

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

Shire of Cuballing – Council Meeting

AGENDA

To Be Held

Wednesday 21st May 2025
3.00 pm
Cuballing CWA Hall

COUNCIL MEETING PROCEDURES

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

DISCLAIMER

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

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

Shire of Cuballing Strategic Community Plan 2023-2033

Our Heart, Our Home

VISION

A charming rural community, in a unique part of the world, growing and prospering while protecting its natural environment.

GOALS

Social

- ☑ A place where people of all ages, abilities and stages of life are active and connected.

Economic

- ☑ Business is thriving, with ample local employment, and opportunities for existing and new businesses to grow.

Natural Environment

- ☑ The natural environment is protected, enhanced, and managed, and enjoyed by locals, and proudly shared with visitors.

Built Environment

- ☑ People and goods can move easily in and around the Shire, which is well planned for community needs, respecting the past and building the future.

Governance

- ☑ Forward thinking leadership, which listens and responds to community needs, with transparent and accountable decision-making.

STRATEGIC PRIORITIES

Social

- ☑ Enhancing focus on emergency management (incl. dual use of Equestrian Centre for evacuation).
- ☑ Improving Cuballing Recreation Centre.
- ☑ Increasing community gatherings and spaces.

Economic

- ☑ Defining and developing Town Centres.
- ☑ Establishing a Light Industrial Area (LIA).
- ☑ Increasing tourism, particularly through trail development.
- ☑ Developing and promoting the equestrian sector.

Natural Environment

- ☑ Restoring the river at Popanyinning.
- ☑ Establishing Popanyinning wetlands.
- ☑ Reducing pests and weeds, working with Peel Harvey Catchment.
- ☑ Increasing native planting.

Built Environment

- ☑ Improving footpaths, linking aged units to Cuballing Town Centre.
- ☑ Upgrading major roads (esp. Wheatbelt Secondary Freight Network).
- ☑ Improving drainage.
- ☑ Increasing heritage protection and telling our story.

Governance

- ☑ Enhancing community information and engagement.

CONTENTS

1.	DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS:.....	5
2.	RECORD OF ATTENDANCE/ APOLOGIES/ LEAVE OF ABSENCE:	5
2.1.1	Attendance	5
2.1.2	Apologies	5
2.1.3	Leave of Absence	5
3.	PUBLIC QUESTION TIME:	6
3.1	Response to Previous Questions Taken on Notice	7
3.2	Written Questions Provided in Advance	7
3.3	Public Questions from The Gallery	7
4.	STANDING ORDERS:	7
5.	APPLICATIONS FOR LEAVE OF ABSENCE:	7
6.	CONFIRMATION OF MINUTES:	7
6.1.1	Ordinary Meeting of Council held on Wednesday 16 th April 2025	7
7.	PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:	7
8.	DISCLOSURE OF FINANCIAL INTEREST:.....	8
9.	REPORTS OF OFFICERS AND COMMITTEES:	9
9.1	DEPUTY CHIEF EXECUTIVE OFFICER:	9
9.1.1	List of Payments – April 2025	9
9.1.1A	List of Payments – April 2025	10
9.1.1B	List of March 2025 Credit Card Transactions	14
9.1.1C	List of March 2025 Petty Cash Transactions	15
9.1.2	Statement of Financial Activity – April 2025	16-39
9.1.3	Write-off of Outstanding Rates	40
9.2	CHIEF EXECUTIVE OFFICER:	42
9.2.1	Appointment of Fire Control Officers 2025-26	42
9.2.2	Councillor Attendance Fees, Allowances and Expenses for 2025/26	46-81
10.	COMMITTEE REPORTS	82
11.	ELECTED MEMBERS’ MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	82
12.	URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING	82
13.	CONFIDENTIAL MATTERS	82
14.	NEXT MEETING	82
15.	CLOSURE OF MEETING	82

1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS:

2. RECORD OF ATTENDANCE/ APOLOGIES/ LEAVE OF ABSENCE:

2.1.1 Attendance

Elected Members

Cr Eliza Dowling
Cr Robert Harris
Cr Scott Ballantyne
Cr Adrian Kowald
Cr Steve Sexton
Cr Dawson Bradford

President
Deputy President

Staff

Mr Chris Paget
Ms Narelle Rowe
Mr Bruce Brennan

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

Visitors

2.1.2 Apologies

Nil

2.1.3 Leave of Absence

Nil

3. PUBLIC QUESTION TIME:

The Shire of Cuballing maintains a policy on the Management of Public Question Time. The policy is available in full in the Shire Policy Manual which can be found on the Shire's website:

www.cuballing.wa.gov.au

Some of the notable provisions are:

- 1 Persons are encouraged to provide a written copy of their question.
- 2 Public question time will be limited to two minutes per member of the public, with a limit of two questions per member of the public.
- 3 Statements are not to precede the asking of a question during public question time.
- 4 Public question time will be limited 15 minutes. It may be extended in intervals of up to ten minutes by resolution of the Council, but the total time allocated will not exceed forty-five (45) minutes in total.
- 5 Questions are to be directed to the Presiding Member and should be asked politely in good faith and are not to be framed in such a way as to reflect adversely or be defamatory on a particular Elected Member or Shire employee. The Presiding Member shall decide to:
 - Accept or reject any question and his/her decision is final.
 - Nominate a member of the Council and/or Shire employee to respond to the question.
 - Take a question on notice. In this case a written response will be provided as soon as possible and included in the agenda of the next Council meeting.
- 6 Where an elected member is of the opinion that a member of the public is:
 - asking a question at a Council meeting, that is not relevant to the operations of the Shire of Cuballing; or
 - making a statement during public question time.they may bring it to the attention of the meeting.
- 7 Questions and any response will be summarised and included in the minutes of the Council meeting.
- 8 Public Question Time should be used as a means to obtain information that would not be made available if it were sought from the Shire's records under *Section 5.94* of the *Local Government Act 1995* or the *Freedom of Information (FOI) Act 1992*.
- 9 Where the response to a question(s) would require a substantial commitment of the Shire's resources, the Chief Executive Officer (CEO) will determine that it is an unreasonable impost upon the Shire and refuse to provide it. The CEO will advise the member of the public that the information may be sought in accordance with the FOI Act 1992.
- 10 Responses to questions not submitted in writing are provided in good faith and as such, should not be relied upon as being either complete or comprehensive.

3.1 Response to Previous Questions Taken on Notice

3.2 Written Questions Provided in Advance

3.3 Public Questions from The Gallery

4. STANDING ORDERS:

OFFICER'S RECOMMENDATION:

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

Moved _____ Seconded _____

5. APPLICATIONS FOR LEAVE OF ABSENCE:

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Wednesday 16th April 2025

OFFICER'S RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held on Wednesday 16th April 2025 be confirmed as a true record of proceedings.

Moved _____ Seconded _____

7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:

Nil.

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.

Name	Item No	Interest	Nature

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.

Name	Item No	Interest	Nature

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – April 2025

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	14 th May
Author:	Careese Ranieri
Attachments:	9.1.2A List of Municipal Accounts 9.1.2B List of Credit Card Transactions 9.1.2C Petty Cash and Coles Card

Summary

Council is to review payments made under delegation in April 2025.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of April 2025 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:

That Council receives:

1. the List of Accounts paid in April 2025 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 \$206467.08 included at Attachment 9.1.1A.
2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 31st April 2025 included at Attachment 9.1.2B.
3. a summary of transactions completed on Petty Cash for the period ending 31st April 2025.
- 4.

Moved _____ Seconded _____

9.1.1A List of Payments – April 2025

Chq/EFT	Date	Name	Description	Amount
849	01/04/2025	Police Licensing Payments	Police Licensing Payments	-73.25
20336	01/04/2025	Shire Of Cuballing	Standpipe Charges - April 2025	-45277.06
849	02/04/2025	Police Licensing Payments	Police Licensing Payments	-1241.40
849	03/04/2025	Police Licensing Payments	Police Licensing Payments	-73.25
849	07/04/2025	Police Licensing Payments	Police Licensing Payments	-34.25
849	08/04/2025	Police Licensing Payments	Police Licensing Payments	-775.85
DD4691.5	09/04/2025	Mercer Superannuation	Superannuation Contributions	-587.31
DD4769.1	09/04/2025	Aware Super Pty Ltd	Superannuation Contributions	744.83
DD4738.1	09/04/2025	Mercer Superannuation	Superannuation Contributions	-218.69
DD4691.4	09/04/2025	Matrix Superannuation	Superannuation Contributions	-275.62
DD4691.3	09/04/2025	Aware Super Pty Ltd	Superannuation Contributions	-2786.52
DD4699.1	09/04/2025	Aware Super Pty Ltd	Superannuation Contributions	-744.83
DD4691.2	09/04/2025	Rest	Superannuation Contributions	-218.50
DD4691.1	09/04/2025	Australian Super	Payroll Deductions	-2563.62
DD4691.6	09/04/2025	Care Super	Superannuation Contributions	-693.10
849	09/04/2025	Police Licensing Payments	Police Licensing Payments	-2123.25
DD4698.1	09/04/2025	Aware Super Pty Ltd	Payroll Deductions	117.50
DD4691.7	09/04/2025	MLC Super Fund	Superannuation Contributions	-850.64
DD4691.9	09/04/2025	Colonial First State	Superannuation Contributions	-351.78
DD4691.8	09/04/2025	Hostplus Super	Superannuation Contributions	-90.08
849	10/04/2025	Ato Clearing Account Bas	Ato Clearing Account Bas	15574.00
849	10/04/2025	Police Licensing Payments	Police Licensing Payments	-397.70
EFT9648	11/04/2025	Best Office Systems	Monthly Photocopy Charges - 20/02/2025 To 20/03/2025	-718.16
EFT9649	11/04/2025	C&D Cutri	Bridge 3177 Install Propping and Pile Bands as Per MRD Assessment	-2090.00
EFT9650	11/04/2025	Cannon Hygiene Australia Pty Ltd	Sanitary Bin Service - Cuballing Rec Building	-2129.05
EFT9651	11/04/2025	Great Southern Fuel Supplies	Bulk Diesel Fuel Deliveries	-4977.65
EFT9652	11/04/2025	Joanne Fay Lindley	W/C Pharmacy Medication	-58.95
EFT9653	11/04/2025	Let's Talk Flowers	Anzac Wreath Large 2025 Popanyinning & Cuballing	-286.00
EFT9654	11/04/2025	McKenzie's Transport	Monthly Freight Charges -RCPA	-607.16
EFT9655	11/04/2025	Narrogin Earthmoving and Concrete	Hire Of Rubber Tyred Roller for Stratherne Road	-3861.00

EFT9656	11/04/2025	Narrogin Pumps Solar and Spraying	X 2 Camlock A 80mm X1 3" Alum. Pump Honda Gx200 X1 Camlock C 80mm X1 Camlock 3'd X1 Honda Oil 1l	-1473.13
EFT9657	11/04/2025	Octave Holdings T/A Narrogin Toyota Mazda	Service Cn0 40,000km	-290.00
EFT9658	11/04/2025	Parrys Narrogin	Uniforms for Outside Crew	-924.75
EFT9659	11/04/2025	Sportspower Narrogin	Inside Staff Uniforms	-302.50
EFT9660	11/04/2025	Westrac	Perform 250hr Service Maintenance	-863.86
EFT9661	11/04/2025	Wheatbelt Strength & Conditioning	Strength And Balance Class - March 2025	-855.00
EFT9662	11/04/2025	WJ & Dm Patmore (Springhill Farms)	Payment For 9,500m3 Of Gravel @ \$2.00per M3	-20900.00
EFT9663	11/04/2025	Wagin Mechanical Repairs	Oil Filter and Oil Change Cn 157 Isuzu	-202.50
20339	11/04/2025	Water Corporation	Water Charges - LGA Standpipe at Austral Street, Cuballing	-5682.60
20338	11/04/2025	Shire Of Cuballing	Monthly Charges - April 2025	-206.40
20337	11/04/2025	Synergy	Electricity Charges - 138 Campbell Street, Cuballing (Rec Centre)	-911.63
EFT9647	11/04/2025	Burgess Rawson (WA) Pty Ltd	Water Consumption - Cuballing War Memorial - Water Rates - 01/03/2025 To 30/04/2025 Water Usage - 28/01/2025 To 26/03/2025	-689.02
EFT9646	11/04/2025	BMR Mechanical, B & A Rowe Pty Ltd Atf The Rowe Family Trust	Service Isuzu Giga Cn 047 96,000km	-1589.06
EFT9645	11/04/2025	Allans Auto Electrics and Air Conditioning	Find And Repair Fault in Air Conditioner	-3344.00
849	11/04/2025	Police Licensing Payments	Police Licensing Payments	-399.45
849	14/04/2025	Police Licensing Payments	Police Licensing Payments	-1476.50
849	15/04/2025	Police Licensing Payments	Police Licensing Payments	-643.40
849	16/04/2025	Police Licensing Payments	Police Licensing Payments	-800.85
EFT9675	17/04/2025	Great Southern Fuel Supplies	Bulk Diesel Fuel - Docket No. 2206890	-14099.92
EFT9676	17/04/2025	Hancocks Home Hardware	Monthly Account - Various Accounts	-66.60
EFT9677	17/04/2025	Hersey Safety Pty Ltd	White Spray Mark 48 Tins	-2798.80
EFT9678	17/04/2025	Narrogin Bearing Services	2 X Top Handles for Jockey Wheel	-40.22
EFT9679	17/04/2025	Narelle Gay Rowe	Reimbursement Of Internet Costs 01/09/24-30/06/25 (Formerly Purchase Order 4998)	-70.83
EFT9680	17/04/2025	Narrogin Embroidery	Embroidery On Shirts Shire Logo and Name	-310.50
EFT9681	17/04/2025	Pabula Pty Ltd	Refund Due To Eftpos Error	-1525.45
EFT9682	17/04/2025	Peter John Denton	Art Class Per Week To 30/06/24	-475.00
EFT9683	17/04/2025	Power Networx	Telstra Internet Fibre Network	-416.90
EFT9684	17/04/2025	Paul William Morgan	Reimbursement For Staff Medical and Police Clearance	-313.80
EFT9685	17/04/2025	Shire Of Narrogin	Disposal Of Household Waste January 2025	-7077.60

