



# **SPECIAL MEETING AGENDA**

**6 June 2023**

## **NOTICE OF MEETING**

**A Special Meeting of the Shire of Cue**

**To be held on 6 June 2023**

**in the Council Chambers at 73 Austin Street, Cue commencing at  
6:00 PM.**

**The purpose of the Meeting is to consider the following items:**

- **To adopt the 2023-2024 Budget Rate Setting Statement for the Differential Rates Proposal**
- **To approve the advertising for the proposal to apply differential rates and minimum payments in the 2023-2024 financial year.**
- **To adopt the Objects and Reasons for the 2023-2024 differential rates.**

**Glenn Boyes  
Acting Chief Executive Officer**



**Local Government Act 1995 - SECT 5.23**

**Meetings generally open to the public**

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

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

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

- (a) A matter affecting an employee or employees;
  - (b) The personal affairs of any person;
  - (c) A contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
  - (d) Legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
  - (e) A matter that if disclosed, would reveal;
    - (i) A trade secret;
    - (ii) Information that has a commercial value to a person; or
    - (iii) Information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
  - (f) A matter that if disclosed, could be reasonably expected to;
    - (i) Impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
    - (ii) Endanger the security of the local government's property; or
    - (iii) Prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
  - (g) Information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and
  - (h) Such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.

**SHIRE OF CUE**

**REVOKING OR CHANGING DECISIONS MADE AT COUNCIL MEETINGS**

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

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

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

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

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

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To the Presiding Member,

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

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

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SHIRE OF CUE  
Special Meeting  
AGENDA

To be held in the in the Council Chambers at 73 Austin Street, Cue on  
Tuesday, 6 June 2023 commencing at 6:00 PM

- 1 DECLARATION OF OPENING**
- 1.1 ATTENDANCE BY ELECTRONIC MEANS CR PRICE**
- 1.2 ATTENDANCE BY ELECTRONIC MEANS CR HOUGHTON**
- 2 APOLOGIES AND APPROVED LEAVE OF ABSENCE**
- 3 DISCLOSURE OF MEMBER'S INTERESTS**
- 4 PUBLIC QUESTION TIME**
- 5 CONFIRMATION OF MINUTES**
- 6 APPLICATION FOR LEAVE OF ABSENCE**
- 7 DEPUTATIONS**
- 8 PETITIONS**
- 9 ANNOUNCEMENTS WITHOUT DISCUSSION**
- 10 REPORTS**
- 10.1 RATES - BUDGET RATE SETTING STATEMENT**
- 10.2 RATES - DIFFERENTIAL RATES**
- 11 MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12 MOTIONS FOR CONSIDERATION AT THE NEXT MEETING**
- 13 NEW BUSINESS OF AN URGENT NATURE**
- 14 MATTERS FOR WHICH THE MEETING MAY BE CLOSED**
- 15 CLOSURE**

**1            DECLARATION OF OPENING**

The meeting was opened at

The Presiding Member welcomed those present and read the following disclaimer:

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

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

**PRESENT:**

**STAFF:**

**GALLERY:**



## 1.1 ATTENDANCE BY ELECTRONIC MEANS CR PRICE

APPLICANT: Les Price  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Richard Towell - Chief Executive Officer  
DATE: 2 June 2023

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

Attendance at Council meeting by electronic means.

### ***Background:***

Cr Price has requested permission to attend the June Special meeting by electronic means.

### ***Comments:***

Nil.

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

*LOCAL GOVERNMENT ACT 1995 - SECT 5.25*

*5.25 Regulations about council and committee meetings and committees*

*(1) Without limiting the generality of section 9.59, regulations may make provision in relation to —*

*(ba) the holding of council or committee meetings by telephone, video conference or other electronic means; and*

***LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996 - REG 14C***

*14C. Attendance at meetings by electronic means may be authorised (Act s. 5.25(1)(ba))*

*(1) In this regulation —*

*meeting means —*

- (a) an ordinary meeting of the council; or*
- (b) a special meeting of the council; or*
- (c) a meeting of a committee of the council; or*
- (d) a meeting of an audit committee of a local government;*

