
- 4.3.2 Maintain the integrity of heritage assets
- 4.3.3 Preserve heritage assets for future generations

Outcome 4.4 Optimise waste management strategies in the shire

- 4.4.1 Lobby for the introduction of a comprehensive recycling program in the Midwest
- 4.4.2 Encourage community participation in streetscape improvements
- 4.4.3 Instigate a clean up of our town site and surrounding bushlands
- 4.4.4 Implement actions that reduce the amount of waste which requires disposal

Outcome 4.5 Implement sustainability and protection resources for the future of the area

- 4.5.1 Ensure local planning strategies consider the local environment
- 4.5.2 Support town centre and tourism strategies



Implementation

The Strategic Community Plan 2017 to 2027 is the overarching planning document for the community.

The Shire is committed to implementing its part of the Strategic Community Plan, through the development of a four year Corporate Business Plan.

The Corporate Business Plan is a set of priorities and actions which directly relate to the goals and strategies in the Strategic Community Plan. The Corporate Business Plan identifies the roles of the Shire and if any additional resources will be required. The Shire's role in responding to the Strategic Community Plan may be as provider, partner, facilitator or advocate. A series of informing plans underpin the Corporate Business Plan, all of which enable the activation of the Strategic Community Plan.

In responding to the Strategic Community Plan through the Corporate Business Plan, the Shire of Cue will consider its resourcing and role in relation to all of the goals and strategies. Not all of the Shire's actions require additional resources.

The Corporate Business Plan provides for 'business as usual' for the core services currently delivered by the Shire and includes additional priorities from the Strategic Community Plan.

The key focus area in the Strategic Community Plan which may require additional resourcing from the Shire, is economic development associated with the planning and implementation of new activities.



Services & Facilities

Services and facilities provided by the Shire are linked with the relevant strategy of the Strategic Community Plan using the following table. The table provides a link between the services and facilities and the desired outcomes and community vision for the Shire of Cue.

