SHIRE OF CUBALLING

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

UNCONFIRMED MINUTES

for the

Ordinary Meeting of Council

Held at

2PM, WEDNESDAY 19 APRIL 2023

Shire of Cuballing
Council Chambers
Campbell Street, Cuballing

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1. DECLARATION OF OPENING:

Meeting Opened 2.02 pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr Eliza Dowling	President
Cr Robert Harris	Deputy President
Cr Julie Christensen	
Cr Adrian Kowald	
Cr Dawson Bradford	
Mr Stan Scott	Chief Executive Officer
Mr Narelle Rowe	Deputy Chief Executive Officer
Mr Bruce Brennan	Manager of Works and Services
Mr Paul Lewis	Resident

2.1.2 Apologies

Nil

2.1.3 Leave of Absence

Nil.

3. STANDING ORDERS:

COUNCIL DECISION 2023/27

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

Moved Cr Kowald **Seconded Cr Harris** **CARRIED 5/0**

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:

Mr Paul Sutton asked a series of questions. The questions and the CEO's responses are summarised below.

Question 1
In relation to the under construction Independent Living Units in Austral Street, Mr Sutton believed that there are two downpipes not connected to the stormwater drains, there may be a broken stormwater pipe and there is water pooling around the leech drains.

Answer 1
The CEO advised that the building work isa being managed by the Shires architect and any issues or concerns are dealt with by them during monthly inspection visits. There is also a defects liability period where any faults are repaired at the expense is the builder. The CEO will raise the concerns with the architect. In relation to the pooling water this is likely as a result of the fact that the pacing has not yet been completed. The paving will direct stormwater runoff to the installed drainage system which will redirect most of the water which is presently pooling at the eastern end f the development.

Question 2
Is Austral Street going to be widened to accommodate traffic from the new development.

Answer 2
There are no immediate plans to widen Austral Street but it will be considered as part of budget deliberations. It is likely that a footpath will be installed on Alton Street to connect to the pathway leaving the new development.

Question 3
If Shire staff rent the units will they pay full rent.

Answer 3
The units have been constructed for older residents not as worker accommodation.

Question 4
What kind of crossover is going to be put in.

Answer 4
The CEO understands that there will be paving to the property line, and bitumen to join with the seal.

Question 5
Who is responsible for rubbish on the site and fly litter escaping from the site and further up Beeston Street.

Answer 5
The builder is responsible for rubbish on the site and maintains skip bins on site. Litter in Beeston Street may be from vehicles accessing the Waste Transfer Station.

Question 6
There is an open drain to the South of the development. Are there plans to make this a closed drain.

Answer 6
There are no plans to install an enclosed drain at this time.

Mr Sutton left the chambers at 2.15 pm.

5. APPLICATIONS FOR LEAVE OF ABSENCE:

Cr Kowald requested a leave of absence for the May, June and July Ordinary Council Meetings as he will be overseas.

COUNCIL RESOLUTION 2023/28

That Cr Kowald be granted a leave of absence for the May, June and July Ordinary Council Meetings

Moved Cr Bradford Seconded Cr Christensen CARRIED 5/0

Cr Bradford advised that he will be interstate on the scheduled date of the May OCM.

COUNCIL RESOLUTION 2023/29

That May Ordinary Meeting of Council be rescheduled to Thursday 18th May 2023 at the Popanyinning Hall.

Moved Cr Harris Seconded Cr Bradford CARRIED 5/0

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Wednesday 15 March 2023

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/30

That the Minutes of the Ordinary Meeting of Council held on Wednesday 15 March 2023 be confirmed as a true record of proceedings.

Moved Cr Kowald Seconded Cr Harris

CARRIED 5/0

7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:

Nil at this time.

8. DISCLOSURE OF FINANCIAL INTEREST:

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – March 2023

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	14 April 2023
Author:	Juanita Waltho
Attachments:	9.1.1A List of March Municipal Accounts
	9.1.1B List of Credit Card Transactions
	9.1.1C Petty Cash and Coles Card

Summary

Council is to review payments made under delegation in March 2023.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of March 2023 as listed in the attachments.

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

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/31

That Council receives:

1. **the List of Accounts paid in March 2023 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 $721,181.00 included at Attachment 9.1.1A.**

2. **a summary of transactions completed on Credit Cards by Council Staff for the period ending 31 March 2023 included at Attachment 9.1.1B.**

3. **a summary of transactions completed on Coles Cards and Petty Cash for the period ending 31 March 2023.**

Moved Cr Bradford **Seconded Cr Kowald** **CARRIED 5/0**

LIST OF MARCH 2023 MUNICIPAL FUND ACCOUNTS

Chq/EFT	Name	Description	Amount
EFT7722	G.S. HOBBS CONTRACTING	Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22 This is to go through WALGA Preferred Supplier Program - 22/02/23 to 28/02/23	-22673.20
EFT7723	BUSSELTON ADVANCED DRIVER TRAINING	MC Licence for Works Crew Training	-2895.00
EFT7724	ALLAN'S BOBCAT & TRUCK HIRE	Grave Digging with excavator at Cuballing Cemetery	-440.00
EFT7725	ANTHONY ROBERT STEER	Reimbursement of electricity (Utilities Allowance) for the 2022/2023 year. Account Period - 13/10/2022 to 09/12/2022	-551.66
EFT7726	BURGESS RAWSON (WA) PTY LTD	Water Consumption, Cuballing War Memorial. 2022/2023 Period = 25/11/2022 to 02/02/2023	-255.37
EFT7727	BEST OFFICE SYSTEMS	Monthly photocopier charges. 2022/2023 - February Charges 2023	-1675.08
EFT7728	C&D CUTRI	Install all Precast headwalls and culverts Cuballing East road WSF007	-6435.00
EFT7729	CORSIGN (WA) PTY LTD	2 x RTR signs as per quote	-2681.91
EFT7730	CUBY TAVERN	Councillor Salads - February 2023 Council Meeting (1 x Potato Bake, 1 x Garden Salad)	-100.00
EFT7731	EXTERIA STREET & PARK OUTFITTERS	Supply an Aluminium Sports Picnic Set to be bolted to concrete slab & including packaging	-3945.70
EFT7732	GREAT SOUTHERN FUEL SUPPLIES	Bulk diesel fuel delivery	-14024.43
EFT7733	H+H ARCHITECTS	Additional site visits by project manager. Based on progress to date and the requirement for additional scrutiny of the project we estimate another 5 site visits will be required for a total of 10 invoiced visits.	-1067.00
EFT7734	ITR PACIFIC PTY LTD	80 x Grader Blades and 5 x bolt sets as per quote 571227	-13579.50
EFT7735	KALEXPRESS & QUALITY TRANSPORT	Freight charges - dent road floodway materials	-124.14
EFT7736	LOCAL GOVERNMENT WORKS ASSOCIATION OF WA INC	Membership to Local Government Works Association – Manager of Works and Works Supervisor	-200.00
EFT7737	LO-GO APPOINTMENTS	Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023.	-4857.99

EFT7738	MELCHIORRE PLUMBING AND GAS	Lower water meter & install retic valve	-1509.09
EFT7739	NARROGIN CARPETS AND CURTAINS	Supply & install one wood floor plank at the back entrance door	-276.00
EFT7740	REGIONAL RETICULATION AND POOL CARE	Supply & Install reticulations for Turf & Trees as per written quote # 1011	-5554.10
EFT7741	REINFORCED CONCRETE PIPES	12 x 450 class 4 2 x 450 headwalls	-6954.21
EFT7742	RJ & BR HARRIS	Supply of Gravel 15,000m3 @ $2.20 per m3	-33000.00
EFT7743	TODAY'S BUILDING SERVICES PTY LTD	Certificate of Design Compliance for Rotunda	-1320.00
EFT7744	WALLIS COMPUTER SOLUTIONS	Microsoft 365 business premium	-7176.72
EFT7745	WINC AUSTRALIA PTY LIMITED	Eldon 2 way Desk organiser clear Product Code 86761997	-156.59
EFT7746	G.S. HOBBS CONTRACTING	Hire of Semi water tanker for the Cuballing East Road This is to go Through WALGA Preferred Supplier Program	-19009.65
EFT7747	ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD	Traffic management resources to ensure safe worksite in response to poor driver behaviour. As per schedule of rates	-61860.09
EFT7748	BMR MECHANICAL PTY LTD	CN047 - 60,000km service Isuzu Prime Mover 2019	-1285.42
EFT7749	BUILDERS REGISTRATION BOARD BUILDING COMMISSION	February 2023 - building services levy remittance advice	-56.65
EFT7750	CLOUD PAYMENT GROUP	Payments from Cloud Payment Group - Month of February 2023	-2079.86
EFT7751	CORSIGN (WA) PTY LTD	12 x 600x600 Prepare to Stop Signs	-211.20
EFT7752	CUBY ROADHOUSE	Monthly account – February Account	-684.38
EFT7753	DANIEL JAMES PANETTA	Reimbursement for Police Clearance	-58.70
EFT7754	DEWS MINI EXCAVATIONS	Excavator Hire for Precast headwalls and pipe extensions estimate 6 days WSF007	-9570.00
EFT7755	G.S. HOBBS CONTRACTING	Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22 This is to go through WALGA Preferred Supplier Program	-21131.00
EFT7756	GREAT SOUTHERN FUEL SUPPLIES	Bulk diesel fuel delivery	-8461.82
EFT7757	GREAT SOUTHERN WASTE DISPOSAL	Rubbish Removal - Recycling Service x 258 @ $3.86 each	-6646.38
EFT7758	HERSEY SAFETY PTY LTD	List of Products as per delivery dockets attached 48692,48693,48694,48695	-1746.75
EFT7759	KALEXPRESS & QUALITY TRANSPORT	Corsign products for RTR 052 Contine Siding Floodway Signage - Freight Charges	-301.46
EFT7760	LG CORPORATE SOLUTIONS PTY LTD	Assist with 2022 Audit - Site Visit 28th - 30th November Travel, food and accommodation at cost	-12376.55

EFT7761	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Finance professionals conference 2023 for DCEO	-930.00
EFT7762	LAWN DOCTOR	Supply 470 metres squared of Kikuyu Roll-on Turf with delivery to metro depot as per written quote	-4303.00
EFT7763	LO-GO APPOINTMENTS	Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023.	-4857.99
EFT7764	METROCOUNT	1 x 100m roll of rubber tube 1 x centre line flap kit 10 pack 10 x vent plugs 10 x battery packs	-1551.00
EFT7765	MARKET CREATIONS	Website design, refresh, and marketing consultancy services. As per proposal #IH89	-5472.50
EFT7766	MCDOUGALL WELDMENTS	Remove and Replace existing Quick coupler lugs on loader rake and overhaul hydraulics	-3927.30
EFT7767	NARROGIN EARTHMOVING AND CONCRETE	Hire of 2 x Semi Side Tippers and Prime mover	-55955.35
EFT7768	NARROGIN TOYOTA & MAZDA	60,000km Service on 0CN Prado	-1564.24
EFT7769	NARELLE GAY ROWE	Reimbursement for Police Clearance	-58.70
EFT7770	NARROGIN COUNTRY FRESH MEATS	Council Meeting 15 February 2023 - 12 x Satay Sticks & 10 x Scotch Fillet Steaks	-142.85
EFT7771	PYNC INVASIVE ANIMAL CONTROL	Disposal of stray cat with no microchip	-75.00
EFT7772	PARRYS NARROGIN	2 pairs long work pants. 2 pairs hi-vis Shirts	-872.65
EFT7773	STALLION HOMES	February 2023 Progress Claim for Works Completed at the Cuballing Independent Living Units	-112022.14
EFT7774	ZIRCODATA PTY LTD	Monthly Storage Fees - Period 26/01/2023 to 25/02/2023	-17.56
EFT7775	BMR MECHANICAL PTY LTD	CN047 - 60,000km service Isuzu Prime Mover 2019	-210.27
EFT7776	LETS TALK FLOWERS	2x Anzac Day Wreaths Plus delivery to Narrogin As per quote	-260.00
EFT7777	G.S. HOBBS CONTRACTING	Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22 This is to go through WALGA Preferred Supplier Program	-14003.01
EFT7778	ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD	Traffic management resources to ensure safe worksite in response to poor driver behaviour. As per schedule of rates	-17498.26
EFT7779	ALLAN'S BOBCAT & TRUCK HIRE	Supply & Install 35m2 Pad & Paving	-3476.00
EFT7780	CANNON HYGIENE AUSTRALIA PTY LTD	Sanitary bin service - twice yearly	-1573.97
EFT7781	CORSIGN (WA) PTY LTD	Signs as per quote from Main Roads review	-2082.30

