



*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

MINUTES

Held

Wednesday 20th August 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.

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1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS:

Councillor Dowling welcomed everyone and declared the meeting open at 3.00pm.

2. RECORD OF ATTENDANCE/ APOLOGIES/ LEAVE OF ABSENCE:**2.1.1 Attendance****Elected Members**

Cr Eliza Dowling

President

Cr Robert Harris

Deputy President

Cr Steve Sexton

Cr Adrian Kowald

Staff

Mr Chris Paget

Chief Executive Officer

Mr Bruce Brennan

Manager of Works and Services

Visitors

Nil

2.1.2 Apologies

Cr Scott Ballantyne

Ms Narelle Rowe

Deputy Chief Executive Officer

2.1.3 Leave of Absence

The CEO advised that on 19th August 2025 he had received a written request for leave of absence from Cr Dawson Bradford for this Council meeting.

COUNCIL RESOLUTION 2025/52:

That Council approves a leave of absence for Cr Dawson Bradford for the August 2025 ordinary meeting.

Moved Cr Kowald**Seconded Cr Sexton****CARRIED 4/0****For: Crs Dowling, Harris, Kowald and Sexton****Against: 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

Nil

3.2 Written Questions Provided in Advance

Nil

3.3 Public Questions from The Gallery

Nil

4. STANDING ORDERS:**COUNCIL RESOLUTION 2025/53:**

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

Moved Cr Harris Seconded Cr Kowald

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE:**6. CONFIRMATION OF MINUTES:****6.1.1 Ordinary Meeting of Council held on Wednesday 16th July 2025****OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2025/54:**

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

Moved Cr Harris

Seconded Cr Sexton

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

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 – July 2025**

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	14 th August 2025
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 July 2025.****Background** – Nil**Comment**

Council is provided with details of payments and credit card transactions made during the month of July 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 / COUNCIL RESOLUTION 2025/55:****That Council receives:**

1. the List of Accounts paid in July 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 \$236915.49 included at Attachment 9.1.1A.
2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 31st July 2025 included at Attachment 9.1.2B.
3. a summary of transactions completed on Petty Cash for the period ending 31st July 2025.

Moved Cr Sexton**Seconded Cr Kowald****CARRIED 4/0****For: Crs Dowling, Harris, Kowald and Sexton****Against: Nil**

9.1.1A	List of Payments – July 2025
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Chq/EFT	Date	Name	Description	Amount
852	01/07/2025	Police Licensing Payments	Police Licensing Payments	-399.45
852	02/07/2025	Police Licensing Payments	Police Licensing Payments	-1057.85
DD4859.1	02/07/2025	Australian Super	Payroll Deductions	-2402.28
DD4859.2	02/07/2025	Aware Super Pty Ltd	Superannuation Contributions	-5544.86
852	02/07/2025	Ato Clearing Account Bas	Ato Clearing Account Bas	22136.09
DD4859.9	02/07/2025	Rest	Superannuation Contributions	-228.00
DD4859.8	02/07/2025	Colonial First State	Superannuation Contributions	-367.07
DD4859.7	02/07/2025	Hostplus Super	Superannuation Contributions	-57.17
DD4859.6	02/07/2025	MLC Super Fund	Superannuation Contributions	-1380.40
DD4859.5	02/07/2025	Care Super	Superannuation Contributions	-233.51
DD4859.4	02/07/2025	Mercer Superannuation	Superannuation Contributions	-599.81
DD4859.3	02/07/2025	Matrix Superannuation	Superannuation Contributions	-281.25
852	03/07/2025	Police Licensing Payments	Police Licensing Payments	-5097.75
852	04/07/2025	Police Licensing Payments	Police Licensing Payments	-1079.60
852	07/07/2025	Police Licensing Payments	Police Licensing Payments	-342.80
852	08/07/2025	Police Licensing Payments	Police Licensing Payments	-768.30
852	09/07/2025	Police Licensing Payments	Police Licensing Payments	-641.05
852	10/07/2025	Police Licensing Payments	Police Licensing Payments	-48.20
20364	10/07/2025	Synergy	Electricity Charges - Lot 470 Ridley Street Cuballing, Skate Park	-173.72
EFT9880	10/07/2025	Anika KEELING	Consultancy Services - Review and Update of Shires of Cuballing & Narrogin Local Emergency Management, Recovery & Evacuation Documents (First Instalment)	-8835.00
EFT9881	10/07/2025	Cloud Collections Pty Ltd	Court Filing Fee	-375.00
EFT9882	10/07/2025	Cuballing Roadhouse Restaurant & LPO Pty Ltd	Monthly Account	-1152.75
EFT9883	10/07/2025	Cuballing Windscreens, Panel, Paint and Towing	1 X New Windscreen Fitted to CN039	-1831.50
EFT9884	10/07/2025	Dews Mini Excavations	Excavator Hire to Clean Culverts Congelin Road	-5940.00
EFT9885	10/07/2025	Hancocks Home Hardware	Monthly Account	-194.25
EFT9886	10/07/2025	Knightline Computers	Purchase Of 2 X Eaton 5p Ups	-1298.00
EFT9887	10/07/2025	Narrogin Earthmoving and Concrete	Supply And Lay Cement Footpath Along Alton St Upgrade Works	-77645.70
EFT9888	10/07/2025	Narrogin Hardware And Building Supplies (Makit)	Monthly Account - Antislip Tape (Yellow and Black) And Safety Tape	-47.85
EFT9889	10/07/2025	Pingelly Tyre Service	Change Out 6 X Tries on Side Tipper	-369.60
EFT9890	10/07/2025	Pk Floor Sanding	Floor Repair - Missed 14 Hours of Additional Labour Payment	-1120.00
EFT9891	10/07/2025	Power Networkx	Telstra Internet Fibre Network - June 2025	-416.90
EFT9892	10/07/2025	Station Motors Group Katanning (Edwards Isuzu Ute,	15,000 Km Service Plus a Fuel Filter	-646.43

		Station Motors Holden and Station Motors Vehicle Group)		
EFT9893	10/07/2025	Wheatbelt Strength & Conditioning	Exercise Classes - June 2025	-765.00
EFT9894	10/07/2025	Woodlands Distributors & Agencies Pty Ltd	Bollards	-2536.60
EFT9895	10/07/2025	Adrian James Kowald	Council Meeting Sitting Fees	-1755.00
EFT9897	10/07/2025	Eliza Alice Dowling	Council Meeting Sitting Fees	-7290.00
EFT9898	10/07/2025	Great Southern Waste Disposal	Rubbish Removal – June 2025	-7259.90
EFT9899	10/07/2025	Lg Corporate Solutions Pty Ltd	Site Visit 24/26 June 25 + Travel + Accommodation & Meals	-10212.22
EFT9900	10/07/2025	Narrogin Bearing Services	2 X Air Fittings for Ud Truck	-25.50
EFT9901	10/07/2025	Peter Scott Ballantyne	Council Meeting Sitting Fees	-1876.40
EFT9902	10/07/2025	Robert John Harris	Council Meeting Sitting Fees	-2880.00
EFT9903	10/07/2025	Steven Sexton	Council Meeting Sitting Fees	-1580.00
EFT9904	10/07/2025	Whitford Fertilisers Narrogin	Use Of Weighbridge June 2025	-33.00
EFT9905	14/07/2025	Dawson Robert Bradford	Council Meeting Sitting Fees	-1580.00
852	14/07/2025	Police Licensing Payments	Police Licensing Payments	-103.00
852	15/07/2025	Police Licensing Payments	Police Licensing Payments	-20740.60
852	16/07/2025	Police Licensing Payments	Police Licensing Payments	-1221.55
DD4889.8	16/07/2025	Rest	Superannuation Contributions	-228.00
DD4889.5	16/07/2025	Care Super	Superannuation Contributions	-251.69
DD4889.4	16/07/2025	Mercer Superannuation	Superannuation Contributions	-599.81
DD4889.3	16/07/2025	Matrix Superannuation	Superannuation Contributions	-281.25
DD4889.2	16/07/2025	Aware Super Pty Ltd	Superannuation Contributions	-4646.32
DD4889.1	16/07/2025	Australian Super	Payroll Deductions	-1963.17
DD4889.6	16/07/2025	MLC Super Fund	Superannuation Contributions	-1145.97
DD4889.7	16/07/2025	Colonial First State	Superannuation Contributions	-367.07
852	17/07/2025	Police Licensing Payments	Police Licensing Payments	-1185.00
852	18/07/2025	Police Licensing Payments	Police Licensing Payments	-355.60
852	21/07/2025	Police Licensing Payments	Police Licensing Payments	-1487.40
EFT9907	22/07/2025	Shire Of Narrogin	Ranger Services - Labour and Travel - 24-25	-3848.88
EFT9906	22/07/2025	Afgri Equipment Australia Pty Ltd	2 X 20litre Transmission Oil Hydraulic	-182.05
852	23/07/2025	Police Licensing Payments	Police Licensing Payments	-309.50
EFT9908	24/07/2025	Dews Mini Excavations	Excavator Hire to Clean Culverts and Drains on Stratherne Road	-1485.00
20365	24/07/2025	Water Corporation	Water Charges - 1991 High Street, Popanyinning	-64.12
EFT9909	24/07/2025	Local Government Professionals Australia WA	Subscription To the LGPROWA Data Drives Decisions Project 2025/26	-1100.00
EFT9917	24/07/2025	Wickepin Motors	Insurance Excess for CN039	-1000.00
EFT9916	24/07/2025	Westrac	Repairs To Cat 930g	-27928.48
EFT9914	24/07/2025	Shire Of Kellerberrin	LGIS Golf and Net Working	-820.00
EFT9913	24/07/2025	Octave Holdings T/A Narrogin Toyota Mazda	110.000km Service Toyota Ute CN 1557	-398.31

EFT9912	24/07/2025	Melchiorre Plumbing and Gas	Install Small Hot Water Unit at Men's Shed	-1524.37
EFT9911	24/07/2025	Market Creations	Council Connect Annual Subscription - Tier 5	-15301.00
EFT9910	24/07/2025	Local Health Authorities Analytical Committee	LHAAC Analytical Services 25/26	-414.93
852	24/07/2025	Police Licensing Payments	Police Licensing Payments	-296.55
852	25/07/2025	Police Licensing Payments	Police Licensing Payments	-1175.30
852	30/07/2025	Police Licensing Payments	Police Licensing Payments	-738.90
DD4899.1	30/07/2025	Australian Super	Payroll Deductions	-1901.93
DD4899.2	30/07/2025	Aware Super Pty Ltd	Superannuation Contributions	-4671.71
DD4899.3	30/07/2025	Matrix Superannuation	Superannuation Contributions	-281.25
DD4899.4	30/07/2025	Mercer Superannuation	Superannuation Contributions	-599.81
DD4899.5	30/07/2025	Care Super	Superannuation Contributions	-251.69
DD4899.6	30/07/2025	MLC Super Fund	Superannuation Contributions	-1134.59
DD4899.7	30/07/2025	Hostplus Super	Superannuation Contributions	-82.04
DD4899.8	30/07/2025	Colonial First State	Superannuation Contributions	-367.07
DD4899.9	30/07/2025	Rest	Superannuation Contributions	-228.00
Total				-236915.49

9.1.1B List of July 2025 Credit Card Transactions

Name	Description	Amount
Department of Water & Environmental Regulation	Wandering/Narrogin Vegetation Clearing permit	2600.00
Busselton Advanced Driver Training	Depot Worker Driver Training – HR Licence Re-sit	505.00
Busselton Advanced Driver Training	Depot Workers Driver Training – HR Licence	5490.00
Cuballing tavern	Dinner for Councillors - Council Meeting July 2024	246.49
Starlink	Internet for the Popanyinning School	139.00
MoreTelecom	Internet for CEO Residence - Monthly	92.00
7-Eleven Dalyellup	Fuel for CEO Vehicle	120.00
Landgate	Title Search - 129 Ridley Street, Cuballing	176.70
Department of Water & Environmental Regulation	Cuballing Waste Management Facility - Renewal	347.60
Coles Narrogin	Council Refreshments - GST Free	100.68
Coles Narrogin	Council Refreshments	24.97
7-Eleven Dalyellup	Fuel for CEO Vehicle	225.86
Coles Narrogin	Milk, butter and Biscuits	12.75
One Music Australia	Annual Licence Fees 25/26	387.64
Shire of Cuballing	Renewal Payment for 1UAI083 - GST free	25.55
GSM Outdoors	Monthly Charge	30.89
NAB	International Transaction Fee	0.93
Narrogin Community Pharmacy	Covid tests for Shire Office	418.50
Pivotel	Trak Spotting for Works Crew	93.00
Total		11037.56

9.1.1C List of July 2025 Petty Cash Transactions

	Refreshments	Shire Office	Admin Other	Stationery	
Item Description	1041050	J4114	1042390	1042310	Total
Groceries	\$178.35				\$178.35
Misc(Cleaning supplies)		\$56.60			\$56.60
Stationary/Postage				\$74.80	\$74.80
Materials		\$33.00	\$59.85		\$92.85
Licensing					
				Total	\$402.60

9.1.2 Statement of Financial Activity – June 2025

Applicant: N/A
 File Ref. No: ADM214
 Disclosure of Interest: Nil
 Date: 14th August 2025
 Author: Chris Paget - Chief Executive Officer
 Attachments: 9.1.2A Statement of Financial Activity 2025

Summary

For Council to receive the Statement of Financial Activity for June 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 / COUNCIL RESOLUTION 2025/56:

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

Moved Cr Kowald

Seconded Cr Harris

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

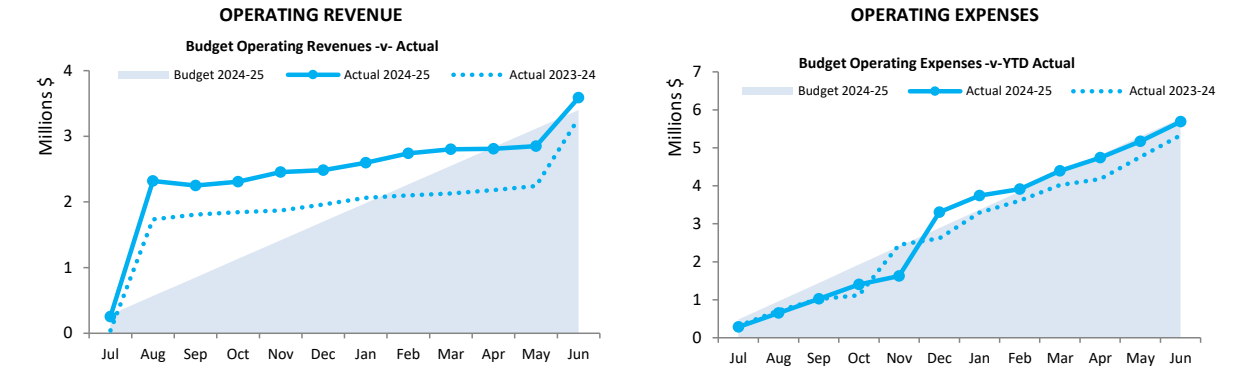
SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 June 2025

