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

Shire of Cuballing – Council Meeting

AGENDA

To Be Held

Thursday 23rd July 2026
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.

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 PRIOIRITIES

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

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

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

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

Governance
- ☑ Enhancing community information and engagement.

CONTENTS

1. DECLARATION OF OPENING/ ANNOUNCMENT OF VISITORS:

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

3.1.1 Attendance

Elected Members
Cr Adrian Kowald - President
Cr Robert Harris – Deputy President
Cr Matthew Dent
Cr Sarah Hawksley

Staff

Mr Chris Paget	Chief Executive Officer
Mrs Bronwyn Dew	Acting Deputy Chief Executive Officer
Mr Bruce Brennan	Manager of Works and Services

Visitors

3.1.2 Apologies

Cr Steve Sexton
Cr Scott Ballantyne

3.1.3 Leave of Absence

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.

4.1 Response to Previous Questions Taken on Notice

4.2 Written Questions Provided in Advance

4.3 Public Questions from The Gallery

4. STANDING ORDERS:

OFFICER'S RECOMMENDATION:

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

Moved ___________________ Seconded________________

5. APPLICATIONS FOR LEAVE OF ABSENCE:

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Wednesday 17th June 2026

OFFICER'S RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held on Wednesday 17th June 2026 be confirmed as a true record of proceedings.

Moved Seconded

7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:

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 – June 2026

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	8th July 2026
Author:	Careese Ranieri
Attachments:	9.1.1A List of Municipal Accounts 9.1.1B List of Credit Card Transactions 9.1.1C Petty Cash and Coles Card

Summary
Council is to review payments made under delegation in June 2026.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of June 2026 as listed in the attachments.

Strategic Implications – Nil
Statutory Environment – Nil
Policy Implications – Nil
Financial Implications – Nil
Economic Implication – Nil
Environmental Considerations – Nil
Consultation – Nil

Options
Council may resolve:
1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:
That Council receives:

1. **the List of Accounts paid in June 2026 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 $350823.00 included at Attachment 9.1.1A.**

2. **a summary of transactions completed on Credit Cards by Council Staff for the period ending 30th June 2026 included at Attachment 9.1.2B.**

3. **a summary of transactions completed on Petty Cash for the period ending 30th June 2026.**

9.1.1A List of Payments – June 2026

Chq/EFT	Date	Name	Description	Amount
863	1/06/2026	Police Licensing Payments	Police Licensing Payments	-29.74
863	3/06/2026	Police Licensing Payments	Police Licensing Payments	-790.7
DD5333.1	3/06/2026	Australian Super	Payroll Deductions	-2803.57
DD5333.2	3/06/2026	Aware Super Pty Ltd	Superannuation Contributions	-4894.23
DD5333.9	3/06/2026	Rest	Superannuation Contributions	-235.98
DD5333.8	3/06/2026	Colonial First State	Superannuation Contributions	-379.64
DD5333.7	3/06/2026	Hostplus Super	Superannuation Contributions	-107.24
DD5333.6	3/06/2026	MLC Super Fund	Superannuation Contributions	-1452.35
DD5333.5	3/06/2026	Care Super	Superannuation Contributions	-303.34
DD5333.4	3/06/2026	Mercer Superannuation	Superannuation Contributions	-599.81
DD5333.3	3/06/2026	Matrix Superannuation	Superannuation Contributions	-291.08
863	4/06/2026	Police Licensing Payments	Police Licensing Payments	-2716.4
20427	5/06/2026	Department Of Transport	12 Month Renewal for Vehicle - CN2325	-282.2
20428	5/06/2026	Synergy	Electricity Charges - U 3 22 Campbell Street, Cuballing	-3663.76
EFT10600	5/06/2026	Westrac	1 X 16 Kg of Cat Prime Application Lithium Grease	-234.28
EFT10599	5/06/2026	WA Traffic Planning	Review Generic TMP Plans and Update	-1650
20429	5/06/2026	Shire Of Cuballing	Standpipe Charges – May 2026	-1961.93
EFT10598	5/06/2026	Power Networx	Telstra Internet Fibre Network - May 25/26	-416.9
EFT10597	5/06/2026	Peter John Denton	Art Classes May 26	-448.97
EFT10596	5/06/2026	Narrogin Tyrepower	Steer Tyres Fitted and Balance	-1676
EFT10595	5/06/2026	Narrogin Embroidery	7 X Embroidery on Polo Shirts with Shire Logo	-139.5
EFT10594	5/06/2026	Narrogin Auto Electrics	Find Electrical Fault and Repair Park Lights	-109.25
EFT10593	5/06/2026	Mcleods Lawyers	Legal Fees & Representation at Court	-6686.24
EFT10601	5/06/2026	Zircodata Pty Ltd	Monthly Archive Storage Fees - May 25/26	-32.6
EFT10586	5/06/2026	Bks Electrical	Supply And Install New Led Solar Light to Tin Man Area	-1408
EFT10587	5/06/2026	Brandworx Australia	Staff Uniforms for admin Staff	-94.64
EFT10588	5/06/2026	Bruce Brennan	Staff Reimbursement 50% Electricity	-185.57
EFT10589	5/06/2026	Best Office Systems	Photocopying Charges - May 2026	-1165.66
EFT10590	5/06/2026	C&D Cutri	Level 1 Bridge Inspection On 12 Bridges	-2090
EFT10591	5/06/2026	Cloud Collections Pty Ltd	Debt Collection Services - May 25/26	-1117.45
EFT10592	5/06/2026	Great Southern Fuel Supplies	Diesel Fuel Delivery	-5129.55
863	8/06/2026	Police Licensing Payments	Police Licensing Payments	-893.1
863	9/06/2026	Police Licensing Payments	Police Licensing Payments	-8024.55
EFT10602	10/06/2026	Metric Fencing	Angle Fasters for Playground Fence (40)	-740
863	10/06/2026	Police Licensing Payments	Police Licensing Payments	-143.7

863	11/06/2026	Police Licensing Payments	Police Licensing Payments	-196.5
DD5362.1	11/06/2026	National Australia Bank	Credit Card for May 2026	-2953.33
20431	11/06/2026	Water Corporation	Water Charges - 82 Austral Street, Cuballing	-2182.58
20432	11/06/2026	Shire Of Cuballing	Monthly Account	-238.65
DD5345.1	11/06/2026	Telstra	Monthly Phone Accounts	-694.51
EFT10616	11/06/2026	WA College Of Agriculture	Donation To Ag College - Student Award 25/26	-100
EFT10603	11/06/2026	Bill & Bens Hot Bread Shop	Popanyinning School - 1 Year Anniversary Celebration	-185
EFT10604	11/06/2026	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	309,000km Service on Ud GW 400 Truck - CN026	-3194.89
EFT10605	11/06/2026	Burgess Rawson (WA) Pty Ltd	Water Consumption - Cuballing War Memorial - Water Usage - 01/04/2026 - 04/06/2026	-215.36
EFT10606	11/06/2026	Fulton Hogan Industries Pty Ltd	1 X Pallet of Ezy Street Asphalt 15kg	-2112
EFT10607	11/06/2026	Farmworks Narrogin	60 X Bags of Rapid Set Concrete 20kg	-801.9
EFT10608	11/06/2026	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery 25/26	-8549.64
EFT10609	11/06/2026	Great Southern Waste Disposal	Rubbish Removal – May 2026	-7227.04
EFT10610	11/06/2026	Jeanelle Stubbs	Reimbursement	-100
EFT10611	11/06/2026	MCG Fire Services	Inspection Of Fire Extinguishers	-5375.59
EFT10612	11/06/2026	Narrogin Bearing Services	CN047 X 4 Coupling Sealing X 2 1/2 Suzi Coil Set Fitted Red & Blue Long	-392.98
EFT10613	11/06/2026	Narrogin Gasworx	2 X 9kg Gas Bottles	-60
EFT10614	11/06/2026	Shaun Daniel Wittwer	Reimbursement	-32.67
EFT10615	11/06/2026	T/A Octave Holdings (Narrogin Toyota) Narrogin Stihl	1 X New Inside Door Grab Handle 1 X New Windscreen Washer Nozzle and Hose to Suit	-637.24
863	15/06/2026	Police Licensing Payments	Police Licensing Payments	-148.4
863	16/06/2026	Police Licensing Payments	Police Licensing Payments	-387.35
863	17/06/2026	Police Licensing Payments	Police Licensing Payments	-245.55
DD5352.10	17/06/2026	Rest	Superannuation Contributions	-235.98
DD5352.1	17/06/2026	Australian Super	Payroll Deductions	-2984.9
DD5352.2	17/06/2026	Brisbane Smart Monday	Superannuation Contributions	-15.91
DD5352.3	17/06/2026	Aware Super Pty Ltd	Superannuation Contributions	-4751.92
DD5352.4	17/06/2026	Matrix Superannuation	Superannuation Contributions	-291.08
DD5352.5	17/06/2026	Mercer Superannuation	Superannuation Contributions	-599.81
DD5352.6	17/06/2026	Care Super	Superannuation Contributions	-272.07
DD5352.7	17/06/2026	MLC Super Fund	Superannuation Contributions	-1452.35
DD5352.8	17/06/2026	Hostplus Super	Superannuation Contributions	-106.01
DD5352.9	17/06/2026	Colonial First State	Superannuation Contributions	-379.64
EFT10629	18/06/2026	Local Government Professionals Australia WA	Finance For Non - Financial People	-430
EFT10630	18/06/2026	Mcpest Pest Control	Treat Trees for White Ants on Francis Street	-330

EFT10631	18/06/2026	Station Motors Group Katanning (Edwards Isuzu Ute, Station Motors Holden and Station Motors Vehicle Group)	1 X Cn 1 47,000 Km Service Plus Fuel Filter	-883.35
EFT10632	18/06/2026	Security Man Pty Ltd	Quarterly Monitoring Costs- Shire Office Security System	-110
EFT10633	18/06/2026	Westrac	2 X Step Belts Rubbers to Suit 140 Grader 1 X Metal Step	-685.32
EFT10634	18/06/2026	Whitford Fertilisers Narrogin	Use Of Weighbridge 25/26 Us of Weighbridge March X 12 @ $5.00	-115.5
EFT10628	18/06/2026	LGIS Insurance	Employee & Volunteer Assistance Program (Eap) 2025/26	-3300
EFT10627	18/06/2026	Landgate	Interim Rating Rolls - GRV And UV General Valuation	-7837.02
EFT10626	18/06/2026	Kalexpress & Quality Transport	Monthly Freight Charges - Various Accounts 2 X Pallet, Post Bundle	-837.71
EFT10625	18/06/2026	Hancocks Home Hardware	Monthly Account	-578.9
EFT10624	18/06/2026	Fulford Earthmoving & Civil	Gravel Pushing Of 5,000m3 Gravel at Youngs Pit	-33000
EFT10623	18/06/2026	Fire Mitigation Services	Vegetation Works (Mulcher) Popanyinning East Rd-- Transfer station/ Cemetery	-21187.1
EFT10622	18/06/2026	Edge Planning & Property	Town Planning Consultancy Services - May 25/26	-2110.76
EFT10621	18/06/2026	Derbahl	Pumping Out Toilet System Long Drop Yornanning	-1068
EFT10620	18/06/2026	Congeling Park Grazing Co	Purchase Of 8,000m3 Of Gravel	-28600
863	18/06/2026	Police Licensing Payments	Police Licensing Payments	-1513.35
20433	18/06/2026	Synergy	Electricity Charges - X 43 Street Lights	-644.62
EFT10619	18/06/2026	Bill & Bens Hot Bread Shop	Rolls And Cake for Kelyn Traffic Management/Control Training - Depot Staff	-38
EFT10617	18/06/2026	Allan's Bobcat & Truck Hire	Excavator Hire for Digging Grave (Stubbs)	-748
EFT10618	18/06/2026	Atlas Fuel Cuballing WA	Monthly Account – May 26	-549.1
863	19/06/2026	Police Licensing Payments	Police Licensing Payments	-532.6
863	22/06/2026	Interest On Aged Accommodation Units - Loan 65	Interest On Aged Accommodation Units - Loan 65	-13529.3
863	22/06/2026	Principal Repayment Aged Accommodation - Loan 65	Principal Repayment Aged Accommodation - Loan 65	-39840.6
863	22/06/2026	Police Licensing Payments	Police Licensing Payments	-1503.7
863	22/06/2026	Ato Clearing Account Bas	Ato Clearing Account Bas	-53369.9
863	22/06/2026	Ato Clearing Account Bas	Ato Clearing Account Bas	15629.88
863	22/06/2026	Interest On Aged Accommodation Units - Loan 65	Interest On Aged Accommodation Units - Loan 65	0.01
863	23/06/2026	Police Licensing Payments	Police Licensing Payments	-1586
863	24/06/2026	Police Licensing Payments	Police Licensing Payments	-34.25

EFT10648	25/06/2026	Narrogin Hardware And Building Supplies (Makit)	Monthly Account - Cyclone Rake, Filler (No More Gaps) White and Tape	-169.7
EFT10647	25/06/2026	Narrogin Bearing Services	1 X Heating Tip for Oxy 1x Mixer	-200.3
EFT10650	25/06/2026	Parrys Narrogin	Uniforms for Depot Workers	-2730.65
EFT10646	25/06/2026	Mcdougall Weldments	Street Library & Information Board	-7373.56
EFT10655	25/06/2026	Winc Australia Pty Limited	Stationery and Materials for Shire Office	-597.17
EFT10654	25/06/2026	Whitford Fertilisers Narrogin	September 25/26	-104.5
EFT10653	25/06/2026	Western Australian Electoral Commission	Supply Of Countwa Software & Equipment for Shire of Cuballing 2025 Local Govt Election	-2475.17
EFT10652	25/06/2026	Westrac	Service Repairs to Cat 140 Grader Fuel Issue	-2054.6
863	25/06/2026	Police Licensing Payments	Police Licensing Payments	-756.7
EFT10649	25/06/2026	Narrogin Packaging and Motorcycles & Accessories	Walga Country Zone Meeting 15/04/2026 Hire for Tablecloths, Mugs and Water Glasses	-375
EFT10651	25/06/2026	WA Local Government Association (Walga)	Elected Member Training Planning Practices	-682
EFT10645	25/06/2026	Monique Mary D'alton	Refund	-432.58
EFT10635	25/06/2026	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	4,800hr Service on Bomag Roller - Cn151	-2291.12
EFT10636	25/06/2026	Best Office Systems	Monthly Photocopying Charges 25/26 - 20/05/2026 To 20/06/2026	-1244.21
EFT10644	25/06/2026	Landgate	Interim Rating Rolls - GRV And UV - Mining Tenement Roll	-192.35
EFT10643	25/06/2026	It Vision Software Pty Ltd (Trading as Readytech)	Manual OSR Claim Add On	-550
EFT10642	25/06/2026	Hersey Safety Pty Ltd	Gloves for Depot Crew	-370.48
EFT10641	25/06/2026	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery 25/26	-7117.62
EFT10640	25/06/2026	Dl & Nj Dent	White Sand for Popanyinning Playground	-2200
EFT10639	25/06/2026	Dews Mini Excavations	Move Sand into Yornaning Playground	-704
EFT10638	25/06/2026	Corsign (WA) Pty Ltd	List Of Signs as Per Quote	-2377.1
EFT10637	25/06/2026	Birds Silos & Shelters	Fabricate And Install Access Ramp at Popanyining School	-1650
863	26/06/2026	Police Licensing Payments	Police Licensing Payments	-1251.7
863	29/06/2026	Police Licensing Payments	Police Licensing Payments	-19.4
DD5370.1	30/06/2026	Australian Super	Payroll Deductions	-2817.5
DD5370.2	30/06/2026	Brisbane Smart Monday	Superannuation Contributions	-31.82
DD5370.3	30/06/2026	Aware Super Pty Ltd	Superannuation Contributions	-4611.5
DD5370.4	30/06/2026	Matrix Superannuation	Superannuation Contributions	-291.08
DD5370.5	30/06/2026	Mercer Superannuation	Superannuation Contributions	-599.81
DD5370.6	30/06/2026	Care Super	Superannuation Contributions	-277.86
DD5370.7	30/06/2026	MLC Super Fund	Superannuation Contributions	-1452.35
DD5370.8	30/06/2026	Hostplus Super	Superannuation Contributions	-107.83
DD5370.9	30/06/2026	Colonial First State	Superannuation Contributions	-379.64
863	30/06/2026	Police Licensing Payments	Police Licensing Payments	-2745.5
DD5370.10	30/06/2026	Rest	Superannuation Contributions	-235.98

Total	**-350823**

9.1.1B List of June 2026 Credit Card Transactions

Date	Name	Description	Amount
18/06/2026	Starlink	Internet for the Popanyinning School	$ 139.00
16/06/2026	More Telecom	Internet for CEO Residence - Monthly	$ 94.00
15/06/2026	EFTSURE	Creditor Monthly Subscription Fee	$ 676.50
15/06/2026	Atlas Fuel	Fuel for CEO Vehicle	$ 168.36
12/06/2026	Cloud Payment Group	Court Filing Fees	$ 382.31
9/06/2026	Walga	Local Government Emergency Management Forum 2026	$ 360.00
1/06/2026	Vibe Hotel	Accommodation for Governance Training for Project Officer	$ 376.73
22/06/2026	Good Sportsman Marketing	Monthly Charge	$ 28.62
22/06/2026	NAB	International Transaction Fee	$ 0.86
19/06/2026	Cuby Tavern	Dinner for Councillors - June Council Meeting	$ 400.04
11/06/2026	Metric Industries	TEKS for Yornaning Dam Fence	$ 9.60
10/06/2026	Ewen Rural Supplies	Refreshments for Council Meetings	$ 377.50
3/06/2026	Pivotel	Tracks Spotting For Works Crew	$ 93.00
		Total	**$ 3,106.52**

9.1.1C List of June 2026 Petty Cash Transactions

	Refreshments	**Depot Training**	**Shire Office**	**Admin Other**	**Popo School**	
Item Description	**1041050**	**J183**	**J4114**	**1042390**	**J198**	**Total**
Groceries					205.05	
Misc(Cleaning supplies)						
Stationary/Postage						
Materials					21.00	
					Total	**$226.05**

9.1.3 Statement of Financial Activity – June 2026

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	8th July 2026
Author:	Chris Paget – Chief Executive Officer
Attachments:	9.1.2A Statement of Financial Activity June 2026

Summary
For Council to receive the Statement of Financial Activity for June 2026.