EFT9687	17/04/2025	Westrac	Supply And Fit All New Wear Strips to Moldboard and Blade Slides	-3247.24
EFT9674	17/04/2025	Farmworks Narrogin	2 X Bundles of 45 X 107 Droppers	-407.00
EFT9672	17/04/2025	Dews Mini Excavations	Excavator Hire for Drainage Cuballing East Road WSNF	-11797.50
EFT9671	17/04/2025	Cuballing Roadhouse Restaurant & LPO Pty Ltd	Monthly Account - March 2025	-401.43
EFT9670	17/04/2025	Cloud Collections Pty Ltd	Debt Collection Services – April 2025	-730.00
EFT9669	17/04/2025	Birds Silos & Shelters	Remove And Replace Damaged Birds Shelter Tarp	-8948.50
EFT9673	17/04/2025	Firecore Solutions	Inspection And Testing of Shire Vehicles – CN 272	-99.79
EFT9668	17/04/2025	Builders Registration Board Building Commission	March 2025 - BSL Remittance	-669.45
EFT9667	17/04/2025	Bruce Brennan	Reimbursement For Electricity Costs 50% - 22/01/2025 To 27/03/2025	-40.90
EFT9666	17/04/2025	BMR Mechanical, B & A Rowe Pty Ltd Atf The Rowe Family Trust	65,000km Service on UD Prime Mover Cn272	-1427.79
20340	17/04/2025	Synergy	Electricity Charges - 42 Austral Street, Cuballing	-2773.24
20341	17/04/2025	Water Corporation	Water Charges - Ridley Street Cuballing Lot 301 Res 10329	-9421.04
EFT9665	17/04/2025	Adrian James Kowald	Reimbursement Of Travel and Training Expenses - Mileage, Dinner And Parking	-350.76
DD4719.1	17/04/2025	Telstra	All Telstra Accounts - May 2025	-870.02
849	17/04/2025	Police Licensing Payments	Police Licensing Payments	-68.40
849	22/04/2025	Police Licensing Payments	Police Licensing Payments	-7243.50
EFT9688	22/04/2025	Redfish Technologies Pty Ltd	Purchase Of Base Recording System For CWA Hall Council Meetings	-1525.45
849	23/04/2025	Police Licensing Payments	Police Licensing Payments	-320.50
DD4769.2	23/04/2025	Aware Super Pty Ltd	Payroll Deductions	255.37
DD4732.1	23/04/2025	Aware Super Pty Ltd	Superannuation Contributions	657.33
DD4731.1	23/04/2025	Aware Super Pty Ltd	Payroll Deductions	-1000.20
DD4728.1	23/04/2025	National Australia Bank	February 2025 - Credit Card	-7076.03
DD4727.9	23/04/2025	Rest	Superannuation Contributions	-218.50
DD4727.8	23/04/2025	Colonial First State	Superannuation Contributions	-351.78
DD4699.2	23/04/2025	Aware Super Pty Ltd	Payroll Deductions	-255.37
DD4768.1	23/04/2025	Aware Super Pty Ltd	Superannuation Contributions	-223.26
DD4727.1	23/04/2025	Australian Super	Payroll Deductions	-2383.42
DD4727.2	23/04/2025	Aware Super Pty Ltd	Superannuation Contributions	-3314.95
DD4727.3	23/04/2025	Matrix Superannuation	Superannuation Contributions	-275.62
DD4727.4	23/04/2025	Mercer Superannuation	Superannuation Contributions	-293.67
DD4727.5	23/04/2025	Care Super	Superannuation Contributions	-301.28
DD4727.6	23/04/2025	MLC Super Fund	Superannuation Contributions	-847.10
DD4727.7	23/04/2025	Hostplus Super	Superannuation Contributions	-101.67

EFT9689	24/04/2025	Kalexpress & Quality Transport	Freight Charges - Corsign	-558.62
EFT9690	24/04/2025	Landgate	Interim Rating Rolls	-129.00
EFT9691	24/04/2025	Reinforced Concrete Pipes	Pipes, Side Entry Pits, Headwalls and Bases	-5382.37
EFT9692	24/04/2025	Shire Of Narrogin	Ranger Services - Labour and Travel - February 2025	-488.75
20342	24/04/2025	Synergy	Electricity Charges - Street Lighting X 43	-916.24
849	24/04/2025	Police Licensing Payments	Police Licensing Payments	-683.85
849	28/04/2025	Police Licensing Payments	Police Licensing Payments	-261.80
849	29/04/2025	Police Licensing Payments	Police Licensing Payments	-4412.00
DD4738.2	29/04/2025	Mercer Superannuation	Payroll Deductions	-74.98
849	30/04/2025	Police Licensing Payments	Police Licensing Payments	-1068.20
Total				-206467.08

9.1.1B List of March 2025 Credit Card Transactions

Creditor	Description	Amount
NAB	Annual Credit Card Fee	\$ 60.00
Starlink	Internet for the Popanyinning School / Community Hub	\$ 169.00
Shire of Cuballing	Transfer fees and Rego for Shire Bus CN2292	\$ 118.50
7 Eleven	Fuel for CEO vehicle	\$ 212.21
MoreTelecom	Internet for CEO Residence - Monthly	\$ 92.00
MyCar Tyre Auto Sydney	New Tyres and Wheel Alignment for CEO Vehicle	\$1,173.00
NAB	Annual Credit Card Fee	\$ 60.00
The Reject Shop	Tea Towels for Shire Office	\$ 12.00
Ampol Narrogin	Fuel for DCEO Vehicle - 039CN	\$ 75.90
BP Narrogin	Fuel for DCEO Vehicle - 039CN	\$ 45.01
BP Narrogin	Fuel for DCEO Vehicle - 039CN	\$ 40.01
BP Ellenbrook	Fuel for MWS Vehicle	\$ 150.01
Tony Aveling & Associates	White Card Application	\$ 90.00
NAB	Annual Credit Card Fee	\$ 60.00
Cuballing Tavern	Councillor Meals - April Council Meeting	\$ 443.48
GSM Outdoors	Monthly Charge	\$ 31.42
NAB	International Transaction Fee	\$ 0.94
Coles	Council Refreshments for Council Meeting	\$ 21.50
Better Choice	Fuel for MWS Vehicle	\$ 150.01
Pivotel	Trak Spotting for Works Crew	\$ 93.00
Total		\$ 3,097.99

9.1.1C List of March 2025 Petty Cash Transactions

	Refreshments	Shire Office	Popanyinning School	
Item Description	1041050	J4114	J198	Total
Groceries	\$55.60			\$55.60
Misc (Cleaning supplies)		\$114.75		\$114.75
Stationary/Postage				
Materials			\$40.00	\$40.00
Licensing				
			Total	\$210.35

9.1.2 Statement of Financial Activity – April 2025

Applicant: N/A
File Ref. No: ADM214
Disclosure of Interest: Nil
Date: 15th May 2025
Author: Narelle -Deputy Chief Executive Officer
Attachments: 9.1.2A Statement of Financial Activity 2025

Summary

For Council to receive the Statement of Financial Activity for April 2025.

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, including budget amendments.
- 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

Nil

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Consultation

Martin Whitely – LG Corporate Solutions

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION:

That the Statement of Financial Activity, as included at Attachment 9.1.2A, for the Shire of Cuballing for period ending 30 April 2025 be received.

SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 April 2025

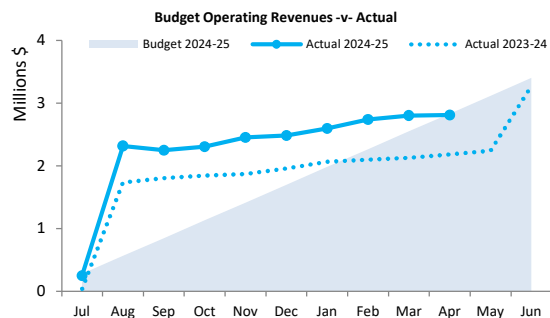
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

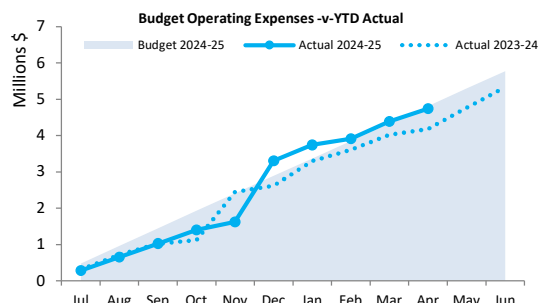
Graphical Information	2
Executive Summary	3
Key Terms and Descriptions	4
Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Other Current Assets	10
Note 5 Payables	11
Note 6 Disposal of Assets	12
Note 7 Capital Acquisitions	13
Note 8 Borrowings	15
Note 9 Reserves	15
Note 10 Other Current Liabilities	17
Note 11 Operating grants and contributions	18
Note 12 Non operating grants and contributions	19
Note 13 Trust Fund	20
Note 14 Budget Amendments	21
Note 15 Explanation of Material Variances	23

OPERATING ACTIVITIES

OPERATING REVENUE

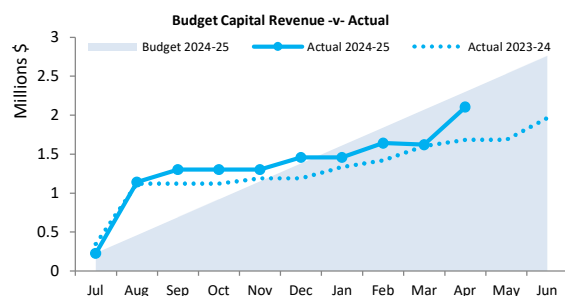


OPERATING EXPENSES

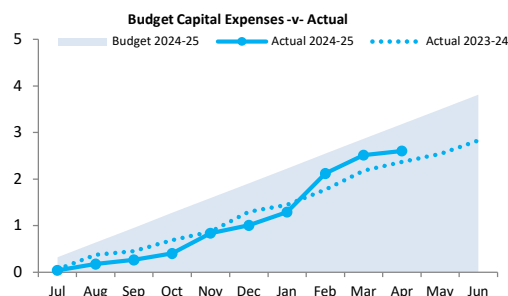


INVESTING ACTIVITIES

CAPITAL REVENUE

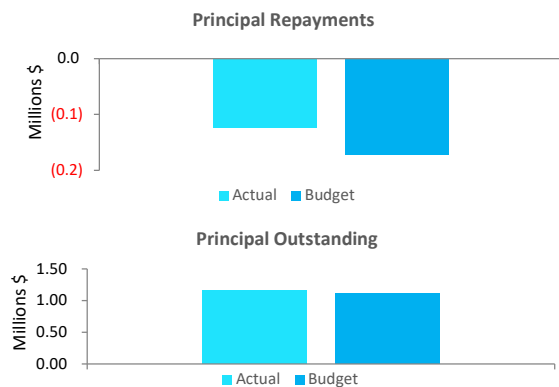


CAPITAL EXPENSES

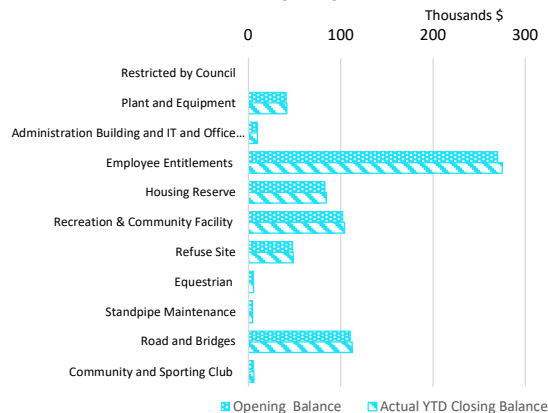


FINANCING ACTIVITIES

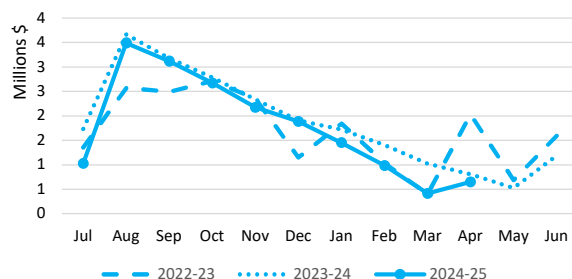
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2025**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

	Funding surplus / (deficit)			
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.90 M	\$0.90 M	\$0.90 M	\$0.00 M
Closing	\$0.02 M	\$0.67 M	\$0.65 M	(\$0.02 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.46 M	38.2%
Restricted Cash	\$0.74 M	61.8%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.08 M	
0 to 30 Days		99.7%
Over 30 Days		0.3%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.12 M	93.6%
Trade Receivable	\$0.13 M	% Outstanding
Over 30 Days		29.0%
Over 90 Days		\$ M

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.05 M	\$0.35 M	\$0.32 M	(\$0.03 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.71 M	
YTD Budget	\$1.69 M	1.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.51 M	
YTD Budget	\$0.95 M	(46.3%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.42 M	
YTD Budget	\$0.35 M	20.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.67 M)		(\$0.44 M)	(\$0.44 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.06 M	
Amended Budget	\$0.06 M	0.0%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.61 M	
Amended Budget	\$3.33 M	(21.9%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$2.11 M	
Amended Budget	\$2.60 M	(19.0%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.26 M)	\$0.00 M	(\$0.14 M)	(\$0.14 M)

Refer to Statement of Financial Activity

Borrowings		
	\$	
Principal repayments	\$0.12 M	
Interest expense	\$0.02 M	
Principal due	\$1.16 M	

Refer to Note 8 - Borrowings

Reserves	
	\$
Reserves balance	\$0.69 M
Interest earned	\$0.01 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 30 APRIL 2025

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.

NATURE OR TYPE DESCRIPTIONS

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.