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

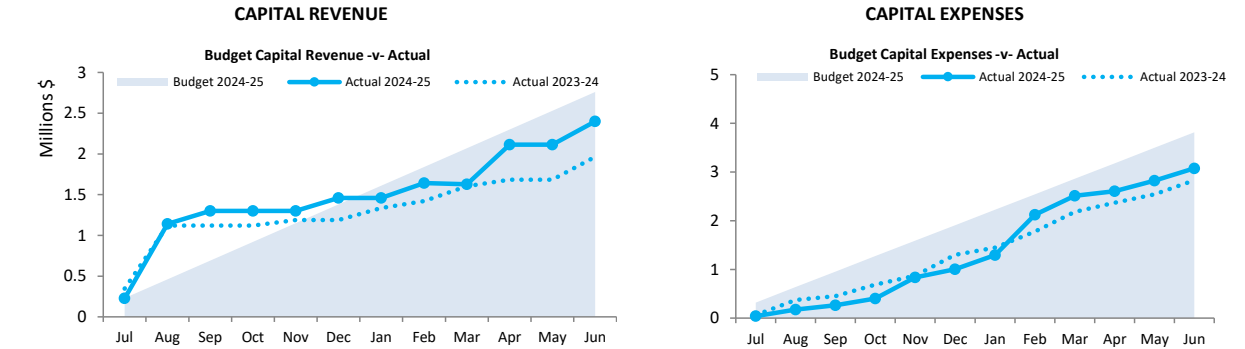
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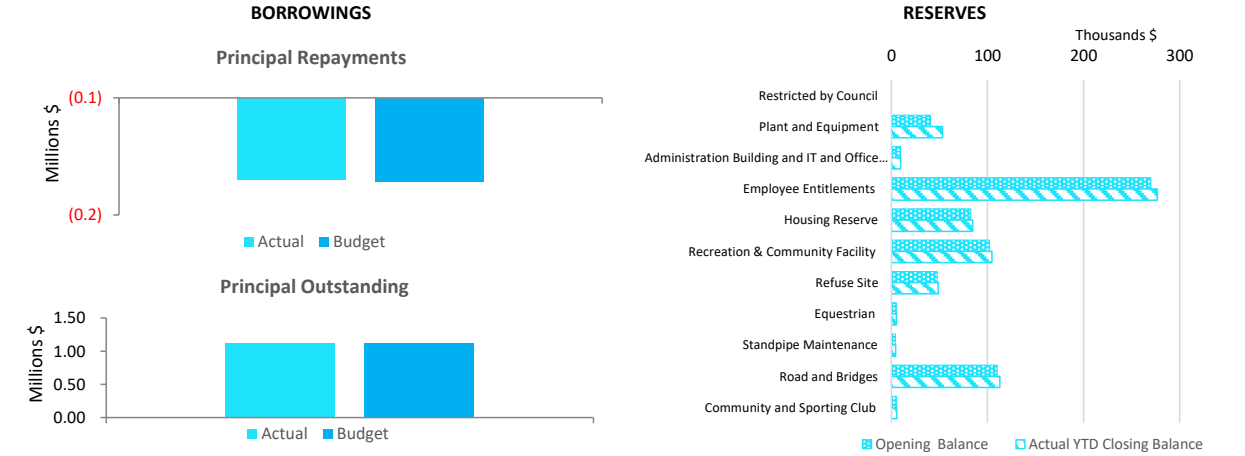
OPERATING ACTIVITIES



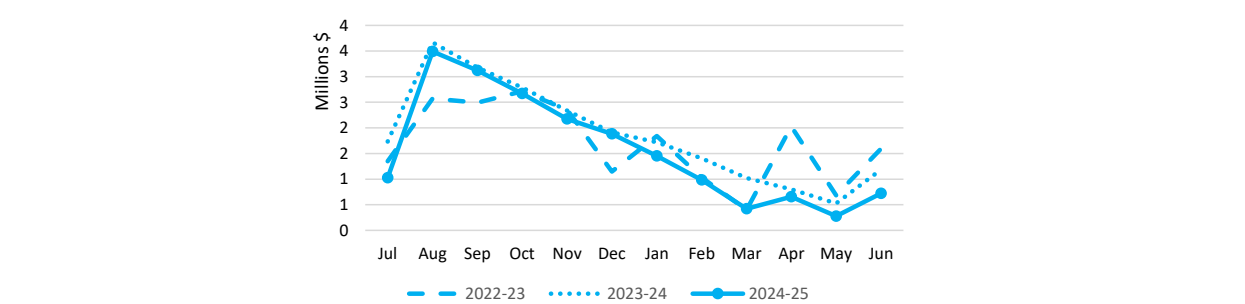
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

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	\$0.01 M	\$0.72 M	\$0.71 M
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables			Receivables		
	\$1.41 M	% of total		\$0.14 M	% Outstanding		\$0.06 M	% Collected
Unrestricted Cash	\$0.58 M	41.2%	Trade Payables	\$0.15 M		Rates Receivable	\$0.09 M	94.8%
Restricted Cash	\$0.83 M	58.8%	0 to 30 Days		95.1%	Trade Receivable	\$0.06 M	% Outstanding
			Over 30 Days		4.9%	Over 30 Days		22.2%
			Over 90 Days		0.3%	Over 90 Days		\$. M
Refer to Note 2 - Cash and Financial Assets			Refer to Note 5 - Payables			Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities				Rates Revenue			Operating Grants and Contributions			Fees and Charges		
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$1.68 M	% Variance	YTD Actual	\$1.23 M	% Variance	YTD Actual	\$0.48 M	% Variance
\$0.05 M	\$0.05 M	\$0.64 M	\$0.58 M	YTD Budget	\$1.69 M	(0.1%)	YTD Budget	\$1.09 M	12.3%	YTD Budget	\$0.41 M	19.3%
Refer to Statement of Financial Activity				Refer to Statement of Financial Activity			Refer to Note 11 - Operating Grants and Contributions			Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities				Proceeds on sale			Asset Acquisition			Capital Grants		
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$0.06 M	%	YTD Actual	\$3.08 M	% Spent	YTD Actual	\$2.40 M	% Received
(\$0.67 M)		(\$0.62 M)	(\$0.62 M)	Amended Budget	\$0.06 M	0.0%	Amended Budget	\$3.33 M	(7.7%)	Amended Budget	\$2.60 M	(7.7%)
Refer to Statement of Financial Activity				Refer to Note 6 - Disposal of Assets			Refer to Note 7 - Capital Acquisitions			Refer to Note 7 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities				Borrowings			Reserves		
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Principal repayments	\$0.17 M		Reserves balance	\$0.71 M	
(\$0.26 M)	(\$0.26 M)	(\$0.20 M)	\$0.07 M	Interest expense	\$0.03 M		Interest earned	\$0.02 M	
Refer to Statement of Financial Activity				Principal due	\$1.12 M		Refer to Note 9 - Cash Reserves		
				Refer to Note 8 - Borrowings					

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 JUNE 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 JUNE 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	1,686,395	1,684,612	(1,783)	(0.11%)	
Operating grants, subsidies and contributions	11	1,090,656	1,090,656	1,225,323	134,667	12.35%	▲
Fees and charges		405,273	405,273	483,488	78,215	19.30%	▲
Interest earnings		65,067	65,067	86,707	21,640	33.26%	▲
Other revenue		101,270	101,270	98,279	(2,991)	(2.95%)	
Profit on disposal of assets	6	9,377	9,377	9,377	0	0.00%	
		3,358,038	3,358,038	3,587,786	229,748	6.84%	
Expenditure from operating activities							
Employee costs		(1,347,364)	(1,347,364)	(1,104,946)	242,418	17.99%	▲
Materials and contracts		(1,458,983)	(1,458,983)	(1,338,900)	120,083	8.23%	
Utility charges		(125,903)	(125,903)	(153,231)	(27,328)	(21.71%)	▼
Depreciation on non-current assets		(2,692,301)	(2,692,301)	(2,727,043)	(34,742)	(1.29%)	
Interest expenses		(45,784)	(45,784)	(34,414)	11,370	24.83%	▲
Insurance expenses		(225,390)	(225,390)	(232,784)	(7,394)	(3.28%)	
Other expenditure		(93,080)	(93,080)	(90,925)	2,155	2.32%	
Loss on disposal of assets	6	(4,238)	(4,238)	(4,237)	1	0.02%	
		(5,993,043)	(5,993,043)	(5,686,480)	306,563	(5.12%)	
Non-cash amounts excluded from operating activities	1(a)	2,687,162	2,687,162	2,735,164	48,002	1.79%	
Amount attributable to operating activities		52,157	52,157	636,470	584,313	1,120.30%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	2,600,045	2,600,045	2,398,825	(201,220)	(7.74%)	
Proceeds from disposal of assets	6	62,212	56,961	62,213	5,252	9.22%	
Fair value adjustments to financial assets at fair value	8	0	0	(1,775)	(1,775)	0.00%	
Payments for property, plant and equipment and infrastructure	7	(3,334,681)	(3,334,681)	(3,076,354)	258,327	7.75%	
Amount attributable to investing activities		(672,424)	(677,675)	(617,091)	60,584	(8.94%)	
Financing Activities							
Transfer from reserves	9	14,000	0	0	0	0.00%	
Repayment of debentures	8	(171,275)	(171,274)	(169,662)	1,612	0.94%	
Transfer to reserves	9	(105,851)	(91,848)	(28,150)	63,698	69.35%	▲
Amount attributable to financing activities		(263,126)	(263,122)	(197,812)	65,310	(24.82%)	
Closing funding surplus / (deficit)	1(c)	15,491	10,244	720,451	710,207	(6,932.91%)	▲

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 POLICIES

CRITICAL ACCOUNTING ESTIMATES

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 August 2025

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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)	(9,377)
Less: Movement in liabilities associated with restricted cash		0	0	6,631
Movement in pensioner deferred rates (non-current)		0	0	(6,400)
Add: Loss on asset disposals	6	4,238	4,238	4,237
Add: Depreciation on assets		2,692,301	2,692,301	2,727,043
Total non-cash items excluded from operating activities		2,687,162	2,687,162	2,735,164

(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 June 2025
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(677,913)	(677,911)	(706,061)
Add: Borrowings	8	171,275	171,275	178,185
Add: Provisions employee related provisions	10	256,648	270,021	276,652
Total adjustments to net current assets		(249,990)	(236,615)	(251,224)

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

Current assets

Cash and cash equivalents	2	1,552,524	1,655,766	1,411,409
Rates receivables	3	108,074	133,347	94,517
Receivables	3	141,361	191,939	56,911
Other current assets	4	22,043	47,777	41,703

Less: Current liabilities

Payables	5	(74,011)	(308,886)	(136,375)
Borrowings	8	(171,275)	(171,275)	(178,185)
Contract liabilities	10	(177,560)	(156,521)	(123,380)
Provisions	10	(256,648)	(256,648)	(194,925)

Less: Total adjustments to net current assets	1(b)	(249,990)	(236,615)	(251,224)
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Closing funding surplus / (deficit)		894,518	898,884	720,451
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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 JUNE 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		540,492	123,380	663,872	0	NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		40,776	0	40,776	0	NAB	TBA	N/A
Term Deposits - Restricted Funds		0	706,061	706,061	0	NAB	TBA	TBA
Term Deposits - Unrestricted Funds		0	0	0	0	NAB	TBA	TBA
Petty Cash		700	0	700	0	N/A	N/A	N/A
Total		581,968	829,441	1,411,409	0			
Comprising								
Cash and cash equivalents		581,968	829,441	1,411,409	0			
		581,968	829,441	1,411,409	0			

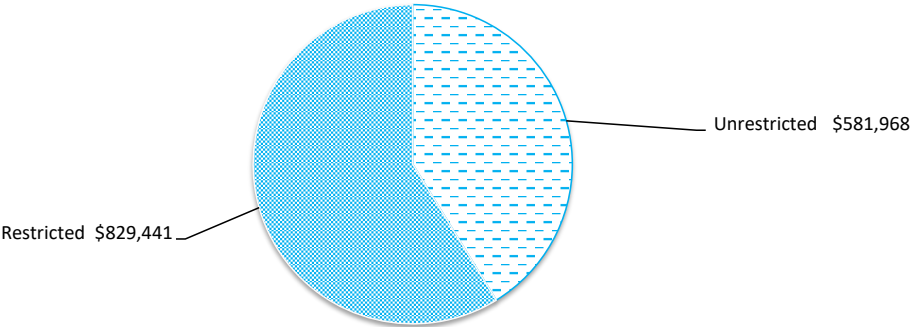
KEY INFORMATION

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.

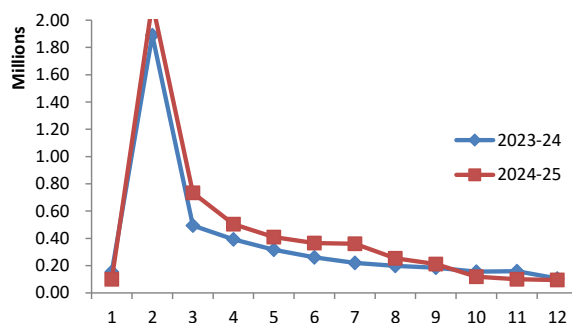
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2024	30 Jun 2025
	\$	\$
Opening arrears previous years	173,082	133,347
Levied this year	1,831,638	1,684,612
Less - collections to date	(1,871,373)	(1,723,442)
Gross rates collectable	133,347	94,517
Net rates collectable	133,347	94,517
% Collected	93.3%	94.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(924)	44,498	908	0	11,532	56,014
Percentage	-1.65%	79.44%	1.62%	0.00%	20.59%	100.00%
Balance per trial balance						
Sundry receivable						56,014
GST receivable						897
Total receivables general outstanding						56,911

Amounts shown above include GST (where applicable)

KEY INFORMATION

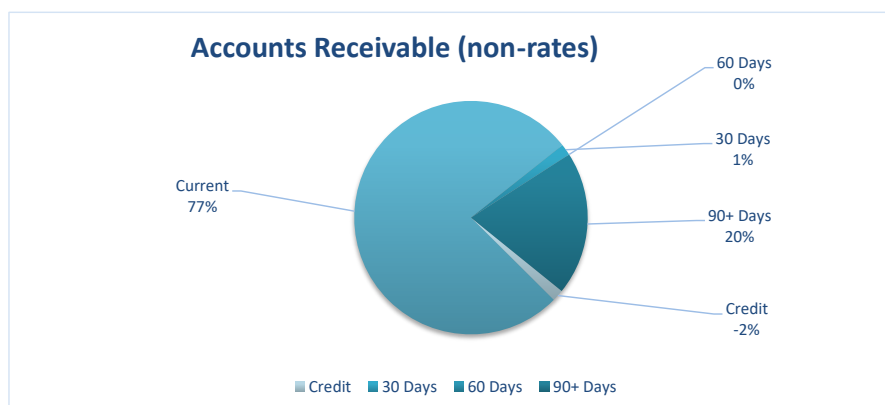
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 JUNE 2025**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 June 2025
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	16,343	0	(4,924)	11,419
Other Assets				
Prepayments	5,700	0	(231)	5,469
Accrued income	25,734	0	(919)	24,815
Total other current assets	47,777	0	(6,074)	41,703
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

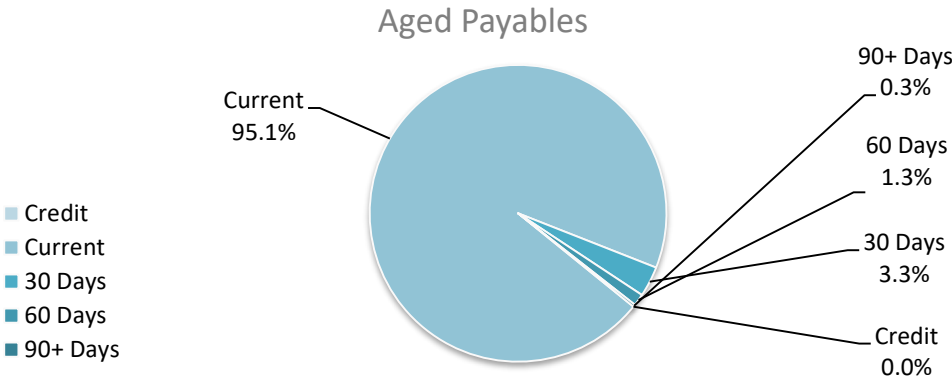
Inventories are measured at the lower of cost and net realisable value.

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.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	134,967	4,703	1,832	369	141,871
Percentage	0%	95.1%	3.3%	1.3%	0.3%	
Balance per trial balance						
Sundry creditors						147,707
ATO liabilities						(68,348)
Bonds & Deposits						10,514
Prepaid Rates						46,502
Total payables general outstanding						136,375
Amounts shown above include GST (where applicable)						

KEY INFORMATION

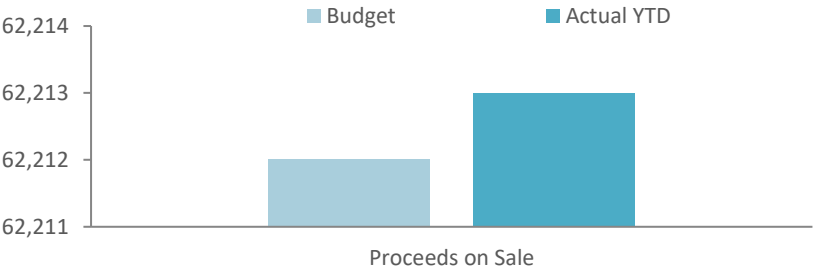
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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 JUNE 2025

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	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 JUNE 2025**

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Land	0	0	0	0
Buildings	194,022	194,022	111,076	(82,946)
Furniture and equipment	79,200	79,200	62,766	(16,434)
Plant and equipment	250,545	250,545	249,730	(815)
Infrastructure - roads	2,675,228	2,675,228	2,625,740	(49,488)
Infrastructure - bridges	40,000	40,000	24,250	(15,750)
Infrastructure - parks, ovals & playgrounds	95,686	95,686	2,792	(92,894)
Payments for Capital Acquisitions	3,334,681	3,334,681	3,076,354	(258,327)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	2,600,045	2,600,045	2,398,825	(201,220)
Borrowings	0	0	0	0
Other (disposals & C/Fwd)	62,212	56,961	62,213	5,252
Contribution - operations	686,424	677,675	615,316	(62,359)
Capital funding total	3,334,681	3,334,681	3,076,354	(258,327)

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.