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 through to 30th 2026 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

Financial Implications – Nil

Consultation
Martin Whitely – LG Corporate Solutions

Voting Requirements
Simple Majority

OFFICER'S RECOMMENDATION:

That the Statement of Financial Activity for the Shire of Cuballing for period ending 30th June 2026 be received.

SHIRE OF CUBALLING

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the period ending 30 June 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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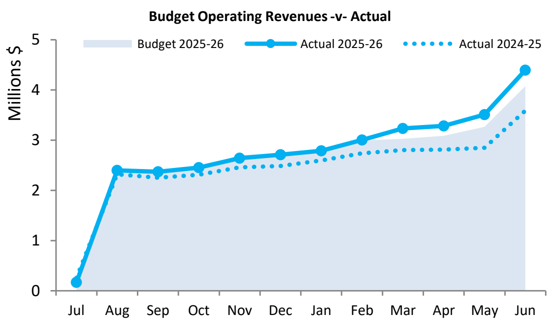
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2026

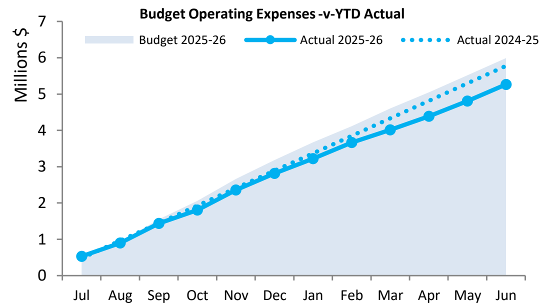
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

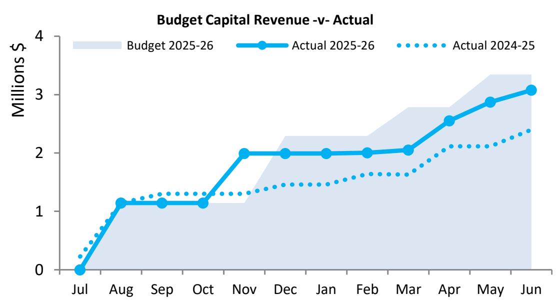


OPERATING EXPENSES

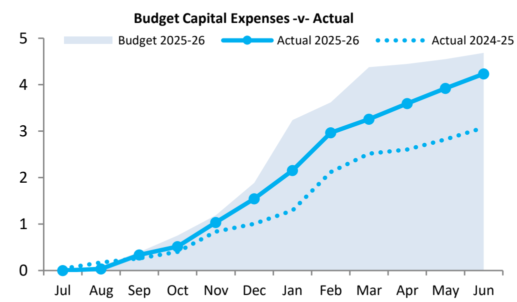


INVESTING ACTIVITIES

CAPITAL REVENUE

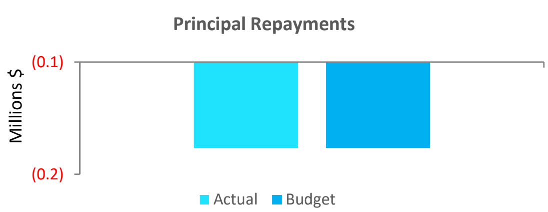


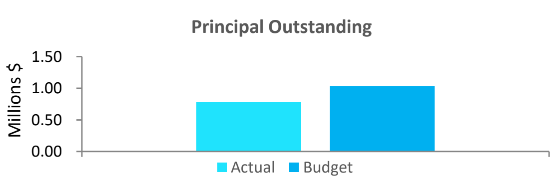
CAPITAL EXPENSES



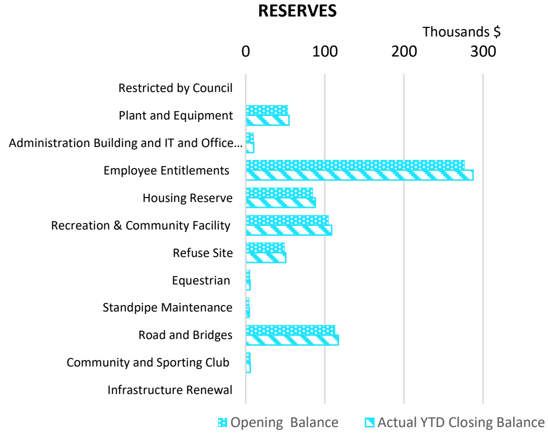
FINANCING ACTIVITIES

BORROWINGS

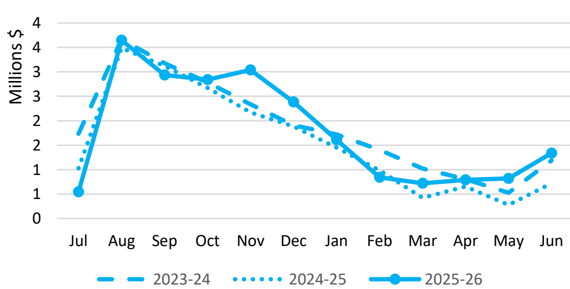




RESERVES



Closing funding surplus / (deficit)



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

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$0.62 M	$0.62 M	$0.62 M	$0.00 M
Closing	$0.00 M	$0.00 M	$1.34 M	$1.34 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$2.02 M	% of total
Unrestricted Cash	$1.17 M	57.9%
Restricted Cash	$0.85 M	42.1%

Refer to Note 2 - Cash and Financial Assets

Payables

	$0.08 M	% Outstanding
Trade Payables	$0.00 M	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables

	$0.04 M	% Collected
Rates Receivable	$0.03 M	96.9%
Trade Receivable	$0.04 M	% Outstanding
Over 30 Days		23.2%
Over 90 Days		$. M

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.80 M	$0.80 M	$1.94 M	$1.14 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$1.88 M	
YTD Budget	$1.88 M	0.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions

		% Variance
YTD Actual	$1.86 M	
YTD Budget	$1.59 M	16.9%

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.50 M	
YTD Budget	$0.47 M	6.8%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.31 M)		($1.02 M)	($1.02 M)

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.10 M	
Amended Budget	$0.10 M	0.0%

Refer to Note 6 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$4.23 M	
Amended Budget	$4.67 M	(9.3%)

Refer to Note 7 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$3.08 M	
Amended Budget	$3.26 M	(5.7%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.11 M)	($0.11 M)	($0.20 M)	($0.09 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.18 M
Interest expense	($0.04 M)
Principal due	$0.78 M

Refer to Note 8 - Borrowings

Reserves

Reserves balance	$0.73 M
Interest earned	$0.03 M

Refer to Note 9 - Cash Reserves

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

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

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

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

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

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

OTHER REVENUE / INCOME
Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

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

EXPENSES

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

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Shortfall between the value of assets received over the net book value for assets on their disposal.

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

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 2026

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)	624,622	624,622	**624,622**	0	0.00%	
Revenue from operating activities							
Rates		1,877,121	1,877,121	**1,880,840**	3,719	0.20%	
Rates (excluding general rate)		701	701	**0**	(701)	(100.00%)	
Operating grants, subsidies and contributions	11	1,588,326	1,588,327	**1,856,011**	267,684	16.85%	▲
Fees and charges		469,374	469,374	**501,067**	31,693	6.75%	
Interest earnings		55,700	55,700	**50,887**	(4,813)	(8.64%)	
Other revenue		137,270	137,270	**100,146**	(37,124)	(27.04%)	▼
Profit on disposal of assets	6	6,214	6,214	**6,214**	0	0.00%	
		4,134,706	**4,134,707**	**4,395,165**	260,458	6.30%	
Expenditure from operating activities							
Employee costs		(1,304,853)	(1,304,853)	**(1,016,178)**	288,675	22.12%	▲
Materials and contracts		(1,370,489)	(1,370,489)	**(835,321)**	535,168	39.05%	▲
Utility charges		(214,753)	(214,753)	**(173,927)**	40,826	19.01%	▲
Depreciation on non-current assets		(2,808,152)	(2,808,152)	**(2,853,402)**	(45,250)	(1.61%)	
Interest expenses		(38,478)	(38,478)	**(43,010)**	(4,532)	(11.78%)	
Insurance expenses		(253,983)	(253,983)	**(258,214)**	(4,231)	(1.67%)	
Other expenditure		(106,102)	(106,102)	**(80,952)**	25,150	23.70%	▲
Loss on disposal of assets	6	(4,600)	(4,600)	**(4,600)**	0	0.00%	
		(6,101,410)	**(6,101,410)**	**(5,265,604)**	835,806	(13.70%)	
Non-cash amounts excluded from operating activities	1(a)	2,764,786	2,764,786	**2,809,516**	44,730	1.62%	
Amount attributable to operating activities		**798,082**	**798,083**	**1,939,077**	1,140,994	142.97%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	3,260,919	3,260,919	**3,075,495**	(185,424)	(5.69%)	
Proceeds from disposal of assets	6	98,014	98,014	**98,014**	0	0.00%	
Fair value adjustments to financial assets at fair value	8	0	0	**37,779**	37,779	0.00%	▲
Payments for property, plant and equipment and infrastructure	7	(4,667,566)	(4,667,566)	**(4,234,095)**	433,471	9.29%	
Amount attributable to investing activities		**(1,308,633)**	**(1,308,633)**	**(1,022,807)**	285,826	(21.84%)	
Financing Activities							
Proceeds from new debentures	8	250,000	250,000	**0**	(250,000)	(100.00%)	▼
Transfer from reserves	9	50,000	50,000	**0**	(50,000)	(100.00%)	▼
Repayment of debentures	8	(176,573)	(176,573)	**(176,572)**	1	0.00%	
Transfer to reserves	9	(237,499)	(237,500)	**(26,492)**	211,008	88.85%	▲
Amount attributable to financing activities		**(114,072)**	**(114,073)**	**(203,064)**	(88,991)	78.01%	
Closing funding surplus / (deficit)	1(c)	**0**	**0**	**1,337,828**	1,337,828		▲

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 July 2026

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

(a) Non-cash items excluded from operating activities

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

Non-cash items excluded from operating activities	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(6,214)	(6,214)	(6,214)
Less: Movement in liabilities associated with restricted cash		(41,752)	(41,752)	10,552
Less: Fair value adjustments to financial assets at amortised cost			0	(37,779)
Movement in pensioner deferred rates (non-current)		0	0	(15,045)
Add: Loss on asset disposals	6	4,600	4,600	4,600
Add: Depreciation on assets		2,808,152	2,808,152	2,853,402
Total non-cash items excluded from operating activities		**2,764,786**	**2,764,786**	**2,809,516**

(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 2025	Last Year Closing 30 June 2025	Year to Date 30 June 2026
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(893,562)	(706,061)	(732,553)
Add: Borrowings	8	229,369	176,573	183,772
Add: Provisions employee related provisions	10	234,901	276,652	287,204
Total adjustments to net current assets		**(429,292)**	**(252,836)**	**(261,577)**

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

Current assets				
Cash and cash equivalents	2	1,105,754	1,403,040	2,021,578
Rates receivables	3	149,928	95,507	27,513
Receivables	3	0	23,239	41,366
Other current assets	4	45,284	118,736	89,917
Less: Current liabilities				
Payables	5	(331,374)	(263,255)	(81,335)
Borrowings	8	(229,369)	(176,573)	(183,772)
Contract liabilities	10	(116,006)	(126,627)	(119,253)
Provisions	10	(194,925)	(196,609)	(196,609)
Less: Total adjustments to net current assets	1(b)	(429,292)	(252,836)	(261,577)
Closing funding surplus / (deficit)		**0**	**624,622**	**1,337,828**

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

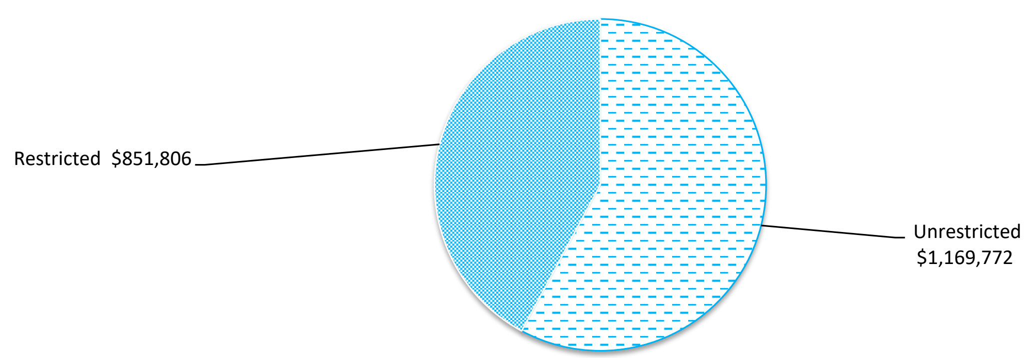
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Municipal Cash at Bank		1,126,914	119,253	1,246,167	0	NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		42,158	0	42,158	0	NAB	TBA	N/A
Investment Acount - Restricted Funds		0	0	0	0	NAB	TBA	N/A
Investment Acount - Unrestricted Funds		0	732,553	732,553	0	NAB	TBA	N/A
Petty Cash		700	0	700	0	N/A	N/A	N/A
Total		**1,169,772**	**851,806**	**2,021,578**	**0**			
Comprising								
Cash and cash equivalents		1,169,772	851,806	2,021,578	0			
		1,169,772	**851,806**	**2,021,578**	**0**			

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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



OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 June 2026
	$	$	$	$
Inventory				
Fuel	11,419	0	(1,214)	10,205
Other Assets				
Prepayments	5,469	0	(5,469)	0
Accrued income	22,136	0	(22,136)	0
Contract assets				
Contract assets	79,712	0	0	79,712
Total other current assets	**118,736**	**0**	**(28,819)**	**89,917**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

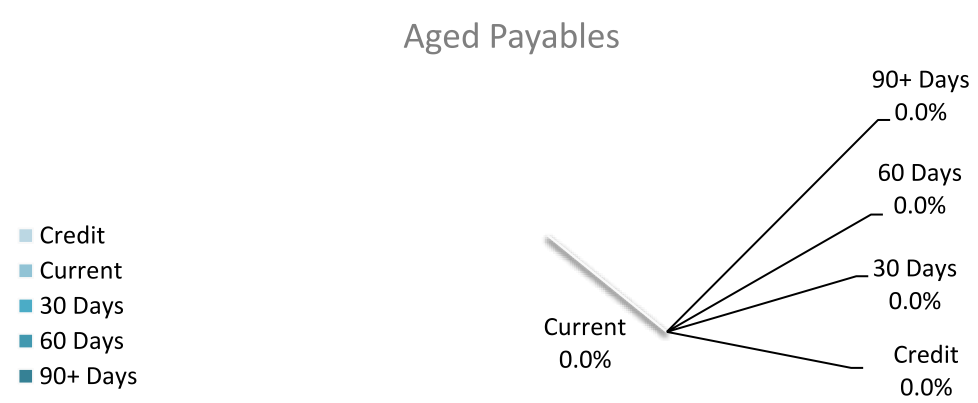
OPERATING ACTIVITIES
NOTE 5
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						0
ATO liabilities						9,814
Bonds & Deposits						13,949
Prepaid Rates						54,742
Total payables general outstanding						**81,335**

Amounts shown above include GST (where applicable)

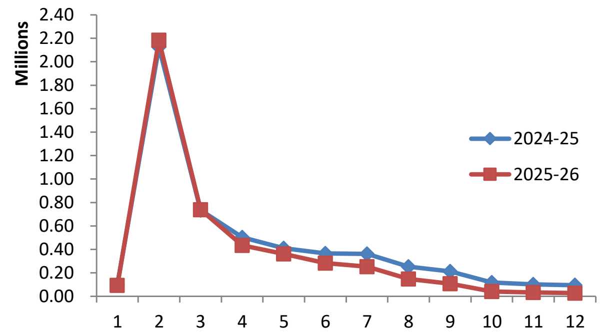
KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.
The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2025	30 Jun 2026
	$	$
Opening arrears previous years	173,082	99,902
Levied this year	1,831,638	1,880,840
Less - collections to date	(1,871,373)	(1,919,784)
Gross rates collectable	**133,347**	**60,958**
Net rates collectable	**99,902**	**27,513**
% Collected	93.3%	96.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(399)	11,866	375	147	2,939	14,928
Percentage	-2.67%	79.49%	2.51%	0.98%	19.69%	100.00%
Balance per trial balance						
Sundry receivable						14,928
GST receivable						26,438
Total receivables general outstanding						**41,366**

Amounts shown above include GST (where applicable)

KEY INFORMATION

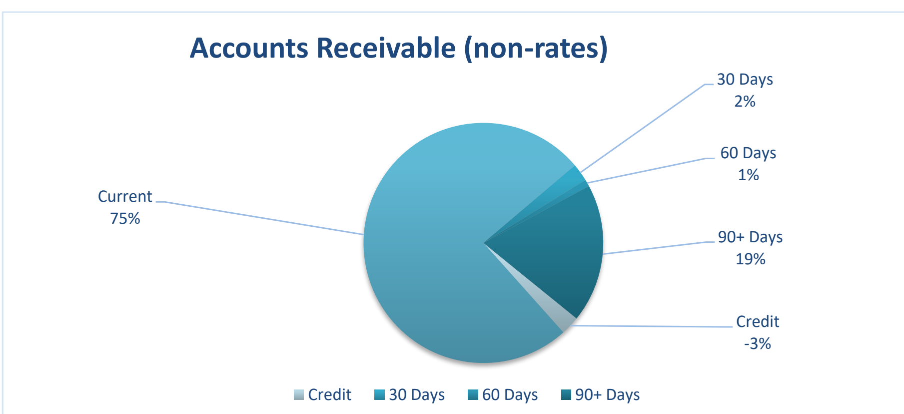
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.