EFT7782	CUBALLING BUILDING COMPANY	Removal of Existing Picnic Shelter	-990.00
EFT7783	EDGE PLANNING & PROPERTY	Town planning service - planning services January 2023	-658.35
EFT7784	EXTERIA STREET & PARK OUTFITTERS	Supply an Aluminium Sports Picnic Set to be bolted to concrete slab & including packaging - Delivery	-132.00
EFT7785	FARMWORKS NARROGIN	900m of Horse sighter wire	-616.00
EFT7786	GREAT SOUTHERN FUEL SUPPLIES	Bulk diesel fuel delivery	-5672.97
EFT7787	H+H ARCHITECTS	Additional site visits by project manager. Based on progress to date and the requirement for additional scrutiny of the project we estimate another 5 site visits will be required for a total of 10 invoiced visits.	-786.50
EFT7788	HARWOOD CONTRACTING SERVICES	Supply 1.5 cubic metres of Garden bed soil & 1.5 cubic metres of Bushland mulch	-363.00
EFT7789	IPEC PTY LTD (TOLL)	Monthly freight charges - March 2023	-24.17
EFT7790	KALEXPRESS & QUALITY TRANSPORT	Freight Charges for ITR Western Australian for CAT Grader - CN387	-2427.03
EFT7791	MELCHIORRE PLUMBING AND GAS	Repairs to Ice Machine in Depot	-932.58
EFT7792	NARROGIN EARTHMOVING AND CONCRETE	Concrete Slabs for Gazebo & Picnic Shelter	-17839.80
EFT7793	NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES	13 mm end plugs 20 of for retic at memorial	-6.00
EFT7794	NARROGIN EMBROIDERY	10 x shirts for Shire Logo and Name embroidery	-28.00
EFT7795	SHIRE OF NARROGIN	Disposal of Kerbside Collection Waste	-3669.30
EFT7796	WESTRAC	Service cat vibe roller 500hr p204	-1408.03
EFT7797	G.S. HOBBS CONTRACTING	Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22 This is to go through WALGA Preferred Supplier Program	-16027.00
20194	SHIRE OF CUBALLING	Coles card	-335.30
20194	SHIRE OF CUBALLING	Petty cash	-173.25
20195	WATER CORPORATION	Water charges - commercial/private standpipe at Ridely street Cuballing lot 301 res 10329	-23604.15
20196	SYNERGY	Electricity charges - Lot 470 ridley street Cuballing Cuballing skatepark	-164.70
20197	SYNERGY	Street Lighting x 43 Street Light Charges 25/01/2023 to 24/02/2023	-705.39
20198	WATER CORPORATION	Water charges - private standpipe at Francis Street Narrogin fl lot road res opp l63	-3016.63
DD3448.1	HOSTPLUS SUPER	Payroll deductions	-834.13
DD3448.2	AWARE SUPER PTY LTD	Payroll deductions	-4097.37

DD3448.3	MATRIX SUPERANNUATION	Superannuation contributions	-325.36
DD3448.4	AUSTRALIAN SUPER	Payroll deductions	-1884.07
DD3448.5	COLONIAL FIRST STATE	Superannuation contributions	-575.71
DD3448.6	MLC SUPER FUND	Superannuation contributions	-241.00
DD3448.7	PRIME SUPER	Superannuation contributions	-377.29
DD3462.1	NATIONAL AUSTRALIA BANK	Credit Card Transactions – February 2023	-6253.01
DD3468.1	HOSTPLUS SUPER	Payroll deductions	-1786.16
DD3468.2	AWARE SUPER PTY LTD	Payroll deductions	-4148.64
DD3468.3	MATRIX SUPERANNUATION	Superannuation contributions	-364.41
DD3468.4	AUSTRALIAN SUPER	Payroll deductions	-2054.50
DD3468.5	COLONIAL FIRST STATE	Superannuation contributions	-1235.83
DD3468.6	MLC SUPER FUND	Superannuation contributions	-222.28
DD3468.7	PRIME SUPER	Superannuation contributions	-234.96
PAYROLL	SHIRE OF CUBALLLING	WAGES 01/03/23 – 14/03/23	-53554.90
DD3473.1	TELSTRA	New Iphone for DCEO and Mobile Charges	-3780.86
DD3474.1	TELSTRA	Phone Charges – Landlines	-280.97
DD3475.1	TELSTRA	SMS Harvest ban Services – March 2023	-128.81
DD3476.1	IINET LIMITED	Monthly internet services - CEO residence	-89.99
DD3488.1	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	Annual fee for Mt Shaddick	-114.00
DD3491.1	AWARE SUPER PTY LTD	Payroll deductions	-4790.31
DD3491.2	MATRIX SUPERANNUATION	Superannuation contributions	-279.81
DEDUCTION	MATRIX SUPERANNUATION	Payroll deductions	83.35
DD3491.3	AUSTRALIAN SUPER	Payroll deductions	-2059.37
DD3491.4	HOSTPLUS SUPER	Superannuation contributions	-582.55
DD3491.5	MYNORTH SUPER	Superannuation contributions	-126.64
DD3491.6	COLONIAL FIRST STATE	Superannuation contributions	-241.00
DD3491.7	MLC SUPER FUND	Superannuation contributions	-214.82
PAYROLL	SHIRE OF CUBALLING	WAGES 15/03/23 – 28/03/23	-42777.87
DD3491.8	PRIME SUPER	Superannuation contributions	-241.00
		TOTAL	**-721181.00**

Attachment 9.1.1B

CREDIT CARD TRANSACTIONS

SUPPLIER	DETAIL OF PURCHASE	TOTAL
Quest – Perth Ascot	Accommodation for LG Professionals CEO Connections Forum	$283.22
Grill'd	Dinner for LG Professionals CEO Connections Forum	$29.40
Cuballing Tavern	Councillor Dinners for Council Meeting	$309.00
Fortune French Hot Bread Bakery	Morning Tea for Admin Officer Last Day	$95.40
Town of Cambridge – Railway Parade	Parking Ticket for Meeting with LGIS	$5.80
Kolor Kode	Stickers for Record Files	$67.10
Coles – Narrogin	Council Refreshments – Coffee, Lollies, etc	$48.45
Fortune French Hot Bread Bakery	Morning Tea for DCEO Last Day	$57.10
Coles – Narrogin	Fruit – DCEO Farewell Morning Tea	$8.90
Australia Post	Annual PO Box Renewal	$105.00
Seek	Advertising for Admin Officer Position	$357.50
Aussie Broadband	Monthly Internet Services	$79.00
WA Local Government Association	Registration for Transport and Roads Forum	$70.00
Giant – Mandurah	Quadlock Iphone Case for MWS Phone	$34.99
Kenmag PL	Screen Protector for MWS Phone	$25.00
	Total	**1575.86**

PETTY CASH

Item details	Refreshments	Depot	Office Maintenance	Staff Expenses	Admin Stationary	GST10%	Total
	04105	**J1668**	**J4114**		**04231**		
Stationary/postage					41.20	3.74	$41.20
Outside Staff Goods		9.90				0.90	9.90
Staff	42.50			312		1.09	354.50
						Total	**405.60**
						Cash on Hand	**294.40**
						Grand total	**700.00**

COLES CARD

Item details	Refreshments	Works	Office Maintenance	Events	Events	GST10 %	Total
	04105		**J4114**	**J132C**	**104242 0.5**		
Groceries - Council Refreshments	$163.10					6.74	$163.10
Groceries – Thank a Volunteer Day				57.50		4.76	$57.50
Groceries – Community Consult					84.75	3.19	$84.75
Misc (Cleaning Supplies)			$23.50			1.45	**$23.50**
Works – Outside Staff Goods		13.40				0.73	**$13.40**
					Total		**$342.25**
				Total on Hand			**$157.75**
					Grand total		**$500.00**

9.1.2 Statement of Financial Activity

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	13 April 2023
Author:	Narelle Rowe, Deputy Chief Executive Officer
Attachments:	9.1.2A Statement of Financial Activity

Summary
Council is to consider the Statement of Financial Activity for March 2023.

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

A detailed breakdown of variances provided within the Budget Review tabled for Council endorsement.

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

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/32

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 31 March 2023 be received.

Moved Cr Kowald **Seconded Cr Harris** **CARRIED 5/0**

SHIRE OF CUBALLING

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the period ending 31 March 2023

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

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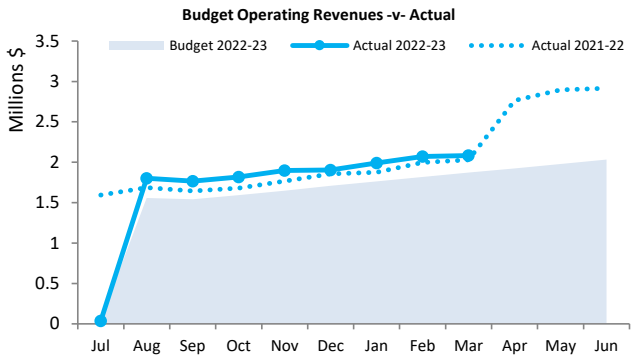
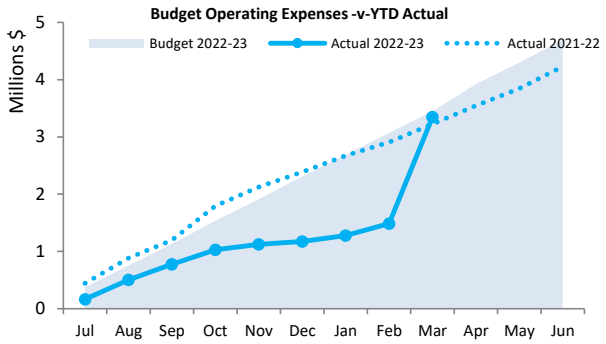
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

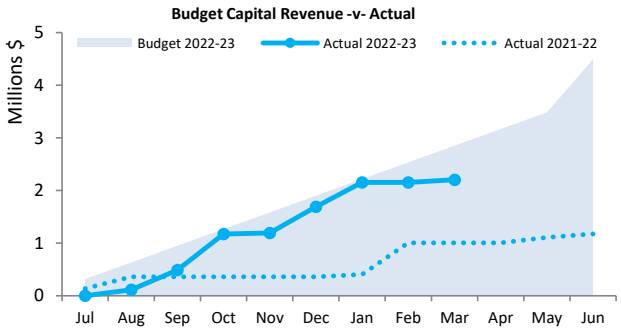


OPERATING EXPENSES

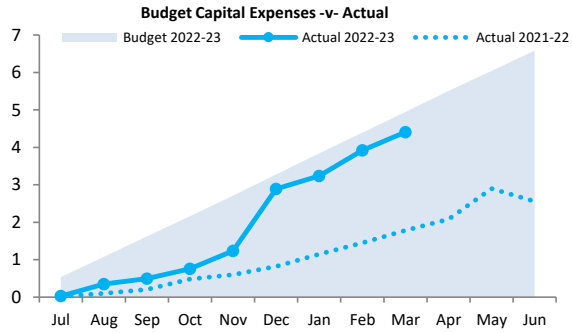


INVESTING ACTIVITIES

CAPITAL REVENUE

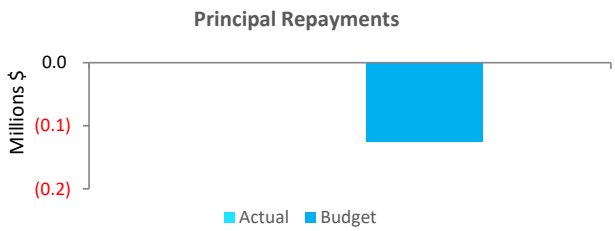


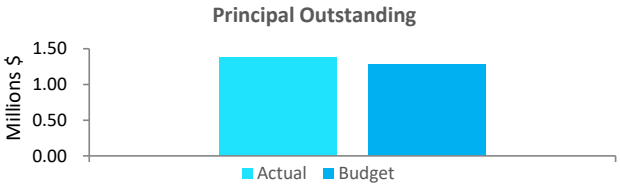
CAPITAL EXPENSES



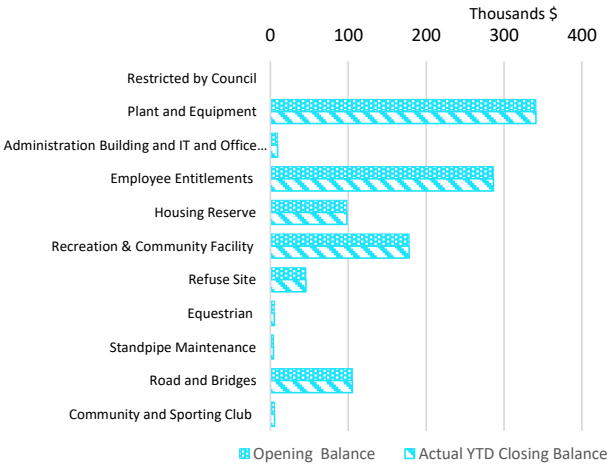
FINANCING ACTIVITIES

BORROWINGS

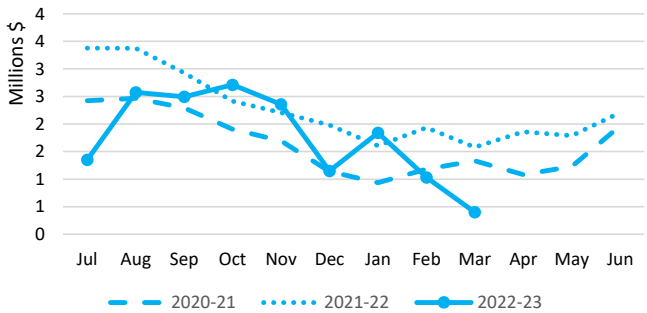




RESERVES



Closing funding surplus / (deficit)



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

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.51 M	$1.51 M	$1.49 M	($0.02 M)
Closing	($0.30 M)	($0.78 M)	$0.40 M	$1.18 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$1.99 M	% of total
Unrestricted Cash	$0.21 M	10.7%
Restricted Cash	$1.77 M	89.3%

Refer to Note 2 - Cash and Financial Assets

Payables

	$0.14 M	% Outstanding
Trade Payables	($0.02 M)	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables

	$0.11 M	% Collected
Rates Receivable	$0.20 M	87.5%
Trade Receivable	$0.11 M	% Outstanding
Over 30 Days		3.2%
Over 90 Days		2.9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.72 M)	($0.19 M)	$0.45 M	$0.63 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$1.43 M	
YTD Budget	$1.38 M	3.5%

Refer to Statement of Financial Activity

Operating Grants and Contributions

		% Variance
YTD Actual	$0.38 M	
YTD Budget	$0.33 M	15.1%

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.21 M	
YTD Budget	$0.11 M	89.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.83 M)	($2.10 M)	($1.94 M)	$0.15 M

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.26 M	
Adopted Budget	$0.25 M	3.2%

Refer to Note 6 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$4.41 M	
Adopted Budget	$6.58 M	(33.0%)

Refer to Note 7 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$2.20 M	
Adopted Budget	$4.50 M	(51.0%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.75 M	$0.00 M	$0.41 M	$0.41 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.00 M
Interest expense	($0.00 M)
Principal due	$1.37 M

Refer to Note 8 - Borrowings

Reserves

Reserves balance	$1.08 M
Interest earned	$0.00 M

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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, and 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 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, reimbursements etc.

