

*A progressive, diverse and caring community,
with access to modern services and infrastructure,
in a unique part of the world*

MINUTES

of the

Ordinary Meeting of Council

held

WEDNESDAY 22nd JULY 2020

Shire of Cuballing
Council Chambers
Campbell Street, Cuballing

COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “confidential items”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council’s standing orders, policies and decisions of the town.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person’s or legal entity’s own risk.

In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

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1. DECLARATION OF OPENING:

The Shire President, Cr Conley, declared the meeting open at 2.00pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr Mark Conley
Cr Eliza Dowling
Cr Scott Ballantyne
Cr Dawson Bradford
Cr Robert Harris
Cr Deb Hopper

President
Deputy President

Mr Gary Sherry
Ms Bronwyn Dew
Mr Bruce Brennan

Chief Executive Officer
Deputy Chief Executive Officer
Manager of Works and Services

2.1.2 Apologies

Nil

2.1.3 Leave of Absence

Nil

3. STANDING ORDERS:

COUNCIL DECISION – 2020/63:

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

Moved: Cr Dowling

Seconded: Cr Hopper

Carried 6/0

4. PUBLIC QUESTION TIME:

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Nil

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE:

Nil

6. CONFIRMATION OF MINUTES:

6.1 Ordinary Meeting of Council held on Wednesday 17th June 2020

COUNCIL DECISION – 2020/64:

That the Minutes of the Ordinary Meeting of Council held on Wednesday 17th June 2020 be confirmed as a true record of proceedings.

Moved: Cr Hopper

Seconded: Cr Dowling

Carried 6/0

6.2. Special Meeting of Council held on Wednesday 1st July 2020

COUNCIL DECISION – 2020/65:

That the Minutes of the Special Meeting of Council held on Wednesday 1st July 2020 be confirmed as a true record of proceedings.

Moved: Cr Dowling

Seconded: Cr Hopper

Carried 6/0

**7. PETITIONS/DEPUTATIONS/PRESENTATIONS/
SUBMISSIONS:**

Nil

8. DISCLOSURE OF FINANCIAL INTEREST:

Cr Hopper declared a Proximity Interest in item 9.2.7 in that she owns property adjoining the applicant.

Cr Bradford declared a Proximity Interest in item 9.1.6 in that he has an interest in property adjoining Williams location 11270.

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – June 2020

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	2 nd July 2020
Author:	Nichole Gould
Attachments:	9.1.1A List of June 2020 Municipal Accounts 9.1.1.B Credit Card Transactions

Summary

Council is to review payments made under delegation in June 2020.

Background – Nil

Comment

Council is provided at Attachments 9.1.1A with a list of payments made from Council's bank account during the month of June 2020.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2020/66:

That Council receives:

1. the List of Accounts paid in June 2020 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's Municipal Fund totalling \$333,450.34 included at Attachment 9.1.1A; and
2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 3rd June 2020.

Moved: Cr Hopper

Seconded: Cr Dowling

Carried 6/0

LIST OF JUNE 2020 MUNICIPAL FUND ACCOUNTS

Chq/EFT	Description	Amount
02062020	Police Licensing Payments	877.40
03062020	Police Licensing Payments	15,536.95
04062020	Police Licensing Payments	668.35
05062020	Police Licensing Payments	445.80
08062020	Police Licensing Payments	7.85
09062020	Interest on Graders	275.38
09062020	Loan Repayment No. 63 Graders	3,438.90
09062020	Police Licensing Payments	345.80
10062020	Rent for Grader Driver House	360.00
10062020	Police Licensing Payments	695.70
12062020	Police Licensing Payments	27.70
15062020	Police Licensing Payments	1,110.05
16062020	Police Licensing Payments	2,921.70
17062020	Police Licensing Payments	3,358.20
19062020	Police Licensing Payments	1,451.80
19062020	ATO Clearing Account BAS	16,264.00
22062020	Police Licensing Payments	878.55
23062020	Police Licensing Payments	2,344.65
24062020	Police Licensing Payments	271.55
25062020	Police Licensing Payments	13,109.50
26062020	Police Licensing Payments	1,717.90
29062020	Police Licensing Payments	87.50
30062020	Police Licensing Payments	1,069.50
EFT5216	Supply and spread Prima seal	12,768.36
EFT5217	Repairs to Cat loader	10,692.55
EFT5218	Water Charges for War Memorial July-June 2020	62.84
EFT5219	Monthly Copier Charges	837.30
EFT5220	Repair tree damaged tarp at Vintage Machinery display	429.00
EFT5221	50% Reimbursement of Internet as per contract	55.00
EFT5222	Extend box Culvert and two new insitu head and wing walls	13,750.00
EFT5223	Council Meeting Catering	340.00
EFT5224	Heritage Signage	495.00
EFT5225	Flora and Vegetation surveys for Shaddick road gravel pit	12,662.00
EFT5226	10 x bag rapid cement	89.98
EFT5227	Supply and deliver 80 ton 10mm Washed Granite to Stratherne road	4,701.84

Chq/EFT	Description	Amount
EFT5228	Upgrade to SynergySoft prior to EOFY	1,361.80
EFT5229	Cotton gloves	14.39
EFT5230	Freight Charges - Corsign	181.06
EFT5231	Self greasing parts for PZ320 /lift arm	71.46
EFT5232	Monthly Computer Licenses & Backup Charges	801.70
EFT5233	Advert - Narrogin Observer 21/05/2020 Town Planning Scheme Amendment	287.47
EFT5234	Various air fittings for Hino to hook air up for grease and air line	39.11
EFT5235	Supply and lay 5.6m ³ Concrete at Yornaning Dam	6,183.32
EFT5236	2 x 5lt Red Barron 1 x 5 ltNo rinse sanitizer 1 x 4 pack Purell	282.90
EFT5237	11 ton metal dust for structures at Yornaning dam and paths	105.47
EFT5238	Staff Uniform	1,019.55
EFT5239	Telephone Conferences - Council, LEMC Meetings	57.03
EFT5240	13 x 375 class 2 pipes and rubber rings 4 x 375 headwalls 10 x 450 class 2 pipes and rubber rings 2 x 450 headwalls 3 x 750 x 600 x 1.2 RCBC 3 x 750 x base links	5,839.19
EFT5241	Dog Pound Fees	410.00
EFT5242	Install electricity connection to McGarrigal Park	14,434.20
EFT5243	May 2020 Building Forms	188.65
EFT5244	Monthly Legal Fee Costs for Rates Debt Recovery	1,659.69
EFT5245	Signs and post	532.40
EFT5246	Install Shelter and tables and chairs at Yornaning Dam	2,156.00
EFT5247	Postage / Freight	371.90
EFT5248	2000 DLX Window Face Envelopes	385.00
EFT5249	Pickup and deliver culverts to Wandering Narrogin Road	971.52
EFT5250	Monthly Fuel Delivery to Above Ground Tank	5,690.87

Chq/EFT	Description	Amount
EFT5251	Rubbish Removal - Household Service	5,573.20
EFT5252	Regional Risk Co-Ordinator Program 2019-20 Instalments	2,533.30
EFT5253	Account for June 2020 - Tek Screws	87.10
EFT5254	1 x lifting hook for jib lift Komatsu loader	288.90
EFT5255	Logo embroidering	61.00
EFT5256	10 x Black Tablecloths for Council Meeting	120.00
EFT5257	Cement Stabilise Stratherne road 4920m ²	22,024.04
EFT5258	4 x Hose Assembly	709.20
EFT5259	BCITF Forms March 2020	1,176.29
EFT5260	Renovation Works to Popanyinning Hall	21,946.05
EFT5261	Excavator hire install subsoil drain at Cuballing Oval	1,237.50
EFT5262	Town Planning - General	774.40
EFT5263	20 Ton Cracker dust	188.12
EFT5264	Parts for 25 lt /12volt pump	7.86
EFT5265	Final design of pavement surface for Power lines crossing new alignment for Western Power	1,091.73
EFT5266	Freight Charges - Westrac	10.73
EFT5267	Service Isuzu truck 30,000km	794.70
EFT5268	2 x Medium Native ANZAC Day Wreaths	240.00
14843	Water Charges - Park Ridley St Cuballing	1,600.22
20001	Monthly Electricity Charge Street Lightning x 42 Lights	608.39
20002	Pre-Employment Medical	126.00
20003	Mobile Charge - Ipad Cr Ballantyne	417.20
DD2298.1	Monthly Internet Wireless Limitless Inc Calls	89.99
DD2301.1	Superannuation contributions	231.08
DD2301.2	Payroll deductions	5,162.27
DD2301.3	Superannuation contributions	173.42
DD2301.4	Superannuation contributions	450.28

Chq/EFT	Description	Amount
DD2301.5	Superannuation contributions	35.96
DD2301.6	Superannuation contributions	429.83
DD2304.1	Credit Card Transactions	3,097.80
DD2317.1	Superannuation contributions	231.08
DD2317.2	Payroll deductions	5,155.88
DD2317.3	Superannuation contributions	173.42
DD2317.4	Superannuation contributions	450.28
DD2317.5	Superannuation contributions	111.09
DD2317.6	Superannuation contributions	429.83
DD2317.7	Superannuation contributions	100.67
EFT5269	Deborah Hopper Council Sitting Fees February - June 2020	892.00
EFT5270	Dawson Bradford Council Sitting Fees February - June 2020	805.00
EFT5271	Eliza Dowling Deputy President Allowance February - June 2020	1,877.50
EFT5272	1 x Fuel cap	104.40
EFT5273	Mark Conley President Allowance February June 2020	5,380.00
EFT5274	4xgel burners	11.20
EFT5275	Scott Ballantyne Council Sitting Fees February - June 2020	810.00
EFT5276	New tyre for multi roller	1,061.00
EFT5277	1 x Earth lead and connector for mig welder	29.70
EFT5278	Robert Harris Council Sitting Fees February - June 2020	790.00
EFT5279	1 x digital door lock for fire shed	851.77
EFT5280	Serving on Council - E-Learning Course Cr Hopper	585.00
EFT5281	1 x 462-1017	1,343.83
EFT5282	Buro Verve High Back Chair	379.66
20004	Service Charge - Shire Office	266.53
20005	Water Charges - Standpipe Ridley St Cuballing	6,910.39
EFT5283	Western Power commercial works tax for McGarrigal park power	1,124.00
EFT5284	Repair all Storm Damage to Cuballing Hall	57,588.44
EFT5285	Monthly Fuel Delivery to Above Ground Tank	4,522.52
EFT5286	National Construction Codes - Annual Subscription	2,995.30
DD2323.1	Credit Card Fees	-9.99

Chq/EFT	Description	Amount
		333,450.34

CREDIT CARD TRANSACTIONS**Period Ending 3rd June 2020**

SUPPLIER	DESCRIPTION	AMOUNT
Pathtech Pty Ltd	Thermometer, Face Mask, Alcohol Wipes	720.45
Officeworks Cannington	HDMI Cable & Mobile Phone Case	29.88
Arteil WA Pty Ltd	Castors for Councillor Chair	62.50
Bunnings	Screening	54.72
WA Skills Training	Elevated Work Platform Training	2,206.25
Hancock & Sons	Key Cutting	24.00
TOTAL		3,097.80

9.1.2 Statement of Financial Activity – Period Ending 30 June 2020

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	14 th July 2020
Author:	Bronwyn Dew, Deputy Chief Executive Officer
Attachments:	9.1.2A Statement of Financial Activity

Summary

Council is to consider the Statement of Financial Activity for June 2020.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

Revenue from operating activities exceeded year to date budget estimates to 30th June 2020 in a positive manner. Some key points include;

- General Purpose Funding – Rates were raised on 31st July 2019;
- Governance – Youth Traineeship Funding received \$30 000;
- Governance – LGIS Rebates received;
- Transport – MRWA Direct Grant amount received \$115 490;
- Transport – Eligible claims for Regional Road Group have been submitted;
- Transport – 100% of Roads to Recovery funding has been claimed & received;
- Recreation and Culture – Yornaning Dam grant funding has been received;
- Grants commission funding is less than anticipated during budget preparations;
- Standpipe charges are higher than budgeted, with increased consumption of water due to the dry season, this is offset by standpipe expenses also being over budget;
- Private Works income is less than budgeted – this is offset by the Private Works expenses also being well under budget;
- Building Surveyor income is less than budgeted – this is offset by the Building Surveyor expenses also being underbudget;
- Financial Assistance Grants – early payment of 2020/21 grant has been received; and
- FESA – ESL grant funding – early payment of 2020/21 grant has been received.

Operating Expenses – The key items of variance include:

- Insurance expenses are slightly over budget;

- Housing Maintenance well underbudget;
- Community Event Expenses underbudget as events were not able to be held during Pandemic;
- Health expenses overbudget due to costs related to Pandemic;
- Depreciation on road plant and bridges is higher than budgeted; and
- Capital expenses are below YTD budget due to the delays in obtaining the clearing permits holding up the road works capital program. Plus the Aged Person Accommodation project will be carried over to the new financial year.

Detailed breakdown of all variances provided in Note 2 of the Statement of Financial Activity.

Administration Allocations have been calculated to 30th June 2020.

Depreciation expense is calculated to 30th June 2020.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2020/67:

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 30th June 2020 be received.

Moved: Cr Harris

Seconded: Cr Hopper

Carried 6/0

SHIRE OF CUBALLING

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 June 2020

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2020**

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 2019
Prepared by: Bronwyn Dew, Deputy Chief Executive Officer
Reviewed by: Gary Sherry, Chief Executive Officer

BASIS OF PREPARATION

REPORT PURPOSE

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

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.

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 12.

SIGNIFICANT ACCOUNTING POLICES

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.

CRITICAL ACCOUNTING ESTIMATES

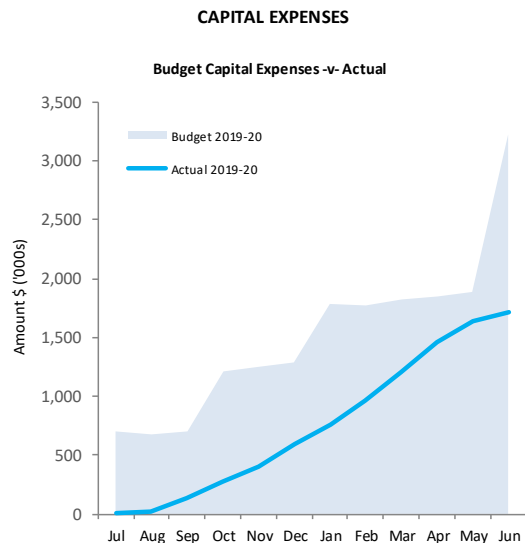
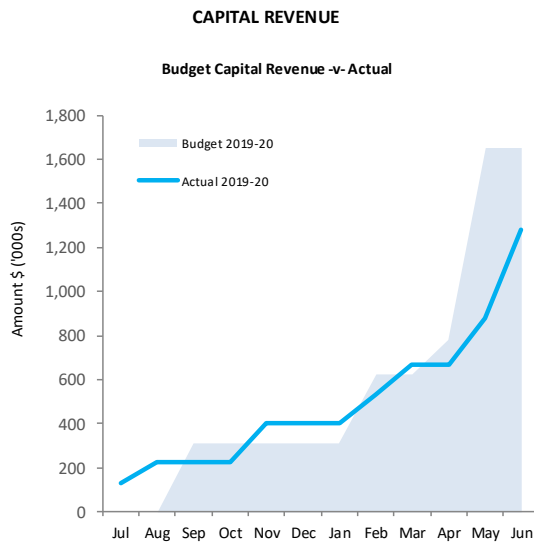
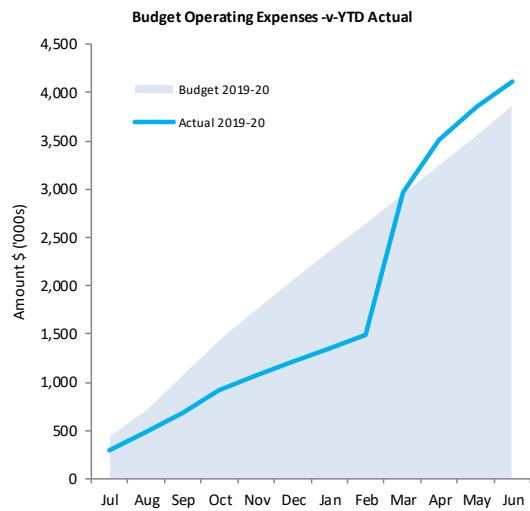
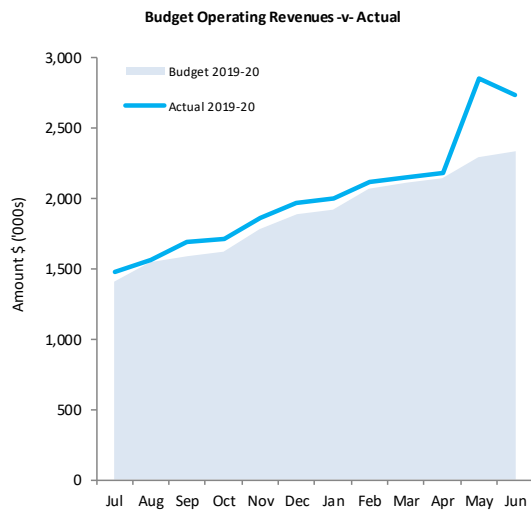
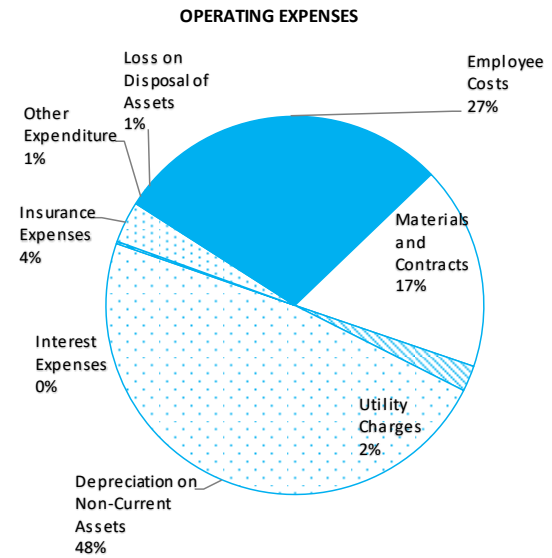
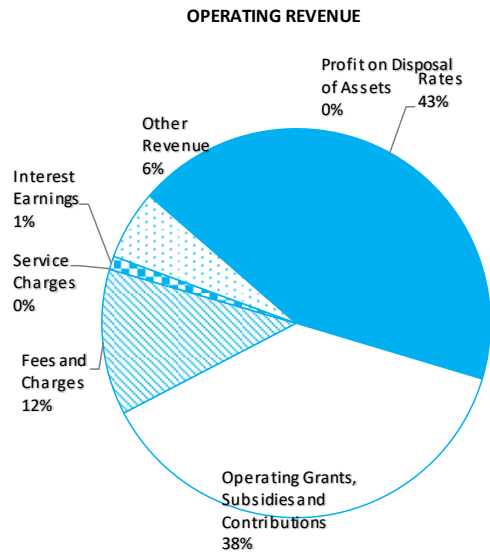
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2020**

SUMMARY GRAPHS



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2020**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	Administration and operation of facilities and services to members of council, other costs that relate to tasks of elected members and ratepayers on matters which do not concern specific council activities	Complete Council meetings, Complete all Administration activities, Lobby other levels of government to support the aims of the Shire of Cuballing
GENERAL PURPOSE FUNDING	Rates, general purpose government grants and interest revenue	Manage Rates and collection. Maintain Property Data
LAW, ORDER, PUBLIC SAFETY	Supervision of various local laws, fire prevention, emergency services and animal control.	Provide ranger service, bush fire and emergency management
HEALTH	Inspections of septic and food control	Inspect food premises.
EDUCATION AND WELFARE	Support school activities	Provide activities of support of local schools
HOUSING	Provision and maintenance of staff housing	Provide staff & other housing
COMMUNITY AMENITIES	Operation of refuse sites, noise control and administration of Town Planning Scheme	Provision of waste & recycling services including the operation of the Cuballing & Popanyinning transfer stations. Also includes the provision of town planning services.
RECREATION AND CULTURE	Maintenance of halls, recreation centre and various reserves. Support library services in Narrogin.	Maintain halls & Civic buildings, parks and gardens and recreational facilities including managing the Dryandra Equestrian Centre lease.
TRANSPORT	Construction and maintenance of streets, roads, bridges, footpaths, drainage works, traffic signs, bus shelters and depot maintenance.	Maintain and protect local environmentally significant areas including the maintenance of Council roads and footpaths. Also includes the provision of vehicle licensing services.
ECONOMIC SERVICES	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.	Control of noxious weeds on council property, DrumMuster and provision of building registration services. Includes tourism and promotion and supporting the Dryandra Country Visitors Centre.
OTHER PROPERTY AND SERVICES	Private works operation, plant repairs and operation costs.	Includes private works, overhead and plant allocations and the provision of building surveying services.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Annual Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)	
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1(b)	687,002	687,002	643,815	(43,187)	(6%)	
Revenue from operating activities							
General Purpose Funding	5	1,497,676	1,497,676	1,779,495	281,819	19%	▲
Governance		1,295	1,295	64,329	63,034	4,868%	▲
Law, Order and Public Safety		28,019	28,019	44,645	16,626	59%	▲
Health		800	800	13,936	13,136	1,642%	▲
Education and Welfare		2,500	2,500	0	(2,500)	(100%)	
Housing		4,680	4,680	4,680	0	0%	
Community Amenities		77,382	77,382	87,705	10,323	13%	▲
Recreation and Culture		84,877	84,877	13,150	(71,728)	(85%)	▼
Transport		310,631	310,631	484,781	174,150	56%	▲
Economic Services		38,250	38,250	70,375	32,125	84%	▲
Other Property and Services		284,380	284,380	176,417	(107,963)	(38%)	▼
		2,330,490	2,330,490	2,739,512			
Expenditure from operating activities							
General Purpose Funding		(75,915)	(75,915)	(86,666)	(10,751)	(14%)	▼
Governance		(149,640)	(149,640)	(148,327)	1,313	1%	
Law, Order and Public Safety		(186,043)	(186,043)	(174,321)	11,722	6%	
Health		(41,600)	(41,600)	(63,756)	(22,156)	(53%)	▼
Education and Welfare		(17,694)	(19,194)	(17,413)	1,781	9%	
Housing		(43,610)	(43,610)	(29,829)	13,782	32%	▲
Community Amenities		(343,128)	(343,128)	(352,552)	(9,424)	(3%)	
Recreation and Culture		(376,688)	(376,688)	(366,254)	10,434	3%	
Transport		(2,206,625)	(2,206,625)	(2,504,703)	(298,079)	(14%)	▼
Economic Services		(180,605)	(174,705)	(187,444)	(12,739)	(7%)	
Other Property and Services		(239,064)	(239,064)	(200,913)	38,151	16%	▲
		(3,860,611)	(3,856,211)	(4,132,178)			
Operating activities excluded from budget							
Add Back Depreciation		1,500,557	1,500,557	1,978,249	477,692	32%	▲
Adjust (Profit)/Loss on Asset Disposal	6	24,437	24,437	38,362	13,926	57%	▲
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		(5,127)	(727)	623,946			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,650,739	1,650,739	1,279,232	(371,507)	(23%)	▼
Proceeds from Disposal of Assets	6	96,334	96,334	96,123	(211)	(0%)	
Land Held for Resale		0	0	0	0		
Capital Acquisitions	7	(3,223,916)	(1,915,459)	(1,722,307)	193,152	10%	▲
Amount attributable to investing activities		(1,476,843)	(168,386)	(346,952)			
Financing Activities							
Proceeds from New Debentures		310,000	310,000	0	(310,000)	(100%)	▼
Repayment of Debentures	8	(69,160)	(54,937)	(54,937)	0	0%	
Transfer from Reserves	9	563,826	289,103	289,103	0	0%	
Transfer to Reserves	9	(28,713)	(31,356)	(31,356)	0	0%	
Amount attributable to financing activities		775,953	512,810	202,810			
Closing Funding Surplus(Deficit)	1(b)	(19,015)	1,030,699	1,123,618			

KEY INFORMATION

▲ ▼ 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.

The material variance adopted by Council for the 2019/20 year is \$5,000 or 10% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 30 JUNE 2020****NATURE OR TYPE DESCRIPTIONS****REVENUE****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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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.

EXPENSES**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.

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.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)	
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	687,002	687,002	643,815	(43,187)	(6%)	
Revenue from operating activities							
Rates	5	1,175,270	1,175,270	1,184,618	9,348	1%	
Operating Grants, Subsidies and Contributions	10	733,442	733,442	1,033,528	300,087	41%	▲
Fees and Charges		347,392	347,392	332,051	(15,341)	(4%)	
Interest Earnings		32,887	32,887	30,532	(2,355)	(7%)	
Other Revenue		41,500	41,500	158,783	117,283	283%	▲
Profit on Disposal of Assets	6	0	0	0	0		
		2,330,490	2,330,490	2,739,512			
Expenditure from operating activities							
Employee Costs		(1,140,325)	(1,139,925)	(1,092,309)	47,616	4%	
Materials and Contracts		(896,675)	(892,675)	(719,238)	173,437	19%	▲
Utility Charges		(64,076)	(64,076)	(91,026)	(26,951)	(42%)	▼
Depreciation on Non-Current Assets		(1,500,557)	(1,500,557)	(1,978,249)	(477,692)	(32%)	▼
Interest Expenses		(7,520)	(7,520)	(8,108)	(588)	(8%)	
Insurance Expenses		(143,652)	(143,652)	(146,749)	(3,097)	(2%)	
Other Expenditure		(83,370)	(83,370)	(58,136)	25,234	30%	▲
Loss on Disposal of Assets	6	(24,437)	(24,437)	(38,362)	(13,926)		
		(3,860,611)	(3,856,211)	(4,132,178)			
Operating activities excluded from budget							
Add back Depreciation		1,500,557	1,500,557	1,978,249	477,692	32%	▲
Adjust (Profit)/Loss on Asset Disposal	6	24,437	24,437	38,362	13,926	57%	▲
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		(5,127)	(727)	623,946			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,650,739	1,650,739	1,279,232	(371,507)	(23%)	▼
Proceeds from Disposal of Assets	6	96,334	96,334	96,123	(211)	(0%)	
Land held for resale		0	0	0	0		
Capital acquisitions	7	(3,223,916)	(1,915,459)	(1,722,307)	193,152	10%	▲
Amount attributable to investing activities		(1,476,843)	(168,386)	(346,952)			
Financing Activities							
Proceeds from New Debentures		310,000	310,000	0	(310,000)	(100%)	▼
Repayment of Debentures	8	(69,160)	(54,937)	(54,937)	0	0%	
Transfer from Reserves	9	563,826	289,103	289,103	0	0%	
Transfer to Reserves	9	(28,713)	(31,356)	(31,356)	0	0%	
Amount attributable to financing activities		775,953	512,810	202,810			
Closing Funding Surplus (Deficit)	1(b)	(19,015)	1,030,699	1,123,618			

KEY INFORMATION

▲ ▼ 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 reason: Wardering Road Bridge Widening
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**NOTE 1(a)
NET CURRENT ASSETS**

SIGNIFICANT ACCOUNTING POLICIES

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.