**natural disaster** includes fire, flood, lightning, movement of land and storm;

*relevant period, in relation to the proposed meeting referred to in subregulation (3), means the period of 12 months ending on the day on which the proposed meeting is to be held.*

*(2) A member of a council or committee may attend a meeting by electronic means —*

*(a) if —*

- (i) a public health emergency or state of emergency exists or a natural disaster has occurred; and*
- (ii) because of the public health emergency, state of emergency or natural disaster, the member is unable, or considers it inappropriate, to be present in person at the meeting; and*
- (iii) the member is authorised to attend the meeting by electronic means by the mayor, president or council;*

*or*

*(b) if the member is otherwise authorised to attend the meeting by electronic means by the mayor, president or council.*

*(3) The mayor, president or council cannot authorise a member to attend a meeting (the proposed meeting) under subregulation (2)(b) if the member's attendance at the proposed meeting under that authorisation would result in the member attending more than half of the meetings (including the proposed meeting) of the council or committee, in the relevant period, under an authorisation under subregulation (2)(b).*

*(4) Subregulation (3) does not apply to a member who is a person with a disability as defined in the Disability Services Act 1993 section 3.*

*(5) In deciding whether to authorise a member to attend a meeting by electronic means under subregulation (2), the mayor, president or council must have regard to whether the location from which the member intends to attend the meeting, and the equipment that the member intends to use*



*to attend the meeting, are suitable for the member to be able to effectively engage in deliberations and communications during the meeting.*

**LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996 - REG 14CA**

*14CA. Provisions relating to attendance at meetings by electronic means (Act s. 5.25(1)(ba))*

- 1. In this regulation —  
meeting has the meaning given in regulation 14C(1).*
- (2) The electronic means by which a member may attend a meeting under an authorisation under regulation 14C(2) include telephone, video conference or other means of instantaneous communication, as determined by the mayor, president or council.*
- (3) A member who attends a meeting under an authorisation under regulation 14C(2) by electronic means determined under subregulation (2) is, whether or not the member is physically in the State, taken to attend and be present at the meeting for the purposes of the Act and these regulations while the member is in contact by those electronic means with each other member present at the meeting.*
- (4) Subregulations (5) to (7) apply if —
  - (a) a member has been authorised to attend a meeting by electronic means under regulation 14C(2); and*
  - (b) the meeting, or part of the meeting, is to be closed to members of the public under section 5.23(2).**
- (5) The member must not attend the meeting or the closed part of the meeting unless, before the meeting, or the part of the meeting, is closed, the member declares that the member can maintain confidentiality during the meeting or the closed part of the meeting (as the case requires).*
- (6) If the member makes the declaration under subregulation (5) and subsequently cannot maintain confidentiality, the member must leave the meeting or the closed part of the meeting.*
- (7) A member's declaration under subregulation (5) must be recorded in the minutes of the meeting.*

**Policy Implications:**

Nil.

**Financial Implications:**

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

**Strategic Implications:**

Nil.

**Consultation:**

Shire President – Cr Ross Pigdon

**Officers Recommendation:**

**Voting Requirement:** Absolute Majority

1. *That Councillor Price has declared the location that he is attending the meeting from is suitable to maintain confidentially during all parts of the meeting in accordance with regulation 14CA(5)(6)(7) of the Local Government (Administration) Regulations 1996.*
2. *That Council grant approval in accordance with regulation 14C(2)(b) to attend this meeting by electronic means.*

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

## 1.2 ATTENDANCE BY ELECTRONIC MEANS CR HOUGHTON

APPLICANT: Elizabeth Houghton  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Richard Towell - Chief Executive Officer  
DATE: 2 June 2023

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

Attendance at Council meeting by electronic means.

### ***Background:***

Cr Houghton has requested permission to attend the June Special meeting by electronic means.

### ***Comments:***

Nil.