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 30 APRIL 2025**

BY NATURE OR TYPE

	Ref Note	Amended Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	898,884	898,884	898,884	0	0.00%	
Revenue from operating activities							
Rates		1,686,395	1,692,225	1,712,420	20,195	1.19%	
Operating grants, subsidies and contributions	11	1,090,656	951,541	510,817	(440,724)	(46.32%)	▼
Fees and charges		405,273	349,685	420,879	71,194	20.36%	▲
Interest earnings		65,067	54,210	80,497	26,287	48.49%	▲
Other revenue		101,270	91,020	76,627	(14,393)	(15.81%)	▼
Profit on disposal of assets	6	9,377	9,377	9,378	1	0.01%	
		3,358,038	3,148,058	2,810,618	(337,440)	(10.72%)	
Expenditure from operating activities							
Employee costs		(1,347,364)	(1,129,090)	(952,955)	176,135	15.60%	▲
Materials and contracts		(1,458,983)	(1,231,911)	(1,075,169)	156,742	12.72%	▲
Utility charges		(125,903)	(98,080)	(122,186)	(24,106)	(24.58%)	▼
Depreciation on non-current assets		(2,692,301)	(2,264,300)	(2,269,854)	(5,554)	(0.25%)	
Interest expenses		(45,784)	(27,748)	(18,304)	9,444	34.03%	▲
Insurance expenses		(225,390)	(221,429)	(225,390)	(3,961)	(1.79%)	
Other expenditure		(93,080)	(82,975)	(72,125)	10,850	13.08%	▲
Loss on disposal of assets	6	(4,238)	(4,088)	(4,238)	(150)	(3.67%)	
		(5,993,043)	(5,059,621)	(4,740,221)	319,400	(6.31%)	
Non-cash amounts excluded from operating activities	1(a)	2,687,162	2,259,011	2,251,636	(7,375)	(0.33%)	
Amount attributable to operating activities		52,157	347,448	322,033	(25,415)	(7.31%)	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	2,600,045	2,299,456	2,105,213	(194,243)	(8.45%)	
Proceeds from disposal of assets	6	62,212	56,961	62,213	5,252	9.22%	
Payments for property, plant and equipment and infrastructure	7	(3,334,681)	(2,937,565)	(2,605,437)	332,128	11.31%	▲
Amount attributable to investing activities		(672,424)	(581,148)	(438,011)	143,137	(24.63%)	
Financing Activities							
Proceeds from new debentures	8	0	208,330	0	(208,330)	(100.00%)	▼
Transfer from reserves	9	14,000	0	0	0	0.00%	
Repayment of debentures	8	(171,275)	(124,991)	(123,460)	1,531	1.22%	
Transfer to reserves	9	(105,851)	(80,660)	(12,202)	68,458	84.87%	▲
Amount attributable to financing activities		(263,126)	2,679	(135,662)	(138,341)	(5,163.90%)	
Closing funding surplus / (deficit)	1(c)	15,491	667,863	647,244	(20,619)	3.09%	

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 15 May 2025

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

(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*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(9,377)	(9,377)	(9,378)
Less: Movement in liabilities associated with restricted cash		0	0	4,860
Movement in pensioner deferred rates (non-current)		0	0	(17,938)
Add: Loss on asset disposals	6	4,238	4,088	4,238
Add: Depreciation on assets		2,692,301	2,264,300	2,269,854
Total non-cash items excluded from operating activities		2,687,162	2,259,011	2,251,636

(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.

		Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 April 2025
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(677,913)	(677,911)	(690,113)
Add: Borrowings	8	171,275	171,275	47,815
Add: Provisions employee related provisions	10	256,648	270,021	274,881
Total adjustments to net current assets		(249,990)	(236,615)	(367,417)

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

Current assets				
Cash and cash equivalents	2	1,552,524	1,655,766	1,190,806
Rates receivables	3	108,074	133,347	118,670
Receivables	3	141,361	191,939	133,704
Other current assets	4	22,043	47,777	41,158
Less: Current liabilities				
Payables	5	(74,011)	(308,886)	(119,996)
Borrowings	8	(171,275)	(171,275)	(47,815)
Contract liabilities	10	(177,560)	(156,521)	(45,218)
Provisions	10	(256,648)	(256,648)	(256,648)
Less: Total adjustments to net current assets	1(b)	(249,990)	(236,615)	(367,417)
Closing funding surplus / (deficit)		894,518	898,884	647,244

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

**OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		303,057	45,218	348,275	0	NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		140,217	0	140,217	0	NAB	TBA	N/A
Term Deposits - Restricted Funds		(686)	690,113	689,427	0	NAB	TBA	TBA
Term Deposits - Unrestricted Funds		12,187	0	12,187	0	NAB	TBA	TBA
Petty Cash		700	0	700	0	N/A	N/A	N/A
Total		455,475	735,331	1,190,806	0			
Comprising								
Cash and cash equivalents		455,475	735,331	1,190,806	0			
		455,475	735,331	1,190,806	0			

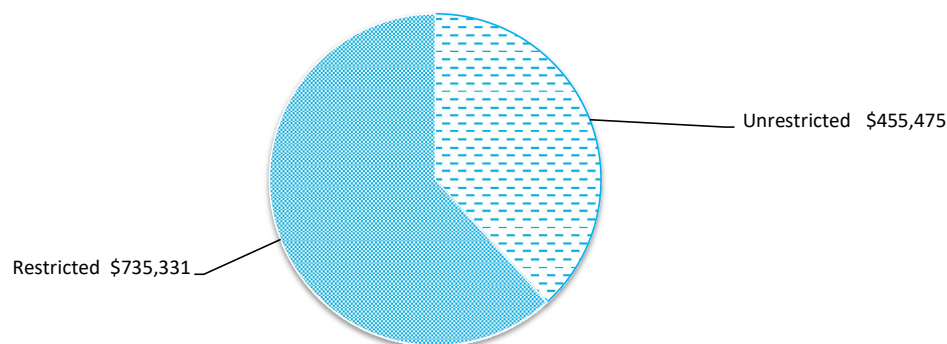
KEY INFORMATION

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.

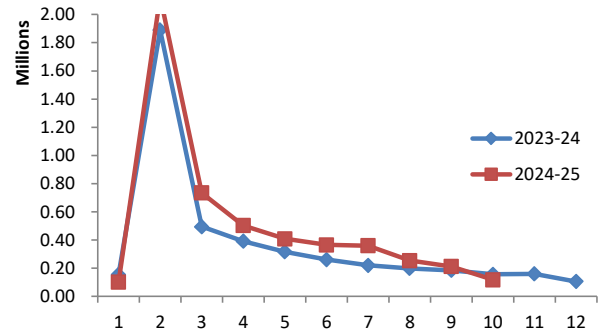
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2024	30 Apr 2025
	\$	\$
Opening arrears previous years	173,082	133,347
Levied this year	1,831,638	1,712,420
Less - collections to date	(1,871,373)	(1,727,097)
Gross rates collectable	133,347	118,670
Net rates collectable	133,347	118,670
% Collected	93.3%	93.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(906)	95,841	2,150	27,182	9,438	133,704
Percentage	-0.68%	71.68%	1.61%	20.33%	7.06%	100.00%
Balance per trial balance						
Sundry receivable						133,704
GST receivable						0
Total receivables general outstanding						133,704

Amounts shown above include GST (where applicable)

KEY INFORMATION

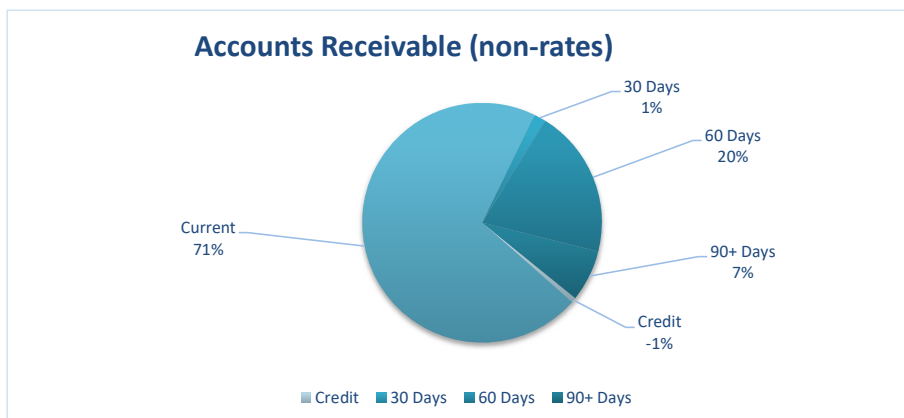
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 April 2025
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	16,343	0	0	16,343
Other Assets				
Prepayments	5,700	0	(5,700)	0
Accrued income	25,734	0	(919)	24,815
Total other current assets	47,777	0	(6,619)	41,158

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.

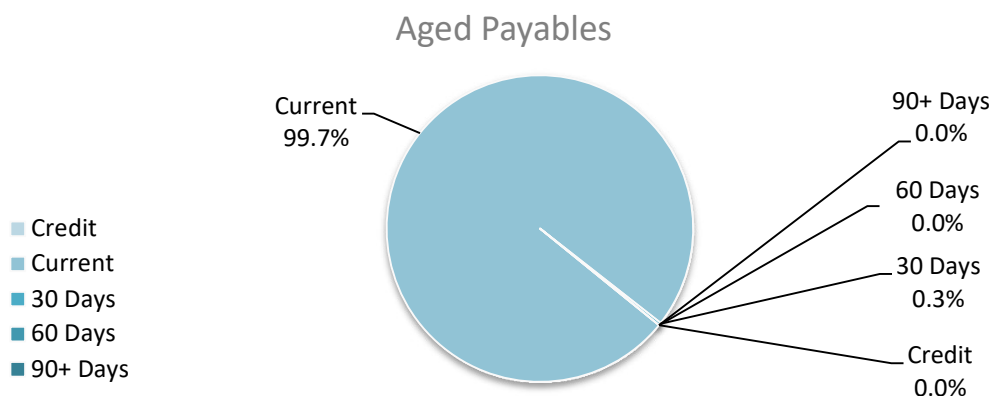
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	18,649	52	0	0	18,701
Percentage	0%	99.7%	0.3%	0%	0%	
Balance per trial balance						
Sundry creditors						75,371
ATO liabilities						1,000
Bonds & Deposits						10,353
Prepaid Rates						33,272
Total payables general outstanding						119,996
Amounts shown above include GST (where applicable)						

KEY INFORMATION

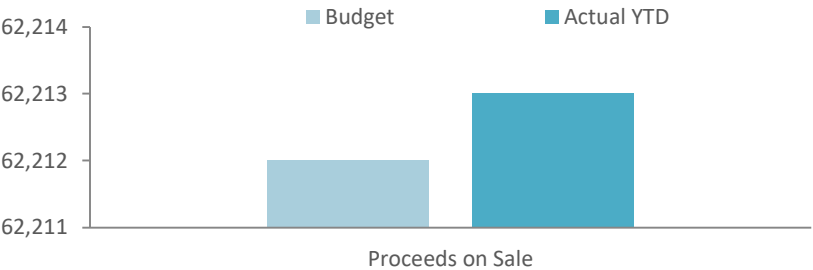
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Hino Truck	22,673	22,894	221	0	22,500	21,849	0	(651)
	DCEO Vehicle	16,000	21,818	5,818	0	14,623	24,000	9,377	0
	Dual Cab Utility	18,400	17,500	0	(900)	19,950	16,364	0	(3,586)
		57,073	62,212	6,039	(900)	57,073	62,213	9,377	(4,237)



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Land				0
Land - vested in and under the control of Council				0
Buildings	194,022	168,142	93,144	(74,998)
Furniture and equipment	79,200	65,990	0	(65,990)
Plant and equipment	250,545	234,796	249,730	14,934
Infrastructure - roads	2,675,228	2,355,577	2,247,721	(107,856)
Infrastructure - bridges	40,000	33,330	14,050	(19,280)
Infrastructure - parks, ovals & playgrounds	95,686	79,730	792	(78,938)
Payments for Capital Acquisitions	3,334,681	2,937,565	2,605,437	(332,128)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	2,600,045	2,299,456	2,105,213	(194,243)
Borrowings	0	208,330	0	(208,330)
Other (disposals & C/Fwd)	62,212	56,961	62,213	5,252
Contribution - operations	686,424	372,818	438,011	65,193
Capital funding total	3,334,681	2,937,565	2,605,437	(332,128)

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

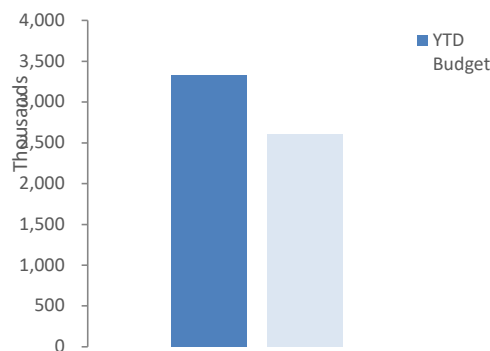
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

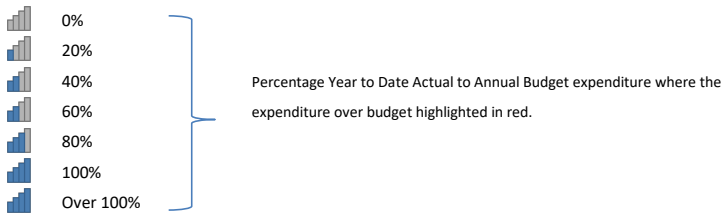
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



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

		Amended			Variance
Account Description		Budget	YTD Budget	YTD Actual	Under/(Over)
		\$	\$	\$	\$
Land & Buildings					
C214	Land Purchase - Light Industrial Area	0	0	0	0
J4114D	Administration Office Refurbishment	30,000	25,000	7,400	17,600
C084	Aged Persons Accommodation Capital Expense	38,822	38,822	38,822	0
11057	CCTV Camera's	20,000	16,660	15,059	1,601
C215	Popanyinning School House (Lrci Funding)	35,000	29,160	31,863	(2,703)
C162	Cuballing Town Hall - Capital Works	60,000	50,000	0	50,000
C173	Skate Park Refurbishment	10,200	8,500	0	8,500
Total Buildings		194,022	168,142	93,144	74,998
Furniture & Equipment					
04270	Capital Expenditure - Furniture & Equipment	79,200	65,990	0	65,990
Total Furniture & Equipment		79,200	65,990	0	65,990
Plant & Equipment					
12416	Capital Expenditure - Plant & Equipment - Isuzu Truck	101,000	101,000	100,110	890
04267	Capital Expenditure - Plant & Equipment - DCEO Vehicle	35,909	29,920	35,909	(5,989)
12406	Capital Purchase - Dual Cab Utility	55,136	55,136	55,136	0
12431	Outfront Mower & Trailer	53,000	44,160	53,380	(9,220)
12432	Bitumen Emulsion Trailer	5,500	4,580	5,195	(615)
Total Plant & Equipment		250,545	234,796	249,730	(14,934)
Roads					
R001G	Rrg - Stratherne Road Reconstruction 24/25	494,995	455,487	567,706	(112,219)
RTR139	Roads To Recovery - Darcy Street	296,656	247,180	120,250	126,930
RTR095	Roads To Recovery - Alton Street	237,962	198,270	29,868	168,402
WF007R	Wsfm - 2023/24 Cuballing East Rd Final Seal	165,550	137,950	162,724	(24,774)
WSF008	Wsfm - Cuballing East Reconstruction Silk'S 0.10 - 10.48 & 2.42 - 12.80	1,339,546	1,199,600	1,360,817	(161,217)
WSF007L	Cuballing East Road - 24/25 Line Marking	100,000	83,330	0	83,330
WF129D	Wsfm - 2022/23 Narrogin Wandering Road-Development	40,519	33,760	6,356	27,404
Total Roads		2,675,228	2,355,577	2,247,721	107,856
Bridges					
11214	Bridge Improvements - Capital Upgrades	40,000	33,330	14,050	19,280
Total Bridges		40,000	33,330	14,050	19,280
Parks, Ovals & Playgrounds					
C207	Heritage Walk Trail	15,000	12,500	0	12,500
C216	Popanyinning Recreation Grounds	80,686	67,230	792	66,438
Total Parks, Ovals & Playgrounds		95,686	79,730	792	78,938
Other Infrastructure					
C201	Cuballing Railway Reserve	0	0	0	0
C222	Cuballing Town Centre Master Plan	0	0	0	0
Total Other Infrastructure		0	0	0	0
TOTAL CAPITAL EXPENDITURE		3,334,681	2,937,565	2,605,437	332,128