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 City 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 City 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 City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

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.

INVENTORIES

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

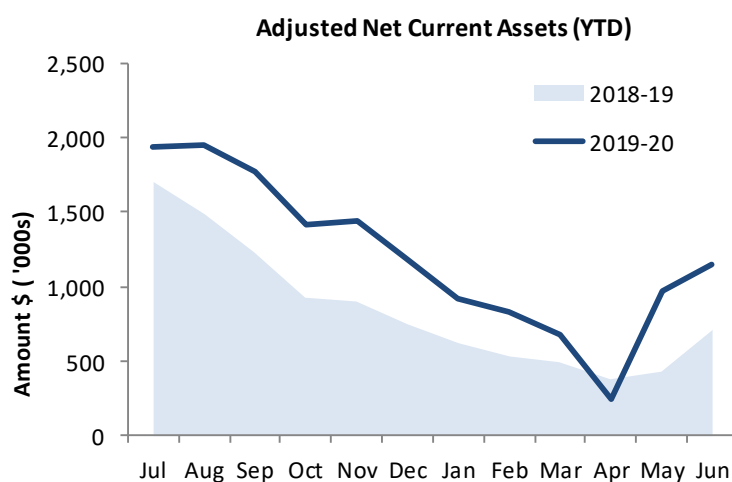
Adjusted Net Current Assets	R Note	Last Years	This Time Last	Year to Date
		Closing	Year	Actual
		30 June 2019	30 Jun 2019	30 Jun 2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	669,181	669,181	1,008,189
Cash Restricted	3	1,574,152	1,574,152	1,316,404
Receivables - Rates	4	63,701	63,701	101,076
Receivables - Other	4	32,263	32,263	113,119
Loans receivable		0	0	0
ATO Receivable		0	0	17,312
Inventories		8,986	8,986	8,986
Land held for resale - current		0	0	0
		2,348,282	2,348,282	2,565,086
Less: Current Liabilities				
Payables		(130,316)	(130,316)	(79,135)
ATO Payables		0	0	(45,928)
Provisions - employee		(209,084)	(209,084)	(209,084)
Long term borrowings		(54,937)	(54,937)	0
		(394,337)	(394,337)	(334,147)
Unadjusted Net Current Assets		1,953,945	1,953,945	2,230,938
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(1,574,152)	(1,574,152)	(1,316,404)
Less: Land held for resale		0	0	0
Less: Loans receivable		0	0	0
Add: Provisions - employee		209,084	209,084	209,084
Add: Long term borrowings		54,937	54,937	(0)
Adjusted Net Current Assets		643,815	643,815	1,123,618

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

**This Year YTD****Surplus(Deficit)****\$1.12 M****Last Year YTD****Surplus(Deficit)****\$.64 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**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 2019/20 year is \$5,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Variance	Timing/ Permane	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	63,034	4,868%	▲	Permanent	LSL Reimbursement Narrogin Shire & Traineeship grant funding, LGIS Surplus rebate
General Purpose Funding	281,819	19%	▲	Permanent	Grants Commission Funding early payment for 2020/21 & Rates legal fees recovered.
Law, Order and Public Safety	16,626	59%	▲	Permanent	ESL Funding early payment for 2020/21
Health	13,136	1,642%	▲	Permanent	Income from Pandemic Reimbursements
Education and Welfare	(2,500)	(100%)		Permanent	Grant Funding Not Received
Housing	0	0%		Timing	Not Material
Community Amenities	10,323	13%	▲	Permanent	Protection of Environment Grant (not budgeted) & Cemetery fees
Recreation and Culture	(71,728)	(85%)	▼	Permanent	Yornaning Dam Grant Income moved to Capital Income as part of EOFY process
Transport	174,150	56%	▲	Permanent	Local Roads Grant early payment for 2020/21
Economic Services	32,125	84%	▲	Permanent	Standpipe charges
Other Property and Services	(107,963)	(38%)	▼	Timing	Private Works & Buidling Surveyor Income down
Expenditure from operating activities					
Governance	1,313	1%		Permanent	Office maintenance, FBT, general administration costs.
General Purpose Funding	(10,751)	(14%)	▼	Permanent	Legal fees rates recovery.
Law, Order and Public Safety	11,722	6%		Permanent	General costs down
Health	(22,156)	(53%)	▼	Permanent	Pandemic Expenses - offset by reimbursements
Education and Welfare	1,781	9%		Permanent	Under budget in general administration
Housing	13,782	32%	▲	Permanent	Maintenance underbudget
Community Amenities	(9,424)	(3%)		Permanent	Refuse site expenses & cemetery costs
Recreation and Culture	10,434	3%		Permanent	Maintenance underbudget
Transport	(298,079)	(14%)	▼	Permanent	Depreciation on road plant & bridges
Economic Services	(12,739)	(7%)		Timing	Expenditure - Standpipe costs up -offset by increased income
Other Property and Services	38,151	16%	▲	Timing	Cumulative effect of all areas being under budget
Investing Activities					
Non-operating Grants, Subsidies and Contributions	(371,507)	(23%)	▼	Timing	Timing - Budget lists full amount of Aged Person Accommodation grant income in 2019/20 year
Proceeds from Disposal of Assets	(211)	(0%)		Timing	Not Material
Land Held for Resale	0				Not Applicable
Capital Acquisitions	193,152	10%	▲	Timing	Capital Works Program - Narrogin Wandering Road & Memorial Park
Financing Activities					
Proceeds from New Debentures	(310,000)	(100%)	▼	Timing	Relates to - Aged Persons Accommodation
Transfer from Reserves	0	0%		Timing	Not material
Repayment of Debentures	0	0%		Timing	Not material
Transfer to Reserves	0	0%		Timing	Not material

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

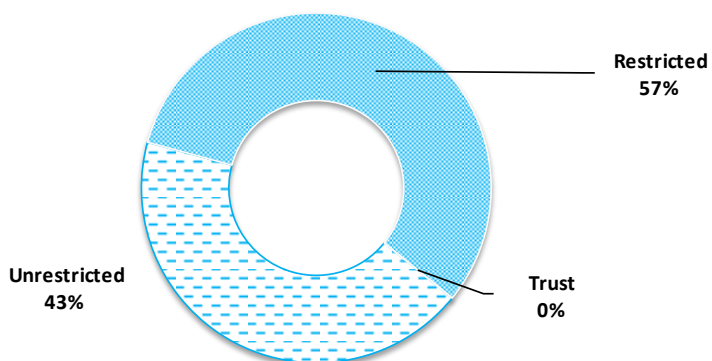
Cash and Investments	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
				YTD Actual			
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash and Floats	700			700	CBA	1.50%	At Call
At Call Deposits							
Municipal Fund	1,007,489			1,007,489	CBA	1.90%	At Call
Trust Fund			0		CBA	0.00%	At Call
Term Deposits							
Reserve Funds		1,316,404		1,316,404	CBA	2.39%	24-Oct-19
Total	1,008,189	1,316,404	0	2,324,593			

SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION

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.



Total Cash	Unrestricted
\$2.32 M	\$1.01 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2019	30 Jun 20
	\$	\$
Opening Arrears Previous Year	51,735	63,701
Levied this year	1,199,303	1,258,745
Less Collections to date	(1,187,337)	1,221,370
Equals Current Outstanding	63,701	101,076
Net Rates Collectable	63,701	101,076
% Collected	94.69%	91.97%
	(0)	

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	111,843	0	30	1,246	113,119
Percentage	99%	0%	0%	1%	
Balance per Trial Balance					
Sundry debtors					113,119
GST receivable					17,312
Total Receivables General Outstanding					130,431

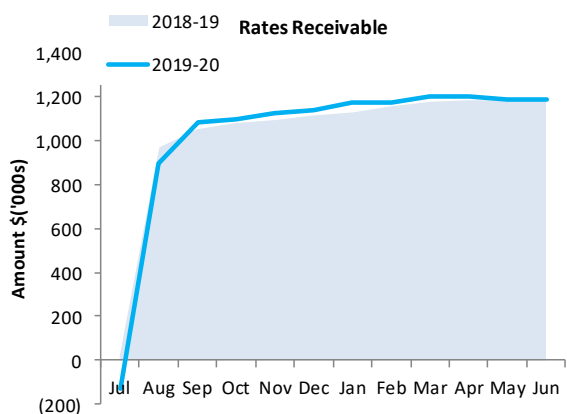
Amounts shown above include GST (where applicable)

KEY INFORMATION

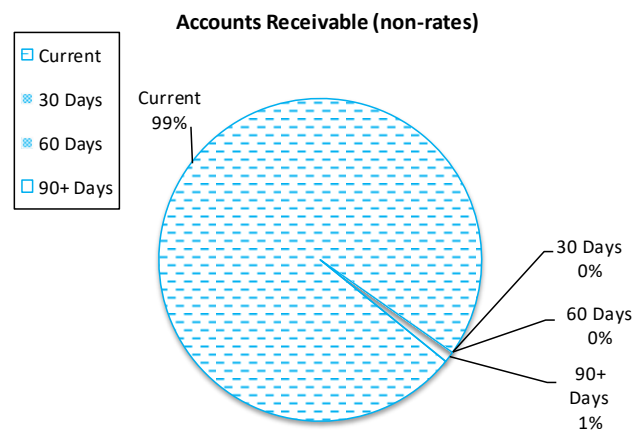
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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.



Collected	Rates Due
92%	\$101,076



Debtors Due
\$130,431
Over 30 Days
1%
Over 90 Days
1%

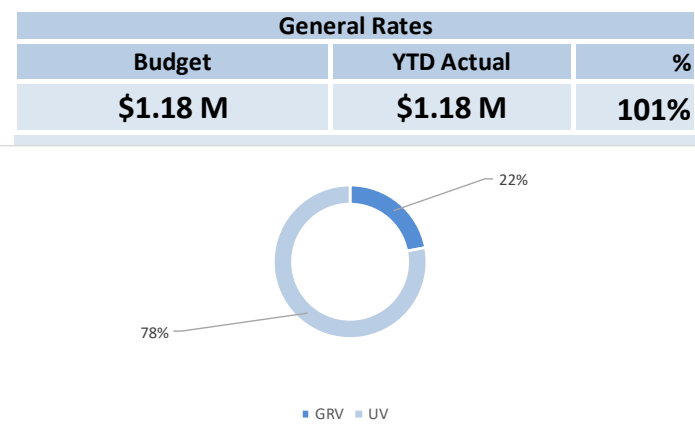
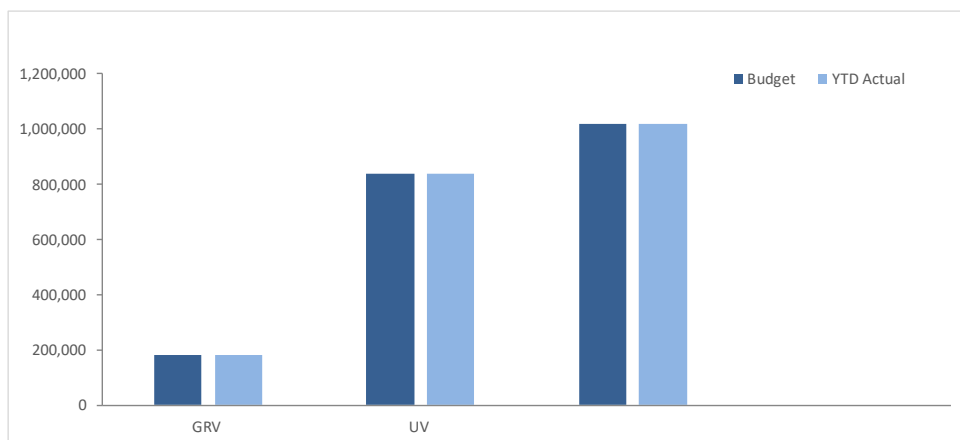
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

OPERATING ACTIVITIES
NOTE 5
RATE REVENUE

General Rate Revenue	Annual Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	0.0770	187	2,350,114	180,881	0	0	180,881	180,881	0	0	180,881
UV	0.0073	188	115,229,000	839,904	0	0	839,904	839,904	0	0	839,904
Sub-total		375	117,579,114	1,020,785	0	0	1,020,785	1,020,785	0	0	1,020,785
Minimum	\$										0
GRV	690	140	622,278	96,600	0	0	96,600	96,600	0	0	96,600
UV	930	152	13,308,900	141,360	0	0	141,360	141,360	0	0	141,360
		292	13,931,178	237,960	0	0	237,960	237,960	0	0	237,960
Sub-Totals		667	131,510,292	1,258,745	0	0	1,258,745	1,258,745	0	0	1,258,745
Discount							(76,775)				(75,410)
Concession / Write Offs							(6,700)				(97)
Interim Rates											1,380
Amount from General Rates							1,175,270				1,184,618
Ex-Gratia Rates							0				0
Total General Rates							1,175,270				1,184,618

SIGNIFICANT ACCOUNTING POLICIES

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.

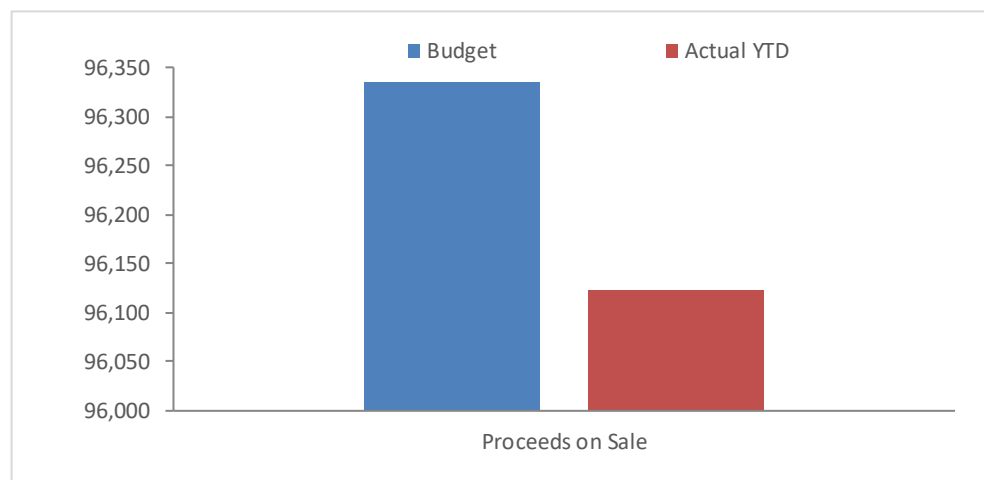


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

Attachment 9.1.2A
OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
10074	CN047 UD Nissan GW 400	77,905	50,000		(27,905)	74,674	57,273		(17,401)
10096	CN027 Holden Colorado Crew Cab 2016	16,587	19,227		2,640	15,958	13,988		(1,970)
10101	CN0 Holden Colorado Ute 4X4	26,279	27,107		828	34,000	24,862		(9,138)
13066	Fuji Xerox Copier	0	0		0	2,200	0		(2,200)
16036	Yornaning Dam Old Playgournd	0	0		0	7,653	0		(7,653)
		120,771	96,334	0	(24,437)	134,485	96,123	0	(38,362)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$96,334	\$96,123	100%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

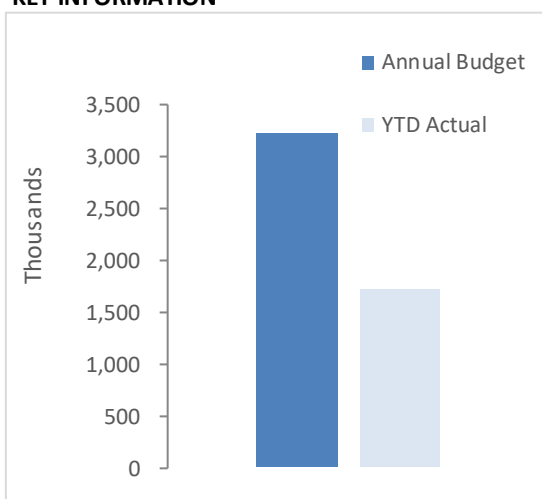
INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital Acquisitions	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	1,618,460	364,078	324,631	39,447
Plant & Equipment	544,000	544,000	470,749	73,251
Furniture & Equipment	9,075	0	8,720	(8,720)
Roads	1,007,381	1,007,381	863,526	143,855
Recreation	0	0	0	0
Parks, Gardens, Recreation Facilities	0	0	0	0
Other Infrastructure	45,000	0	54,682	(54,682)
Capital Expenditure Totals	3,223,916	1,915,459	1,722,307	193,152
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,650,739	1,650,739	1,279,232	(371,507)
Borrowings	310,000	310,000	0	(310,000)
Other (Disposals & C/Fwd)	96,334	96,334	96,123	(211)
Cash Backed Reserves				
Plant & Equipment Reserve	244,000	0	0	0
IT and Office Equipment Reserve	15,675	0	0	0
Housing Reserve	43,000	0	0	0
Recreation and Community Facility Reserve	261,151			
Contribution - operations	603,017	(141,614)	346,952	488,566
Capital Funding Total	3,223,916	1,915,459	1,722,307	(193,152)

SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION



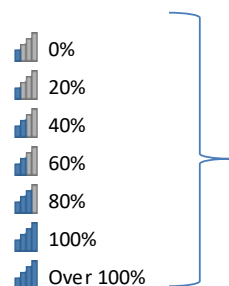
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$3.22 M	\$1.72 M	53%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.65 M	\$1.28 M	77%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total












Level of Completion Indicators



















Percentage YTD Actual to Annual Budget

Expenditure over budget highlighted in red.

 Level of completion indicator

	Acc / Job	Annual Budget	YTD Budget	YTD Actual	Variance
Capital Expenditure					
Land					
 Lot 74 Austral Street	12126	10,500	10,500	7,080	3,420
 Cuballing Railway Reserve Design	C176A	20,000	20,000	7,757	12,243
Buildings					
 Popanyinning Hall Front Entrance	J163A	26,046	26,046	26,670	(624)
 Building Renewal - Cuballing Memorial Park	C176	153,209	153,209	7,588	145,621
 Building Renewal - Yornaning Dam	C188	140,323	140,323	138,208	2,115
 Administration Building - Solar Panels	J4114B	14,000	14,000	13,636	364
 Cuballing Transfer Station Surface Water Treatment	C159	0	0	39,860	(39,860)
 Cuballing Cemetery Upgrade 2019/20	C161	12,382	12,382	9,027	3,355
 Cuballing Town Hall - Septics Upgrade	C162	20,000	0	23,430	(23,430)
 Aged Persons Accommodation	C084	1,222,000	1,222,000	15,040	1,206,960
 Cuballing Fire Shed Extension	05140	0	0	36,336	(36,336)
Total Land & Buildings		1,618,460	364,078	324,631	159,719

Plant & Equipment						
	Dual Cab Utility with Canopy (Building)	12405	20,000	20,000	39,433	(19,433)
	Dual Cab Utility (MWS)	12406	24,000	24,000	42,681	(18,681)
	Prime Mover	12407	300,000	300,000	166,190	133,810
	Side Tipper - Tri Axle Trailer	12408	100,000	100,000	111,945	(11,945)
	Water Tanker - Tri Axle Trailer	12409	100,000	100,000	110,500	(10,500)
	Total Plant & Equipment		544,000	544,000	470,749	73,251
Furniture & Equipment						
	Photocopier	4247	9,075	0	8,720	(8,720)
	Total Furniture & Equipment		9,075	0	8,720	(8,720)
Infrastructure - Roads						
	RRG _ Narrogin Wandering Road	R129B	350,729	350,729	192,137	158,592
	RRG - Stratherne Road 19/20	R001B	150,942	150,942	151,296	(354)
	RTR - Wandering Narrogin Road	R129C	81,045	81,045	91,857	(10,813)
	RTR - Popanyinning West Reseal	R004E	14,000	14,000	15,646	(1,646)
	BS - Narrogin Wandering Road Black Spot	BS129	410,666	410,666	412,589	(1,924)
	Total Road Infrastructure		1,007,381	1,007,381	863,526	143,855
Recreation						
	Nil					
	Total Recreation		0	0	0	0
Parks, Ovals & Playgrounds						
	Nil					
	Total Parks, Ovals & Playgrounds		0	0	0	0
Other Infrastructure						
	Bridge Improvements - Capital Upgrades	11214	30,000	0	30,620	(30,620)
	Depot Fencing & Gates - Capital Upgrades	10744	15,000	15,000	24,062	(9,062)
	Total Other Infrastructure		45,000	0	54,682	(30,620)
	TOTAL CAPITAL EXPENDITURE		3,223,916	1,915,459	1,722,307	337,486

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Information on Borrowings	2018/19	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport									
Loan 63 - Graders	111,951	0	0	40,446	40,446	71,505	71,505 0	4,715	4,126
Economic Services									
Loan 64 - Lot 74 Austral St	160,000			14,491	14,491	145,509	138,145	3,394	3,394
Education and Welfare									
Loan 65 - Aged Persons Housing			310,000		14,223		295,777		2,775
Total	271,951	0	310,000	54,937	69,160	217,014	505,427	8,108	10,295

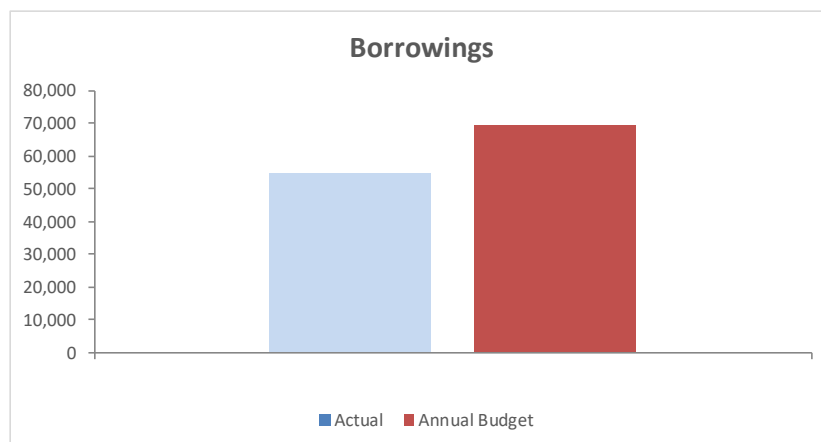
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION

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.