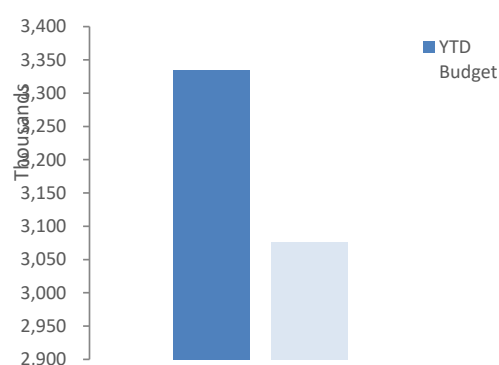
Initial recognition and measurement for assets held at cost

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

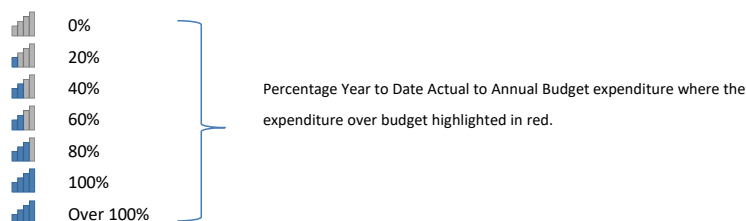
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

Account Description		Amended		Variance Under/(Over)
		Budget	YTD Budget	
		\$	\$	\$
Land & Buildings				
C214	Land Purchase - Light Industrial Area	0	0	0
J4114D	Administration Office Refurbishment	30,000	30,000	7,400
C084	Aged Persons Accommodation Capital Expense	38,822	38,822	38,822
11057	CCTV Camera's	20,000	20,000	15,116
C215	Popanyinning School House (Lrci Funding)	35,000	35,000	31,863
C162	Cuballing Town Hall - Capital Works	60,000	60,000	17,875
C173	Skate Park Refurbishment	10,200	10,200	0
Total Buildings		194,022	194,022	111,076
Furniture & Equipment				
04270	Capital Expenditure - Furniture & Equipment	79,200	79,200	62,766
Total Furniture & Equipment		79,200	79,200	62,766
Plant & Equipment				
12416	Capital Expenditure - Plant & Equipment - Isuzu Truck	101,000	101,000	100,110
04267	Capital Expenditure - Plant & Equipment - DCEO Vehicle	35,909	35,909	35,909
12406	Capital Purchase - Dual Cab Utility	55,136	55,136	55,136
12431	Outfront Mower & Trailer	53,000	53,000	53,380
12432	Bitumen Emulsion Trailer	5,500	5,500	5,195
Total Plant & Equipment		250,545	250,545	249,730
Roads				
R001G	Rrg - Stratherne Road Reconstruction 24/25	594,995	594,995	592,966
RTR139	Roads To Recovery - Darcy Street	296,656	296,656	279,784
RTR095	Roads To Recovery - Alton Street	237,962	237,962	214,267
WF007R	Wsfm - 2023/24 Cuballing East Rd Final Seal	165,550	165,550	162,724
WSF008	Wsfm - Cuballing East Reconstruction Slk'S 0.10 - 10.48 & 2.42 - 12.80	1,339,546	1,339,546	1,369,643
WF129D	Wsfm - 2022/23 Narrogin Wandering Road-Development	40,519	40,519	6,356
Total Roads		2,675,228	2,675,228	2,625,740
Bridges				
11214	Bridge Improvements - Capital Upgrades	40,000	40,000	24,250
Total Bridges		40,000	40,000	24,250
Parks, Ovals & Playgrounds				
C207	Heritage Walk Trail	15,000	15,000	0
C216	Popanyinning Recreation Grounds	80,686	80,686	2,792
Total Parks, Ovals & Playgrounds		95,686	95,686	2,792
Other Infrastructure				
C201	Cuballing Railway Reserve	0	0	0
C222	Cuballing Town Centre Master Plan	0	0	0
Total Other Infrastructure		0	0	0
TOTAL CAPITAL EXPENDITURE		3,334,681	3,334,681	3,076,354

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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	(75,329)	(75,330)	705,822	705,821	(28,020)	(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	(16,142)	(16,223)	83,969	83,888	(1,184)	(3,669)
Industrial Land	68		0	0	0	0	0	0	0	0
Total		1,288,287	0	0	(169,662)	(171,275)	1,118,625	1,117,012	(34,414)	(45,783)
Current borrowings		171,275					178,185			
Non-current borrowings		1,117,012					940,440			
		1,288,287					1,118,625			

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 JUNE 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	998	60,000	11,502	0	0	102,481	53,158
Administration Building and IT and Office Equipment	9,598	428	236	0	0	(9,000)	0	1,026	9,834
Employee Entitlements	270,021	12,150	6,631	0	0	0	0	282,171	276,652
Housing Reserve	82,622	3,690	2,029	0	0	0	0	86,312	84,651
Recreation & Community Facility	102,174	0	2,509	20,000	0	0	0	122,174	104,683
Refuse Site	47,647	2,138	1,170	0	0	0	0	49,785	48,817
Equestrian	5,151	230	126	0	0	(5,000)	0	381	5,277
Standpipe Maintenance	4,295	194	106	0	0	0	0	4,489	4,401
Road and Bridges	110,168	4,950	2,706	0	0	0	0	115,118	112,874
Community and Sporting Club	5,577	248	137	0	0	0	0	5,825	5,714
	677,911	25,851	16,648	80,000	11,502	(14,000)	0	769,762	706,061

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2025
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Capital grant/contribution liabilities		156,521	0	107,302	(140,443)	123,380
Total other liabilities		156,521	0	107,302	(140,443)	123,380
Employee Related Provisions						
Annual leave		130,498	0	0	(21,910)	108,588
Long service leave		126,150	(11,255)	0	(28,558)	86,337
Total Employee Related Provisions		256,648	(11,255)	0	(50,468)	194,925
Total other current assets		413,169	(11,255)	107,302	(190,911)	318,305
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 JUNE 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	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2024	Liability	Liability	30 Jun 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	Actual
Operating grants and subsidies								
Governance								
Income - Grant - Traineeship Incentives	35,596	0	(28,222)	7,374	0	35,596	35,596	28,222
General purpose funding								
Income - Grants Commission	0	0	0	0	0	312,034	312,034	438,673
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	109,083	109,083	113,083
Income Fire Mitigation Grants	0	0	0	0	0	182,400	182,400	91,200
Income - DFES Aware Grant	20,900	0	(20,900)	0	0	20,900	20,900	20,900
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	1,000	0
Income - Community Development & Events	0	0	0	0	0	19,000	19,000	14,091
Community Development & Events - Grants	0	0	0	0	0	6,000	6,000	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	189,615	302,021
	70,587	0	(63,213)	7,374	0	1,090,656	1,090,656	1,194,706

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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 Jun 2025	Current Liability 30 Jun 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - Phase 3 community Infrastructure Grant - LRCI	0	0	0	0	0	70,593	70,593	0
Income - LRCI Phase 4	0	0	0	0	0	247,768	247,768	117,041
Transport								
Regional Road Grants	0	1,352	0	1,352	0	329,996	329,996	395,311
Wheatbelt Secondary Freight Network	0	0	0	0	0	1,524,152	1,524,152	1,473,230
WSFN - Income Wandering Narrogin Road	0	0	0	0	0	0	0	0
Dept. of Infrastructure - LRCI Funding - Phase 4 - Part B	0	105,950	0	105,950	0	142,918	142,918	128,626
2022/23 Cuballing East Road Wheatbelt Secondary Freight	85,934	0	(77,230)	8,704	0	0	0	0
Roads to Recovery	0	0	0	0	0	284,618	284,618	284,617
	85,934	107,302	(77,230)	116,006	0	2,600,045	2,600,045	2,398,825

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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 Jun 2025
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	8,374	315,573	(312,699)	11,248
	8,574	315,573	(312,699)	11,448

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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
				\$	\$	\$	\$
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
WSF008	Wsfm - Cuballing East Reconstruction Slk'S 0.10 - 10.48 & 2.42 - 12.4	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 JUNE 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	(1,783)	(0.11%)	Timing	Not Material	
Operating grants, subsidies and contributions	134,667	12.35% ▲	Timing	Financial Assistance Grant offset by Fire Mitigation grant to be received in 25/26 & Groovefest Sponsorship	
Fees and charges	78,215	19.30% ▲	Timing	Mostly timing. Refer to Note 14 for adjustment made to reduction in water reimbursements	
Interest earnings	21,640	33.26% ▲	Timing	Additional interest from rate repayments and other municipal investments	
Other revenue	(2,991)	(2.95%)	Timing	Not Material	
Profit on disposal of assets	0	0.00%		Not Material	
Expenditure from operating activities					
Employee costs	242,418	17.99% ▲	Timing	Mostly allocation of outside staff wages to capital projects & wages accrual still to be processed	
Materials and contracts	120,083	8.23%	Timing	Accrued expenditure still to be processed	
Utility charges	(27,328)	(21.71%) ▼	Timing	Standpipe water usage	
Depreciation on non-current assets	(34,742)	(1.29%)	Timing	Non cash item	
Interest expenses	11,370	24.83% ▲	Timing	Interest relating to loan for industrial land	
Insurance expenses	(7,394)	(3.28%)	Timing	Additional workers compensation	
Other expenditure	2,155	2.32%	Timing	Not Material	
Loss on disposal of assets	1	0.02%	Timing	Not Material	
Non-cash amounts excluded from operating activities	48,002	1.79%	Timing	Predominately depreciation	
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	(201,220)	(7.74%)	Timing	LRCIP Funds transferred to Contract Liability	
Proceeds from disposal of assets	5,252	9.22%	Timing	Additional proceeds from auction	
Payments for property, plant and equipm	258,327	7.75%	Timing	Capital projects carried forward	
Non-cash amounts excluded from investir	0	0.00%		Not Applicable	
Financing activities					
Proceeds from new debentures	0	0.00%		Not Applicable	
Transfer from reserves	0	0.00%		Not Applicable	
Payments for principal portion of lease lia	0	0.00%		Not Applicable	
Repayment of debentures	1,612	0.94%		Not Material	
Transfer to reserves	63,698	69.35% ▲	Timing	Reserves transfers not completed in June	
Closing funding surplus / (deficit)	710,207	(6,932.91%)		As per explanations above	

9.2 **CHIEF EXECUTIVE OFFICER:**

9.2.1 Interim Audit 2024-25

File Ref. No: ADM 358
Disclosure of Interest: Nil
Date: 8 August 2025
Author: Chris Paget – Chief Executive Officer
Attachments: 9.2.1A Interim Audit Management Letter

Summary

The purpose of this item is for Council to consider the Audit, Risk and Improvement Committee recommendation to receive and accept the 2024-25 Interim Audit Report.

Background/Comment

The Audit Committee met prior to this meeting on Wednesday 20 August 2025 to review the Interim Audit Report to recommend its acceptance by the Council.

The Shire's auditors AMD undertook the interim site visit to Cuballing on 12 and 13 May with follow up work completed electronically throughout May and June. Each year as part of the process the auditors will identify issues for consideration by management. Management prepares a response to these issues. The management response is considered by the Office of the Auditor General before being included in the issued letter. When the final audit for the full year is conducted, the auditor will assess whether the issues identified in the interim audit remain as an issue to be listed in the final audit report.

The interim audit management report for this year has noted one issue of significance which related to the 2024 Cuby Groovefest event (which the CEO had previously foreshadowed), and five moderate findings with auditor recommendations as detailed below. Management response and actions to be undertaken are listed in the attachment.

1) Audit testing and enquiry relating to Groovefest music festival held by the Shire of Cuballing during the 2024/2025 financial year identified the following:

- There were no supporting documents available for the cash banked of \$11,430.65 indicating there were no processes or controls designed with respect to cash handling during the festival;
- Various purchase orders were dated after the invoice (3 samples out of 17 selected for testing); and
- GST was not recorded correctly in 2 instances out of the 17 samples selected for testing.

It is recommended that Management should ensure that all relevant supporting documentation for cash receipts, such as cash summaries or deposit slips are retained as evidence; and purchase orders be prepared prior to the purchase of goods or services to ensure compliance with the Shire's purchasing policy.

2) Testing and enquiry relating to IT and cyber security controls at the Shire of Cuballing identified the following:

- There is no IT policy in place; and
- No formal change management policy.

Recommend that the Shire should develop and implement the IT policy and establish and implement a formal change management policy to track and control changes to IT systems and infrastructure, thereby minimising potential disruptions.

3) In regard to daily banking processes, during testing the following matters were identified:

- Out of the 21 samples tested, there were 6 instances where the cash was not deposited within 3 working days. As per the Shire's policy, the cash should be banked as soon as possible or twice in a week; and
- We noted there were 2 instances where the cash and cheque received were banked separately. The funds were deposited later than 3 working days. Discrepancies were identified as part of the monthly bank reconciliation.

Recommend that all cash and cheques collections be banked together within the Shire's policy given timeframe.

4) During our review of the Compliance Annual Return, we noted the following issues:

- The current Corporate Business Plan covers the period 2020–2024; and
- The Shire's website did not include an up-to-date district map, a current list of fees and charges, or confirmed council meeting minutes.

Recommend the Shire update its Corporate Business Plan to ensure alignment with current priorities, effective resource use and compliance with legislation. The Shire website should be updated to include all the information as required by the Local Government Act, with this requirement being reviewed on a pre-determined basis to ensure compliance is met.

5) Testing and enquiry revealed that the Shire of Cuballing Fraud & Corruption Prevention Plan has not been reviewed since January 2021. We recommend the Fraud & Corruption Prevention Plan be reviewed and updated regularly to ensure all fraud risks are identified, assessed, and adequately controlled to mitigate potential threats.

Furthermore, we recommend the Fraud & Corruption Prevention Plan be communicated to staff to ensure staff are aware of their obligations with respect to fraud prevention and reporting where applicable.

6) During our review, we noted that the pay increase letters for 3 employees selected for testing had not been signed by the CEO, despite the letter including a designated section for the CEO's signature. As a best practice, the CEO should sign the letter to ensure formal approval and proper authorisation.

We recommend that all employees pay increase letters be formally approved and signed by the CEO to ensure formal approval and proper authorisation.

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.

Statutory Environment

Local Government Act 1995

7.13. Regulations as to audits

(1) Regulations may make provision —

- (aa) as to the functions of the CEO and the audit committee in relation to audits carried out under this Part and reports made on those audits;

- (ab) as to the functions of audit committees, including the selection and recommendation of an auditor;

Local Government (Audit) Regulations 1996

16. Functions of audit committee

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —
 - (i) its functions under Part 6 of the Act; and
 - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

Policy Implications

Update of some policies and procedures as noted in the management responses.

Financial Implications

Not applicable

Consultation

AMD Auditors

Office of the Auditor General (OAG)

Voting Requirements

Simple majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2025/57:

That Council receives and accepts the 2024-25 Interim Audit Report and Management Letter.

Moved Cr Harris

Seconded Cr Kowald

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

9.2.2 Terms of Reference – Audit, Risk and Improvement Committee

Applicant: N/A
 File Ref. No:
 Disclosure of Interest: Nil
 Date: 8 August 2025
 Author: Chris Paget – Chief Executive Officer

Summary

For Council to consider the Audit, Risk and Improvement Committee recommendation to adopt the proposed Terms of Reference for that Committee.

Background / Comment

The *Local Government Reform Act 2024* requires all local governments to update the structure and name of their Audit Committees to an Audit, Risk and Improvement Committee. Other key changes include the requirement for an independent chair and an independent proxy (Deputy) chair to preside over meetings.

The following proposed Terms of Reference ensure compliance with the new legislative requirements while maintaining the Committee's role in overseeing audit, risk, and continuous improvement functions.

Statutory Environment

Local Government Amendment Act 2024

Policy Implications

Nil

Financial Implications

Nil

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

Simple majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2025/58:

That Council adopts the Terms of Reference for the Audit, Risk and Improvement Committee.

Moved Cr Sexton Seconded Cr Harris

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

SHIRE OF CUBALLING**TERMS OF REFERENCE**
AUDIT, RISK AND IMPROVEMENT COMMITTEE**Purpose**

To assist the Council to discharge its responsibilities regarding the exercise of due care and diligence in relation to the reporting of financial information, the application of accounting policies, and the management of the financial affairs of the Shire of Cuballing (Shire) in accordance with the provisions of the *Local Government Act 1995* and associated Regulations including an assessment of the management of risk.

The Committee is a formally appointed Committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the Chief Executive Officer (CEO) has legislative responsibility and does not have any delegated power from Council. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its terms of reference to facilitate informed decision making by Council in relation to the legislative functions and duties of the Shire that have not been delegated to the CEO.