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

#### **LOCAL GOVERNMENT ACT 1995 - SECT 5.25**

##### ***5.25 Regulations about council and committee meetings and committees***

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

#### **LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996 - REG 14C**

*14C. Attendance at meetings by electronic means may be authorised (Act s. 5.25(1)(ba))*

- (1) *In this regulation —*
- meeting means —*

- (a) an ordinary meeting of the council; or*
- (b) a special meeting of the council; or*
- (c) a meeting of a committee of the council; or*
- (d) a meeting of an audit committee of a local government;*

**natural disaster** includes fire, flood, lightning, movement of land and storm;

*relevant period, in relation to the proposed meeting referred to in subregulation (3), means the period of 12 months ending on the day on which the proposed meeting is to be held.*

*(2) A member of a council or committee may attend a meeting by electronic means —*

*(a) if —*

- (i) a public health emergency or state of emergency exists or a natural disaster has occurred; and*
- (ii) because of the public health emergency, state of emergency or natural disaster, the member is unable, or considers it inappropriate, to be present in person at the meeting; and*
- (iii) the member is authorised to attend the meeting by electronic means by the mayor, president or council;*

*or*

*(b) if the member is otherwise authorised to attend the meeting by electronic means by the mayor, president or council.*

*(3) The mayor, president or council cannot authorise a member to attend a meeting (the proposed meeting) under subregulation (2)(b) if the member's attendance at the proposed meeting under that authorisation would result in the member attending more than half of the meetings (including the proposed meeting) of the council or committee, in the relevant period, under an authorisation under subregulation (2)(b).*

*(4) Subregulation (3) does not apply to a member who is a person with a disability as defined in the Disability Services Act 1993 section 3.*

*(5) In deciding whether to authorise a member to attend a meeting by electronic means under subregulation (2), the mayor, president or council must have regard to whether the location from which the member intends to attend the meeting, and the equipment that the member intends to use*

*to attend the meeting, are suitable for the member to be able to effectively engage in deliberations and communications during the meeting.*

**LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996 - REG 14CA**

*14CA. Provisions relating to attendance at meetings by electronic means (Act s. 5.25(1)(ba))*

- 1. In this regulation —  
meeting has the meaning given in regulation 14C(1).*
- (2) The electronic means by which a member may attend a meeting under an authorisation under regulation 14C(2) include telephone, video conference or other means of instantaneous communication, as determined by the mayor, president or council.*
- (3) A member who attends a meeting under an authorisation under regulation 14C(2) by electronic means determined under subregulation (2) is, whether or not the member is physically in the State, taken to attend and be present at the meeting for the purposes of the Act and these regulations while the member is in contact by those electronic means with each other member present at the meeting.*
- (4) Subregulations (5) to (7) apply if —
  - (a) a member has been authorised to attend a meeting by electronic means under regulation 14C(2); and*
  - (b) the meeting, or part of the meeting, is to be closed to members of the public under section 5.23(2).**
- (5) The member must not attend the meeting or the closed part of the meeting unless, before the meeting, or the part of the meeting, is closed, the member declares that the member can maintain confidentiality during the meeting or the closed part of the meeting (as the case requires).*
- (6) If the member makes the declaration under subregulation (5) and subsequently cannot maintain confidentiality, the member must leave the meeting or the closed part of the meeting.*
- (7) A member's declaration under subregulation (5) must be recorded in the minutes of the meeting.*

**Policy Implications:**

Nil.

**Financial Implications:**

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

**Strategic Implications:**

Nil.

**Consultation:**

Shire President – Cr Ross Pigdon

**Officers Recommendation:**

**Voting Requirement:** Absolute Majority

1. *That Councillor Houghton has declared the location that she is attending the meeting from is suitable to maintain confidentially during all parts of the meeting in accordance with regulation 14CA(5)(6)(7) of the Local Government (Administration) Regulations 1996.*
2. *That Council grant approval in accordance with regulation 14C(2)(b) to attend this meeting by electronic means.*

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

**2 APOLOGIES AND APPROVED LEAVE OF ABSENCE**

**3 DISCLOSURE OF MEMBER'S INTERESTS**





**4 PUBLIC QUESTION TIME**



**5 CONFIRMATION OF MINUTES**



**6 APPLICATION FOR LEAVE OF ABSENCE**



**7 DEPUTATIONS**



**8            PETITIONS**



**9 ANNOUNCEMENTS WITHOUT DISCUSSION**

## 10.1 RATES - BUDGET RATE SETTING STATEMENT

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Glenn Boyes, Acting Chief Executive Officer  
DATE: 26 May 2023

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

Adoption of the 2023-2024 Budget Rate Setting Statement in support of the proposal to levy differential rates.