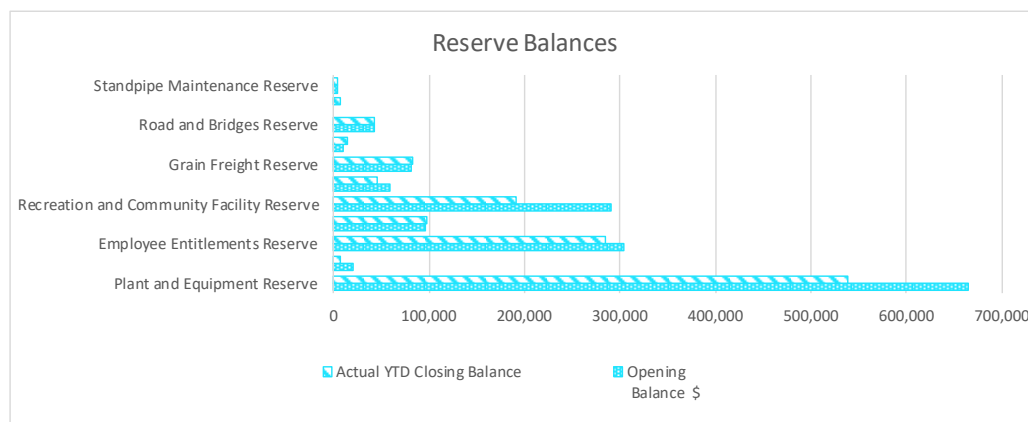
Principal Repayments	\$54,937
Interest Earned	\$30,532
Interest Expense	\$8,108
Reserves Bal	Loans Due
\$1.32 M	\$0.22 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

Cash Backed Reserve

Reserve Name	Opening	Budget Interest	Actual Interest	Budget Transfers	Actual Transfers	Budget Transfers	Actual Transfers	Budget Closing	Actual YTD
	Balance	Earned	Earned	In (+)	In (+)	Out (-)	Out (-)	Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment Reserve	664,195	5,456	6,417		6,417	(244,000)	(131,898)	425,651	538,714
IT and Office Equipment Reserve	21,068	169	199		199	(15,675)	(14,546)	5,562	6,721
Employee Entitlements Reserve	303,437	2,998	3,526		3,526	0	(21,992)	306,435	284,971
Housing Reserve	96,817	870	1,023		1,023	(43,000)	0	54,687	97,840
Recreation and Community Facility Reserve	291,199	2,996	3,524	2,443	5,967	(261,151)	(105,978)	35,487	191,188
Refuse Site Reserve	58,763	971	1,142		1,142	0	(14,689)	59,734	45,216
Grain Freight Reserve	81,912	776	913		913	0		82,688	82,825
Equestrian Reserve	10,166	49	58	4,545	4,603			14,760	14,769
Road and Bridges Reserve	42,542	696	819		819	0		43,238	43,361
Community and Sporting Club Reserve	0	0	0	6,725	6,725	0		6,725	6,725
Standpipe Maintenance Reserve	4,052	19	23		23	0		4,071	4,075
	1,574,151	15,000	17,642	13,713	31,356	(563,826)	(289,103)	1,039,038	1,316,404

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

Description	Annual Budget	YTD Budget	YTD Actual	Variance
Operating grants, subsidies and contributions				
General Purpose Funding				
Grants Commission - General Purpose	285,073	285,073	535,483	250,410
Governance				
Great Southern Business Development Group	0	0	0	0
Insurance & Other Reimbursements	595	595	0	(595)
Insurance - February Storm Damage	0	0	(57,102)	(57,102)
Department Primary Industries & Regional Development	0	0	30,000	30,000
Law, Order & Public Safety				
DFES - Bush Fire Brigades	24,769	24,769	39,939	15,171
Education & Welfare				
Good Things Foundation	2,500	2,500	0	(2,500)
Housing				
Rental Income	4,680	4,680	180	(4,500)
Community Amenities				
Cemetery	6,362	6,362	0	(6,362)
Protection of the Environment	0	0	7,366	7,366
Recreation & Culture				
Yornaning Dam Stage 2	73,832	73,832	0	(73,832)
Sport & Recreation	3,500	3,500	3,900	400
Transport				
Main Roads - RRG	0	0	0	0
Main Roads - Direct Grant	115,490	115,490	115,490	0
Grants Commission - Roads Component	185,141	185,141	357,272	172,131
Economic Services				
Youth Day	4,000	4,000	1,000	(3,000)
Volunteers Day	1,000	1,000	0	(1,000)
Digital Literacy Workshops	1,500	1,500	0	(1,500)
Other Property & Services				
Workers Compensation	25,000	25,000	0	(25,000)
Operating grants, subsidies and contributions Total	733,442	733,442	1,033,528	300,087
Non-operating grants, subsidies and contributions				
Education & Welfare				
Aged Person Accommodation Funding	872,000	872,000	428,777	(443,223)
	0	0	0	0
Recreation & Culture				
Wardering Road Bridge Widening	0	0	0	0
Yornaning Dam Stage 2			80,924	80,924
Transport				
Main Roads - RRG	334,630	334,630	287,829	(46,801)
Roads to Recovery (RTR)	211,000	211,000	211,000	0
Black Spot (BS)	233,109	233,109	233,109	0
Law, Order & Public Safety				
DFES - Bush Fire Brigades	0	0	37,593	0
Non-operating grants, subsidies and contributions Total	1,650,739	1,650,739	1,279,232	(409,100)
Grand Total	2,384,181	2,384,181	2,312,761	(109,013)

KEY INFORMATION

Some reclassification between Operating & Capital grants, contributions & reimbursements is required

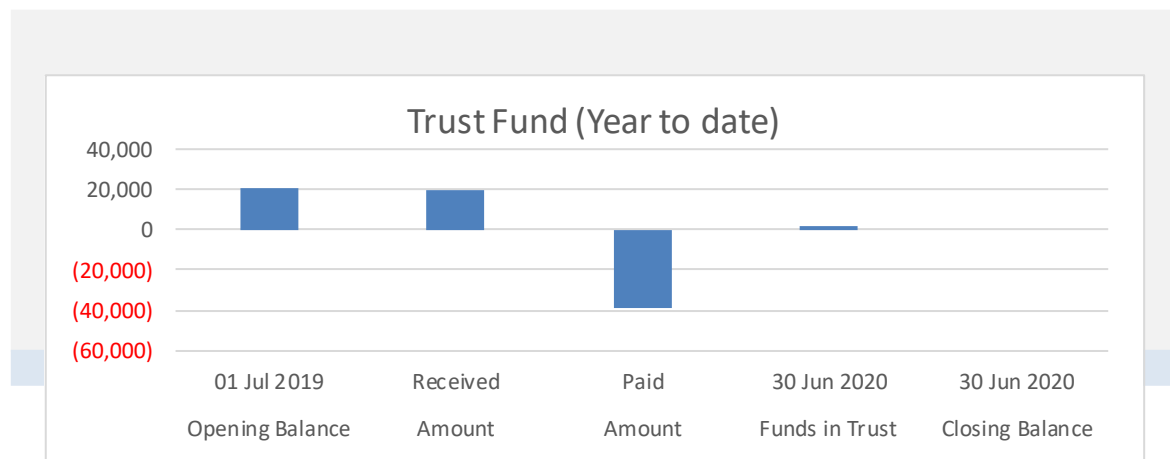
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**NOTE 11
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	Amount	Amount	Funds in	Closing
	Balance			Trust	Balance
	01 Jul 2019	Received	Paid	30 Jun 2020	30 Jun 2020
	\$	\$	\$	\$	\$
Bonds - Building	6,889	0	(6,799)	90	0
Bonds - Hall Hire	1,150	500	(1,650)	0	0
Badminton Club		0	0	0	0
Commodine Tennis Club	2,890	0	(2,890)	0	0
Cuballing Progress Association	1,094	0	(1,094)	0	0
Cuballing Cricket Club	200	0	0	200	0
Yornaning Dam	0	0	0	0	0
Cuballing Football Association	566	0	(566)	0	0
Environment and Townscape Trust Fund	6,362	250	(6,612)	0	0
Police Licensing	355	18,701	(19,056)	0	0
Swipe Cards	1,550	0	0	1,550	0
Reimbursements	0	560	(560)	0	0
	21,056	20,011	(39,227)	1,840	0

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

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		Opening Surplus				0
	Permanent Changes						
	Nil						0
	Nil						0
	Nil						0
	Nil						0
				0	0	0	

ADDITIONAL INFORMATION

Note 12 to be completed as part of budget review process and/or as per Council Resolutions during the financial year

9.1.3 Financial Hardship Policy

Applicant: N/A
File Ref. No: ADM129
Disclosure of Interest: N/A
Date: 16th July 2020
Author: Bronwyn Dew
Attachments: 9.1.3A Hardship Policy

Summary

Council is to consider endorsing a draft Financial Hardship Policy.

Background

The Shire of Cuballing recognises the COVID-19 pandemic as both a health, social and economic crisis, and as such Council recognises the impact on households and businesses within the Shire of Cuballing.

Federal and State Governments have announced significant response actions and stimulus packages in the face of the COVID-19 crisis which are welcomed by Council.

On 8th May 2020 the Minister for Local Government is the Local Government (Covid-19 Response) Order 2020 which initiated a number of measures to assist electors adversely impacted by the COVID-19 pandemic. These measures included:

Instalment Option interest (s.6.45)

Local governments may charge a current maximum of 5.5% per annum interest on those taking up instalment payment options only where a Financial Hardship Policy is in place. If the local government has no policy it can only charge 3.0% per annum. Ratepayers assessed by a local government to be suffering financial hardship as a consequence of the pandemic are not to be charged Instalment Option interest.

Interest on overdue rates or service charges (s.6.51)

Local governments may charge a maximum of 8% per annum interest on overdue rates and service charges, down from the previous cap of 11% per annum. Ratepayers assessed by a local government to be suffering financial hardship as a consequence of the pandemic are not to be charged interest on overdue rates/service charges for the 2020/21 year.

Comment

The Hardship Policy provides a suite of actions to support Shire of Cuballing ratepayers and residents in financial difficulty. The implementation of a Hardship Policy has been proposed by the Department of Local Government Sport and Cultural Industries and WALGA as a means to assist those in financial hardship and is required to be in place if the Shire proposes to apply interest charges beyond 8% for outstanding rates.

When ratepayers fall into arrears, staff will inform them of the availability of the hardship policy and how to access this consideration.

The proposed hardship policy details aspects of

- Recent unemployment or under-employment;

- Sickness or recovery from sickness;
- Low income or loss of income; and
- Unanticipated circumstances such as caring for extended family.

The policy details payment arrangements, interest charges, deferment of rates and suspension of the debt recovery processes – and when they would apply.

Strategic Implications

ECONOMY – Our Economy, Infrastructure, Systems and Services.

Goals

- Promoting sustainable and diverse economic development opportunities that make the Shire of Cuballing an attractive place to live, work and visit.

	Strategy	Outcome
3.7	Advocate and plan for local economic development in a sustainable manner.	A growing community supported by improved job opportunities and diversity in our industries, businesses and housing.

GOVERNANCE & ORGANISATION – Our Council, Services, Policies and Engagement.

Goals

- An independent Council that is supported by an excellent organisation.
- Governance structures that ensure accountable, transparent and ethical decision making.
- Building the organisation and managing its structure, finances and assets in a sustainable manner.
- A Council that proactively engages with all elements of its community to make decisions that reflect positively on the future of the Shire of Cuballing.

	Strategy	Outcome
4.1	Councillors provide strong and visionary leadership.	A clear direction for the future.
4.2	Maintain a clear, transparent and ethical decision making process.	Openness and transparency in Council decisions.
4.3	Ensure open and consistent communication between the Shire and the community.	The community is aware of Council decisions and activities.
4.5	Be innovative in the management of Shire operations, services, staff and resources to create a resilient and financially stable Shire.	A Shire that is progressive, sustainable, resilient and adaptive to changes.

Statutory Environment

Local Government Act 1995

Section 2.7 (2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

Policy Implications

The introduction of a Hardship Policy.
Existing Policy 2.3 Rates Debtor Collection

Financial Implications

The financial implications of the policy are immediate but understandable. The Shire of Cuballing is required to provide a suite of assistance to ratepayers and residents to assist with the economic recovery following COVID-19, with a major target being payment of rates in 2020/21.

The financial impact provided by this policy will be felt by the Shire of Cuballing for at least 12 months, before normal business practice is expected to resume.

Economic Implication

The COVID-19 Pandemic and the response to COVID-19 is having a major impact on Australia's and the world's economy currently and this is expected to continue for some considerable time.

Environmental Considerations – Nil

Social Implications – Nil

Consultation – NIL

Options

Council may resolve:

1. the Officer's Recommendation;
2. An alternate view to the Officer's Recommendation; or
3. Not endorse the draft policy; Financial Hardship

Voting Requirements – Absolute Majority

COUNCIL DECISION – 2020/68:

That Council adopts the Financial Hardship Policy included at Attachment 9.1.3A.

Moved: Cr Dowling

Seconded: Cr Bradford

Carried 6/0

2.15 Financial Hardship

Objective

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from the COVID-19 pandemic, the Shire of Cuballing recognises that these challenges will result in financial hardship for our ratepayers.

This Policy is intended to ensure that the Shire of Cuballing offers fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

Policy Scope

This policy applies to

- Outstanding rates and service charges as at the date of adoption of this policy; and
- Rates and service charges for the 2020/21 financial year.

It is a reasonable community expectation, as we deal with the effects of the pandemic that those with the capacity to pay rates will continue to do so. For this reason, the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996 will apply.

Policy Statement

1. Payment difficulties, hardship and vulnerability

Payment difficulties, or short term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates or service charge debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire of Cuballing recognises the likelihood that COVID-19 will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community.

This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc.

2. Anticipated Financial Hardship due to COVID-19

The Shire of Cuballing recognises that many ratepayers are already experiencing financial hardship due to COVID19. The Shire respects and anticipates the probability that additional financial difficulties will arise when their rates are received.

The Shire of Cuballing will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration.

Where possible and appropriate, the Shire will also provide contact information for a recognised financial counsellor and/or other relevant support services.

3. Financial Hardship Criteria

While evidence of hardship will be required, the Shire of Cuballing recognises that not all circumstances are alike. The Shire of Cuballing will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

4. Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable;
- The ratepayer will be responsible for informing the Shire of Cuballing of any change in circumstance that jeopardises the agreed payment schedule.

In the case of severe financial hardship, the Shire of Cuballing reserves the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

5. Interest Charges

A ratepayer that meets the Financial Hardship Criteria and enters into a payment arrangement may request a suspension or waiver of interest charges. Applications will be assessed on a case by case basis.

6. Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- Remains as a debt on the property until paid;
- Becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- May be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- Does not incur penalty interest charges.

7. Debt recovery

The Shire of Cuballing will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in

accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the third due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2021, the Shire will offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2021/2022 financial year.

Rates and service charge debts that remain outstanding at the end of the 2021/22 financial year, will then be subject to the rates debt recovery procedures prescribed in the Local Government Act 1995.

8. Review

Then Shire of Cuballing will establish a mechanism for review of decisions made under this policy, and advise the applicant of their right to seek review and the procedure to be followed.

9. Communication and Confidentiality

The Shire of Cuballing will maintain confidential communications at all times and the Shire of Cuballing undertakes to communicate with a nominated support person or other third party at the debtor's request.

The Shire of Cuballing will advise ratepayers of this policy and its application, when communicating in any format (i.e. verbal or written) with a ratepayer that has an outstanding rates or service charge debt.

The Shire of Cuballing recognise that applicants for hardship consideration are experiencing additional stressors and may have complex needs. The Shire of Cuballing will provide additional time to respond to communication and will communicate in alternative formats where appropriate. The Shire of Cuballing will ensure all communication with applicants is clear and respectful.

9.1.4 Adoption of the 2020/21 Budget

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	15 th July 2020
Author:	Bronwyn Dew, Deputy CEO
Attachments:	9.1.4A Draft 2020/21 Budget

Summary

The Draft 2020/21 Budget for the financial year ending 30th June 2021 is presented for Council consideration.

Background

Each year local governments are required to adopt a budget and set a rate in the dollar for rates that allow the Council to operate financially and once adopted, it is then presented to the Department of Local Government.

Council resolved at the Special Meeting of Council on Wednesday 1st July 2020 to:

COUNCIL DECISION – 2020/62:

That Council seek to include in their 2020/21 Budget, utilising reserves as required, the following:

	Project/Details	Cost
1	Popanyinning Main Street Refurbishment – \$71,800;	71,800
3	Yornaning Dam Shade Sails for Playground – \$35,000; and	35,000
4	Shire Administration Building – Disabled Access – \$60,768;	60,768
5	Congelin Road Culvert	35,856
6	Cuballing Town Hall – Paint Exterior	14,400
7	Popanyinning East Road Drainage – to Victoria Street	21,000
8	Cuballing Town Hall Drainage	28,879
9	Depot Water Tank	5,000
10	Works Supervisors Firefighting unit	4,500

Moved: Cr Hopper

Seconded: Cr Dowling

Carried 6/0

Comment

This Draft 2020/21 Budget incorporates a total operating expenditure of \$4,228,993, a increase from 2019/20's budgeted expenditure of \$3,860,611.

1. Major Capital Expenditure

The following capital works and purchases, are included in the Draft 2020/21 Budget:

Popanyinning Main Street Refurbishment	\$73,800
Yornaning Dam – Shade Sails Over Playground	\$35,000
Shire Administration Building – Disabled Access	\$62,833
Cuballing Town Hall – Repaint Exterior	\$14,400
Cuballing Town Hall Drainage	\$25,879
Cuballing Memorial Park Upgrade	\$99,309
Cuballing Railway Reserve Design	\$30,000
Cuballing Tennis Club Lighting Upgrade	\$31,065

Popanyinning East Road Drainage	\$21,654
Depot Water Tank	\$5,000
Transfer Station Bin Lids	\$7,500
Yornaning Dam Upgrade – Stage 3	\$77,150
Cuballing Cemetery – Completion of upgrade	\$5,000
Congelin Road Culvert Replacement	\$35,856

2. Road Construction

Council has allocated a large portion of the budget funding for both rural and urban Road maintenance and capital improvement. The Shire of Cuballing has committed to the following major road projects:

Road	Expenditure	Associated Grant Income
Wandering Narrogin Road 2019/20	\$158,635	\$380,763
Wandering Narrogin Road 2020/21	\$350,069	
Stratherne Road 2020/21 Shoulder Widening	\$150,944	
Popanyinning East Road Gravel Sheeting	\$76,266	\$146,405
Reeds Road Gravel Sheeting	\$63,335	
Narrogin Wandering Road Final Seal	\$6,804	
Wandering Narrogin Road Realignment	\$472,669	\$420,378

3. Capital Grant Income

The Shire of Cuballing has budgeted to receive \$1,702,022 in grants towards capital projects within the Shire.

4. Property Rates

The Draft 2020/21 Budget has no increase to property rates in line with Council's response to the COVID-19 pandemic. With the increasing cost of materials, utilities, contractors and staff wages, this budget has needed to reduce costs.

There was an overall decrease of 6.5% in the annual revaluation of unimproved values.

An 8% Early Payment Discount is offered to ratepayers who choose to pay their rates in full by Thursday 10th September 2020, being within 35 days of the date of issue of Council's rate notice. The date to receive an early payment discount has been extended from 21 days after issue to 35 days. This is anticipated to make it simpler for rate payers to interpret their rates notice.

Minimum rates for GRV valued properties and UV valued properties have not increased from 2019/20.

5. Fees and Charges

Fees and charges have been reviewed and have incurred a NIL increase despite increased costs, in line with Council's COVID response.

In 2020/21 Council is continuing to impose charges under the Waste Avoidance and Resource Recovery Act 2007 (WARR Act) including:

- a \$255 charge for the collection of Kerbside Waste and Recycling within the Shire of Cuballing with a reduced charge of \$200 for eligible pensioners; and
- a Waste Management Charge on all Unimproved Value rateable properties of \$30.00 per rates assessment. This charge will offset the cost of Waste Transfer Stations within the Shire of Cuballing.

Both of these charges are unchanged from 2019/20, despite a budgeted increase in waste collection charges.

6. Exclusions from the Draft 2020/21 Budget

The following items were considered for the Draft 2020/21 Budget during budget deliberations, however have not been included in the final Budget:

Replace Chairs & Tables – Public Halls	\$8,000
Toro Mower & Trailer – Parks & Gardens	\$60,000
Upgrade Bottom Fence & Gates – Depot	\$15,000
Cement Shed Floor – Cuballing Transfer Station	\$9,592
Wall Mounted Projector – Council Chambers	\$2,530

7. Conclusion

It anticipated that through this budget, Council will be able to further progress and increase facilities provided to the community and improve Council owned assets despite a real reduction in revenue from rates and charges. The demand for improved infrastructure is very important to ensure that the Shire of Cuballing continues to prosper and develop.

Strategic Implications – Nil

Statutory Environment

The Draft 2020/21 Budget document contains a number of items that require adoption by Council under the Local Government Act. They are that in accordance with:

1. As per Section 6.32 (1) of the Local Government Act 1995, Rates and Minimum Rates to be levied on all rateable property be as follows:

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	7.6970	690
Unimproved Value	0.6804	930

2. Section 6.35 (5) of the Local Government Act 1995 requires that the Minister for Local Government's approval be sought for the imposing of a minimum payment where the number of separately rated properties in the district on which a minimum payment is imposed is greater than 50%. This is not applicable to the Shire of Cuballing in 2020/21;
3. Section 6.46 of the Local Government Act allows a discount of 8% be allowed for payment of rates in full within 35 days of the date of issue of the rate notice;
4. Section 6.45 of the Local Government Act a 5.5% interest charge be levied on rates installments, Deferred Pensioners Rates' excluded;
5. Section 6.45 of the Local Government Act an administration charge of \$10 be levied for the second and each of the subsequent rates installments;

6. Section 6.51 of the Local Government Act an 11% interest charge be levied on all overdue rates outstanding, Deferred Pensioners' Rates excluded;
7. Section 6.32 (1) of the Local Government Act 1995 the Schedule of Rents, Leases and Charges as detailed in the budget document;
8. Section 67 of the Waste Avoidance and Resource Recovery Act 2007 (WARR Act) provides for a local government to arrange for the proper disposal of waste, by making an annual charge per waste receptacle.
9. Section 66 of the of the WARR Act 2007 provides for a local government to impose on rateable land an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides. Revenue raised from this charge is used to cover running costs of the Shire of Cuballing's Transfer Stations.
10. Section 64 (2) of the Local Government (Financial Management) Regulations 1996 that the due date for installments be set as follows:
 - 1st Instalment due not before 10th September 2020; and
 - 2nd Instalment due not before 10th November 2020; and
 - 3rd Instalment due not before 11th January 2021; and
 - 4th Instalment due not before 11th March 2021.
11. Section 6.19 of the Local Government Act 1995 requires a local government to give local public notice of any fees or charges it wishes to impose after adoption of the annual budget; and
12. Section 6.1 of the Local Government (Financial Management) Regulations 1996 requires that Council is required to adopt a percentage or value, to be used in statements of financial activity for reporting material variances against the adopted Budget

Policy Implications – Nil

Financial Implications

The Draft 2020/21 Budget sets the Council approved revenue and expenditure for the 2020/21 financial year.

Economic Implication – Nil

Environmental Considerations – Nil

Social Implications

Many projects contained within the 2020/21 Budget are focused on improving facilities within the general community.

Consultation

The draft budget has been developed with consultation between senior staff and Councillors. The budget is also driven by the Shire's Strategic Community Plan and contains a number of projects towards achieving these outcomes.

Options

Council may resolve:

1. the Officer's Recommendation;
2. that the Draft 2020/21 Budget be adopted with minor amendments;
3. that the Draft 2020/21 Budget be deferred for further deliberations.

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION

That Council, as detailed in the Draft 2020/21 Budget included at Attachment 9.1.1A, adopt:

1. the Rates and Minimum Rates to be levied in 2020/21 on all rateable property be as follows:

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	7.6970	690
Unimproved Value	0.6804	930

2. a due date for the payment of rates being Thursday 10th September 2020, being within 35 days from the date of issue of Council's rate notice;
3. an Early Payment Rates Discount of 8% for payment of annual rates paid in full, including all arrears, by Thursday 10th September 2020, being within 35 days of the date of issue of Council's rate notice;
4. a 2.5% interest charge be levied on rates instalments, eligible and deferred pensioners rates excluded;
5. an 8% interest charge be levied on all overdue rates, deferred pensioners rates excluded;
6. an administration charge of \$10 be levied for the second and each of any subsequent rates instalments;
7. due dates for instalments of rates payments as follows:
 - a. 1st Instalment due on 10th September 2020; and
 - b. 2nd Instalment due on 10th November 2020; and
 - c. 3rd Instalment due on 11th January 2021; and
 - d. 4th Instalment due on 11th March 2021;
8. a Kerbside Rubbish Collection Fee \$255.00 and Kerbside Rubbish Collection Fee Pensioner \$200.00;
9. a Waste Management Charge on all Unimproved Value rateable properties of \$30.00 per rates assessment;
10. the Schedule of Fees and Charges as detailed in the Draft 2020/21 Budget;
11. the Revenue and Expenditure as detailed in the Draft 2020/21 Budget; and
12. the Significant Accounting Policies, as detailed in the Draft 2020/21 Budget, including a materiality threshold of +/- 10% of the budget allocation unless the dollar value of any variance is less than \$5,000 in the Statement of Financial Activity for 2020/21.

COUNCIL DECISION – 2020/69:

That Council, as detailed in the Draft 2020/21 Budget included at Attachment 9.1.1A, adopt:

1. the Rates and Minimum Rates to be levied in 2020/21 on all rateable property be as follows:

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	7.6970	690
Unimproved Value	0.6804	930

2. a due date for the payment of rates being Thursday 10th September 2020, being within 35 days from the date of issue of Council's rate notice;
3. an Early Payment Rates Discount of 8% for payment of annual rates paid in full, including all arrears, by Thursday 10th September 2020, being within 35 days of the date of issue of Council's rate notice;
4. a 2.5% interest charge be levied on rates instalments, eligible and deferred pensioners rates excluded;
5. an 8% interest charge be levied on all overdue rates, deferred pensioners rates excluded;
6. an administration charge of \$10 be levied for the second and each of any subsequent rates instalments;
7. due dates for instalments of rates payments as follows:
- a. 1st Instalment due on 10th September 2020; and
 - b. 2nd Instalment due on 10th November 2020; and
 - c. 3rd Instalment due on 11th January 2021; and
 - d. 4th Instalment due on 11th March 2021;
8. a Kerbside Rubbish Collection Fee \$255.00 and Kerbside Rubbish Collection Fee Pensioner \$200.00;
9. a Waste Management Charge on all Unimproved Value rateable properties of \$30.00 per rates assessment;
10. the Schedule of Fees and Charges as detailed in the Draft 2020/21 Budget;
11. the Revenue and Expenditure as detailed in the Draft 2020/21 Budget;
12. the Significant Accounting Policies, as detailed in the Draft 2020/21 Budget, including a materiality threshold of +/- 10% of the budget allocation unless the dollar value of any variance is less than \$5,000 in the Statement of Financial Activity for 2020/21; and
13. with an amendment to draft 2020/21 Budget included at Attachment 9.1.4A to maintain all the existing financial reserves of Council.

Moved: Cr Hopper

Seconded: Cr Harris

Carried 6/0

SHIRE
OF

CUBALLING

**BUDGET
FOR THE YEAR ENDED
30 June 2021**

SHIRE OF CUBALLING
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2021

BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,171,584	1,184,618	1,175,270
Operating grants, subsidies and contributions	9	615,168	1,033,528	733,441
Fees and charges	8	166,672	332,051	347,392
Interest earnings	10(a)	20,800	30,532	32,887
Other revenue	10(b)	64,665	158,783	41,500
		2,038,888	2,739,511	2,330,490
Expenses				
Employee costs		(996,469)	(1,092,309)	(1,140,325)
Materials and contracts		(835,793)	(719,238)	(896,675)
Utility charges		(67,601)	(91,026)	(64,076)
Depreciation on non-current assets	5	(1,962,282)	(1,978,249)	(1,500,557)
Interest expenses	10(d)	(5,383)	(8,108)	(7,520)
Insurance expenses		(147,848)	(146,749)	(143,652)
Other expenditure		(58,105)	(58,136)	(83,370)
		(4,073,481)	(4,093,815)	(3,836,175)
Subtotal		(2,034,593)	(1,354,303)	(1,505,685)
Non-operating grants, subsidies and contributions	9	1,702,022	1,279,232	1,650,739
Loss on asset disposals	4(b)	(155,513)	(38,362)	(24,437)
		1,546,509	1,240,870	1,626,302
Net result		(488,084)	(113,433)	120,617
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(488,084)	(113,433)	120,617

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2021**

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Cuballing 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.