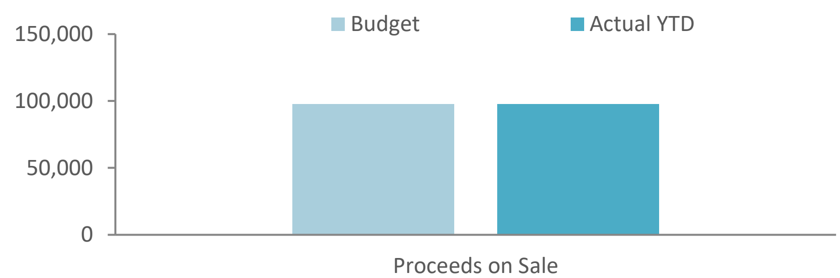


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2026

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
	Governance								
10107	CEO Vehicle Changeover	43,000	50,483	6,214	0	44,269	50,483	6,214	0
	Transport								
10114	Works Manager Vehicle Changeover	54,000	47,531	0	(4,600)	52,131	47,531	0	(4,600)
		97,000	**98,014**	**6,214**	**(4,600)**	**96,400**	**98,014**	**6,214**	**(4,600)**



INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$
Land	250,000	250,000	0	(250,000)
Buildings	70,600	70,600	34,262	(36,338)
Furniture and equipment	27,795	27,795	19,571	(8,224)
Plant and equipment	465,000	465,000	461,925	(3,075)
Infrastructure - roads	3,564,171	3,564,171	3,558,234	(5,937)
Infrastructure - bridges	40,000	40,000	46,330	6,330
Infrastructure - parks, ovals & playgrounds	156,500	156,500	85,416	(71,084)
Infrastructure - other	93,500	93,500	28,357	(65,143)
Payments for Capital Acquisitions	**4,667,566**	**4,667,566**	**4,234,095**	**(433,471)**

Capital Acquisitions Funded By:				
	$	$	$	$
Capital grants and contributions	**3,260,919**	**3,260,919**	**3,075,495**	(185,424)
Borrowings	**250,000**	**250,000**	**0**	(250,000)
Other (disposals & C/Fwd)	**98,014**	**98,014**	**98,014**	0
Contribution - operations	**1,108,633**	**1,058,633**	**1,060,586**	1,953
Capital funding total	**4,667,566**	**4,667,566**	**4,234,095**	**(433,471)**

SIGNIFICANT ACCOUNTING POLICIES

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

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

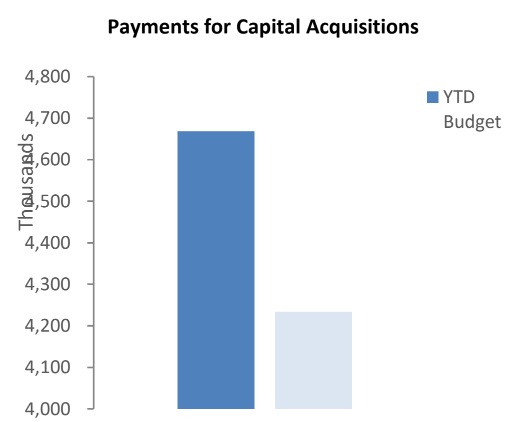
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

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

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

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



INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

	Account Description	Amended Budget	YTD Budget	YTD Actual	Variance Under/(Over)
		$	$	$	$
Land					
C214	Land Purchase - Light Industrial Area	250,000	250,000	0	250,000
Total Buildings		**250,000**	**250,000**	**0**	**250,000**
Land & Buildings					
11057	CCTV Camera's	5,100	5,100	0	5,100
C215	Popanyinning School House (Lrci Funding)	10,000	10,000	0	10,000
C226	Popanyinning School House - Unisex Toilet & Ramp	10,500	10,500	1,500	9,000
C162	Cuballing Town Hall - Capital Works	45,000	45,000	32,762	12,238
Total Buildings		**70,600**	**70,600**	**34,262**	**36,338**
Furniture & Equipment					
04247	Photocopier Capital Purchase	10,295	10,295	10,295	0
C220	Administration Laptops	10,500	10,500	9,276	1,224
C221	Administration Office Furniture	7,000	7,000	0	7,000
Total Furniture & Equipment		**27,795**	**27,795**	**19,571**	**8,224**
Plant & Equipment					
12406	Capital Purchase - Dual Cab Utility	75,328	75,328	75,328	0
12414	Capital Purchase - CEO Vehicle Prado GXL	76,846	76,846	76,846	0
12420	Capital Expenditure - Plant & Equipment - Small Plant Items	7,300	7,300	4,225	3,075
12425	Capital Expenditure - Plant & Equipment - Variable Message Board	30,650	30,650	30,650	0
12433	EXCAVATOR - 15 TONNE	274,876	274,876	274,876	0
Total Plant & Equipment		**465,000**	**465,000**	**461,925**	**3,075**
Roads					
R001H	Rrg: Stratherne Road - Widen & Reconstruct Slk 12.77 - 13.82	412,872	412,872	418,273	(5,401)
R010A	Rrg: Springhill Road - Widen & Reconstruct Slk'S 0.08 - 0.58 & Slk 3.85	352,128	352,128	376,980	(24,852)
RTR011	Rtr: Williams Road - Gravel Sheeting Slk 16.30 - 17.90	59,573	59,573	75,374	(15,801)
RTR029	Rtr: Congelin-Narrogin Road - Gravel Sheeting Slk'S 4.58 - 6.87 & Slk 8.	191,067	191,067	190,222	845
RTR095	Roads To Recovery - Alton Street	0	0	0	0
RTR096	Roads To Recovery - Austral Street	0	0	0	0
BS129	Blackspot - Wandering Narrogin Road	30,000	30,000	0	30,000
RTR139A	Rtr: Darcy Street - Completion Of 24/25 Street Alignment Slk 0.00 - 0.:	86,875	86,875	69,042	17,833
WF129D	Wsfn - 2022/23 Narrogin Wandering Road-Development	0	0	13,312	(13,312)
WSF008	Wsfn - Cuballing East Reconstruction Slk'S 0.10 - 10.48 & 2.42 - 12.80	0	0	0	0
WSF009	Wsfn: Cuballing East Road - Reconstruct 5.31K Section Slk 12.80 - 18.1	2,180,559	2,180,559	2,238,879	(58,320)
WSH008R	Wsfn: Cuballing East Road - 24/25 Reconctruction Works Final Seal Slk	251,097	251,097	176,152	74,945
Total Roads		**3,564,171**	**3,564,171**	**3,558,234**	**5,937**
Bridges					
11214	Bridge Improvements - Capital Upgrades	40,000	40,000	46,330	(6,330)
Total Bridges		**40,000**	**40,000**	**46,330**	**(6,330)**
					0
Parks, Ovals & Playgrounds					
C207	Heritage Walk Trail	15,000	15,000	0	15,000
C216	Popanyinning Recreation Grounds	125,000	125,000	75,154	49,846
C223	Yornaning Dam Playground Fencing	16,500	16,500	10,262	6,238
Total Parks, Ovals & Playgrounds		**156,500**	**156,500**	**85,416**	**71,084**
					0
Other Infrastructure					
C225	Remote Weather Stations	10,000	10,000	0	10,000
C201	Cuballing Railway Reserve	20,000	20,000	0	20,000
C222	Cuballing Town Centre Master Plan	20,000	20,000	6,703	13,297
C227	Popanyinning War Memorial	20,000	20,000	0	20,000
C228	Popanyinning Community Shed	15,000	15,000	13,538	1,462
C224	Cuballing Dam Retic Pump	8,500	8,500	8,116	384
Total Other Infrastructure		**93,500**	**93,500**	**28,357**	**65,143**
TOTAL CAPITAL EXPENDITURE		**4,667,566**	**4,667,566**	**4,234,095**	**433,471**

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**1 July 2025**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	$	$	$	$	$	$	$	$
Education and welfare										
Aged Accommodation	56	633,805	0	0	(78,795)	(78,795)	555,010	555,010	32,143	27,945
Transport										
Grader	67	253,617	0	0	(81,282)	(81,283)	172,335	172,334	9,091	9,143
Other property and services										
Austral Land	64	68,171	0	0	(16,495)	(16,495)	51,676	51,676	1,776	1,390
Industrial Land	68	0	0	250,000	0	0	0	250,000	0	7,500
Total		955,593	0	250,000	(176,572)	(176,573)	779,021	1,029,020	43,010	53,478
Current borrowings		176,573					183,772			
Non-current borrowings		779,020					595,249			
		955,593					779,021			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

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	53,158	2,995	1,589	85,000	0	0	0	141,153	54,747
Administration Building and IT and Office Equipment	9,834	30	375	0	0	0	0	9,864	10,209
Employee Entitlements	276,652	8,248	10,552	0	0	(50,000)	0	234,900	287,204
Housing Reserve	84,651	2,523	3,229	0	0	0	0	87,174	87,880
Recreation & Community Facility	104,683	3,571	3,993	0	0	0	0	108,254	108,676
Refuse Site	48,817	1,455	1,862	0	0	0	0	50,272	50,679
Equestrian	5,277	11	201	0	0	0	0	5,288	5,478
Standpipe Maintenance	4,401	131	168	0	0	0	0	4,532	4,569
Road and Bridges	112,874	3,365	4,305	0	0	0	0	116,239	117,179
Community and Sporting Club	5,714	170	218	0	0	0	0	5,884	5,932
Infrastructure Renewal	0	0	0	130,000	0	0	0	130,000	0
	706,061	**22,499**	**26,492**	**215,000**	**0**	**(50,000)**	**0**	**893,560**	**732,553**

OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2026
		$		$	$	$
Other liabilities						
- Capital grant/contribution liabilities		126,627	0	0	(7,374)	119,253
Total other liabilities		126,627	0	0	(7,374)	119,253
Employee Related Provisions						
Annual leave		108,588	0	0	0	108,588
Long service leave		88,021	0	0	0	88,021
Total Employee Related Provisions		196,609	0	0	0	196,609
Total other current assets		**323,236**	**0**	**0**	**(7,374)**	**315,862**

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.

NOTE 11
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
Provider	**Liability 1 July 2025**	**Increase in Liability**	**Decrease in Liability (As revenue)**	**Liability 30 Jun 2026**	**Current Liability 30 Jun 2026**	**Amended Budget Revenue**	**YTD Budget**	**YTD Revenue Actual**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Operating grants and subsidies								
Governance								
Income - Grant - Traineeship Incentives	7,374	0	(7,374)	0	0	7,374	7,374	9,885
General purpose funding								
Income - Grants Commission	0	0	0	0	0	646,351	646,352	949,402
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	83,000	83,000	83,000
Income Fire Mitigation Grants	0	0	0	0	0	91,200	91,200	0
Income - DFES Aware Grant	0	0	0	0	0	20,900	20,900	0
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	1,000	0
Income - CSRFF Funding and Contributions	0	0	0	0	0	0	0	0
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	129,940	129,940	129,940
Income - Grants Commission Local Road Grant	0	0	0	0	0	608,561	608,561	677,602
	7,374	**0**	**(7,374)**	**0**	**0**	**1,588,326**	**1,588,327**	**1,849,829**

NOTE 12
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
Provider	**Liability 1 July 2025**	**Increase in Liability**	**Decrease in Liability (As revenue)**	**Liability 30 Jun 2026**	**Current Liability 30 Jun 2026**	**Amended Budget Revenue**	**YTD Budget**	**YTD Revenue Actual**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Non-operating grants and subsidies								
General purpose funding								
Income - LRCI Phase 4	109,197	0	0	109,197	0	145,019	145,019	0
Community amenities								
Community Development & Events - Grants	0	0	0	0	0	10,000	10,000	5,000
Transport								
Regional Road Grants	1,352	0	0	1,352	0	510,000	510,000	510,000
Wheatbelt Secondary Freight Network	8,704	0	0	8,704	0	2,258,385	2,258,385	2,282,553
Roads to Recovery	0	0	0	0	0	337,515	337,515	277,942
	119,253	**0**	**0**	**119,253**	**0**	**3,260,919**	**3,260,919**	**3,075,495**
TOTALS	**119,253**	**0**	**0**	**119,253**	**0**	**3,260,919**	**3,260,919**	**3,075,495**

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 2025	Amount Received	Amount Paid	Closing Balance 30 Jun 2026
	$	$	$	$
Cuballing Cricket Club	200	0	0	**200**
Department of Transport - Licensing	8,374	293,179	(288,576)	**12,977**
	8,574	**293,179**	**(288,576)**	**13,177**

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						0
	Opening Surplus(Deficit)		Opening Surplus(Deficit)			96,593	96,593
03162	Income - Rates Written-off		Operating Expenses		30,000		126,593
03168	Income - Less Discount Allowed		Operating Expenses		7,643		134,236
05150	Income - Fire Prevention - Grants		Operating Revenue		4,000		138,236
12185	Income - Grants Commission Local Road Grant		Operating Revenue			(86,812)	51,425
12451	Income - Profit on Disposal of Assets		Operating Revenue	(1,786)			51,425
08404	Aged Accommodation Units - Rental Income		Operating Revenue			(6,000)	45,425
10650	Income Relating to Town Planning & Regional Development		Operating Revenue		16,000		61,425
12177	Income - Sale of scrap		Operating Revenue		23,000		84,425
13455	Income - Standpipe - Charges		Operating Revenue		40,000		124,425
03201	Income - Interest Received - Municipal Account		Operating Revenue			(35,000)	89,425
14555	Income - Less Workers Compensation Claimed		Operating Revenue		67,500		156,925
12164	Wheatbelt Secondary Freight Network		Operating Revenue			(84,000)	72,925
12480	Income - Proceeds on Disposal of Assets		Operating Revenue		2,014		74,939
04235	Expenditure - Adminstration Salaries		Operating Expenses		97,500		172,439
12205	Expenditure - Maintenance on streets and roads		Operating Expenses			(30,000)	142,439
14510	Expenditure - Workers Compensation Paid		Operating Expenses			(67,500)	74,939
04107	Expenditure - Members - Subscriptions		Operating Expenses		13,910		88,849
04239	Expenditure - Administration Other		Operating Expenses			(25,000)	63,849
04248	Expenditure - Administration Support Services		Operating Expenses			(30,000)	33,849
04293	Expenditure - Computer Equipment - Mtnce		Operating Expenses			(13,910)	19,939
05108	Expenditure - Mtnce of Plant and Equipment		Operating Expenses			(40,000)	(20,061)
12205	Expenditure - Maintenance on streets and roads		Operating Expenses		75,000		54,939
13410	Expenditure - Standpipe costs		Operating Expenses			(40,000)	14,939
13461	Interest on Loans - Loan 68 Industrial Land		Operating Expenses		7,500		22,439
04238	Expenditure- Insurance Administration		Operating Expenses			(15,415)	7,024
12402	Expenditure - Loss on Disposal of Assets		Operating Expenses	4,400			7,024
03162	Income - Rates Written-off		Operating Expenses			(40,000)	(32,976)
04237	Expenditure - Merchant Bank Fees		Operating Expenses			(3,000)	(35,976)
04262	Expenditure - Bad Debts Written Off		Operating Expenses			(3,636)	(39,613)
04247	Photocopier Capital Purchase		Capital Expenses		1,705		(37,908)
C220	Administration Laptops		Capital Expenses			(3,900)	(41,808)