### ***Background:***

As part of Councils budget deliberations, the attached Budget Rate Setting Statement has been prepared in support of Council proposing to levy differential rates.

### ***Comments:***

Council needs to consider the Rate Setting Statement as part of its budget deliberations to review expenditure and consider efficiency measures. The Rate Setting Statement considers Councils operating and capital expenditure for the next financial year to consider the amount required from rates to achieve these outcomes.

This item will be included in Councils application to the Minister for Local Government for approval for the imposition of differential general rates that are more than twice the lowest differential general rate imposed by a rate category.

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

*Local Government Act 1995 – Section 6.33, Differential General Rates.*

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

Nil

### ***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.

**Strategic Implications:**

Shire of Cue Strategic Community Plan 2023 - 2038

**Consultation:**

Richard Towell – Chief Executive Officer

**Officers Recommendation:**

**Voting Requirement:** Simple Majority

1. That Council adopt the attached 2023-2024 Budget Rate Setting Statement for the Differential Rates Proposal and incorporate the relevant information from the report into the 2023-2024 Annual Budget.
2. Acknowledge that Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations.

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





**Shire of Cue**

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# **SHIRE OF CUE**

## **DIFFERENTIAL RATES BUDGET**

**2023 - 2024**

**Actuals Projected from 30 April 2023**

**SHIRE OF CUE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 June 2023**  
**Rate Setting Statement**

	LTFP Budget 23/24	Annual Budget 22/23 \$	Estimated Actual 22/23 \$
<b>Opening Funding Surplus / (Deficit)</b>	-	6,203,790	6,179,503
<b>Revenue from Operating Activities</b>			
Rates	2,793,465	2,664,410	2,691,781
Grants, Subsidies and Contributions	2,414,379	2,103,250	2,297,683
Fees and Charges	819,107	905,040	858,784
Interest Earnings	289,374	80,500	359,897
Other Revenue	90,959	105,000	71,969
Profit on Disposal of Assets	-	48,800	-
	<b>6,407,283</b>	<b>5,907,000</b>	<b>6,280,113</b>
<b>Expenditure from Operating Activities</b>			
Employee Costs	(2,154,842)	(2,420,640)	(2,154,402)
Materials and Contracts	(1,694,958)	(1,817,310)	(1,267,122)
Utility Charges	(284,106)	(490,750)	(257,434)
Depreciation on Non-current Assets	(2,833,898)	(3,168,660)	(3,009,476)
Interest Expenses	(17,992)	(20,000)	(17,500)
Insurance Expenses	(158,020)	(193,900)	(195,259)
Other Expenditure	(186,423)	(301,460)	(100,288)
Loss on Disposal of Assets	-	(39,800)	-
	<b>(7,330,239)</b>	<b>(8,452,520)</b>	<b>(7,001,482)</b>
<b>Excluded Non-cash Operating Activities</b>			
Depreciation and Amortisation	2,833,898	3,168,660	3,009,476
(Profit) / Loss on Asset Disposal	-	(9,000)	-
<b>Net Amount from Operating Activities</b>	<b>1,910,942</b>	<b>614,140</b>	<b>2,288,107</b>
<b>Investing Activities</b>			
Grants, Subsidies and Contributions	1,591,119	9,500,290	729,685
Proceeds from Disposal of Assets	226,140	250,000	10,000
Property, Plant & Equipment	(1,259,427)	(11,475,220)	(1,872,506)
Infrastructure Assets	(2,938,764)	(5,801,500)	(1,709,470)
<b>Net Amount from Investing Activities</b>	<b>(2,380,932)</b>	<b>(7,526,430)</b>	<b>(2,842,292)</b>
<b>Financing Activities</b>			
Transfer from Reserves	823,791	1,253,000	5,082,955
Repayment of Debentures	(96,208)	(94,500)	(94,465)
Transfer to Reserves*	(257,593)	(450,000)	(5,574,108)
<b>Net Amount from Financing Activities</b>	<b>469,990</b>	<b>708,500</b>	<b>(585,618)</b>
<b>Closing Funding Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>5,039,700</b>

\* - Proposed rate revenue is \$56,593 more than the LTFP. Adjustment made to Reserve transfers to balance LTFP.