A separate statement of those monies appears at Note 15 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 17

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

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.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employer 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, lease postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020

Attachment 9.1.4A
BY REPORTING PROGRAM

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		1,780	64,329	1,295
General purpose funding		1,484,292	1,779,495	1,497,677
Law, order, public safety		35,444	44,645	28,018
Health		800	13,936	800
Education and welfare		1,000	0	2,500
Housing		4,680	4,680	4,680
Community amenities		71,830	87,705	77,382
Recreation and culture		25,151	13,150	84,877
Transport		283,262	484,781	310,631
Economic services		38,650	70,375	38,250
Other property and services		92,000	176,417	284,380
		2,038,890	2,739,512	2,330,490
Expenses excluding finance costs	5,10(c)(e)(f)(g)			
Governance		(131,679)	(148,327)	(149,640)
General purpose funding		(78,415)	(86,666)	(75,915)
Law, order, public safety		(182,585)	(174,321)	(186,043)
Health		(45,440)	(63,756)	(41,600)
Education and welfare		(18,650)	(14,019)	(17,694)
Housing		(37,745)	(29,829)	(43,610)
Community amenities		(337,403)	(352,552)	(343,128)
Recreation and culture		(411,274)	(366,254)	(376,688)
Transport		(2,613,168)	(2,461,626)	(2,178,062)
Economic services		(152,740)	(187,444)	(180,605)
Other property and services		(59,000)	(200,913)	(235,670)
		(4,068,100)	(4,085,706)	(3,828,655)
Finance costs	6, 10(d)			
Education and welfare		(3,078)	0	0
Transport		(2,305)	(4,715)	(4,126)
Economic services		0	(3,393)	0
Other property and services		0	0	(3,394)
		(5,383)	(8,108)	(7,520)
Subtotal		(2,034,593)	(1,354,302)	(1,505,685)
Non-operating grants, subsidies and contributions	9	1,702,022	1,279,232	1,650,739
(Loss) on disposal of assets	4(b)	(155,513)	(38,362)	(24,437)
		1,546,509	1,240,870	1,626,302
Net result		(488,084)	(113,432)	120,617
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(488,084)	(113,432)	120,617

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

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2021



KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

Administration and operation of facilities and services to members of council, other costs that relate to the tasks of elected members and ratepayers on matters which do not concern specific council activities.

ACTIVITIES

Complete Council Meetings
 Represent the Shire of Cuballing on regional boards and organisations
 Complete administration activities including insurance, finance and compliance reporting
 Complete local community strategic planning
 Lobby other levels of government in support of the Shire of Cuballing

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue

Manage Rates issue and collection
 Maintain property data

LAW, ORDER, PUBLIC SAFETY

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

Provide a visiting ranger service
 Support Cuballing Popanyinning Volunteer Bush Fire Brigade
 Complete fire prevention activities
 Provide bushfire response activities
 Oversee local emergency management planning

HEALTH

Inspections of septs and food control.

Inspect food premises
 Licence sewerage systems

EDUCATION AND WELFARE

Support of school activities.

Provide activities for local youth
 Support local schools

HOUSING

Provision and maintenance of staff housing.

Provide staff housing for CEO

COMMUNITY AMENITIES

Operation of refuse sites, noise control and administration of Town Planning Scheme.

Operate Cuballing Transfer Station
 Operate Popanyinning Transfer Station
 Provide kerbside waste & recycling services
 Provide town planning approvals
 Complete town planning enforcement
 Complete town planning amendments and reviews
 Provide Cuballing cemetery
 Provide Popanyinning cemetery

RECREATION AND CULTURE

Maintenance of halls, recreation centre and various reserves.
 Support library services in Narrogin.

Maintain Halls and Civic buildings
 Maintain parks & gardens
 Maintain Cuballing Recreation Centre and oval
 Manage lease of Dryandra Equestrian Centre
 Support Narrogin Library

TRANSPORT

Construction and maintenance of streets, roads, bridges, footpaths, drainage works, traffic signs, bus shelters and depot maintenance.

Maintain and protect local environmentally significant areas
 Maintain Council roads and footpaths
 Construct new roads and footpaths
 Provide vehicle licencing agency services

ECONOMIC SERVICES

The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.

Control noxious weeds on Council property
 Support Dryandra Country Visitors Centre
 Provide DrumMuster Service
 Promote the Shire of Cuballing
 Provide Building registration services to Shire of Cuballing
 Provide potable water sales
 Inspect swimming pools

OTHER PROPERTY AND SERVICES

Private works operation, plant repairs and operation costs.

Complete private civil construction works
 Provide Building Surveying services

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2021

BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,171,584	1,147,243	1,175,270
Operating grants, subsidies and contributions		615,168	952,672	733,442
Fees and charges		166,672	332,051	347,392
Interest earnings		20,800	30,532	32,887
Goods and services tax		0	(15,532)	0
Other revenue		64,665	158,783	41,500
		2,038,889	2,605,749	2,330,491
Payments				
Employee costs		(996,469)	(1,164,988)	(1,139,925)
Materials and contracts		(1,252,005)	(525,818)	(958,867)
Utility charges		(67,601)	(91,026)	(64,076)
Interest expenses		(5,383)	(8,108)	(10,294)
Insurance expenses		(147,848)	(146,749)	(143,652)
Other expenditure		(58,105)	(58,136)	(83,370)
		(2,527,411)	(1,994,825)	(2,400,184)
Net cash provided by (used in) operating activities	3	(488,522)	610,924	(69,693)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,132,770)	(804,099)	(2,179,570)
Payments for construction of infrastructure	4(a)	(1,366,232)	(918,207)	(1,007,382)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,702,022	1,279,232	1,650,739
Proceeds from sale of plant & equipment	4(b)	138,000	96,123	94,000
Net cash provided by (used in) investing activities		(1,658,980)	(346,952)	(1,442,213)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(57,073)	(54,937)	(69,160)
Proceeds from new borrowings	6(b)	310,000		310,000
Net cash provided by (used in) financing activities		252,927	(54,937)	240,840
Net increase (decrease) in cash held		(1,894,575)	209,035	(1,271,066)
Cash at beginning of year		2,399,322	2,190,287	2,290,923
Cash and cash equivalents at the end of the year	3	504,747	2,399,322	1,019,857

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2021**

BY REPORTING PROGRAM

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	945,522	643,815	687,002
		945,522	643,815	687,002
Revenue from operating activities (excluding rates)				
Governance		1,780	64,329	1,295
General purpose funding		312,708	594,877	322,406
Law, order, public safety		35,444	44,645	28,018
Health		800	13,936	800
Education and welfare		1,000	0	2,500
Housing		4,680	4,680	4,680
Community amenities		71,830	87,705	77,382
Recreation and culture		25,151	13,150	84,877
Transport		283,262	484,781	310,631
Economic services		38,650	70,375	38,250
Other property and services		92,000	176,417	284,380
		867,305	1,554,895	1,155,219
Expenditure from operating activities				
Governance		(131,679)	(148,327)	(149,640)
General purpose funding		(78,415)	(86,666)	(75,915)
Law, order, public safety		(182,585)	(174,321)	(186,043)
Health		(45,440)	(63,756)	(41,600)
Education and welfare		(21,728)	(14,019)	(17,694)
Housing		(37,745)	(29,829)	(43,610)
Community amenities		(337,403)	(352,552)	(343,128)
Recreation and culture		(411,274)	(366,254)	(376,688)
Transport		(2,770,986)	(2,504,703)	(2,206,625)
Economic services		(152,740)	(190,837)	(180,605)
Other property and services		(59,000)	(200,913)	(239,064)
		(4,228,995)	(4,132,177)	(3,860,612)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,117,795	2,016,611	1,524,994
Amount attributable to operating activities		(298,373)	83,144	(493,397)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,702,022	1,279,232	1,650,739
Purchase property, plant and equipment	4(a)	(2,132,770)	(804,099)	(2,179,570)
Purchase and construction of infrastructure	4(a)	(1,366,232)	(918,207)	(1,007,382)
Proceeds from disposal of assets	4(b)	138,000	96,123	94,000
Amount attributable to investing activities		(1,658,980)	(346,952)	(1,442,213)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(57,073)	(54,937)	(69,160)
Proceeds from new borrowings	6(b)	310,000		310,000
Transfers to cash backed reserves (restricted assets)	7(a)	(17,545)	(31,357)	(4,545)
Transfers from cash backed reserves (restricted assets)	7(a)	551,774	289,103	563,826
Amount attributable to financing activities		787,156	202,809	800,121
Budgeted deficiency before general rates		(1,170,197)	(60,999)	(1,135,489)
Estimated amount to be raised from general rates	1	1,171,584	1,184,618	1,175,270
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	1,387	1,123,619	39,781

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

NOT TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Cuballing	0.07697	187	2,350,105	180,888	0	0	180,888	180,881	180,881
Unimproved valuations									
UV Cuballing	0.00680	181	122,755,879	835,231	0	0	835,231	839,905	839,904
Sub-Totals		368	125,105,984	1,016,119	0	0	1,016,119	1,020,786	1,020,785
Minimum									
Minimum payment									
\$									
Gross rental valuations									
GRV Cuballing	690	142		97,980	0	0	97,980	96,600	96,600
Unimproved valuations									
UV Cuballing	930	157		146,010	0	0	146,010	141,360	141,360
Interim Rates									
Sub-Totals		299	0	243,990	0	0	244,240	239,340	237,960
Less Rates Written Off									
		667	125,105,984	1,260,109	0	0	1,253,359	1,260,029	1,252,045
Discounts/concessions (Refer note 1(d))									
							(81,775)	(75,411)	(76,775)
Total amount raised from general rates									
							1,171,584	1,184,618	1,175,270
Specified area rates (Refer note 1(c))									
							0	0	0
Total rates									
							1,171,584	1,184,618	1,175,270

All land (other than exempt land) in the Shire of Cuballing is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Cuballing.

The general rates detailed for the 2020/21 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 local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Discount	10/09/2020			0.0%
Option two				
Pay in Full	10/09/2020			0.0%
Option three				
Pay in 4 Instalments	10/09/2020	30.00		8.0%
	10/11/2020		2.5%	8.0%
	11/01/2021		2.5%	8.0%
	11/03/2021		2.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	2,020	1,500
Instalment plan interest earned	800	1,629	1,000
Unpaid rates and service charge interest earned	5,000	10,615	6,887
	7,300	14,264	9,387

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2021

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2021

(d) Rates discounts

Rate or fee to which discount is granted	Discount %	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Option One Only	8.0%	\$ 76,775	\$ 75,411	\$ 76,775	A discount of 8% of the current rates levied will be offered to ratepayers whose payment of the full amount owing including arrears, is received on or before 21 days after the date of service appearing on the rates notice.
		76,775	75,411	76,775	

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Discount %	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2021

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

2 (a). NET CURRENT ASSETS

		2020/21 Budget 30 June 2021	2020/21 Budget 01 July 2020	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note		\$	\$	\$	\$
Composition of estimated net current assets					
Current assets					
Cash - unrestricted	3	(2,135)	367,296	542,432	4,987
Cash - restricted reserves	3	782,175	1,316,404	1,316,404	1,014,870
Cash - restricted unspent grant Income		0	413,737	413,737	
Receivables		35,000	113,119	113,119	64,420
Rates Receivable		65,000	101,076	101,076	63,701
Inventories		8,500	6,025	8,986	9,144
		888,540	2,317,657	2,495,754	1,157,122
Less: current liabilities					
Trade and other payables		(104,977)	(55,731)	(55,731)	(156,563)
Contract liabilities					
Short term borrowings				0	
Long term borrowings		(57,073)	(57,073)	(54,937)	(69,160)
Provisions		(209,084)	(209,084)	(209,084)	(152,147)
		(371,134)	(321,888)	(319,752)	(377,870)
Net current assets		517,406	1,995,769	2,176,002	779,252

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

2 (b) EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

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

		2020/21 Budget 30 June 2021	2020/21 Budget 01 July 2020	Estimated Actual 30 June 2020	2019/20 Budget 30 June 2020
Note		\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency					
Net current assets	2	517,406	1,995,769	2,176,002	779,252
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
Adjustments to net current assets					
Less: Cash - restricted reserves	3	(782,175) [¶]	(1,316,404)	(1,316,404)	(1,014,870)
Add: Current liabilities					
- Current portion of borrowings		57,073	57,073	54,937	69,160
- Employee benefit provisions		209,084	209,084	209,084 [¶]	206,239
Adjusted net current assets - surplus/(deficit)		1,388	945,522	1,123,619	39,781
(ii) Operating activities excluded from budgeted deficiency					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
Adjustments to operating activities					
Add: Loss on disposal of assets	4(b)	155,513	38,362	38,362	24,437
Add: Change in accounting policies	17		413,737		
Add: Depreciation on assets	5	1,962,282	1,978,249	1,978,249	1,500,557
Non cash amounts excluded from operating activities		2,117,795	2,430,348	2,016,611	1,524,994

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 20120

- [¶]The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2020 has been amended accordingly from the estimated actual closing surplus/deficit.
- [¶]Refer to note 17 for further explanation of the impact of the changes in accounting policies

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

Provisions are recognised when the Shire 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.

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.

Superannuation

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

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

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.

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

3. RECONCILIATION OF CASH

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

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash - unrestricted	(277,427)	669,181	4,987
Cash - restricted	782,175	1,730,141	1,014,870
	504,748	2,399,322	1,019,857
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Administration Building, IT & Office Equipment Reserve	6,868	6,721	5,393
Employee Entitlements Reserve	267,569	284,971	303,437
Housing Reserve	58,594	97,840	53,817
Recreation and Community Reserve	64,474	191,187	30,048
Refuse Site Reserve	38,557	45,216	58,763
Grain Freight Reserve	83,497	82,825	81,912
Equestrian Reserve	19,356	14,769	14,711
Road and Bridges Reserve	22,310	43,361	42,542
Plant and Equipment Reserve	214,131	538,714	420,195
Standpipe Maintenance Reserve	4,091	4,075	4,052
Community and Sporting Club Reserve	2,728	6,725	0
Unspent grants and contributions not held in reserve	0	413,737	0
	782,175	1,730,141	1,014,870
Reconciliation of net cash provided by operating activities to net result			
Net result	(488,084)	(113,432)	(1,127,139)
Depreciation	1,962,282	1,978,249	1,500,557
(Profit)/loss on sale of asset	155,513	38,362	24,437
(Increase)/decrease in receivables	(20,000)	(133,763)	(10,022)
(Increase)/decrease in inventories	(2,475)	2,961	0
Increase/(decrease) in payables	22,845	205,991	
Increase/(decrease) in employee provisions	(2,845)	(88,211)	0
Change in accounting policies transferred to retained surplus (refer to Note 17)		0	1,193,213
Grants/contributions for the development of assets	(1,702,022)	(1,279,232)	(1,650,739)
Net cash from operating activities	(488,523)	610,925	(69,693)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2020/21 Budget Total	2019/20 Actual total	2019/20 Budget 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			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Land & Buildings	62,833				1,207,475		45,279	315,259				1,630,846	324,631	1,626,495
Furniture & Equipment												0	8,720	9,075
Plant & Equipment						7,500			494,424			501,924	470,749	544,000
	62,833	0	0	0	1,207,475	0	52,779	315,259	494,424	0	0	2,132,770	804,099	2,179,570
<i>Infrastructure</i>														
Infrastructure - Roads									1,366,232			1,366,232	894,146	1,007,382
Infrastructure - Other Infrastructure												0	24,062	
	0	0	0	0	0	0	0	0	1,366,232	0	0	1,366,232	918,207	1,007,382
Total acquisitions	62,833	0	0	0	1,207,475	0	52,779	315,259	1,860,656	0	0	3,499,002	1,722,307	3,186,952

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

Additional Notes To Budget - Capital Purchases

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
By Program	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport	293,512	138,000	0	(155,513)	134,485	96,123	0	(38,362)	118,436	94,000	0	(24,437)
	293,512	138,000	0	(155,513)	134,485	96,123	0	(38,362)	118,436	94,000	0	(24,437)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and Equipment	293,512	138,000		(155,513)	134,485	96,123		(38,362)	118,436	94,000		(24,437)
	293,512	138,000	0	(155,513)	134,485	96,123	0	(38,362)	118,436	94,000	0	(24,437)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Plant replacement programme

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

5. ASSET DEPRECIATION

By Program

Governance
Law Order & Public Safety
Housing
Community Amenities
Recreation and Culture
Transport
Economic Services
Other Property and Services
Bridges

By Class

Plant & Equipment
Furniture and Equipment
Plant and Equipment
Infrastructure - Other
Infrastructure - Roads

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
	18,660	18,157	22,160
	59,700	61,453	71,800
	8,100	8,125	8,100
	9,390	9,769	3,578
	101,880	104,937	90,750
	1,465,192	1,471,141	1,123,923
	10,270	9,786	12,246
	168,000	173,362	168,000
	121,090	121,519	0
	1,962,282	1,978,249	1,500,557
	94,302	95,441	93,082
	5,460	4,175	5,160
	236,200	243,945	260,960
	57,070	58,975	41,738
	1,569,250	1,575,713	1,099,617
	1,962,282	1,978,249	1,500,557

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

Plant & Equipment	30-50 Years
Furniture and Equipment	3 to 10 Years
Plant and Equipment	5 to 15 years
Infrastructure - Roads	50 Years

DEPRECIATION (CONTINUED)

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.

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2020	2020/21 Budget New loans	2020/21 Budget Principal repayments	2020/21 Budget Interest repayments	Budget Principal outstanding 30 June 2021	Actual Principal 1 July 2019	2019/20 Actual New loans	2019/20 Actual Principal repayments	2019/20 Actual Interest repayments	Actual Principal outstanding 30 June 2020	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020
		\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$
Education and welfare															
Loan - Aged Persons H	0	310,000	0	0	310,000	0	0	0	0	0	0	310,000	14,223		295,777
Transport															
Loan 63 - Grader	71,505	0	42,266	2,305	29,239	111,951	0	40,446	4,715	71,505	111,951	0	40,446	4,126	71,505
Economic services															
Loan 64 - Property Loan	145,509	0	14,807	3,078	138,145	160,000		14,491	3,394	145,509	160,000		14,491	3,394	145,509
	217,014	310,000	57,073	5,383	477,384	271,951	0	54,937	8,108	217,014	271,951	310,000	69,160	7,520	512,791
	0	0	0	0	0	0	0	0	0	0	0	0		0	0
	217,014	310,000	57,073	5,383	477,384	271,951	0	54,937	8,108	217,014	271,951	310,000	69,160	7,520	512,791

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Aged Persons Housing	WATC	Fixed Rate	10	2.2%	\$ 310,000	\$	\$ 310,000	\$ 0
					310,000	0	310,000	0

(c) Unspent borrowings

The Shire of Cuballing had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds at 30th June 2021

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	130,000	130,000	30,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	20,000
Total amount of credit unused	160,000	160,000	50,000
Loan facilities			
Loan facilities in use at balance date	477,384	217,014	512,791

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/2021 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
Commonwealth Australia Bank Overdraft	Meet short term funding		\$ 0	\$ (30,000)	\$ 30,000
National Australia Bank Overdraft	Meet short term funding		0	(100,000)	100,000
			0	(130,000)	130,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Building, IT & Office Equipment Reserve	6,721	147	0	6,868	21,068	199	(14,546)	6,721	21,068		(15,675)	5,393
Employee Entitlements Reserve	284,971	2,598	(20,000)	267,569	303,437	3,526	(21,992)	284,971	303,437		0	303,437
Housing Reserve	97,840	754	(40,000)	58,594	96,817	1,023		97,840	96,817		(43,000)	53,817
Recreation and Community Reserve	191,187	2,596	(129,309)	64,474	291,198	5,967	(105,978)	191,187	291,199		(261,151)	30,048
Refuse Site Reserve	45,216	841	(7,500)	38,557	58,763	1,142	(14,689)	45,216	58,763		0	58,763
Grain Freight Reserve	82,825	672	0	83,497	81,912	913		82,825	81,912		0	81,912
Equestrian Reserve	14,769	4,587	0	19,356	10,166	4,603		14,769	10,166	4,545	0	14,711
Road and Bridges Reserve	43,361	603	(21,654)	22,310	42,542	819		43,361	42,542		0	42,542
Plant and Equipment Reserve	538,714	4,728	(329,311)	214,131	664,195	6,417	(131,898)	538,714	664,195		(244,000)	420,195
Standpipe Maintenance Reserve	4,075	16	0	4,091	4,052	23		4,075	4,052		0	4,052
Community and Sporting Club Reserve	6,725	3	(4,000)	2,728	0	6,725		6,725	0		0	0
Infrastructure Reserve	0			0	0			0				0
	1,316,404	17,545	(551,774)	782,175	1,574,150	31,357	(289,103)	1,316,404	1,574,151	4,545	(563,826)	1,014,870

(b) Cash Backed Reserves - Purposes

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

Reserve name	Purpose of the reserve
Administration Building, IT & Office Equipment Reserve	To be used to maintain the administration building and for the purchase of new and/ or replacement of office equipment or furniture.
Employee Entitlements Reserve	To be used to fund employee entitlements.
Housing Reserve	To be used to fund maintenance or construction of new housing.
Recreation and Community Reserve	To be used to upgrade the oval and associated facilities.
Refuse Site Reserve	To be used to fund the upgrade of the refuse sites.
Grain Freight Reserve	To be used to maintain the grain freight route through the district.
Equestrian Reserve	To be used to maintain and upkeep the equestrian centre.
Road and Bridges Reserve	To be used to maintain and fund road and bridge projects through the district.
Plant and Equipment Reserve	To be used to maintain and fund plant replacement program.
Standpipe Maintenance Reserve	To be used to maintain and upkeep the standpipe network.
Community and Sporting Club Reserve	To be used to fund Community and Sporting Club Small Grants (LEAP)
Infrastructure Reserve	To be used to fund building & maintenance of infrastructure including buildings, housing, recreation facilities, refuse sites, roads and bridges.

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	1,150	2,217	3,147
General purpose funding	2,947	13,157	1,000
Law, order, public safety	3,251	4,706	3,250
Health	800	13,936	800
Community amenities	71,830	73,726	71,020
Recreation and culture	7,545	8,250	7,545
Transport	2,000	107	2,000
Economic services	32,150	70,375	31,250
Other property and services	45,000	145,578	227,380
	166,672	332,051	347,392

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

Governance	0	30,000	595
General purpose funding	279,962	535,483	285,073
Law, order, public safety	32,194	39,939	24,769
Education and welfare		0	2,500
Housing	0	180	4,680
Community amenities	0	7,366	6,362
Recreation and culture	7,250	(52,202)	77,332
Transport	273,262	472,762	300,631
Economic services	6,500	0	6,500
Other property and services	15,000	0	25,000
	614,168	1,033,528	733,442

Non-operating grants, subsidies and contributions

Governance	0	0	0
General purpose funding	247,768	0	0
Law, order, public safety	0	37,593	0
Health	0	0	0
Education and welfare	444,223	428,777	872,000
Housing	0	0	0
Community amenities	0	0	0
Recreation and culture	63,485	80,924	0
Transport	947,546	731,938	778,739
Economic services		0	0
	1,703,022	1,279,232	1,650,739

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

10. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	13,000	17,642	15,000
- Other funds	2,000	646	10,000
Other interest revenue (refer note 1b)	5,800	12,244	7,887
	20,800	30,532	32,887
(b) Other revenue			
Other	64,665	158,783	41,500
	64,665	158,783	41,500
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	18,000	18,000	17,000
	18,000	18,000	17,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	5,383	8,108	7,520
	5,383	8,108	7,520
(e) Elected members remuneration			
Meeting fees	12,805	12,257	12,805
Mayor/President's allowance	8,000	8,000	8,000
Deputy Mayor/President's allowance	2,000	2,000	2,000
	22,805	22,257	22,805
(f) Write offs			
General rate	7,000	97	6,700
	7,000	97	6,700

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

11 MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2020/21

12 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major undertakings will occur in 2020/21

13 MAJOR LAND TRANSACTIONS, TRADING UNDERTAKINGS AND INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture Major Land Transactions or Trading Undertakings during 2020/21

14 INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21

SIGNIFICANT ACCOUNTING POLICIES

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.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Cuballing's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

15 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 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Bonds - Buildings	90		(90)	0
Bonds - Hall Hire	0			0
Commodine Tennis Club	0			0
Cuballing Country Festival	0			0
Cuballing Cricket Club	200			200
Badminton Club	0			0
Cuballing Football Association	0			0
Environment and Townscape Trust Fu	0			0
Police Licensing	0	250,000	(250,000)	0
Swipe Cards	1,550			1,550
Reimbursements				0
	1,840	250,000	(250,090)	1,750

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

**16 SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

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.