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
				$	$	$	$
12406	Works Manager Vehicle Changeover		Capital Expenses			(5,328)	(47,135)
12414	CEO Vehicle Changeover		Capital Expenses		1,154		(45,982)
12420	Small Plant Items		Capital Expenses		2,700		(43,281)
12425	Variable Message Board		Capital Expenses		1,350		(41,931)
12433	15 Tonne Excavator		Capital Expenses		124		(41,808)
WSF009	WSFN - Cuballing East Rd SLK 12.80 - 18.11		Capital Expenses		90,000		48,192
BS129	Black Spot - Springhill / Wandering Narrogin Intersection		Capital Expenses			(30,000)	18,192
12148	Loan 68 - Industrial Land Development		Capital Expenses		21,808		40,000
C216	Popanyinning Recreation Grounds		Capital Expenses			(40,000)	0
				2,614	**502,908**	**(502,908)**	**0**

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 2025-26 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%		Permanent	Amended at budget review
Revenue from operating activities					
Operating grants, subsidies and contributions	267,684	16.85%	▲	Permanent	DFES Fire Mitigation Grants, Main Roads income & Workers Compensation Claim
Fees and charges	31,693	6.75%		Permanent	Sale of Scrap Metal ($23k), Planning Fees ($42K), Standpipe charges (14k) Private Works (2k) & Other ($1k)
Interest earnings	(4,813)	(8.64%)		Permanent	Less interest earned on surplus funds invested
Other revenue	(37,124)	(27.04%)	▼	Permanent	Rates recovery costs & workers compensation (offset by reduced costs)
Expenditure from operating activities					
Employee costs	288,675	22.12%	▲	Permanent	Staff on workers compensation, not all budgeted FTE's filled and additional staff time allocated to road program
Materials and contracts	535,168	39.05%	▲	Permanent	Additional POC costs allocated to road program as well as savings in the road program, plant costs, fire mitigation & admin
Utility charges	40,826	19.01%	▲	Permanent	Power costs, Admin telecommunications, Standpipe Costs all underbudget.
Depreciation on non-current assets	(45,250)	(1.61%)		Permanent	Roads & Aged Accommodation (Non Cash)
Interest expenses	(4,532)	(11.78%)		Permanent	No interest on industrial land loan as not drawn down
Other expenditure	25,150	23.70%	▲	Permanent	Rates Write Offs
Non-cash amounts excluded from operating activities	44,730	1.62%		Permanent	Movement in pensioner deferred rates & depreciation
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	(185,424)	(5.69%)		Permanent	Finalisation of LRCI & Road funding
Fair value adjustments to financial assets at fair value	37,779	0.00%	▲	Permanent	Movement in WALGA House Trust Units (non-cash)
Payments for property, plant and equipment and infrastructure	433,471	9.29%		Permanent	Purchase of land ($250k) and other capital projects either deferred or completed under budget
Financing activities					
Proceeds from new debentures	(250,000)	(100.00%)	▼	Permanent	Land not purchased hence loan not required
Transfer from reserves	0	(100.00%)	▼	Permanent	Transfers not physically completed by 30 June
Transfer to reserves	211,008	88.85%	▲	Permanent	Transfers not physically completed by 30 June
Closing funding surplus / (deficit)	1,337,828	0.00%	▼		As per explanations above

9.1.4 Adoption of the 2026/27 Annual Budget

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	15 July 2026
Author:	Bronwyn Dew – A/Deputy CEO
Senior Officer:	Chris Paget – Chief Executive Officer
Attachments:	9.1.4A Draft 2026/27 Budget

Summary

The Draft 2026/27 Annual Budget for the financial year ending 30 June 2027 is presented for Council consideration.

Background

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

Much of the content of the budget was discussed at a budget workshop held on 17th June 2026.

Comment

This 2026/27 Budget incorporates a total operating expenditure of $6,702,803, an increase from 2025/26's actual expenditure of $5,331,104.

1. Capital Expenditure

Projects scheduled for this year include

- Land Purchase – Light Industrial Area - $250,000
- Construction of Key Worker Accommodation Units - $4,000,000
- Parks, Ovals & Playgrounds:
    - Cuballing Heritage Trail project has been carried over from 2025-26 totalling $20,000
    - Popanyinning Playground and recreation upgrade at the Popanyinning Recreation Ground has been carried over from 2025-26 totalling $50,000.
    - Cuballing Railway Reserve project has been carried over from 2025-26 totalling $20,000
    - Cuballing Town Centre Master Plan project has been carried over from 2025-26 totalling $20,000
    - Cuballing Cricket Club Training Nets renewal contribution at the Cuballing Recreation Ground totalling $35,000
    - Construction of boundary fencing to the Cuballing Recreation Ground totalling $92,055
    - Construction of fencing of the walkaway between Alton and Austral Street totalling $24,000
    - Retaining wall to Cuballing Recreation Ground carpark totalling $20,000

Other capital works projects included are as follows:

Popanyinning School House - Unisex Toilet & Ramp	$10,500

Cuballing Town Hall – Disabled Toilet Access $100,000
Cement floor at Popanyinning Community Shed $10,000

- 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 $2,119,766 during 2026/27 and have committed to undertake the following major road projects:

Road	Expenditure	Associated Grant Income
Stratherne Road - RRG	$659,104	$507,651
Springhill Road - RRG	$58,661	
Stratherne Road – RRG	$43,712	
Cuballing East Road – Final Seal - WSFN	$251,098	$263,582
Cuballing East Road – Line Marking - WSFN	$31,312	
Bow to Alton St – Asphalt Footpath - RTR	$62,277	$392,924
Williams Road - RTR	$330,647	
Heavy Vehicle Rest Area	$682,011	$545,609
Preventative Bridge Maintenance	$50,000	
Wardering Bridge #4865 Concrete Deck	$410,000	$410,000

- Plant Replacement

The following capital plant and equipment purchases are included in the Draft 2026/27 budget:

- CAT 930G Front End Loader $332,000
- Mazda BT Utility $38,674

2. Property Rates

The Draft 2026/27 Budget has applied an averaged 8% increase to property rates. With rising materials, utilities, insurance, contractors and staffing costs, this increase was unavoidable and is consistent with the projections of Councils Long Term Financial Plan.

Rates Incentive prizes to the value of $5,000 will be offered to ratepayers who choose to pay their rates on or before the due date. No Early Payment Discount will be offered to ratepayers in 2026-27.

Minimum rates for GRV valued properties and UV valued properties have increased by approximately 8% in the 2026/27 budget with the minimum rates for GRV properties increasing to $1,112 and UV Properties to $1,501.

4. Fees and Charges
With the exception of Statutory charges, a general 3% increase has been applied to fees and charges.
The kerbside collection and waste management fees and charges have increased by 4%.

- a $454.38 charge for the collection of Kerbside Waste and Recycling within the Shire of Cuballing with a reduced charge of $341.06 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 $61.38 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 2025/26 financial year, the Budget proposes a new loan of $250,000 for the purpose of developing a new light industrial area in Cuballing.

The Budget also proposes a new loan of $500,000 for the purpose of constructing new Key Worker Accommodation Units.

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 2026/27 Budget document contains a number of items that require adoption by Council under the Local Government Act. They are that in accordance with:

1. LGA S6.2 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

2. 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	9.3137	1,112
Unimproved Value	0.4838	1,501

3. 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 2026/27;

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, Deferred Pensioners' Rates excluded;

7. Section 6.32 (1) of the Local Government Act 1995 the Schedule of Rents, Leases and Charges as detailed in the budget document;

8. Section 67 of the Waste Avoidance and Resource Recovery Act 2007 (WARR Act) provides for a local government to arrange for the proper disposal of waste, by making an annual charge per waste receptacle.

9. Section 66 of the of the WARR Act 2007 provides for a local government to impose on rateable land an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides. Revenue raised from this charge is used to cover running costs of the Shire of Cuballing's Transfer Stations.

10. Section 64 (2) of the Local Government (Financial Management) Regulations 1996 that the due date for instalments be set as follows:
    - 1st Instalment due 2 October 2026; and
    - 2nd Instalment due 4 December 2026; and
    - 3rd Instalment due 5 February 2027; and
    - 4th Instalment due 9 April 2027.

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

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

13. Section 7B (2) of the *Salaries and Allowances Act 1975* requires the Tribunal, at intervals of not more than 12 months, to inquire into and determine –
    - the amount of fees to be paid to Council members;
    - the amount of expenses to be reimbursed to Council members;
    - the amount of allowances to be paid to Council members.

14. The Determination on Local Government Chief Executive Officers and Elected Members requires local governments to set an amount within the relevant range determined for fees, expenses or allowances.
    - Section 5.98 of the *Local Government Act 1995* sets out fees, expenses and reimbursements etc payable to council members as determined by the Tribunal.
    - Section 5.98A of the *Local Government Act 1995* sets out allowances which may be paid to deputy Presidents or deputy Mayors up to a percentage determined by the Tribunal (Absolute Majority required).
    - Section 5.99 of the *Local Government Act 1995* provides a local government may pay an annual fee in lieu of fees for attending meetings, as determined by the Tribunal (Absolute Majority required).
    - Section 5.99A of the *Local Government Act 1995* sets out a local government may pay an annual allowance for council members in lieu of reimbursement of expenses, as determined by the Tribunal (Absolute Majority required).

- Section 5.100 of the *Local Government Act 1995* sets out fees, expenses and reimbursements payable to a committee member who is not an elected council member or employee, or an independent committee member, or an independent Audit, Risk and Improvement Committee (ARIC) Member of the local government as determined by the Tribunal.
- Regulations 30, 31, 32, and 34ACA of the *Local Government (Administration) Regulations 1996* set the limits, parameters and types of allowances that can be paid to Council and committee members.

Policy Implications
Nil

Financial Implications
The Draft 2026/27 Budget sets the Council approved revenue and expenditure for the 2026/27 financial year.

Social Implications
Projects contained within the 2026/27 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.

Options
Council may resolve:
1. the Officer's Recommendation;
2. that the Draft 2026/27 Budget be adopted with minor amendments;
3. that the Draft 2026/27 Budget be deferred for further deliberations.

Voting Requirements
Absolute Majority required

OFFICER'S RECOMMENDATION

That Council, as detailed in the Draft 2026/27 Budget included at Attachment 9.1.4, adopt:

1. **the Rates and Minimum Rates to be levied in 2026/27 on all rateable property be as follows:**

Valuation	**Rate cents/dollar**	**Minimum Rate $**
Gross Rental Value	**9.313**	**1,112**
Unimproved Value	**0.4838**	**1,501**

2. **a due date for the payment of rates being Friday 2 October 2026, the being 35 days from the date of issue of Council's rate notice;**

3. **a 5.5% interest charge be levied on rates instalments, eligible and deferred pensioners rates excluded;**

4. **an 11% interest charge be levied on all overdue rates, deferred pensioners rates excluded;**

5. an administration charge of $10 be levied for the second and each subsequent rates instalments;

6. due dates for instalments of rates payments as follows:

- **a. 1st Instalment due on 2 October 2026; and**
- **b. 2nd Instalment due on 4 December 2026; and**
- **c. 3rd Instalment due on 5 February 2027; and**
- **d. 4th Instalment due on 9 April 2027;**

7. a Kerbside Rubbish Collection Fee $454.38 and Kerbside Rubbish Collection Fee Pensioner $341.06;

8. a Waste Management Charge on all Unimproved Value rateable properties of $61.36 per rates assessment;

9. the Schedule of Fees and Charges as detailed in the Draft 2026/27 Budget;

10. the Revenue and Expenditure as detailed in the Draft 2026/27 Budget; and

11. the Significant Accounting Policies, as detailed in the Draft 2026/27 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 2026/27.

SHIRE OF CUBALLING

Annual Budget

For Year Ended 30 June 2027

SHIRE OF CUBALLING

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	2,100,918	1,880,840	1,840,179
Grants, subsidies and contributions		1,129,887	1,856,012	1,671,139
Fees and charges	13	450,476	501,067	396,374
Interest revenue	9(a)	60,042	50,887	90,700
Other revenue		129,180	100,146	69,770
		3,870,503	4,388,952	4,068,162
Expenses				
Employee costs		(1,764,178)	(1,016,750)	(1,304,853)
Materials and contracts		(1,505,087)	(898,949)	(1,350,489)
Utility charges		(181,453)	(174,847)	(174,753)
Depreciation	6	(2,851,458)	(2,853,402)	(2,808,152)
Finance costs	9(c)	(38,779)	(43,010)	(45,978)
Insurance		(262,480)	(258,214)	(238,568)
Other expenditure		(99,168)	(81,332)	(59,466)
		(6,702,603)	(5,326,504)	(5,982,259)
		(2,832,100)	(937,552)	(1,914,097)
Capital grants, subsidies and contributions		5,829,358	3,131,346	3,344,919
Profit on asset disposals	5	1,864	6,214	8,000
Loss on asset disposals	5	(200)	(4,600)	(9,000)
Fair value adjustments to financial assets at fair value through profit or loss		0	37,779	0
		5,831,022	3,170,739	3,343,919
Net result for the period		**2,998,922**	**2,233,187**	**1,429,822**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**2,998,922**	**2,233,187**	**1,429,822**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		2,100,918	1,900,344	1,834,179
Grants, subsidies and contributions		1,129,887	1,897,096	1,678,639
Fees and charges		450,476	501,067	396,374
Interest revenue		60,042	50,887	90,700
Goods and services tax received		958,537	521,066	633,389
Other revenue		129,180	100,146	69,770
		4,829,040	4,970,606	4,703,051
Payments				
Employee costs		(1,724,178)	(1,006,936)	(1,274,853)
Materials and contracts		(1,290,170)	(935,103)	(1,189,070)
Utility charges		(181,453)	(174,847)	(174,753)
Finance costs		(38,779)	(45,186)	(45,978)
Insurance paid		(262,480)	(258,214)	(238,568)
Goods and services tax paid		(942,099)	(548,573)	(633,389)
Other expenditure		(99,168)	(81,332)	(59,466)
		(4,538,327)	(3,050,191)	(3,616,077)
Net cash provided by operating activities	4	290,713	1,920,415	1,086,974
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(4,674,374)	(515,758)	(811,200)
Payments for construction of infrastructure	5(b)	(2,879,877)	(3,731,480)	(3,874,171)
Proceeds from capital grants, subsidies and contributions		5,710,105	3,123,972	3,337,545
Proceeds from disposal of property, plant and equipment	5(a)	66,455	98,014	96,000
Net cash (used in) investing activities		(1,777,691)	(1,025,252)	(1,251,826)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(183,772)	(176,573)	(198,381)
Proceeds from new borrowings	7(a)	750,000	0	250,000
Net cash provided by (used in) financing activities		566,228	(176,573)	51,619
Net increase (decrease) in cash held		(920,750)	718,590	(113,233)
Cash at beginning of year		2,121,631	1,403,040	1,218,987
Cash and cash equivalents at the end of the year	4	**1,200,881**	**2,121,630**	**1,105,754**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	2,100,161	1,880,139	1,839,478
Rates excluding general rates	2(a)	757	701	701
Grants, subsidies and contributions		1,129,887	1,856,012	1,671,139
Fees and charges	13	450,476	501,067	396,374
Interest revenue	9(a)	60,042	50,887	90,700
Other revenue		129,180	100,146	69,770
Profit on asset disposals	5	1,864	6,214	8,000
Fair value adjustments to financial assets at fair value through profit or loss		0	37,779	0
		3,872,367	4,432,945	4,076,162
Expenditure from operating activities				
Employee costs		(1,764,178)	(1,016,750)	(1,304,853)
Materials and contracts		(1,505,087)	(898,949)	(1,350,489)
Utility charges		(181,453)	(174,847)	(174,753)
Depreciation	6	(2,851,458)	(2,853,402)	(2,808,152)
Finance costs	9(c)	(38,779)	(43,010)	(45,978)
Insurance		(262,480)	(258,214)	(238,568)
Other expenditure		(99,168)	(81,332)	(59,466)
Loss on asset disposals	5	(200)	(4,600)	(9,000)
		(6,702,803)	(5,331,104)	(5,991,259)
Non cash amounts excluded from operating activities	3(c)	2,757,823	2,809,643	2,767,400
Amount attributable to operating activities		**(72,613)**	**1,911,484**	**852,303**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		5,829,358	3,131,346	3,344,919
Proceeds from disposal of property, plant and equipment	5(a)	66,455	98,014	96,000
		5,895,813	3,229,360	3,440,919
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(4,674,374)	(515,758)	(811,200)
Acquisition of infrastructure	5(b)	(2,879,877)	(3,731,480)	(3,874,171)
Payments for financial assets at amortised cost - term deposits		0	0	
		(7,554,251)	(4,247,238)	(4,685,371)
Amount attributable to investing activities		**(1,658,438)**	**(1,017,878)**	**(1,244,452)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	750,000	0	250,000
Transfers from reserve accounts	8(a)	100,000	0	50,000
		850,000	0	300,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(183,772)	(176,573)	(198,381)
Transfers to reserve accounts	8(a)	(250,341)	(26,492)	(237,499)
		(434,113)	(203,065)	(435,880)
Amount attributable to financing activities		**415,887**	**(203,065)**	**(135,880)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	1,315,164	624,622	528,029
Amount attributable to operating activities		(72,613)	1,911,484	852,303
Amount attributable to investing activities		(1,658,438)	(1,017,878)	(1,244,452)
Amount attributable to financing activities		415,887	(203,065)	(135,880)
Surplus remaining after the imposition of general rates	3	**0**	**1,315,164**	**0**

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

SHIRE OF CUBALLING
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

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.