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 June 2023**

**1. NET CURRENT FUNDING POSITION**

	<b>Estimated</b>	
	<b>30 Jun 23</b>	<b>30 Jun 22</b>
	<b>\$</b>	<b>\$</b>
<b>Current Assets</b>		
Cash Unrestricted	4,854,111	6,002,071
Cash Restricted	7,049,685	6,597,834
Receivables - Rates	341,247	232,013
Receivables - Other	97,800	300,932
ATO Receivable	-	-
Provision for Doubtful Debts	(36,480)	(36,480)
Accrued Income / Deposits	518,562	261,832
Inventories	24,702	34,225
<b>Total Current Assets</b>	<b>12,849,628</b>	<b>13,392,428</b>
<b>Current Liabilities</b>		
Sundry Creditors	(500,000)	(256,110)
Rates Received in Advance	(25,234)	(22,059)
Revenue Received in Advance	(545,450)	(123,827)
ATO Payable	(67,895)	(54,024)
Deposits and Bonds	(8,900)	(23,000)
Loan Liability	-	(94,465)
Accrued Expenses	-	(34,456)
Accrued Salaries and Wages	-	(78,153)
<b>Total Payables</b>	<b>(1,147,479)</b>	<b>(686,094)</b>
Provisions	(192,348)	(192,348)
<b>Total Current Liabilities</b>	<b>(1,339,827)</b>	<b>(878,442)</b>
Less: Cash Reserves	(6,470,101)	(6,428,948)
Less: Loan Liability	-	94,465
<b>Net Funding Position</b>	<b>5,039,700</b>	<b>6,179,503</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 June 2023**

**2. CASH BACKED RESERVES**

**LTFP**

<b>Reserve Name</b>	<b>Estimated Balance 01 Jul 23 \$</b>	<b>Transfers from \$</b>	<b>Transfer to \$</b>	<b>Estimated Balance 30 Jun 24 \$</b>
Long Service Leave	64,310	-	-	64,310
Building Maintenance	471,849	(70,000)	-	401,849
Plant Replacement	325,246	(75,000)	-	250,246
Streetscape	201,198	-	-	201,198
Sports Facilities	124,827	-	-	124,827
Tourist Park Development	117,837	-	-	117,837
Water Playground	62,016	-	-	62,016
Beringarra Road	2,265,304	(250,000)	-	2,015,304
Tourism	85,933	-	-	85,933
Housing / Land Development	71,348	-	1,000	72,348
Heritage	325,418	-	-	325,418
Road Maintenance	1,277,551	(16,111)	-	1,261,440
Infrastructure	233,111	(412,680)	256,593	77,024
<b>Total Cash Backed Reserves</b>	<b>5,625,948</b>	<b>(823,791)</b>	<b>257,593</b>	<b>5,059,750</b>

**Annual Budget**

<b>Reserve Name</b>	<b>Balance 01 Jul 22 \$</b>	<b>Transfers from \$</b>	<b>Transfer to \$</b>	<b>Estimated Balance 30 Jun 23 \$</b>
Long Service Leave	63,814	-	496	64,310
Building Maintenance	602,166	(135,000)	4,683	471,849
Plant Replacement	521,193	(200,000)	4,053	325,246
Streetscape	321,696	(123,000)	2,502	201,198
Sports Facilities	123,864	-	963	124,827
Tourist Park Development	255,847	(140,000)	1,990	117,837
Water Playground	61,537	-	479	62,016
Beringarra Road	2,396,664	(150,000)	18,640	2,265,304
Tourism	124,961	(40,000)	972	85,933
Housing / Land Development	219,640	(150,000)	1,708	71,348
Heritage	635,476	(315,000)	4,942	325,418
Road Maintenance	870,779	-	406,772	1,277,551
Infrastructure	231,311	-	1,800	233,111
<b>Total Cash Backed Reserves</b>	<b>6,428,948</b>	<b>(1,253,000)</b>	<b>450,000</b>	<b>5,625,948</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 June 2023**

**3. INFORMATION ON BORROWINGS**

	<b>LTFP Budget 23/24</b>	<b>Annual Budget 22/23</b>	<b>Estimated Actual 22/23</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>GROH Housing</b>			
Principal Repayments	96,208	94,500	94,465
Interest and Fees	17,992	20,000	17,500
<b>Total Repayments</b>	<b>114,200</b>	<b>114,500</b>	<b>111,965</b>

