SHIRE OF CUBALLING

*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

Held

Wednesday 19th August 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
Cr Scott Ballantyne
Cr Steve Sexton

Staff

Mrs Bronwyn Dew	Acting Deputy Chief Executive Officer
Mr Bruce Brennan	Acting Chief Executive Officer

Visitors

3.1.2 Apologies

Mr Chris Paget	Chief Executive Officer

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 Thursday 23rd July 2026

OFFICER'S RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held on Thursday 23rd July 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 – July 2026

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	13th August 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 July 2026.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of July 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 July 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 $478,459.15 included at Attachment 9.1.1A.**

2. **a summary of transactions completed on Credit Cards by Council Staff for the period ending 31st July 2026 included at Attachment 9.1.2B.**

3. **a summary of transactions completed on Petty Cash for the period ending 31st July 2026**

9.1.1A List of Payments – July 2026

Chq/EFT	Date	Name	Description	Amount
864	01/07/2026	Police Licensing Payments	Police Licensing Payments	-5337.00
EFT10730	01/07/2026	Atlas Fuel Cuballing WA	Monthly Account – June 2026	-346.97
864	01/07/2026	Police Licensing Payments	Police Licensing Payments	-5337.00
864	01/07/2026	Police Licensing Payments	Police Licensing Payments	5337.00
EFT10719	02/07/2026	Cloud Collections Pty Ltd	Debt Collection Services June 25/26	-269.50
EFT10725	02/07/2026	Zircodata Pty Ltd	Monthly Archive Storage Fees 25/26	-32.60
EFT10720	02/07/2026	Cuballing Roadhouse Restaurant & Lpo Pty Ltd	Monthly Account – May 2026	-523.73
EFT10721	02/07/2026	LG Corporate Solutions Pty Ltd	Financial Consultancy June 25/26	-8206.63
EFT10722	02/07/2026	Lawn Doctor	Supply of Granular Fertiliser	-2310.00
EFT10723	02/07/2026	Peter John Denton	Art Classes June 2025/2026	-557.78
864	02/07/2026	Police Licensing Payments	Police Licensing Payments	-862.75
EFT10724	02/07/2026	Steelo's Guns and Outdoors	2 X Oricom Radios	-1118.00
EFT10727	03/07/2026	Department Fire and Emergency Services	2024-2025 ESL Payment - Adjustment Form C And Annexure A	-767.25
EFT10726	03/07/2026	Builders Registration Board Building Commission	BSL Remittance - June 2026	-3504.21
20436	03/07/2026	Shire Of Cuballing	Petty Cash – June 25/26	-226.05
864	07/07/2026	Police Licensing Payments	Police Licensing Payments	-1525.60
20437	07/07/2026	Synergy	Electricity Charges - 189 Campbell Street, Cuballing (CWA Hall)	-251.23
EFT10728	08/07/2026	Lynka Rec	Playground Construction - Claim 1	-40216.67
864	08/07/2026	Police Licensing Payments	Police Licensing Payments	-934.30
864	09/07/2026	Police Licensing Payments	Police Licensing Payments	-1527.60
864	10/07/2026	Police Licensing Payments	Police Licensing Payments	-19.40
864	13/07/2026	Police Licensing Payments	Police Licensing Payments	-1024.20
DD5388.5	14/07/2026	Mercer Superannuation	Superannuation Contributions	-599.81
864	14/07/2026	Police Licensing Payments	Police Licensing Payments	-52.50
DD5388.7	14/07/2026	MLC Super Fund	Superannuation Contributions	-1452.35
DD5388.8	14/07/2026	Hostplus Super	Superannuation Contributions	-114.99
DD5388.9	14/07/2026	Colonial First State	Superannuation Contributions	-379.64
DD5388.10	14/07/2026	Rest	Superannuation Contributions	-198.53
DD5388.4	14/07/2026	Matrix Superannuation	Superannuation Contributions	-314.61
DD5388.3	14/07/2026	Aware Super Pty Ltd	Superannuation Contributions	-4806.96
DD5388.2	14/07/2026	Brisbane Smart Monday	Superannuation Contributions	-15.91
DD5388.1	14/07/2026	Australian Super	Payroll Deductions	-2839.76
DD5388.6	14/07/2026	Care Super	Superannuation Contributions	-356.01
864	15/07/2026	Police Licensing Payments	Police Licensing Payments	-36.60
EFT10697	15/07/2026	Wj & Dm Patmore (Springhill Farms)	Purchase Of 4,000m3 Gravel	-8800.00
864	16/07/2026	Police Licensing Payments	Police Licensing Payments	-1444.75
EFT10709	17/07/2026	Narrogin Auto Electrics	1 X Mc634b Mic for Two Way in Cn047	-461.50