2025/26 actual balances
Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *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*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and 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.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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
• Impairment losses of non-financial assets
• Measurement of employee benefits

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Townsite	Gross rental valuation	0.105740	204	3,563,012	376,753	1,000	377,753	350,974	350,237
Rural	Unimproved valuation	0.004133	190	324,320,000	1,340,415	4,000	1,344,415	1,237,878	1,237,031
Total general rates			394	327,883,012	1,717,168	5,000	1,722,168	1,588,852	1,587,268
		Minimum $							
(ii) Minimum payment									
Townsite	Gross rental valuation	1,112	128	544,508	142,336	0	142,336	130,810	130,810
Rural	Unimproved valuation	1,501	157	31,313,178	235,657	0	235,657	222,400	222,400
Total minimum payments			285	31,857,686	377,993	0	377,993	353,210	353,210
Total general rates and minimum payments			679	359,740,698	2,095,161	5,000	2,100,161	1,942,062	1,940,478
(iii) Ex-gratia rates									
CBH Group		1.000000	1	757	757	0	757	701	701
					2,095,918	5,000	2,100,918	1,942,763	1,941,179
Discounts (Refer note 2(d))							0	(61,923)	(70,000)
Concessions (Refer note 2(e))							0	0	(31,000)
Total rates					2,095,918	5,000	2,100,918	1,880,840	1,840,179
Instalment plan charges							2,200	2,880	2,000
Instalment plan interest							4,500	4,789	4,200
Late payment of rate or service charge interest							10,000	8,361	14,000
							16,700	16,030	20,200

The Shire did not raise specified area rates for the year ended 30th June 2027.

*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 2026/27 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.

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	2/10/2026
Option 2 (Four Instalments)	
First Instalment	2/10/2026
Second instalment	4/12/2026
Third instalment	5/02/2027
Fourth instalment	9/04/2027

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	4/09/2026	N/A	N/A	11.00%
Option two				
First instalment				
Second instalment				
Option two				
First instalment	2/10/2026	N/A	N/A	11.00%
Second instalment	4/12/2026	10	5.50%	11.00%
Third instalment	5/02/2027	10	5.50%	11.00%
Fourth instalment	9/04/2027	10	5.50%	11.00%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
				$	$	$	
Discount applied to all rate classes	Rate	N/A	Various	0	61,923	70,000	The discount 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 ceased at 30 June 2026.
				0	61,923	70,000	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
Rates write offs	Rate	Waiver	N/A	Various	20,000	39,714	30,000	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	Waiver	N/A	Various	5,000	0	1,000	Ratepayers that can demonstrate financial hardship.	Provide support to ratepayers in the community experiencing financial difficulties.
					25,000	39,714	31,000		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	1,200,881	2,121,631	1,105,754
Receivables		54,307	70,745	149,928
Inventories		10,000	10,205	15,000
Other assets		0	79,712	30,284
		1,265,188	2,282,293	1,300,966
Less: current liabilities				
Trade and other payables		(380,920)	(205,920)	(331,374)
Capital grant/contributions liabilities		0	(119,253)	(116,006)
Long term borrowings	7	(324,081)	(183,772)	(229,369)
Employee provisions		(196,609)	(196,609)	(194,925)
		(901,610)	(705,554)	(871,674)
Net current assets		363,578	1,576,739	429,292
Less: Total adjustments to net current assets	3(b)	(363,578)	(261,575)	(429,292)
Net current assets used in the Statement of Financial Activity		0	1,315,164	0

(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.

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Adjustments to net current assets				
Less: Reserve accounts	8	(882,892)	(732,551)	(893,562)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		324,081	183,772	229,369
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		195,233	287,204	234,901
Total adjustments to net current assets		(363,578)	(261,575)	(429,292)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(1,864)	(6,214)	(8,000)
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(37,779)	0
Add: Loss on asset disposals	5	200	4,600	9,000
Add: Depreciation	6	2,851,458	2,853,402	2,808,152
Movement in current liabilities associated funds held in reserve account:				
- Current portion of employee benefit provisions		(91,971)	10,552	(41,752)
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	(14,918)	0
Non cash amounts excluded from operating activities		2,757,823	2,809,643	2,767,400

3. NET CURRENT ASSETS (CONTINUED)

(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 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.

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.

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.

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.

4. RECONCILIATION OF CASH

(a) 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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		1,200,881	2,121,631	1,105,754
Restrictions				
The following classes of financial 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		882,892	851,804	303,507
Restricted financial assets at amortised cost - term deposits		0	0	706,061
		882,892	851,804	1,009,568
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	882,892	732,551	893,562
Contract liabilities		0	0	0
Capital grant/contributions liabilities		0	119,253	116,006
Total restricted financial assets		882,892	851,804	1,009,568

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		2,998,922	2,233,187	1,429,822
Non-cash items:				
Depreciation	6	2,851,458	2,853,402	2,808,152
(Profit)/loss on sale of assets	5	(1,664)	(1,614)	1,000
Adjustments to fair value of financial assets at fair value through profit and loss		0	(37,779)	0
Changes in assets and liabilities:				
Decrease in receivables		16,438	33,081	1,500
(Increase)/decrease in inventories		205	1,214	(3,581)
Decrease in other assets		79,712	27,605	0
(Increase)/decrease in trade and other payables		175,000	(57,335)	195,000
(Increase) in capital grant/contributions liabilities		(119,253)	(7,374)	(7,374)
Capital grants, subsidies and contributions		(5,710,105)	(3,123,972)	(3,337,545)
Net cash provided by operating activities		290,713	1,920,415	1,086,974

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

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5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 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	4,040,099	0	0	0	0	34,262	0	0	0	0	70,600	0	0	0	0
Furniture and equipment	13,600	0	0	0	0	19,571	0	0	0	0	25,600	0	0	0	0
Plant and equipment	370,675	(64,791)	66,455	1,864	(200)	461,925	(96,400)	98,014	6,214	(4,600)	465,000	(97,000)	96,000	8,000	(9,000)
Total	4,674,374	(64,791)	66,455	1,864	(200)	515,758	(96,400)	98,014	6,214	(4,600)	811,200	(97,000)	96,000	8,000	(9,000)
(b) Infrastructure															
Infrastructure - roads	2,148,822	0	0	0	0	3,558,234	0	0	0	0	3,624,171	0	0	0	0
Infrastructure - bridges	460,000	0	0	0	0	46,330	0	0	0	0	40,000	0	0	0	0
Infrastructure - parks, ovals and playgro	221,055	0	0	0	0	85,416	0	0	0	0	116,500	0	0	0	0
Infrastructure - other	50,000	0	0	0	0	41,500	0	0	0	0	93,500	0	0	0	0
Total	2,879,877	0	0	0	0	3,731,480	0	0	0	0	3,874,171	0	0	0	0
Total	7,554,251	(64,791)	66,455	1,864	(200)	4,247,238	(96,400)	98,014	6,214	(4,600)	4,685,371	(97,000)	96,000	8,000	(9,000)

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.

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings	192,360	212,176	193,164
Furniture and equipment	12,553	12,553	1,032
Plant and equipment	306,158	401,723	401,678
Infrastructure - roads	1,852,543	1,745,722	1,730,897
Infrastructure - bridges	385,552	384,625	384,625
Infrastructure - recreation	36,464	36,463	36,464
Infrastructure - parks, ovals and playgrounds	32,848	27,160	27,311
Infrastructure - other	32,980	32,980	32,981
	2,851,458	2,853,402	2,808,152
By Program			
Governance	46,695	46,695	35,013
Law, order, public safety	93,395	70,298	82,785
Education and welfare	15,750	35,566	15,750
Housing	12,144	12,144	12,144
Community amenities	23,916	23,916	23,916
Recreation and culture	209,037	203,348	201,988
Transport	2,246,147	2,138,398	2,123,574
Economic services	4,282	4,282	4,282
Other property and services	200,093	318,755	308,700
	2,851,459	2,853,402	2,808,152

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 playgrou	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.

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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	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
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Aged Accommodation Units	56	WATC	4.60%	555,010	0	(82,420)	472,590	(24,320)	633,805	0	(78,795)	555,010	(32,143)	633,805	0	(78,795)	555,010	(27,945)
Lot 74 Austral Street	64	WATC	4.30%	51,676	0	(16,855)	34,821	(1,030)	68,171	0	(16,495)	51,676	(1,776)	68,171	0	(16,495)	51,676	(1,390)
Caterpillar Grader	67	WATC	3.90%	172,334	0	(84,497)	87,837	(5,929)	253,617	0	(81,283)	172,334	(9,091)	253,617	0	(81,283)	172,334	(9,143)
Industrial Land	68	WATC	6.00%	0	250,000	0	250,000	(7,500)	0	0	0	0	0	0	250,000	(21,808)	228,192	(7,500)
Aged Accommodation Units	69	WATC	6.00%	0	500,000	0	500,000	0	0	0	0	0	0	0	0	0	0	0
				779,020	750,000	(183,772)	1,345,248	(38,779)	955,593	0	(176,573)	779,020	(43,010)	955,593	250,000	(198,381)	1,007,212	(45,978)

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

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

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
Aged Accommodation	WATC	Fixed	10	6.00%	500,000	172,157	500,000	0
					750,000	215,233	750,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 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			
Total amount of credit unused	530,000	530,000	530,000
Loan facilities			
Loan facilities in use at balance date	1,345,248	779,020	1,007,212

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2026	2026/27 Budgeted Increase/ (Decrease)	Amount as at 30th June 2027
			$	$	$
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.

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8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget Opening Balance	2026/27 Budget Transfer to	2026/27 Budget Transfer (from)	2026/27 Budget Closing Balance	2025/26 Actual Opening Balance	2025/26 Actual Transfer to	2025/26 Actual Transfer (from)	2025/26 Actual Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Employee Entitlements	287,204	8,029	(100,000)	195,233	276,652	10,552	0	287,204	276,653	8,248	(50,000)	234,901
(b) Plant and Equipment	54,746	104,825	0	159,571	53,157	1,589	0	54,746	53,158	87,995	0	141,153
(c) Administration Building, ICT & Office Equipment	10,209	337	0	10,546	9,834	375	0	10,209	9,834	30	0	9,864
(d) Housing Reserve	87,879	2,980	0	90,859	84,650	3,229	0	87,879	84,651	2,523	0	87,174
(e) Recreation & Community Facility	108,676	3,700	0	112,376	104,683	3,993	0	108,676	104,684	3,571	0	108,255
(f) Refuse Site	50,680	1,718	0	52,398	48,818	1,862	0	50,680	48,818	1,455	0	50,273
(g) Equestrian	5,478	181	0	5,659	5,277	201	0	5,478	5,277	11	0	5,288
(h) Standpipe Maintenance	4,568	155	0	4,723	4,400	168	0	4,568	4,400	131	0	4,531
(i) Road and Bridges	117,179	3,973	0	121,152	112,874	4,305	0	117,179	112,874	3,365	0	116,239
(j) Community and Sporting Club	5,932	4,443	0	10,375	5,714	218	0	5,932	5,714	170	0	5,884
(k) Infrastructure Renewal	0	120,000	0	120,000	0	0	0	0	0	130,000	0	130,000
	732,551	250,341	(100,000)	882,892	706,059	26,492	0	732,551	706,063	237,499	(50,000)	893,562

(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 Equipment	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	Ongoing	To be usd to fund renewal of infrastructure

9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	45,542	37,737	72,500
Other interest revenue	14,500	13,150	18,200
	60,042	50,887	90,700
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	38,500	36,082	36,082
Other services	4,000	600	6,000
	42,500	36,682	42,082
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	38,779	43,010	45,978
	38,779	43,010	45,978
(d) Write offs			
General rate	20,000	39,714	30,000
Fees and charges	5,000	3,636	0
	25,000	43,350	30,000

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President - Cr Eliza Dowling (July - September 2025)			
President's allowance	0	2,691	10,765
Meeting attendance fees	0	810	3,435
Annual allowance for ICT expenses	0	125	500
Travel and accommodation expenses	0	0	500
	0	3,626	15,200
President - Cr Adrian Kowald (from October 2025)			
President's allowance	11,142	2,692	
Meeting attendance fees	3,470	2,195	2,385
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	903	500
	15,612	6,040	3,385
Deputy President - Cr Robert Harris			
Deputy President's allowance	2,786	1,346	2,691
Meeting attendance fees	2,694	1,480	2,735
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	0	500
	6,480	3,076	6,426
Councillor Steven Sexton			
Meeting attendance fees	2,694	1,480	2,385
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	0	500
	3,694	1,730	3,385
Councillor Scott Ballantyne			
Meeting attendance fees	2,694	630	2,385
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	0	500
	3,694	880	3,385
Councillor Dawson Bradford (July - September)			
Meeting attendance fees	0	370	2,385
Annual allowance for ICT expenses	0	125	500
Travel and accommodation expenses	0	0	500
	0	495	3,385
Councillor Matthew Dent (from October 2025)			
Meeting attendance fees	2,694	740	0
Annual allowance for ICT expenses	500	125	0
Travel and accommodation expenses	500	0	0
	3,694	865	0
Councillor Sarah Hawksley (from October 2025)			
Meeting attendance fees	2,694	555	0
Annual allowance for ICT expenses	500	83	0
Travel and accommodation expenses	500	0	0
	3,694	638	0
Total Council Member Remuneration	36,868	17,350	35,166
President's allowance	11,142	5,383	10,765
Deputy President's allowance	2,786	1,346	2,691
Meeting attendance fees	16,940	8,260	15,710
Annual allowance for ICT expenses	3,000	1,458	3,000
Travel and accommodation expenses	3,000	903	3,000
	36,868	17,350	35,166

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
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.

11. REVENUE AND EXPENDITURE (CONTINUED)

(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	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	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	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	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	Output method based on provision of service or completion of works

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 septics 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	Provison 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.