**Principal Outstanding**

Principal Outstanding 01 Jul	622,706	751,033	751,033
Principal Repayments	(96,208)	(94,500)	(94,465)
<b>Principal Outstanding</b>	<b>526,498</b>	<b>656,533</b>	<b>656,568</b>

**4. CAPITAL EXPENDITURE**

	<b>LTFP Budget 23/24</b>	<b>Annual Budget 22/23</b>	<b>Estimated Actual 22/23</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land and Buildings	663,345	10,238,220	1,812,565
Plant and Equipment	524,181	1,112,000	45,694
Furniture and Equipment	71,901	125,000	14,247
Infrastructure Assets - Roads	1,141,239	3,593,500	596,585
Infrastructure Assets - Other	1,797,525	2,208,000	1,112,885
<b>Total Capital Expenditure</b>	<b>4,198,191</b>	<b>17,276,720</b>	<b>3,581,977</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 June 2023**

**5. RATING INFORMATION**

	<b>Rateable Value</b>	<b>Rate in</b>	<b>Number of Properties</b>	<b>LTFP Budget Revenue</b>	<b>Estimated Actual 22/23</b>
	<b>\$</b>	<b>\$</b>	<b>#</b>	<b>\$</b>	<b>\$</b>
<b>General Rates</b>					
GRV Residential	561,986	0.106180	85	59,672	57,452
GRV Commercial	487,440	0.106180	7	51,756	50,249
GRV Vacant Land	-	0.106180	0	-	-
GRV M & T Workforce	598,432	0.159271	5	95,313	92,537
UV Mining	9,377,015	0.258201	379	2,421,155	2,353,170
UV Pastoral	550,580	0.083122	13	45,765	44,429
<b>Total General Rates</b>				<b>2,673,661</b>	<b>2,597,837</b>
<b>Minimum Rates</b>					
GRV Residential	148,085	491	52	25,532	24,804
GRV Commercial	-	491	0	-	-
GRV Vacant Land	5,250	491	36	17,676	17,649
GRV M & T Workforce	-	491	0	-	-
UV Mining	147,093	491	151	74,141	67,734
UV Pastoral	16,852	491	5	2,455	2,385
<b>Total Minimum Rates</b>				<b>119,804</b>	<b>112,572</b>
<b>Total General and Minimum Rates</b>				<b>2,793,465</b>	<b>2,710,409</b>
<b>Other Rate Revenue</b>					
Rates Written-off				-	(16,954)
Discounts / Concessions				-	(1,496)
Incentive Prize				-	(1,000)
Interim and Back Rates				-	822
<b>Total Funds Raised from Rates</b>				<b>2,793,465</b>	<b>2,691,781</b>

**Comments / Notes**

Proposed rate revenue is \$56,593 more than the LTFP. Adjustment made to Reserve transfers to balance LTFP.

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 2023

6. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

	<b>LTFP Budget 23/24 \$</b>	<b>Annual Budget 22/23 \$</b>	<b>Estimated Actual 22/23 \$</b>
Operating Grants, Subsidies and Contributions	2,414,379	2,103,250	2,297,683
Non-operating Grants, Subsidies and Contributions	1,591,119	9,500,290	729,685
<b>Total Grants, Subsidies and Contributions</b>	<b>4,005,498</b>	<b>11,603,540</b>	<b>3,027,367</b>

## 10.2 RATES - DIFFERENTIAL RATES

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Glenn Boyes, Acting Chief Executive Officer  
DATE: 26 May 2023

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

To approve the advertising for the proposal to apply differential rates and minimum payments in the 2023-2024 financial year.

### ***Background:***

*Section 6.36 of the Local Government Act 1995* requires that local public notice be given as per *Section 1.7 of the Local Government Act 1995* before imposing any differential general rates or minimum payments.

Electors and ratepayers are to be invited to lodge a submission in respect of the proposed rates and minimum payments within twenty one days of the notice being published and the local government is to consider any submissions received before imposing the proposed rates and minimum payments.