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Aged Accommodation	56	781,151	0	0	(37,241)	(75,330)	743,910	705,821	(12,738)	(31,410)
Transport										
Grader	67	407,025	0	0	(78,191)	(79,722)	328,834	327,303	(5,210)	(10,704)
Other property and services										
Austral Land	64	100,111	0	0	(8,028)	(16,223)	92,083	83,888	(357)	(3,669)
Industrial Land	68		0	0	0	0	0	0	0	0
Total		1,288,287	0	0	(123,460)	(171,275)	1,164,827	1,117,012	(18,305)	(45,783)
Current borrowings		171,275					47,815			
Non-current borrowings		1,117,012					1,117,012			
		1,288,287					1,164,827			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2024, nor is it expected to have unspent funds as at 30th June 2025.

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 materially 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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

OPERATING ACTIVITIES

NOTE 9

RESERVE ACCOUNTS

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	40,658	1,823	732	60,000	0	0	0	102,481	41,390
Administration Building and IT and Office Equipment	9,598	428	173	0	0	(9,000)	0	1,026	9,771
Employee Entitlements	270,021	12,150	4,860	0	0	0	0	282,171	274,881
Housing Reserve	82,622	3,690	1,487	0	0	0	0	86,312	84,109
Recreation & Community Facility	102,174	0	1,839	20,000	0	0	0	122,174	104,013
Refuse Site	47,647	2,138	858	0	0	0	0	49,785	48,505
Equestrian	5,151	230	93	0	0	(5,000)	0	381	5,244
Standpipe Maintenance	4,295	194	77	0	0	0	0	4,489	4,372
Road and Bridges	110,168	4,950	1,983	0	0	0	0	115,118	112,151
Community and Sporting Club	5,577	248	100	0	0	0	0	5,825	5,677
	677,911	25,851	12,202	80,000	0	(14,000)	0	769,762	690,113

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

**OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES**

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2025
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Capital grant/contribution liabilities		156,521	0	0	(111,303)	45,218
Total other liabilities		156,521	0	0	(111,303)	45,218
Employee Related Provisions						
Annual leave		130,498	0	0		130,498
Long service leave		126,150	0	0		126,150
Total Employee Related Provisions		256,648	0	0	0	256,648
Total other current assets		413,169	0	0	(111,303)	301,866
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

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

NOTE 11
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2024		(As revenue)	30 Apr 2025	30 Apr 2025	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Income - Grant - Traineeship Incentives	35,596	0	(11,278)	24,318	0	35,596	29,660	11,278
General purpose funding								
Income - Grants Commission	0	0	0	0	0	312,034	260,020	63,039
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	109,083	97,753	113,083
Income Fire Mitigation Grants	0	0	0	0	0	182,400	152,000	91,200
Income - DFES Aware Grant	20,900	0	0	20,900	0	20,900	17,410	0
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	830	0
Income - Community Development & Events	0	0	0	0	0	19,000	15,830	14,091
Community Development & Events - Grants	0	0	0	0	0	6,000	5,000	4,000
Community Development & Events - Other	0	0	0	0	0	0	0	0
Income - Cuby Groovefest	14,091	0	(14,091)	0	0	88,448	88,448	55,936
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	126,580	126,580	126,580
Income - Grants Commission Local Road Grant	0	0	0	0	0	189,615	158,010	31,610
	70,587	0	(25,369)	45,218	0	1,090,656	951,541	510,817

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

NOTE 12
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2025	Current Liability 30 Apr 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - LRCI Community Infrastructure Grant - Commonwealth	0	0	0	0	0	0	0	0
Income - Phase 2 Community Infrastructure Grant - LRCI	0	0	0	0	0	0	0	0
Income - Phase 3 community Infrastructure Grant - LRCI	0	0	0	0	0	70,593	58,820	0
Income - LRCI Phase 4	0	0	0	0	0	247,768	206,470	148,661
Transport								
Regional Road Grants	0	0	0	0	0	329,996	329,996	396,663
Wheatbelt Secondary Freight Network	0	0	0	0	0	1,524,152	1,347,900	1,481,934
WSFN - Income Wandering Narrogin Road	0	0	0	0	0	0	0	0
Dept. of Infrastructure - LRCI Funding - Phase 4 - Part B	0	0	0	0	0	142,918	119,090	77,955
2022/23 Cuballing East Road Wheatbelt Secondary Freight	85,934	0	(85,934)	0	0	0	0	0
Roads to Recovery	0	0	0	0	0	284,618	237,180	0
	85,934	0	(85,934)	0	0	2,600,045	2,299,456	2,105,213

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

**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 2024	Amount Received	Amount Paid	Closing Balance 30 Apr 2025
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	8,374	260,485	(257,521)	11,338
	8,574	260,485	(257,521)	11,538

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

**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							15,491
	Opening Surplus(Deficit)	2025/23	Opening Surplus(Deficit)			4,366	19,857
05150	Income - Fire Prevention - Grants	2025/23	Operating Revenue		41,123		60,980
11703	Income - Cuby Groovefest	2025/23	Operating Revenue			(35,643)	25,337
04249	Income - Profit on Disposal of Assets	2025/23	Operating Revenue	9,377			25,337
12451	Income - Profit on Disposal of Assets	2025/23	Operating Revenue	(10,818)			25,337
13455	Income - Standpipe - Charges	2025/23	Operating Revenue			(55,000)	(29,663)
03170	Income - Rate Legal Costs Recovered	2025/23	Operating Revenue		10,000		(19,663)
14555	Income - Less Workers Compensation Claimed	2025/23	Operating Revenue		30,000		10,337
12163	Regional Road Grants	2025/23	Operating Revenue			(66,667)	(56,329)
12164	Wheatbelt Secondary Freight Network	2025/23	Operating Revenue			(93,333)	(149,663)
04253	Income - Proceeds on Disposal of Assets	2025/23	Operating Revenue		24,000		(125,663)
12480	Income - Proceeds on Disposal of Assets	2025/23	Operating Revenue			(28,106)	(153,768)
04232	Expenditure - Fringe Benefits Tax - Admin	2025/23	Operating Expenses			(10,000)	(163,768)
14505	Expenditure - Gross Salaries & Wages	2025/23	Operating Expenses			(30,000)	(193,768)
03101	Expenditure - Legal Fees	2025/23	Operating Expenses			(10,000)	(203,768)
04293	Expenditure - Computer Equipment - Mtnce	2025/23	Operating Expenses			(30,000)	(233,768)
05106	Expenditure - Fire Fighting and Firebreaks	2025/23	Operating Expenses			(25,000)	(258,768)
05107	Expenditure - Clothing and Accessories	2025/23	Operating Expenses			(5,000)	(263,768)
10610	Expenditure - Town Planning Consultant	2025/23	Operating Expenses			(5,000)	(268,768)
11120	Expenditure - Maintenance Cuballing Rec Centre & Oval	2025/23	Operating Expenses			(8,017)	(276,785)
11705	Community Events	2025/23	Operating Expenses			(61,441)	(338,226)
14320	Expenditure - Parts & Repairs	2025/23	Operating Expenses		40,927		(297,299)
13410	Expenditure - Standpipe costs	2025/23	Operating Expenses		40,000		(257,299)
14399	Expenditure - Depreciation - Other Property and Services Plant	2025/23	Operating Expenses	(125,000)			(257,299)
13461	Interest on Loans - Loan 68 Industrial Land	2025/23	Operating Expenses		7,500		(249,799)
04238	Expenditure- Insurance Administration	2025/23	Operating Expenses		6,941		(242,858)
12402	Expenditure - Loss on Disposal of Assets	2025/23	Operating Expenses	(3,338)			(242,858)
C084	Aged Persons Accommodation Capital Expense	2025/23	Capital Expenses			(38,822)	(281,680)
C214	Land Purchase - Light Industrial Area	2025/23	Capital Expenses		250,000		(31,680)
C219	Admin Office Phone System	2025/23	Capital Expenses		2,500		(29,180)
12416	Capital Expenditure - Plant & Equipment - Hino Truck	2025/23	Capital Expenses		7,864		(21,316)
R001G	Rrg - Stratherne Road Reconstruction 24/25	2025/23	Capital Expenses		100,000		78,684

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

**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
				\$	\$	\$	\$
WSF008	Wsfm - Cuballing East Reconstruction Slk'S 0.10 - 10.48 & 2.42 - 12.8	2025/23	Capital Expenses		100,000		178,684
C201	Cuballing Railway Reserve	2025/23	Capital Expenses		30,000		208,684
C222	Cuballing Town Centre Master Plan	2025/23	Capital Expenses		30,000		238,684
72800	Equestrian Reserve	2025/23	Capital Revenue		5,000		243,684
12434	Loan 56 Principal Repayment	2025/23	Capital Revenue		21,808		265,491
12195	Income - New Loan Borrowings	2025/23	Capital Revenue			(250,000)	15,491
				(129,779)	747,663	(747,663)	15,491

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025**

**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 2024-25 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)	0	0.00%			
Revenue from operating activities					
Rates	20,195	1.19%	Timing	Provision for rates still to be written off	
Operating grants, subsidies and contributions	(440,724)	(46.32%) ▼	Timing	Mostly timing relating to Financial Assistance Grants budgeted over a 12 month period	
Fees and charges	71,194	20.36% ▲	Timing	Groovefest Fee income. Refer to Note 14 for adjustment made to reduction in water reimbursements	
Interest earnings	26,287	48.49% ▲	Timing	Additional interest from rate repayments and other municipal investments	
Other revenue	(14,393)	(15.81%) ▼	Timing	Reimbursement of rate recovery legal costs & timing of Dept. Tspt commissions.	
Profit on disposal of assets	1	0.01%		Immaterial	
Expenditure from operating activities					
Employee costs	176,135	15.60% ▲	Timing	Allocation of outside staff wages to capital projects in early months	
Materials and contracts	156,742	12.72% ▲	Timing	Current favourable variance due to budget profiling. Refer to Note 14 for provision made for additional costs to be incurred	
Utility charges	(24,106)	(24.58%) ▼	Timing	Standpipe water usage	
Depreciation on non-current assets	(5,554)	(0.25%)	Timing	Plant & Equipment	
Interest expenses	9,444	34.03% ▲	Timing	Timing - Interest relating to graders & aged care units	
Insurance expenses	(3,961)	(1.79%)	Timing	Immaterial	
Other expenditure	10,850	13.08% ▲	Timing	Members Fees & Allowances Advertising	
Loss on disposal of assets	(150)	(3.67%)	Timing	Immaterial	
Non-cash amounts excluded from operating activities	(7,375)	(0.33%)	Timing	Plant & Equipment	
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	(194,243)	(8.45%)	Timing	Timing of RTR funded projects	
Proceeds from disposal of assets	5,252	9.22%	Timing	Additional proceeds from auction	
Payments for property, plant and equipment	332,128	11.31% ▲	Timing	Timing of WFSN, RRG & RTR funded projects. Refer to Note 14 for permanent amendments for revised costs for RRG & WFSN projects	
Non-cash amounts excluded from investing	0	0.00%		Not Applicable	
Financing activities					
Proceeds from new debentures	(208,330)	(100.00%) ▼	Timing	Industrial Land loan	
Transfer from reserves	0	0.00%		Not Applicable	
Payments for principal portion of lease lia	0	0.00%		Not Applicable	
Repayment of debentures	1,531	1.22%		Not Material	
Transfer to reserves	68,458	84.87% ▲	Timing	Reserves transfers to be completed in June	
Closing funding surplus / (deficit)	(20,619)	3.09%		As per explanations above	

9.1.3 Write-off of Outstanding Rates

Date: 15th May 2025
Reporting Officer: Careese Ranieri
Senior Officer: Narelle Rowe - DCEO
Enabling Legislation: Local Government Act 1995 (s6.12 & 6.44)
Attachment: Nil
File Reference: Assessment A326 and A2620

Background

Council is requested to consider the write-off of two outstanding rates balances.

Comment

Assessment A326 – Great Southern Highway, Popanyinning - \$287.11

Following subdivision of land situated on Great Southern Highway, Assessment No. 326 was subdivided to create three new land parcels and thereby two new rating assessments. Following the processing of this transaction, Assessment No. 326 became a non-current assessment record from the effective date of subdivision, however, a rates portion was still applicable for payment by the original owner that was incurred for the days of ownership prior to the subdivision effective date. Additionally, a credit for any days after the effective date will be applied.

When a property becomes non-current, the existing valuation on the assessment is amended to \$0 and thereby no future rating charges can be applied. This valuation change needs to occur for not only the current year, but also previous financial year, this is also known as Back Rating.

Unfortunately, due to significant delays in processing of Interim Rating Schedules by Landgate and staff error, the property was back-rated incorrectly, ultimately leaving a debit balance on the account instead of applying a credit for the apportionment. Additionally, before the error was identified by staff, penalty interest had accrued and been applied to the Assessment totalling \$287.11.