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 17

17 SIGNIFICANT ACCOUNTING POLICIES - CHANGE IN ACCOUNTING POLICIES

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Cuballing adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Cuballing has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2020. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2020):

	AASB 118 carrying amount		AASB 15 carrying amount	
	30 June 20	Reclassification	01 July 20	
	\$	\$	\$	
Contract assets	0		0	
Contract liabilities - current				
Unspent grants, contributions and reimbursements	413,737		413,737	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Cuballing is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Cuballing has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Cuballing has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount		AASB 1058 carrying amount	
	30 June 19	Reclassification	01 July 19	
	\$	\$	\$	
Trade and other payables				
Adjustment to retained surplus from adoption of AASB 1058			0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Cuballing. When the taxable event occurs the financial liability is extinguished and the Shire of Cuballing recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Cuballing to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Cuballing of the changes as at 1 July 2020 is as follows:

	2020	
	\$	
Retained surplus - 30/06/2020	339,782	
Adjustment to retained surplus from adoption of AASB 15	0	
Adjustment to retained surplus from adoption of AASB 1058	0	0
Retained surplus - 01/07/2020	339,782	0

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

18 SIGNIFICANT ACCOUNTING POLICIES - RECOGNITION OF REVENUE

Types of revenue	Description	Accounting Standard Applied	Adjustment for new standards	Recognition & Measurement	Determination
Rates	Rates are charged to residents for the services Shire's provide to the residents during the financial year. Rates are billed in advance in the beginning of the year and the services are performed throughout the year. The rates period is from 1 July 2020 to 30 June 2021.	AASB1058	None	On issue of the Rates Notice	Adopted by Council annually as part of the annual budget
Service Charges	Service Charges are billed in advance at the beginning of the financial year for services provided during the financial year. The Services Charge period is from 1 July 2020 to 30 June 2021.	AASB15	None	On issue of the Rates Notice	Adopted by Council annually as part of the annual budget
Waste Collection Service	Waste collection fees are billed in advance at the beginning of the financial year for the service provided during the financial year. The Waste Collection Service period is from 1 July 2020 to 30 June 2021.	AASB15	None	On issue of the Rates Notice	Adopted by Council annually as part of the annual budget
Fees & Charges	Fees & Charges are raised once the service has been provided	AASB15	None	Recognised as revenue on receipt of funds as there is no enforceable contract	Fees & Charges are adopted annually by Council
Operating Grants Subsidies & Contributions	General purpose grants are provided for the general operations of the Shire to achieve the Shire's objectives	AASB1058	None	Recognised as revenue on receipt of funds as there is no enforceable contract	In accordance with the grant agreement
Non Operating Grants	Non operating grants are provided to fund capital projects	AASB1058	None	Recognised as revenue on receipt of funds as the grant milestone has been met.	In accordance with the grant agreement
Reimbursements	Reimbursements are for funds paid by Council then refunded. ie Workers Compensation & Insurance claims	AASB15	None	Recognised as revenue on receipt of funds.	In accordance with claim agreement



*Schedule of
Fees & Charges*

2020/21

Draft

ADMINISTRATION	Rate	GST	Total Charge
GENERAL			
Photocopying			
A4	\$0.30	Y	\$0.33
A4 (double sided)	\$0.40	Y	\$0.44
A3	\$0.50	Y	\$0.55
A3 (Double sided)	\$0.60	Y	\$0.66
CWA (and other Community Groups at CEO discretion)	\$0.10	Y	\$0.11
Colour photocopies +50%			
Binding - per document	\$2.50	Y	\$2.75
Laminating	\$5.00	Y	\$5.50
Electoral Rolls	\$10.00	N	\$10.00
Rate book	\$50.00	N	\$50.00
Council Minutes and Agendas	At cost	Y	At Cost
Budgets / Annual Reports	At cost	Y	At Cost
Town Planning Scheme Text	At cost	Y	At Cost
Local Planning Strategy	At cost	Y	At Cost
Shire Emblem Coasters - per set	\$15.00	Y	\$16.50
Medallions	\$6.82	Y	\$7.50
<i>Council's Agendas, Minutes, Annual Reports, Budgets, Town Planning Scheme and Local Planning Strategy are available to inspect at the Shire office and available for download from the Shire website free of charge. To obtain a personal copy will incur relevant charges</i>			
CUBY NEWS ADVERTISING			
1/4 Page black & white	\$7.27	Y	\$8.00
1/2 page black & white	\$13.63	Y	\$15.00
Full page black & white	\$27.27	Y	\$30.00
Full page colour	\$54.54	Y	\$60.00
RATE ENQUIRIES			
Rate Enquiry Fee (non EAS)	\$20.00	Y	\$22.00
Rate Enquiry Fee (EAS)	\$110.00	N	\$110.00
Rate Notice Reprint	\$10.00	N	\$10.00
Payment Plan Administration Fee	\$9.00	Y	\$10.00
FREEDOM OF INFORMATION			
Personal Information about the applicant	\$0.00	N	\$0.00
Non-personal application	\$30.00	N	\$30.00
Archive Research of Council Records - per hour or part thereof	\$30.00	N	\$30.00
Staff Time for Photocopying (per hour or part thereof)	\$30.00	N	\$30.00
Photocopying required for enquiry	At cost	N	At cost
Charge for duplicating tape, film or computer information	At cost	N	At cost
Charge for delivery, packaging and postage	At cost	N	At cost
Advance deposit may be required of estimated charges			25%
Further advance deposit may be required to meet the charges for dealing with the application			75%
<i>For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the Charge is</i>			
PAYMENT RELATED FEES			
Dishonoured Cheque Fees	\$25.00	Y	\$27.50
ANIMAL CONTROL	Rate	GST	Total Charge
REPLACEMENT TAG	\$5.00	N	\$5.00
DOG REGISTRATION FEES			
<i>Non-Working Dogs</i>			
Unsterilised			
1 Year	\$50.00	N	\$50.00
3 Year	\$120.00	N	\$120.00
Lifetime	\$250.00	N	\$250.00
Sterilised			
1 Year	\$20.00	N	\$20.00
3 Year	\$42.50	N	\$42.50
Lifetime	\$100.00	N	\$100.00
Pensioners receive a 50% discount on the above license fees			

Working Dogs			
Unsterilised			
1 Year	\$12.50	N	\$12.50
3 Year	\$30.00	N	\$30.00
Lifetime	\$62.50	N	\$62.50
Sterilised			
1 Year	\$5.00	N	\$5.00
3 Year	\$10.63	N	\$10.63
Lifetime	\$25.00	N	\$25.00
Owners of working dogs receive a 25% concession			
Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that year)			
All fees and penalties as stated in Dog Regulations as amended from time to time. Any discrepancies between the above			

CAT REGISTRATION FEES			
1 Year	\$20.00	N	\$20.00
3 Year	\$42.50	N	\$42.50
Lifetime	\$100.00	N	\$100.00
Pensioners receive a 50% discount on the above license fees			
Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that year)			
All fees and penalties as stated in Cat Regulations as amended from time to time. Any discrepancies between the above			
POUND FEES			
Seizure Fee	\$50.00	Y	\$55.00
Sustenance - per day or part thereof	\$13.63	Y	\$15.00
Disposal/ Destruction	\$50.00	Y	\$55.00
FINE ENFORCEMENT FEE	\$18.09	Y	\$19.90

BUILDING	Rate	GST	Total Charge
BUILDING SURVEYOR FEES			
Building Surveyor Time Per hour or part thereof	\$112.00	Y	\$123.20
Building Surveyor Travel Per km	\$0.86	Y	\$0.95
Building Surveyor Travel (outside Shire only)			
Per Hour	\$112.00	Y	\$123.20
Per km	\$0.86	Y	\$0.95
BUILDING LICENCE APPLICATIONS			
<i>Note: All statutory health, building and planning fees listed here are based on current information and may be subject to</i>			
Certified Domestic Building Permits - 0.19% of estimated value as determined by the LGA but not less than \$105.00	Minimum \$105.00	N	
Class 1 or 10 building or incidental construction			
Certified Commercial / Industrial Permits - 0.09% of estimated value as determined by the LGA but not less than \$105.00	Minimum \$105.00	N	
Class 2 to 9 building or incidental construction			
Uncertified application for a building permit - 0.32% of estimated value as determined by the relevant permit authority but not less than \$105.00	Minimum \$105.00	N	
<i>All fees and penalties as stated in Building Regulations as amended from time to time. Any discrepancies between the</i>			
APPLICATION FOR A BUILDING APPROVAL CERTIFICATE FOR UNAUTHORISED BUILDING WORKS			
For the issue of a building approval certificate - Class 1 or 10 - 0.38% of estimated current value of the unauthorised structure as determined by the LGA. Minimum Fee \$105.00	Minimum \$105.00	N	
Application for an occupancy permit for a building in respect of which unauthorised work has been done - 0.18% of estimated current value of the unauthorised structure as determined by the LGA Minimum Fee \$105.00	Minimum \$105.00	N	

STATUTORY BUILDING LEVIES			
Building and Construction Industry Training Fund Levy - % of value over \$20,000 of building	0.20%	N	
Builders Registration Board\$41.50			
<i>All other statutory fees are as applied by the Builders Registration Act. Any Statutory legislation will take precedence over stated fees in this section.</i>			
OTHER BUILDING CONTROL FEES AND CHARGES			
Certificate of Design Compliance	\$336.82	Y	\$370.50
Certificate of Construction Compliance	\$336.82	Y	\$370.50
Certificate of Building Compliance	\$336.82	Y	\$370.50
<i>Certificates charged at 0.2% of the value of building works, minimum charge of \$370.50</i>			

HEALTH	Rate	GST	Total Charge
SWIMMING POOL INSPECTION FEE			
	\$50.00	Y	\$55.00
WATER SAMPLING			
To be charged at cost of Environmental Health Officer plus travelling and courier charges eg. Dryandra approximately \$250 per visit			
PERMITS AND LICENCES			
Cuballing Tavern Alfresco Area	\$100.00	N	\$100.00
Popanyinning Kennels	\$100.00	N	\$100.00
Lazeaway Caravan Park	\$200.00	N	\$200.00

TOWN PLANNING	Rate	GST	Total Charge
All fees and penalties as stated in Planning and Development Regulations as amended from time to time. Any			
TOWN PLANNING SCHEME AMENDMENTS			
Shire Planner	\$88 per hour	N	
Senior Planner	\$66 per hour	N	
Planning Officer	\$36.86 per hour	N	
Other Staff eg. Environmental Health Officer	\$36.86 per hour	N	
Secretary / administration clerk	\$30.20 per hour	N	
TOWN PLANNING STRUCTURE PLANS			
Shire Planner	\$80.60 per hour	N	
Senior Planner	\$61.20 per hour	N	
Planning Officer	\$33.70 per hour	N	
Other Staff eg. Environmental Health Officer	\$33.70 per hour	N	
Secretary / administration clerk	\$28.40 per hour	N	
PLANNING APPLICATIONS			
Fee is payable on estimated value of development			
a) Not more than \$50,000	\$147	N	
b) \$50,001-\$500,000	0.32% of estimated cost of development	N	

c) \$500,001 - \$2.5million	\$1,700 + 0.257% for every \$1 in excess of \$500k	N	
d) \$2.5million - \$5million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	N	
e) \$5million - \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5m	N	
f) More than \$21.5 million	\$34,196	N	
Home Occupation Application	\$222	N	
Home Occupation Renewal	\$73	N	
Non-conforming Use			
Application for change of use or continuation of non-conforming use where development is not occurring	\$295	N	
Activity without approval			
Where an application for development approval is lodged after the development has commenced or been carried out, an			
ADVERTISING - WHERE REQUIRED			
In local papers	At cost	Y	At cost
Statewide papers	At cost	Y	At cost
SUBDIVISION APPLICATIONS			
1 Lot	\$2,153	N	
2-100 Lots	\$2,985 plus \$68.00 per Lot	N	
101+ Lots	\$9,798.00 plus \$24.00 per Lot	N	
OTHER TOWN PLANNING FEES AND CHARGES			
Issue of zoning certificate	\$73	N	
Reply to property settlement questionnaire	\$73	N	
Provision of written planning advice	\$73	N	

RECREATION FACILITY HIRE	Rate	GST	Total Charge
CUBALLING & POPANYINNING SHIRE HALL & CWA HALL			
Bond (no alcohol)	\$100.00	N	
Bond (alcohol)	\$200.00	N	
<i>A bond is payable. GST is not applicable to bonds when paid, however will be brought into account if bond needs to be</i>			
Major Functions (ie. Weddings, parties, shows etc)	\$200.00	Y	\$220.00
Minor Functions (ie. Displays, exhibitions, dance groups etc)	\$100.00	Y	\$110.00
Local Community Groups	\$25.00	Y	\$27.50
Additional Cleaning Fee (per Hour)	\$80.00	Y	\$88.00
CUBALLING RECREATION CENTRE			
Bond (no alcohol)	\$100.00	N	\$100.00
Bond (alcohol)	\$200.00	N	\$200.00
<i>A bond is payable. GST is not applicable to bonds when paid, however will be brought into account if bond needs to be</i>			
Major Functions	\$200.00	Y	\$165.00
Use of oval and/or kitchen (ie. K9 Club) - Hourly Rate	\$25.00	Y	\$27.50
Use of toilets/ showers (eg. Equestrian) - Daily Rate	\$110.00	Y	\$121.00
Use of Oval only - Daily Rate	\$50.00	Y	\$55.00
Council Meetings/ Functions and Council Committee Meetings	Nil		Nil
Additional Cleaning Fee (per Hour)	\$80.00	Y	\$88.00

POPANYINNING SCHOOL			
Hire Fee - Local Community Groups	\$27.27	Y	\$30.00
Additional Cleaning Fee (per Hour)	\$80.00	Y	\$88.00
SPORTING ASSOCIATION ANNUAL RENTAL			
Cuballing Cricket Club	\$720.00	Y	\$792.00
Cuballing Tennis	\$920.00	Y	\$1,012.00
K9 Club	\$380.00	Y	\$396.00
Cuballing Craft Group	\$380.00	Y	\$396.00
Cuballing Bootscooters	\$0.00	Y	\$0.00
Popanyinning Tennis Courts	\$0.00	Y	\$0.00
Popanyinning Railway Building	\$0.00	Y	\$0.00
Popanyinning Progress Association	\$0.00	Y	\$0.00
Changeroom Annual Hire - Dryandra Pony Club	\$463.64	Y	\$510.00
Changeroom Annual Hire - Dryandra Equestrian Association	\$463.64	Y	\$510.00
Grounds Hire - Dryandra Pony Club	\$2,272.73	Y	\$2,500.00
Grounds Hire - Dryandra Equestrian Association	\$2,272.73	Y	\$2,500.00
Additional Cleaning Fee (per Hour - each occasion)	\$80.00	Y	\$88.00
CAMPING ON COUNCIL PROPERTY WITH A PERMIT			
As per Council Policy 7.9, Camping at:			
• Cuballing Recreation Ground			
• Popanyinning Recreation Ground,			
• Popanyinning School			
• Popanyinning Hall			
• Cuballing Rifle Club			
• Yornaning Dam			
A camping permit is for			
• a single group for one night in one tent/caravan/RV/etc: or			
• two adults for one night in multiple swags, etc.	\$22.73	YES	\$25.00

OTHER SERVICES	Rate	GST	Total Charge
STANDPIPE WATER CHARGES			
Residents - Per kL (1000L)	\$10.00	NO	\$10.00
Minimum Charge for card holders per billing cycle	\$10.00	NO	\$10.00
Swipe Card (non refundable)	\$30.00	NO	\$30.00
<i>To convert from litres to kilolitres: 1000 Litres multiplied by .0046 = 4.60 kilolitres.</i>			
<i>Accounts are sent quarterly</i>			

KERBSIDE WASTE & RECYCLING COLLECTION	Rate	GST	Total Charge
Rubbish & Recycling Collection - Compulsory collection for all townsite residences	\$255.00	NO	\$255.00
Rubbish & Recycling Collection - - Compulsory collection for all townsite residences - Pensioner Discount	\$200.00	NO	\$200.00
Replacement Bin	\$80.00	YES	\$88.00
Additional Recycling Service	\$254.54	YES	\$280.00
Additional Waste Bin Service (240L)	\$118.18	YES	\$130.00
Refuse Site Fee - Per UV assessment	\$30.00	NO	\$30.00

TRANSFER STATION FEES	Rate	GST	Total Charge
Tyres - Car	\$6.00	YES	\$6.60
Tyres - Truck	\$20.00	YES	\$22.00
Tyres - Tractor (up to 1m)	\$40.00	YES	\$44.00
Tyres - Tractor (1-2m)	\$60.00	YES	\$66.00

CEMETERY	Rate	GST	Total Charge
BURIAL FEES			
(Charges in accordance with Cemeteries Act 1986, Section 53)			
Reservation of Plot	\$30.00	YES	\$33.00
Interment/ Burial Fee	Cost plus 10%	YES	Cost plus 10%
Headstone Licence	\$30.00	YES	\$33.00
PLACEMENT OF ASHES IN NICHE WALL			
Single	\$50.00	YES	\$55.00
Double	\$68.18	YES	\$75.00
Interment	Cost plus 10%	YES	Cost plus 10%
RESERVATION OF ASHES IN NICHE WALL			
Single	\$16.82	YES	\$18.50
Double	\$30.00	YES	\$33.00
GRAVE DIGGING	Cost plus 10%	YES	Cost plus 10%

PRIVATE WORKS	Rate	GST	Total Charge
YELLOW SAND			
No delivery - Private Truck per Load	\$140.00	YES	\$154.00
Shire of Cuballing Ratepayers/Residents - Delivered	\$186.36	YES	\$205.00
<i>Other Purchases (Non Ratepayers/Non Residents, Outside Shire of Cuballing) includes additional Plant Hire rate of delivery</i>			
BLUE METAL			
Shire of Cuballing Ratepayers - per tonne	\$55.00	YES	\$60.50
<i>No delivery, material cost only. All delivery includes Plant Hire rate of delivery</i>			
GRAVEL			
No Delivery - Self Load - per cubic Meter	\$6.82	YES	\$7.50
No delivery - Private Truck per Load	\$80.00	YES	\$88.00
Shire of Cuballing Ratepayers/Residents - Delivered	\$150.00	YES	\$165.00
REMOVAL OF ABANDONED VEHICLE AND/OR VEHICLE WRECKAGE	\$500.00	YES	\$550.00
LABOUR HIRE			
Worker Labour Rate per Hour	\$60.00	Yes	\$66.00
Worker Labour Rate Cleaning (incl. materials) per Hour	\$80.00	Yes	\$88.00
PLANT HIRE - \$/HR INC OPERATOR			
Loader Hire	\$145.00	YES	\$159.50
Grader Hire	\$155.00	YES	\$170.50
Multi-Tyre Roller	\$115.00	YES	\$126.50
Vibe Roller	\$120.00	YES	\$132.00
Tip Trucks (6 wheelers)	\$120.00	YES	\$132.00
Tip Truck 3 tonne	\$80.00	YES	\$88.00
Truck 4 tonne	\$90.00	YES	\$99.00
Semi Side Tipper	\$135.00	YES	\$148.50
John Deere Tractor and Operator	\$105.00	YES	\$115.50
John Deere Tractor and Operator - Includes slasher or mower	\$105.00	YES	\$115.50
Machinery Float	\$135.00	YES	\$148.50
Utility Hire	\$65.00	YES	\$71.50
Operator overtime (1.5 time)	\$13.64	YES	\$15.00
Operator overtime (Double time)	\$27.27	YES	\$30.00
Sundry Gardening Tools Hire (per Item /per day) Non Power tools only	\$10.00	YES	\$11.00

9.1.5 Sale of Property – Outstanding Rates – 76 Francis Street, Popanyinning

Applicant: N/A
File Ref. No: ADM132
Disclosure of Interest: Nil
Date: 14th July 2020
Author: Bronwyn Dew, Deputy Chief Executive Officer
Attachments: Nil

Summary

Council is to consider taking possession of the property located at 76 Francis Street, Popanyinning and returning it to the Crown.

Background

The owner of the 76 Francis Street, Popanyinning property has been deceased for some considerable time.

Investigations undertaken by both Shire Staff, AMPAC Debt Recovery and Cloud Payment Group have failed to establish a direct linkage to a next of kin for the owner of this property.

Council has not received any payment on this property since the property again became Rateable in 2009.

Total outstanding as at 14 July 2020 is \$14,833.67.

In April 2020, Council's current debt collection agent, Cloud Payment Group, recommended for Council to apply to have ownership of the property transferred to the Shire of Cuballing. At the Ordinary Meeting of Council held in April 2020 Council resolved;

COUNCIL DECISION – 2020/33:

That Council:

1. pursuant to Section 6.64(1)(d) of the Local Government Act 1995, proceed with the transfer of the property at 76 Francis Street Popanyinning WA 6309, which has rates and services in arrears for 3 or more years to the Shire of Cuballing; and
2. delegate the authority to the CEO required to finalise this transaction.

Moved: Cr Bradford

Seconded: Cr Hopper

Carried 6/0

Comment

On 2nd July 2020 Cloud Payment Group advised that they had exhausted all avenues in having the land transferred to Council.

As Ms Tate died before the Public Trustee was in force, the Public Trustee do not wish to handle the matter and therefore Council is unable to make an application to the court to take possession of the property of a deceased owner, where the estate of the owner has not been dealt with.

This has left Council with three options:

1. Apply to the court to become the executor of the deceased estate and proceed with an application to take possession of the property. This process is quite lengthy, and will

have Council becoming the executor of all of Ms Tate's estate. The costs involved in this would be between \$8,000 and \$10,000;

2. Under Section 6.64 of the Local Government Act, 1995, Council can take possession of the property and return the property to Crown;
3. Council can take possession of the property and can make an application for a title by adverse possession if Council can show possession for a period of thirty years.

By returning the property to the Crown there would be opportunity in the future for interested purchasers to make an application to the Crown to purchase the property. This would then allow Council to charge rates on the property and generate income.

Ample opportunity will exist for next of kin, should they be found, to pay outstanding rates in full or offered a suitable payment plan to stop the transfer of land.

The Shire's Rates Department will be handling all matters in relation to the transfer of the property in conjunction with the CEO and Council's Debt Recovery agent.

Strategic Implications – Nil

Statutory Environment

Local Government Act 1995

Section 6.64 – Actions to be taken

- (1) If any rates or service charges which are due to a local government in respect of any rateable land have been unpaid for at least 3 years the local government may, in accordance with the appropriate provisions of this Subdivision take possession of the land and hold the land as against a person having an estate or interest in the land and —
 - (a) from time to time lease the land; or
 - (b) sell the land; or
 - (c) cause the land to be transferred to the Crown; or
 - (d) cause the land to be transferred to itself.
- (2) On taking possession of any land under this section, the local government is to give to the owner of the land such notification as is prescribed and then to affix on a conspicuous part of the land a notice, in the form or substantially in the form prescribed.
- (3) Where payment of rates or service charges imposed in respect of any land is in arrears the local government has an interest in the land in respect of which it may lodge a caveat to preclude dealings in respect of the land, and may withdraw caveats so lodged by it.

* Absolute majority required.

Section 6.74 – Power to have land revested in Crown if rates in arrears 3 years

- (1) If land is —
 - (a) rateable land; and
 - (b) vacant land; and
 - (c) land in respect of which any rates or service charges have been unpaid for a period of at least 3 years,the local government in whose district the land is situated may apply in the form and manner prescribed to the Minister to have the land revested in the Crown in right of the State.
- (2) The Minister is to consider the application and the circumstances surrounding the application and may grant or refuse the application.

- (3) If the application is granted the Minister is to execute a transfer or conveyance of the land to the Crown and is to deliver the transfer or conveyance to the Registrar of Titles or the Registrar of Deeds and Transfers, as the case requires, for registration.
- (4) Upon the delivery of the transfer or conveyance Schedule 6.3 clause 8 has effect in relation to the exercise of the power referred to in subsection (1)

Policy Implications – Nil

Financial Implications

The successful transfer of this property would require that Council write off the outstanding rates of \$14,833.67

Should the property be sold at a later date Council would again be able to rate the property. Any costs incurred as a result of this process would be borne by the Shire of Cuballing.

Economic Implication – Nil

Environmental Considerations – Nil

Consultation

Cloud Payment Group

Options

Council may resolve:

1. the Officer's Recommendation;
2. to apply to the court to become the executor of Ms Tate's estate; or
3. defer this matter and seek further information.

Voting Requirements – Absolute Majority

COUNCIL DECISION – 2020/70

That Council:

- 1. pursuant to Section 6.64(1)(d) of the Local Government Act 1995, take possession of the property at 76 Francis Street Popanyinning WA 6309, which has rates and services in arrears for 3 or more years and return the property to the Crown;**
- 2. write off all existing rates; and**
- 3. delegate the authority to the CEO required to finalise this transaction.**

Moved: Cr Hopper

Seconded: Cr Bradford

Carried 6/0

Cr Bradford declared a Proximity Interest in item 9.1.6 in that he has an interest in property adjoining Williams location 11270, and left the Council meeting at 2.37pm.

9.1.6	Withdrawal of Caveat – Williams Location 11270
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Applicant:	N/A
File Ref. No:	ADM132
Disclosure of Interest:	Nil
Date:	14 th July 2020
Author:	Bronwyn Dew, Deputy Chief Executive Officer
Attachments:	9.1.6A Location Map

Summary

Council is to consider removing a Council lodged caveat on Williams location 11270 upon receipt of funds as a contribution to outstanding fees and charges on the Rates Assessment 2620.

Background

The legal owner of Williams location 11270, Mr Eli Hart, has been deceased for some considerable time. Location maps showing Location 11270 are included at Attachment 9.1.3A

Council has always rated Williams Location 11270 jointly with the adjoining property Williams location 882. The property is 0.8 hectares in size and is adjoined by farmland on all boundaries. The property is a long thin piece of land and is only attractive as a purchase to adjoining land owners.

It appears that for a number of land transactions, settlement agents have failed to notice that the small Williams location 11270 was not part of the settlement of the property sale. Therefore the ownership of the property has remained in the deceased owners name.

In March 2018 Mr Ken Hart purchased the adjoining property Williams location 882 but believing the purchase also included Williams location 11270.

In completing the transfer of the property on Council's rate record, staff became aware that the legal ownership of Williams location 11270 was Mr Eli Hart who has been deceased for some considerable time. Mr Ken Hart is Mr Eli Hart's grandson.

With the discovery of the separate ownership Council was required create a rates assessment in the name of the owner's name, obtain a value for the property and charge rates and charges against the assessment. Council has not received any payment for charges against this property since 2018 and at 14th July 2020 the following charges are outstanding on this assessment:

Charge	Outstanding Balance
Rates	1,860.00
Interest	351.65
Legal Charges	1,878.10
ESL Penalty	23.73
Waste Management Levy	30.00
ESL	166.00
TOTAL	4,309.48

Comment

Council has incurred costs in investigating legal options for an appropriate solution for this situation. In doing this Council has incurred legal costs.

In March Council was advised that Mr Ken Hart had a legal claim to the Williams location 11270 and was able to apply for letters of administration in order to have the property transferred. If Mr Hart undertakes that course of action, the property would be transferred without Council receiving any of the outstanding rate and charges which accrued prior.

Upon legal advice Council lodged a caveat on the title of Williams location 11270 in March 2020 to prevent the transfer of the property.

Mr Ken Hart has now submitted an offer to Council to pay \$2,500 to Council as a contribution towards the amounts of rates and charged on this property. With Council agreement, upon receipt of this payment, Council would withdraw the caveat and allow Mr Hart to seek to transfer the property.

The offer from Mr Ken Hart is greater than the legal costs and ESL paid by Council and reflects the cash cost to Council of dealing with the matter.

Strategic Implications – Nil

Statutory Environment

Local Government Act 1995

Section 6.68 – Exercise of power to sell land

- (1) Subject to subsection (2), a local government is not to exercise its power under section 6.64(1)(b) (in this Subdivision and Schedule 6.3 referred to as the power of sale) in relation to any land unless, within the period of 3 years prior to the exercise of the power of sale, the local government has at least once attempted under section 6.56 to recover money due to it.
- (2) A local government is not required to attempt under section 6.56 to recover money due to it before exercising the power of sale where the local government —
 - (a) has a reasonable belief that the cost of the proceedings under that section will equal or exceed the value of the land; or
 - (b) having made reasonable efforts to locate the owner of the property is unable to do so.
- (3A) A local government is to ensure that a decision to exercise a power of sale without having, within the period of 3 years prior to the exercise of the power of sale, attempted under section 6.56 to recover the money due to it and the reasons for the decision are recorded in the minutes of the meeting at which the decision was made.
- (3) Schedule 6.3 has effect in relation to the exercise of the power of sale.