PROFIT ON ASSET DISPOSAL
Excess of assets received over the net book value for assets on their disposal.

EXPENSES

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

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)
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
Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation expense raised on all classes of assets. Excluding Land.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

BY NATURE OR TYPE

	Ref Note	Adopted Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance $ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
Opening funding surplus / (deficit)	1(c)	1,506,177	1,506,177	**1,489,634**	(16,543)	(1.10%)	
Revenue from operating activities							
Rates		1,378,840	1,378,840	**1,427,228**	48,388	3.51%	
Operating grants, subsidies and contributions	11	441,431	331,038	**380,932**	49,894	15.07%	▲
Fees and charges		149,696	112,176	**212,443**	100,267	89.38%	▲
Interest earnings		11,300	8,451	**27,801**	19,350	228.97%	▲
Other revenue		42,930	32,184	**27,688**	(4,496)	(13.97%)	
Profit on disposal of assets	6	8,833	8,833	**6,750**	(2,083)	(23.58%)	
		2,033,030	**1,871,522**	**2,082,842**	211,320	11.29%	
Expenditure from operating activities							
Employee costs		(1,234,563)	(925,506)	**(729,916)**	195,590	21.13%	▲
Materials and contracts		(1,174,371)	(881,841)	**(603,742)**	278,099	31.54%	▲
Utility charges		(62,635)	(46,827)	**(74,922)**	(28,095)	(60.00%)	▼
Depreciation on non-current assets		(2,035,605)	(1,526,634)	**(1,650,459)**	(123,825)	(8.11%)	
Interest expenses		(47,954)	(28,225)	**1,871**	30,096	106.63%	▲
Insurance expenses		(161,952)	(121,347)	**(178,687)**	(57,340)	(47.25%)	▼
Other expenditure		(61,810)	(46,332)	**(44,488)**	1,844	3.98%	
Loss on disposal of assets	6	(116,000)	(18,500)	**(64,671)**	(46,171)	(249.57%)	▼
		(4,894,890)	**(3,595,212)**	**(3,345,014)**	250,198	(6.96%)	
Non-cash amounts excluded from operating activities	1(a)	2,142,772	1,536,301	**1,708,380**	172,079	11.20%	▲
Amount attributable to operating activities		**(719,088)**	**(187,389)**	**446,208**	633,597	(338.12%)	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	4,496,101	2,851,380	**2,204,801**	(646,579)	(22.68%)	▼
Proceeds from disposal of assets	6	250,000	0	**258,079**	258,079	0.00%	▲
Payments for property, plant and equipment and infrastructure	7	(6,580,923)	(4,949,676)	**(4,407,245)**	542,431	10.96%	▲
Amount attributable to investing activities		**(1,834,822)**	**(2,098,296)**	**(1,944,365)**	153,931	(7.34%)	
Financing Activities							
Proceeds from new debentures	8	440,000	0	**407,025**	407,025	0.00%	▲
Transfer from reserves	9	444,887	0	**0**	0	0.00%	
Repayment of debentures	8	(124,980)	0	**0**	0	0.00%	
Transfer to reserves	9	(14,245)	0	**0**	0	0.00%	
Amount attributable to financing activities		**745,662**	**0**	**407,025**	407,025	0.00%	
Closing funding surplus / (deficit)	1(c)	**(302,071)**	**(779,508)**	**398,502**	1,178,010	151.12%	

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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 controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

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 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 not readily apparent from other sources.
Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:
- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 April 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32* .

Non-cash items excluded from operating activities	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(8,833)	(8,833)	(6,750)
Add: Loss on asset disposals	6	116,000	18,500	64,671
Add: Depreciation on assets		2,035,605	1,526,634	1,650,459
Total non-cash items excluded from operating activities		**2,142,772**	**1,536,301**	**1,708,380**

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.		Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 March 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(1,078,080)	(1,078,080)	(1,078,080)
Add: Borrowings	8	124,980	84,310	84,310
Add: Provisions employee related provisions	10	260,765	270,754	270,754
Total adjustments to net current assets		**(692,335)**	**(723,016)**	**(723,016)**

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	3,007,541	3,007,541	1,985,769
Rates receivables	3	144,603	144,603	196,965
Receivables	3	126,456	163,706	111,719
Other current assets	4	5,613	13,432	13,432
Less: Current liabilities				
Payables	5	(5,732)	(67,344)	(137,076)
Borrowings	8	(124,980)	(84,310)	(84,310)
Contract liabilities	10	(694,224)	(694,224)	(694,224)
Provisions	10	(260,765)	(270,754)	(270,754)
Less: Total adjustments to net current assets	1(b)	(692,335)	(723,016)	(723,016)
Closing funding surplus / (deficit)		**1,506,177**	**1,489,634**	**398,502**

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

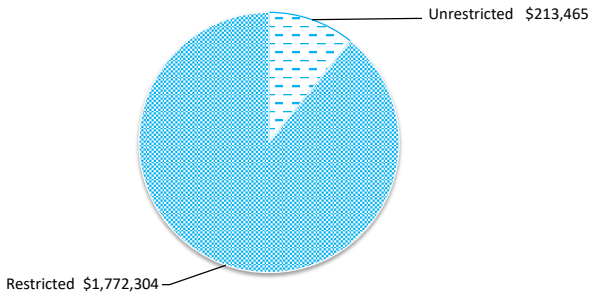
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Municipal Cash at Bank		210,673	105,546	316,219		NAB	TBA	N/A
Municpal Cash Investments (Online and at call account)		0	588,678	588,678		NAB	TBA	N/A
Term Deposits		2,092	1,078,080	1,080,172		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
Total		**213,465**	**1,772,304**	**1,985,769**	**0**			
Comprising								
Cash and cash equivalents		213,465	1,772,304	1,985,769	0			
		213,465	**1,772,304**	**1,985,769**	**0**			

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 with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

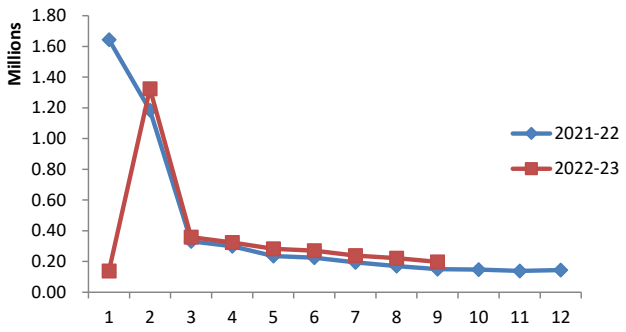
The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2022	31 Mar 2023
	$	$
Opening arrears previous years	143,603	144,603
Levied this year	1,012,792	1,427,228
Less - collections to date	(1,011,792)	(1,374,866)
Gross rates collectable	**144,603**	**196,965**
Net rates collectable	**144,603**	**196,965**
% Collected	87.5%	87.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(153)	58,417	0	168	1,744	60,176
Percentage	(0.3%)	97.1%	0%	0.3%	2.9%	
Balance per trial balance						
Sundry receivable						60,176
GST receivable						51,543
Total receivables general outstanding						**111,719**

Amounts shown above include GST (where applicable)

KEY INFORMATION

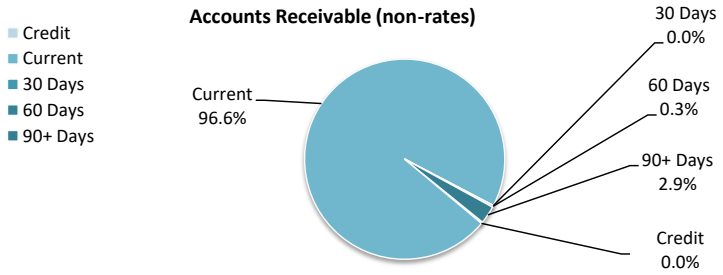
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 March 2023
	$	$	$	$
Inventory				
Fuel	13,432	0	0	13,432
Total other current assets	**13,432**	**0**	**0**	**13,432**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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.

OPERATING ACTIVITIES
NOTE 5
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						(16,630)
Accrued salaries and wages						0
ATO liabilities						49,247
Bonds & Deposits						104,459
Total payables general outstanding						**137,076**

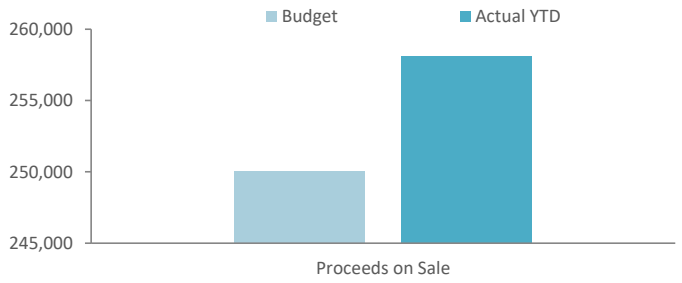
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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.
The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
	Transport								
	Komatsu Grader	197,500	100,000	0	(97,500)	197,500	132,829	0	(64,671)
	Komatsu Loader	118,500	100,000	0	(18,500)	118,500	125,250	6,750	0
	Toyota Prado	41,167	50,000	8,833	0	0	0	0	0
		357,167	**250,000**	**8,833**	**(116,000)**	**316,000**	**258,079**	**6,750**	**(64,671)**



INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	$	$	$		$
Buildings	2,047,255	1,547,903	1,032,945	**1,532,297**	(514,958)
Plant and equipment	874,217	655,632	759,479	**978,064**	103,847
Infrastructure - roads	3,580,451	2,686,894	2,595,829	**3,489,386**	(91,065)
Infrastructure - bridges	55,000	41,247	18,992	**32,745**	(22,255)
Infrastructure - parks, ovals & plagrounds	24,000	18,000	0	**6,000**	(18,000)
Payments for Capital Acquisitions	**6,580,923**	**4,949,676**	**4,407,245**	**6,038,492**	**(542,431)**
Capital Acquisitions Funded By:					
	$	$	$		$
Capital grants and contributions	**4,496,101**	**2,851,380**	**2,204,801**	**3,849,522**	(646,579)
Borrowings	**440,000**	**0**	**407,025**	**847,025**	407,025
Other (disposals & C/Fwd)	**250,000**	**0**	**258,079**	**508,079**	258,079
Cash backed reserves					
Plant and Equipment	**(340,000)**		**0**	**(340,000)**	0
Housing Reserve	**(20,000)**		**0**	**(20,000)**	0
Recreation & Community Facility	**(84,887)**		**0**	**(84,887)**	0
Contribution - operations	**1,839,709**	**2,098,296**	**1,537,340**	**1,278,753**	(560,956)
Capital funding total	**6,580,923**	**4,949,676**	**4,407,245**	**6,038,492**	**(542,431)**

SIGNIFICANT ACCOUNTING POLICIES

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

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

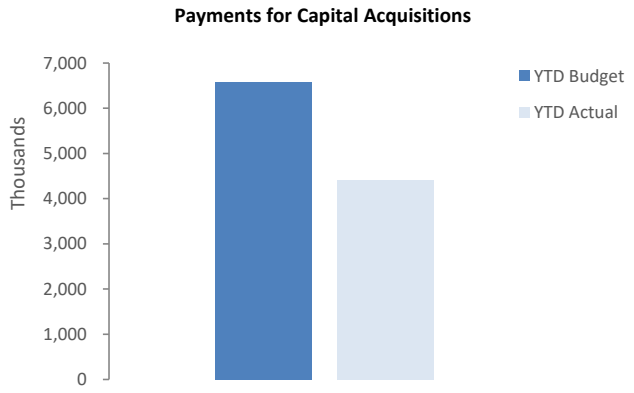
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A.* Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.



INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

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

	Account Description		Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
			$	$	$	$
	Buildings					
	C084	Aged Persons Accommodation Capital Expense	1,149,064	861,795	892,545	30,750
	C162	Cuballing Town Hall - Capital Works	250,000	187,497	5,720	(181,777)
	C164	Building Renewal - Cuballing Cwa Hall	293,304	219,969	9,708	(210,261)
	C173	Skate Park Refurbishment	15,000	11,250	5,683	(5,567)
	C186	Yornaning Dam Stage 4	0	0	6,761	6,761
	C197	Yornaning Mountain Bike Track	0	0	1,410	1,410
	C202	Cuballing Transfer Station - Surface Water Treatment	0	0	127	127
	C203	Cuballing War Memorial	99,887	74,898	96,066	21,168
	C205	Golf Club Facility Upgrade (Lrci Funds)	0	0	5,009	5,009
	J163A	Popanyinning Hall Capital Works	100,000	74,997	0	(74,997)
	11057	CCTV Camera's	30,000	30,000	0	(30,000)
	J4114D	Administration Office Refurbishment	100,000	80,000	0	(80,000)
	12145	Capital Expenditure - Depot Upgrade	10,000	7,497	9,916	2,419
	Total Buildings		**2,047,255**	**1,547,903**	**1,032,945**	**(514,958)**
	Furniture & Equipment					
	Nil		0	0	0	0
	Total Furniture & Equipment		**0**	**0**	**0**	**0**
	Plant & Equipment					
	12411	Two Way system for Plant	20,000	14,994	0	(14,994)
	12412	Captial Purchase - Grader	440,000	329,994	407,025	77,031
	12414	Capital Purchase - CEO Vehicle Prado GXL	57,717	43,281	0	(43,281)
	12419	Capital Expenditure - Plant & Equipment - Loader and Attachmen	350,000	262,494	347,772	85,278
	12420	Capital Expenditure - Plant & Equipment - Mower	6,500	4,869	4,682	(187)
	Total Plant & Equipment		**874,217**	**655,632**	**759,479**	**103,847**
	Roads					
	R001E	Rrg Stratherne Rd 2022/23	210,600	157,914	59,032	(98,882)
	R001D	Stratherne Road 2021/22	0	0	9,756	9,756
	R129F	Wandering-Narrogin Road 2022/23	269,400	202,032	50,135	(151,897)
	RTR014	Contine Siding Floodway	41,750	31,293	122	(31,171)
	RTR017	Roads To Recovery Reeds Road Gravel Sheeting	0	0	18,182	18,182
	RTR042	Dent Road Floodway	37,424	28,035	1,008	(27,027)
	RTR052	Youngs Road Floodway	40,660	30,465	122	(30,343)
	RTR056	Lol Gray Soak Road Floodway	74,927	56,178	71,656	15,478
	RTR129	R2R Wandering Narrogin Road Final Seal	40,050	30,033	69,444	39,411
	R129E	Narrogin Wandering Road 2021/22	0	0	53,627	53,627
	BS129	Blackspot - Wandering Narrogin Road	7,000	7,000	0	(7,000)
	WSF006	Wheatbelt Secondary Freight Network Cuballing East Road	1,090,148	817,596	1,253,306	435,710
	WF006D	Wheatbelt Secondary Freight Network Cuballing East Road-Devel	0	0	67,243	67,243
	WSF007	Wheatbelt Secondary Freight Network 2022/23 Cuby East Road	1,509,832	1,132,353	929,334	(203,019)
	WF007D	Wheatbelt Secondary Freight Network 2022/23 Cuby East Road-D	0	0	7,999	7,999
	WSF129	Wheatbelt Secondary Freight Narrogin Wandering Road	258,660	193,995	(941)	(194,936)
	WF129D	Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road-	0	0	5,804	5,804
	Total Roads		**3,580,451**	**2,686,894**	**2,595,829**	**(91,065)**
	Bridges					
	11214	Bridge Improvements - Capital Upgrades	55,000	41,247	18,992	(22,255)
	Total Bridges		**55,000**	**41,247**	**18,992**	**(22,255)**
						0
	Parks, Ovals & Playgrounds					
	11128	Expenditure - Sporting Club Upgrades	24,000	18,000	0	(18,000)
	Total Parks, Ovals & Playgrounds		**24,000**	**18,000**	**0**	**(18,000)**
	TOTAL CAPITAL EXPENDITURE		**6,580,923**	**4,949,676**	**4,407,245**	**(542,431)**

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**1 July 2022**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	$	$	$	$	$	$	$	$
Education and welfare										
Aged Accommodation	65	850,000	0	0	0	(68,849)	850,000	781,151	1,097	(37,891)
Transport										
Grader	67	0	407,025	440,000	0	(40,671)	407,025	399,329	19	(7,639)
Other property and services										
Austral Land	64	115,572	0	0	0	(15,460)	115,572	100,112	754	(2,424)
Total		965,572	407,025	440,000	0	(124,980)	1,372,597	1,280,592	1,870	(47,954)
Current borrowings		124,980					84,310			
Non-current borrowings		840,592					1,288,287			
		965,572					1,372,597			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

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

Fair values of borrowings are not materiallly different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Restricted by Council									
Plant and Equipment	341,028	1,960		0	0	(340,000)	0	2,988	341,028
Administration Building and IT and Offic	9,160	32		0	0	0	0	9,192	9,160
Employee Entitlements	286,388	1,067		0	0	0	0	287,455	286,388
Housing Reserve	98,316	367		0	0	(20,000)	0	78,683	98,316
Recreation & Community Facility	178,242	792		0	0	(84,887)	0	94,147	178,242
Refuse Site	45,472	205		0	0	0	0	45,677	45,472
Equestrian	4,915	50		5,245	0	0	0	10,210	4,915
Standpipe Maintenance	4,100	20		0	0	0	0	4,120	4,100
Road and Bridges	105,137	486		0	0	0	0	105,623	105,137
Community and Sporting Club	5,322	21		4,000	0	0	0	9,343	5,322
	1,078,080	**5,000**	**0**	**9,245**	**0**	**(444,887)**	**0**	**647,438**	**1,078,080**

OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2023
		$		$	$	$
Other liabilities						
- Capital grant/contribution liabilities		694,224	0	0	0	694,224
Total other liabilities		694,224	0	0	0	694,224
Employee Related Provisions						
Annual leave		95,340	0			95,340
Long service leave		175,414	0			175,414
Total Employee Related Provisions		270,754	0	0	0	270,754
Total other current assets		**964,978**	**0**	**0**	**0**	**964,978**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.
Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTE 11
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
Provider	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2023	Current Liability 31 Mar 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Operating grants and subsidies								
General purpose funding								
Income - Grants Commission	0	0	0	0	0	131,532	98,649	164,426
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	38,997	29,241	56,180
Income Fire Mitigation Grants	0	0	0	0	0	40,000	29,997	0
Education and welfare								
Income Relating to Aged & Disabled - Senior Citizens	0	0	0	0	0	2,500	1,872	0
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	747	0
Income - Sporting Club Grants & Contributions	0	0	0	0	0	16,000	11,997	0
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	93,646	70,227	95,660
Income - Grants Commission Local Road Grant	0	0	0	0	0	103,056	77,292	41,347
	0	**0**	**0**	**0**	**0**	**426,731**	**320,022**	**357,613**
Operating contributions								
Recreation and culture								
Income - Relating to Other Recreation & Sport	0	0	0	0	0	0	0	323
Economic services								
Income Relating to Tourism & Area Promotion	0	0	0	0	0	4,700	3,519	3,500
Other property and services								
Income - Less Workers Compensation Claimed	0	0	0	0	0	10,000	7,497	19,496
	0	**0**	**0**	**0**	**0**	**14,700**	**11,016**	**23,319**
TOTALS	**0**	**0**	**0**	**0**	**0**	**441,431**	**331,038**	**380,932**

NOTE 12
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
Provider	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2023	Current Liability 31 Mar 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Non-operating grants and subsidies								
General purpose funding								
Income - Phase 3 community Infrastructure Grant - LRCI	0	0	0	0	0	495,536	371,646	371,652
Income - Phase 3 Extension LRCI	0	0	0	0	0	247,768	185,823	0
Education and welfare								
Aged Accommodation	694,224	0	0	694,224	694,224	694,224	0	0
Transport								
Regional Road Grants	0	0	0	0	0	321,225	240,912	135,152
Cuballing East Wheatbelt Secondary Freight Network	0	0	0	0	0	705,958	529,461	1,697,997
WSFN - Income Wandering Narrogin Road	0	0	0	0	0	240,554	180,414	0
2022/23 Cuballing East Road Wheatbelt Secondary Freight	0	0	0	0	0	1,580,836	1,185,624	0
Roads to Recovery	0	0	0	0	0	210,000	157,500	0
	694,224	**0**	**0**	**694,224**	**694,224**	**4,496,101**	**2,851,380**	**2,204,801**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2023

NOTE 13 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Mar 2023
	$	$	$	$
Cuballing Cricket Club	200	0	0	**200**
Department of Transport - Licensing	658	203,772	(100,170)	**104,260**
				0
	858	**203,772**	**(100,170)**	**104,460**

NOTE 14
BUDGET AMENDMENTS

Proposed 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						24,427
	Revised Budget Net Deficit position	Proposed	Opening Surplus(Deficit)			(326,498)	(302,071)
C191	Administration Office Refurbishment	Proposed	Operating Expenses		100,000		(202,071)
				0	**100,000**	**(326,498)**	**(202,071)**

NOTE 15
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 Actual materially.
The material variance adopted by Council for the 2022-23 year is $5,000 or 10.00% whichever is the greater.

Nature or type	Var. $	Var. %		Timing/Permanent	Explanation of positive variances Comments
	$	%			
Opening funding surplus / (deficit)	(16,543)	(1.10%)		Permanent	Finalisation of 2021/22 Annual Financial Statements
Revenue from operating activities					
Rates	48,388	3.51%		Timing	Allowance for rates to be written off
Operating grants, subsidies and contributions	49,894	15.07%	▲	Permanent	Financial Assistance Grants ($30k), Main Roads Direct Grant ($25k)
Fees and charges	100,267	89.38%	▲	Timing	Rubbish collection fees ($33k), Standpipe ($37k), Winter Ball ($20k)
Service charges	0	0.00%			Nil
Interest earnings	19,350	228.97%	▲	Timing	Higher interest rates on investments
Other revenue	(4,496)	(13.97%)		Timing	Not Material
Profit on disposal of assets	(2,083)	(23.58%)		Timing	Not Material
Expenditure from operating activities					
Employee costs	195,590	21.13%	▲	Timing	Public Works Overheads
Materials and contracts	278,099	31.54%	▲	Timing	Predominately road maintenance, plant & fire mitigation costs
Utility charges	(28,095)	(60.00%)	▼	Permanent	Standpipe usage ($25k)
Depreciation on non-current assets	(123,825)	(8.11%)		Timing	Depreciation from additions processed in 21/22
Interest expenses	30,096	106.63%	▲	Timing	Loan repayments still to be processed
Insurance expenses	(57,340)	(47.25%)	▼	Timing	Premiums paid in 2 instalments (budget has allocated over 12 months)
Other expenditure	1,844	3.98%		Timing	Not Material
Loss on disposal of assets	(46,171)	(249.57%)	▼	Timing	Sale of old grader
Non-cash amounts excluded from operating activities	172,079	11.20%	▲	Timing	Depreciation not processed in 22/23
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	(646,579)	(22.68%)	▼	Timing	Income previously received and held as a contract liability for the Aged Persons Accommodation Units
Proceeds from disposal of assets	258,079	0.00%	▲	Timing	Disposal of Loader & Grader
Payments for property, plant and equipment and infrastru	542,431	10.96%	▲	Timing	Road & Building infrastructure projects
Non-cash amounts excluded from investing activities	0	0.00%			
Financing activities					
Proceeds from new debentures	407,025	0.00%	▲	Timing	Loan for Grader
Transfer from reserves	0	0.00%			Nil
Payments for principal portion of lease liabilities	0	0.00%			Nil
Repayment of debentures	0	0.00%			Nil
Transfer to reserves	0	0.00%			Nil
Closing funding surplus / (deficit)	1,178,010	151.12%			As per the above explanations

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Budget Review 2022/2023

Applicant:	N/A
File Ref. No:	ADM102
Disclosure of Interest:	Nil
Date:	10th April 2023
Author:	Stan Scott
Attachments:	9.2.1A Budget Review Statutory Report 9.2.1B WSFN Funding allocations

Summary

The annual review of Council's budget is presented for adoption by Council.

Background

The Local Government (Financial Management) Regulations 1996, regulation 33A, requires:

- that Local Governments conduct a budget review between 1 January and 31 March in each financial year.
- The review is to be presented to council for consideration within 30 days of completion; and
- A copy of the review and determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

This review considers the financial position as at 28 February and projects Council's position by the end of the financial year.

Comment

The budget review has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. Council adopted a 10% and a $5,000 minimum for the reporting of material variances to be used in the statements of financial activity and the annual budget review.

These projections are estimates done to the best of the abilities of the staff involved consulting with current accounts, forecasted expenditures and current budgets. These estimates do not guarantee that the 2022/2023 projected results will match the end of year result.

The attached report provides an explanation for predicted variances shown in the Budget Review forecasts for this financial year.

The major variances found in the Budget Review, and reasons for them are set out below. Other variances are set out in attachment 9.1.3A.

Local Roads and Community Infrastructure (LRCI) Program

Two income amounts were included in the annual budget for this program:

LRCI Phase 3 for $495,536 remains unchanged

LRCI Phase 3 Extension has been deferred and renamed as phase 4. This funding will be available during the next 2 financial years.

As a result:

- COA 03207 LRCI Phase 3+ - Reduced INCOME from $$247,768 to $0
- COA 110480 – Public Halls – Reduce EXPENDITURE by $250,000

Collectively these changes have matching income and expenditure and have no net impact on the budget bottom line.

Fire Mitigation

Fire mitigation works were programmed based on the expectation of a grant. The Grant was not forthcoming so the works will not be undertaken.

- COA 1051150 Fire Mitigation works - Reduced EXPENDITURE from $40,000 to 0
- COA 1051550 Fire Mitigation grant – Reduced INCOME from $40,000 to 0.

Collectively these changes have matching income and expenditure and have no net impact on the budget bottom line.

Administration Building

The improvement works on the Administration Building were allocated to two different account codes, and hence there was double counting. $100,000 allocated to each of 1042610 and 1041130.

- COA 1041130 Governance - Council Chambers Maintenance - Reduced EXPENDITURE from $100,000 to 0.