Objective

The primary objective of the Audit, Risk and Improvement Committee is to accept responsibility for the annual external audit and liaise with the Office of the Auditor General (OAG) so that Council can be satisfied with the performance of the Shire in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of governing the Shire's affairs, performing the Shire's functions, determining the Shire's policies and overseeing the allocation of the Shire's finances and resources. The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure that effective management of the Shire's financial accounting systems and compliance with legislation.

The Committee is to facilitate:

- The enhancement of the credibility and objectivity of internal and external financial reporting;
- Effective management of financial and other risks and the protection of Council assets;
- Compliance with laws and regulations as well as use of best practice guidelines relative to the appropriateness and effectiveness of the Shire's systems and procedures for risk management, internal control and legislative compliance;
- The coordination of the internal audit function with the external audit; and
- The provision of an effective means of communication between the external auditor, the CEO and Council.

Duties and Responsibilities

The duties and responsibilities of the Committee members will be to –

1. Internal and External Audit Planning and Reporting

- a. Provide guidance and assistance to Council as to carrying out the functions of the Shire in relation to audits;
- b. Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
- c. Liaise with the CEO to ensure that the Shire does everything in its power to-
 - i. Assist the auditor to conduct the audit and carry out his or her duties under the *Local Government Act 1995*; and
- d. Examine the reports of the auditor after receiving a report from the CEO on the matters and –
 - i. Determine if any matters raised require action to be taken by the Shire; and
 - ii. Ensure that appropriate action is taken in respect of those matters;
- e. Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- f. Review the scope of the audit plan and program and its' effectiveness;
- g. Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of the Council or CEO;
- h. Review the level of resources allocated to internal audit and the scope of its authority;
- i. Facilitate liaison between the internal audit team and external auditor to promote compatibility to the extent appropriate, between audit programs.
- j. Support the auditor as required and have functions to oversee:
 - i. the implementation of audit recommendations made by the auditor, which have been accepted by Council; and
 - ii. Accepted recommendations arising from reviews of the Shire's systems and procedures.

2. Financial Management

- a. Review reports of internal audits and by monitoring the implementation of recommendations made by the audit and reviewing the extent to which Council and management reacts to matters raised;
- b. Review the Shire's draft annual financial report, focusing on –
 - i. Accounting policies and practices;
 - ii. Changes to accounting policies and practices;
 - iii. The process used in making significant accounting estimates;
 - iv. Significant adjustments to the financial report (if any) arising from the audit process;
 - v. Compliance with accounting standards and other reporting requirements; and significant variances from prior years;
- c. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
- d. Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference.

3. Legislative Compliance

- a. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee's terms of reference following authorisation from Council.
- b. Review the annual Statutory Compliance Audit Return and make a recommendation on its' adoption to Council;
- c. Review and submit to Council reports prepared by the CEO on the results of the review of appropriateness and effectiveness of systems and procedures in relation to:
 - i. Risk management;
 - ii. Internal controls; and
 - iii. Legislative compliancewhich are each subject to review not less than once every three financial years.
- d. Review and submit to Council reports prepared on the results of industry comparison reports (i.e. OAG, Department of Local Government, Sport and Cultural Industries, Public Sector Commission, Corruption and Crime Commission and other enquiries).

4. Risk Management

- a. At least once every year consider a report in relation to the management of risk within the Shire and satisfy itself that appropriate controls and processes are in operation and are adequate for dealing with the risks that impact on the Shire.
- b. To examine and consider the transfer of risk through an annual review of Council's insurances.
- c. To address any specific requests referred to it from Council in relation to issues of risk and risk management.

Membership

1. The membership of the Committee shall comprise all the Elected Members of Council, and a Presiding independent member and Deputy who are to be appointed for a term of two years to expire immediately prior to the next Shire ordinary election. The independent members are not to be staff members.
2. If a vacancy on the Committee occurs for whatever reason, then Council shall appoint a replacement in accordance with the same arrangements as for the original appointment set out in 1 and (if considered appropriate) 2 above.

Staff Attendees

The following staff will attend Committee meetings to provide technical support and advice:

- Chief Executive Officer;
- Deputy Chief Executive Officer;
- Manager Works & Services, as required; and
- Additional staff where relevant to the agenda, with CEO's approval.

Other Attendees

Relevant people may be invited to attend and address or advise the Committee, within the ambit of its scope and where necessary with the approval of the CEO and the Presiding Member.

Meetings

The Committee shall have flexibility in relation to when it needs to meet, but as a minimum it shall meet twice a year. It is the responsibility of the Presiding Member to call the meetings of the Committee.

9.2.3 Development Approval – Oversized outbuilding – Lot 314 (No.88) Cuballing East Road, Cuballing

Location:	Lot 314 (No. 88) Cuballing East Road, Cuballing
Applicant:	Shari & Chris Dougall
Landowner:	Shari & Chris Dougall
File Ref. No:	...
Disclosure of Interest:	Nil
Date:	12 August 2025
Author:	Chris Paget – Chief Executive Officer
Attachments	9.2.XA Information from applicant 9.2.XB Location plan

Summary

Development approval is recommended for an oversized outbuilding at Lot 314 (No. 88) Cuballing East Road, Cuballing.

Background

The application

The reason Council is considering the Development Application is because the floor area of the proposed outbuilding, combined with the existing outbuildings on the property, is larger than the maximum floor area set out in Council's Outbuilding Policy for a Rural Residential zoned property.

The floor area of the proposed outbuilding is 101m². There is an existing outbuilding with an area of 105m² on Lot 314. The total area of existing and proposed outbuildings on Lot 314 is approximately 206m².

The proposed outbuilding has a length of 14.4m, a width of 7m, a wall height of 3m and is 3.67m to the roof apex. The outbuilding will be constructed of Colorbond (Woodland Grey) walls and Zincalume roof, and will be used for personal storage (vehicles and storage).

The proposed outbuilding is setback 42.2m from the northern property boundary and 1m from the western boundary and approximately 100m from the eastern boundary.

Details submitted by the applicant are set out in Attachment 9.2.XA.

Application site

The applicant owns the adjoining Lot 313 which contains their residence and a small outbuilding. The application site (Lot 314) is 1.4138 hectares in area and contains an existing shed. The application site is outlined in Attachment 9.2.XB.

Planning framework

The site is zoned 'Rural Residential' in the *Shire of Cuballing Local Planning Scheme No. 2* (LPS2). LPS2 sets a 10m side setback standard in the Rural Residential zone. Clause 34 of LPS2 enables the Shire to vary site and development requirements including setbacks where it is satisfied that the development will not have a significant adverse affect on occupants in the locality. In this instance, the applicant also owns the property (Lot 313) to the west.

The property is situated within a bushfire prone area.

Comment

While noting the application is inconsistent with a component of Council's Outbuilding Policy, due to the floor area, the Development Application is conditionally supported. This follows assessment against the planning framework, information provided by the applicant, the size of the property and site characteristics. Conditional approval is recommended given:

- The applicant lives on the adjoining lot and is essentially using Lots 313 and 314 as a single land parcel;
- The outbuilding is considered compatible with its setting in terms of height, bulk, scale, orientation and appearance (including Colorbond walls);
- The outbuilding will not detract from the streetscape given it is located 42.2m from the front boundary (Cuballing East Road) and is screened by an existing shed; and
- Recommended development conditions and advice can assist to address possible amenity considerations.

Strategic Implications

Nil

Statutory Environment

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

Policy Implications

Shire of Cuballing Local Planning Policy – Outbuildings

Local Planning Policies are non-statutory documents which provide guidance to assist the Council in its decision making. Accordingly, the Council is not bound by the policy, but is required to have regard to the Policy in determining the Development Application.

Approval of the Development Application creates a precedent. While noting this, there are various existing outbuildings larger than 85m², which are in part Zincalume, on Rural Residential zoned lots.

It is recommended that the current Outbuildings Policy be reviewed and updated.

Financial Implications

All costs associated with the development will be borne by the applicant. Should the applicant be aggrieved by Council's decision, the applicant may seek a review of that decision or conditions through the State Administrative Tribunal.

Economic Implications

Nil

Social Implications

Nil

Environmental Considerations

Nil

Consultation

Nil

Options

The Council can:

1. Approve the Development Application with no conditions;
2. Approve the Development Application with conditions;
3. Refuse the Development Application (providing reasons); or
4. Defer and seek additional information.

Voting Requirements

Simple majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2025/59:

That Council grant development approval for an oversized outbuilding at Lot 314 on Deposited Plan 222347 (No. 88) Cuballing East Road, Cuballing pursuant to Schedule 2, Part 9, Clause 68 (2) of the *Planning and Development (Local Planning Schemes) Regulations 2015* and subject to the following conditions and advice notes:

1. The development hereby approved must be carried out in accordance with the plans and specifications submitted with the application (addressing all conditions) or otherwise amended by the local government and shown on the approved plans and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.
2. The provision of details with the Building Permit application as to how stormwater will be addressed for the proposed development to the satisfaction of the local government. Required and approved stormwater measures are to be provided prior to occupation. The stormwater measures provided in accordance with this condition shall be permanently maintained, in an operative condition, to the satisfaction of the local government.
3. The outbuilding is not used for commercial, industrial or habitable purposes.
4. The outbuilding walls are clad in Colorbond colours to the satisfaction of the local government.

ADVICE:

- A) If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect.
- B) The applicant is advised that this development approval is not a Building Permit. A Building Permit must be formally applied for and obtained before the commencement of any site and/or development works.
- C) The property is located in an area which has been declared as bushfire prone by the Fire and Emergency Services Commissioner. A low fuel area should be maintained around the outbuilding at all times.
- D) The applicant is encouraged to consider undertaking a boundary realignment between Lots 313 and 314 Cuballing East Road so existing and proposed outbuildings on Lot 314 are located on the western lot.
- E) If the applicant is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

Moved Cr Kowald

Seconded Cr Sexton

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

9.2.4 Application to Keep Additional Dogs and Cats – 75 Ridley St, Cuballing

Applicant: Elizabeth Conoulty-Millar
File Ref. No: A12
Disclosure of Interest: Nil
Date: 12 August 2025
Author: Guy Maley - Senior Ranger / Chris Paget – Chief Executive Officer

Attachments: 9.2.4A Applications for Exemption of Limitation of Number of Dogs and Cats

Summary / Purpose

Council is requested to consider an application from Ms Conoulty-Millar to keep additional dogs and cats at her residence within the Cuballing town site.

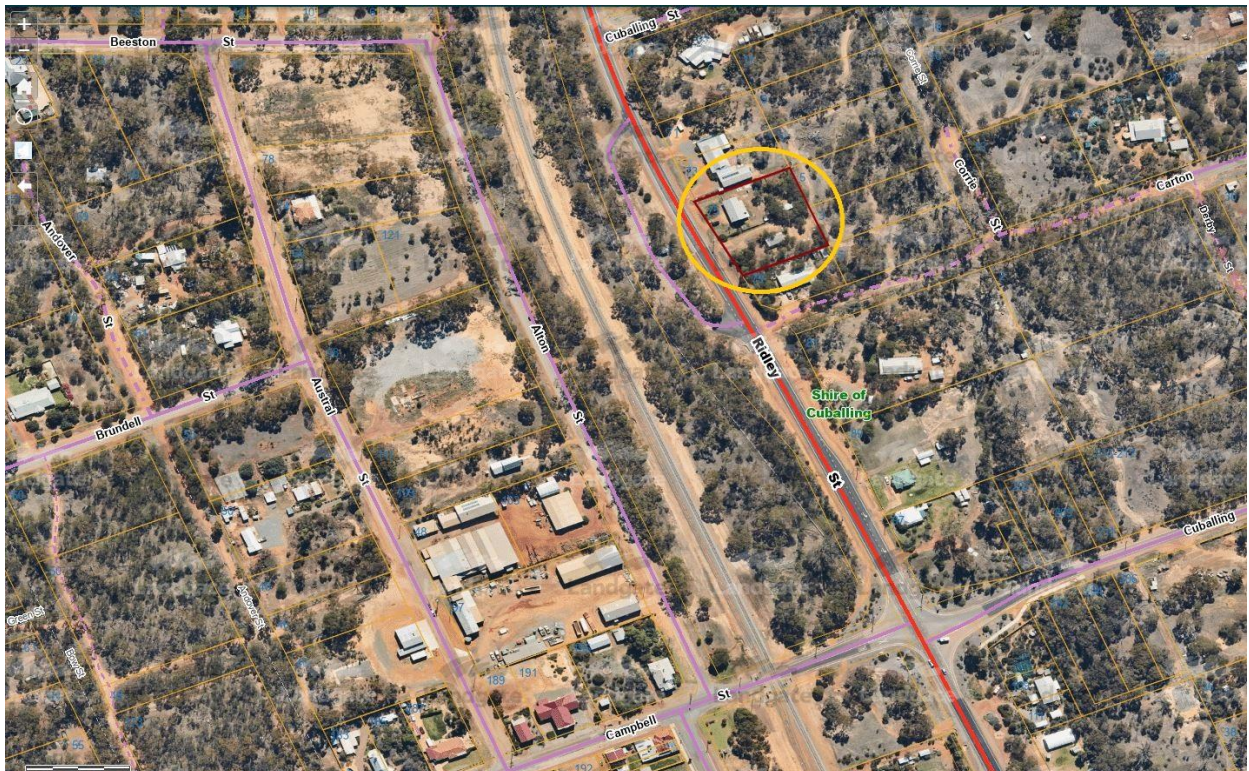
Background

The Shire of Cuballing Dogs Local Law permits only 2 dogs to be kept at premises within a townsite unless granted an exemption. The Shire's Cats Local Law is also consistent with this ruling, 2 cats are permitted unless exemption is granted.

Under section 26(3) of the *Dog Act 1976* Council may grant an exemption to the limits on the number of dogs to be kept at premises, but any such exemption:

- may be made subject to conditions, including a condition that it applies only to the dogs specified in the exemption; and
- may be revoked or varied at any time.

The *Cat Act 2011* does not place any restrictions on the number of cats a person may keep.



The property in question at 75 Ridley St is 0.325 hectares (3250m²) and there are neighbouring dwellings to the north and south.

The Shire's Senior Ranger Mr Guy Maley visited and examined the property on Friday 18th July 2025 and provided the following advice:

On Friday, 18 July 2025, Ranger Beau and I attended 75 Ridley Street, Cuballing, and spoke with Elizabeth Conoulty-Millar regarding their application to house three dogs.

We met the dogs during the visit – they are well behaved and appear to have a gentle nature. One of the dogs, Kola, is quite elderly, and it's unlikely she'll be around for much longer. All dogs are microchipped and sterilised, and they are awaiting the outcome of this application before completing their registrations.

The third dog was taken in following the recent passing of Elizabeth's mother. I ran a background check through the City of Gosnells, and there have been no prior issues or reports concerning these animals, which is a positive sign.

I also spoke with both adjoining neighbours. They had no concerns about the dogs and spoke highly of the Millers, describing them as easy to get along with.

Regarding the five cats, the Millers have a well-maintained catio for containment, which is something I wish more cat owners would consider. Elizabeth also mentioned they do not intend to replace any of their cats should they pass away.

In my professional opinion, the Millers are complying fully with all relevant legislation. I have no issues with approving their application.

As with previous applications to keep additional animals that have been put forward for consideration, Council must be mindful of not only the level of care and control of pets, but also the risk of any amenity issues for neighbouring properties as well as potential issues for the wider community and environment.

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.

Statutory Environment

Shire of Cuballing Dogs Local Law

3.2 Limitation on the number of dogs

- (1) This clause does not apply to premises which have been –
 - (a) licensed under Part 4 as an approved kennel establishment; or
 - (b) granted an exemption under section 26(3) of the Act.
- (2) The limit on the number of dogs which may be kept on any premises is, for the purpose of section 26(4) of the Act –
 - (a) 2 dogs over the age of 3 months and the young of those dogs under that age if the premises are situated within a townsite; or
 - (b) 4 dogs over the age of 3 months and the young of those dogs under that age if the premises are situated outside a townsite.

Shire of Cuballing Cats Local Law

3.4 Application for additional cats

- (1) Approval may be given for up to two (2) additional cats, where the total cats kept on the prescribed premises will not exceed four (4) cats.
- (2) An application for a permit to keep additional cats at a prescribed premises shall be-

- (a) made in writing by an occupier of the premises in relation to those premises;
- (b) in a form approved by the local government, describing and specifying the number of cats to be kept on the premises; and
- (c) accompanied by the consent in writing of the owner of the premises where the occupier is not the owner of the premises to which the application relates.