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	2,800	3,512	2,750
General purpose funding	4,400	13,081	4,500
Law, order, public safety	3,450	443	4,650
Health	300	1,817	300
Education and welfare	77,234	72,411	74,984
Community amenities	158,237	179,181	137,873
Recreation and culture	21,555	13,635	10,617
Transport	10,000	24,376	2,000
Economic services	170,500	185,926	158,700
Other property and services	2,000	6,685	0
	450,476	501,067	396,374

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

SHIRE OF CUBALLING

SHIRE OF CUBALLING

SCHEDULE OF FEES AND CHARGES

2026/2027

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	$0.73	Yes	$0.80
C		A3 (Double sided)	$0.82	Yes	$0.90
C		Community Groups	$0.19	Yes	$0.25
C		Colour photocopies +50%			+ 50%
C		Binding - per document	$3.095	Yes	$3.60
C		Laminating	$6.275	Yes	$7.30
C		Electoral Rolls	$11.850	No	$12.20
C		Rate book	$68.182	Yes	$75.00
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	$28.182	Yes	$31.00
		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			
		CUBY NEWS ADVERTISING			
C		1/4 page black & white	$10.00	Yes	$11.00
C		1/2 page black & white	$17.73	Yes	$19.50
C		Full page black & white	$35.45	Yes	$39.00
C		Full page colour	$70.91	Yes	$78.00
		RATE ENQUIRIES			
C		Rate Enquiry Fee (non EAS)	$28.64	Yes	$31.50
C		Rate Enquiry Fee (EAS)	$137.18	Yes	$150.90
C		Rate Notice Reprint	$12.64	Yes	$13.90
C		Payment Plan Administration Fee	$16.82	Yes	$18.50
C		Rates Refund Administration Fee	$22.50	Yes	$24.75
		FREEDOM OF INFORMATION			
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%
		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			
		PAYMENT RELATED FEES			
C		Dishonoured Cheque Fees	N/A	Yes	N/A
		ANIMAL CONTROL	**Rate**	**GST**	**Total Charge**
C		**REPLACEMENT TAG**	$7.00	No	$7.00
		DOG REGISTRATION FEES			
		Non-Working Dogs			
		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
		Working Dogs			
		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 above			
		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	$22.50	No	$22.50
C		Disposal/ Destruction	$114.09	Yes	$125.50
		FINE ENFORCEMENT FEE			
S		Final Demand	$25.73	Yes	$28.30
S		Enforcement Certificate	$21.91	Yes	$24.10
S		Registration Fee	$82.27	Yes	$90.50
		BUILDING	**Rate**	**GST**	**Total Charge**
		BUILDING LICENCE APPLICATIONS			
		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.			
S		Certified Domestic Building Permits - 0.19% of estimated value as determined by the LGA but not less than $110.00	Minimum $121.00	No	Minimum $121.00
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 $121.00	No	Minimum $121.00
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 $121.00	No	
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 $121.00	No	
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 $121.00	No	
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 $121.00
		STATUTORY BUILDING LEVIES			
S		Building and Construction Industry Training Fund Levy - 20% of value over $100,000 of building	0.20%	No	0.20%
S		Builders Registration Board $41.50			
		All other statutory fees are as applied by the Builders Registration Act. Any Statutory legislation will take precedence over stated fees in this section.			
		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
		Certificates charged at 0.2% of the value of building works, minimum charge of $340.00			
		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	$125.00	No	$125.00
		FOOD PREMISES			
S		Registration of Food Premises	$270.00	No	$270.00
C		Annual Food Business Inspection Fee	$172.00	No	$172.00
		PERMITS AND LICENCES			
C		Cuballing Tavern Alfresco Area (Foodpath thoroughfare)	$139.00	No	$139.00
C		Popanyinning Kennels	$0.00	No	N/A
C		Lazeaway Caravan Park	$265.00	No	$265.00
		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	$142.50 p/hour	No	$142.50 p/hour
C		Other Staff eg. Environmental Health Officer	$115 p/hour	No	$115 per hour
C		Secretary / administration clerk	$57.50 /hour	No	$57.50 /hour
		TOWN PLANNING STRUCTURE PLANS			
C		Shire Planner	$142.50 p/hour	No	$142.50 p/hour
C		Other Staff eg. Environmental Health Officer	$115 p/hour	No	$115 p/hour
C		Secretary / administration clerk	$57.50 /hour	No	$57.50 /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	0.32% of estimated cost of development
S		c) $500,001 - $2.5million	$1,700 + 0.257% for every $1 in excess of $500k	No	$1,700 + 0.257% for every $1 in excess of $500k
S		d) $2.5million - $5million	$7,161 + 0.206% for every $1 in excess of $2.5m	No	$7,161 + 0.206% for every $1 in excess of $2.5m
S		e) $5million - $21.5 million	$12,633 + 0.123% for every $1 in excess of $5m	No	$12,633 + 0.123% for every $1 in excess of $5m
S		f) More than $21.5 million	$34,196	No	$34,196.00
S		**Home Occupation Application**	$222	No	$222
S		**Home Occupation Renewal**	$73	No	$73
		Unhosted Short-Term Rental Accommodation (STRA)	$295	No	$295
		Non-conforming Use			
S		Application for change of use or continuation of non-conforming use where development is not occurring	$295	No	$295
		Activity without approval			
		Where an application for development approval is lodged after the development has commended or been carried out, an			
		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	$73.00 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
		OTHER TOWN PLANNING FEES AND CHARGES			
S		Issue of zoning certificate	$73	No	$73
S		Reply to property settlement questionaire	$73	No	$73
S		Provision of written planning advice	$73	No	$73
		Development Assessment Panel (DAP)			

S	a) Less than $2 million	$5,612	No	$5,612
S	b) not less than $2 million and less than $7 million	$6,480	No	$6,480
S	c) not less than $7 million and less than $10 million	$10,004	No	$10,004
S	d) not less than $10 million and less than $12.5 million	$10,886	No	$10,886
S	e) not less than $12.5million and less than $15 million	$11,195	No	$11,195
S	f) not less than $15 million and less than $17.5 million	$11,507	No	$11,507
S	g) not less than $17.5 million and less than $20 million	$11,818	No	$11,818
S	h) not less than $20 million and less than $50 million	$12,129	No	$12,129
S	I) Not less than $50 million	$17,524	No	$17,524
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)	$280.91	Yes	$309.00
C	Minor Functions (less than 4 hrs ie. Displays, exhibitions, dance groups etc)	$140.91	Yes	$155.00
C	Local Community Groups	$30.91	Yes	$34.00
C	Additional Cleaning Fee (per Hour)	$104.09	Yes	$114.50
C	Bond - Without Liquor	$103.00	No	$103.00
C	Bond - With Liquor	$155.00	No	$155.00
	CUBALLING RECREATION CENTRE			
C	Major Functions (ie. Weddings. Parties, shows etc.)	$260.45	Yes	$286.50
C	Minor Functions (less than 4 hrs ie. Displays, exhibitions, dance groups etc)	$130.00	Yes	$143.00
C	Use of oval and/or kitchen - Hourly Rate	$30.91	Yes	$34.00
C	Use of toilets/ showers - Daily Rate	$145.00	Yes	$159.50
C	Use of Oval only - Daily Rate	$65.45	Yes	$72.00
C	Council Meetings/ Functions and Council Committee Meetings	Nil		Nil
C	Additional Cleaning Fee (per Hour)	$104.09	Yes	$114.50
C	Bond - Without Liquor	$100.00	No	$103.00
C	Bond - With Liquor	$150.00	No	$155.00
	POPANYINNING SCHOOL (COMMUNITY HUB)			
C	Hire Fee - Local Community Groups	$30.91	Yes	$34.00
C	Additional Cleaning Fee (per Hour)	$104.09	Yes	$114.50
	SPORTING ASSOCIATION ANNUAL RENTAL			
C	Cuballing Cricket Club	$1,013.64	Yes	$1,115.00
C	Cuballing Tennis	$1,211.82	Yes	$1,333.00
C	K9 Club	$473.64	Yes	$521.00
C	Cuballing Craft Group	$473.64	Yes	$521.00
C	Cuballing Bootscooters	$473.64	Yes	$521.00
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	$608.64	Yes	$669.50
C	Changeroom Annual Hire - Dryandra Equestrian Association	$556.18	Yes	$611.80
C	Grounds Hire - Dryandra Pony Club	$3,003.64	Yes	$3,304.00
C	Grounds Hire - Dryandra Equestrian Association	$3,003.64	Yes	$3,304.00
C	Additional Cleaning Fee (per Hour - each occasion)	$104.09	Yes	$114.50
	CAMPING ON COUNCIL PROPERTY WITH A PERMIT			
C	As per Council Policy 7.1, Camping at: • Cuballing Recreation Ground • Popanyinning Recreation Ground, • Popanyinning School • Popanyinning Hall • Cuballing Rifle Club • Yornaning Dam A camping permit is for • a single group for one night in one tent/caravan/RV/etc: or • two adults for one night in multiple swags, etc.	$28.55	Yes	$31.40
	EVENTS - Application Fee and Risk Management Plan Assessment			
C	Events less than 500 people	$45.45	Yes	$50.00
C	Events more than 500 people	$90.91	Yes	$100.00
	INDEPENDENT LIVING UNITS	**Rate**	**GST**	**Total Charge**
C	Rent per week	371.30	No	$371.30
C	Bond (4 weeks rent)	1,485.20	No	$1,485.20
C	Pet Bond	228.00	No	$228.00

		Description	Rate	GST	Total Charge
		OTHER SERVICES	**Rate**	**GST**	**Total Charge**
		STANDPIPE WATER CHARGES			
C		Residents - Per kL (1000L)	$10.500	No	$10.80
C		Minimum Charge for card holders per billing cycle	$10.500	No	$10.80
C		Swipe Card (non refundable) Local Residents	$32.727	Yes	$36.00
C		Swipe Card - Replacement	$32.727	Yes	$36.00
C		Swipe Card Replacement - Contractors and Non-Residents	$51.364	Yes	$56.50
		Accounts are sent quarterly			
		KERBSIDE WASTE & RECYCLING COLLECTION	**Rate**	**GST**	**Total Charge**
C		Rubbish & Recycling Collection - Compulsory collection for all townsite residences	$454.38	No	$454.38
C		Rubbish & Recycling Collection - Compulsory collection for all townsite residences - Pensioner Discount	$341.06	No	$341.06
C		Replacement Bin	$103.64	Yes	$114.00
C		Additional Full Service (Rubbish & Recycling Service)	$454.38	No	$454.38
C		Additional Waste Bin Service (140L) Rubbish or Recycling	$320.75	No	$320.75
C		Refuse Site Fee - Per UV assessment	$61.38	No	$61.38
		TRANSFER STATION FEES	**Rate**	**GST**	**Total Charge**
C		Tyres - Car	$8.18	Yes	$9.00
C		Tyres - Truck	$26.36	Yes	$29.00
C		Tyres - Tractor (up to 1m)	$51.82	Yes	$57.00
C		Tyres - Tractor (1-2m)	$77.27	Yes	$85.00
		CEMETERY	**Rate**	**GST**	**Total Charge**
		BURIAL FEES			
		(Charges in accordance with Cemeteries Act 1986, Section 53)			
C		Reservation of Plot/Grant of Right of Burial)	$66.36	Yes	$73.00
C		Interment/ Burial Fee/Grave Digging	Cost plus 10%	Yes	Cost plus 10%
C		Re-opening (Not removal of headstone)	Cost plus 10%	Yes	Cost plus 10%
C		Exhumation Fee (Contact Funeral Directors)	POA		POA
C		Headstone Licence	$62.73	Yes	$69.00
		PLACEMENT OF ASHES IN NICHE WALL			
C		Application - Placement/Affixing of Plaque (Contact Funeral Directors)	$181.82		$200.00
C		Reservation - Single	$102.73	Yes	$113.00
C		Reservation - Double	$154.55	Yes	$170.00
		RESERVATION/GRANT OF RIGHT OF BURIAL - ASHES IN NICHE WALL			
C		- Single	$53.05	Yes	$58.35
C		- Double	$84.73	Yes	$93.20
		PRIVATE WORKS	**Rate**	**GST**	**Total Charge**
C		**YELLOW SAND**			
		Shire of Cuballing Ratepayers/Residents - Delivered - 8m3 Load/6 Wheeler	$244.55	Yes	$269.00
C		*Other Purchases (Non Ratepayers/Non Residents, Outside Shire of Cuballing) includes additional Plant Hire rate of delivery -* 16m3/Semi-Trailer	$488.64		$537.50
		BLUE METAL			
C		Shire of Cuballing Ratepayers - per tonne	$91.82	Yes	$101.00
		No delivery, material cost only. All delivery includes Plant Hire rate of delivery			
		GRAVEL			
C		No Delivery - Self Load - per cubic metre	$9.55	Yes	$10.50
C		No delivery - Shire Loaded per cubic metre	$11.23	Yes	$12.35
C		Shire of Cuballing Ratepayers/Residents - Delivered - 8m3 Load/6 Wheeler	$223.18	Yes	$245.50
C		" " " " " - Delivered - 16m3/Semi-Trailer	$424.09	Yes	$466.50
		CROSSOVER WORKS (As per Policy Manual 5.9)			

		- New gravel crossover - no pipes (Minimum of =	$259.09 or 50%	Yes	$285.00 or 50%
		- New gravel crossover - <375mm (Minimum of =	$444.55 or 50%	Yes	$489.00 or 50%
		REMOVAL OF ABANDONED VEHICLE AND/OR VEHICLE WRECKAGE	$639.09	Yes	$703.00
		LABOUR HIRE			
C		Worker Labour Rate per Hour	$86.14	Yes	$94.75
C		Worker Labour Rate Cleaning (incl. materials) per Hour	$107.73	Yes	$118.50
		PLANT HIRE - $/HR INC OPERATOR			
C		Loader Hire	$202.27	Yes	$222.50
C		Grader Hire	$216.36	Yes	$238.00
C		Multi-Tyre Roller	$163.64	Yes	$180.00
C		Vibe Roller	$169.55	Yes	$186.50
C		Tip Trucks (6 wheelers)	$169.55	Yes	$186.50
C		Tip Truck 3 tonne	$110.45	Yes	$121.50
C		Truck 4 tonne	$238.64	Yes	$262.50
C		Semi Side Tipper	$190.91	Yes	$210.00
C		John Deere Tractor and Operator	$147.05	Yes	$161.75
C		John Deere Tractor and Operator - Includes slasher or mower	$147.05	Yes	$161.75
C		Machinery Float	$190.91	Yes	$210.00
C		Utility Hire	$92.73	Yes	$102.00
C		Operator overtime (1.5 time)	$20.45	Yes	$22.50
C		Operator overtime (Double time)	$40.91	Yes	$45.00

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Change of Date for September 2026 Ordinary Meeting of Council

File Ref. No:	
Applicant:	Internal document
Author:	Chris Paget – Chief Executive Officer
Disclosure of Interest:	Nil
Date:	20 July 2026
Attachment:	Nil

Summary
The purpose of this report is for Council to consider a change of date for its September 2026 Ordinary Meeting.

Background
The Ordinary Council Meeting is currently scheduled for Wednesday 16th September 2026.

This date presents scheduling conflicts with both the 2026 Cuby Groovefest preparations, and also the 2026 WALGA Local Government Convention and Annual General Meeting (AGM).

The proposed new meeting date is Wednesday 23rd September 2026, commencing at the usual time of 3pm at the Council Chambers, CWA Hall in Cuballing.

Comment
The proposed change will enable any Councillors and relevant staff to attend to their roles in preparing for the Groovefest (including the official opening event on Thursday 17th) as well as the 2026 WALGA Local Government Convention and AGM without impacting their ability to participate in the September Ordinary Council Meeting.

If approved by Council, the Schedule of Ordinary Council Meetings for 2026 will be amended accordingly, and public notice of the revised meeting date will be given in accordance with the requirements of the applicable legislation.

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 s.5.25(1)(g)
Local Government (Administration) Regulations 1996 reg.12

Policy Implications
Policy 3.9 – Council Meetings

Financial Implications
Nil

Voting Requirements
Simple majority.

OFFICER'S RECOMMENDATION:
That Council:

1. Changes the date of the Ordinary Meeting of Council scheduled for Wednesday 16th September 2026 to Wednesday 23rd September 2026; and
2. Authorises the Chief Executive Officer to give public notice of this change in accordance with legislative requirements.

9.2.2 Freedom of Information (FOI) Statement 2026-2027

File Ref. No:	ADM039
Applicant:	Internal document
Author:	Chris Paget – Chief Executive Officer
Disclosure of Interest:	Nil
Date:	20 July 2026
Attachment:	9.2.2A Draft Freedom of Information Statement 2026-2027

Summary

For Council to consider a revised and updated Freedom of Information Statement.

Background

Under the requirements of the *Freedom of Information Act* 1992 Local Governments are required to have a Freedom of Information (FOI) Information Statement published annually and made available for inspection or purchase by members of the public. Some agencies have elected to publish their information statement electronically on their website. Others have elected to have both a hard copy and a copy available on their website. Commentary on the FOI Statement and any applications dealt with during the year is also incorporated in the Shire's annual report.

Whichever manner the agency chooses to publish its information statement in, it is required to provide a copy to the Information Commissioner.

Information statements are an important part of FOI legislation. They assist members of the public to exercise their rights under the FOI Act, by describing the information and records available, together with a summary of the responsibilities and functions carried out by each agency.

The provisions in the FOI Act concerning information statements require that subsequent republishing of the information statement occurs at intervals of not more than 12 months.

Comment

An updated draft Information Statement has been prepared by the CEO and is included at Attachment 9.2.2A. In previous years the preparation of the Information Statement has been completed with the assistance of the Office of the Information Commissioner

It is a requirement of the Freedom of Information Act 1992 that an up-to-date Information Statement be published at least every 12 months.

The final adopted Information Statement will be available on the Council's website and from the Shire Administration Office.

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
Freedom of Information Act 1992

Part 5 — Publication of information about agencies

94. Term used: information statement

96. Information statement, each agency to publish annually

97. Information statement and internal manual, each agency to make available etc.

Policy Implications

Nil

Financial Implications

Nil

Consultation

Public Sector Commission WA

Voting Requirements

Simple majority.