The Net result of this change is an increase in the surplus of $100,000.

Plant and Equipment

Council budgeted for two significant plant purchases this year. The purchase of a new loader and a new grader. The new grader was proposed to be funded by a new loan. The Grader was cheaper than expected and therefore the borrowing was lower. The auction value of the old grader was also above expectations.

- COA 1121950 Loan for Purchase of new Grader – Reduce INCOME by $32,975.
- COA 1124120 Purchase of new Grader – Reduce EXPENDITURE BY $32,975

The new loader was funded through a combination of funds from the plant reserve and the trade in value of the old loader. The net cost of the new loader was also lower. It is proposed to return these gains to the plant replacement reserve. Collectively these two items result in no net change to the surplus.

- Proceeds from the sale of assets – Increase INCOME by $58,079
- Loss on Asset Disposal – Reduce by $58,079 – this is a non cash Item

- Transfer to Plant Replacement Reserve – Increase EXPENDITURE by $58,079

Collectively these items result in no net change to the surplus.

Fire Equipment Maintenance

The maintenance cost for fire appliances was $47,00 over budget. We are seeking re recover this through additional ESL funding. It is possible that this recoup may not be available until 2023-24.

- COA 1051010 – Maintenance of fire vehicles – Increase EXPENDITURE by $47,000.

This amount will be recovered from the Local Government Grants scheme, but this may not be received until 2023-34.

Roads

There have been substantial changes to the roads program for 2022-23 including funding changes and capacity constraints.

- We have obtained an **increase in funding for WSFN** projects reflecting substantial increases in construction costs. This also requires an increase in the Shire's contribution.

- Due to capacity constraints, we have deferred works on the **Wandering Narrogin Road** WSFN Project to next financial year. This will affect both grant income and expenditure.

- **Funding for WSFN** is split between Development (clearing permits, clearing, drainage, soil testing, engineering design etc), construction and reseal 12 months after the original seal. The Shire's budget has not been structured to reflect that split. We have now allocated new job numbers to better reflect that split and allow us to better track expenditure against different grant allocations. The new job Numbers are set out in Attachment 9.1.3B

- **Roads to Recovery** we have focussed on floodways and culverts as these can be contracted out.

- Our two **Regional Road Group** Projects are scheduled for after the completion of this year's works on Cuballing East Road. Whether these can be completed will be weather dependent.

- It is likely that expenditure on **Road Maintenance** will be substantially under budget as a result of capacity constraints.

There are a number of specific adjustments required in relation to the Roads Program.

- COA 12127 – Job WSF006 (21-22 Project)– Increase EXPENDITURE by $265,281

- COA 12164 – WSFN Cuballing East Balance of 21-22 Funding – Increase INCOME by $247,587.

- COA 12127 – Job WSF007 (22-23 Project) – Increase EXPENDITURE by $266,621

- COA 12167 - WSFN Cuballing East 2022-23 Funding – Increase INCOME by $248,837.

- COA 12127 – WSFN Wandering Narrogin Road – Reduce EXPENDITURE by $140,000.

- COA 12166 - WSFN Cuballing East 2022-23 Funding – Reduce INCOME by $155,196

Across the 3 Wheatbelt Secondary Freight Network Projects this is a net decrease in the surplus of $50,674.

- COA 12205 - Maintenance on Streets & Roads – Reduce EXPENDITURE by $248,480.

Winter Ball

The decision to arrange the Cuballing Winter Ball was not taken until after the budget was adopted. The net proceeds are a donation to Blaze Aid. Our internal costs (plant, wages and overheads) have been treated as an in-kind contribution. This is the difference between income and expenditure allocations below.

- COA 1132020 Community Functions Winter Ball – Increase in EXPENDITURE of $23,597

- COA 1132600 Income from Winter Ball – Increase in INCOME of $19,197

The final donation to Blaze Aid is $8,638.32. This is in addition to the $25,000 donation the Shire President from CBH directly to Blaze Aid.

Correcting Errors

There were some errors in the adopted budget and these have been corrected in the budget review. These include:

Reduce the opening surplus by $715,050. This is mostly from the incorrect treatment of contract liability for the Aged Persons Housing. This also means we need to recognise additional income for this project in the current year.

- COA 1084030 Education & Welfare - Aged Persons Accommodation funding – Increase Income by $694,224

Overheads were not fully allocated to projects, which resulted in the following changes:

- COA 1142510 - Labour Overheads allocated to projects – Increase Expenditure by $130,768

- COA 1143510 - Plant Costs Allocated to projects – Increase Expenditure by $167,444

Other Changes

There are a number of other areas where there will be on over or underspend at the end of the year. Those listed below are those where we have a high degree of confidence and the change is material.

- COA 1032010 Interest Received – Municipal Account – Increase INCOME by $17,196
- COA 1041070 Members – Subscriptions – Increase EXPENDITURE by $ 5,909
- COA 1042930 Computer Equipment Maintenance – Increase EXPENDITURE by $13,000
- COA 1091500 Contributions and reimbursements Staff Housing – Reduce INCOME by $4,680.

Summary

After working through the changes and corrections, including the WSFN changes some additional funds have been identified in the budget review process.

In short, there was an additional $425,000 in revenue compared to budget versus an additional $304,000 in related expenditure, resulting in a $121,000 favourable movement.

In total there was and increased surplus. It is proposed to transfer $165,639 to the Recreation and Community Reserve which will return the budget surplus to original budgeted amount.

The Budget Review Report document is at Attachment 9.2.1A.

Strategic Implications - Nil

Statutory Environment

Local Government (Financial Management) Regulations 1996

Part 3 Annual budget — s. 6.2

33A. Review of budget

(1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.

(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

(3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

**Absolute majority required.*

(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Policy Implications - Nil

Financial Implications

The proposed amendments are largely based on things that we know have occurred or will occur. There are other items of expenditure that are tracking for over or under expenditure. As this is the first year of substantial activity under the Wheatbelt Secondary Freight Network predicting cash flow pattern is challenging. Fortunately, the known changes provide a buffer.

Economic Implication - Nil

Environmental Considerations - Nil

Consultation - Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Budget Review for 2022/2023.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/33

That Council adopt the Budget Review for the financial year 2022/2023 that was conducted in accordance with Regulation 33A (2) and (3) of the Local Government (Financial Management) Regulation 1996, including the proposed transfers to reserve.

Moved Cr Kowald Seconded Cr Christensen CARRIED 5/0

SHIRE OF CUBALLING
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023

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

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SHIRE OF CUBALLING
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2023

		Budget v Actual		Predicted		
	Note	Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)	
OPERATING ACTIVITIES		$	$	$	$	
Net current assets at start of financial year		2,204,687	1,489,637	(715,050)	1,489,637	▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	4.1.3	441,431	376,275	96,684	538,115	▲
Profit on asset disposals	4.1.1	0	6,750	8,833	8,833	▲
Fees and charges	4.1.2	149,696	207,600	61,828	211,524	▲
Interest earnings	4.1.4	11,300	27,060	17,196	28,496	▲
Other revenue	4.1.5	42,930	27,805	(4,680)	38,250	▼
		645,357	645,490	179,861	825,218	
Expenditure from operating activities						
Employee costs	4.2.1	(1,103,795)	(613,819)	(61,268)	(1,165,063)	▼
Materials and contracts	4.2.2	(1,006,927)	(541,222)	2,513	(1,004,414)	▲
Utility charges	4.2.3	(62,635)	(42,972)	(43,611)	(106,246)	▼
Depreciation on non-current assets	4.2.4	(2,035,605)	0	0	(2,035,605)	
Interest expenses	4.2.5	(47,954)	1,871	0	(47,954)	
Insurance expenses	4.2.6	(161,952)	(178,687)	(16,735)	(178,687)	▼
Loss on asset disposals	4.2.7	(145,513)	(64,671)	29,513	(116,000)	▲
Other expenditure	4.2.8	(61,810)	(44,412)	(5,909)	(67,719)	▼
		(4,626,191)	(1,483,911)	(95,497)	(4,721,688)	
Non-cash amounts excluded from operating activities	4.5.3	2,181,118	57,921	(38,346)	2,142,772	▼
Amount attributable to operating activities		404,971	709,136	(669,032)	(264,061)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1	3,801,877	2,154,401	870,872	4,672,749	▲
Purchase land held for resale	4.4.1	0	0	0	0	
Purchase land and buildings	4.4.2	(2,007,255)	(833,229)	220,000	(1,787,255)	▲
Purchase plant and equipment	4.4.3	(874,217)	(759,479)	32,975	(841,242)	▲
Purchase furniture and equipment	4.4.4	0	0	0	0	
Purchase and construction of infrastructure - roads	4.4.5	(3,580,451)	(2,253,605)	(303,965)	(3,884,416)	▼
Purchase and construction of infrastructure - bridges	4.4.6	(55,000)	(18,992)	0	(55,000)	
Purchase and construction of infrastructure - parks & gardens	4.4.7	0	(59,871)	(30,000)	(30,000)	▼
Purchase and construction of infrastructure - other	4.4.8	(40,000)	0	30,000	(10,000)	▲
Proceeds from disposal of assets	4.3.2	250,000	258,079	58,079	308,079	▲
Amount attributable to investing activities		(2,505,046)	(1,512,696)	877,961	(1,627,086)	
FINANCING ACTIVITIES						
Repayment of borrowings	4.4.9	(124,980)	0	0	(124,980)	
Proceeds from new borrowings	4.3.3	440,000	407,025	(32,975)	407,025	▼
Transfers to cash backed reserves	4.3.4	(14,245)	0	(223,718)	(237,963)	▼
Transfers from cash backed reserves	4.3.5	444,887	(2,092)	0	444,887	
Amount attributable to financing activities		745,662	404,933	(256,693)	488,969	
Budget deficiency before general rates		(1,354,413)	(398,627)	(47,765)	(1,402,178)	
Estimated amount to be raised from general rates		1,378,840	1,427,232	47,765	1,426,605	▲
Closing funding surplus(deficit)	3	**24,427**	**1,028,605**	**0**	**24,427**	

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023

1. BASIS OF PREPARATION

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

The report 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 review.

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.

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.

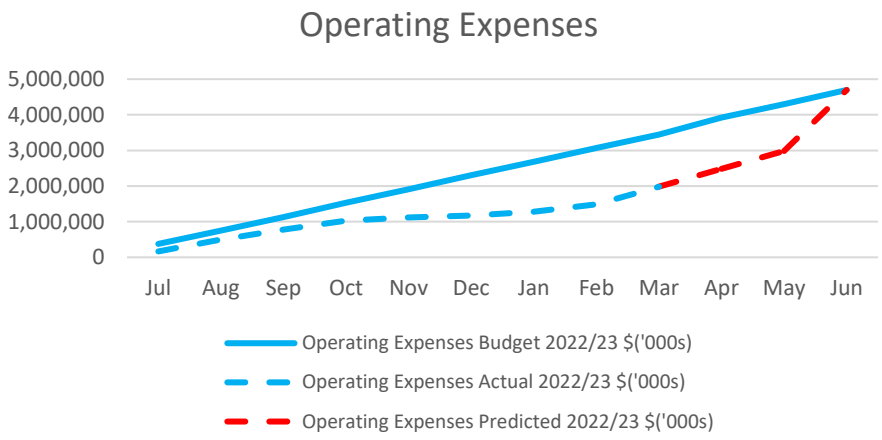
2022/23 ACTUAL BALANCES
Balances shown in this budget review report as 2022/23 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

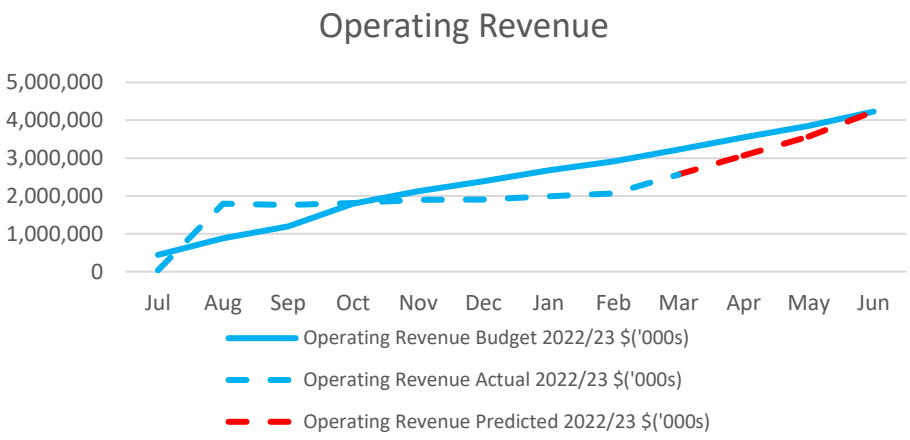
ROUNDING OFF FIGURES
All figures shown in this budget review report are rounded to the nearest dollar.