Dog Act 1976**26. Limitation as to numbers**

- (1) A local government may, by a local law under this Act —
 - (a) limit the number of dogs that have reached 3 months of age that can be kept in or at premises in the local government's district; or
 - (b) limit the number of dogs of a breed specified in the local law that can be kept in or at premises in the local government's district.
 - (2) A local law mentioned in subsection (1) —
 - (a) may limit the number of dogs that can be kept in or at premises to 2, 3, 4, 5 or 6 only; and
 - (b) cannot prevent the keeping in or at premises of one or 2 dogs that have reached 3 months of age and any pup of either of those dogs under that age; and
 - (c) cannot apply to dogs kept at premises that are licensed under section 27 as an approved kennel establishment; and
 - (d) cannot apply to dangerous dogs (declared) or dangerous dogs (restricted breed).
 - (3) Where by a local law under this Act a local government has placed a limit on the keeping of dogs in any specified area but the local government is satisfied in relation to any particular premises that the provisions of this Act relating to approved kennel establishments need not be applied in the circumstances, the local government may grant an exemption in respect of those premises but any such exemption —
 - (a) may be made subject to conditions, including a condition that it applies only to the dogs specified in the exemption; and
 - (b) cannot authorise the keeping in or at those premises of —
 - (i) more than 6 dogs that have reached 3 months of age; or
 - (ii) a dog under that age unless it is a pup of a dog whose keeping is authorised by the exemption; and
 - (c) may be revoked or varied at any time.
 - (4) A person must not keep in or at any premises, not being licensed under section 27 as an approved kennel establishment —
 - (a) in the case of dogs that have reached 3 months of age, other than dangerous dogs (declared) or dangerous dogs (restricted breed), more than the number of dogs than the limit imposed under —
 - (i) a local law mentioned in subsection (1); or
 - (ii) an exemption granted under subsection (3);
 - or
 - (b) more than —
 - (i) 2 dangerous dogs (declared); or
 - (ii) 2 dangerous dogs (restricted breed); or
 - (iii) one of each of those kinds of dangerous dogs, that have reached 3 months of age; or
 - (c) any pup, of a dangerous dog (restricted breed), that is under 3 months of age.
- Penalty:**
- (a) for an offence relating to a dangerous dog —
 - (i) a fine of \$10 000, but the minimum penalty is a fine of \$500;
 - (ii) for each separate and further offence committed by the person under the *Interpretation Act 1984* section 71, a fine of \$500;
 - (b) for an offence relating to a dog other than a dangerous dog —
 - (i) a fine of \$5 000;
 - (ii) for each separate and further offence committed by the person under the *Interpretation Act 1984* section 71, a fine of \$100.
- (5) Any person who is aggrieved —
 - (a) by the conditions imposed in relation to any exemption under subsection (3); or
 - (b) by the refusal of a local government to grant such an exemption, or by the revocation of an exemption,
 may apply to the State Administrative Tribunal for a review of the decision.

- (6) An application under subsection (5) cannot be made later than the expiry of a period of 28 days after the day on which a notice of the decision is served on the person affected

Policy Implications

Council has no policy to provide guidance for dealing with applications for an exemption from the provisions of the Shire of Cuballing Cats or Dogs Local Laws.

Financial Implications

Nil

Consultation

Assessment of the premises by the Shire Rangers
Public consultation with immediate neighbours.

Options

Council may resolve:

1. The Officer's recommendation; or
2. Make a different resolution; or
3. Refuse the application giving reasons.

Voting Requirements

Simple majority

OFFICER RECOMMENDATION

That Council permit the keeping of 3 dogs and 5 cats at 75 Ridley Street, Cuballing, subject to the following conditions:

1. All dogs must be confined to the property and kept under control by the following means:

- (a) Fencing and gates on the premises or a portion of the premises where the dogs are to be contained, must be of a suitable type, height and construction to prevent the dogs at all times from passing over, under or through it, or**
- (b) An approved electronic confinement.**

2. The 5 cats will be prevented from wandering or creating a nuisance by barking through the use of catio enclosure(s);

3. Any proven offense regarding the dogs under the *Dog Act 1976* or cats under the *Cat Act 2011* will result in the permit being revoked and the number of dogs or cats kept at the premises will be reduced to a maximum of two (2) within fourteen (14) days.

4. All dogs and cats must be registered with the Shire of Cuballing, and registration must be maintained.

5. The approval only applies to the dogs and cats identified on the applications.

6. Upon the death or disposal of any of the dogs or cats, the permit will cease and the number of dogs or cats permitted will revert to the lesser number.

7. The local government must be notified in writing of all animals' details and any change to details; this includes change of address and/or change of ownership.

**No vote on Officer recommendation; Council opted for the alternative motion to become the substantive motion.*

ALTERNATIVE MOTION / COUNCIL RESOLUTION 2025/60

That Council permit the keeping of 3 dogs and 2 cats at 75 Ridley Street, Cuballing, subject to the following conditions:

1. All dogs must be confined to the property and kept under control by the following means:

(a) Fencing and gates on the premises or a portion of the premises where the dogs are to be contained, must be of a suitable type, height and construction to prevent the dogs at all times from passing over, under or through it, or

(b) An approved electronic confinement.

2. All cats will be prevented from wandering or creating a nuisance by through the use of catio enclosure(s); the applicant has 1 year from date of this decision to re-home 3 cats.

3. Any proven offense regarding the dogs under the *Dog Act 1976* or cats under the *Cat Act 2011* will result in the permit being revoked and the number of dogs or cats kept at the premises will be reduced to a maximum of two (2) each within fourteen (14) days.

4. All dogs and cats must be registered with the Shire of Cuballing, and registration must be maintained.

5. The approval only applies to the dogs and cats identified on the applications.

6. Upon the death or disposal of any of the dogs, the permit will cease and the number of dogs permitted will revert to the lesser number of 2.

7. The local government must be notified in writing of all animals' details and any change to details; this includes change of address and/or change of ownership.

8. As a condition of approval, upon receipt of any complaint and proven breach of the Shire's Dogs Local Law the extra dog will be surrendered and the number of dogs permitted will revert back to 2.

Moved Cr Harris

Seconded Cr Kowald

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

9.2.5 Adoption of 2025-2026 Annual Budget

Applicant: N/A
 File Ref. No: ADM214
 Disclosure of Interest: Nil
 Date: 15 August 2025
 Author: Chris Paget – Chief Executive Officer
 Attachments: 9.2.5A Draft 2025/26 Annual Budget

Summary

The Draft 2025/26 Budget for the financial year ending 30 June 2026 is presented for Council consideration.

Background

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

Much of the content of the budget has been reviewed with Council members at a workshop and discussion forums held between June and early August.

Comment

The Shire of Cuballing 2025/26 Annual Budget incorporates a total operating expenditure of \$5,991,259 an increase from 2023/24's actual expenditure of \$5,227,184.

1. Capital Expenditure

Projects scheduled for this year include

- Acquisition of remote weather station units to assist with accurate real time bushfire weather monitoring
- Commencement of Cuballing Town Precinct works as outline in the Town Centre Master Plan
- Construction of a new War Memorial at Popanyinning
- Funds allocation towards the establishment of a community shed in partnership with the Popanyinning Progress Association.
- Replacement of the Springhill Road dam reticulation pump.
- Parks, Ovals & Playgrounds
 - o The Cuballing Heritage Trail project has been carried over from 2024-25 totalling \$15,000
 - o Popanyinning Playground upgrade at the Recreation Ground has also been carried over totalling \$85,000.
 - o Playground fencing at Yornaning Dam \$16,500.

Other capital works projects included are as follows:

Purchase Land – Light Industrial Area	\$250,000
Popanyinning School House unisex toilet & access ramp	\$35,000
Cuballing Town Hall – Upgrade	\$60,000
CCTV Cameras	\$5,100

- *Road Construction/Bridge Improvements*

Council has allocated a large portion of the budget funding for both rural and urban road maintenance and capital improvement. The Shire of Cuballing expect to receive road funding

totalling \$2,759,880 during 2025/26 and have committed to undertake the following major road projects:

Road	Expenditure	Associated Grant Income
Stratherne Road - RRG	\$412,872	\$275,248
Springhill Road – RRG	\$352,128	\$234,752
Darcy Street realignment - RTR	\$86,875	\$334,999
Congelin-Narrogin Road–gravel sheeting - RTR	\$191,067	
Williams Road - gravel sheeting - RTR	\$57,058	
Cuballing East Road Reconstruct - WSFN	\$2,270,559	\$2,342,385
Cuballing E Rd –final seal 24/25 section - WSFN	\$100,000	
Bridge Improvements	\$40,000	

- *Plant Replacement*

The following capital plant and equipment purchases are included in the Draft 2025/26 budget:

- MWS Vehicle \$70,000
- CEO Vehicle \$78,000
- 15 Tonne Excavator \$275,000
- Portable Speed Warning Units \$32,000
- Small Plant items \$10,000

3. Property Rates

The Draft 2025/26 Budget has applied an averaged 6% increase to property rates. With rising materials, utilities, insurance, contractors and staffing costs, this increase was unavoidable and is consistent with the projections of Council's Long Term Financial Plan.

A 5% early payment discount will be offered to ratepayers who choose to pay their rates in full within 21 days of the date of issue of Council's rate notice, this deadline being Thursday 18 September 2025. There will be no rates incentive prizes offered in 2025/26.

Minimum rates for GRV valued properties and UV valued properties have increased by approximately 6% in the 2025/26 budget with the minimum rates for GRV properties increasing to \$1,030 and UV Properties to \$1,390.

4. Fees and Charges

With the exception of statutory and water standpipe charges, a general 3% increase has been applied to fees and charges for 2025/26. The cemetery charges have been compared to other jurisdictions and have had minor increases where necessary.

In line with the existing contract, the cost of kerbside waste collection has risen by 2.8% and this has resulted in the following increases in our waste management fees and charges:..

- a \$436.90 charge for the collection of kerbside waste and recycling within the Shire of Cuballing with a reduced charge of \$327.95 for eligible pensioners; and
- a Waste Management Charge in accordance with the Waste Avoidance and Resource Recovery Act 2007 (WARR Act) on all Unimproved Value rateable properties of \$59.00 per rates assessment. This charge will offset the cost of operation of both Waste Transfer Stations within the Shire.

5. Borrowings

Carried over from the 2024/25 financial year, the Budget proposes a new loan of \$250,000 for the purpose of developing a new light industrial area in Cuballing.

Conclusion

It anticipated that through this budget, Council will be able to further progress and increase facilities provided to the community, improve Council owned assets in addition to increasing existing reserves as per the Long Term Financial Plan.

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.

Statutory Environment

The Draft 2025/26 Budget document contains a number of items that require adoption by Council under the Local Government Act. They are that in accordance with:

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

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	9.8015	1030
Unimproved Value	0.4250	1390

2. Section 6.35 (5) of the Local Government Act 1995 requires that the Minister for Local Government's approval be sought for the imposing of a minimum payment where the number of separately rated properties in the district on which a minimum payment is imposed on more than 50% of properties. This is not applicable to the Shire of Cuballing in 2025/26.
3. In accordance with Section 6.46 discount provisions of the Local Government Act, a 5% discount be allowed for payment of rates in full within 21 days of the date of issue of the rate notice.
4. Section 6.45 of the Local Government Act a 5.5% interest charge be levied on rates instalments, Deferred Pensioners Rates' excluded.
5. Section 6.45 of the Local Government Act an administration charge of \$10.00 be levied for the second and each of the subsequent rates instalments.
6. Section 6.51 of the Local Government Act an 11% interest charge be levied on all overdue rates outstanding, with Deferred Pensioners' Rates excluded.
7. Section 6.32 (1) of the Local Government Act 1995 the Schedule of Rents, Leases and Charges as detailed in the budget document.
8. Section 67 of the Waste Avoidance and Resource Recovery Act 2007 (WARR Act) provides for a local government to arrange for the proper disposal of waste, by making an annual charge per waste receptacle.
9. Section 66 of the of the WARR Act 2007 provides for a local government to impose on rateable land an annual rate for the purpose of providing for the proper performance of

all or any of the waste services it provides. Revenue raised from this charge is used to cover running costs of the Shire of Cuballing's Transfer Stations.

10. In accordance with Section 64 (2) of the Local Government (Financial Management) Regulations 1996 the due date for rates instalments be set as follows:

- 1st Instalment due 3 October 2025
- 2nd Instalment due 5 December 2025
- 3rd Instalment due 6 February 2026; and
- 4th Instalment due 10 April 2026.

11. Section 6.19 of the Local Government Act 1995 requires a local government to give local public notice of any fees or charges it wishes to impose after adoption of the annual budget.

12. Section 6.1 of the Local Government (Financial Management) Regulations 1996 requires that Council is required to adopt a percentage or value, to be used in statements of financial activity for reporting material variances against the adopted Budget.

Policy Implications

Nil

Financial Implications

The Draft 2025/26 Budget sets the Council approved revenue and expenditure for the 2025/26 financial year.

Social Implications

Projects contained within the 2025/26 Budget are focused on improving services, infrastructure and facilities within the general community.

Consultation

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

Voting Requirements

Absolute Majority required

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2025/61:

That Council, as detailed in the Draft 2025/26 Annual Budget document, adopts the following:

1. the Rates and Minimum Rates to be levied in 2024/25 on all rateable property be as follows:

Valuation	Rate	Minimum Rate
	cents/dollar	\$
Gross Rental Value	9.8015	1030
Unimproved Value	0.4250	1390

2. a due date for the payment of rates being Friday 3 October 2025, being within 35 days from the date of issue of Council's rate notice;

3. an Early Payment Rates Discount of 5% for payment of annual rates paid in full, including all arrears, by Thursday 18 September 2025, being within 21 days of the date of issue of Council's rate notice;

4. a 5.5% interest charge be levied on rates instalments, eligible and deferred pensioners rates excluded;
5. an 11% interest charge be levied on all overdue rates, deferred pensioners rates excluded;
6. an administration charge of \$10 be levied for the second and each subsequent rates instalments;
7. due dates for instalments of rates payments as follows:
 - a. 1st Instalment due on 3 October 2025
 - b. 2nd Instalment due on 5 December 2025
 - c. 3rd Instalment due on 6 February 2026; and
 - d. 4th Instalment due on 10 April 2026.
8. a Kerbside Rubbish and Recycling Collection Fee of \$436.90 and Pensioner Discount rate of \$327.95;
9. a Waste Management Charge on all Unimproved Value rateable properties of \$59.00 per rates assessment;
10. the Schedule of Fees and Charges as detailed in the Draft 2025/26 Budget;
11. the Revenue and Expenditure as detailed in the Draft 2025/26 Budget; and
12. the Significant Accounting Policies, as detailed in the Draft 2025/26 Budget, including a materiality threshold of +/- 10% of the budget allocation unless the dollar value of any variance is less than \$5,000 in the Statement of Financial Activity for 2025/26.