OFFICER'S RECOMMENDATION:

That Council adopts and publishes the Freedom of Information Statement 2026-2027 as presented.

SHIRE OF CUBALLING

Freedom of Information Statement

2026 – 2027

This Information Statement is published by the Council in accordance with the requirements of Section 96 of the Freedom of Information Act 1992 (Western Australia).

The Council is pleased to comply with the legislation and welcomes enquiries.

An updated Information Statement will be published at least every 12 months.

Date of Adoption:

Contents

Document Title	Version Number	Date created/modified	Review Date	Next review
Freedom of Information Statement	4	20 July 2026	20/07/2026	By 31/07/2027

INTRODUCTION

The *Freedom of Information Act 1992 (WA)* gives the public a right to access Western Australian government documents, subject to some limitations. The Shire of Cuballing takes its obligations under the Act seriously and is committed to complying with the aims of the Act.

The aims of the *Freedom of Information Act 1992 (WA)* are to:

- enable the public to participate more effectively in governing the State, and
- make the persons and bodies that are responsible for State and local government more accountable to the public.

They are to be achieved by:

- creating a general right of access to State and local government documents
- providing means to ensure that personal information held by State and local governments is accurate, complete, up to date and not misleading, and
- requiring certain documents concerning State and local government operations be made available to the public.

This document has been prepared for the Shire of Cuballing to satisfy Part 5 of the Freedom of Information Act 1992, and is correct as at July 2026. Copies of this document may be obtained from:

The FOI Coordinator
Shire of Cuballing

22 Campbell St
CUBALLING WA 6311

Telephone (08) 9883 6031
Email enquiries@cuballing.wa.gov.au

For further information the Shire office may be contacted, Monday to Friday between the hours 8:30am – 4:00pm or via the Shire's website www.cuballing.wa.gov.au

MISSION STATEMENT:

VISION

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

THE SHIRE OF CUBALLING STRATEGIC COMMUNITY PLAN

"OUR HEART, OUR HOME 2023-2033"

STRATEGIC PRIORITIES

Social objective:

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

Economic objective:

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

Natural Environment objective:

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

Built Environment objective:

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 objective:

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

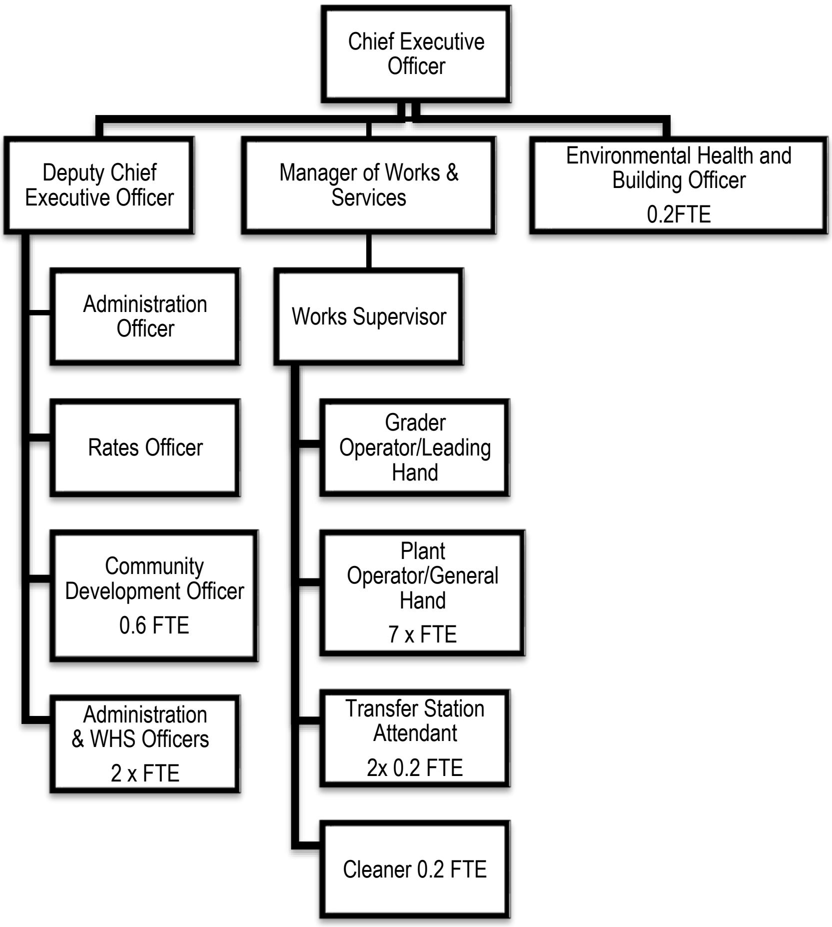
decision-making.

COUNCIL ORGANISATION STRUCTURE

The current Council decision making body consists of 6 Councillors, including the Shire President who is elected by the Council. Council meets on the third Wednesday of the months February to December. A meeting in the month of January will only be held when it is called under provisions of Section 5.4 of the Local Government Act 1995.

Minutes of meetings are available at the Shire office and the shire's website www.cuballing.wa.gov.au.

SHIRE OF CUBALLING – ORGANISATION CHART



Finance Consultant – Martin Whitely

Engineering Consultant – Rod Munns

COUNCIL AND COMMITTEE MEETINGS

Council Meetings

Council Meetings afford members of the public the opportunity to ask Elected Members and staff questions about Shire matters generally.

Committees of Council

The Shire of Cuballing has committees and working groups that meet on a regular or semi-regular basis to oversee operations and make recommendations to the Council in their specific areas of responsibility. Council advertises for community member vacancies on Council Committees when required. A full list of Council's committees can be accessed on the Shire's website https://www.cuballing.wa.gov.au/council/council-and-executives/committees-of-council.aspx

Council Committees include:

Audit Committee
Bushfire Advisory Committee
Local Emergency Management Committee (jointly with Shire of Narrogin)
Cemeteries Advisory Committee

DELEGATIONS

The Chief Executive Officer and other officers have delegated authority from Council to make decisions on a number of specified administrative and policy matters which are subject to ongoing development. These delegations are detailed in the Delegations Register and are reviewed annually by Council.

The *Local Government Act 1995* and associated Regulations requires Council to;

- determine policies to be applied by Council in exercising its discretionary powers;
- determine the type, range and scope of projects to be undertaken by the Shire;
- develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of the Shire.

In keeping with the legislative requirement, Council determines the strategic direction of the Shire, including the development of key policies and the allocation of resources to works and services. Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of development.

LEGISLATION ADMINISTERED

The Shire of Cuballing is enabled and functions under the *Local Government Act 1995*.

The Shire of Cuballing is wholly or partly responsible for administering the following Legislations and Regulations:

Animal Welfare Act 2003
Biosecurity and Agriculture Management Act 2007
Building Act 2011
Building Regulations 2012
Bush Fires Act 1954
Bush Fire Regulations 1954
Caravan Parks and Camping Grounds Act 1995
Caravan Parks and Camping Grounds Regulations 1997
Cat Act 2011
Cat Regulations 2012
Cemeteries Act 1986
Conservation and Land Management Act 1984
Contaminated Sites Act 2003
Corruption, Crime and Misconduct Act 2003
Control of Vehicles (Off Road Areas) Act 1978
Control of Vehicles (Off Road Areas) Regulations 1979
Disability Services Act 1993
Dividing Fences Act 1961
Dog Act 1976
Dog Regulations 1976
Dog (Restricted Breeds) Regulations 2002
Environmental Protection (Noise) Regulations 1997
Equal Opportunity Act 1984
Explosives and Dangerous Goods Act 1961
Freedom of Information Act 1992
Freedom of Information Regulations 1993
Food Act 2008
Food Regulations 2009
Hairdressing Establishment Regulations 1972
Health Act 1911
Health (Air Handling & Water Systems) Regulations 1994
Health (Aquatic Facilities) Regulations 2007
Health (Asbestos) Regulations 1992
Health Act (Carbon Monoxide) Regulations 1975
Health (Cloth Materials) Regulations 1985
Health (Garden Soil) Regulations 1998
Health Act (Laundries & Bathrooms) Regulations
Health Act (Miscellaneous Provisions) Act 1911

Health (Pesticides) Regulations 2011
Health (Poultry Manure) Regulations 2001
Health (Public Buildings) Regulations 1992
Health (Skin Penetration Procedure) Regulations 1998
Health (Temporary Sanitary Conveniences) Regulations 1997
Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste Regulations 1974
Heritage of Western Australia Act 1990
Land Administration Act 1997
Litter Act 1979
Litter Regulations 1981
Liquor Licensing Act 1988
Local Government Act 1995
Local Government (Administration) Regulations 1996
Local Government (Audit) Regulations 1996
Local Government (Constitution) Regulations 1998
Local Government (Building Surveyors) Regulations 2008
Local Government (Elections) Regulations 1997
Local Government (Financial Management) Regulations 1996
Local Government (Functions & General) Regulations 1996
Local Government (Miscellaneous Provisions) Act 1960
Local Government (Rules of Conduct) Regulations 2007
Local Government (Uniform Local Provision) Regulations 1996
Local Government Grants Act 1978
Main Roads Act 1930
Navigable Water Regulations 1958
Parks & Reserves Act 1895
Planning & Development Act 2005
Planning & Development (Consequential & Transitional) Act 2005
Planning & Development Regulations 2009
Planning & Development (Consequential) Regulations 2006
Planning & Development (Transitional) Regulations 2006
Privacy & Responsible Information Sharing Act 2024
Public Health Act 2016
Public Interest Disclosure Act 2003
Rates & Charges (Rebate & Deferments) Act 1992
Residential Design Codes of WA 2002
Sewerage, Lighting, Ventilation & Construction Regulations 1971
Strata Titles Act 1985
Town Planning Regulation 1967
Valuation of Land Act 1978

The Shire of Cuballing is also wholly responsible for administering the following Shire of Cuballing Local Laws:

- Standing Orders Local Law
- Health Local Law
- Local Government Property Local Law
- Cats Local Law
- Dogs Local Law
- Cemeteries Local Law
- Local Planning Scheme No. 4

SERVICES TO THE COMMUNITY

The Shire of Cuballing is responsible for providing good governance, including legislative and executive functions. The services are provided to maintain a pleasant and safe environment for its residents and ratepayers by:

The activities and functions of the Shire are described as follows:

Animal Control	Parks and Reserves
Development and Building Control	Pest Control
Bus Shelters	Playground Equipment
Cemeteries	Public Seating & Public Toilets
Citizenship Ceremonies	Recreational/Sporting Facilities
Community Development	Refuse Sites & Waste Management
Community Halls and Centres	Roads/Kerbing
Community Information Service	Seniors Program
Community Support Program	Parking Bays/Street Closures
Development and Building Control	Street Lighting
Dual Use Paths	Stormwater Drainage
Environmental Health Matters	Street Sweeping
Extractive Industries Control	Street Tree Planting
Fire Prevention	Tourism
Footpaths	Town Planning
Grants and Subsidies	Traffic Control Devices

PUBLIC PARTICIPATION

Members of the public have a number of opportunities to put forward their views on particular issues before Council. These are:

Deputations - a member of the public can apply to address Council personally or on behalf of a group of residents. The application must be in writing addressed to the Chief Executive Officer. The Presiding person then may approve the request or refer the request to the Council/Committee for approval.

Presentations - with prior notification and approval by the Chief Executive Officer, members of the public can address Council on any matter on the Council Meeting Agenda.

Residents are notified of some Development Applications requiring the approval of Council. When an application is publicly notified, residents can write to Council expressing their view of the application.

Petitions - written petitions can be addressed to Council on any issue within Council's jurisdiction. Petitions are required to be addressed to the Shire President according to *Standing Orders Local Law 2.5.*

Written Requests—a member of the public can write to the Shire on any Council policy, activity or service.

Public Question Time – Time is made available at every Council Meeting for members of the public to ask questions and have them responded to by Council, unless the question is outside the legislation or deemed unreasonable.

Elected Members—members of the public can contact their Elected Members to discuss any issue relevant to Council.

Notifications/Advertising – Residents may be notified of issues by advertising in the local newspaper, written notification or an onsite sign. Residents then have the opportunity to write to the Shire expressing their views.

Public correspondence and applications on any matters to be considered by Council must be received at the Shire Office 20 working days prior to the Council Meeting and should be addressed to the Chief Executive Officer.

COMMUNITY CONSULTATION

The Shire consults with local residents on particular issues as determined from time to time in accordance with its Strategic Community Plan to ensure all the community's needs and expectations are met and can be in the form of:

- Public Forums
- Workshops
- Submissions
- Media
- Telephone
- Interviews
- Surveys

Advising the community and stakeholders of issues can take the form of:

- Media releases
- Local Newspaper advertisements
- Council publications (including electronic media and website)
- Social media
- Newsletter/direct mail outs
- Posters/flyers
- Information displays
- Public forums

COUNCIL DOCUMENTS

The Shire of Cuballing holds records relating to various functions of the Shire as described below:

- Integrated Planning and Reporting publications;
  - Asset Management Plan
  - Corporate Business Plan
  - Strategic Community Plan
  - Strategic Resource Plan
  - Workforce Plan
- Council / Committee Agendas and Minutes
- Customer Service Charter
- Disability Access and Inclusion Plan
- Equal Employment Opportunity Management Plan
- Local Emergency Management Plan
- Local Laws and Local Law Enforcement
- Municipal Heritage Inventory
- Policy Manual
- Recordkeeping & Disaster Recovery Plan
- Risk Management
- Town Planning Scheme Plan
- Waste Management Plan

DOCUMENTS AVAILABLE FOR INSPECTION

The following documents are available for public inspection at the Shire Office, free of charge to ratepayers. Copies of these documents may be purchased and the charges are shown below. Some of these documents are also available on the Shire's website.

COUNCIL DOCUMENTS AVAILABLE FOR INSPECTION

DOCUMENT	FEE
Annual Budget	Council Office & Website
Annual Report inclusive of Annual Financial Report	Council Office & Website
Council / Committee Agendas & Minutes	Council Office & Website
Customer Charter Customer Service Charter Wastewater Services for Cuballing Townsite Sewerage Scheme	Council Office & Website
Disability Access & Inclusion Plan	Council Office & Website
Policy Manual	Council Office & Website
Freedom of Information Statement	Council Office & Website
Integrated Planning and Reporting Strategic Community Plan Strategic Resource Plan Corporate Business Plan Workforce Plan	Council Office & Website
Register of Burials Register of Gifts and Travel Contributions Register of Interest (Elected Members) Register of Tenders	Council Office & Website
Register of Fees and Charges levied by Council Register of Local Laws	Council Office & Website
Shire of Cuballing Heritage Building Inventory	Council Office & Website

Other Information Requests

Requests for information, not shown above will be considered in accordance with the *Freedom of Information Act* provisions. Under this legislation, applications must be submitted in written form and will be subject to an application fee where applicable unless the applicant is granted an exemption.

Should the application require copes of any documents inspected pursuant to a Freedom of Information request, the charges will apply. It should be noted that some documents are for viewing only and cannot be copied as such copy would breach the *Copyright Act 1968.*

FREEDOM OF INFORMATION PROCEDURES AND ACCESS ARRANGEMENTS

Refer: Appendix 1 Flowchart - Dealing with an FOI application

FOI Operations Obtaining Documents outside of Freedom of Information

Where possible the Shire of Cuballing will release documents outside of the Freedom of Information process. However, at times some documents can only be obtained under Freedom of Information.

Documents may comprise any written material, plans, drawings, photographs, tape recordings, films, and videotapes.

APPLICATIONS

Valid Access Application

Under the *Freedom of Information Act section 12* requirements for a valid Freedom of Information Access Applications must:

- be in writing
- give enough information so that the documents requested can be identified (be as specific as possible; include dates or date ranges; include keywords; include as much details as possible to identify the requested documents)
- give an Australian address to which notices can be sent preferably including a contact telephone number, email address, fax number
- be lodged with the Shire of Cuballing, and
- be accompanied by the application fee of $30 (if one is applicable).

If your application does not comply with the requirements of section 12 the Shire of Cuballing has to take reasonable steps to help you to change your application so that it complies with those requirements (section 11)

If you ask for access to 'everything' on a particular subject, the Shire of Cuballing may ask you to narrow the scope of your application to reduce the work involved in dealing with it. The Shire of Cuballing is permitted to refuse to deal with your application if dealing with it would divert a substantial and unreasonable portion of its resources away from its other operations

Applications and enquiries should be addressed to:

Freedom of Information Coordinator
Shire of Cuballing,
PO Box 13, Cuballing, WA 6311
(08) 9883 6031
or email enquiries@cuballing.wa.gov.au

FEES AND CHARGES

Calculating Charges

Applicants are entitled to have access to documents at the lowest reasonable cost (section 4). The *Freedom Of Information Act (FOI) and Freedom Of Information Regulations* outline the charges the Shire of Cuballing can impose for dealing with an access application *(section 16, regulations 3 and 5 and Schedule 1 to the Regulations).*

The fees and charges are as follows:

- Personal information - No fees or charges apply for applications that are limited to personal information about the applicant only.