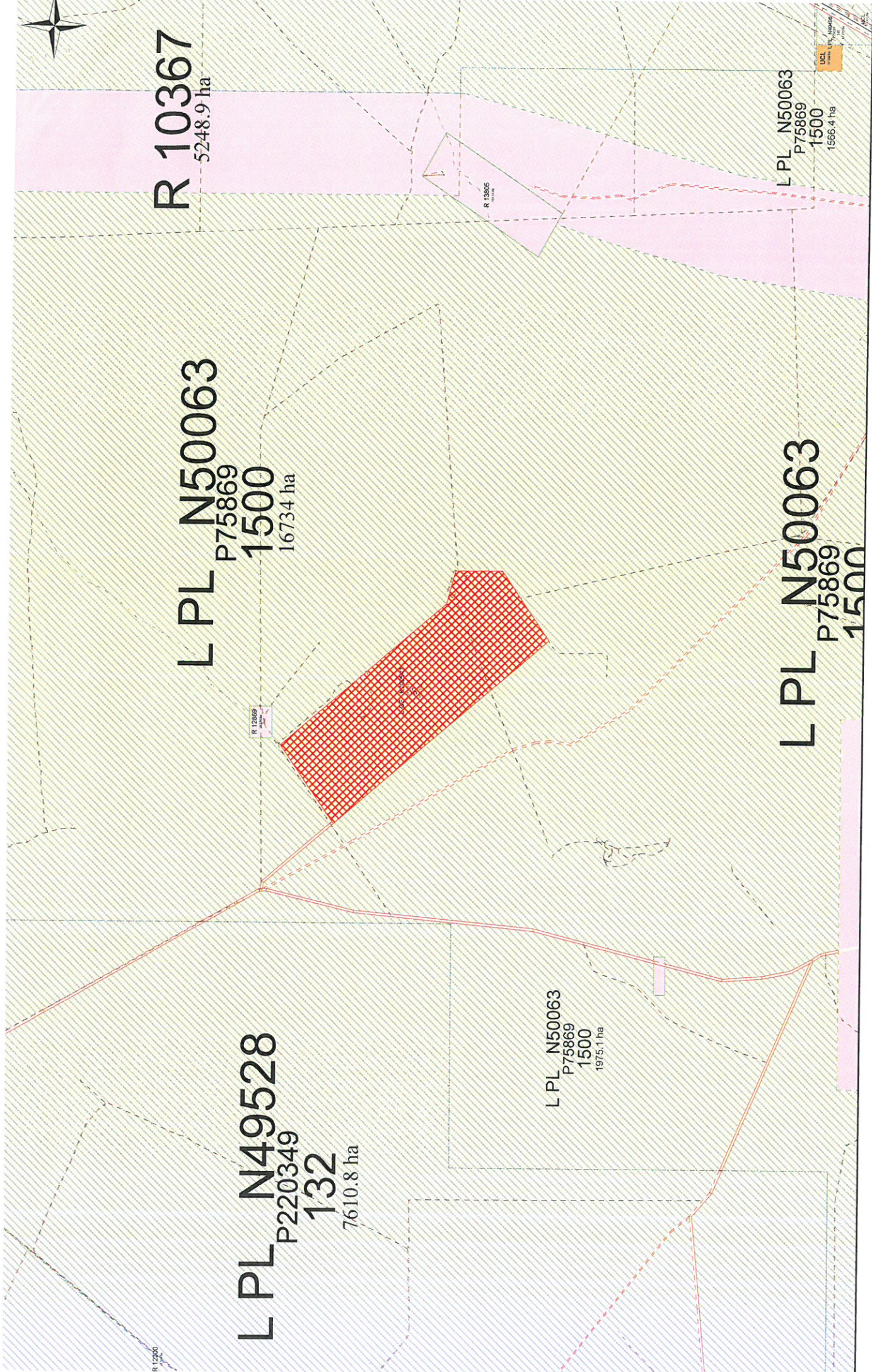
Facilities/Services	Strategic Reference	Services	Strategic Reference
Community Facilities		Shire Services	
Parks and sporting facilities	3.1.3	Council's customer service	2.1.1 2.2.2
Recreational services	3.1.3	Long term planning	2.1.2 4.3.3
Library	3.1.3	Financial management	2.1.3 4.3.1
Town Hall	3.1.3	Community engagement	2.2.1 3.2.1 3.2.2
Playground	4.3.1	Economic development	1.2.1 1.2.3 3.1.1
Water Park	4.3.1	Event management	3.2.3
Public toilets	4.3.1	Emergency Services	2.2.1 3.2.4
Historic buildings	4.3.2	Environmental initiatives	4.1.1 4.1.2 4.1.3
Cemetery	4.3.1	Regional collaboration	2.2.1 3.1.2 3.1.4
Tourist Precinct	1.2.3 1.2.44	Council leadership	2.2.1 3.2.5
Infrastructure		Support for volunteers	2.2.3 3.2.4
Townsite road and footpaths	4.3.1	Building control	4.5.1
Rural road network	1.1.1 4.3.1	Tourism promotion	1.2.1 1.2.3 1.2.4
Street lighting	1.1.2 4.3.1	Town planning	1.1.2 1.1.3 4.4.2
Employee housing	4.3.1	Ranger services	3.2.5 4.1.1
Heritage	1.2.2 4.3.3	General waste services	4.4.3 4.4.4
Airport	4.3.1	Pest control	4.1.1 4.4.2
Quality of town centre	1.1.2 3.1.3 4.5.2	Recycling	4.4.1 4.4.4
Drainage and storm water	4.3.1	Health administration and inspection	4.1.1 4.5.1
Community Services		Child care and playgroup	2.2.3 3.2.3
Youth Services	2.2.5 3.2.1	Landscaping	3.1.3 4.4.2
Crime prevention	3.2.5	Community Bus	2.2.3 3.2.3 3.2.4
Indigenous relations	3.2.2	Affordable Housing	1.2.1 3.1.1