EFT10710	17/07/2026	Narrogin Hardware And Building Supplies (Makit)	2 x Cyclone Rake, 2 x Filler, 2 x Tape Trade	-169.70
EFT10711	17/07/2026	Narrogin Pumps Solar and Spraying	2 x Rural Poly Joiner x 10 Poly Pipe Cut Length x 2 Pipe Cutters	-145.31
EFT10712	17/07/2026	Narrogin Tyrepower	Puncture Repair to Roller Tyre	-274.00
EFT10713	17/07/2026	Parrys Narrogin	Protective Clothing – Depot Crew	-988.55
EFT10714	17/07/2026	Peel Harvey Catchment Council	Supporting Landcare in the Hotam-Williams 2025/2026 Contribution	-8250.00
EFT10715	17/07/2026	Shire Of Narrogin	Emulsion, Ranger Services and Rubbish Disposal May 26	-5056.70
EFT10716	17/07/2026	T/A Octave Holdings (Narrogin Toyota) Narrogin Stihl	Battery Powered Blower, Hedge Pruner and Ap500s Battery	-1150.00
EFT10717	17/07/2026	Wheatbelt Strength & Conditioning	Exercise Classes - June 2026	-808.50
EFT10718	17/07/2026	Whitford Fertilisers Narrogin	Use Of Weighbridge May 25/26	-49.50
EFT10705	17/07/2026	Keeling Electrical Group Pty Ltd	Fuel Bowser Fault -Repair	-286.83
EFT10704	17/07/2026	It Vision Software Pty Ltd (Trading as Readytech)	Annual Subscription to Readytech Training Videos 25/26	-1650.00
EFT10703	17/07/2026	Hancocks Home Hardware	Monthly Account - Watering Can	-39.00
EFT10702	17/07/2026	Great Southern Waste Disposal	Rubbish Collection - March 2026	-8603.04
EFT10701	17/07/2026	Farmworks Narrogin	1 X Pellet Rapid Set for Signage Cuballing East	-660.00
EFT10700	17/07/2026	Brandworx Australia	Uniform Order for Admin Officer	-251.80
EFT10699	17/07/2026	BKS Electrical	Supply And Install CCTV Shire Office	-5252.50
EFT10698	17/07/2026	Aylmore Fabrication & Welding	Repairs To Water Tank Spray Bar and Modify Hitches for Stabilizing Machine.	-1113.36
EFT10708	17/07/2026	Melchiorre Plumbing and Gas	Repairs To Skate Park Toilets - Install New Fuji System for Pump	-3984.80
864	17/07/2026	Police Licensing Payments	Police Licensing Payments	-97.70
EFT10707	17/07/2026	McLeod's Lawyers	Legal Fees & Representation at Court	-834.24
EFT10731	17/07/2026	BKS Electrical	Public Convenience - Popanyinning	-2095.50
EFT10732	17/07/2026	Brandworx Australia	Uniform Order for Admin Officer	-251.80
EFT10733	17/07/2026	Cloud Collections Pty Ltd	Debt Collection Services - May 25/26	-2290.75
EFT10734	17/07/2026	Kalexpress & Quality Transport	Monthly Freight Charges - Postage	-107.57
EFT10735	17/07/2026	Narrogin Earthmoving and Concrete	Truck/Sidetipper Hire for Gravel Cartage	-2738.73
EFT10736	17/07/2026	Power Networx	Telstra Internet Fibre Network - June	-416.90
EFT10737	17/07/2026	Shire Of Narrogin	CESM Claim - Jan 25/26 - March 25/26	-6474.45
EFT10706	17/07/2026	Landgate	Interim Rating Rolls - GRV And UV	-247.23
20435	17/07/2026	Water Corporation	Water Charges - 10 Brundell Street, Cuballing	-528.91
20440	17/07/2026	Water Corporation	Water Charges - 1991 High Street, Popanyinning	-51.82
20438	17/07/2026	Synergy	Electricity Charges - X 43 Street Lights	-663.40
20439	17/07/2026	Shire Of Cuballing	Standpipe Charges	-191.21