Policy Implications – Nil

Financial Implications

Mr Ken Hart has offered to pay \$2,500 to Council as a contribution towards the amounts of rates and charged on this property.

A transfer of the property could proceed without Council receiving any payment.

Economic Implication – Nil

Environmental Considerations – Nil

Consultation

Cloud Payment Group
Mr Ken Hart

Options

Council may resolve:

1. the Officer's Recommendation;
2. an alternative recommendation which may require additional consultation with Mr Ken Hart; or
3. to defer this matter and seek further information.

Voting Requirements – Absolute Majority

COUNCIL DECISION – 2020/71

That Council:

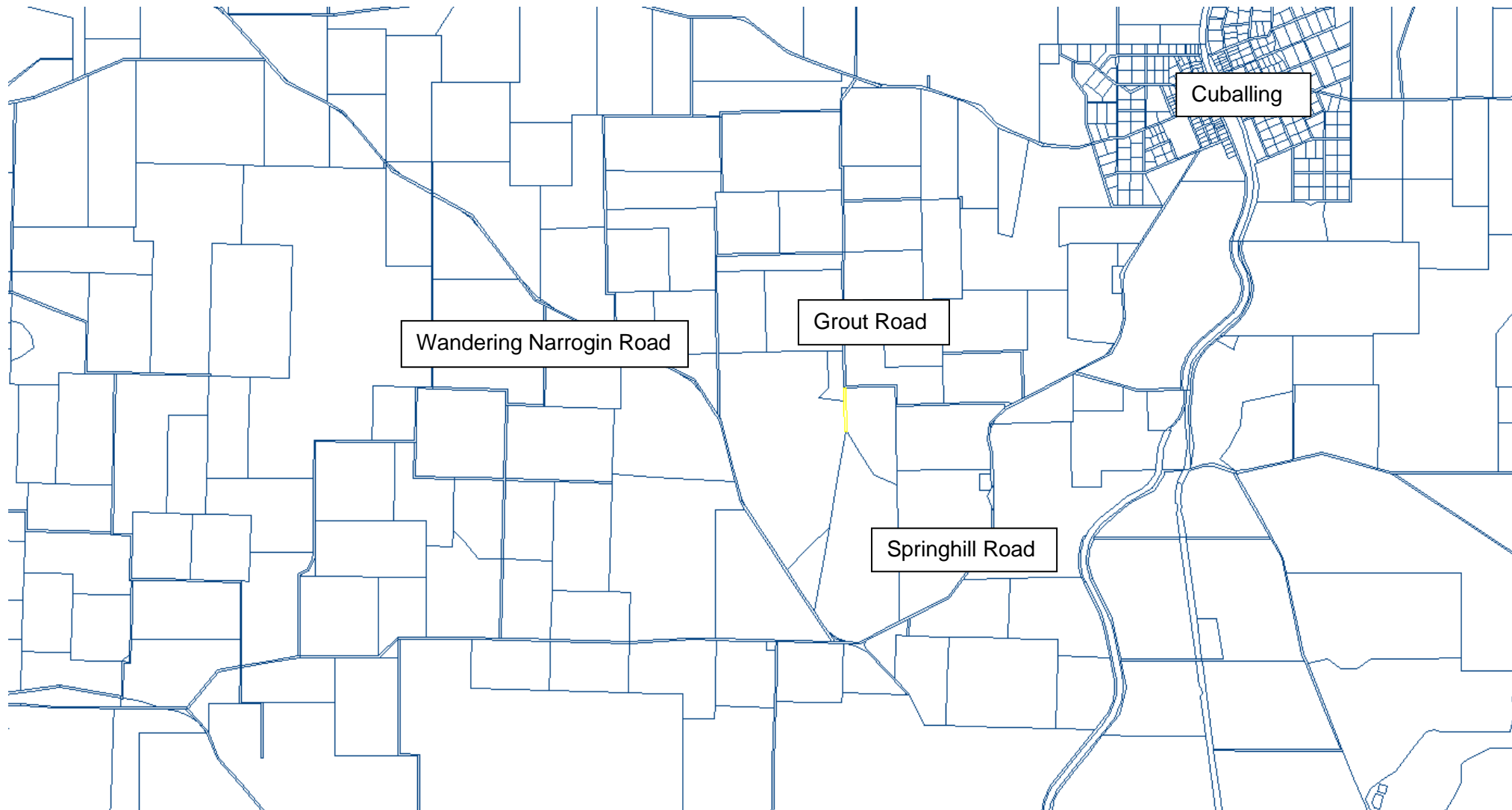
1. **agree to withdraw the caveat lodged on Williams location 11270 upon payment of \$2,500 from Mr Ken Hart;**
2. **write off all the outstanding rates and charges against Assessment 2620; and**
3. **delegate Council authority to the CEO required to finalise this transaction.**

Moved: Cr Harris

Seconded: Cr Dowling

Carried 5/0

Cr Bradford entered the Council Chamber at 2.43pm





9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Scheme Amendment No. 5 to the Shire of Cuballing Local Planning Scheme No. 2

Location:	Various properties in Alton Street, Austral Street and Beeston Street, Cuballing
Applicant:	Edge Planning & Property for the Shire of Cuballing
File Ref. No:	ADM327
Disclosure of Interest:	Nil
Date:	16 July 2020
Author:	Gary Sherry
Attachments	9.2.1A – Extract of Scheme Amendment No. 5 documentation 9.2.1B – Submissions 9.2.1C – Schedule of Submissions

Summary

Following a review of the submissions, it is recommended that Council support Scheme Amendment No. 5 and advise the Minister for Planning to approve Amendment No. 5.

Background

As outlined in Attachment 9.2.1A, Amendment 5 proposes to amend Local Planning Scheme No. 2 (LPS2) through amending the R-Coding and the zoning of various properties in Alton Street, Austral Street and Beeston Street.

Amendment 5 proposes to retain the Rural Townsite zoning for most of the site but change the R-Coding to facilitate subdivision/development including housing for aged or dependent persons. Additionally, the Amendment also addresses some anomalies with LPS2 including that a portion of Lot 56 Austral Street and a portion of Lot 397 Beeston Street are a 'Local Road' Reserve. This is an anomaly given the freehold tenure. Amendment 5 proposes to:

- Recode Lot 7 Alton Street, Lot 9 Alton Street, Lot 8 Austral Street, Lot 91 Austral Street, Lot 92 Austral Street and Lot 90 Beeston Street from 'Rural Townsite R5' Zone to 'Rural Townsite R10' Zone;
- Rezone a portion of Lot 56 Austral Street from the 'Local Road' Reserve to the 'Rural Townsite' Zone and allocate an R-Coding of 'R5'; and
- Rezone a portion of Lot 397 Beeston Street from the 'Local Road' Reserve to the 'Rural Townsite' Zone and allocate an R-Coding of 'R2.5'.

The residential density of R5 refers to a density of 1 dwelling per 2000m² or a minimum lot size of 2,000m². The residential density of R10 refers to a density of 1 dwelling per 1000m² or a minimum lot size of 875m².

The amendment documentation is supported by a Bushfire Management Plan (Bushfire Hazard Level Assessment) and a site classification (geotechnical assessment). The Bushfire Management Plan (Bushfire Hazard Level Assessment) by Lush Fire & Planning demonstrates that the hazard level on the site will be reduced and permanently altered by the site being developed and the *Bushfire Protection Criteria in the Guidelines* can be achieved in the subsequent planning stages.

The main section of the site, generally bounded by Austral, Beeston and Alton Streets, has the following characteristics and features:

- It is largely undeveloped. There is a disused dwelling in poor condition and several associated outbuildings along with a small dam in the northern section. Lot 56 is a depot yard;

- It contains various mature trees;
- It has a gentle gradient, sloping down to the east; and
- There is open drainage on some of the streets.

Lot 397 has frontage to Beeston Street and Andover Street. Lot 397 Beeston Street contains a dwelling and an outbuilding.

At the Council Meeting on 19th February 2020, the Council passed the following motion, at Minute No. 2020/009:

That Council:

1. in accordance with Section 75 of the Planning and Development Act 2005 amends the Shire of Cuballing Local Planning Scheme No. 2 by:
 - a. Recoding Lot 7 Alton Street, Lot 9 Alton Street, Lot 8 Austral Street, Lot 91 Austral Street, Lot 92 Austral Street and Lot 90 Beeston Street from 'Rural Townsite R5' Zone to 'Rural Townsite R10' Zone and amending the Scheme Map accordingly;
 - b. Rezoning a portion of Lot 56 Austral Street from the 'Local Road' Reserve to the 'Rural Townsite' Zone, allocating an R-Coding of 'R5' and amending the Scheme Map accordingly; and
 - c. Rezoning a portion of Lot 397 Beeston Street from the 'Local Road' Reserve to the 'Rural Townsite' Zone, allocating an R-Coding of 'R2.5' and amending the Scheme Map accordingly;
2. determines that Amendment No. 5 is 'standard' under the provisions of the Planning and Development (Local Planning Schemes) Regulations 2015, contained in Regulation 34, on the basis it is:
 - a. An amendment that is consistent with a local planning strategy for the scheme that has been endorsed by the Commission;
 - b. An amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment; and
 - c. An amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area;
3. authorises the Shire President and the Chief Executive Officer to execute the Scheme Amendment No. 5 documents as outlined in Attachment 9.2.1D; and
4. notes the Shire will refer Scheme Amendment No. 5 to the Environmental Protection Authority for assessment pursuant to section 81 of the Planning and Development Act 2005. Should the Environmental Protection Authority advise that the amendment does not require assessment, advertise the amendment in accordance with the Planning and Development (Local Planning Schemes) Regulations 2015.'

Following the Council resolution, the Environmental Protection Authority (EPA) determined that the scheme amendment should not be assessed via an environmental impact assessment. The EPA decision effectively gave its 'environmental clearance' to Amendment No. 5.

The Shire met the requirements of the *Planning and Development (Local Planning Schemes) Regulations 2015* through seeking public comment on Scheme Amendment No. 5 for a period of 42 days through:

- writing to relevant State Government and servicing agencies;
- placing public notices in local papers;
- details being on the Shire's website; and
- having information available at the Shire office.

The Shire received three submissions on Scheme Amendment No. 5 with two submissions raising no objections and the Department of Fire and Emergency Services (DFES) seeking modifications to the bushfire management plan (see Attachment 9.2.1B). Importantly, DFES highlight that the Amendment and future subdivision/development can comply with *State Planning Policy 3.7 Planning in Bushfire Prone Areas*.

The associated Schedule of Submissions is set out in Attachment 9.2.1C. This includes the local government response, incorporating recent comments from Lush Fire & Planning and the local government recommendation.

Comment

It is recommended that Council resolves to support Scheme Amendment No. 5 with no modifications to the version considered by the Council on 19th February 2020 and which was subject to community and stakeholder advertising.

It is noted:

- The Amendment is consistent with the State, regional and local planning framework. The R5 coding (average lot size of 1000m²) is consistent with the Local Planning Strategy;
- The supporting technical investigations outline the site is suitable and capable of accommodating residential development and/or additional lots for residential purposes;
- Recoding the site will facilitate new development opportunities including the potential for a greater range of lot sizes and increased housing choices (including housing for aged or dependent persons and people seeking to downsize);
- It addresses an anomaly with LPS2 given a portion of Lot 56 Austral Street and a portion of Lot 397 Beeston Street, which are freehold, are reserved as 'Local Road' in LPS2;
- The Amendment addresses land use compatibility, key environmental assets and bushfire risks;
- Future development and/or subdivision will be appropriately serviced; and
- The Amendment supports the local community and the local economy.

Subject to the Council's decision, copies of the submissions, the Schedule of Submissions and the amendment documentation will be forwarded to the Western Australian Planning Commission who will assess the scheme amendment request with the final decision made by the Minister for Planning.

Strategic Implications

The Amendment is consistent with the Local Planning Strategy and consistent with the *Strategic Community Plan 2017-2027*. This includes promoting population growth and supporting local facilities. The Amendment assists to provide a greater range of housing in Cuballing.

Statutory Environment

Planning and Development Act 2005, Planning and Development (Local Planning Schemes) Regulations 2015 and LPS2.

Planning and Development (Local Planning Schemes) Regulations 2015 provide for basic, standard and complex amendments. Having regard to Regulation 34, Amendment No.5 is considered a 'standard' amendment for the following reasons:

- An amendment that is consistent with a local planning strategy for the scheme that has been endorsed by the Commission.
- An amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment.
- An amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

Policy Implications

Various policies have been given due consideration in relation to this Amendment including:

- *State Planning Policy No. 2: Environment and Natural Resources Policy*
- *State Planning Policy No. 2.9: Water Resources*
- *State Planning Policy No. 3: Urban Growth and Settlement*
- *State Planning Policy 3.7: Planning in Bushfire Prone Areas.*

Financial Implications

This has already been budgeted for.

Economic Implications

Residential development is an important contributor to the district economy.

Social Implications – Nil

Environmental Considerations

There is a need to address the *Government Sewerage Policy* for on-site sewage disposal.

Consultation

Amendment No. 5 was publicly advertised in accordance with the Regulations.

Options

Based on Regulation 50(3) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, the Council has various options available to it which are summarised below:

- support the amendment without modification;
- support the amendment with proposed modifications to address issues raised in the submissions; or
- not to support the amendment (giving reasons).

Voting Requirements – Simple Majority

COUNCIL DECISION – 2020/72:

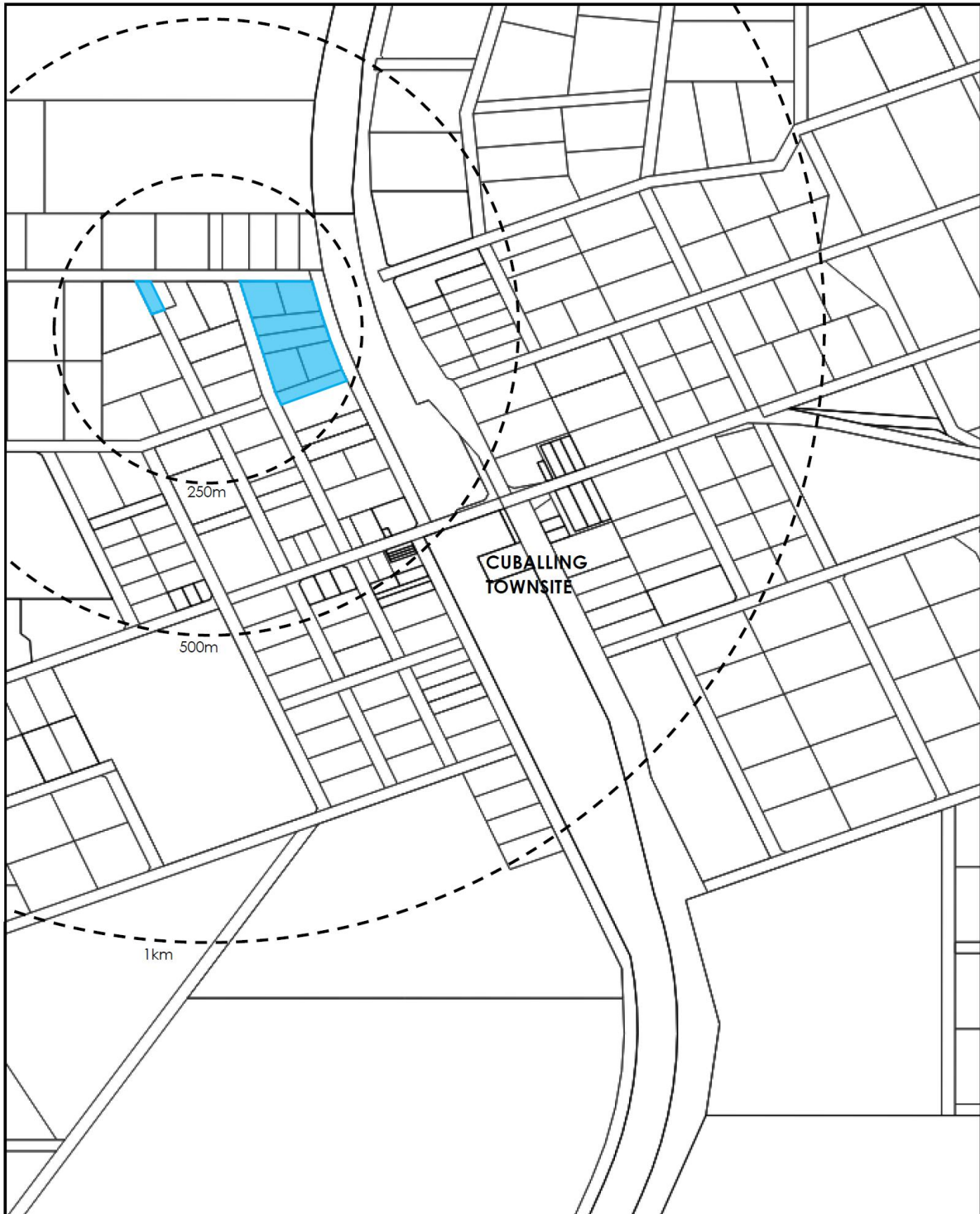
That Council:

- 1. agrees to support a standard amendment to the Shire of Cuballing Local Planning Scheme No. 2, pursuant to Part 5 of the Planning and Development Act 2005;**
- 2. endorses the ‘Local Government Recommendation’ in the Schedule of Submissions as outlined in Attachment 9.2.1C;**
- 3. advises agencies who lodged a submission that their comments were noted;**
- 4. authorises the Shire President and the Chief Executive Officer to execute the Scheme Amendment No. 5 documents; and**
- 5. forwards a copy of all submissions as shown in Attachment 9.2.1B and the Schedule of Submissions as outlined in Attachment 9.2.1C to the Western Australian Planning Commission for assessment and final approval by the Minister for Planning.**

Moved: Cr Bradford

Seconded: Cr Ballantyne

Carried 6/0



LOCATION PLAN

Lots 7 & 9 Alton Street
Lots 8, 91, 92 & Part Lot 56 Austral Street
Lot 90 & Part Lot 397 Beeston Street
Shire of Cuballing



edge
PLANNING & PROPERTY
Edge Planning & Property
134 Hare Street, Mount Clarence
ALBANY WA 6330
W: www.edgeplanning.com.au
E: steve@edgeplanning.com.au
M: 0409 107 336





EXISTING SCHEME MAP

Legend

- | | |
|--------------------------|------------------------------|
| Cadastre with Lot number | Local road |
| R Codes | Public purposes |
| LPS Zones | CH Public purposes : Church |
| General agriculture | W Public purposes : Waterway |
| Rural residential | Railway |
| Rural townsite | Recreation and open space |
| LPS Reserves | |
| Highway | |



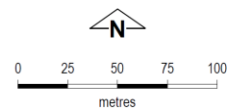
Department of Planning,
Lands and Heritage

Produced by Geospatial Research and Modelling,
Department of Planning, Lands and Heritage, Perth WA
Base Information supplied by Western Australian
Land Information Authority SLIP 1096-2018-1

Shire of Cuballing

Local Planning Scheme No. 2




Amendment No. 5





PROPOSED SCHEME AMENDMENT MAP

Legend

-  Cadastral with Lot number
-  R Code amendments
- LPS Zones and Reserves Amendments**
-  Rural townsite



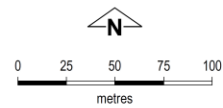
Department of Planning,
Lands and Heritage

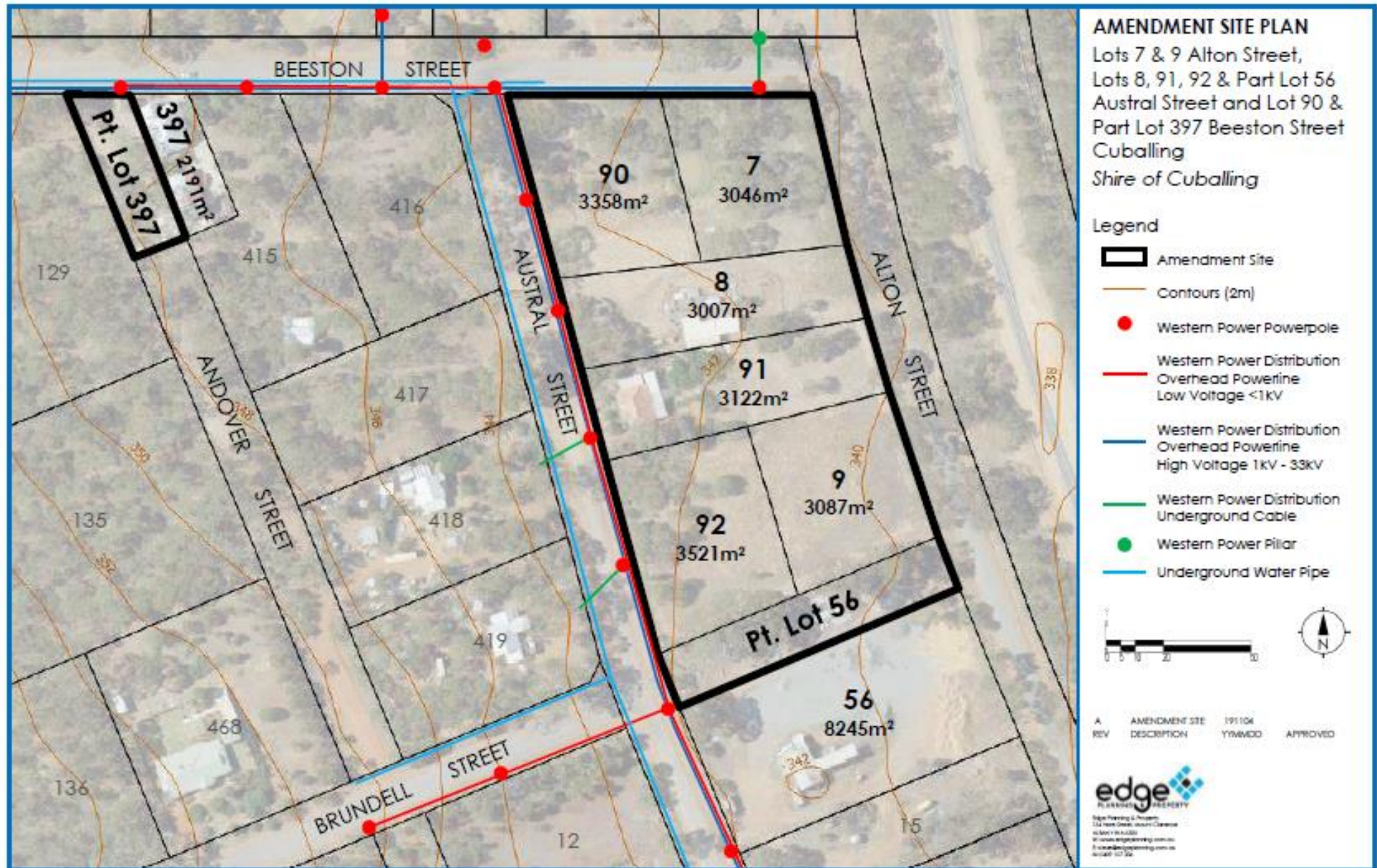
Shire of Cuballing

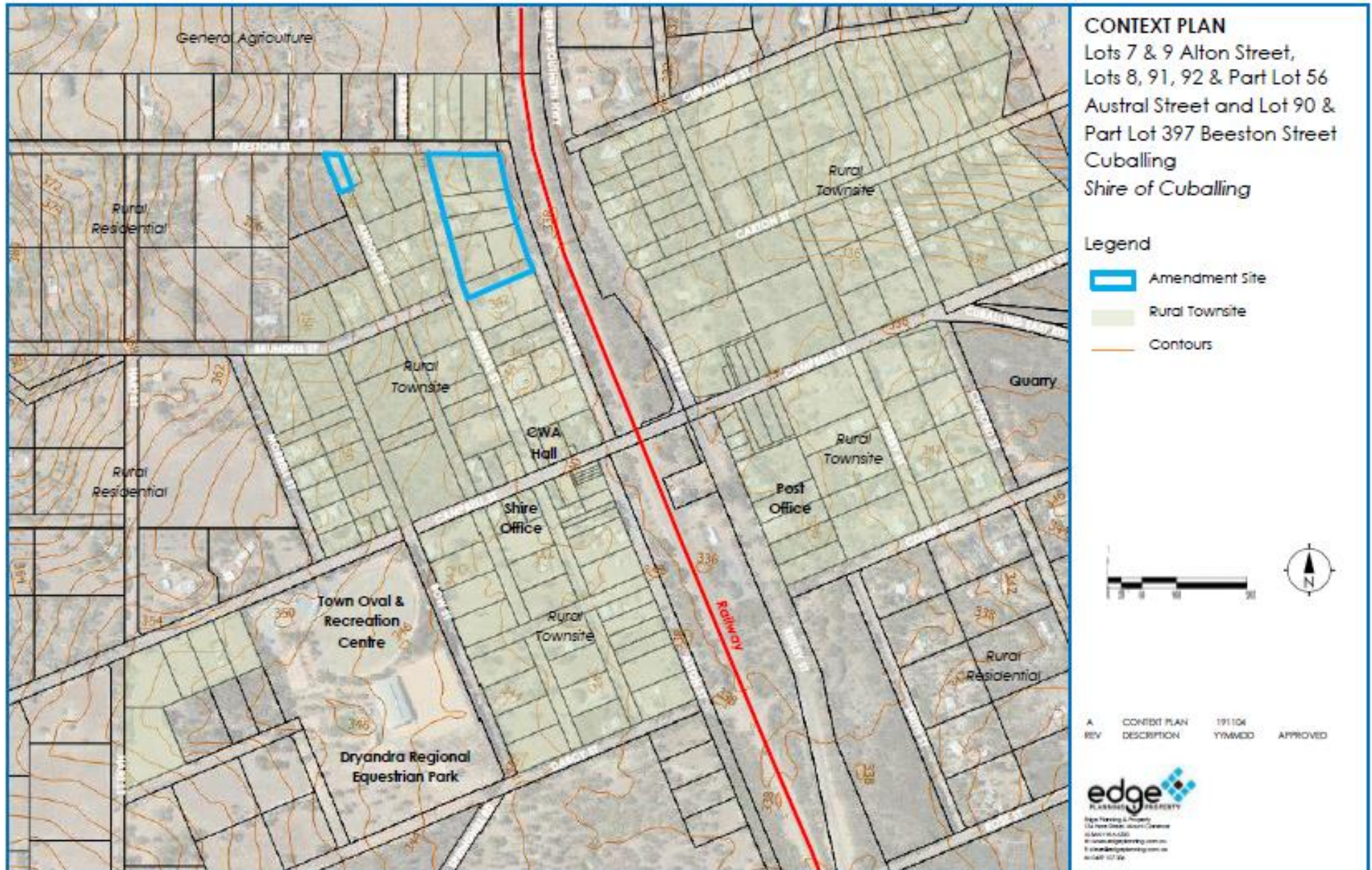
Local Planning Scheme No. 2

Amendment No. 5

Produced by Geospatial Research and Modelling,
Department of Planning, Lands and Heritage, Perth WA
Base Information supplied by Western Australian
Land Information Authority SLIP 1096-2018-1







Gary Sherry

From: Brett Coombes <Brett.Coombes@watercorporation.com.au>
Sent: Wednesday, 1 July 2020 9:11 AM
To: Gary Sherry
Subject: Shire of Cuballing Amendment No.5 - Omnibus

Attention: Mr Gary Sherry, Chief Executive

Good morning Gary,

Thank you for referring the Shire's proposed amendment to the Water Corporation for comment. The Amendment is relatively minor in nature and as such the Water Corporation has no objections or concerns with the proposed scheme changes.