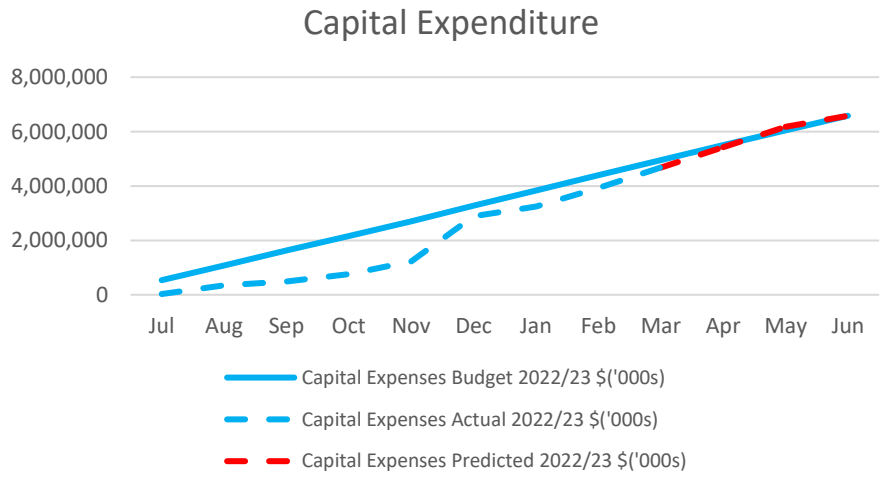
BUDGET COMPARATIVE FIGURES
Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

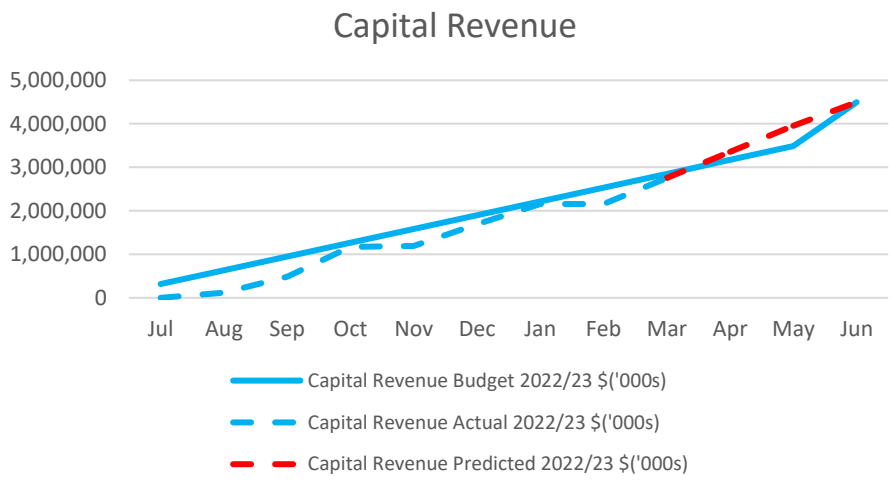
SHIRE OF CUBALLING
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023

2. SUMMARY GRAPHS - BUDGET REVIEW





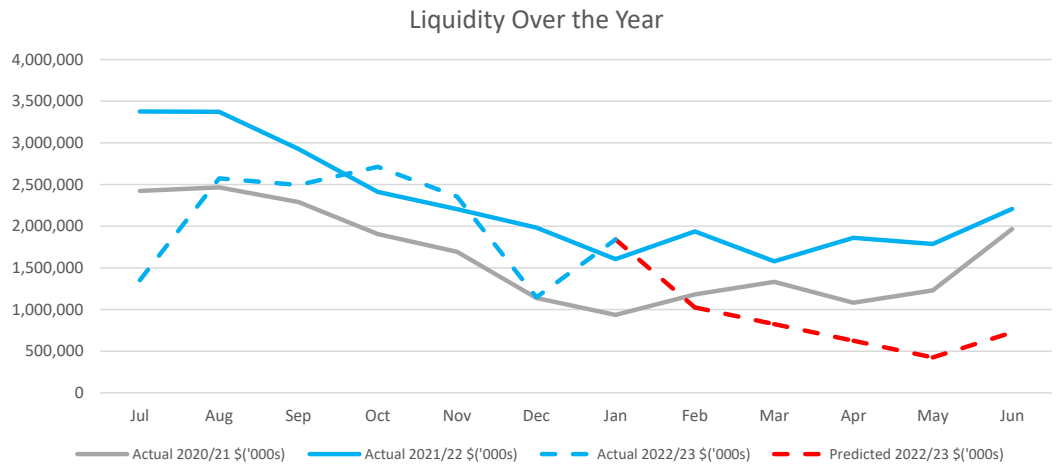




This information is to be read in conjunction with the accompanying financial statements and notes.

3. NET CURRENT FUNDING POSTION

	Last Years Closing Jun-22	This Time Last Year Feb-22	Year to Date Actual Feb-23
	$	$	$
Current assets			
Cash unrestricted	1,929,462	1,660,679	1,414,175
Cash restricted	1,078,079	1,077,807	1,080,172
Receivables - rates and rubbish	144,603	169,535	222,452
Receivables - other	163,707	172,210	140,849
Inventories	13,432	5,613	13,432
	3,329,283	3,085,843	2,871,079
Less: current liabilities			
Payables	(43,801)	(26,657)	16,630
ATO Payables	(20,814)	0	(11,957)
Other Payables	(2,729)	(1,138)	(72,753)
Contract Liabilities	(694,224)	(694,224)	(694,224)
Long term borrowings	(84,310)	(7,605)	(84,310)
Provisions - employee	(270,754)	(260,765)	(270,754)
	(1,116,631)	(990,389)	(1,117,367)
Adjustments and exclusions permitted by FM Reg 32			
Less: Cash reserves	(1,078,079)	(1,077,807)	(1,080,172)
Add: Provisions - employee	270,754	260,765	270,754
Add: Long term borrowings	84,310	7,605	84,310
Net current funding position	1,489,637	1,286,017	1,028,605



SIGNIFICANT ACCOUNTING POLICIES

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 note of the budget.

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

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.

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.

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 of Cuballing's operational cycle. In the case of liabilities where the Shire of Cuballing 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 of Cuballing's intentions to release for sale.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services

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.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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 of financial trade and other payables in the statement position. Shire of Cuballing's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Cuballing 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.

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

Rates, grants, donations and other contributions are recognised as as revenues when the Shire of Cuballing 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.

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance $ Permanent
4.1 OPERATING REVENUE (EXCLUDING RATES)	
4.1.1 PROFIT ON ASSET DISPOSAL	
Disposal of additional plant	8,833
4.1.2 FEES AND CHARGES	
Rates Legal Costs Recovered	5,717
Rubbish Collection Charges	6,608
Winter Ball	19,197
Standpipe Charges	37,419
Private Works	(7,113)
4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Financial Assistance Grants - General Purpose	27,244
DFES ESL Funding	28,788
Fire Mitigation	40,000
Sporting Club Contributions	4,000
Main Roads Direct Grant	2,014
Financial Assistance Grants - Roads Component	(20,362)
Workers Compensation	15,000
4.1.4 INTEREST EARNINGS	
Interest on Municipal account	17,196
4.1.5 OTHER REVENUE	
Staff housing contributions	(4,680)
4.2 OPERATING EXPENSES	
4.2.1 EMPLOYEE COSTS	
Road Maintenance Costs allocated to Road Replacement Program	80,000
Private Works	4,500
Workers Compensation	(15,000)
Labour Overheads Allocated to Projects	(130,768)
4.2.2 MATERIAL AND CONTRACTS	
Office Refurbishment	100,000
Admin Vehicle Costs	(4,000)
ICT Related Costs	(13,000)
Maintenance of Fire Vehicles & Plant	(47,000)
Fire Mitigation Costs	(40,000)
Local Laws	5,000
Halls & Community Amenities Maintenance	32,621
Springhill Dam	(8,547)
Winter Ball	(23,597)
Road Maintenance Costs allocated to Road Replacement Program	168,480
Plant Costs Allocated to Projects	(167,444)

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance $ Permanent
4.2.3 UTILITY CHARGES	
Standpipe Facilities	(43,611)
4.2.4 DEPRECIATION (NON CURRENT ASSETS)	
No Material Variance	0
4.2.5 INTEREST EXPENSES	
No Material Variance	0
4.2.6 INSURANCE EXPENSES	
LGIS Insurance Premiums	(16,735)
4.2.7 LOSS ON ASSET DISPOSAL	
Disposal of additional plant	29,513
4.2.8 OTHER EXPENDITURE	
Members Subscriptions	(5,909)
4.3 CAPITAL REVENUE	
4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Aged Persons Accommodation	694,224
LRCI Stage 3 Extension	(247,768)
WSFN Funding - Cuballing East Road 2020/21	59,361
WSFN Funding - Cuballing East Road 2021/22	369,193
WSFN Funding - Cuballing East Road 2022/23	(5,000)
WSFN Funding - Wandering Narrogin Road	862
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS	
Additional Proceeds from Komatsu Loader	32,829
Additional Proceeds from Komatsu Grader	25,250
4.3.3 PROCEEDS FROM NEW DEBENTURES	
Grader	(32,975)
4.3.4 TRANSFER TO RESERVES (RESTRICTED ASSETS)	
Additional Proceeds from Komatsu Loader	(32,829)
Additional Proceeds from Komatsu Grader	(25,250)
Transfer any surplus funds to Recreation & Community Reserve	(165,639)
4.3.5 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	
No Material Variance	0
4.4 CAPITAL EXPENSES	
4.4.1 LAND HELD FOR RESALE	
No Material Variance	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance $ Permanent
4.4.2 LAND AND BUILDINGS	
Cuballing Town Hall	250,000
CCTV Cameras	(30,000)
4.4.3 PLANT AND EQUIPMENT	
Caterpillar Grader	32,975
4.4.4 FURNITURE AND EQUIPMENT	
No Material Variance	0
4.4.5 INFRASTRUCTURE ASSETS - ROADS	
WSFN - Cuballing East Road 2020/21	(272,852)
WSFN - Cuballing East Road 2021/22	(210,364)
WSFN - Cuballing East Road 2022/23	179,251
4.4.6 INFRASTRUCTURE ASSETS - BRIDGES	
No Material Variance	0
4.4.7 INFRASTRUCTURE ASSETS - PARKS & OVALS	
Sporting Club Upgrades	(30,000)
4.4.8 INFRASTRUCTURE ASSETS - OTHER	
CCTV Cameras	30,000
4.4.9 REPAYMENT OF DEBENTURES	
No Material Variance	0
4.5 OTHER ITEMS	
4.5.1 RATE REVENUE	0
Rates discount	(2,138)
Rates Written Off	49,903
4.5.2 OPENING FUNDING SURPLUS (DEFICIT)	
During the compilation of the annual financial statements, amendments resulted in a permanent change to the balance brought forward.	(715,050)
4.5.3 NON-CASH WRITE BACKS	
Profit on Sale of Assets	(8,833)
Loss on Sale of Assets	(29,513)
Total Predicted Variances as per Annual Budget Review	0