EFT10738	20/07/2026	Edge Planning & Property	Planning Services - June 25/26	-1365.78
864	20/07/2026	Police Licensing Payments	Police Licensing Payments	-263.80
864	21/07/2026	Police Licensing Payments	Police Licensing Payments	-6455.25
864	22/07/2026	Police Licensing Payments	Police Licensing Payments	-6578.05
864	23/07/2026	Police Licensing Payments	Police Licensing Payments	-6641.85
864	23/07/2026	ATO Clearing Account Bas	ATO Clearing Account Bas	-49252.59
864	24/07/2026	Police Licensing Payments	Police Licensing Payments	-96.40
864	27/07/2026	Police Licensing Payments	Police Licensing Payments	-82.75
DD5434.10	28/07/2026	Rest	Superannuation Contributions	-349.07
DD5434.9	28/07/2026	Colonial First State	Superannuation Contributions	-379.64
DD5434.8	28/07/2026	Hostplus Super	Superannuation Contributions	-105.07
DD5434.7	28/07/2026	MLC Super Fund	Superannuation Contributions	-1452.35
DD5434.6	28/07/2026	Care Super	Superannuation Contributions	-246.02
DD5434.5	28/07/2026	Mercer Superannuation	Superannuation Contributions	-599.81
DD5434.4	28/07/2026	Matrix Superannuation	Superannuation Contributions	-295.00
DD5434.3	28/07/2026	Aware Super Pty Ltd	Superannuation Contributions	-4631.94
DD5434.2	28/07/2026	Brisbane Smart Monday	Superannuation Contributions	-31.82
DD5434.1	28/07/2026	Australian Super	Payroll Deductions	-2782.49
864	29/07/2026	Police Licensing Payments	Police Licensing Payments	-1247.60
864	29/07/2026	Police Licensing Payments	Police Licensing Payments	-6555.95
EFT10739	29/07/2026	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-15325.82
DD5442.1	30/07/2026	Telstra	Mobile, Landline and Sign Board Charges – June	-697.01
864	30/07/2026	Police Licensing Payments	Police Licensing Payments	-816.20
EFT10740	30/07/2026	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	111,000 Service on Cn 2 -3 Ton Truck	-1583.51
EFT10741	30/07/2026	Bruce Brennan	Reimbursement	-199.93
EFT10742	30/07/2026	Corsign (WA) Pty Ltd	Signage List as Per Quote 00105264	-2557.28
EFT10743	30/07/2026	Cuballing Windscreens, Panel, Paint and Towing	Supply And Install New Windscreen to CN1 Isuzu Dual Cab Ute	-1468.50
EFT10744	30/07/2026	Kirralee Farms Pty Ltd	Purchase Of 5,000cm3 Of Gravel	-11000.00
EFT10745	30/07/2026	Lynka Rec	Claim 2 - Playground	-41115.11
20443	30/07/2026	Water Corporation	Water Charges - Commercial Standpipe Francis Street, Narrogin Res L63	-5655.54
20442	30/07/2026	Synergy	Electricity Charges - 138 Campbell Street, Cuballing	-1179.89
20441	30/07/2026	Department Of Transport	12 Month Licence Renewal - CN157	-475.95
EFT10775	31/07/2026	Narrogin Tyrepower	Supply And Fit 2 X New Tyres to Toyota Ute	-730.00
EFT10776	31/07/2026	Readytech User Group WA Inc	User Group Membership Fees 2026/2027	-962.50
EFT10777	31/07/2026	Regional Development Australia Wheatbelt Inc	2026-2027 Subscription for Collaborative RDA Grant Guru Portal	-550.00
EFT10778	31/07/2026	Sportspower Narrogin	Staff Black Soft-Shell Black Jackets	-390.00
EFT10779	31/07/2026	WA Local Government Association (Walga)	Association Subscription 26/27	-21064.53