Moved Cr Harris Seconded Cr Sexton **CARRIED BY ABSOLUTE MAJORITY 4/0**

For: Crs Dowling, Harris, Kowald and Sexton
Against: Nil

SHIRE OF CUBALLING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The Shire of Cuballing a Class 4 local government conducts the operations of a local government with the following community vision:

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

SHIRE OF CUBALLING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,840,179	1,684,613	1,686,395
Grants, subsidies and contributions		1,671,139	1,225,324	1,085,176
Fees and charges	13	396,374	483,488	460,273
Interest revenue	9(a)	90,700	86,707	65,067
Other revenue		69,770	96,501	61,270
		4,068,162	3,576,633	3,358,181
Expenses				
Employee costs		(1,304,853)	(1,164,672)	(1,307,364)
Materials and contracts		(1,350,489)	(1,435,663)	(1,360,402)
Utility charges		(174,753)	(153,231)	(165,903)
Depreciation	6	(2,808,152)	(2,727,043)	(2,567,301)
Finance costs	9(b)	(45,978)	(45,531)	(53,284)
Insurance		(238,568)	(232,784)	(227,382)
Other expenditure		(59,466)	(89,148)	(93,080)
		(5,982,259)	(5,848,072)	(5,774,716)
		(1,914,097)	(2,271,439)	(2,416,535)
Capital grants, subsidies and contributions		3,344,919	2,374,011	2,760,046
Profit on asset disposals	5	8,000	9,377	10,818
Loss on asset disposals	5	(9,000)	(4,238)	(900)
Fair value adjustments to financial assets at fair value through profit or loss		0	(1,776)	0
		3,343,919	2,377,374	2,769,964
Net result for the period		1,429,822	105,935	353,429
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,429,822	105,935	353,429

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

SHIRE OF CUBALLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		1,834,179	1,717,043	1,686,395
Grants, subsidies and contributions		1,678,639	1,335,485	1,085,176
Fees and charges		396,374	483,488	460,273
Interest revenue		90,700	86,707	65,067
Goods and services tax received		633,389	533,077	168,086
Other revenue		69,770	96,501	61,270
		4,703,051	4,252,301	3,526,267
Payments				
Employee costs		(1,274,853)	(1,255,721)	(1,307,364)
Materials and contracts		(1,189,070)	(1,575,361)	(1,355,452)
Utility charges		(174,753)	(153,231)	(165,903)
Finance costs		(45,978)	(56,505)	(53,284)
Insurance paid		(238,568)	(232,784)	(232,332)
Goods and services tax paid		(633,389)	(483,395)	(168,086)
Other expenditure		(59,466)	(89,148)	(93,080)
		(3,616,077)	(3,846,145)	(3,375,501)
Net cash provided by operating activities	4	1,086,974	406,156	150,766
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(811,200)	(423,573)	(745,309)
Payments for construction of infrastructure	5(b)	(3,874,171)	(2,652,782)	(3,070,914)
Capital grants, subsidies and contributions		3,337,545	2,340,870	2,582,486
Proceeds from sale of property, plant and equipment	5(a)	96,000	62,212	66,318
Net cash (used in) investing activities		(1,251,826)	(673,273)	(1,167,419)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(198,381)	(169,663)	(193,083)
Proceeds from new borrowings	7(a)	250,000	0	250,000
Net cash provided by (used in) financing activities		51,619	(169,663)	56,917
Net (decrease) in cash held		(113,233)	(436,780)	(959,736)
Cash at beginning of year		1,218,987	1,655,767	1,552,524
Cash and cash equivalents at the end of the year	4	1,105,754	1,218,987	592,788

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

SHIRE OF CUBALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	1,839,478	1,683,951	1,685,733
Rates excluding general rates	2(a)	701	662	662
Grants, subsidies and contributions		1,671,139	1,225,324	1,085,176
Fees and charges	13	396,374	483,488	460,273
Interest revenue	9(a)	90,700	86,707	65,067
Other revenue		69,770	96,501	61,270
Profit on asset disposals	5	8,000	9,377	10,818
		4,076,162	3,586,010	3,368,999

Expenditure from operating activities

Employee costs		(1,304,853)	(1,164,672)	(1,307,364)
Materials and contracts		(1,350,489)	(1,435,663)	(1,360,402)
Utility charges		(174,753)	(153,231)	(165,903)
Depreciation	6	(2,808,152)	(2,727,043)	(2,567,301)
Finance costs	9(b)	(45,978)	(45,531)	(53,284)
Insurance		(238,568)	(232,784)	(227,382)
Other expenditure		(59,466)	(89,148)	(93,080)
Loss on asset disposals	5	(9,000)	(4,238)	(900)
Fair value adjustments to financial assets at fair value through profit or loss		0	(1,776)	0
		(5,991,259)	(5,854,086)	(5,775,616)
Non cash amounts excluded from operating activities	3(c)	2,767,400	2,735,166	2,557,383
Amount attributable to operating activities		852,303	467,090	150,766

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		3,344,919	2,374,011	2,760,046
Proceeds from disposal of property, plant and equipment	5(a)	96,000	62,212	66,318
		3,440,919	2,436,223	2,826,364

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(811,200)	(423,573)	(745,309)
Payments for construction of infrastructure	5(b)	(3,874,171)	(2,652,782)	(3,070,914)
		(4,685,371)	(3,076,355)	(3,816,223)
Amount attributable to investing activities		(1,244,452)	(640,132)	(989,859)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	250,000	0	250,000
Transfers from reserve accounts	8(a)	50,000	9,000	9,000
		300,000	9,000	259,000

Outflows from financing activities

Repayment of borrowings	7(a)	(198,381)	(169,663)	(193,083)
Transfers to reserve accounts	8(a)	(237,499)	(37,150)	(106,099)
		(435,880)	(206,813)	(299,182)
Amount attributable to financing activities		(135,880)	(197,813)	(40,182)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	3	528,029	898,884	894,518
Amount attributable to operating activities		852,303	467,090	150,766
Amount attributable to investing activities		(1,244,452)	(640,132)	(989,859)
Amount attributable to financing activities		(135,880)	(197,813)	(40,182)
Surplus/(deficit) remaining after the imposition of general rates	3	0	528,029	15,243

SHIRE OF CUBALLING
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the Shire of Cuballing which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements: Tier 2 Disclosures

It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
 - Standards – Annual Improvements Volume 11

It is not expected these standards will have an impact on the annual budget.

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Townsite	Gross rental valuation	0.098015	204	3,563,092	349,237	1,000	350,237	335,978	349,789
Rural	Unimproved valuation	0.004250	186	290,125,000	1,233,031	4,000	1,237,031	1,161,629	1,179,654
Total general rates			390	293,688,092	1,582,268	5,000	1,587,268	1,497,607	1,529,443
		Minimum							
		\$							
(ii) Minimum payment									
Townsite	Gross rental valuation	1,030.00	127	540,730	130,810	0	130,810	125,388	125,388
Rural	Unimproved valuation	1,390.00	160	29,255,075	222,400	0	222,400	199,424	196,800
Total minimum payments			287	29,795,805	353,210	0	353,210	324,812	322,188
Total general rates and minimum payments			677	323,483,897	1,935,478	5,000	1,940,478	1,822,419	1,851,631
(iii) Ex-gratia rates									
CBH Group		1.00000	1	715	701	0	701	662	662
					1,936,179	5,000	1,941,179	1,823,081	1,852,293
Discounts (Refer note 2(d))							(70,000)	(100,489)	(109,898)
Concessions (Refer note 2(e))							(31,000)	(37,979)	(56,000)
Total rates					1,936,179	5,000	1,840,179	1,684,613	1,686,395
Instalment plan charges							2,000	2,160	2,000
Instalment plan interest							4,200	4,169	1,500
Late payment of rate or service charge interest							14,000	13,633	8,129
							20,200	19,962	11,629

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Single full payment 03/10/2025

Option 2 (Four Instalments)

First instalment 03/10/2025
Second instalment 05/12/2025
Third instalment 06/02/2026
Fourth instalment 10/04/2026

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	03/10/2025	N/A	N/A	11.00%
Option three				
First instalment	03/10/2025	N/A	N/A	11.00%
Second instalment	05/12/2025	10	5.50%	11.00%
Third instalment	06/02/2026	10	5.50%	11.00%
Fourth instalment	10/04/2026	10	5.50%	11.00%

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
				\$	\$	\$	
Discount applied to all rate classes	Rate	5.0%	Various	70,000	100,489	109,898	A discount of 5% of the current rates levied will be offered to ratepayers whose payment of the full amount owing including arrears, is received on or before 21 days after the date of service appearing on the rates notice.
				70,000	100,489	109,898	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Rates write offs	Rate	Concession	N/A	Various	30,000	37,979	55,000	Rates written off after all other attempts to recover the outstanding funds have been exhausted.	To accurately reflect the amount of outstanding rates recoverable.
Financial Hardship Subsidy	Rate	Concession	N/A	Various	1,000	0	1,000	Ratepayers that can demonstrate financial hardship.	Provide support to ratepayers in the community experiencing financial difficulties.
					31,000	37,979	56,000		

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents

Receivables

Inventories

Other assets

Less: current liabilities

Trade and other payables

Capital grant/contribution liability

Long term borrowings

Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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.

Adjustments to net current assets

Less: Cash - reserve accounts

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	1,105,754	1,218,987	592,788
	149,928	151,428	249,435
	15,000	11,419	16,343
	30,284	30,284	5,700
	1,300,966	1,412,118	864,266
	(331,374)	(136,374)	(74,011)
	(116,006)	(123,380)	0
7	(229,369)	(198,381)	(248,032)
	(194,925)	(194,925)	(256,648)
	(871,674)	(653,060)	(578,691)
	429,292	759,058	285,575
3(b)	(429,292)	(231,029)	(270,332)
	0	528,029	15,243
8	(893,562)	(706,063)	(775,012)
	229,369	198,381	248,032
	234,901	276,653	256,648
	(429,292)	(231,029)	(270,332)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals

Less: Fair value adjustments to financial assets at fair value through profit and loss

Add: Loss on asset disposals

Add: Depreciation

Movement in current employee provisions associated with restricted cash

Non-cash movements in non-current assets and liabilities:

- Pensioner deferred rates

- Employee provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(8,000)	(9,377)	(10,818)
	0	1,776	0
5	9,000	4,238	900
6	2,808,152	2,727,043	2,567,301
	(41,752)	6,631	0
	0	(6,400)	0
	0	11,255	0
	2,767,400	2,735,166	2,557,383

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

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 determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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 ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		399,693	512,926	(85,123)
Term deposits		706,061	706,061	677,911
Total cash and cash equivalents		1,105,754	1,218,987	592,788
Held as				
- Unrestricted cash and cash equivalents		96,186	389,544	(182,224)
- Restricted cash and cash equivalents		1,009,568	829,443	775,012
	3(a)	1,105,754	1,218,987	592,788
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,009,568	829,443	775,012
		1,009,568	829,443	775,012
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	893,562	706,063	775,012
Unspent capital grants, subsidies and contribution liabilities		116,006	123,380	0
		1,009,568	829,443	775,012
Reconciliation of net cash provided by operating activities to net result				
Net result		1,429,822	105,935	353,429
Depreciation	6	2,808,152	2,727,043	2,567,301
(Profit)/loss on sale of asset	5	1,000	(5,139)	(9,918)
Adjustments to fair value of financial assets at fair value through profit and loss		0	1,776	0
(Increase)/decrease in receivables		1,500	167,458	0
(Increase)/decrease in contract assets		0	24,815	0
(Increase)/decrease in inventories		(3,581)	4,924	0
(Increase)/decrease in other assets		0	(23,665)	0
Increase/(decrease) in payables		195,000	(172,512)	0
Increase/(decrease) in unspent capital grants		(7,374)	(33,141)	(177,560)
Increase/(decrease) in employee provisions		0	(50,468)	0
Capital grants, subsidies and contributions		(3,337,545)	(2,340,870)	(2,582,486)
Net cash from operating activities		1,086,974	406,156	150,766

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire 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.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	250,000	0	0	0	0	0	0	0	0	0	250,000	0	0	0	0
Buildings	70,600	0	0	0	0	111,076	0	0	0	0	155,200	0	0	0	0
Furniture and equipment	25,600	0	0	0	0	62,766	0	0	0	0	81,700	0	0	0	0
Plant and equipment	465,000	(97,000)	96,000	8,000	(9,000)	249,731	(57,073)	62,212	9,377	(4,238)	258,409	(56,400)	66,318	10,818	(900)
Total	811,200	(97,000)	96,000	8,000	(9,000)	423,573	(57,073)	62,212	9,377	(4,238)	745,309	(56,400)	66,318	10,818	(900)
(b) Infrastructure															
Infrastructure - roads	3,624,171	0	0	0	0	2,625,740	0	0	0	0	2,875,228	0	0	0	0
Infrastructure - bridges	40,000	0	0	0	0	24,250	0	0	0	0	40,000	0	0	0	0
Infrastructure - parks, ovals and playgrounds	116,500	0	0	0	0	2,792	0	0	0	0	95,686	0	0	0	0
Infrastructure - other	93,500	0	0	0	0	0	0	0	0	0	60,000	0	0	0	0
Total	3,874,171	0	0	0	0	2,652,782	0	0	0	0	3,070,914	0	0	0	0
Total	4,685,371	(97,000)	96,000	8,000	(9,000)	3,076,355	(57,073)	62,212	9,377	(4,238)	3,816,223	(56,400)	66,318	10,818	(900)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF CUBALLING
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - bridges
Infrastructure - recreation
Infrastructure - parks, ovals and playgrounds
Infrastructure - other

By Program

General purpose funding
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
193,164	212,203	179,765
1,032	1,032	0
401,678	380,927	258,564
1,730,897	1,652,125	1,648,017
384,625	384,140	384,140
36,464	36,464	36,464
27,311	27,171	27,526
32,981	32,981	32,825
2,808,152	2,727,043	2,567,301
35,013	35,012	31,477
82,785	70,299	77,451
15,750	34,790	15,750
12,144	12,144	10,516
23,916	23,916	23,761
201,988	201,847	185,946
2,123,574	2,044,317	2,040,208
4,282	4,282	4,282
308,700	300,436	177,910
2,808,152	2,727,043	2,567,301

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Buildings	30 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 50 years
Infrastructure - bridges	50 years
Infrastructure - recreation	20 to 50 years
Infrastructure - parks, ovals and playgrounds	20 to 50 years
Infrastructure - other	20 to 50 Years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
					\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$
Aged Accommodation Units	56	WATC	4.6%	633,805	0	(78,795)	555,010	(27,945)	709,135	0	(75,330)	633,805	(28,729)	709,134	0	(75,330)	633,804	(31,410)
Lot 74 Austral Street	64	WATC	4.3%	68,171	0	(16,495)	51,676	(1,390)	84,313	0	(16,142)	68,171	(1,381)	84,313	0	(16,223)	68,090	(3,669)
Caterpillar Grader	67	WATC	3.9%	253,617	0	(81,283)	172,334	(9,143)	331,808	0	(78,191)	253,617	(15,421)	331,808	0	(79,722)	252,086	(10,705)
Industrial Land	68	WATC	6.0%	0	250,000	(21,808)	228,192	(7,500)	0	0	0	0	0	0	250,000	(21,808)	228,192	(7,500)
				955,593	250,000	(198,381)	1,007,212	(45,978)	1,125,256	0	(169,663)	955,593	(45,531)	1,125,255	250,000	(193,083)	1,182,172	(53,284)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Industrial Land	WATC	Fixed	5	6.00%	250,000	43,076	250,000	0
					250,000	43,076	250,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	0	(1,200)	0
Total amount of credit unused	530,000	528,800	530,000
Loan facilities			
Loan facilities in use at balance date	1,007,212	955,593	1,182,172

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2025	2025/26 Budgeted Increase/ (Decrease)	Amount as at 30th June 2026
			\$	\$	\$
WATC	Assist with cash flow	2024	500,000	0	500,000
			500,000	0	500,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlements	276,653	8,248	(50,000)	234,901	270,022	6,631	0	276,653	270,021	12,150	0	282,171
(b) Plant and Equipment	53,158	87,995	0	141,153	31,658	21,500	0	53,158	40,658	61,823	0	102,481
(c) Administration Building, ICT & Office Equipn	9,834	30	0	9,864	18,598	236	(9,000)	9,834	9,598	428	(9,000)	1,026
(d) Housing Reserve	84,651	2,523	0	87,174	82,622	2,029	0	84,651	82,622	3,690	0	86,312
(e) Recreation & Community Facility	104,684	3,571	0	108,255	102,175	2,509	0	104,684	102,174	20,000	0	122,174
(f) Refuse Site	48,818	1,455	0	50,273	47,648	1,170	0	48,818	47,648	2,138	0	49,786
(g) Equestrian	5,277	11	0	5,288	5,151	126	0	5,277	5,151	230	0	5,381
(h) Standpipe Maintenance	4,400	131	0	4,531	4,294	106	0	4,400	4,295	194	0	4,489
(i) Road and Bridges	112,874	3,365	0	116,239	110,168	2,706	0	112,874	110,169	4,950	0	115,119
(j) Community and Sporting Club	5,714	170	0	5,884	5,577	137	0	5,714	5,577	248	0	5,825
(k) Infrastructure Renewal	0	130,000	0	130,000	0	0	0	0	0	248	0	248
	706,063	237,499	(50,000)	893,562	677,913	37,150	(9,000)	706,063	677,913	106,099	(9,000)	775,012

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by council		
(a) Employee Entitlements	Ongoing	To be used to fund employee entitlements.
(b) Plant and Equipment	Ongoing	To be used to maintain and fund plant replacement program.
(c) Administration Building, ICT & Office Equipn	Ongoing	To be used to maintain the administration building and replacement of office equipment
(d) Housing Reserve	Ongoing	To be used to fund maintenance or construction of new housing.
(e) Recreation & Community Facility	Ongoing	To be used to upgrade the oval and associated facilities.
(f) Refuse Site	Ongoing	To be used to fund the upgrade of the refuse sites.
(g) Equestrian	Ongoing	To be used to maintain and upkeep the equestrian centre.
(h) Standpipe Maintenance	Ongoing	To be used to maintain and upkeep the standpipe network.
(i) Road and Bridges	Ongoing	To be used to maintain and fund road and bridge projects through the district.
(j) Community and Sporting Club	Ongoing	To be used to fund Community and Sporting Club Small Grants
(k) Infrastructure Renewal		

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	72,500	68,905	55,438
Other interest revenue	18,200	17,802	9,629
	90,700	86,707	65,067
The net result includes as expenses			
(b) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	45,978	45,531	53,284
	45,978	45,531	53,284

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Councillor E Dowling			
President's allowance	10,765	10,400	10,400
Meeting attendance fees	3,435	2,880	3,560
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	0	500
	15,200	13,780	14,960
Councillor R Harris			
Deputy President's allowance	2,691	2,600	2,600
Meeting attendance fees	2,735	2,205	2,625
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	0	500
	6,426	5,305	6,225
Councillor D Bradford			
Meeting attendance fees	2,385	2,205	2,065
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	0	500
	3,385	2,705	3,065
Councillor S Ballantyne			
Meeting attendance fees	2,385	2,205	2,485
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	907	500
	3,385	3,612	3,485
Councillor A Kowald			
Meeting attendance fees	2,385	2,785	2,555
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	281	500
	3,385	3,566	3,555
Councillor S Sexton			
Meeting attendance fees	2,385	2,205	2,205
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	0	500
	3,385	2,705	3,205
Total Council Member Remuneration	35,166	31,673	34,495
President's allowance	10,765	10,400	10,400
Deputy President's allowance	2,691	2,600	2,600
Meeting attendance fees	15,710	14,485	15,495
Annual allowance for ICT expenses	3,000	3,000	3,000
Travel and accommodation expenses	3,000	1,188	3,000
	35,166	31,673	34,495

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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, 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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and 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

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, standpipe charges and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Complete Council meetings, Complete all Administration activities, lobby other levels of government to support the aims of the Shire of Cuballing.