Assessment No. A2620 – Grout Road, Cuballing - \$352.21

This assessment was sold at Auction on the 12th of August 2023 and as per the Shire's agreement, the new owner was only liable to pay their portion of the Rates for 2023/2024 from the date of sale. This meant that the large amount of outstanding rates balance accumulated from (put in year) was written off. Unfortunately, due to accrual of penalty interest on these arrears, the incorrect amount was written off leaving an outstanding balance on the Assessment.

The new owner has promptly paid all relevant charges raised since assuming ownership.

Statutory/Legal Implications

Local Government Act 1995 sections 6.12 and 6.44:

6.12. Power to defer, grant discounts, waive or write off debts

- (1) Subject to subsection (2) and any other written law, a local government may —
- (a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or
 - (b) waive or grant concessions in relation to any amount of money; or
 - (c) write off any amount of money,

which is owed to the local government.

* *Absolute majority required.*

Policy Implications

Not applicable

Financial Implications

Write-off of \$639.32 rates debt in the 2024-25 Annual Budget.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2023-2033:

Governance

- Forward thinking leadership, which listens and responds to community needs, with transparent and accountable decision-making.
- Enhancing community information and engagement.

Voting Requirements

Absolute majority required.

OFFICER'S RECOMMENDATION:

That Council write-off the outstanding rates and charges as follows:-

1. Assessment A326 – 15231 Great Southern Highway, Popanyinning	\$287.11
2. Assessment A2620 – Lot 11270 Grout Road, Cuballing	\$352.21
<u>Total</u>	<u>\$639.32</u>

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Appointment of Fire Control Officers 2025-26

File Ref. No:	ADM081
Disclosure of Interest:	Nil
Date:	12 May 2025
Author:	Chris Paget – Chief Executive Officer
Attachments:	Nil

Summary

For Council to consider appointments of Fire Control Officers for the 2025-26 year 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 (FCOs) recommended by the Shire of Cuballing's Bush Fire Advisory Committee (BFAC). The Minutes of the April 2023 BFAC Meeting are included at Attachment 9.2.4A

Comment

The most recent BFAC meeting held on Thursday 10th April 2025 made the following recommendations to Council regarding the appointment of FCO's for the 2025-26 bush fire season:

- CHIEF BUSH FIRE CONTROL OFFICER: Anthony Mort
 - DEPUTY CHIEF BUSH FIRE CONTROL OFFICER: Brayden Potts
 - FIRE CONTROL OFFICERS FOR SHIRE OF CUBALLING:
 - Cuballing Town FCO: Daniel Christensen
 - Cuballing East FCO: Rob Harris
 - Deputy: Mike Burgess
 - Cuballing West FCO: Nelson Young
 - Deputy: Jason Quartermaine
 - Popanyinning Town FCO: Tamara Allen
 - Deputy: Andrew Dobson*
 - Popanyinning East FCO: Graeme Dent
 - Deputy: Duncan Patten
 - Popanyinning West FCO: Brayden Potts
 - Deputy: Dougal Haslam
 - Yornaning: Shaun Wittwer*
- (*subject to completion of requisite refresher training)*
- DUAL FIRE CONTROL OFFICERS
 - Shire of Narrogin: B Potts
 - Shire of Wickpin: M Burgess
 - Shire of Pingelly: D Patten & D Haslam
 - Shire of Wandering: B Potts & D Haslam
 - Shire of Williams: N Young

- FIRE WEATHER OFFICER – this role will now be held by the Chief Bush Fire Control Officer (Anthony Mort).

The Fire Weather Officer has the sole authority to approve Shire burning permits when the Fire Behaviour Index is high or above

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 as they are received.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2023 Council has identified the need for an enhanced focus on Emergency Management.

Statutory Environment

Bush Fires Act 1954

Section 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

Shire of Cuballing Policy Manual section 6 – Bush Fire Control.

Financial Implications

There are no financial implications arising from this report.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2023-2033:

Social

- Enhancing focus on Emergency Management.

Governance

- Forward thinking leadership, which listens and responds to community needs, with transparent and accountable decision-making.
- Enhancing community information and engagement.

Voting Requirements

Simple majority

COMMITTEE AND OFFICER'S RECOMMENDATION:

1) That Council, for the 2024-25 bush fire season makes the following appointments:

- **CHIEF BUSH FIRE CONTROL OFFICER:** Anthony Mort
- **DEPUTY CHIEF BUSH FIRE CONTROL OFFICER:** Brayden Potts
- **FIRE CONTROL OFFICERS FOR SHIRE OF CUBALLING:**

Cuballing Town FCO:	Daniel Christensen
Cuballing East FCO:	Rob Harris
Deputy:	Mike Burgess
Cuballing West FCO:	Nelson Young
Deputy:	Jason Quartermaine
Popanyinning Town FCO:	Tamara Allen
Deputy:	Andrew Dobson*
Popanyinning East FCO:	Graeme Dent
Deputy:	Duncan Patten
Popanyinning West FCO:	Brayden Potts
Deputy:	Dougal Haslam
Yornaning FCO:	Shaun Wittwer*

*(*subject to completion of requisite refresher training)*

• **DUAL FIRE CONTROL OFFICERS:**

Shire of Narrogin	B Potts
Shire of Wickepin	M Burgess
Shire of Pingelly	D Patten & D Haslam
Shire of Wandering	B Potts & D Haslam
Shire of Williams	N Young

- **FIRE WEATHER OFFICER:** Chief Bush Fire Control Officer - Anthony Mort.

2) That Council authorises the CEO to appoint additional or replacement Fire Control Officers as required.

3) That Council authorises the CEO to appoint FCO's so nominated by neighbouring Shires as Dual Fire Control Officers.

9.2.2 Councillor Attendance Fees, Allowances and Expenses for 2025/26

File Ref. No:	ADM250
Disclosure of Interest:	Nil
Date:	12 May 2025
Author:	Chris Paget – Chief Executive Officer
Attachments:	Salaries & Allowances Tribunal Determination 2025-006

Summary

The purpose of this report is to determine the Councillor Fees, Allowances and Expenses to be paid in the 2025/26 financial year.

Background

The Local Government Act 1995 (the Act) section 5.98 and *Local Government (Administration) Regulations 1996* provide for Councillors to receive certain sitting fees, allowances and reimbursements.

The payments are required to be within a range set by the WA Salaries and Allowances Tribunal.

Fees, Allowances and Expenses available include:

- Meeting attendance fees (or alternatively annual attendance fees);
- President's and Deputy President's allowance;
- Information & Communications Technology allowance (or reimbursement);
- Travel and accommodation expense allowance;
- Childcare reimbursement; and
- Other prescribed reimbursements approved by Council.

On 4 April 2025 the WA Salaries and Allowances Tribunal released its latest annual Local Government Chief Executive Officers and Elected Members Determination.

In summary, the 2025 Determination provides for the following:

- A 3.5% increase to the fee band ranges and some allowances for Elected Members (exclusive of superannuation where relevant).
- A reduction of the four band ranges for independent committee members to one band, with the range to be from \$0 to \$450.
- Provision for reimbursement of expenses for independent committee members has also been determined for the first time.
- A determination as to the rates for the independent chair of the audit, risk and improvement committee will be determined at a future date, to coincide with the commencement of the legislative changes.
- A 3.5% increase to CEO remuneration band ranges (plus the 0.5% additional Superannuation Guarantee).

The Tribunal have also committed to conducting a comprehensive survey of Local Governments in the latter half of 2025 to assess the:

- placement of Elected Members within their band and the adequacy of the current fee ranges and suitability of allowances;
- placement of CEOs within their band and the adequacy of the current remuneration ranges;
- effectiveness of the Regional/Isolation Allowance, Housing Allowance and motor vehicle provisions; and
- attraction and retention issues for CEOs and executives, particularly in the regions.

The Tribunal will then review the eligibility criteria to receive the Regional/Isolation Allowance, as well as the quantum and effectiveness of the allowance.

Sitting Fees

Council may make any determination on Councillor attendance fees, allowances and expenses for 2025-26 that is within the allocated range for a Band 4 Local Government. There is no compulsion for Council to make any increase from year to year as long as the decision is within the allotted Band range.

For member sitting fees there are two options:

- Individual attendance fees for every Council and committee meeting attended.
- Annual allowance paid quarterly to cover all meetings for the year.

As has been the case for a number of years, if annual allowances were paid even the minimum would exceed the Council's historical budget for meeting fees. In the recommendations below, all sitting fees are based on the Tribunal recommended increase of 3.5%, rounded up to the nearest \$5. An alternative option in the last column is based on 75% of the Band 4 maximum.

Allowances recommendations – 2025/26

Allowance	Min	Max	Cuballing Existing	Proposed +3.5%	Alternate 75% of maximum
Council Meeting Fees - Councillor	\$105	\$270	\$175	\$185	\$190
Council Meeting Fees - President	\$105	\$550	\$260	\$270	\$385
Committee Meeting Fee - Councillor	\$55	\$135	\$70	\$75	\$95
Committee Meeting Fee - President	\$55	\$135	\$70	\$75	\$95
Presidents Allowance	\$575	\$22,470	\$10,400	\$10,765	\$15,730
Deputy's Allowance(25% of President's Allowance)	\$143.75	\$5,617.50	\$2,600	\$2,691.25	\$3,932.50
Independent Committee Member – Meeting Fee	\$0	\$450	N/A	\$250	\$340

There are a number of other types of meetings where attendance will entitle our Elected Members to the payment of the committee sitting fee: Reg 30(3A) of the Local Government Administration Regulations specifies:

- (3A) *Each of the following meetings is a meeting of a prescribed type for the purposes of section 5.98(2A) —*
- meeting of a WALGA Zone, where the council member is representing a local government as a delegate elected or appointed by the local government;*
 - meeting of a Regional Road Group established by Main Roads Western Australia, where the council member is representing a local government as a delegate elected or appointed by the local government;*
 - council meeting of a regional local government where the council member is the deputy of a member of the regional local government and is attending in the place of the member of the regional local government;*
 - meeting other than a council or committee meeting where the council member is attending at the request of a Minister of the Crown who is attending the meeting;*

- (e) *meeting other than a council meeting or committee meeting where the council member is representing a local government as a delegate elected or appointed by the local government.*

Allowances

Similar options are available for communication allowances. The tribunal has determined that Council may set an allowance in lieu of some of the reimbursements set out in regulation 31 and 32. The tribunal described the Information and Computing Telecommunications Allowance (ICT) Allowance as follows:

ICT expenses means:

- (a) *rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations;*
- (b) *any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations; or*
- (c) *any expenses, including the purchase costs, of ICT hardware provided to elected members.*

The SAT has set the range for the ICT from \$500 to \$3,500. As this allowance remains unchanged from the prior year, the recommended allowance for our Council also remains the same as before.

Strategic Implications

The setting of Councillor Fees and Allowances is a sensitive matter for the Council to consider however it is important that Councillors receive reasonable remuneration in order to attract and retain suitable candidates. It is up to Council to make its own decision as to where payment levels should sit within the prescribed Bands

Statutory Environment

Local Government Act 1995

5.63. Some interests need not be disclosed

- (1) Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter —
- (c) an interest relating to-
 - (i) a fee, reimbursement of an expense or an allowance to which section 5.98, 5.98A, 5.99, 5.99A, 5.100 or 5.101(2) refers; or

5.98. Fees etc. for council members

5.98A. Allowance for deputy mayor or deputy president

5.99. Annual fee for council members in lieu of fees for attending meetings.

5.99A. Allowances for council members in lieu of reimbursement of expenses

Salaries and Allowances Act 1975

Section 7A of the Salaries and Allowances Act 1975 ('the SA Act') requires the Salaries and Allowances Tribunal ('the Tribunal') to "inquire into and determine, the amount of remuneration, or the minimum and maximum amounts of remuneration, to be paid or provided to chief executive officers of local governments".

Section 7B(2) of the SA Act requires the Tribunal to inquire into and determine the amount of:

- Fees, or the minimum and maximum amounts of fees, to be paid under the Local Government Act 1995 ('the LG Act') to elected council members for attendance at meetings;

- expenses, or the minimum and maximum amounts of expenses, to be reimbursed under the LG Act to elected council members; and
- allowances, or the minimum and maximum amounts of allowances, to be paid under the LG Act to elected council members.

Local Government (Administration) Regulations 1996

Policy Implications

Not applicable

Financial Implications

The amounts Council determines for Fees and Allowances will be incorporated into the Annual Budget for 2025/26.

Options

Council may resolve to adopt:

1. The Officer's recommendation;
2. Different rates as long as they are within the Band 4 range set by the Salaries and Allowances Tribunal;
3. Retain the existing rates from 2024/25 financial year.