Measuring Success

The Shire will conduct a part review of the ten-year Strategic Community Plan every two years and a full review of the plan every four years. The Shire will monitor the plan to track progress towards achieving the goals and outcomes. Every two years, the Shire will report to the community against the strategies in this plan, providing an update on progress. Progress against the plan will also be reported in the Shire's Annual Report. The reviews allow the plan to be a living document that continues to reflect the on-going aspirations and priorities of the residents of the Shire of Cue. The following Key Performance Indicators provide a broad framework to measure success against the outcomes in the Strategic Community Plan:

	Objectives	Measures
Economic	<p>We can help grow the local economy</p> <p>Showcasing our attractions increases the number of people visiting the area</p> <p>Visitors stay longer in our community</p> <p>Short-term employees can reside in the Shire</p> <p>Increased customer spending and employment in the Shire</p>	<ul style="list-style-type: none"> • New business start ups • Business growth • Number of jobs in the Shire of Cue per 100 resident workers • Increase in building approvals • Number of visitors to the Shire
Leadership	<p>Community contribution to how local issues are managed</p> <p>Effective communication on key decisions</p> <p>A sustainable and progressive local government</p>	<ul style="list-style-type: none"> • Proportion of people who have trust and confidence in council • Proportion of people who felt confident that their say was taken into consideration
Social	<p>Essential services help us to prosper as a community</p> <p>Increased growth and participation in our community</p> <p>Our community can more easily access the range of services they need at the time they need them</p> <p>Young people are active and contributing positively in our community</p> <p>Stronger, inclusive communities across the Shire that define our identity</p>	<ul style="list-style-type: none"> • Growth in Shire of Cue population • Increase in building approvals • Residents satisfaction with Council services • Persons undertaking voluntary work for an organisation or group
Environment	<p>Protection of our resources to maintain and increase productivity</p> <p>We recognise, protect and uphold the value of our natural landscape and encourage visitors to do the same</p>	<ul style="list-style-type: none"> • Active management of Local Government natural areas of conservation value • Proportion of people who feel a sense of pride in their natural landscape

APPENDIX 6



scale : 1:75000 (Geographical)

MGA : SW=570913.4E,6973988.6N Zone 50 / NE=593284.4E,6989300.9N Zone 50
 Lat/Long : 117°43'01.203" , -27°21'19.683" / 117°56'31.212" , -27°12'57.237" H 184mm by W 297mm

This product is for information purposes only and is not guaranteed. The information may be out of date and should not be relied upon without further verification from the original documents. Where the information is being used for legal purposes then the original documents must be searched for all legal requirements

Printed : 15:20 Wed 10/May/2017

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APPENDIX 7



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589000mE

590000mE

591000mE

592000mE

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-27°26'

-27°27'

6969000mN

6969000mN

6967000mN

6965000mN

6965000mN

6964000mN

117°54'

117°55'

Departmental Use Only

Scale: 1:25,000



G20/23

4590
2
Racecourse
P 20/2174

CUE
P 20/2241

301
Rose Of England
VCL

P 20/2091

40646
81
Rubbish Disposal Site

9603
400
Sanitary Depot

P 20/2047

P 20/2048

21619
Public Utiliti

28

41

P 20/2090

P 20/2092

M 20/288

L 20/66
P 20/2134

M 20/519

M 20/525

P 20/2028

M 20/470

P 20/21

M 20/471

P 20/2

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P 20/2049

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P 20/2048

P 20/2047

FNA/10795

24646
43
Rubbish Depot

3202
410
Municipal Purposes

27243
Golf Course

18581
600
Public Utility

38040
3
ockyard & Access

CUE 40

403

7620

7620

38040

CUE 40

1/24

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L 20/69

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