  Personal Information is defined as any information or opinion, whether true or not, about an individual, whether living or dead, that can identify or reasonably identify that person.

  Applications for Personal Information can only be made by that individual and not a third party. Certified proof of identity will be required prior to processing an application for Personal Information.

- Non-personal information - $30

  Documents that are not directly about the applicant are considered to be non-personal information and a $30 application fee is payable. Where documents contain the names of third parties, those parties must be consulted prior to the documents being released.

The Information Commissioner has found that charges may be imposed for:

- consulting with third parties, if necessary;
- examining documents, exercising judgment and making decisions on access;
- deleting exempt matter where appropriate;
- preparing a notice of decision; and
- providing access in the manner required.

The Shire of Cuballing is not entitled to impose a charge for searching for documents. Although section 16(1) of the FOI Act clearly contemplates that a charge for conducting a routine search may be required to be paid by an applicant, no charge for searching for documents is presently prescribed by the FOI Regulations.

Charges
The Shire of Cuballing may apply charges when processing a Freedom of Information application. All charges are calculated on an hourly (or pro-rata) rate and are discretionary. The following charges may be applicable:

• Personal information about the applicant	No fee or charges
• Application fee (for non-personal information)	$30.00
• Charge for time dealing with the applicant (per hour, or pro rata)	$30.00
• Access time supervised by staff (per hour, or pro rata)	$30.00
• Photocopying staff time (per hour, or pro rata)	$30.00
• Per photocopy A4	$0.20
• Transcribing from tape, film or computer (per hour, or pro rata)	$30.00
• Duplicating a tape, film or computer information	Actual cost
• Delivery, packaging and postage	Actual Cost

Estimate of charges
In cases where charges are expected to exceed $25, applicants will be provided with an estimate of charges as soon as possible. The Shire of Cuballing has the right to request a deposit of between 25-75 per cent of the estimate. Where charges are applied, no documents will be released to the applicant until all charges are paid.

There is a 25 per cent reduction in charges for financially disadvantaged applicants or those in receipt of health or social welfare benefits. Proof of evidence will be required.

Deposits

Advance deposit may be required of the estimated charges	25%
Further advance deposit may be required to meet the charges for dealing with the application	75%
For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the charge payable is reduced by	25%

Payment Processing
Payment may be made by cash, cheque or electronic transfer. All cheques must be made out to: Shire of Cuballing. Online banking details are available on request.

ACCESS ARRANGEMENTS

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a USB drive, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

NOTICE OF DECISION

As soon as possible but in any case, within 45 days the applicant will be provided with a notice of decision which will include details such as -

- The date which the decision was made
- The name and the designation of the officer who made the decision

If the document is an exempt document the reasons for classifying the matter exempt; or the fact that access is given to an edited document

Information on the right to review and the procedures to be followed to exercise those rights as soon as possible, but within 45 days of an application being deemed valid, applicants will be provided with a Notice of Decision. This notice is designed to enable the applicant to understand what information was taken into account when making the decision and will include details such as:

- the date on which the decision was made
- the name and designation of the officer who made the decision
- details of any charges
- information on the right of review and the procedures to be followed to exercise those rights, and
- reasons for the type of access allowed or for refusal to documents.

REFUSAL OF ACCESS

Not all documents held by the Shire of Cuballing will be able to be released with access being refused on a range of grounds. Applicants who are dissatisfied with a decision of the agency are entitled to ask for an internal review by the agency. Application should be made in writing within 30 days of receiving the notice of decision. These grounds are set out in the Freedom of Information Act. If this is the case the Notice of Decision will provide the reason for refusal of access.

RIGHT OF REVIEW

Applicants have the right of review if they do not agree with a decision made by the department's decision maker. In the first instance, Shire of Cuballing will conduct an internal review. There are no fees or charges for requesting an internal review.

A request for an internal review must be received within 30 days of the receipt of the Notice of Decision and must set out the parts of the decision to be reviewed. An independent decision maker will deal with the application for internal review. The outcome of an internal review may result in a confirmation, variation or reversal of the initial decision under review. Applicants will be advised of the outcome of the review within 15 days.

If the applicant disagrees with the result of the internal review, an applicant can request an external review from the Office of the Information Commissioner on contact details below. There are no fees or charges for requesting an external review.

All review rights and procedures to exercise those rights are set out in the Notice of Decision.

DELIVERY OF DOCUMENTS

Arrangements for access to the documents are negotiable between the Shire of Cuballing and the applicant. Where a large number of documents are to be released and there is no charge for photocopying, the documents may be provided on a USB drive.

AMENDMENT OF PERSONAL INFORMATION

Applicants have the right to amend personal information held by the Shire, which the applicant considers incomplete, inaccurate, misleading, or not up to date.
Applicants must provide details and, if necessary, documentation to support any claim on the information sought to be amended. In addition, the applicant must indicate how the amendment is to be made, which may include:

- altering information
- striking out or deleting information
- inserting information, or
- inserting a note in relation to the information

AMENDMENT TO SHIRE RECORDS

A member of the public may gain access to Shire documents to seek amendments concerning their personal affairs by making a request under the *Local Government Act 1995*. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to Shire records, a member of the public must make a written application to the Freedom of Information Coordinator as indicated above outlining the records that Applicant wishes to inspect.

____

Chris Paget
CHIEF EXECUTIVE OFFICER

Attachment 1 - Application for Access to Documents

SHIRE OF CUBALLING

PO Box 13 Cuballing WA 6311
Phone: 08 9883 6031
Email: enquiries@cuballing.wa.gov.au

APPLICATION FOR ACCESS TO DOCUMENTS
(Under Freedom of Information Act 1992, S.12)

Details of Applicant:

Given Names:

Australian Postal Address:

Postcode: Phone: Mobile:

If application is on behalf of an organisation:

Name of Organisation/Business:

Details of Request: *(please tick)* ☐ Personal documents ☐ Non-personal documents

I am applying for access to document(s) concerning:

Form of Access (*please tick appropriate box*)

I wish to inspect the document(s)	☐ Yes	☐ No
I require a copy of the document(s)	☐ Yes	☐ No
I require access to another form	☐ Yes	☐ No

(Specify)

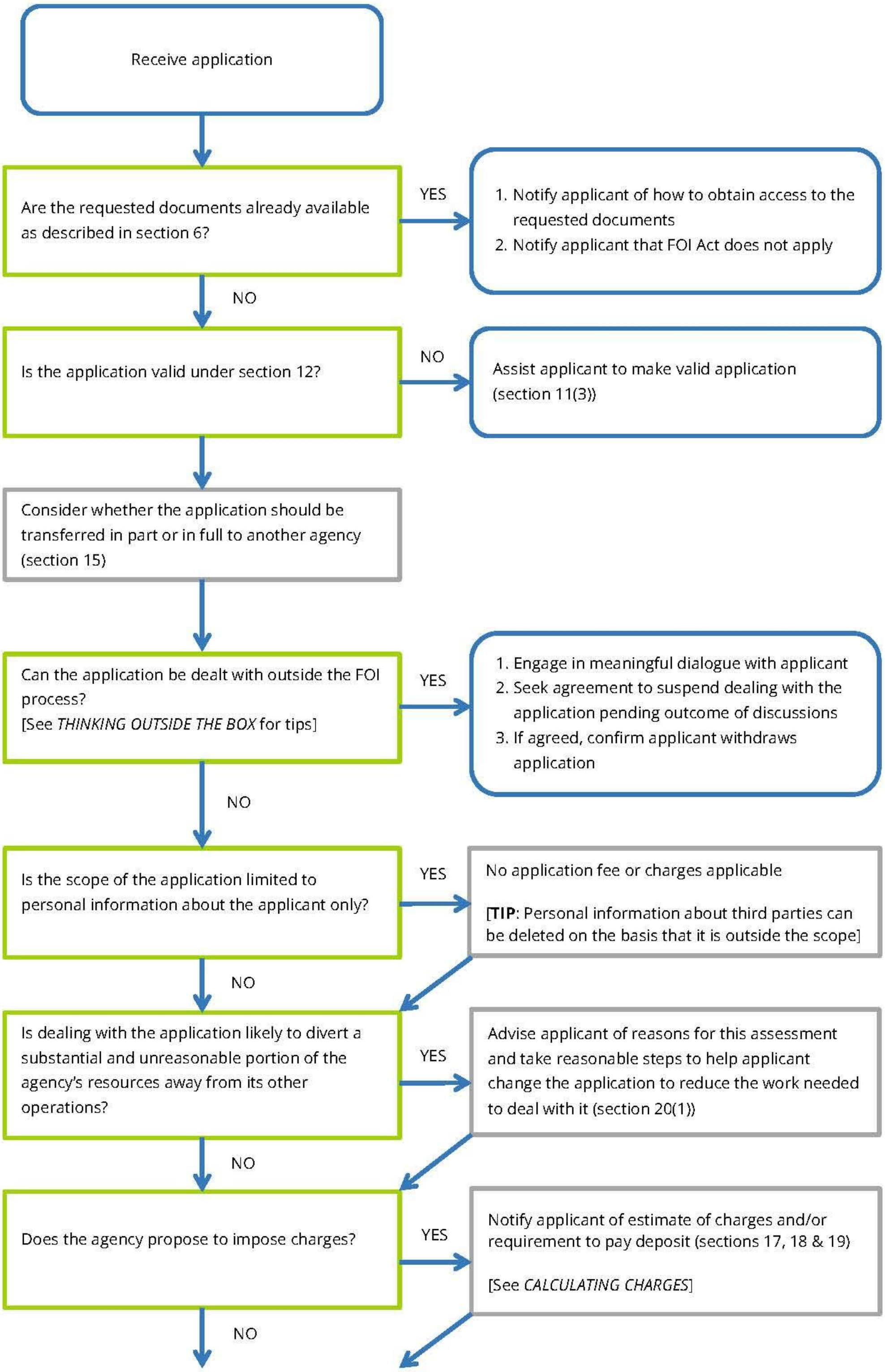
Fees and Charges:

Attached is a cheque/cash to the amount of $_____________ to cover the application fee.
I understand that before I obtain access to documents I may be required to pay processing charges in respect of this application and that I will be supplied with a statement of charges if appropriate.

Applicants Signature: Date

APPENDIX 2 FLOWCHART - DEALING WITH AN FOI APPLICATION

Office of the
Information Commissioner
Freedom of information for Western Australia



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APPENDIX 2 FLOWCHART - DEALING WITH AN FOI APPLICATION

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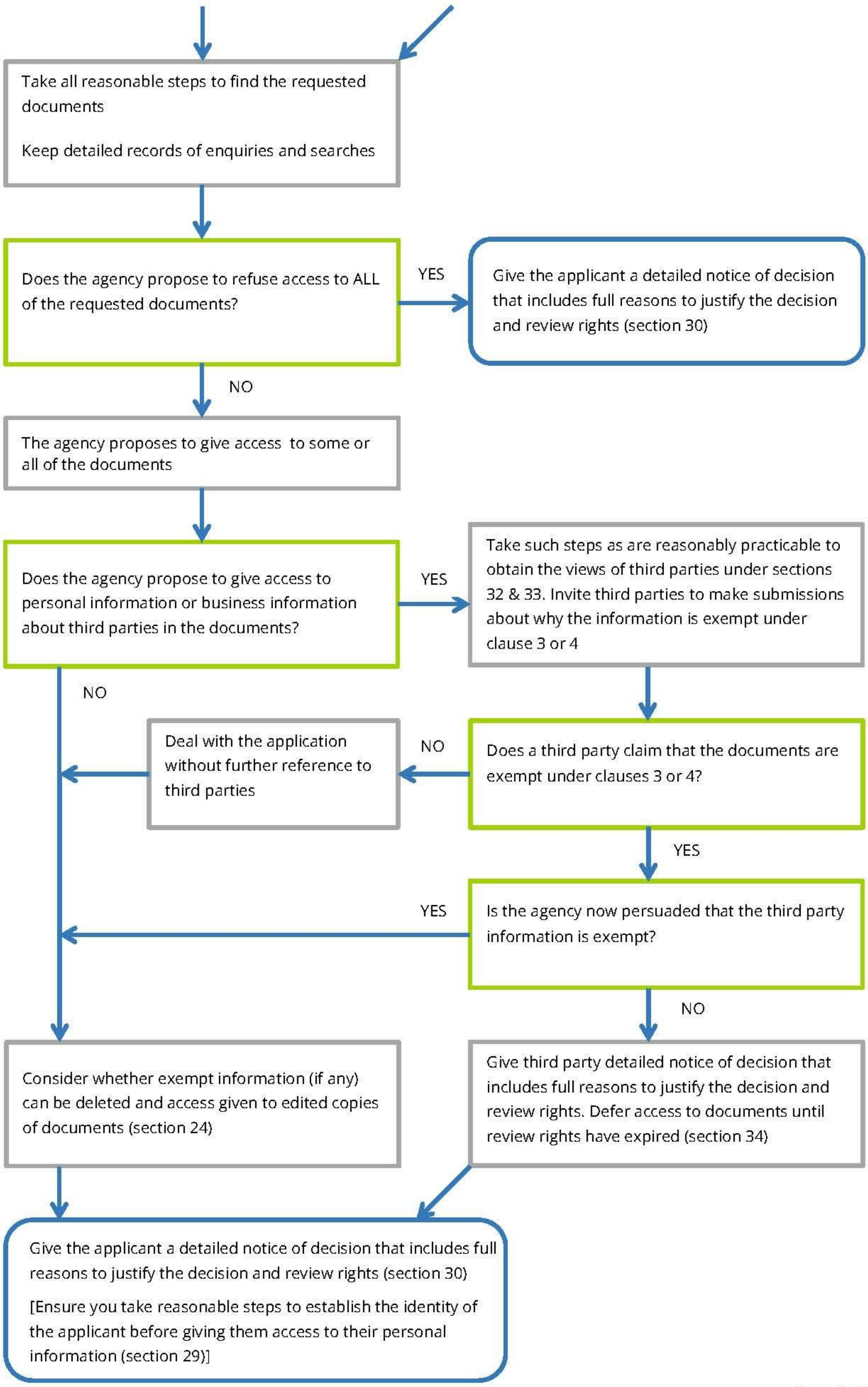
Information Commissioner
Freedom of information for Western Australia



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9.2.3 2026 Meeting Dates – Audit, Risk and Improvement Committee

File Ref. No:	
Applicant:	Internal document
Author:	Chris Paget – Chief Executive Officer
Disclosure of Interest:	Nil
Date:	20 July 2026
Attachment:	Nil

Summary

Council is requested to approve the dates and start times for the 2026 Audit, Risk & Improvement Committee meetings, to enable timely publication of meeting details, in-line with the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*.

Background

As of 1 January 2026, pursuant to s7.1A(1) of the *Local Government Act 1995*, all local governments must establish an Audit, Risk & Improvement Committee. The CEO, pursuant to Admin Reg. 14(1) must convene meetings with the required notice and agenda.

Pursuant to Admin Reg. 12(2),the CEO is required to publish meeting details (date, time, place) on the Shire's website before the beginning of the year in which the meetings are to be held. Early setting of the schedule facilitates this publication requirement. With this being a new legislative requirement, Officers have not been able to comply with the legislation this year.

Comment

It is proposed that the 2026 Audit, Risk & Improvement Committee Meetings be held in the Council Chambers, CWA Hall, Campbell St Cuballing at 4.00pm on the dates listed below. The proposed dates provide transparency and review of audit and financial compliance in a timely manner.

- Monday 3 August 2026.
- Monday 14 September 2026.
- Monday 14 December 2026.

Statutory Environment

Local Government Act 1995

Section 5.25 – Regulations about council and committee meetings –

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

(g) the giving of public notice of the date and agenda for council or committee meetings; 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 are to be made available for inspection by members of the public.

Local Government (Administration) Regulations 1996:

- Reg 12 – Publication of meeting details (Act s.5.25 (1)(g))
- Reg 14 – Notice papers, agendas etc., public inspection of (Act s.5.25 (1)(j))

Policy Implications

Nil

Financial Implications

Provision for meeting preparation and member attendance fees is included in the annual budget; no additional allocation is required for adopting these dates.

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:

That Council sets and publishes the dates of the Audit, Risk and Improvement Committee meetings for 2026 as proposed in this report.

9.3 MANAGER OF WORKS AND SERVICES:

Nil

10. COMMITTEE REPORTS

Nil

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

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

13. CONFIDENTIAL MATTERS

14. NEXT MEETING

Ordinary Council Meeting, 3.00pm. Wednesday 19th August 2026 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing.

15. CLOSURE OF MEETING