Voting Requirements

Absolute Majority required

OFFICER'S RECOMMENDATION:

That Council in the 2025/26 financial year, pay:

1. **Shire President meeting fee of \$270 per Council meeting.**
2. **Councillor meeting fee of \$185 per Council meeting.**
3. **Shire President's annual allowance of \$10,765.**
4. **Deputy Shire President's annual allowance of \$2,691.25.**
5. **Committee meeting fee of \$70 per meeting or other form of prescribed meeting.**
6. **Annual ICT Allowance of \$500 per Councillor.**
7. **All travel and childcare costs upon presentation of proof of expense/payment receipts.**
8. **Independent Committee Member meeting fee of \$250 per meeting.**

SALARIES AND ALLOWANCES ACT 1975

DETERMINATION OF THE SALARIES AND ALLOWANCES TRIBUNAL

FOR LOCAL GOVERNMENT CHIEF EXECUTIVE OFFICERS AND ELECTED COUNCIL MEMBERS

TABLE OF CONTENTS

PREAMBLE	3
Statutory context	3
Considerations	3
Band allocation model	3
Christmas and Cocos (Keeling) Islands	4
Conclusions	4
DETERMINATION	6
PART 1 INTRODUCTORY MATTERS	6
1.1 Short Title	6
1.2 Commencement	6
1.3 Content and intent	6
1.4 Terms used	7
1.5 Pro rata payments	8
1.6 Local government band allocations	8
PART 2 TOTAL REWARD PACKAGE	9
2.1 General	9
2.2 Local Government Classification	10
Table 1: Local government band classification – Total Reward Package range	10
Table 2: Regional local government band classification	10
PART 3 REGIONAL/ISOLATION ALLOWANCE	11
3.1 General	11
3.2 Determining appropriateness and rate of allowance	11
3.3 Regional/Isolation Allowance	12
Table 3: Regional/Isolation Allowance	12
PART 4 HOUSING ALLOWANCE	14
4.1 General	14
4.2 Applicable housing allowance	14
PART 5 MOTOR VEHICLES	15
5.1 General	15
5.2 Private benefit value	15
PART 6 MEETING ATTENDANCE FEES	16
6.1 General	16
6.2 Council meeting attendance fees – per meeting	18
Table 4: Council meeting fees per meeting – local governments	18
Table 5: Council meeting fees per meeting – regional local governments	18
6.3 Committee meeting and prescribed meeting attendance fees – per meeting	18
Table 6: Committee meeting and prescribed meeting fees per meeting – local governments	18
Table 7: Committee meeting and prescribed meeting fees per meeting – regional local governments	19
6.4 Meeting attendance fees for independent committee members – per meeting	19
Table 8: Committee meeting and prescribed meeting fees per meeting for independent committee members – local government and regional local governments	19
6.5 Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees	20
Table 9: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments	20
Table 10: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – regional local government	20

PART 7 ANNUAL ALLOWANCE FOR A MAYOR, PRESIDENT, CHAIR, DEPUTY MAYOR, DEPUTY PRESIDENT AND DEPUTY CHAIR	21
7.1 General	21
7.2 Annual allowance for a Mayor, President or Chair	22
Table 11: Annual allowance for a mayor or president of a local government	22
Table 12: Annual allowance for a chair of a regional local government	22
7.3 Annual allowance for a Deputy Mayor, Deputy President or Deputy Chair	22
PART 8 EXPENSES TO BE REIMBURSED	23
8.1 General	23
8.2 Extent of expenses to be reimbursed	23
PART 9 ANNUAL ALLOWANCES IN LIEU OF REIMBURSEMENT OF EXPENSES.....	26
9.1 General	26
9.2 Annual allowances determined instead of reimbursement for particular types of expenses for Elected Council Members	27
SCHEDULE 1: LOCAL GOVERNMENT BAND ALLOCATIONS	28

PREAMBLE

Statutory context

1. Section 7A of the Salaries and Allowances Act 1975 ('the SA Act') requires the Salaries and Allowances Tribunal ('the Tribunal') to "inquire into and determine, the amount of remuneration, or the minimum and maximum amounts of remuneration, to be paid or provided to chief executive officers of local governments".
2. Under Section 7B(2) of the SA Act, the Tribunal must inquire into and determine the amount of:
 - fees, or the minimum and maximum amounts of fees, to be paid under the *Local Government Act 1995* ('the LG Act') to elected council members for attendance at meetings;
 - expenses, or the minimum and maximum amounts of expenses, to be reimbursed under the LG Act to elected council members; and
 - allowances, or the minimum and maximum amounts of allowances, to be paid under the LG Act to elected council members.
3. By issuing this Determination, the Tribunal discharges its obligations under Section 8 of the SA Act, which requires determinations under sections 7A and 7B to be issued at intervals of not more than 12 months.

Considerations

4. The Tribunal has considered sections 2.7 to 2.10 and section 5.41 of the LG Act, which outlines the roles and responsibilities of local governments, councillors, mayors, presidents and their deputies, and the functions of local government Chief Executive Officers.
5. The Tribunal invited individual local governments, the Department of Local Government, Sport and Cultural Industries, the Western Australian Local Government Association, Local Government Professionals WA and other interested individuals to provide information or submissions regarding developments across the sector.
6. Seven submissions were received, and all were considered within the Tribunal's deliberations.

Band allocation model

7. The Tribunal continues to apply the four Band allocation model. The model allows a number of measurable and non-measurable factors to be considered when assessing appropriate levels of remuneration. The model is adjusted annually to accommodate incremental increases experienced by all organisations.
8. The Tribunal notes that the remuneration ranges provide flexibility to local governments to set remuneration within the allocated Band. The Tribunal will only adjust a Band classification when a local government or regional local government can demonstrate a substantial and sustained increase in functions, roles or scope of the organisation.

Christmas and Cocos (Keeling) Islands

9. In 2016, the Commonwealth and WA Governments entered an agreement under the *Christmas Island Act 1958* (Cth), the *Cocos (Keeling) Islands Act 1995* (Cth) and the *Indian Oceans Territories (Administration of Laws) Act 1992* (WA), by which the Tribunal has the power to determine the remuneration of local government CEOs and the fees, expenses and allowances for local government elected council members of the Shires of Christmas Island and Cocos (Keeling) Islands.
10. This inquiry reviewed remuneration provided by the Shires of Christmas and Cocos (Keeling) Islands.

Conclusions

11. The Tribunal has determined that CEO remuneration bands be increased by 3.5%. The Tribunal considered this appropriate given the current economic conditions, including WA data on CPI and WPI, and the wider public sector framework. Further, the changes to the Superannuation Guarantee mean that minimum superannuation contributions will increase by 0.5% to 12% on 1 July 2025. In recognition of this, the Tribunal has applied a 0.5% increase to the CEO remuneration bands in addition to the 3.5%. Therefore, the total increase to the **CEO** remuneration bands is **4%**.
12. The Tribunal notes that each local government must set remuneration within the band to which it is allocated. Any increase, within the bands, must be determined by each local government through its own assessment of whether changes are justified.
13. In reviewing the band allocation model and all other relevant information, the Tribunal has examined local governments with potential to change band classification, including those provided in submissions. The Tribunal considers no change is warranted for any local government at this time.
14. However, the Tribunal resolved to conduct a comprehensive survey of the remuneration provided to local government CEOs and the fees and allowances provided to elected council members. As the Tribunal determines the bands for local governments, it is essential that the Tribunal has visibility as to where local governments are placed within these bands in order to ensure the suitability of the band ranges and other allowances.
15. This survey, to be conducted in the second half of this year, will also request information with respect to Regional/Isolation Allowances provided by local governments to CEOs, with the intention of reviewing the allowance to ensure that it is fit for purpose and achieving the desired outcome for those working in regional and isolated locations.
16. The main factor considered by the Tribunal in determining the eligibility and quantum of the Regional/Isolation Allowance has been the *District Allowance (Government Officers) General Agreement 2010* amount and boundaries, together with some other regional factors. Previously, the Tribunal has altered these amounts for certain local governments after consideration of specific regional issues via submissions or discussions.

17. The Tribunal reviewed submissions and determined that no change to the Regional/Isolation Allowance would be applied at present. However, subject to the results of the survey and review thereof, changes to the eligibility and quantum of the allowance may be made, and the submissions made to this inquiry and previous inquiries, will be re-considered.
18. As a result of changes to the *Metropolitan Region Town Planning Scheme Act 1959*, the definition of metropolitan / non-metropolitan region has been redefined, and reference is now made to Schedule 4 of *Planning and Development Act 2005*.
19. The motor vehicle allowance was significantly reviewed last year, and the Tribunal resolved to provide some clarity as to the impact of FBT on the TRP.
20. The Tribunal has determined **elected council member** attendance fees, and annual allowance ranges be increased by **3.5%** (and rounded). The Tribunal considered various submissions calling for increases, with the determined increase reflecting a variety of issues raised in the submissions.
21. The Tribunal maintains that elected council members' fees should be set to compensate costs for the prescribed role of an elected council member. The role of an elected council member was specifically described as not being a full-time occupation in parliamentary debates regarding the *Local Government Amendment Act 2011* and re-iterated again in the Parliament last year through the passing of the *Local Government Amendment Bill 2024*.
22. The Tribunal notes the recent legislative changes which enable superannuation payments to be made to local government elected council members. Any superannuation payments are in addition to the fees and allowances provided to elected council members as determined by the Tribunal.
23. Further, the Tribunal is cognisant of the forthcoming requirement for local governments to appoint an independent Chair for Audit, Risk and Improvement Committees. The Tribunal will determine rates with respect to this at a future date, to coincide with the commencement of these changes.
24. In the meantime, in order for local governments to adequately attract, retain and remunerate suitable people with the relevant skills and expertise to be independent committee members in general, the Tribunal has collapsed the bands into one fee range, and has also provided for the reimbursement of expenses for independent committee members to attend committee meetings.
25. Further amendments to the determination reflect changes to Regional Councils with Tamala Park Regional Council renamed as Catalina Regional Council; Rivers Regional Council becoming Rivers Regional Subsidiary and no longer within the Tribunal's jurisdiction; and Pilbara Regional Council being wound up.
26. All other allowances remain unchanged.

The Determination will now issue.

DETERMINATION

PART 1 INTRODUCTORY MATTERS

This Part deals with some matters that are relevant to the determination generally.

1.1 Short Title

This determination may be cited as the Local Government Chief Executive Officers and Elected Council Members Determination No. 1 of 2025.

1.2 Commencement

This determination comes into operation on **1 July 2025**.

1.3 Content and intent

- (1) The remuneration listed in this determination comprises all remuneration as defined under the *Salaries and Allowances Act 1975* as including salary, allowances, fees, emoluments and benefits.
- (2) The determination applies to:
 - (a) Chief Executive Officers (CEOs)
 - (b) Acting Chief Executive Officers
 - (c) Elected Council Members.
- (3) The remuneration specified in this determination for CEOs is based on a person being appointed to one local government CEO position only. In the case of a person appointed to undertake the duties of more than one CEO position simultaneously, the relevant local governments must seek a determination from the Tribunal for the multiple CEO positions held by that person.
- (4) If a local government undergoes an amalgamation or a rezoning of local government boundaries, the local government is required to seek a new determination from the Tribunal.
- (5) This determination provides for the amount of fees, expenses and allowances to be paid or reimbursed to elected council members under the *Local Government Act 1995* ('the LG Act') Part 5 Division 8. The determination applies to elected council members who are members of the council of a local government, and under section 3.66 of the LG Act.
- (6) Where the Tribunal has determined a specific amount for a fee, expense or allowance for elected council members of a local government or regional local government, the amount determined by the Tribunal will be payable to an eligible elected council member.

- (7) Where the Tribunal has determined a minimum and maximum amount for a fee, expense or allowance for elected council members of a local government or regional local government, each local government or regional local government will set an amount within the relevant range determined and the amount set will be payable to an eligible elected council member.
- (8) The fees, expenses and allowances determined are intended to recognise the responsibilities of elected council members, mayors and presidents of local governments and chairs of regional local governments and to remunerate them for the performance of the duties associated with their office.
- (9) Nothing in this determination shall be interpreted and/or applied in such a manner as to circumvent the intention of the Tribunal to ensure transparency and accountability in the remuneration of Local Government CEOs and the provision of fees, expenses and allowances to elected council members.

1.4 Terms used

- (1) In this determination, unless the contrary intention appears:

Chair means a person who is elected or appointed from among the members of a council of a regional local government as its chair;

Committee meeting means a meeting of a committee of a council where the committee comprises:

- (a) council members only; or
- (b) council members and employees of the local government or regional local government.

Council, in relation to:

- (a) a local government, means the council of the local government;
- (b) a regional local government, means the council of the regional local government;

Elected Council Member, in relation to:

- (a) a local government –
 - i means a person elected under the LG Act as a member of the council of the local government; and
 - ii includes the mayor or president of the local government;
- (b) a regional local government –
 - i means a person elected under the LG Act as a member of the council of a local government and who is a member of the council of the regional local government; and
 - ii includes the chair of the regional local government;

Independent committee member means a person who is a committee member but who is neither a council member nor an employee.

LG Regulations means the *Local Government (Administration) Regulations 1996*;

Mayor means a council member holding the office of mayor, whether elected by the council from amongst its members or elected by the electors;

Non-Metropolitan region means a local government defined in Schedule 4 of the *Planning and Development Act 2005*.

President means a council member holding the office of president, whether elected by the council from amongst its members or elected by the electors.

1.5 Pro rata payments

- (1) The Total Reward Package specified in this determination for CEOs is based on a person serving in the office on a full-time basis. The relevant range shall be payable on a pro rata basis if the position is undertaken on a part time basis.
- (2) The amount of a person's entitlement to remuneration, annual attendance fee or annual allowance specified in this determination shall be apportioned on a pro rata basis according to the portion of a year that the person holds office.

1.6 Local government band allocations

Unless the contrary intention appears, this determination allocates local governments to the bands set out in Schedule 1. Regional local governments (as constituted under Part 3 Division 4 of the LG Act) are allocated to a Band only with respect to CEOs.

PART 2 TOTAL REWARD PACKAGE

This Part deals with the remuneration payable to Chief Executive Officers.

2.1 General

- (1) Offices listed in this Part have been assigned by the Tribunal to one of four classifications designated Band 1 to Band 4.
- (2) Each classification (Band 1 to Band 4) has a commensurate Total Reward Package (TRP) range.
- (3) Typical components of a TRP include:
 - (a) Base salary
 - (b) Annual leave loading
 - (c) Associated FBT accrued (total annual amount of fringe benefits tax paid by the local government for all fringe benefits provided to a CEO; FBT for a motor vehicle, even if tool of trade, is to be included in the TRP)
 - (d) Association membership fees
 - (e) Attraction/retention allowance, not being provided under Part 3
 - (f) Personal benefit value of the provision of a motor vehicle for private use (if applicable) as defined under Part 5 of this determination
 - (g) Cash bonus and performance incentives
 - (h) Cash in lieu of a motor vehicle
 - (i) Fitness club fees
 - (j) Grooming/clothing allowance
 - (k) Health insurance
 - (l) School fees and/or child's uniform
 - (m) Superannuation (all mandatory and non-mandatory employer superannuation contributions)
 - (n) Travel or any other benefit taken in lieu of salary
 - (o) Travel for spouse or any other member of family
 - (p) Unrestricted entertainment allowance
 - (q) Utilities allowance (any water, power or other utility subsidy provided to the CEO).
- (4) Any other form of payment, in cash or not, in consideration as a reward or benefit of the CEOs duties.

- (5) The only exclusions from the TRP are:
- (a) items listed in Parts 3, 4 and 5 of this determination (however, any superannuation guarantee associated with the payment of a Regional/Isolation Allowance and any associated FBT accrued from the provision of a motor vehicle or accommodation are to be included as part of the TRP);
 - (b) employer obligations such as professional development (restricted to the CEO), reimbursement for genuine work expenses or the cost of recruitment and relocation expenses; and
 - (c) items considered by the local government to be a tool of trade (i.e. equipment needed to undertake the duties of a CEO) and which are not a direct or indirect reward or benefit for the performance of duties as a CEO.

2.2 Local Government Classification

- (1) The TRP ranges in table 1 apply where a local government or regional local government has been classified into the relevant band.