SHIRE OF CUBALLING
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023

5. BUDGET AMENDMENTS

GL Acc	Program	Description	Council Resolution	Classification	Non Cash Adjustments	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Explanation
					$	$	$	$	
		Budget Adoption						2,204,687	
		Opening Surplus(Deficit)		Opening Surplus(Deficit)			(715,050)	1,489,637	Contract liability for aged accommodation funding at 30 June 2022
1031680	General Purpose Funding	Rates Discount	Proposed	Operating Expenses			(2,138)	1,487,499	Few more discounts than expected
1031620	General Purpose Funding	Rates Write Off	Proposed	Operating Expenses		49,903		1,537,402	Not expected to be written off until 2023/24
1031700	General Purpose Funding	Rates Legal Costs Recovered	Proposed	Operating Revenue		5,717		1,543,119	Legal costs recovered on 6 properties higher than anticipated
1032000	General Purpose Funding	Grants Commission - General Purpose	Proposed	Operating Revenue		27,244		1,570,363	Finalisation of financial assistance grants for 22/23
1032010	General Purpose Funding	Interest Received - Municipal Account	Proposed	Operating Revenue		17,196		1,587,559	Higher interest rates on investments
1032070	General Purpose Funding	LRCI Funding	Proposed	Capital Revenue			(247,768)	1,339,791	Stage 3 extension funding deferred until 1 July 2023
1041070	Governance	Members - Subscriptions	Proposed	Operating Expenses			(5,909)	1,333,882	Additional WALGA subscription services
1041130	Governance	Council Chambers Maintenance	Proposed	Operating Expenses		100,000		1,433,882	Project included under Capital Expenditure
1042440	Governance	Admin Motor Vehicle	Proposed	Operating Expenses			(4,000)	1,429,882	Operating costs associated with DCEO vehicle
1042930	Governance	Computer Maintenance	Proposed	Operating Expenses			(13,000)	1,416,882	Increased costs for IT support & maintenance
1042380	Governance	Insurance Administration	Proposed	Operating Expenses			(16,735)	1,400,147	Increased premiums
1042490	Governance	Profit on Sale of Assets	Proposed	Operating Expenses	8,833			1,400,147	Correction to error with original budget adopted
1051500	Law, Order & Public Safety	Fire Prevention Grants	Proposed	Operating Revenue		28,788		1,428,935	Additional ESL grant funding
1051550	Law, Order & Public Safety	Fire Mitigation Grants	Proposed	Operating Revenue		40,000		1,468,935	Mitigation works (dependent on funding and 100% offset by costs)
1051150	Law, Order & Public Safety	Fire Mitigation Works	Proposed	Operating Expenses			(40,000)	1,428,935	Mitigation works (dependent on funding and 100% offset by funding)
1051010	Law, Order & Public Safety	Maintenance of Fire Vehicles	Proposed	Operating Expenses			(47,000)	1,381,935	Increased maintenance costs for fire vehicles & trailers
1053150	Law, Order & Public Safety	Local Laws	Proposed	Operating Expenses		5,000		1,386,935	Publication of local laws in Government Gazette less than expected
1084030	Education & Welfare	Aged Persons Accommodation funding	Proposed	Operating Revenue		694,224		2,081,159	Correction to error with original budget adopted
1091500	Housing	Staff Housing contributions & reimbursements	Proposed	Operating Revenue			(4,680)	2,076,479	Contributions towards staff housing no longer received
1101550	Community Amenities	Rubbish Collection Charges	Proposed	Operating Revenue		6,608		2,083,087	Additional services billed
1110100	Recreation & Culture	Maintenance of Halls	Proposed	Operating Expenses		32,621		2,115,708	Savings expected on maintenance scheduled
1111200	Recreation & Culture	Maintenance - Cuballing Recreation Centre & Oval	Proposed	Operating Expenses			(8,547)	2,107,161	Springhill Dam pump
1111800	Recreation & Culture	Sporting Club Upgrades	Proposed	Operating Expenses		4,000		2,111,161	Additional contributions towards DREA lighting project
1121850	Transport	Grants Commission - Roads	Proposed	Operating Revenue			(20,362)	2,090,799	Finalisation of financial assistance grants for 22/23
1122050	Transport	Main Roads - Direct Grant	Proposed	Operating Expenses		2,014		2,092,813	Direct grant increased slightly in line CPI
1220500	Transport	Road Maintenance	Proposed	Operating Expenses		248,480		2,341,293	Shire staff & plant utilised on WSFN projects
1124020	Transport	Loss on Disposal of Assets	Proposed	Operating Expenses	29,513			2,341,293	Correction to error with original budget adopted
1124640	Transport	Wheatbelt Secondary Freight	Proposed	Capital Revenue		59,361		2,400,654	WSFN Funding - Cuballing East Road 2020/21
1124640	Transport	Wheatbelt Secondary Freight	Proposed	Capital Revenue		369,193		2,769,847	WSFN Funding - Cuballing East Road 2021/22
1124660	Transport	Wheatbelt Secondary Freight	Proposed	Capital Revenue			(5,000)	2,764,847	WSFN Funding - Cuballing East Road 2022/23
1124660	Transport	Wheatbelt Secondary Freight	Proposed	Capital Revenue		862		2,765,709	WSFN Funding - Wandering Narrogin Road 2022/23
1124800	Transport	Proceeds from Sale of Assets	Proposed	Operating Expenses		32,829		2,798,538	Additional proceeds from sale of loader (funds transferred to reserve)
1124800	Transport	Proceeds from Sale of Assets	Proposed	Operating Expenses		25,250		2,823,788	Additional proceeds from sale of grader (funds transferred to reserve)
1134100	Economic Services	Stand Pipe Costs	Proposed	Operating Expenses			(43,611)	2,780,177	Addition consumption from road program & standpipe usage
1134550	Economic Services	Standpipe charges (income)	Proposed	Operating Revenue		37,419		2,817,596	Revenue generated from addition usage
1132600	Economic Services	Income - Winter Ball	Proposed	Operating Expenses		19,197		2,836,793	Funds received for Winter Ball
1132060	Other Property & Services	Expenditure - Winter Ball	Proposed	Operating Expenses			(23,597)	2,813,196	Costs associated with Winter Ball - $8638 donated to Blaze Aid
1141500	Other Property & Services	Income - Private Works	Proposed	Operating Revenue			(7,113)	2,806,083	Less private works undertaken due to road program
1141050	Other Property & Services	Expenditure - Private Works	Proposed	Operating Expenses		4,500		2,810,583	Reduction in costs resulting from less private works
1142510	Other Property & Services	Labour Overheads Allocated to Projects	Proposed	Operating Expenses			(130,768)	2,679,815	Correction to error with original budget adopted
1143510	Other Property & Services	Plant Costs Allocated to Projects	Proposed	Operating Expenses			(167,444)	2,512,371	Correction to error with original budget adopted

GL Acc	Program	Description	Council Resolution	Classification	Non Cash Adjustments	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Explanation
					$	$	$	$	
1145550	Other Property & Services	Income - Workers Compensation	Proposed	Operating Expenses		15,000		2,527,371	Additional workers compensation claims during year (offset by expenditure)
1141050	Other Property & Services	Expenditure - Workers Compensation	Proposed	Operating Expenses			(15,000)	2,512,371	Additional workers compensation payments during year (offset by revenue)
1121950	Proceeds from Loans	Loan for new Grader	Proposed	Capital Revenue			(32,975)	2,479,396	Grader less than budgeted resulting in lower loan required
1111280	Capital Expenditure	Sporting Club Upgrades	Proposed	Capital Expenses			(24,000)	2,455,396	Correction to error with original budget adopted
1111280	Capital Expenditure	Sporting Club Upgrades	Proposed	Capital Expenses			(6,000)	2,449,396	Additional funding required to complete DREA lighting project
1110570	Capital Expenditure	CCTV Cameras	Proposed	Capital Expenses			(30,000)	2,419,396	Reclassified from Other Infrastructure to Land & Buildings
1110570	Capital Expenditure	CCTV Cameras	Proposed	Capital Expenses		30,000		2,449,396	Reclassified from Other Infrastructure to Land & Buildings
1124120	Capital Expenditure	Purchase of new grader	Proposed	Capital Expenses		32,975		2,482,371	Grader less than budgeted
C162	Capital Expenditure	Cuballing Town Hall	Proposed	Capital Expenses		250,000		2,732,371	Project deferred as a result of LRCI funding being deferred
WF006D	Capital Expenditure	WSFN - Cuballing East Road 2020/21	Proposed	Capital Expenses			(272,852)	2,459,519	Increased scope of works (offset by 93% funding)
WF007D	Capital Expenditure	WSFN - Cuballing East Road 2021/22	Proposed	Capital Expenses			(210,364)	2,249,155	Increased scope of works (offset by 93% funding)
WF007D	Capital Expenditure	WSFN - Cuballing East Road 2022/23	Proposed	Capital Expenses		179,251		2,428,405	Increased scope of works (offset by 93% funding)
1701020	Transfer (to)/from reserves	Transfer (to)/from reserves	Proposed	Capital Revenue			(32,829)	2,395,576	Additional proceeds from sale of loader
1701020	Transfer (to)/from reserves	Transfer (to)/from reserves	Proposed	Capital Revenue			(25,250)	2,370,326	Additional proceeds from sale of grader
1701020	Transfer (to)/from reserves	Transfer (to)/from reserves	Proposed	Capital Revenue			(165,639)	2,204,687	Transfer any surplus funds to Recreation & Community Reserve
Amended Budget Cash Position as per Council Resolution					38,346	2,317,632	(2,317,631)	2,204,687	

Attachment 9.1.3B

Shire of Cuballing

Summary of Wheatbelt Secondary Freight Network

						Funding					
Road No.	**Job No.**	**Name of Road**	**Description of Works**	**SLK's**	**Project Cost**	**19/20**	**20/21**	**21/22**	**22/23**	**23/24**	**TOTAL**
4050006	WSF006	Cuballing East Road	Preliminary Works (Clearing Permit, Geotechnical Investigation of Pavement and Subgrade Materials and Soil Testing and Report)	0.00-9.00	78,000	0	58,240	0	14,560		72,800
4050006	WSF006	Cuballing East Road	Carry out Removal of Regrowth Vegetation within the Maintenance Zone	0.00-18.11	220,000	0	164,266	0	41,067		205,333
4050006	WSF006	Cuballing East Road	Preliminary Work (Clearing Permit to remove original trees impacting the Upgraded Carriageway and Drainage width	0.00-18.11	20,000	0	14,933	0	3,734		18,667
4050006	WF006D	Cuballing East Road	Preliminary Work (Clearing Permit to remove original trees impacting the Upgraded Carriageway and Drainage width & Clearing Permit Offset Costs - via either Revegetation Offset costs or Payment to DWER's Revegetation Offset Fund)	0.00-18.11	82,000			30,613	45,920		76,533
4050006	WSF006	Cuballing East Road	Reconstruction / Upgrade Works to achieve a minimum 10.0m carriageway and 8.0m seal width and deeper stronger pavement on sections Includes extending Culverts and installing new End Treatments. Recondition Shoulders. Upgrade the following T-Junction intersections: Bullara St SLK 0.47 ; Munro St SLK 0.99; and Parsons Rd SLK 1.86.	7.13-10.44	1,355,429			414,896	850,171		1,265,067
4050006	WF007D	Cuballing East Road	Preliminary Works (Clearing Permit, Geotechnical Investigation of Pavement and Subgrade Materials and Soil Testing and Report, Gravel Materials Supply Investigation and Soil Testing, Pavement Design, Feature Survey and Geometric Design, Dial - A - Dig / Locate Underground Services, Tendering Costs)	9.00-18.11	53,000			19,787	29,680		49,467
4050006	WSF007	Cuballing East Road	Year 2 Reconstruction / Upgrade Works to achieve a minimum 10.0m carriageway and 8.0m seal width and deeper stronger pavement on sections Includes extending Culverts	2.42-7.13	1,688,396				1,575,836		1,575,836
4050006	WF006R	Cuballing East Road	Apply final seal to reconstruction works completed in 2021/22	7.13-10.44	160,050				149,380		149,380
4050129	WF129D	Wandering Narrogin Road	Geotechnical Testing & Pavement Design, Clearing Permit Application and Offsets, Gravel Sourcing & Soil Testing, Feature survey & Geometric Design, Cost Estimate and Program Review	0.00-32.38	258,660				241,416		241,416
					3,915,535	**0**	**237,439**	**465,296**	**2,951,764**	**0**	**3,654,499**

9.3 MANAGER OF WORKS AND SERVICES:

Nil

9.4 COMMITTEE REPORTS:

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:

COUNCIL RESOLUTION 2023/34

That Council consider new Business of an Urgent Nature relating to the appointment of Fire Control Officers.

Moved Cr Harris **Seconded Cr Bradford** **CARRIED 5/0**

11.1 LATE ITEM - Appointment of Fire Control Officers – 2023-24

Applicant:	N/A
File Ref. No:	ADM081
Disclosure of Interest:	Nil
Date:	17TH April 2023
Author:	Stan Scott - CEO
Attachments:	11.1A Minutes of Bush Fire Advisory Committee 3rd April 2023

Summary

Council is to consider appointments of Fire Control Officers on the recommendation of the Shire of Cuballing's Bush Fire Advisory Committee.

Background

The Shire of Cuballing considers annually the appointment of Fire Control Officers (FCO) recommended by the Shire of Cuballing's Bush Fire Advisory Committee (BFAC). The Minutes of the April 2023 BFAC Meeting are included at Attachment 11.1A

Comment

The latest BFAC Meeting made the following recommendations to Council regarding the appointment of FCO's for the 2021/22 bush fire season:

5.1	**Chief Bush Fire Control Officer**	Anthony Mort
5.2	**Deputy Chief Bush Fire Control Officer**	Brayden Potts
5.3	**Fire Control Officers for Shire of Cuballing**	
	Cuballing Town FCO:	Daniel Christensen
	Cuballing East FCO:	Rob Harris
	Cuballing East Deputy FCO	Mike Burges
	Cuballing West FCO:	Nelson Young
	Cuballing West Deputy FCO	Jason Quartermaine
	Popanyinning Town FCO:	Tamara Allen
	Popanyinning Town Deputy FCO:	New position will also captain Popanyinning Brigade. Appointment TBA
	Popanyinning East FCO:	Graham Dent
	Popanyinning East Deputy FCO	Duncan Patten
	Popanyinning West FCO:	Brayden Potts
	Popanyinning West Deputy FCO:	Dougal Haslam
5.4	**Dual Fire Control Officers**	
	Shire of Narrogin	Rob Harris
	Shire of Wickepin	Mike Burges
	Shire of Pingelly	Duncan Patten
	Shire of Wandering	Brayden Potts
	Shire of Williams	Nelson Young
5.5	**Fire Weather Officers**	
	Fire Weather Officer	Anthony Mort
	Deputy Fire Weather Officer No 1	Rob Harris
	Deputy Fire Weather Officer No 2	Brayden Potts

Fire Weather Officers have the authority to approve Burning Permits when the Fire Behaviour Index is high or above. The appointments are in order of seniority.

The Shire of Cuballing will consider nominations made to the Shire of Cuballing by neighbouring local governments for FCO's of those neighbouring shires to serve as Dual FCO's in the Shire of Cuballing later in 2023.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2017-2027
SOCIAL – Our Community, Neighbourhoods, Recreation and Culture.
Goals

- A safe community where residents feel secure and comfortable at home, work and play.

	Strategy	Outcome
1.7	Create and maintain a safe environment for the community.	A feeling of safety within our neighbourhoods and a sense of being looked out for.

Statutory Environment

Bush Fires Act 1954
S 38. Local government may appoint Bush Fire Control Officer

(1) A local government may from time to time appoint such persons as it thinks necessary to be its bush fire control officers under and for the purposes of this Act, and of those officers shall subject to section 38A(2) appoint 2 as the Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer who shall be first and second in seniority of those officers, and subject thereto may determine the respective seniority of the other bush fire control officers appointed by it.

Section 38 goes on to say, in relation to ***Fire Weather Officers***

(6) In this section —

approved local government means a local government approved under subsection (7)by the FES Commissioner.

(7) If it appears to the FES Commissioner that the standard of efficiency of a local government in fire prevention and control justifies the FES Commissioner doing so, the FES Commissioner, by notice published in the *Government Gazette* —

(a) may approve the local government as one to which subsections (6) to (18) apply; and

(b) may from time to time cancel or vary any previous approval given under this subsection.

(8) An approved local government may appoint to the office of fire weather officer such number of senior bush fire control officers as it thinks necessary.

(9) Where more than one fire weather officer is appointed by a local government the local government shall define a part of its district in which each fire weather officer shall have the exclusive right to exercise the power conferred by subsection (17).