I have reviewed the amendment documents and concur with the summary advice concerning water servicing. Existing 100mm diameter water reticulation mains run along part of Beeston Street, along Austral Street and for a short length along Brundell Street, as depicted on the existing servicing plans contained in the amendment report. There is no water main along Alton Street. In the event that lots in this area undergo future subdivision to create additional lots exclusively fronting Alton Street, the subdivider will need to extend the water main to the frontage of the lot/s.

If you have any further queries in this regard, please call me on Tel. 9420-3165.

Regards

Brett Coombes
Senior Urban Planner
Development Services
Tel. 9420-3165

The Water Corporation respects individuals' privacy. Please see our privacy notice at [What about my privacy](#)

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ADM327

05 JUN 2020



Government of Western Australia
Department of Water and Environmental Regulation

Your ref: ADM327
Our ref: RF3746, PA034211
Enquiries: Jane Sturgess, Ph 9550 4228

Shire of Cuballing
PO Box 13
Cuballing WA 6311

Attention: Chief Executive Officer

Dear Gary

**SCHEME AMENDMENT NO 5 TO THE SHIRE OF CUBALLING TOWN
PLANNING SCHEME NO 2 - OMNIBUS AMENDMENT TO SCHEME TEXT**

Thank you for providing the scheme amendment for the Department of Water and Environmental Regulation (Department) to consider.

The Department does not object to the Scheme Amendment No. 5 to the Planning Scheme No 2 and has no comments.

In the event there are modifications to the proposal that may have implications on aspects of environment and/or water management, the Department should be notified to enable the implications to be assessed.

Should you require any further information on the comments please contact Jane Sturgess on 9550 4228.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Brett Dunn'.

Brett Dunn
Program Manager – Planning Advice
Kwinana Peel Region

05 / 06 / 2020

Kwinana Peel Region
107 Breakwater Parade Mandurah Ocean Marina Mandurah Western Australia 6210
PO Box 332 Mandurah Western Australia 6210
Telephone: 08 9550 4222 Facsimile: 08 9581 4560
www.dwer.wa.gov.au



Our Ref: D15357
Your Ref: AMD327

Gary Sherry
Shire of Cuballing
enquiries@cuballing.wa.gov.au

Dear Mr Sherry

**RE: LOCAL PLANNING SCHEME OMNIBUS AMENDMENT NO 5 – VARIOUS LOTS,
CUBALLING**

I refer to your correspondence dated 12 May 2020 regarding the submission of a Bushfire Management Plan (BMP) (Version B), prepared by Lush Fire and Planning and dated 17 October 2019, for the above proposal. The BMP is accompanied by a scheme amendment report from Edge Planning & Property dated February 2020.

It should be noted that this advice relates only to *State Planning Policy 3.7 Planning in Bushfire Prone Areas (SPP 3.7)* and the *Guidelines for Planning in Bushfire Prone Areas (Guidelines)*. It is the responsibility of the proponent to ensure that the proposal complies with all other relevant planning policies and building regulations where necessary. This advice does not exempt the applicant/proponent from obtaining necessary approvals that may apply to the proposal including planning, building, health or any other approvals required by a relevant authority under other written laws.

Assessment

1. Policy Measure 6.3 a) (ii) Preparation of a BHL Assessment

Issue	Assessment	Action
Methodology	Appendix 2 of	Modification to the BMP is required.
Vegetation classification	<p>Plot 2 – not demonstrated Vegetation Plot 2 has been classified as Class B Woodland and Excluded 2.2.3.2 (f).</p> <p>Evidence to support the exclusion of Plot 2 as managed to low threat in accordance with AS3959 is required. It is further noted that the vegetation classification attributed to photo 2 appears to exceed 30% and photo 4 does not align with the mapping and appears to be a typological error.</p>	Modification to the BMP is required.

Vegetation classification	<p>Vegetation plots 1, 6, 7 and 10 cannot be substantiated with the limited information and photographic evidence available. The BMP should provide canopy crown density information and consider the potential for revegetation, particularly where the worst-case scenario is not applied.</p> <p>The density of the foliage cover of the Woodland depicted in photo 10 appears to exceed 30%.</p> <p>The height of the overstorey of the vegetation depicted in photo 12 appears to exceed 6 m such that a Low Forest classification is warranted.</p> <p>Areas excluded from classification in close proximity to Austral Street north of the viewpoint for photo 16 and west of the viewpoint for photo 17 reflects that of Class D Scrub.</p>	<p>Modification to the BMP is required.</p>
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2. Policy Measure 6.3 c) Compliance with the Bushfire Protection Criteria

Element	Assessment	Action
Location	<p>A1.1 – not demonstrated The BAL ratings cannot be validated, as the vegetation classification inputs require clarification/ modification and a BAL Contour Map needs to be prepared as per the above table.</p>	<p>Modification required. Resolve issues in the table above to ensure compliance to Element 1.</p>
Siting and design	<p>A2.1 – not demonstrated The BAL ratings cannot be validated for the reason(s) highlighted in the above table. Therefore, compliance to this Element has not been demonstrated.</p> <p>The BMP should identify and assess existing and future bushfire risks and seek to reduce vulnerability. As such, Asset Protection Zones (APZ's) should be identified for existing habitable buildings of sufficient size to accommodate outbuildings and associated infrastructure such as water tanks.</p>	<p>Modification required. Resolve issues in the table above to ensure compliance to Element 2.</p>

Recommendation – not supported modifications required

DFES has assessed the BMP for the proposed scheme amendment and has identified a number of issues that need to be addressed prior to support of the proposal.

It is; however, acknowledged that compliance with SPP 3.7 can be achieved. The Shire may choose to advise the applicant that these modifications be undertaken to support subsequent stages of the planning process (structure plan, subdivision & development applications).

If you require further information, please contact me on telephone number 9413 3715.

Yours sincerely



Joel Gajic
SENIOR LAND USE PLANNING OFFICER

7 July 2020

CC ceo@cuballing.wa.gov.au



Government of **Western Australia**
Department of Health

16 JUL 2020

Your Ref: ADM327

Our Ref: EHB-01834 D-AA-20/62976

Contact: Vic Andrich (08) 9222 2000

Mr Gary Sherry
Chief Executive Officer
Shire of Cuballing
PO Box 13
CUBALLING WA 6311

Via email: enquires@cuballing.wa.gov.au

Dear Mr Sherry

TOWN PLANNING SCHEME NO.2 AMENDMENT NO. 5 - OMNIBUS

Thank you for your letter of 12 May 2020 requesting comments from the Department of Health (DOH) on the above proposal.

The DOH has no objection to the proposed amendments.

Should you have any queries or require further information please contact Vic Andrich on (08) 9222 2000 or at ehinfo@health.wa.gov.au

Yours sincerely

A handwritten signature in cursive script, appearing to read 'Mirella Goetzmann'.

Mirella Goetzmann
**A/EXECUTIVE DIRECTOR
ENVIRONMENTAL HEALTH DIRECTORATE**

9 July 2020

185 Royal Street East Perth Western Australia 6004
Telephone (08) 9222 4222 TTY 133 677
PO Box 8172 Perth Business Centre Western Australia 6849
ABN 28 684 750 332
www.health.wa.gov.au

Shire of Cuballing Local Planning Scheme No. 2 Scheme Amendment No. 5 – Schedule of Submissions				
No.	Name and Address of Submitter	Summary of Submissions	Local Government Comments	Local Government Recommendation
1	Brett Coombes Senior Urban Planner Development Services Water Corporation Brett.coombes@watercorporation.com.au	<p>Water Corporation has no objections or concerns with the proposed scheme changes.</p> <p>I have reviewed the amendment documents and concur with the summary advice concerning water servicing. Existing 100mm diameter water reticulation mains run along part of Beeston Street, along Austral Street and for a short length along Brundell Street, as depicted on the existing servicing plans contained in the amendment report.</p> <p>There is no water main along Alton Street. In the event that lots in this area undergo future subdivision to create additional lots exclusively fronting Alton Street, the subdivider will need to extend the water main to the frontage of the lot/s.</p>	That the submission be noted.	No modification to the amendment is required.
2	Brett Dunn Program Manager – Planning Advice Kwinana-Peel Region Department of Water and Environmental Regulation PO Box 332 MANDURAH WA 6210	<p>The Department does not object to the Scheme Amendment No.5 and has no comments.</p> <p>In the event there are modifications to the proposal that may have implications on aspects of environment and/or water management, the Department should be notified to enable the implications to be assessed.</p>	That the submission be noted.	No modification to the amendment is required.
3	Joel Gajic Senior Land Use Planning Officer	This advice relates only to State Planning Policy 3.7 Planning in Bushfire Prone Areas (SPP3.7) and the guidelines for Planning in Bushfire Prone Areas (Guidelines).	Lush Fire and Planning note the issues raised primarily relate to any proposed subdivision or	No modification to the amendment is required.

Shire of Cuballing Local Planning Scheme No. 2 Scheme Amendment No. 5 – Schedule of Submissions				
No.	Name and Address of Submitter	Summary of Submissions	Local Comments	Government Recommendation
	Department of Fire and Emergency Services PO Box P1174 PERTH WA 6844	<p>DFES has acknowledged that compliance with SPP 3.7 can be achieved but has identified a number of issues that need to be addressed at the subsequent stages of the planning process (structure plan, subdivision and development applications).</p> <p>Modification of the Bushfire Management Plan (BMP) is required.</p> <p>Policy Measure 6.3 a) (ii) Preparation of a BHL Assessment <u>Vegetation Classification:</u> Vegetation Plot 2 has been classified as Class B Woodland and Excluded 2.2.3.2 (f).</p> <p>Evidence to support the exclusion of Plot 2 as managed to low threat in accordance with AS3959 is required. It is further noted that the vegetation classification attributed to photo 2 appears to exceed 30% and photo 4 does not align with the mapping and appears to be a typological error.</p> <p>Vegetation plots 1,6,7 and 10 cannot be substantiated with the limited information and photographic evidence available. The BMP should provide canopy crown revegetation, particularly where the worst case scenario is not applied.</p> <p>The density of the foliage cover of the Woodland depicted in photo 10 appears to exceed 30%.</p>	<p>development application where a Bushfire Attack Level (BAL) Assessment and compliance against the Bushfire Protection Criteria are assessed against a specific development plan.</p> <p>The current BMP contains a bushfire hazard level assessment which is consistent with Appendix 5 Table 7 of the Guidelines for Planning in Bushfire Prone Areas and a BAL Contour Map is not required.</p> <p>DFES is adopting a conservative approach/ worst case scenario regarding the classification of various vegetation plots requesting that these should generally be Class A Forest. However, this will not alter the development site having a moderate bushfire hazard level as it has minimal vegetation which will be further reduced when development</p>	<p>Table 4 of the BMP be modified to reinforce DFES comment that the issues referenced be undertaken to support subsequent stages of the planning process (structure plan, subdivision and development applications).</p>

Shire of Cuballing Local Planning Scheme No. 2 Scheme Amendment No. 5 – Schedule of Submissions				
No.	Name and Address of Submitter	Summary of Submissions	Local Comments	Government Recommendation
		<p>The height of the overstorey of the vegetation depicted in photo 12 appears to exceed 6m such that a Low Forest classification is warranted.</p> <p>Areas excluded from classification in close proximity to Austral Street north of the viewpoint for photo 17 reflects that of Class D Scrub.</p> <p>Policy Measure 6.3 c) Compliance with the Bushfire Protection Criteria</p> <p><u>Location:</u> A1.1 - Not demonstrated</p> <p>The BAL ratings cannot be validated, as the vegetation classification inputs require clarification/modification and a BAL Contour Map needs to be prepared as per the above table.</p> <p><u>Siting and design:</u> The BAL ratings cannot be validated for the reason(s) highlighted above. Therefore, compliance to this Element has not been demonstrated.</p> <p>The BMP should identify and assess existing and future bushfire risks and seek to reduce vulnerability. As such, Asset Protection Zones (APZ's) should be identified for existing habitable buildings of sufficient size to accommodate outbuildings and associated infrastructure such as water tanks.</p>	<p>occurs. It is noted that with the current review of the Guidelines and Bushfire Protection Criteria, a revised BMP will be required in the future.</p> <p>The site was also considered in the previous strategic BHL assessment prepared for the Local Planning Strategy and was not excluded from more intensive development in terms of its local setting i.e. Element 1 of the Bushfire Protection Criteria.</p>	

Shire of Cuballing Local Planning Scheme No. 2 Scheme Amendment No. 5 – Schedule of Submissions				
No.	Name and Address of Submitter	Summary of Submissions	Local Comments	Government Recommendation
		<p>DFES has assessed the BMP for the proposed scheme amendment and has identified a number of issues that need to be addressed prior to support of the proposal.</p> <p>It is, however, acknowledged that the compliance with SPP 3.7 can be achieved. The Shire may choose to advise the applicant that these modifications be undertaken to support subsequent stages of the planning process (structure plan, subdivision and development applications).</p>		
4	Mirella Goetzmann A/Executive Director Department of Health PO Box 8172 Perth Business Centre WA 6849	The DOH has no objection to the proposed amendments.	That the submission be noted.	No modification to the amendment is required.

9.2.2	Elected Member, Chief Executive Officer and Employee Attendance At Events Policy
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Applicant: N/A
 File Ref. No: ADM118
 Disclosure of Interest: The Author declares a Financial Interest that requires disclosure as the author of the report to whom the policy may benefit, noting that the law requires preparation of such a policy
 Date: 14th July 2020
 Author: Gary Sherry
 Attachments: 9.2.2A Draft Elected Member, Chief Executive Officer and Employee Attendance At Events Policy

Summary

Council is to consider a draft policy relating to the attendance of Elected Members and staff at events as required by legislative change.

Background

The Local Government Act 1995 was amended in October 2019 to require adoption of an attendance at events policy by all local governments

Comment

In developing the recommended draft policy, included at Attachment 9.2.2A, the Chief Executive Officer has considered custom and practice of events in the Shire of Cuballing.

The majority of events that the Elected Members and Chief Executive Officer or employees at the Shire get invited to are by far free, non-ticketed, free community events .

In drawing together this policy, staff have utilised the Department of Local Government, Sport and Cultural Industries (DLGSCI) guide and policies of other local governments as templates.

Strategic Implications

GOVERNANCE & ORGANISATION – Our Council, Services, Policies and Engagement.

Goals

- Governance structures that ensure accountable, transparent and ethical decision making.

	Strategy	Outcome
4.2	Maintain a clear, transparent and ethical decision making process.	Openness and transparency in Council decisions.
4.3	Ensure open and consistent communication between the Shire and the community.	The community is aware of Council decisions and activities.

Statutory Environment

Local Government Act 1995

5.90A. Policy for attendance at events

- (1) In this section —
event includes the following —
- a concert;
 - a conference;
 - a function;
 - a sporting event;

- (e) an occasion of a kind prescribed for the purposes of this definition.
- (2) A local government must prepare and adopt* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —
- (a) the provision of tickets to events; and
 - (b) payments in respect of attendance; and
 - (c) approval of attendance by the local government and criteria for approval; and
 - (d) any prescribed matter.

* Absolute majority required.

- (3) A local government may amend* the policy.

* Absolute majority required.

- (4) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

- (5) The CEO must publish an up-to-date version of the policy on the local government's official website".

Policy Implications

The Officer's Recommendation establishes a new Council policy, consistent with the intent of the legislation and the DLGSCI Guidelines and has been adopted to include reference to all Shire of Cuballing employees (not just the Chief Executive Officer) as permitted by the Guidelines.

Financial Implications

There are no specific financial implications from adopting this policy, but future, budgeted expenditure for Elected Members and staff to attend events may occur under the guidelines of the draft policy.

Economic Implication – Nil

Social Implication – Nil

Environmental Considerations – Nil

Consultation

In drawing together this policy, staff have utilised the Department of Local Government, Sport and Cultural Industries (DLGSCI) guide and policies of other local governments as templates.

Options

Council may resolve:

1. the Officer's Recommendation; or
2. the Officer's Recommendation with minor amendments to the draft policy; or
3. to defer and seek further information on alternative policy options.

Voting Requirements – Absolute Majority

COUNCIL DECISION – 2020/73:

That Council adopt the draft Policy, included at Attachment 9.2.2A, relating to the attendance of Elected Members and staff at events.

Moved: Cr Dowling

Seconded: Cr Bradford

Carried 6/0

3.15 ELECTED MEMBER, CHIEF EXECUTIVE OFFICER AND EMPLOYEE ATTENDANCE AT EVENTS POLICY

Objective

The Shire of Cuballing is required under the Local Government Act 1995 to approve and report on attendance at events for Elected Members and the Chief Executive Officer. The purpose of this policy is to outline the process associated with attendance at an event.

This policy addresses attendance at any events, including concerts, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of Council members, the Chief Executive Officer (CEO) and other employees.

Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose a potential conflict of interest if the ticket is above \$300 (inclusive of GST) and the donor has a matter before Council. Any gift received that is \$300 or less (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest.

Note:

1. If an Elected Member receives a ticket in their name, in their role as an Elected Member, of \$300 or greater value, they are still required to comply with normal gift disclosure requirements.
2. In their role with the Shire, the Chief Executive Officer and all other employees are prohibited from accepting any gift greater than \$300, unless from the Shire as the organiser of the event or as a gift pursuant to Section 5.50 of the Local Government Act 1995 (gratuity on termination).
3. If the Chief Executive Officer or an employee receives a ticket in their name, in their role as an employee, of between \$50 and \$300, they are required to comply with normal gift disclosure requirements and the Code of Conduct regarding notifiable and prohibited gifts.

Definitions

Elected Members includes the Shire President and all Councillors.

In accordance with Section 5.90A of the Local Government Act 1995 an *event* is defined as a:

- concert;
- conference;
- function;
- sporting event; or
- occasions prescribed by the Local Government (Administration) Regulations 1996.

Scope

This policy applies to Elected Members, the Chief Executive Officer and all employees of the Shire of Cuballing in their capacity as an Elected Member or employees of the Shire.

Policy Statement

1. Pre-Approved Events

In order to meet the policy requirements tickets and invitations to events must be received by the Shire (as opposed to in the name of a specific person in their role with the Shire).

Individual tickets and associated hospitality with a dollar value above \$500 (inclusive of GST and if relevant, travel) provided to the Shire are to be referred to Council for determination.

The Shire approves attendance at the following events by Elected Members, the Chief Executive Officer and employees of the Shire:

- a. advocacy lobbying or Ministerial briefings. Only Elected Members and the Chief Executive Officer are approved for this type of event;
- b. meetings of clubs or organisations within the Shire of Cuballing;
- c. any free event held within the Shire of Cuballing;
- d. Australian or West Australian Local Government events;
- e. events hosted by Clubs or Not for Profit Organisations within the Shire of Cuballing to which the Shire President, Elected Member, Chief Executive Officer or employee has been officially invited;
- f. Shire of Cuballing hosted ceremonies and functions;
- g. Shire of Cuballing hosted events with employees;
- h. Shire of Cuballing run tournaments or events;
- i. Shire of Cuballing sponsored functions or events;
- j. community art exhibitions;
- k. cultural events/festivals;
- l. events run by a Local, State or Federal Government;
- m. events run by schools and universities within the region of the Shire of Cuballing;
- n. major professional bodies associated with local government at a local, state and federal level;
- o. opening or launch of an event or facility within the Shire of Cuballing;
- p. recognition of Service event's;
- q. RSL events; and
- r. where Shire President, Elected Member or Chief Executive Officer representation has been formally requested.

All Elected Members, the Chief Executive Officer and employees are entitled to attend a pre-approved event.

If there is a fee associated with a pre-approved event, the fee, including the attendance of a partner, will be paid for by the Shire by way of reimbursement, unless the event is a conference or training event in which attendance dealt with under clause 4 of this policy.

In addition to the above pre-approved events, Elected Members may also attend a paid event held within the Shire of Cuballing, to be paid for by the Shire of Cuballing by way of reimbursement, other than the following events:

- a. party political events and fundraisers;
- b. social events;
- c. entertainment events with no link to the Shire of Cuballing; or
- d. events that primarily benefit Elected Members in a personal capacity or in a role other than their role at the Shire of Cuballing.

If there are more Elected Members than tickets provided then the Shire President shall allocate the tickets.

2. Approval Process

Where an invitation is received to an event that is not pre-approved, it may be submitted for approval prior to the event for approval as follows:

- a. events for the Shire President may be approved by the Deputy Shire President;
- b. events for Councillors may be approved by the Shire President;
- c. events for the Chief Executive Officer may be approved by the Shire President; and
- d. events for employees may be approved by the Chief Executive Officer.

Where an Elected Member has an event approved through this process and there is a fee associated with the event, then the cost of the event, including for attendance of a partner, is to be paid from the Members Training & Conference allocated budget.

Where the Chief Executive Officer or employee has an event approved through this process and there is a fee associated with the event, then the cost of the event is to be paid for out of the Shire's relevant budgeted expenditure.

Considerations for approval of the event include:

- any justification provided by the applicant when the event is submitted for approval;
- the benefit to the Shire of the person attending;
- the budget allocation to Members Training & Conference;
- alignment to the Shire's Strategic Objectives; and
- the number of Shire representatives already approved to attend.

3. Non-Approved Events

Any event that is not pre-approved, is not submitted through an approval process, or is received personally is considered a non-approved event.

- If the event is a free event to the public then no action is required;
- If the event is ticketed and the Elected Member or Chief Executive Officer pays the full ticketed price and does not seek reimbursement then no action is required; and
- If the event is ticketed and the Elected Member or Chief Executive Officer pays a discounted rate, or is provided with a free ticket(s), then the recipient must disclose receipt of the tickets, and any other associated hospitality, within 10 days.

4. Conference Registration, Bookings, Payment and Expenses

Shall be dealt with in avoidance with Council Policies:

- 3.10 Councillor Expenses
- 3.11 Councillor Attendance at Conferences, Seminars or Workshops
- 4.19 Conference Expenses - Staff

5. Dispute Resolution

All disputes regarding the approval of attendance at events are to be resolved by the Shire President in relation to Elected Members and the Chief Executive Officer and the Chief Executive Officer in relation to other employees.

Associated Procedures

Organisations that desire attendance at an event by a particular person(s), such as the President, Deputy President, Elected Member, Chief Executive Officer or particular officer of the Shire, should clearly indicate that on the offer, together what is expected of that individual, should they be available, and whether the ticket is transferable to another Shire representative.

Tickets that are provided to the Shire of Cuballing without denotation as to who they are for, will be provided to the Chief Executive Officer and attendance determined by the Chief

Executive Officer in liaison with the Shire President, based on relative benefit to the organisation in attending the event, the overall cost in attending the event inclusive of travel or accommodation, availability of representatives, and the expected role of the relevant Elected Member or employee.

9.2.3 Local Event And Project (LEAP) Grant Program Policy

Applicant:	N/A
File Ref. No:	ADM118/ADM343
Disclosure of Interest:	Nil
Date:	16 th July 2020
Author:	Gary Sherry
Attachments:	9.2.3A Draft LEAP Policy 9.2.3B Draft LEAP Grant Application Form

Summary

Council is to consider policy to guide a Council grant program to support small grants to local community groups to provide local events and capital building projects.

Background

At their May 2020 Ordinary Meeting Council decided on a response to the COVID-19 pandemic.

One response was to allocate \$4,000 in 2020/21 to a small grants process to assist local community organisations to hold events and activities in the Shire of Cuballing that bring the Shire of Cuballing community together or boost the Shire of Cuballing local economy.

The LEAP program will also be supported by funds in the Community and Sporting Club Reserve that is created from revenue received from private purchases of advertising in the Council prepared *The Cuby News* newsletter.

Comment

The Local Event And Project (LEAP) Grant Program seeks to provide financial support to local community groups to complete small events and projects.

A draft LEAP program policy, included at Attachment 9.2.3A:

- requires a supporting contribution from the community group of 50% of the projects cost. This requirement puts an onus on the community group to commit to the project or event rather than just use funds from Council because they are available;
- requires a community group's contribution to include a cash component of at least half of the group's total contribution. An in-kind contribution by the community group, most likely volunteer labour, can be up to half of their total contribution;
- eligible projects are capital works and community events;
- that community groups can receive a maximum contribution from LEAP of \$2,000 per year. This could be from one LEAP grant or a combination of smaller grants.
- Allows Council flexibility to approve applications that Council that fit with the "Spirit" of LEAP program. This flexibility extends to reject applications that do not.

The draft policy requires groups to apply prior to the program. A draft application form is included at Attachment 9.2.3B.

All applications would be decided by Council. It will be important that community groups lodge their applications before the Council meeting prior to the date when the funds are required.

Examples of previous community projects and activities that would have been eligible to utilise the LEAP program include the:

- Popanyinning Progress Association's Popanyinning Bonfire event;
- Cuballing Men's Shed's construction of a disabled toilet;
- organisers of the Christmas Tree events held in Cuballing and Popanyinning; and
- Cuballing Golf Club's repainting of the Cuballing Golf Club House.