Table 1: Local government band classification – Total Reward Package range

Band	Total Reward Package
1	\$288,727 - \$439,682
2	\$238,132 - \$370,428
3	\$182,109 - \$300,370
4	\$163,051 - \$250,012

- (2) Local governments have been classified in Schedule 1.
- (3) Regional local governments have been classified in table 2 below.

Table 2: Regional local government band classification

Regional local government	Band
Bunbury-Harvey Regional Council	4
Catalina Regional Council	2
Eastern Metropolitan Regional Council	2
Mindarie Regional Council	3
Murchison Regional Vermin Council	4
Resource Recovery Group	2
Western Metropolitan Regional Council	4

PART 3 REGIONAL/ISOLATION ALLOWANCE

This Part deals with the Regional/Isolation Allowance that may be payable to Chief Executive Officers from local governments identified in this Part.

3.1 General

- (1) Local governments listed in table 3 in this Part may provide a Regional/Isolation Allowance to a CEO, in addition to the CEO's Total Reward Package, in recognition of the regional and isolation factors which may affect the attraction and retention of the CEOs of those local governments.
- (2) There is no requirement to provide a Regional/Isolation Allowance to a CEO. Payment of this allowance is at the discretion of the local government, within the parameters set by the Tribunal.
- (3) When a local government chooses to use any or all of this allowance, the payment of the allowance should be properly justified and applied in a transparent manner considering the issues outlined in 3.2.
- (4) When a local government chooses to pay all or any of this allowance, it is to be paid to the CEO as salary.

3.2 Determining appropriateness and rate of allowance

- (1) When assessing the appropriateness of providing a Regional/Isolation Allowance, an eligible local government must consider the impact of factors outlined in 3.2(3) on attraction and retention of a CEO. In the event these factors have little or no impact, the Local Government should not provide this Allowance.
- (2) In the event a Regional/Isolation Allowance is considered appropriate, the amount of the Allowance should be proportionate to the circumstances faced by the Local Government.
- (3) The following factors should be considered when determining whether to apply the Regional/Isolation Allowance:
 - (a) Remoteness - issues associated with the vast distances separating communities within a Local Government or the distance of the Local Government from Perth or a Regional Centre.
 - (b) Cost of living - the increased cost of living highlighted specifically in the Regional Price Index.
 - (c) Social disadvantage - reduced specialist health services, schooling opportunities for children, employment opportunities for spouse, reduced lifestyle commodities when compared to Perth and regional centres, and access to professional and personal support networks.

- (d) Dominant industry - the impact that a dominant industry such a mining or agriculture has on an area and the ability to attract and retain people in the face of a dominant industry.
- (e) Attraction/retention - the ability to recruit suitably qualified candidates and being able to retain them in light of the above concerns in competition with positions in Perth, regional centres and private industry.
- (f) Community expectations - the pressures on a CEO to meet expectations when professional or operational expertise is not readily available.

3.3 Regional/Isolation Allowance

Local governments eligible for the Regional/Isolation Allowance are listed in table 3.

Table 3: Regional/Isolation Allowance

Local Government	Maximum Regional/Isolation Allowance Per Annum
Ashburton Shire	\$55,000
Broome Shire	\$45,000
Carnamah Shire	\$38,600
Carnarvon Shire	\$38,600
Chapman Valley Shire	\$38,600
Christmas Island Shire	\$90,000
Cocos (Keeling) Islands Shire	\$90,000
Coolgardie Shire	\$38,600
Coorow Shire	\$38,600
Cue Shire	\$50,000
Derby-West Kimberley Shire	\$55,000
Dundas Shire	\$38,600
East Pilbara Shire	\$55,000
Esperance Shire	\$32,200
Exmouth Shire	\$45,000
Greater Geraldton City	\$32,200
Halls Creek Shire	\$75,000
Irwin Shire	\$38,600
Jerramungup Shire	\$32,200
Kalgoorlie-Boulder City	\$38,600
Karratha City	\$70,000
Kent Shire	\$12,900
Kondinin Shire	\$12,900

Local Government	Maximum Regional/Isolation Allowance Per Annum
Kulin Shire	\$12,900
Lake Grace Shire	\$12,900
Laverton Shire	\$50,000
Leonora Shire	\$50,000
Meekatharra Shire	\$50,000
Menzies Shire	\$38,600
Merredin Shire	\$12,900
Mingenew Shire	\$38,600
Morawa Shire	\$38,600
Mount Magnet Shire	\$38,600
Mount Marshall Shire	\$12,900
Mukinbudin Shire	\$32,200
Murchison Shire	\$38,600
Narembeen Shire	\$12,900
Ngaanyatjarraku Shire	\$50,000
Northampton Shire	\$38,600
Nungarin Shire	\$12,900
Perenjori Shire	\$38,600
Port Hedland Town	\$70,000
Ravensthorpe Shire	\$38,600
Sandstone Shire	\$38,600
Shark Bay Shire	\$45,000
Three Springs Shire	\$38,600
Upper Gascoyne Shire	\$50,000
Westonia Shire	\$32,200
Wiluna Shire	\$50,000
Wyndham-East Kimberley Shire	\$55,000
Yalgoo Shire	\$38,600
Yilgarn Shire	\$32,200

PART 4 HOUSING ALLOWANCE

This Part deals with the Housing Allowance that may be payable to Chief Executive Officers.

4.1 General

- (1) In recognition of the need for local governments to provide accommodation as a result of a lack of suitable housing or recruitment issues, on either a permanent or temporary basis, local governments are able to utilise this allowance as required.
- (2) When a local government utilises this allowance, the payment of the allowance should be properly justified and applied in a transparent manner.
- (3) Any accommodation provided under this Part must be located within or adjacent to the local government area in which the CEO is employed.
- (4) Local governments should tailor the provision of any housing allowance to suit their particular circumstances. This may include the CEO making contributions towards the cost of the accommodation.

4.2 Applicable housing allowance

- (1) Where a local government owns a property and provides that property to the CEO for accommodation, the value of this accommodation will not be included in the Total Reward Package.
- (2) For reporting purposes, the value of the local government owned property shall be valued at the annual Gross Rental Value of the property as determined by the Valuer General.
- (3) Where a local government leases accommodation for the use of the CEO, the lease costs will not be included in the Total Reward Package.
- (4) For reporting purposes, the value of the local government leased property shall be the annual actual costs of the accommodation lease.
- (5) Where a local government provides a Home Ownership Subsidy to the CEO, this will not be included in the Total Reward Package.
- (6) For reporting purposes, the value of the Home Ownership Subsidy shall be the annual actual costs of the Home Ownership Subsidy.

PART 5 MOTOR VEHICLES

This Part deals with the provision of motor vehicles to Chief Executive Officers.

5.1 General

- (1) For local governments generally, except those outlined in (2) below, the private benefit value of any motor vehicle provided to the CEO by the local government is to be included in the Total Reward Package.
- (2) For local governments listed in Table 3 under Part 3 of this determination and/or local governments classified as Band 3 or Band 4 located in a non-metropolitan region, any motor vehicle provided to the CEO or an allowance provided to a CEO for use of a private motor vehicle for work-related purposes, is to be considered a tool of trade (i.e. equipment needed to undertake the duties of a CEO in these local governments) and any private benefit will not be considered as part of the Total Reward Package.

5.2 Private benefit value

- (1) The private benefit value of the motor vehicle will be dependent on the type of motor vehicle provided, method of ownership (i.e. local government owned or leased), maintenance and running costs, insurance, any applicable luxury car tax and the amount of private use of the vehicle (i.e. non-business use).
- (2) As a general rule, the private benefit value will be based upon the annual costs multiplied by the percentage of private use.
- (3) Local governments and CEOs will need to agree on the most appropriate way to record the amount of private use in order to calculate the private benefit value.

PART 6 MEETING ATTENDANCE FEES

This Part deals with fees payable to council members for attendance at council and other meetings

6.1 General

- (1) Pursuant to section 5.98(1)(b) of the LG Act, an elected council member who attends a council meeting is entitled to be paid the fee set by the local government or the regional local government within the range determined in section 6.2 of this Part for council meeting attendance fees.
- (2) Pursuant to section 5.98(1)(b) and (2A)(b) of the LG Act, an elected council member who attends a committee meeting or (at the request of the local government or regional local government) a meeting of a type prescribed in regulation 30(3A) of the LG Regulations is entitled to be paid the fee set by the local government or regional local government within the range determined in section 6.3 of this Part for attending committee meetings or, as the case requires, meetings of that type.
- (3) Pursuant to section 5.100(2)(b) and (3)(b) of the LG Act, a committee member who is not an elected council member or employee of the local government, who attends a committee meeting or (at the request of the local government or regional local government) a meeting of a type prescribed in regulation 30(3A) of the LG Regulations is entitled to be paid the fee set by the local government or regional local government within the range determined in section 6.3 of this Part for attending committee meetings or, as the case requires, meetings of that type.
- (4) Each of the following meetings is a type of meeting prescribed in regulation 30(3A) of the LG Regulations:
 - (a) meeting of a WALGA Zone, where the council member is representing a local government as a delegate elected or appointed by the local government
 - (b) meeting of a Regional Road Group established by Main Roads Western Australia, where the council member is representing a local government as a delegate elected or appointed by the local government
 - (c) council meeting of a regional local government where the council member is the deputy of a member of the regional local government and is attending in the place of the member of the regional local government
 - (d) meeting other than a council or committee meeting where the council member is attending at the request of a Minister of the Crown who is attending the meeting

- (e) meeting other than a council meeting or committee meeting where the council member is representing a local government as a delegate elected or appointed by the local government.
- (5) Pursuant to section 5.99 of the LG Act, a local government or regional local government may decide by an absolute majority that instead of paying council members an attendance fee referred to in section 5.98(1) of the LG Act, it will pay all council members who attend council or committee meetings a fee set within the range for annual fees determined in section 6.4 of this Part.
- (6) Regulation 30(3C) of the LG Regulations prevents the payment of a fee to a council member for attending a meeting of a type prescribed in regulation 30(3A) of those regulations if the:
 - (a) person who organises the meeting pays the council member a fee for attending the meeting; or
 - (b) council member is paid an annual fee in accordance with section 5.99 of the LG Act; or
 - (c) council member is deputising for a council member at a meeting of a regional local government and the member of the regional local government is paid an annual fee in accordance with section 5.99 of the LG Act.
- (7) In determining the fees set out in this Part, the Tribunal has taken into account a range of factors including the:
 - (a) time required to prepare adequately for the meetings including consideration of agenda papers, site visits related to agenda items and consultation with council staff and community members
 - (b) role of the council member, mayor or president including, but not limited to, representation, advocacy, and oversight and determination of policy and local legislation
 - (c) particular responsibilities associated with the types of meetings attended;
 - (d) responsibilities of a mayor, president or chair to preside over meetings
 - (e) relative “size” of the local government as reflected in the Tribunal’s local government banding model.
- (8) The Tribunal has not determined a specific meeting attendance fee for the purposes of section 5.98(1)(a) or (2A)(a) of the LG Act.
- (9) The entitlement of an elected council member to a fee, allowance or reimbursement of an expense established under the LG Act, the LG Regulations and this determination, cannot be proscribed, limited or waived by a local government. Any eligible claim against those entitlements is to be paid in accordance with the applicable financial procedures of the local government.

6.2 Council meeting attendance fees – per meeting

- (1) The ranges of fees in table 4 and table 5 apply where a local government or regional local government decides by an absolute majority to pay a council member a fee referred to in section 5.98(1)(b) of the LG Act for attendance at a council meeting.

Table 4: Council meeting fees per meeting – local governments

Elected council member			Elected council member mayor or president	
LG Band	Minimum	Maximum	Minimum	Maximum
1	\$700	\$890	\$700	\$1,215
2	\$420	\$660	\$420	\$880
3	\$225	\$465	\$225	\$710
4	\$105	\$270	\$105	\$550

Table 5: Council meeting fees per meeting – regional local governments

Elected council member			Elected council member chair	
Regional LG Band	Minimum	Maximum	Minimum	Maximum
1 – 4	\$105	\$270	\$105	\$550

6.3 Committee meeting and prescribed meeting attendance fees – per meeting

- (1) The ranges of fees in tables 6 and 7 apply where a local government or regional local government decides to pay an elected council member a fee referred to in sections:
- (a) 5.98(1)(b) of the LG Act for attendance at a committee meeting; or
 - (b) 5.98(2A)(b) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.

Table 6: Committee meeting and prescribed meeting fees per meeting – local governments

Elected council member		
LG Band	Minimum	Maximum
1	\$350	\$450
2	\$210	\$330
3	\$110	\$235
4	\$55	\$135

Table 7: Committee meeting and prescribed meeting fees per meeting – regional local governments

Elected council member		
Regional LG Band	Minimum	Maximum
1 – 4	\$55	\$135

6.4 Meeting attendance fees for independent committee members – per meeting

- (1) The range of fees in table 8 apply where a local government or regional local government decides to pay an **independent committee member** a fee referred to in:
 - (a) section 5.100(2)(b) of the LG Act for attendance at a committee meeting; or
 - (b) section 5.100(3)(a) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.
- (2) The range is provided to enable local governments to appropriately compensate independent committee members depending on the skills and expertise they bring to the committee.

Table 8: Committee meeting and prescribed meeting fees per meeting for independent committee members – local government and regional local governments

Independent Committee Member		
Bands	Minimum	Maximum
1 – 4	\$0	\$450

- (3) In accordance with sections 5.100(4), (5) and (6) of the LG Act, an independent committee member can be reimbursed for attending committee meetings referred to in 6.4(1) above.
- (4) The extent to which an independent committee member can be reimbursed for attending committee meetings is the actual travel and associated costs incurred by the independent member demonstrated to the satisfaction of the local government.

6.5 Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees

- (1) The ranges of fees in table 9 and table 10 apply where a local government or regional local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay an annual fee to all council members who attend council, committee or prescribed meetings.

Table 9: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments

Elected council member			Elected council member mayor or president	
Band	Minimum	Maximum	Minimum	Maximum
1	\$27,560	\$35,480	\$27,560	\$53,215
2	\$16,655	\$26,020	\$16,655	\$34,890
3	\$8,615	\$18,335	\$8,615	\$28,385
4	\$4,020	\$10,650	\$4,020	\$21,880

Table 10: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – regional local government

Elected council member			Elected council member mayor or president	
Regional LG Band	Minimum	Maximum	Minimum	Maximum
1 – 4	\$2,015	\$11,830	\$2,215	\$17,740

PART 7 ANNUAL ALLOWANCE FOR A MAYOR, PRESIDENT, CHAIR, DEPUTY MAYOR, DEPUTY PRESIDENT AND DEPUTY CHAIR

This Part deals with annual allowances payable to mayors, presidents, chair and their deputies, in addition to any entitlement to meeting attendance fees or the reimbursement of expenses.