General purpose funding

Rates, general purpose government grants and interest revenue

Manage Rates and collection. Maintain Property Data.

Law, order, public safety

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

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

Health

Inspections of septic tanks and food control

Inspect food premises.

Education and welfare

Support youth and aged activities

Provide support of local schools and provision of aged accommodation, housing and facilities.

Housing

Provision and maintenance of staff housing

Provision of staff housing

Community amenities

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

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

Recreation and culture

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

Maintain halls & Civic buildings.
 Maintain parks & gardens
 Provide Cuballing Recreation centre & oval
 Manage lease of Dryandra Equestrian Centre

Transport

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

Maintain and protect local environmentally significant areas.
 Maintain council roads and footpaths.
 Provide vehicle licencing agency services.

Economic services

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

Control of noxious weeds on council property.
 Support Dryandra Country Visitors Centre
 Provide Drum Muster Service
 Promote the Shire of Cuballing
 Provide building registration services to the Shire of Cuballing
 Provide potable water sales
 Inspect swimming pools

Other property and services

Private works operation, plant repairs and operation costs.

Complete private civil construction works.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	2,750	3,204	2,750
General purpose funding	4,500	8,262	4,500
Law, order, public safety	4,650	3,523	4,650
Health	300	1,076	300
Education and welfare	74,984	75,856	70,000
Community amenities	137,873	135,680	142,365
Recreation and culture	10,617	113,534	63,008
Transport	2,000	235	2,000
Economic services	158,700	138,221	158,700
Other property and services	0	3,897	12,000
	396,374	483,488	460,273

The subsequent pages detail the fees and charges proposed to be imposed by the local government.



SHIRE OF CUBALLING

SCHEDULE OF FEES AND CHARGES

2025/2026

Statutory/ Council	ADMINISTRATION	Rate	GST	Total Charge
	GENERAL			
C	Photocopying			
C	A4	\$0.45	Yes	\$0.50
C	A4 (double sided)	\$0.500	Yes	\$0.55
C	A3	\$0.68	Yes	\$0.75
C	A3 (Double sided)	\$0.77	Yes	\$0.85
C	Community Groups	\$0.19	Yes	\$0.25
C	Colour photocopies +50%			+ 50%
C	Binding - per document	\$3.095	Yes	\$3.50
C	Laminating	\$6.275	Yes	\$7.10
C	Electoral Rolls	\$11.850	No	\$11.85
C	Rate book	\$66.364	Yes	\$73.00
C	Council Minutes and Agendas	At cost	Yes	At Cost
C	Budgets / Annual Reports	At cost	Yes	At Cost
C	Town Planning Scheme Text	At cost	Yes	At Cost
C	Local Planning Strategy	At cost	Yes	At Cost
C	Cuballing History Book	\$27.27	2.73	\$30.00
	<i>Council's Agendas, Minutes, Annual Reports, Budgets, Town Planning Scheme and Local Planning Strategy are available to inspect at the Shire office and available for download from the Shire website free of charge. To obtain a personal copy will incur relevant charges</i>			
	CUBY NEWS ADVERTISING			
C	1/4 page black & white	\$9.55	Yes	\$10.50
C	1/2 page black & white	\$17.27	Yes	\$19.00
C	Full page black & white	\$34.55	Yes	\$38.00
C	Full page colour	\$69.09	Yes	\$76.00
	RATE ENQUIRIES			
C	Rate Enquiry Fee (non EAS)	\$27.73	Yes	\$30.50
C	Rate Enquiry Fee (EAS)	\$133.18	Yes	\$146.50
C	Rate Notice Reprint	\$12.27	Yes	\$13.50
C	Payment Plan Administration Fee	\$16.36	Yes	\$18.00
C	Rates Refund Administration Fee	\$21.82	Yes	\$24.00
	FREEDOM OF INFORMATION			\$0.00
S	Personal Information about the applicant	\$0.00	No	\$0.00
S	Non-personal application	\$30.00	No	\$30.00
S	Archive Research of Council Records - per hour or part thereof	\$30.00	No	\$30.00

S	Staff Time for Photocopying (per hour or part thereof)	\$30.00	No	\$30.00
S	Photocopying required for enquiry	\$0.20	No	\$0.20
S	Charge for duplicating tape, film or computer information	At cost	No	At cost
S	Charge for delivery, packaging and postage	At cost	No	At cost
S	Advance deposit may be required of estimated charges			25%
S	Further advance deposit may be required to meet the charges for dealing with the application			75%
	<i>For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the Charge is reduced by 25%. Other fees and charges as stated and amended from time to time in the Freedom of Information</i>			
	PAYMENT RELATED FEES			
C	Dishonoured Cheque Fees	N/A	Yes	N/A
	ANIMAL CONTROL	Rate	GST	Total Charge
C	REPLACEMENT TAG	\$6.18	No	\$6.80
	DOG REGISTRATION FEES			
	<i>Non-Working Dogs</i>			
	Unsterilised			
S	1 Year	\$50.00	No	\$50.00
S	3 Year	\$120.00	No	\$120.00
S	Lifetime	\$250.00	No	\$250.00
	Sterilised			
S	1 Year	\$20.00	No	\$20.00
S	3 Year	\$42.50	No	\$42.50
S	Lifetime	\$100.00	No	\$100.00
	Pensioners receive a 50% discount on the above license fees			
	Dangerous Dog (Set fee no provision for Lifetime registration)	\$50.00		\$50.00
	<i>Working Dogs</i>			
	Unsterilised			
S	1 Year	\$12.50	No	\$12.50
S	3 Year	\$30.00	No	\$30.00
S	Lifetime	\$62.50	No	\$62.50
	Sterilised			
S	1 Year	\$5.00	No	\$5.00
S	3 Year	\$10.63	No	\$10.63
S	Lifetime	\$25.00	No	\$25.00
	Working dogs charged at 25% of standard fee			

	Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that year)			
	All fees and penalties as stated in Dog Regulations as amended from time to time. Any discrepancies between the			
	CAT REGISTRATION FEES			
S	1 Year	\$20.00	No	\$20.00
S	3 Year	\$42.50	No	\$42.50
S	Lifetime	\$100.00	No	\$100.00
	Pensioners receive a 50% discount on the above license fees			
	Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that			
	All fees and penalties as stated in Cat Regulations as amended from time to time. Any discrepancies between the			
	POUND FEES Cats & Dogs			
	Seizure Fee - Registered Dog	\$55.00	No	\$56.65
	Seizure Fee - Unregistered Dog	\$110.00	No	\$113.50
C	Daily impound fee including sustenance - per day or part thereof	\$21.50	No	\$22.00
C	Disposal/ Destruction	\$107.73	Yes	\$122.00
	FINE ENFORCEMENT FEE			
S	Final Demand	\$25.09	Yes	\$27.60
S	Enforcement Certificate	\$21.64	Yes	\$23.80
S	Registration Fee	\$80.45	Yes	\$88.50
	BUILDING	Rate	GST	Total Charge
	BUILDING LICENCE APPLICATIONS			
	<i>Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.</i>			
S	Certified Domestic Building Permits - 0.19% of estimated value as determined by the LGA but not less than \$110.00	Minimum \$110.00	No	Minimum \$110.00
S	Class 1 or 10 building or incidental construction			
S	Certified Commercial / Industrial Permits - 0.09% of estimated value as determined by the LGA but not less than \$110.00	Minimum \$110.00	No	Minimum \$110.00
S	Class 2 to 9 building or incidental construction			
S	Uncertified application for a building permit - 0.32% of estimated value as determined by the relevant permit authority but not less than \$110.00	Minimum \$110.00	No	Minimum \$110.00
S	All fees and penalties as stated in Building Regulations as amended from time to time. Any discrepancies between the			
	APPLICATION FOR A BUILDING APPROVAL CERTIFICATE FOR UNAUTHORISED BUILDING WORKS			

S	For the issue of a building approval certificate - Class 1 or 10 - 0.38% of estimated current value of the unauthorised structure as determined by the LGA. Minimum Fee \$110.00	Minimum \$110.00	No	Minimum \$110.00
S	Application for an occupancy permit for a building in respect of which unauthorised work has been done - 0.18% of estimated current value of the unauthorised structure as determined by the LGA Minimum Fee \$110.00	Minimum \$110.00	No	Minimum \$110.00
S	Application for a demolition permit in respect of Class 1 or Class 10 building or incidental structure, and/or, Class 2 to Class 9			Minimum \$110.00
	STATUTORY BUILDING LEVIES		No	
S	Building and Construction Industry Training Fund Levy - 20% of value over \$20,000 of building	0.20%	No	0.20%
S	Builders Registration Board \$41.50			
	<i>All other statutory fees are as applied by the Builders Registration Act. Any Statutory legislation will take precedence over stated fees in this section.</i>			
	OTHER BUILDING CONTROL FEES AND CHARGES			
S	Certificate of Design Compliance	By Quote	No	By Quote
S	Certificate of Construction Compliance	By Quote	No	By Quote
S	Certificate of Building Compliance	By Quote	No	By Quote
	<i>Certificates charged at 0.2% of the value of building works, minimum charge of \$340.00</i>			
	SWIMMING POOL INSPECTION FEE			
S	Swimming Pool Inspection Fee (\$58.45/4 years) Reg 53 Building Regs 2012	\$58.45	No	\$58.45
	HEALTH	Rate	GST	Total Charge
	SEPTIC TANKS			
S	Septic Tank Approval Fee	\$118.00	No	\$118.00
C	Septic Tank Inspection Fee	\$121.50	No	\$121.50
	FOOD PREMISES			
S	Registration of Food Premises	\$270.00	No	\$270.00
C	Annual Food Business Inspection Fee	\$167.00	No	\$167.00
	PERMITS AND LICENCES			
C	Cuballing Tavern Alfresco Area (Foodpath thoroughfare)	\$135.00	No	\$135.00
C	Popanyinning Kennels	\$0.00	No	N/A

C	Lazeaway Caravan Park	\$257.50	No	\$257.50
	TEMPORARY AND MOVEABLE ACCOMMODATION			
C	Application and permit fee	\$300.00	No	\$300.00
	TOWN PLANNING	Rate	GST	Total Charge
	All fees and penalties as stated in Planning and Development Regulations as amended from time to time. Any			
	TOWN PLANNING SCHEME AMENDMENTS			
C	Shire Planner	\$138.50 p/hour	No	\$138.50 p/hour
C	Other Staff eg. Environmental Health Officer	\$112 p/hour	No	\$112 per hour
C	Secretary / administration clerk	\$56.00	No	\$56.00
	TOWN PLANNING STRUCTURE PLANS			
C	Shire Planner	\$138.50 p/hour	No	\$138.50 p/hour
C	Other Staff eg. Environmental Health Officer	\$112 per hour	No	\$112 per hour
C	Secretary / administration clerk	\$56 per hour	No	\$56 per hour
	PLANNING APPLICATIONS			
	Fee is payable on estimated value of development			
S	a) Not more than \$50,000	\$147	No	\$147
S	b) \$50,001-\$500,000	0.32% of estimated cost of development	No	
S	c) \$500,001 - \$2.5million	\$1,700 + 0.257% for every \$1 in excess of \$500k	No	
S	d) \$2.5million - \$5million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	No	

S	e) \$5million - \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5m	No	
S	f) More than \$21.5 million	\$34,196	No	\$34,196.00
S	Home Occupation Application	\$222	No	\$222.00
S	Home Occupation Renewal	\$73	No	\$73.00
S	Non-conforming Use		No	
S	Application for change of use or continuation of non-conforming use where development is not occurring	\$295	No	\$295.00
	Activity without approval			
	Where an application for development approval is lodged after the development has commenced or been carried out,			
	ADVERTISING - WHERE REQUIRED			
C	In local papers	At cost	Yes	At cost
C	Statewide papers	At cost	Yes	At cost
	SUBDIVISION APPLICATIONS			
S	Subdivision Clearance - Not More than 5 lots - \$73 per lot	\$73.00 per lot	No	\$73 per lot
S	Subdivision Clearance - More than 5 lots but less than 196 lots - \$73 for the first 45 lots then \$35 per lot thereafter		No	
S	More than 195 lots	\$7,393	No	\$7,393.00
	OTHER TOWN PLANNING FEES AND CHARGES			
S	Issue of zoning certificate	\$73	No	\$73.00
S	Reply to property settlement questionnaire	\$73	No	\$73.00
S	Provision of written planning advice	\$73	No	\$73.00
	Development Assessment Panel (DAP)			
S	a) Less than \$2 million	\$5,475	No	\$5,475
S	b) not less than \$2 million and less than \$7 million	\$6,322	No	\$6,322
S	c) not less than \$7 million and less than \$10 million	\$9,760	No	\$9,760
S	d) not less than \$10 million and less than \$12.5 million	\$10,620	No	\$10,620
S	e) not less than \$12.5million and less than \$15 million	\$10,922	No	\$10,922
S	f) not less than \$15 million and less than \$17.5 million	\$11,226	No	\$11,226
S	g) not less than \$17.5 million and less than \$20 million	\$11,530	No	\$11,530
S	h) not less than \$20 million and less than \$50 million	\$11,833	No	\$11,833
S	i) Not less than \$50 million	\$17,097	No	\$17,097
S	An application under regulation 17 (Form 2: Amendment)	\$271	No	\$271
	RECREATION FACILITY HIRE	Rate	GST	Total Charge

	CUBALLING & POPANYINNING SHIRE HALL & CWA HALL			
C	Major Functions (ie. Weddings, parties, shows etc)	\$272.73	Yes	\$300.00
C	Minor Functions (less than 4 hrs ie. Displays, exhibitions, dance groups etc)	\$136.36	Yes	\$150.00
C	Local Community Groups	\$30.00	Yes	\$33.00
C	Additional Cleaning Fee (per Hour)	\$100.91	Yes	\$111.00
C	Bond - Without Liquor	\$100.00	No	\$100.00
C	Bond - With Liquor	\$150.00	No	\$150.00
	CUBALLING RECREATION CENTRE			
C	Major Functions (ie. Weddings. Parties, shows etc.)	\$252.73	Yes	\$278.00
C	Minor Functions (less than 4 hrs ie. Displays, exhibitions, dance groups etc)	\$126.36	Yes	\$139.00
C	Use of oval and/or kitchen - Hourly Rate	\$30.00	Yes	\$33.00
C	Use of toilets/ showers - Daily Rate	\$140.91	Yes	\$155.00
C	Use of Oval only - Daily Rate	\$63.64	Yes	\$70.00
C	Council Meetings/ Functions and Council Committee Meetings	Nil		Nil
C	Additional Cleaning Fee (per Hour)	\$100.91	Yes	\$111.00
C	Bond - Without Liquor	\$100.00	No	\$100.00
C	Bond - With Liquor	\$150.00	No	\$150.00
	POPANYINNING SCHOOL			
C	Hire Fee - Local Community Groups	\$30.00	Yes	\$33.00
C	Additional Cleaning Fee (per Hour)	\$100.91	Yes	\$111.00
	SPORTING ASSOCIATION ANNUAL RENTAL			
C	Cuballing Cricket Club	\$919.09	Yes	\$1,011.00
C	Cuballing Tennis	\$1,177.27	Yes	\$1,295.00
C	K9 Club	\$460.00	Yes	\$506.00
C	Cuballing Craft Group	\$460.00	Yes	\$506.00
C	Cuballing Bootscooters	\$460.00	Yes	\$506.00
C	Popanyinning Tennis Courts	\$0.00	Yes	\$0.00
C	Popanyinning Railway Building	\$0.00	Yes	\$0.00
C	Popanyinning Progress Association	\$0.00	Yes	\$0.00
C	Changeroom Annual Hire - Dryandra Pony Club	\$590.91	Yes	\$650.00
C	Changeroom Annual Hire - Dryandra Equestrian Association	\$540.00	Yes	\$594.00
C	Grounds Hire - Dryandra Pony Club	\$2,916.36	Yes	\$3,208.00
C	Grounds Hire - Dryandra Equestrian Association	\$2,916.36	Yes	\$3,208.00
C	Additional Cleaning Fee (per Hour - each occasion)	\$100.91	Yes	\$111.00
	CAMPING ON COUNCIL PROPERTY WITH A PERMIT			