Strategic Implications

SOCIAL – Our Community, Neighbourhoods, Recreation and Culture.

Goals

- A healthy and caring community which has strong support for all ages and abilities.
- A safe community where residents feel secure and comfortable at home, work and play.
- A healthy community engaging in positive and rewarding lifestyles with access to recreational and leisure opportunities.
- A vibrant community, enjoying access to a wide range of quality arts and cultural activities.

	Strategy	Outcome
1.1	Create a vibrant social environment that is accessible and inclusive for all ages and abilities.	The community feel welcome involved and connected to each other.
1.2	Create a vibrant built environment that is accessible and inclusive and reflects the Shire's identity and local heritage.	Active, attractive and affordable towns which the community are proud of and engaged in.
1.3	Encourage and support volunteers and community groups.	Active and growing volunteer and community groups.
1.4	Facilitate improved access to health and welfare programs and education opportunities.	The community has access to a broad range of improving health and welfare programs and education opportunities.
1.5	Provide and promote sport, recreation and leisure facilities and programs.	A variety of accessible sport and recreation opportunities and activities.
1.6	Support local arts and cultural activities.	A variety of arts and cultural activities can be pursued by locals

Statutory Environment – Nil

Policy Implications

The draft Policy will provide guidance to community groups in preparing applications for Council financial support.

Financial Implications

The LEAP grants will be funded by the Community And Sporting Club Reserve which collects advertising revenue from *The Cuby News* newsletter.

Currently the Community And Sporting Club Reserve holds \$6,725.20.

Economic Implication – Nil

Social Implication

The LEAP grants will support local community groups providing activities for local community.

Environmental Considerations

Local environmental groups may apply for LEAP grants to assist their activities.

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. the Officer's Recommendation with minor amendments; or
3. to defer and seek further information prior to a future consideration of the small grants program.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2020/74:

That Council adopt the Local Event And Project (LEAP) Grant Program policy included at Attachment 9.2.3A.

Moved: Cr Bradford

Seconded: Cr Dowling

Carried 6/0

2.16 Local Event And Project (LEAP) Grant Program

Policy Statement:

The LEAP Grant Program seeks to provide financial support to local service, community and sporting organisations to provide facilities and events for local residents.

The total contribution from LEAP to an event or project is a maximum of \$2,000.

Organisations may be granted more than one LEAP application within a financial year but the total of amounts approved are not to exceed \$2,000 in total.

Council will provide financial support under LEAP on a 50% (LEAP)/ 50% (organisation) basis.

An organisation is to contribute to their event or project:

- at least half of the organisations total contribution is to be a cash contribution (ie the cash contribution will be equal to half the amount requested from LEAP); and
- in-kind works of up to half of the applicant's total required contribution may be considered by Council as part of the applicant's contribution.

Eligible events and projects include:

1. capital projects that have an anticipated life span of over 5 years,
2. events that are open to participation of the community as a whole; and/or
3. any other project approved by Council that befits the "Spirit" of LEAP.

Events and projects that are not eligible applications include:

1. consumables or general maintenance;
2. disposable items;
3. retrospective funding; and/or
4. any application Council considers is not in the "Spirit" of LEAP

Completed application forms should be submitted to Council for consideration a minimum 4 weeks before the event or project funding is required.

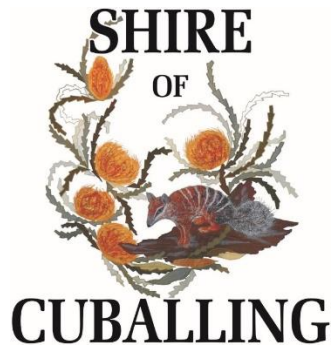
At the project completion a LEAP acquittal form must be completed to finalise the funding agreement which is included on the application form.

Objective:

To establish guidelines for the distribution of funds received from receipts of advertising in Cuby News newsletter to local service, community and sporting organisations.

Resolution No:

Resolution Date:



LOCAL EVENT AND PROJECT (LEAP) GRANT

Application Form

1. Grant Applicant _____
2. Contact Address _____
3. Phone _____ Email _____
4. ABN _____
5. Project Name _____
6. Project Purpose
7. Who are the main beneficiaries of the project?
8. Project Description. Please summarise your project.

9. Starting Date _____ Completion Date _____

9. Project Funding Contributors

Income	Cash	In-Kind	Total	Confirmed
TOTAL				

10. What have the membership numbers of your club been over the past 3 years?

11. How has the need for your project been identified and assessed?

12. How have you assessed the feasibility of your project?

13. Have you developed a management plan for your facility? No.
If so, please attach a copy with this application.

13. Have you considered the needs of different user groups within the community?

14. Please provide the costs of completing your project.

Expenses	Cash	In-Kind	Total
TOTAL			

15. Who will be responsible for any operational deficit and how will it be funded?

16. Please provide details of funding applications made to other organisations and their response?

17. Supporting Information

The following must be included with this application:

- Locality, Site and design specifications
- An itemised project cost
- Current bank statement of club or group applying for funding
- Confirmation of financial commitments applied for from other sources

Declaration by applicant

I, the undersigned, certify that I have been authorised to submit this application and that the information contained herein is to the best of my knowledge true and correct.

Name _____

Position Held _____

This _____ Day of _____

Signature _____

9.2.4 Rates Incentive Prize Draw 2020/21

Applicant: N/A
File Ref. No: ADM130
Disclosure of Interest: Nil
Date: 16th July 2020
Author: Gary Sherry
Attachments: Nil

Summary

Council is to consider providing Council supported prizes for ratepayers paying their rates in full by the due date.

Background

For many years the Shire of Cuballing has sought private sponsorship to provide a rates incentive prize draw for ratepayers who have paid their rates in full by the due date. The prizes were provided by accommodation businesses located outside the Shire of Cuballing who provided free accommodation in exchange for having small amounts of promotional material included in the envelope provided to ratepayers.

Council is not aware of how many ratepayers have taken used their prizes and some winners of these prizes signalled to staff that they were unlikely to use the prize because the cost of travel required to use the prize outweighed the benefit.

Council has provided funding of \$1,000 in the draft 2020/21 Budget to provide a rates incentive prize draw for rate payers paying in full by the due date.

Comment

The Officer's Recommendation seeks for Council to provide the prizes for an early payment draw rather than accommodation providers from outside the Shire.

The prizes for the draw would be vouchers for use in a business located within the Shire of Cuballing. It is proposed to provide 20 vouchers of \$50 in value.

Upon receipt of the voucher, the business would provide the voucher to the Shire of Cuballing to receive payment of the funds.

The \$50 voucher is of a size that will allow one normal size transaction without a need to carry over funds for a second visit. A \$50 voucher would provide:

- A majority of a fuel purchase for a car;
- The majority of a purchase of a meal for two;
- A smaller component of a purchase of engineering or farm services.

Strategic Implications

ECONOMY – Our Economy, Infrastructure, Systems and Services.

Goals

- Promoting sustainable and diverse economic development opportunities that make the Shire of Cuballing an attractive place to live, work and visit.

	Strategy	Outcome
3.7	Advocate and plan for local economic development in a sustainable manner.	A growing community supported by improved job opportunities and diversity in our industries, businesses and housing.

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications

Council has allocated \$1,000 in the draft 2020/21 Budget.

Economic Implication

Providing vouchers for use in local businesses is intended to be a small direct economic stimulus for local businesses during the COVID-19 pandemic. There is an indirect stimulus in that using a voucher could allow a local ratepayer to use a local business for the first time and provide an opportunity for that business to win repeat custom.

Social Implication

The vouchers will encourage ratepayers to consider using local businesses in the future.

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. the Officer's Recommendation with minor amendments; or
3. not conduct a rates incentive prize draw.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2020/75:

That Council:

1. **conduct a Rates Incentive Prize Draw for ratepayers who have paid their rates in full by the due date according to the terms conditions included at Attachment 9.2.4A; and**
2. **20 vouchers for goods or services from businesses located within the Shire of Cuballing to the value of \$50 as prizes for the Rates Incentive Prize Draw.**

Moved: Cr Dowling

Seconded: Cr Hopper

Carried 6/0

SHIRE OF CUBALLING
Rates Incentive Prize Draw 2020/21
Terms And Conditions

1. This competition is a promotion run by the Shire of Cuballing (“Promoter”).
2. Entries and information on prizes and how to enter form part of these Terms and Conditions.
3. Participation in this competition constitutes acceptance of these Terms and Conditions.
4. The competition is open to rate payers of the Shire of Cuballing who satisfy the competition requirements by the 10th September 2020.
5. Winners are chosen by random computer selection. Councillors and employees of the Shire and government bodies and their related agencies. These parties are ineligible as a sole or part owner of any property within the Shire of Cuballing boundaries. Rates exempt properties such as schools and churches are also ineligible.
6. Your rates payment must be by cash, cheque, credit card, online or postal order. Your entry will automatically be disqualified and ineligible, if your payment is dishonoured by the financial institution concerned for any reason.
7. There are 20 prizes available. To be eligible to win a prize, you must first satisfy clauses 4 and 5 above.
8. At the end of the competition period, the Shire’s ‘Prize Draw’ computer program will select at random ratepayers who have paid their 2020/2021 rates assessment in full (including all arrears but not inclusive of Deferred Rates) by the 10th September 2020. The details of the ratepayers and their payment details will be checked and then verified under the supervision of the Shire’s Senior Staff.
9. The competition will commence with the release of the 2020/2021 rate notices on 6th August 2020 and will close at midnight on 10th September 2020 with the receipt of rates money either by phone, credit card, over the internet, over the counter at the Shire of Cuballing Administration Centre or by other means.
10. Decisions made by Shire of Cuballing Officers in regard to the awarding of prizes is final and no debate will be entered into.
11. The Shire of Cuballing reserves the right to verify the validity of entries and to disqualify any entry that is not in accordance with the competition ‘Terms and Conditions’.
12. Entries will only be valid once they have been received and receipted by the Shire of Cuballing. The Shire accepts no responsibility whatsoever for late, lost or misdirected entries, whatever the cause.
13. Winners will be notified by phone and mail.
14. Collection of prizes must be organized by individual winners following notification of their winning entry. The Shire of Cuballing will not be liable for any delivery or travel costs associated with claiming a prize. The winner must collect their prize by 8th December 2020 or it will be judged forfeited.
15. Prizes are not transferable or exchangeable. The Shire of Cuballing is neither responsible nor liable for any changes in the value of a prize occurring between the date of printing and the date the prize is claimed.
16. Total prize pool is valued at \$1,000 at the date of publication of draw prizes and the prize packages are 20 vouchers for goods or services from businesses located within the Shire of Cuballing to the value of \$50.

17. The Shire of Cuballing shall not be liable for any loss or damage whatsoever that is suffered (including but not limited to indirect or consequential loss) or for any personal injury suffered or sustained in connection with any of the prizes offered except for any liability which cannot be excluded by law. It is a condition of accepting the prize that a winner may be required to sign a legal release in a form determined by the Shire of Cuballing in its absolute discretion.
18. The Shire of Cuballing accepts no responsibility for any tax implications (including any Fringe Benefits Tax) that may arise from the prize winnings. You should seek independent, qualified financial advice about potential tax implications.
19. The Shire of Cuballing accepts no responsibility for any incorrect or inaccurate information, either caused by website users or by any of the equipment or programming associated with, or utilised in this competition or by any technical error that may occur in the course of the administration of the competition. The Shire of Cuballing assumes no responsibility for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction or unauthorised access to or alteration of entries.
20. As a condition of accepting any prize, the winner must agree to be photographed, interviewed and/or filmed for use in any promotional, marketing or other creative initiative arranged by the Shire of Cuballing or its agents. The Shire shall be solely responsible for all marketing and editorial control.
21. The Shire of Cuballing reserves the right to cancel or terminate the competition if, for any reason beyond the Shire's control, the integrity of the competition or its fairness or security is compromised.

9.2.5 Refund of Building Services – Divine You

Applicant: N/A
File Ref. No: ADM19
Disclosure of Interest: Nil
Date: 16th July 2020
Author: Gary Sherry
Attachments: Nil

Summary

Council is to consider a request to refund the cost of building services purchased by Divine You during 2018/19 and 2019/20.

Background

Council completed building services for Divine You, a not for profit incorporated association based in Narrogin. The services were associated with the construction of a new building on Divine You's property at 8 Federal Street Narrogin and were issued in the name of a Mr Stajic, a member of the organisation.

The work completed included:

1. a Certificate of Design Compliance (CDC) costing \$1,425.95. Quotation 0742 was provided by Council's Building Officer on 15th April 2019, invoice 4734 was provided on 24th May 2019 and paid the same day; and
2. a Certificate of Construction Compliance (CCC) costing \$1,004.70. Quotation 0912 was provided by Council's Building Officer on 10th February 2020, invoice 5042 was provided on 18th February 2019 and paid the following day.

These certificates were required by Divine You to lodge with the Shire of Narrogin to comply with normal council building regulation.

Comment

Council has now received the following from Ms Jannette Liddelow, the Treasurer of Divine You seeking a refund of the costs of the CDC and CCC. The correspondence includes:

I am writing as representative of Divine You, a not for profit community group, in relation to the building at our base at 8 Federal St, Narrogin.

Divine You Incorporated is at present feeding the needy of the Region on Saturdays and as needed and providing ongoing support to people with disability, the aged, and anyone who is in need. Members visit the sick and the elderly and Sunday and school holiday program classes for children are held to teach human values. On Saturdays and School holidays sewing and craft lessons are facilitated to provide skills and therefore assist with the self-esteem of children. We are shortly commencing art classes weekly for people with disability and yoga and meditation classes for children.

The Divine You Mission Statement is: Divine You seeks to put Love into action.

The Divine You Vision Statement is: A community where all individuals achieve their full human potential The Objects of the Association are: Divine You seeks to put Love into action by:

- Feeding the hungry
- Helping the poor

- Sheltering the homeless, those in crisis, and providing accommodation when needed
- Comforting the sick and terminally ill
- Advocating for and serving people with disability
- Caring for the elderly
- Comforting and supporting the needy
- Visitation and support of the lonely
- Spiritual Awareness programs for all ages including Meditation, Seminars, Retreats, Yoga, Reiki and Tai Chi
- Prayers offered for the community and environment'
- Encouraging youth and children to grow spiritually
- Spiritual and Human Values lessons for children
- Craft and Sewing classes for adults and children.

In our Business Planning we established that there was a need to have a new building to facilitate the Objects of the Association and subsequently the building inspection has been completed by the Cuballing building inspector, Darryl Baxter.

Darryl had estimated that the cost of the Final Inspection would be approximately \$1,100 and yet the final cost was \$2,439.65 (Invoice No 4734 and Invoice No 50420 in the name of our Member Ilija Stajic).

We write to sincerely request that the Shire of Cuballing kindly consider waiving the cost of the Final Inspection in order that Divine You can continue to fulfill our Mission and Vision.

We are only a few committed members who are working hard for the good of the people of the Region and we have limited funds.

While I don't doubt the work of Divine You is a valuable community service for the residents of Narrogin, the services provided by the Shire of Cuballing were a commercial undertaking. Council's Building Officer provide a quotations for both services. It was open to Divine You to purchase the services from a from another private building certification practitioner to complete their building project. Using a private building certification practitioner would have most likely have cost more.

The total cost of the services provided would not have been a significant cost of the transportable building constructed on the site. Had the cost of the services been extreme, Divine You should have approached the Shire of Cuballing, seeking assistance at that time.

The Officer's Recommendation is not refund the cost of either service to Divine You.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications

Should Council wish to provide a refund to Divine You, this would be an expense of the 2020/21 financial year. Council has budgeted \$1,000 for donations during 2020/21.

Economic Implication – Nil

Social Implication

Divine You provide a valuable social service from their Narrogin premises.

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. provide Divine You with a full or partial refund of the cost of the building services.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2020/76:

That Council not refund to Divine You the cost of building services purchased in May 2019 and February 2020.

Moved: Cr Ballantyne

Seconded: Cr Bradford

Carried 5/1

9.2.6 COVID Response – Cuballing Tavern

Applicant: N/A
File Ref. No: ADM329
Disclosure of Interest: Nil
Date: 17th July 2020
Author: Gary Sherry
Attachments: Nil

Summary

Council is to consider additional support to the Cuballing Tavern as part of a response to the COVID-19 pandemic.

Background

As part of a range of measures adopted in a response to the COVID-19 pandemic at the May 2020 Ordinary Meeting, Council decided to provide COVID-19 rate relief packages for ratepayers of the Shire be eligible on application and assessment on the following basis (total Budget pool available of \$10,000 GST exempt):

1. a refund of up to \$400 of local government rates (not ESL or waste charges);
2. applications are to be in writing by and determined jointly by the Shire President and Chief Executive Officer;
3. applications to demonstrate a link between the COVID-19 pandemic control measures and a 30% reduction in business income or loss of employment;
4. any approvals are credited to their 2020/21 year's rates;

Council has allocated \$5,000 in the draft 2020/21 Council budget for this response measure.

To date Council has received only two applications for a refund. One application was from the owner of a rural lifestyle property who has lost his job and is currently receiving a JobSeeker payment. The other application was from the Cuballing Tavern whose business operations were drastically altered by state government measures to combat the COVID-19 pandemic.

The Shire President and Chief Executive Officer intend to approve the application of the from the owner of a rural lifestyle property. This approval of a \$400 rates refund will represent a 43% reduction in the 2020/21 rates on this property.

Comment

Given that Council has had only two applications for a rate refund and Council has budgeted \$5,000 for this measure, there is scope for Council to consider a higher refund to the Cuballing Tavern given the substantial impact on their business and the higher rates paid for this business compared to other GRV rates assessments.

Council will again charge the Cuballing Tavern \$4,802.74 in rates in 2020/21. In comparison to the other approved applicant, a 43% rate refund would be \$2,065.

The Officer's Recommendation is that Council specifically authorise a greater COVID-19 response rates refund to the Cuballing Tavern than that included in Council's response decision, because:

1. Of the substantial impact on this business of the state regulations in response to the COVID-19;
2. the comparatively large amount of GRV rates paid by this relatively small business; and
3. of the current under allocation of the Council budget for this program

Strategic Implications

Shire of Cuballing Strategic Community Plan

GOVERNANCE & ORGANISATION – Our Council, Services, Policies and Engagement. Goals

- Governance structures that ensure accountable, transparent and ethical decision making.
- Building the organisation and managing its structure, finances and assets in a sustainable manner.
- A Council that proactively engages with all elements of its community to make decisions that reflect positively on the future of the Shire of Cuballing.

	Strategy	Outcome
4.1	Councillors provide strong and visionary leadership.	A clear direction for the future.
4.2	Maintain a clear, transparent and ethical decision making process.	Openness and transparency in Council decisions.
4.3	Ensure open and consistent communication between the Shire and the community.	The community is aware of Council decisions and activities.
4.4	Actively engage with the community to inform decision making and improve conversations within the community.	The community have a variety of opportunities to be involved and are able to make meaningful contributions to decision making.
4.5	Be innovative in the management of Shire operations, services, staff and resources to create a resilient and financially stable Shire.	A Shire that is progressive, sustainable, resilient and adaptive to changes.

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications

Council has allocated \$5,000 in the draft 2020/21 Council budget for this response measure.

Economic Implication

COVID and the response to COVID is having a major impact on Australia's and the world's economy currently and this is expected to continue for some considerable time.

Social Implication

While the measures taken by Governments in response to COVID are supported, these decision have impact social and financial impacts on the community.

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. the Officer's Recommendation with minor amendments; or
3. to support the existing provisions of Council's COVID-19 response.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2020/77:

That Council provide the Cuballing Tavern, Assessment A41, with a COVID-19 rate relief packages of \$1,500 because:

- 1. of the substantial impact on this business of the state regulations in response to the COVID-19;**
- 2. the comparatively large amount of GRV rates paid by this relatively small business in comparison to other applicants; and**
- 3. Council has currently under allocated the budget for this program.**

Moved: Cr Hopper

Seconded: Cr Dowling

Carried 6/0

Cr Hopper declared a Proximity Interest in item 9.2.7 in that she owns property adjoining the applicant and left the Council Chamber at 3.06pm.

9.2.7	Permission to Trade in a Public Place – Francis Street, Popanyinning and Ridley Street, Cuballing
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Applicant:	Darrel Marwick, The Fresh Fish Van
File Ref. No:	ADM339
Disclosure of Interest:	Nil
Date:	17 th July 2020
Author:	Gary Sherry
Attachments:	Nil

Summary

Council is to consider a request to trade in a thoroughfare in the Shire of Cuballing by a local, licence food business.

Background

Mr Darrel Marwick of Popanyinning operates The Fresh Fish Van and sells fresh fish in the Shires of Narrogin, Williams and Boddington.

To complete these operations Mr Marwick maintains a registration as a food businesses and has been inspected by Shire of Cuballing’s Environmental Health Officer.

This application needs to be addressed by Council because the Shire of Cuballing does not have a thoroughfares local law.

Mr Marwick has requested permission to operate his business, The Fresh Fish Van, in Cuballing and Popanyinning on alternate Saturday mornings. Mr Marwick expects this service to be a small expansion on his current operations in larger neighbouring towns.

Mr Marwick is seeking permission from Council to operate his business on alternative Saturdays from:

- the Francis Street road reserve, roughly opposite the Popanyinning General Store, from 8am to 5pm; and
- the car park on Ridley Street opposite the Cuballing Roadhouse road reserve, from 8am to 5pm.

Comment

In reviewing Mr Marwick’s application, staff considered the following matters.

A. Ability to Consider Application

Trading in a thoroughfare or public places is normally dealt with by local governments using a local law relating to thoroughfares. The Shire of Cuballing does not have such a law. Council has provided a similar permission in 2008 to allow a “Breakout Smoking Area”, including consumption of food and liquor, on the footpath at the front of the Cuballing Tavern.

While the nominated location on Francis Street, Popanyinning is part of the Francis Street Road reserve, the nominated location in Cuballing is sited on the railway reserve. Council is

not able to grant permission to the Cuballing site without amending the lease with Arc Infrastructure. This is unlikely and will be time consuming to negotiate.

It is possible for Council to approve a nearby site within the road reserve in front of the Skate Park on Ridley Street.

B. Suitability of Nominated Location

The nominated location are central to each town and located away from residences. Both are serviced by suitable road access and not requiring any additional works by the Shire of Cuballing to allow the requested activity to proceed.

C. Insurance Implications

On the nominated locations Council would normally take full responsibility for liability or damage that may arise. Council will need to ensure, and continue to ensure, that Mr Marwick holds and maintains adequate public liability insurance protecting Council.

D. Access Charge

It is open for Council to charge Mr Marwick for access to Council property to conduct his business. Council currently charges the Cuballing Tavern \$100 per annum for full access to the footpath area of the road reserve in front of the Cuballing Tavern. A similar pro rata charge on Mr Marwick would be \$15 per annum.

Given the relatively small size of a pro rata access charge, and the current uncertainty of the viability of the business, it may be appropriate for Council not to impose a charge at this time, but indicate to Mr Marwick that a future charge may be imposed in future years.

E. Other Business Registrations

As previously mentioned, to operate his current business, Mr Marwick maintains a registration as a food businesses and has been inspected by Shire of Cuballing's Environmental Health Officer. While this registration and inspection will be required to sell food in the Shire of Cuballing, the registration and future inspections will occur separate to the outcome of this application.

Strategic Implications

ECONOMY – Our Economy, Infrastructure, Systems and Services.

Goals

- Promoting sustainable and diverse economic development opportunities that make the Shire of Cuballing an attractive place to live, work and visit.

	Strategy	Outcome
3.7	Advocate and plan for local economic development in a sustainable manner.	A growing community supported by improved job opportunities and diversity in our industries, businesses and housing.

Statutory Environment – Nil

Trading in a thoroughfare or public places is normally dealt with by local governments using a local law relating to thoroughfares. The Shire of Cuballing does not have such a law.

Policy Implications – Nil

Financial Implications

The Officer's Recommendation does not impose any direct financial cost on the Shire of Cuballing. Without a local law relating to thoroughfares and a Council set fee, Council is not in a position to charge for such permission.

Conduction retail operations in a thoroughfare or public places does expose Council to a potential risk of from claim against damages arising from the such an operation. Council should seek to ensure that the business has and maintains public liability insurance.

Economic Implication

Favourable consideration of the application by Mr Marwick will assist in the expansion of a local business in the Shire of Cuballing.

Social Implication

The business operated by Mr Marwick selling fish, is a service not readily available in the Shire of Cuballing to local residents. Mr Marwick operating his business in the Shire of Cuballing will allow local residents to consider local purchases not currently available.

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation;
2. an amended Officer's Recommendation;
3. to defer, seeking further information prior to a future consideration; or
4. refuse the application of Mr Marwick, giving reasons.

Voting Requirements – Simple Majority

COUNCIL DECISION – 2020/78:

That Council approve Mr Darrel Marwick of The Fresh Fish Van to trade in a public place within the Shire of Cuballing:

- 1. at the locations of:**
 - a. in the road reserve on Francis Street, Popanyinning, nearby the water standpipe; and**
 - b. in the road reserve on Ridley Street, Cuballing, nearby the Cuballing Skate Park; and**
- 2. conditional upon:**
 - a. only operating from 8am to 3pm on only a Saturday each week;**
 - b. Mr Marwick maintaining and providing proof to the Shire of Cuballing of all relevant and requested registrations and permissions normally required of food business;**
 - c. Mr Marwick maintaining and providing proof of a public liability insurance policy with a reputable insurer with a sum insured for any single event of at least \$1,000,000; and**
 - d. payment of any charge for permission imposed by the Shire of Cuballing. In 2020/21 the Shire of Cuballing will not impose a fee but this will be reviewed by Council prior to the 2021/22 financial year.**

Moved: Cr Ballantyne

Seconded: Cr Harris

Carried 5/0

Cr Hopper entered the Council Chamber at 3.13pm

9.3 MANAGER OF WORKS AND SERVICES:

Nil

10. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:

Nil

11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:

Nil

12. CONFIDENTIAL MATTERS:

Nil

13. NEXT MEETING:

Ordinary Council Meeting, 2.00pm, Wednesday 19th August 2020 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing.

14. CLOSURE OF MEETING:

There being no further business, the Shire President, Cr Conley, closed the meeting at 3.14pm.