7.1 General

- (1) Pursuant to section 5.98(5) of the LG Act, the mayor or president of a local government and the chair of a regional local government are entitled, in addition to any fees or reimbursement of expenses payable under section 5.98(1) or (2), to be paid the annual allowance set by the local government or regional local government council within the range determined in section 7.2 of this Part.
- (2) Pursuant to section 5.98A(1) of the LG Act, a local government or regional local government may decide, by an absolute majority, to pay the deputy mayor or deputy president of the local government, or the deputy chair of the regional local government, an allowance of up to the percentage that is determined by the Tribunal of the annual allowance to which the mayor or president of the local government, or the chair of the regional local government, is entitled under section 5.98(5) of the LG Act. That percentage is determined in section 7.3 of this Part. This allowance is in addition to any fees or reimbursement of expenses payable to the deputy mayor, deputy president or deputy chair under section 5.98 of the LG Act.
- (3) In determining the allowances set out in this Part, the Tribunal has taken into account a range of factors including the following:
 - (a) the leadership role of the mayor, president or chair;
 - (b) the statutory functions for which the mayor, president or chair is accountable;
 - (c) the ceremonial and civic duties required of the mayor, president or chair, including local government business related entertainment;
 - (d) the responsibilities of the deputy mayor, deputy president or deputy chair when deputising;
 - (e) the relative “size” of the local government as reflected in the Tribunal’s local government banding model;
 - (f) the civic, ceremonial and representation duties particular to the Lord Mayor of Western Australia’s capital city.

7.2 Annual allowance for a Mayor, President or Chair

- (1) The ranges of allowances in table 10 apply where a local government sets the amount of the annual local government allowance to which a mayor or president is entitled under section 5.98(5) of the LG Act.
- (2) The range of allowances in table 11 apply where a regional local government sets the amount of the annual local government allowance to which a chair is entitled under section 5.98(5) of the LG Act.
- (3) Despite the provisions of subsection (1), the City of Perth is to set the amount of the annual local government allowance to which the Lord Mayor is entitled within the range of \$67,201 to \$149,971.

Table 11: Annual allowance for a mayor or president of a local government

For a mayor or president		
LG Band	Minimum	Maximum
1	\$57,404	\$100,514
2	\$17,222	\$70,951
3	\$1,152	\$41,388
4	\$575	\$22,470

Table 12: Annual allowance for a chair of a regional local government

For a chair		
Regional LG Band	Minimum	Maximum
1 – 4	\$575	\$22,470

7.3 Annual allowance for a Deputy Mayor, Deputy President or Deputy Chair

- (1) The percentage determined for the purposes of section 5.98A(1) of the LG Act is 25 per cent.
- (2) If the deputy performs the functions of mayor or president for a continuous period of no less than four months, the deputy will be entitled to receive the mayor or president allowance according to the applicable local government band in 7.2 of the Determination. This can be applied retrospectively, in instances where an initial short-term period of acting becomes a continuous period of acting for four months or more.

PART 8 EXPENSES TO BE REIMBURSED

This Part deals with expenses for which council members are entitled to be reimbursed.

8.1 General

- (1) Pursuant to section 5.98(2)(a) and (3) of the LG Act, an elected council member who incurs an expense of a kind prescribed in regulation 31(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined in section 8.2(1) to (5) of this Part.
- (2) Regulation 31(1) of the LG Regulations prescribes the following kinds of expenses that are to be reimbursed:
 - (a) rental charges incurred by a council member in relation to one telephone and one facsimile machine; and
 - (b) child care and travel costs incurred by a council member because of the member's attendance at a council meeting or a meeting of a committee of which he or she is also a member.
- (3) Pursuant to section 5.98(2)(a) and (3) of the LG Act, an elected council member who incurs an expense of a kind prescribed in regulation 32(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined in section 8.2(6) to (8) of this Part.
- (4) Regulation 32(1) of the LG Regulations prescribes the following kinds of expenses that may be approved by a local government for reimbursement:
 - (a) an expense incurred by an elected council member in performing a function under the express authority of the local government;
 - (b) an expense incurred by an elected council member to whom paragraph (a) applies by reason of the elected council member being accompanied by not more than one other person while performing the function if, having regard to the nature of the function, the local government considers that it is appropriate for the elected council member to be accompanied by that other person; and
 - (c) an expense incurred by an elected council member in performing a function in his or her capacity as an elected council member.

8.2 Extent of expenses to be reimbursed

- (1) The extent to which an elected council member can be reimbursed for rental charges in relation to one telephone and one facsimile machine is the actual expense incurred by the elected council member.

- (2) The extent to which an elected council member can be reimbursed for childcare costs incurred because of attendance at a meeting referred to in regulation 31(1)(b) of the LG Regulations is the actual cost per hour up to \$35 per hour. If an elected council member incurs costs greater than \$35 per hour due to having multiple children, children with special needs, lack of adequate childcare facilities or services or another extenuating circumstance, a local government may reimburse the elected council member for the actual costs upon the provision of sufficient receipts/evidence to satisfy the local government that the expense has been legitimately incurred.
- (3) The extent to which an elected council member of a local government can be reimbursed for reasonable travel costs referred to in regulation 31(1)(b) of the LG Regulations is:
- (a) if the person lives or works in the local government district or an adjoining local government district, the actual cost for the person to travel from the person's place of residence or work to the meeting and back; or
 - (b) if the person does not live or work in the local government district or an adjoining local government district, the actual cost, in relation to a journey from the person's place of residence or work and back:
 - i for the person to travel from the person's place of residence or work to the meeting and back; or
 - ii if the distance travelled referred to in subparagraph (i) is more than 100 kilometres, for the person to travel from the outer boundary of an adjoining local government district to the meeting and back to that boundary.
- (4) The extent to which an elected council member of a regional local government can be reimbursed for reasonable travel costs referred to in regulation 31(1)(b) of the LG Regulations is the actual cost for the person to travel from the person's place of residence or work to the meeting and back.
- (5) For the purposes of subsections (3) and (4), travel costs incurred while driving a privately owned or leased vehicle (rather than a commercially hired vehicle) are to be calculated at the same rate contained in Section 30.6 of the *Local Government Officers' (Western Australia) Award 2021* as at the date of this determination. For elected council members with Electric Vehicles, the 1600cc Motor Vehicle Allowance rate should be applied.

- (6) The extent to which an elected council member can be reimbursed for childcare costs incurred because of attendance at a meeting referred to in regulation 32(1) of the LG Regulations is the actual cost per hour up to \$35 per hour. If an elected council member incurs costs greater than \$35 per hour due to having multiple children, children with special needs, lack of adequate childcare facilities or services or another extenuating circumstance, a local government may reimburse the member for the actual costs upon the provision of sufficient receipts/evidence to satisfy the local government that the expense has been legitimately incurred.
- (7) The extent to which an elected council member can be reimbursed for intrastate or interstate travel and accommodation costs incurred in any of the circumstances referred to in regulation 32(1) of the LG Regulations is at the same rate applicable to the reimbursement of travel and accommodation costs in the same or similar circumstances under the *Public Service Award 1992* issued by the Western Australian Industrial Relations Commission as at the date of this determination.
- (8) The extent to which an elected council member can be reimbursed for any other cost incurred under regulation 32(1) of the LG Regulations is the actual cost upon presentation of sufficient evidence of the cost incurred.

PART 9 ANNUAL ALLOWANCES IN LIEU OF REIMBURSEMENT OF EXPENSES

This Part deals with annual allowances that a local government or regional local government may decide to pay.

9.1 General

- (1) Pursuant to section 5.99A of the LG Act, a local government or regional local government may decide by absolute majority that instead of reimbursing elected council members under the LG Act section 5.98(2) for all of a particular type of expense, it will pay all elected council members, for that type of expense, the annual allowance determined in section 9.2 of this Part or, as the case requires, an annual allowance within the range determined in that section.
- (2) Where a local government or regional local government has decided to pay elected council members an annual allowance for an expense of a particular type instead of reimbursing expenses of that type under section 5.98(2) of the LG Act, section 5.99A of the LG Act provides for reimbursement of expenses of that type in excess of the amount of the allowance.
- (3) In determining the maximum annual allowance for expenses of a particular type, the Tribunal has taken into account a range of factors including the following:
 - (a) the intent of the allowance to reflect the extent and nature of the expenses incurred and not to result in a windfall gain for council members;
 - (b) the capacity of local governments to set allowances appropriate to their varying operational needs;
 - (c) the particular practices of local governments in the use of information and communication technology (e.g. laptop computers, iPads); and
 - (d) the varying travel requirements of elected council members in local governments associated with geography, isolation and other factors.
- (4) With respect to ICT expenses, the Tribunal's intention is for the maximum annual allowance to cover the cost of providing ICT hardware and equipment. It is not the intention for the allowance to be paid in addition to providing equipment and hardware.

9.2 Annual allowances determined instead of reimbursement for particular types of expenses for Elected Council Members

(1) In this section:

ICT expenses means:

- (a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations;
- (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations; or
- (c) any expenses, including the purchase costs, of ICT hardware provided to elected council members.

Travel and accommodation expenses means:

- (a) travel costs, as prescribed by regulation 31(1)(b) of the LG Regulations; or
- (b) any other expenses that relate to travel or accommodation and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations.

- (2) For the purposes of section 5.99A(b) of the LG Act, the minimum annual allowance for ICT expenses is \$500 and the maximum annual allowance for ICT expenses is \$3,500.
- (3) For the purposes of section 5.99A(a) of the LG Act, the annual allowance for travel and accommodation expenses is \$100.

SCHEDULE 1: LOCAL GOVERNMENT BAND ALLOCATIONS

Local Government	Band
Albany City	1
Armadale City	1
Ashburton Shire	2
Augusta-Margaret River Shire	2
Bassendean Town	3
Bayswater City	1
Belmont City	1
Beverley Shire	4
Boddington Shire	4
Boyup Brook Shire	4
Bridgetown-Greenbushes Shire	3
Brookton Shire	4
Broome Shire	2
Broomehill-Tambellup Shire	4
Bruce Rock Shire	4
Bunbury City	1
Busselton City	1
Cambridge Town	2
Canning City	1
Capel Shire	3
Carnamah Shire	4
Carnarvon Shire	2
Chapman Valley Shire	4
Chittering Shire	3
Christmas Island Shire	3
Claremont Town	3
Cocos (Keeling) Islands Shire	4
Cockburn City	1
Collie Shire	3
Coolgardie Shire	3
Coorow Shire	4
Corrigin Shire	4
Cottesloe Town	3
Cranbrook Shire	4
Cuballing Shire	4
Cue Shire	4
Cunderdin Shire	4

Local Government	Band
Dalwallinu Shire	3
Dandaragan Shire	3
Dardanup Shire	3
Denmark Shire	3
Derby-West Kimberley Shire	2
Donnybrook Balingup Shire	3
Dowerin Shire	4
Dumbleyung Shire	4
Dundas Shire	4
East Fremantle Town	3
East Pilbara Shire	2
Esperance Shire	2
Exmouth Shire	3
Fremantle City	1
Gingin Shire	3
Gnowangerup Shire	4
Goomalling Shire	4
Gosnells City	1
Greater Geraldton City	1
Halls Creek Shire	3
Harvey Shire	2
Irwin Shire	3
Jerramungup Shire	4
Joondalup City	1
Kalamunda Shire	2
Kalgoorlie-Boulder City	1
Karratha City	1
Katanning Shire	3
Kellerberrin Shire	4
Kent Shire	4
Kojonup Shire	3
Kondinin Shire	4
Koorda Shire	4
Kulin Shire	4
Kwinana City	1
Lake Grace Shire	4
Laverton Shire	3
Leonora Shire	3

Local Government	Band
Mandurah City	1
Manjimup Shire	2
Meekatharra Shire	3
Melville City	1
Menzies Shire	4
Merredin Shire	3
Mingenew Shire	4
Moora Shire	3
Morawa Shire	4
Mosman Park Town	3
Mount Magnet Shire	4
Mount Marshall Shire	4
Mukinbudin Shire	4
Mundaring Shire	2
Murchison Shire	4
Murray Shire	2
Nannup Shire	4
Narembeen Shire	4
Narrogin Shire	3
Nedlands City	2
Ngaanyatjarraku Shire	4
Northam Shire	2
Northampton Shire	3
Nungarin Shire	4
Peppermint Grove Shire	4
Perenjori Shire	4
Perth City	1
Pingelly Shire	4
Plantagenet Shire	3
Port Hedland Town	1
Quairading Shire	4
Ravensthorpe Shire	3
Rockingham City	1
Sandstone Shire	4
Serpentine-Jarrahdale Shire	2
Shark Bay Shire	4
South Perth City	2
Stirling City	1

Local Government	Band
Subiaco City	2
Swan City	1
Tammin Shire	4
Three Springs Shire	4
Toodyay Shire	3
Trayning Shire	4
Upper Gascoyne Shire	4
Victoria Park Town	2
Victoria Plains Shire	4
Vincent City	2
Wagin Shire	4
Wandering Shire	4
Wanneroo City	1
Waroon Shire	3
West Arthur Shire	4
Westonia Shire	4
Wickepin Shire	4
Williams Shire	4
Wiluna Shire	4
Wongan-Ballidu Shire	4
Woodanilling Shire	4
Wyalkatchem Shire	4
Wyndham-East Kimberley Shire	2
Yalgoo Shire	4
Yilgarn Shire	3
York Shire	3

Signed on 4 April 2025



E Prof M Seares AO
CHAIR



Hon. J Day AM
MEMBER



Dr M Schaper
MEMBER

SALARIES AND ALLOWANCES TRIBUNAL

9.3 MANAGER OF WORKS AND SERVICES:

Nil

10. COMMITTEE REPORTS

Nil

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

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

13. CONFIDENTIAL MATTERS

Nil

14. NEXT MEETING

Ordinary Council Meeting, 3.00pm. Wednesday 18th June 2025 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing.

15. CLOSURE OF MEETING