C	As per Council Policy 7.1, Camping at: <ul style="list-style-type: none"> • Cuballing Recreation Ground • Popanyinning Recreation Ground, • Popanyinning School • Popanyinning Hall • Cuballing Rifle Club • Yornaning Dam A camping permit is for <ul style="list-style-type: none"> • a single group for one night in one tent/caravan/RV/etc: or • two adults for one night in multiple swags, etc. 	\$27.73	Yes	\$30.50
	INDEPENDENT LIVING UNITS	Rate	GST	Total Charge
C	Rent per week	360.50	No	\$360.50
C	Bond (4 weeks rent)	1,442.00	No	\$1,442.00
C	Pet Bond	222.00	No	\$222.00
	OTHER SERVICES	Rate	GST	Total Charge
	STANDPIPE WATER CHARGES			
C	Residents - Per kL (1000L)	\$10.500	No	\$10.50
C	Minimum Charge for card holders per billing cycle	\$10.500	No	\$10.50
C	Swipe Card (non refundable) Local Residents	\$31.818	Yes	\$35.00
C	Swipe Card - Replacement	\$31.818	Yes	\$35.00
C	Swipe Card Replacement - Contractors and Non-Residents	\$50.00	Yes	\$55.00
	<i>Accounts are sent quarterly</i>			
	KERBSIDE WASTE & RECYCLING COLLECTION	Rate	GST	Total Charge
C	Rubbish & Recycling Collection - Compulsory collection for all townsit residences	\$436.90	No	\$436.90
C	Rubbish & Recycling Collection - Compulsory collection for all townsit residences - Pensioner Discount	\$327.95	No	\$327.95
C	Replacement Bin	\$100.00	Yes	\$110.00
C	Additional Full Service (Rubbish & Recycling Service)	\$436.90	No	\$436.90
C	Additional Waste Bin Service (140L) Rubbish or Recycling	\$308.40	No	\$308.40
C	Refuse Site Fee - Per UV assessment	\$59.00	No	\$59.00

[illegible]

C	Shire of Cuballing Ratepayers - per tonne	\$89.09	Yes	\$98.00
	<i>No delivery, material cost only. All delivery includes Plant Hire rate of delivery</i>			
	GRAVEL			
C	No Delivery - Self Load - per cubic metre	\$9.09	Yes	\$10.00
C	No delivery - Shire Loaded per cubic metre	\$10.91	Yes	\$12.00
C	Shire of Cuballing Ratepayers/Residents - Delivered - 8m3 Load/6 Wheeler	\$205.45	Yes	\$226.00
C	" " " " " - Delivered - 16m3/Semi-Trailer	\$411.82	Yes	\$453.00
	CROSSOVER WORKS (As per Policy Manual 5.9)			
	- New gravel crossover - no pipes (Minimum of =	\$252.27 or 50%	Yes	\$277.50 or 50%
	- New gravel crossover - <375mm (Minimum of =	\$431.82 or 50%	Yes	\$475 or 50%
	REMOVAL OF ABANDONED VEHICLE AND/OR VEHICLE WRECKAGE	\$620.45	Yes	\$682.50
	LABOUR HIRE			
C	Worker Labour Rate per Hour	\$83.64	Yes	\$92.00
C	Worker Labour Rate Cleaning (incl. materials) per Hour	\$104.55	Yes	\$115.00
	PLANT HIRE - \$/HR INC OPERATOR			
C	Loader Hire	\$196.36	Yes	\$216.00
C	Grader Hire	\$210.00	Yes	\$231.00
C	Multi-Tyre Roller	\$158.64	Yes	\$174.50
C	Vibe Roller	\$164.55	Yes	\$181.00
C	Tip Trucks (6 wheelers)	\$164.55	Yes	\$181.00
C	Tip Truck 3 tonne	\$107.27	Yes	\$118.00
C	Truck 4 tonne	\$231.82	Yes	\$255.00
C	Semi Side Tipper	\$185.45	Yes	\$204.00
C	John Deere Tractor and Operator	\$142.73	Yes	\$157.00
C	John Deere Tractor and Operator - Includes slasher or mower	\$142.73	Yes	\$157.00
C	Machinery Float	\$185.45	Yes	\$204.00
C	Utility Hire	\$90.00	Yes	\$99.00
C	Operator overtime (1.5 time)	\$20.00	Yes	\$22.00
C	Operator overtime (Double time)	\$40.00	Yes	\$44.00

9.2.6 Policy Review - Cyber Security

Applicant: Internal document
File Ref. No: ADM17
Disclosure of Interest: Nil
Date: 15 August 2025
Author: Chris Paget – Chief Executive Officer

Summary / Purpose

The purpose of this report is to present to Council the revised and renamed 1.11 *Cyber Security and ICT Systems Control Policy* for endorsement and adoption. This policy will ensure stringent measures are in place to protect systems and data and to prevent data loss, leakage and/or fraud and theft.

Background

In the 2024-25 Interim Audit report, the auditors made the following finding (rated as 'moderate'):

Our testing and enquiry relating to IT and cyber security controls at the Shire of Cuballing identified the following:

- *There is no IT policy in place; and*
- *No formal change management policy.*

Rating: Moderate

Implication

- *The absence of clear IT policies exposes organisations to security risks, data breaches and inefficiencies; and*
- *The absence of a formal change management policy makes it difficult to track and control changes to IT systems and infrastructure, increasing the risk of unintended consequences and disruptions to operations.*

Recommendation

We recommend the Shire:

- *Develop and implement the IT policy; and*
- *Establish and implement a formal change management policy to track and control changes to IT systems and infrastructure, minimising potential disruptions.*

Management responded that this was acknowledged and that the Council already had previously adopted policies relating to the use of Information Technology systems and cyber security; however these would be reviewed and strengthened where necessary guided by recommendations from the OAG 2024-25 Report #11 "*Local Government 2023-24 Information Systems Audit Results*". The subsequent review of the policy 1.11 *Cyber Security* has resulted in several changes recommended for Council's consideration.

The current policy was adopted by Council on 17 July 2024 and following review it is recommended that changes be included to reflect broader application and definition in relation to the process of managing changes and controls to Information and Communications Technology Systems within the organisation. All policies deal with the use of the Shire of Cuballing's information and communication technology resources.

Implementing the new policy will underpin our organisation's ability to keep pace, grow and innovate whilst maintaining increased and affordable access to and protection of data and services. The policies provide detailed guidance for appropriately using Shire computers, networks, mobile devices, internet access, social media, Council information and assets and also relates to personal devices used in a corporate context.

The 2021 Cyber Security in Local Government Audit made the following recommendations:

All LG entities should adopt:

- 1. cyber security policies aligned to relevant cyber security frameworks and standards, such as the Australian Government Information Security Manual*
- 2. processes to identify, understand, and address relevant cyber security risks*
- 3. relevant controls from the Australian Cyber Security Centre's Essential Eight mitigation strategies*
- 4. ongoing awareness raising programs to education staff on cyber security risks*
- 5. technical controls to detect and prevent phishing emails*
- 6. processes to identify and address vulnerabilities affecting their internal and external IT infrastructure*
- 7. appropriate cyber security incident response strategies covering:*
 - a. cyber security incident response plan*
 - b. business continuity plan*
 - c. disaster recovery plan*
 - d. technical controls to detect, alert and prevent cyber intrusions.*

The Shire of Cuballing have an established contracted with Wallis Computing to provide the following control and safeguarding service:

Implementing the ACSC Essential 8 is crucial for Australian local governments as it strengthens cybersecurity resilience, protects sensitive citizen data, and ensures the continuity of essential services. By adopting these best practices, local governments can mitigate the risks of cyber-attacks, reduce the potential for costly data breaches, and enhance public trust. This proactive approach not only safeguards valuable information but also aligns with national cybersecurity standards, demonstrating a commitment to robust governance and operational excellence in an increasingly digital landscape.

- This is a new solution for a comprehensive Cybersecurity Management and ACSC Essential 8.*
- There is a significant push for increase security compliance from State Government and auditors as well as a general increase in the risk that security based threats have against local governments.*
- We have employed our first dedicated Security Engineer to help manage the setup, configuration and implementation.*
- This is an ongoing process to upgrade to Meet Essential 8 Maturity Level 2 over a 24 month period.*
- There is a growing requirement for CyberSecurity compliance and management and this will be a solution that will meet the Australian Cyber Security Centre Essential 8 requirements.*

As has been previously noted, it is anticipated that following and implementing this process will allow the Shire to achieve Maturity Level 2 by mid-2026.

Consultation

Office of the Auditor General (OAG) reports:

- Local Government Physical Security of Sever Assets - June 2024
- Local Government IT Disaster Recovery Planning - May 2024
- Cyber Security in Local Government - November 2021.
- Local Government 2023-24 Information Systems Audit Results
- Australian Cyber Security Centre (ACSC), *Essential Eight Maturity Model* (cyber.gov.au).

Statutory Environment

Local Government Act 1995;
State Records Act 2000 (WA);
Privacy Act 1988 (Cwlth);
Freedom from Information Act 1982 (Cwlth);
Freedom from Information Act 1992 (WA);
Crime Act 1914 (Cwlth);
Criminal Code Act 1995 (Cwlth); and
Australian Crimes Commission Act 2002 (Cwlth).

Policy/Strategic Implications

Policies are considered to be guiding documents and decisions may be varied by Council on a case-by-case basis. Council policies are able to be amended by Council at any time and are subject to a review period. This policy applies to Council Members, Council Employees, ICT providers to Council, Contractors, Volunteers and any other person who is or may be provided access to Council ICT assets.

Organisational Risk Management

Risk rating is considered 4 (Major) as the absence of policies could result in increased vulnerability to cyberattacks, data breaches and regulatory non-compliance leading to prospective significant and substantiated reputational damage and failure to comply with statutory requirements.

Financial Implications

No additional costs – these are already incorporated into the 2025/26 Annual Budget.

Voting Requirements

Simple majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2025/62:

That Council endorses and adopts the revised policy 1.11 *Cyber Security and ICT Systems Controls* as presented.

Moved Cr Sexton

Seconded Cr Kowald

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

9.2.7 Proposed Change of Council Meeting Date - October 2025

Applicant: Internal document
File Ref. No: ADM17
Disclosure of Interest: Nil
Date: 15 August 2025
Author: Chris Paget – Chief Executive Officer

Summary / Purpose

For Council to consider rescheduling the Ordinary Council Meeting from 15 October 2025 to 22 October 2025. This change is proposed to accommodate the upcoming Council Elections on 18 October 2025, ensuring that any newly elected Councillors are not delayed by a month before attending their first meeting. The rescheduling also addresses the limitations on Council decision-making during the caretaker period.

Background

The Ordinary Council Meeting for October 2025 is currently scheduled to be held on Wednesday 15 October 2025. As the Council Elections are on Saturday 18 October 2025, it is considered appropriate to reschedule the meeting to Wednesday 22 October 2025. This adjustment will ensure adequate time for the conduct of the election and any associated administrative processes.

Comment

In accordance with the Local Government Act 1995, Council may opt to amend scheduled meeting dates, provided that public notice is given and all Council Members receive a minimum of 72 hours' notice of the meeting's date, time, and location, along with the meeting agenda.

Statutory Environment*Local Government Act 1995***5.3.** Ordinary and special council meetings [*Section 5.3 amended: No. 47 of 2024 s. 37.*]

- (1A) A council deliberates, and makes its decisions, at meetings held in accordance with this Act.
- (1) A council is to hold ordinary meetings and may hold special meetings.
- (2) Ordinary meetings are to be held not more than 3 months apart.
- (3) If a council fails to meet as required by subsection (2) the CEO is to notify the Minister of that failure.

5.4. Calling council meetings

An ordinary or a special meeting of a council is to be held —

- (a) if called for by either —
 - (i) the mayor or president; or
 - (ii) at least 1/3 of the councillors, in a notice to the CEO setting out the date and purpose of the proposed meeting; or
- (b) if so decided by the council.

5.5. Convening council meetings

- (1) The CEO is to convene an ordinary meeting by giving each council member at least 72 hours' notice of the date, time and place of the meeting and an agenda for the meeting.
- (2) The CEO is to convene a special meeting by giving each council member notice, before the meeting, of the date, time, place and purpose of the meeting.

5.25. Regulations about council and committee meetings and committees

- (1) Without limiting the generality of section 9.59, regulations may make provision in relation to —
 - (a) the matters to be dealt with at ordinary or at special meetings of councils; and
 - (b) the functions of committees or types of committee; and
 - (ba) the holding of council or committee meetings by telephone, video conference or other electronic means; and
 - (c) the procedure to be followed at, and in respect of, council or committee meetings; and
 - (d) methods of voting at council or committee meetings; and
 - (e) the circumstances and manner in which a decision made at a council or a committee meeting may be revoked or changed (which may differ from the manner in which the decision was made); and
 - (f) the content and confirmation of minutes of council or committee meetings and the keeping and preserving of the minutes and any documents relating to meetings; and
 - (g) the giving of public notice of the date and agenda for council or committee meetings; and
 - (h) the exclusion from meetings of persons whose conduct is not conducive to the proper conduct of the meetings and the steps to be taken in the event of persons refusing to leave meetings; and
 - (i) the circumstances and time in which the unconfirmed minutes of council or committee meetings are to be made available for inspection by members of the public; and
 - (j) the circumstances and time in which notice papers and agenda relating to any council or committee meeting and reports and other documents which could be —
 - (i) tabled at a council or committee meeting; or
 - (ii) produced by the local government or a committee for presentation at a council or committee meeting, are to be made available for inspection by members of the public.

Policy Implications

Nil

Financial Implications

Nil

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

Simple majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2025/63:

That Council authorise the change of date for the October Ordinary Council meeting to 22 October 2025.

Moved Cr Harris

Seconded Cr Kowald

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

9.2.8 Appointment of Dual Fire Control Officers – Shire of Pingelly

Applicant: Shire of Pingelly
 File Ref. No: ADM081
 Disclosure of Interest: Nil
 Date: 15 August 2025
 Author: Chris Paget – Chief Executive Officer

Summary / Purpose

For Council to consider the appointments of Dual Fire Control Officers for the 2025-26 year at the request of the Shire of Pingelly. In accordance with legislation requirements, the Council is required to formally appoint its Bushfire Control Officers. This is done to ensure compliance and to lawfully legitimise their authorisations under the *Bush Fires Act 1954*.

Background / Comment

The Shire of Cuballing BFAC meeting was held earlier this year and prior to any adjoining Shires advising of their Dual Fire Control Officers for the Shire of Cuballing. The CEO has since received a letter from the Shire of Pingelly CEO requesting the formal appointment of their nominated Dual Fire Control Officers for the 2025/26 fire season as follows:

- Rodney Leonard Shaddick
- Simon Parsons
- Anthony Turton
- Brodie Cunningham
- Sam Macnamara
- Brett Blechynden

Statutory Environment

Bush Fires Act 1954 s.38 and s.40

Policy/Strategic Implications

Nil

Financial Implications

Nil

Voting Requirements

Simple majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2025/64:

That Council appoints under s.38 of the *Bush Fires Act 1954* the following persons from adjoining Shire of Pingelly as Dual Fire Control Officers for the Shire of Cuballing for the 2025/26 fire season:

**Rodney Leonard Shaddick
 Simon Parsons
 Anthony Turton**

**Brodie Cunningham
 Sam Macnamara
 Brett Blechynden**

Moved Cr Harris

Seconded Cr Sexton

CARRIED 4/0

For: Crs Dowling, Harris, Kowald and Sexton

Against: Nil

9.3 MANAGER OF WORKS AND SERVICES:

Nil

10. COMMITTEE REPORTS

Nil

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

Nil

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

Nil

13. CONFIDENTIAL MATTERS

Nil

14. NEXT MEETING

Ordinary Council Meeting, 3.00pm. Wednesday 17th September 2025 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing.

15. CLOSURE OF MEETING

There being no further business, Cr Dowling closed the meeting at 4.01pm.