(10) An approved local government may appoint one or more persons, as it thinks necessary, to be the deputy or deputies, as the case may be, of a fire weather officer appointed by the local government and where 2 or more deputies are so appointed they shall have seniority in the order determined by the local government.

(11) Where the office of a fire weather officer is vacant or whilst the occupant is absent or unable to act in the discharge of the duties of the office, any deputy appointed in respect of that office under subsection (10) is, subject to subsection (12), entitled to act in the discharge of the duties of that office.

(12) A deputy who is one of 2 or more deputies of a fire weather officer is not entitled to act in the discharge of the duties of the office of that fire weather officer if a deputy who has precedence over him in the order of seniority determined under subsection (10) is available and able to discharge those duties.

(13) The local government shall give notice of an appointment made under subsection (8) or (10) to the FES Commissioner and cause notice of the appointment to be published at least once in a newspaper circulating in its district and the FES Commissioner shall cause notice of the appointment to be published once in the *Government Gazette*.

(14) An approved local government may appoint a committee for the purpose of advising and assisting a fire weather officer or any deputy of a fire weather officer acting in the place of that officer under subsections (6) to (18).

(15) Where a committee is appointed, a fire weather officer, or, as the case may be, a deputy of a fire weather officer while acting in the place of that officer, may exercise the authority conferred on him by subsection (17), notwithstanding the advice and assistance tendered to him by the committee.

(16) The provisions of subsections (6) to (18) are not in derogation of those of any other subsection of this section.

(17) A fire weather officer of an approved local government, or a deputy of that fire weather officer while acting in the place of that officer, may authorise a person who has received a permit under section 18(6)(a), to burn the bush in the district of the local government notwithstanding that for any day, or any period of a day, specified in the notice the fire danger forecast issued by the Bureau of Meteorology in Perth, in respect to the locality where the bush proposed to be burnt is situated, is "catastrophic", "extreme" or "high", and upon the authority being given the person, if the person has otherwise complied with the conditions prescribed for the purposes of section 18, may burn the bush.

(18) Subsections (6) to (18) do not authorise the burning of bush —

(a) during the prohibited burning times; or

(b) during the period in which, and in the area of the State in respect of which, a total fire ban is declared under section 22A to have effect.

Policy Implications - Nil

Financial Implications – Nil

Economic Implication – Nil

Social Implication – Nil

Environmental Considerations – Nil

Consultation

Council has received a recommendation on the appointment of FCO's from the Shire of Cuballing BFAC.

The CBFCO will be working with Popanyinning volunteers to identify a Deputy FCO for the Popanyinning Townsite who will also act as Captain for the Popanyinning Brigade.

Options

Council may resolve to support the officers recommendation in whole or in part.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That Council, for the 2023-24 bush fire season makes the following appointments

1. Chief Bush Fire Control Officer Anthony Mort

2. Deputy Chief Bush Fire Control Officer — Brayden Potts

3. Fire Control Officers for Shire of Cuballing

Cuballing Town FCO:	Daniel Christensen
Cuballing East FCO:	Rob Harris
Cuballing East Deputy FCO	Mike Burges
Cuballing West FCO:	Nelson Young
Cuballing West Deputy FCO	Jason Quartermaine
Popanyinning Town FCO:	Tamara Allen
Popanyinning Town Deputy FCO:	New position will also captain Popanyinning Brigade. Appointment TBA
Popanyinning East FCO:	Graham Dent
Popanyinning East Deputy FCO	Duncan Patten
Popanyinning West FCO:	Brayden Potts
Popanyinning West Deputy FCO:	Dougal Haslam

4. Dual Fire Control Officers

Shire of Narrogin	Rob Harris
Shire of Wickepin	Mike Burges
Shire of Pingelly	Duncan Patten
Shire of Wandering	Brayden Potts
Shire of Williams	Nelson Young

5. Fire Weather Officers

Fire Weather Officer	Anthony Mort
Deputy Fire Weather Officer No 1	Rob Harris
Deputy Fire Weather Officer No 2	Brayden Potts

6. Authorise the CEO to appoint additional or replacement Fire Control Officers as required.

7. Authorise the CEO to appoint FCO's so nominated by neighbouring Shires as Dual Fire Control Officers.

COUNCIL RESOLUTION 2023/35

That Council, for the 2023-24 bush fire season makes the following appointments

1. Chief Bush Fire Control Officer	**Anthony Mort**
2. Deputy Chief Bush Fire Control Officer	**Brayden Potts**
3. Fire Control Officers for Shire of Cuballing	
Cuballing Town FCO:	**Daniel Christensen**
Cuballing East FCO:	**Rob Harris**
Cuballing East Deputy FCO	**Mike Burges**
Cuballing West FCO:	**Nelson Young**
Cuballing West Deputy FCO	**Jason Quartermaine**
Popanyinning Town FCO:	**Tamara Allen**

Popanyinning Town Deputy FCO:	**Sheridan Bean**
Popanyinning East FCO:	**Graham Dent**
Popanyinning East Deputy FCO	**Duncan Patten**
Popanyinning West FCO:	**Brayden Potts**
Popanyinning West Deputy FCO:	**Dougal Haslam**
Yornaning FCO:	**Shaun Whitwer**

4. Dual Fire Control Officers

Shire of Narrogin	**Rob Harris**
Shire of Wickepin	**Mike Burges**
Shire of Pingelly	**Duncan Patten**
Shire of Wandering	**Brayden Potts**
Shire of Williams	**Nelson Young**

5. Fire Weather Officers

Fire Weather Officer	**Anthony Mort**
Deputy Fire Weather Officer No 1	**Rob Harris**
Deputy Fire Weather Officer No 2	**Brayden Potts**

6. Authorise the CEO to appoint additional or replacement Fire Control Officers as required.

7. Authorise the CEO to appoint FCO's so nominated by neighbouring Shires as Dual Fire Control Officers.

Moved Cr Kowald **Seconded Cr Christensen** **CARRIED 5/0**

The Council resolution was different from the Officer's Recommendation only in that Sheridan Bean was appointed as Deputy FCO for Popanyinning as a result of a request from a meeting of the Popanyinning Brigade and Shaun Whitwer Yornaning FCO was inadvertently missed from the initial recommendation.

SHIRE OF CUBALLING
BUSH FIRE ADVISORY COMMITTEE
Council Chambers
Wednesday 3rd April 2023
9.00 AM
Minutes

1. OPENING

Meeting opened 9.00 am.

2. ATTENDANCE AND APOLOGIES

Attendance

Anthony Mort	Chief Bush FCO
Graham Dent	Deputy Chief Bush FCO
Mike Burges	FCO Cuballing East
Nelson Young	FCO Cuballing West
Brayden Potts	FCO Popanyinning West
Daniel Christensen	FCO Cuballing Town
Bruce Brennan	Manager of Works & Services
Stan Scott	Chief Executive Officer
Adam Whitford	Department of Fire and Emergency Services
Dougal Haslam	
Jason Quartermaine	
Tamara Allen	
Shaun Wittwer	

Apologies

Rob Harris	Shire of Cuballing, FCO Cuballing East
Duncan Patton	Deputy FCO Popanyinning East

3. CONFIRMATION OF MINUTES

Moved: Graeme Dent	Seconded: Duncan Patton
That the minutes of the BFAC meeting held on Wednesday 13th April 2022 are a true and correct record.	
	Carried

4. REPORTS

4.1 Chief Bush Fire Control Officer

- Mild season – Summer not too hot.
- A couple of header fires.
- Minimal call outs.
- Not many Popanyinning call out – mostly to assist Pingelly.
- There were more vehicle movement bans.
- The community behaviour was more responsible – everyone did a good job.
- With new AFDR legislation, everyone was kept on their toes adapting.

4.2 Department of Fire and Emergency Services

- A good quiet season, although there were 25 header fires in the region.
- Certain appliances were susceptible – particularly model of New Holland especially susceptible.
- Documenting, reporting and identifying trends.
- Collate and identify issues or advice to manufacturers.
- Important to include information in reports.
- Good use of aircraft including 2 ½ months based in Narrogin.
- 156 drops – equivalent 30,000 litres per drop from 737 aircraft.
- 656,000 litres retardant.
- Williams Fire
- Reviewing funding allocation. Air support hoping to make that permanent.
- Important to have good fire controllers, use intelligence from air support.

5. GENERAL BUSINESS

Election of Officers

5.6 **Chief Bushfire Control Officer**

Anthony Mort nominated and elected.

5.7 **Deputy Chief Bushfire Control Officer**

Brayden Potts nominated by Graham Dent and elected unopposed.

5.8 **Fire Control Officer**

FCO - Cuballing Town	D. Christensen
FCO - Cuballing East	R Harris
DFCO - Cuballing East	M. Burges
FCO - Cuballing West	N Young
DFCO - Cuballing West	J Quartermaine
FCO - Popanyinning Town	T Allen
DFCO - Popanyinning Town	Deputy FCO as Captain - New position TBA
DFCO - Popanyinning East	D Patten
FCO - Popanyinning East	G Dent
FCO - Yornaning	S Wittwer
FCO - Popanyinning West	B Potts
DFCO - Popanyinning West	D Haslam

Dual Fire Control Officer's

Narrogin	R Harris
Wickepin	M Burges
Pingelly	D Patten
Wandering	B Potts
Williams	N Young

Fire Weather Officer

Fire Weather Officer	A Mort
Deputy Fire Weather Officer No. 1	R Harris
Deputy Fire Weather Officer No. 2	B Potts

5.9 **Restricted Burning Discussion (AFDRS)**

- Some stubbles or burn off needs high FBI not moderate, is FBI too high 24.
- Fuel tonnage 4.5 – Observer
- Restrictions of not allowing to burn may affect farmers that need to start early. Cuballing area – start seeding 1st April.
- Shire related – District for FBI.

- Observations of fuel loads need to be in all shires not the three spots in UGS area.
- 24 FBI Discussion of increasing.
- Time management with trying to plan for burning.
- AFDRS – Farmers/operators need to be educated in this system general public does not understand.
- 4.5 Tonne -30-32 Burn - Grassland burning. 24 moderate chops and changes mod-high too much.
- Forecasts have been all over the place and hard to judge need and when it can happen.
- FBI- During harvest was not in alignment with what conditions on the ground and what facts and figures said.

5.10 **Open Burning**

-Town – Still had large fuel loads opening could be detrimental – Daniel Christensen.
-Discussion of town vs farming
-70-100mm rain by 1 April.
-The season is to be open for burning as of 20 April 2023.
-Communication breakdown – Communication protocol – sector command.
-For next meeting – pre-plan communication.
-Fred Chapman – Letter regarding not to use name improper behaviour to other members and public.
-Recommendation to Council – Telstra TIMS to be accessed to all FCO's for future of putting on harvest vehicle movement bans eg. Christmas & New Year.

6. NEXT MEETING

The next meeting of the Shire of Cuballing Bush Fire Advisory Committee is to be held at the Shire Council Chambers at 9.00am on Thursday, 28 September 2023.

7. CLOSE

Meeting Closed 12.15pm

12. CONFIDENTIAL MATTERS:

COUNCIL RESOLUTION 2023/36

That Council move behind closed doors to consider a confidential staff matter.

Moved Cr Bradford **Seconded Cr Harris** **CARRIED 5/0**

Mr Brennan and Ms Rowe left the chambers at 3.10pm.

12.1 CONFIDENTIAL - Chief Executive Officer – 2023 Annual Salary Review

Applicant:	Shire of Cuballing
File Ref. No:	Personnel
Disclosure of Interest:	CEO – the report relates to the Officer's Performance Review
Date:	7th March 2023
Author:	Stan Scott - CEO
Attachments:	12.1A CEO Remuneration proposal

Summary

Council is to consider the Annual Salary Review of the Chief Executive Officer as per the Officer's employment contract.

Background

Council has adopted *Standards for Chief Executive Officer Recruitment, Performance and Termination* in March 2021. This document is the policy for conducting CEO Performance reviews. This is complemented by the CEO contract which sets out formal obligation for the review process. Council has completed the review process and adopted the outcome at the March 2023 OCM.

At its December Forum Council agreed to an approach for the performance and salary review. The final step is to formalise the Salary Review.

Comment

Council and the CEO, led by the Shire President, discussed the CEO's salary proposal at the March 2023 forum. The CEO's Proposal is at Attachment 12.1A.

Strategic Implications

The Councillors assessment of the Chief Executive Officer's performance of this implementation guides future activities and provides the basis for ongoing measurement of the set KPIs. This is supported by the agreed remuneration package.

Statutory Environment

Local Government Act 1995 s.38

The performance of each employee who is employed for a term of more than one year, including the CEO and each senior employee, is to be reviewed at least once in relation to every year of the employment.

Policy Implications – Nil at this time

Financial Implications

Changes to the CEO's remuneration package will have budget implications.

Economic Implication – Nil

Social Implication – Nil

Environmental Considerations – Nil

Consultation

Council and the CEO discussed the salary proposal at the March 2023 Council Forum.

Options

Council may resolve to accept the officer's recommendation or make an alternative decision with reasons.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2023/37

That Council:

1 Endorses the salary proposal for the CEO as set out at attachment A.

2 Agrees that salary increase be backdated to 13 February 2023, the anniversary of appointment.

Moved Cr Kowald Seconded Cr Bradford CARRIED 5/0

13. NEXT MEETING:

Ordinary Council Meeting, 2.00pm Thursday 18th May 2023 at the Popanyinning Hall, Francis Street, Popanyinning.

14. CLOSURE OF MEETING:

Meeting Closed 3.28 pm.