### ***Comments:***

In consideration of the Long Term Financial Plan (which includes an increase in rates of 3%), the latest CPI reading of 7.8% for the December quarter and the Local Government Cost Index forecast of 4.5% through to June 2023, it is recommended that rates be increased across all categories by an average 3%. The increase also applies to minimum rates.

It is proposed the rate in the dollar for GRV Mining Transient Workforce Facilities be 50% greater than the rate in dollar for GRV General and Commercial. This reflects the additional cost burden associated with servicing the higher density facilities and takes into account the substantial revaluation adjustment for our largest mining camp in town.



The following table shows the rate in the dollar for each category over the past four years.

**Rate in the Dollar Comparison**

<b>Rate Category</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>
GRV - GENERAL	0.106200	0.106200	0.109067	0.103088
GRV - COMMERCIAL	0.106200	0.106200	0.109067	0.103088
GRV - VACANT LAND	0.106200	0.106200	0.109067	0.103088
GRV - M&T WORKFORCE FACILITIES	0.300000	0.300000	0.300000	0.154632
UV - MINING TENEMENTS	0.300000	0.283334	0.290984	0.272505
UV - PASTORAL	0.084300	0.076564	0.078631	0.080990
<b>Minimum Payment</b>				
GRV - GENERAL	451	451	463	477
GRV - COMMERCIAL	451	451	463	477
GRV - VACANT LAND	451	451	463	477
GRV - M&T WORKFORCE FACILITIES	451	451	463	477
UV - MINING TENEMENTS	451	451	463	477
UV - PASTORAL	451	451	463	477

It is proposed that the GRV Commercial rate be maintained at the same rate as the GRV General rate and then a discount be applied to commercial properties. This discount is subject to the property owner paying their rates in full, on time and is not in arrears. The discount rate to be applied is proposed at twenty percent (20%).

The average increase of 3% across all categories, increases revenue by \$83,056 compared to last year’s Annual Budget. The proposed revenue to be collected is \$56,593 greater than the amount allocated in our Long Term Financial Plan for 2023-2024. The number of rateable properties increased from 724 in the 2022-2023 Annual Budget to 733 in the proposed 2023-2024 rates model.

The proposed rates model followed by a comparison of average rates per assessment to last year is shown in the tables below:

<b>Proposed rates for 2023-2024 - Average 3% increase across all categories</b>				
<b>Rate Category</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value</b>	<b>Rates Levied</b>
GRV - GENERAL	10.6180	85	561,986	59,672
GRV - COMMERCIAL	10.6180	7	487,440	51,756
GRV - VACANT LAND	10.6180	0	0	0
GRV- M&T WORKFORCE FACILITIES	15.9271	5	598,432	95,313
UV - MINING TENEMENTS	25.8201	379	9,377,015	2,421,155
UV - PASTORAL	8.3122	13	550,580	45,765
<b>Minimum payment</b>				
GRV - GENERAL	491	52	148,085	25,532
GRV - COMMERCIAL	491	0	0	0
GRV - VACANT LAND	491	36	5,250	17,676
GRV- M&T WORKFORCE FACILITIES	491	0	0	0
UV - MINING TENEMENTS	491	151	147,093	74,141
UV - PASTORAL	491	5	16,852	2,455
<b>Totals</b>		<b>733</b>	<b>11,892,733</b>	<b>2,793,465</b>

<b>Rate Category</b>	<b>Avg Rate / Assessment 22/23</b>	<b>Avg Rate / Assessment 21/22</b>
GRV - GENERAL	702	684
GRV - COMMERCIAL	7,394	7,178
GRV - VACANT LAND		
GRV- M&T WORKFORCE FACILITIES	19,063	18,507
UV - MINING TENEMENTS	6,388	6,209
UV - PASTORAL	3,520	3,418

The table below shows a rate model comparison to surrounding Shire's for Council to consider:

	<b>Cue</b>	<b>Yalgoo</b>	<b>Mt Magnet</b>	<b>Sandstone</b>	<b>Meekatharra</b>
<b>Rate Category</b>	<b>Proposed</b>	<b>2022 / 2023</b>	<b>2022 / 2023</b>	<b>2022 / 2023</b>	<b>2022 / 2023</b>
GRV - General	10.6180	7.8318	10.3996	6.7400	8.8869
GRV - Commercial	10.6180	7.8318	11.8779	6.7400	8.8869
GRV - Vacant Land	10.6180	7.8318	10.3996	6.7400	8.8869
GRV - M&T Workforce Facilities	15.9271	29.7500	18.9959	38.1250	0.0000
UV - Mining Tenements	25.8201	32.0000	33.1332	27.5630	20.0000
UV - Pastoral	8.3122	6.9079	6.8848	6.2400	8.5000
<b>Minimum Payments</b>					
GRV - General	491	290	437	200	400
GRV - Commercial	491	290	437	200	400
GRV - Vacant Land	491	290	437	200	400
GRV - M&T Workforce Facilities	491	0	785	0	0
UV - Mining Tenements	491	290	450	355	350
UV - Pastoral	491	290	437	355	350

### Objects and Reasons

Where council intend to impose differential rates, it is required to provide the objects of and reasons for each proposed rate and minimum payment. In the notice of intention to levy rates, Council is to advise electors and ratepayers of the time and place where this document can be inspected. The Objects and Reasons for the 2023-2024 rating proposal is attached.

In accordance with *Section 6.33(3)* of the *Local Government Act 1995*, Ministerial approval will be required for the above rating proposal as the highest proposed differential rate is more than twice the lowest proposed differential rate.

In accordance with *Section 6.35 of the Local Government Act 1995*, it is proposed that a single minimum rate be imposed across all rate categories. It is proposed to increase the minimum rate 3% which is in-line with the other rate categories. Therefore, the proposed minimum rate will increase to \$491.00 per assessment.

***Statutory Environment:***

*Local Government Act 1995, Section 1.7, Local Public Notice*  
*Local Government Act 1995, Part 6 – Division 6 – Subdivision 2, Categories of Rates and Service Charges*

***Policy Implications:***

Nil

***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 rates will provide an additional \$83,056 in revenue compared to last year's Annual Budget.

***Strategic Implications:***

*Shire of Cue Strategic Community Plan 2023 – 2038*

***Consultation:***

Richard Towell – Chief Executive Officer

**Officers Recommendation:**

**Voting Requirement:** Simple Majority

That Council:

1. Authorise the CEO to advertise the Shire of Cue’s intention to levy the following differential rates.

	<b>Minimum</b>	<b>Rate in \$</b>
<b>Rate Category</b>	<b>Rates \$</b>	<b>(cents)</b>
GRV - GENERAL	491	0.106180
GRV - COMMERCIAL	491	0.106180
GRV - VACANT LAND	491	0.106180
GRV- M&T WORKFORCE FACILITIES	491	0.159271
UV - MINING TENEMENTS	491	0.258201
UV - PASTORAL	491	0.083122

2. Adopt the Objects and Reasons for the 2023-2024 differential rates

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

## **Objectives and Reasons for Proposed Differential Rates and Minimum Payments for the 2023-2024 Financial Year**

### **Overall Objective**

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

### **Gross Rental Value (GRV)**

The *Local Government Act 1995* determines that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Cue every five years and assigns a GRV. The new valuation will take effect from 1 July 2022. Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

### **GRV – General**

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

### **GRV – Commercial**

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

based businesses or businesses that do not offer an open shopfront to the public on the property.

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

### **GRV – Vacant**

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

### **GRV – Mining and Transient Workforce Facilities**

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

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

The average rates per transient workforce accommodation unit are less than the equivalent minimum rate for a single bedroom residence. Despite the lower rate per accommodation unit, transient workforce properties have the potential to have a greater impact on Council services and assets than other properties due to their number of occupants in a relatively

small land parcel (i.e. concentrated bus and vehicle movements on local roads). In order to appropriately maintain and manage Councils asset and infrastructure in the longer term, a higher differential rate is proposed for this category to reflect the greater potential and actual intensity of use of Council assets and infrastructure.

### **Unimproved Value (UV)**

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

#### **UV – Pastoral**

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

#### **UV – Mining**

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

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

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





## Minimum Rates

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of \$491.00 has been set for all rate categories.

11

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



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



**13 NEW BUSINESS OF AN URGENT NATURE**



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

**15 CLOSURE**