EFT10780	31/07/2026	Westrac	Inspect And Repair Turbo Noise	-3550.84
EFT10751	31/07/2026	Melchiorre Plumbing and Gas	Install New Hot Water Unit to Cuballing Recentre	-2306.76
EFT10750	31/07/2026	J & D Rural Fencing	Install New Access Gate to Cuballing Tennis Courts	-1416.25
EFT10749	31/07/2026	Farmworks Narrogin	1 X 1000lt Pod of Roundup Ultra Max	-10560.00
EFT10748	31/07/2026	Dl & Nj Dent	1 Semi Trailer Load @ $440.00/Load	-440.00
EFT10747	31/07/2026	Brandworx Australia	1 X Jacket for Rates Officer	-88.25
EFT10746	31/07/2026	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	111,000 Service on CN 2 -3 Ton Truck	-1583.51
EFT10774	31/07/2026	Narrogin Gasworx	1 X 45kg Gas Bottle	-452.20
EFT10773	31/07/2026	Narrogin Bearing Services	1 X External Circlip Plier Straight	-74.05
EFT10772	31/07/2026	Market Creations	Council Connect Annual Tier 5	-16401.00
EFT10771	31/07/2026	Local Health Authorities Analytical Committee	LHAAC Sampling Scheme Annual Fee 26/27	-420.74
EFT10770	31/07/2026	Local Government Professionals Australia WA	2026-2027 Bronze Local Government Subscription	-660.00
EFT10769	31/07/2026	Kalexpress & Quality Transport	Monthly Freight Charges	-259.62
EFT10768	31/07/2026	It Vision Software Pty Ltd (Trading as Readytech)	Annual Subscription 2026/2027	-33764.41
EFT10767	31/07/2026	Intelife Group	Tree Mulching with Excavator and Mulching Head	-19765.35
EFT10766	31/07/2026	Industrial Automation Group Pty Ltd	Annual Remote Service Fee 26/27 for Standpipes	-2329.80
EFT10764	31/07/2026	Hancocks Home Hardware	2 x Keys and 2 x Rakes	-131.00
864	31/07/2026	Police Licensing Payments	Police Licensing Payments	-329.65
EFT10765	31/07/2026	Haulmore Trailer Sales	4 x Rear Mudflaps for Side Tipping Trailer	-198.00
EFT10761	31/07/2026	Corsign (WA) Pty Ltd	Rural Street Address Plate	-33.55
EFT10760	31/07/2026	C&D Cutri	Bridge Maintenance on Bridge 3179	-15620.00
EFT10759	31/07/2026	BMR Mechanical, B & A Rowe Pty Ltd Atf The Rowe Family Trust	New Air Fitting for Vehicle CN272	-145.08
EFT10758	31/07/2026	Ashley Blyth Tree Lopping	Tree Removal Popo Oval Cheery Picker	-1320.00
EFT10757	31/07/2026	Wheatbelt Strength & Conditioning	Exercise Classes – July 2026	-898.70
EFT10756	31/07/2026	Westrac	Service Grader 3,500hr	-6708.13
EFT10755	31/07/2026	Thinkproject Australia Pty Ltd	Annual Subscription of Ramm Software 26/27	-9277.09
EFT10754	31/07/2026	Team Global Express Pty Ltd	2026/2027 Freight Charges - July Parcels	-144.18
EFT10753	31/07/2026	Nicholls Bus And Coach Service	Inspect Community Bus for Annual Roadworthy Inspection - CN2292	-289.80
EFT10763	31/07/2026	Dx Print Group Pty Ltd	Envelopes and Rates Stationery	-1837.00
EFT10762	31/07/2026	Cuballing Windscreens, Panel, Paint and Towing	Towing Of CN027 Ranger Gear Box Issues	-110.00
EFT10752	31/07/2026	Narrogin Tyrepower	4 X Drive Tyres to Fit Nissan Ud Truck	-5000.00
Total				**-478459.15**

9.1.1B List of July 2026 Credit Card Transactions

Date	Name	Description	Amount
27/07/2026	7-Eleven Dalyellup	Fuel for CEO Vehicle	$145.89
22/07/2026	The West Australian	Quarterly Subscription to the West Australian	$96.00
20/07/2026	Starlink	Internet for the Popanyinning School	$139.00
16/07/2026	MoreTelecom	Internet for CEO Residence - Monthly	$94.00
15/07/2026	EFTSURE	Creditor Monthly Subscription Fee	$676.50
27/07/2026	Cuballing Tavern	Councillour Dinners for July Council meeting	$252.55
22/07/2026	Shire of Cuballing	Payment of Fleet for Shire Vehicles	$4,767.60
21/07/2026	GSM Outdoors	Monthly Charge	$28.72
20/07/2026	NAB	International Transaction Fee	$0.86
20/07/2026	Powerhouse Midland	Cement Mixer	$620.00
20/07/2026	Super Cheap Auto	Parts for CN387 Grader	$179.92
14/07/2026	Coles Narrogin	Milk, Biscuits, refreshments	$96.70
14/07/2026	Thing-a-me-bobs	Disposable Coffee Cups	$75.00
14/07/2026	Coles Narrogin	Milk, Biscuits, refreshments	$36.35
3/07/2026	Pivotel	Trak Spotting for Works Crew	$93.00
Total			**$7,302.09**

9.1.1C List of July 2027 Petty Cash Transactions

	Refreshments	**Depot Training**	**Shire Office**	**Admin Other**	
Item Description	**1041050**	**J183**	**J4114**	**1042390**	**Total**
Groceries	138.65	56.50	29.95		225.10
Misc(Cleaning supplies)					
Stationary/Postage					
Materials				70.00	70.00
					$295.10

9.1.2 Statement of Financial Activity – July 2026

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	13th August
Author:	Bronwyn Dew – Acting Deputy Chief Executive Officer
Attachments:	9.1.2A Statement of Financial Activity July 2026

Summary
For Council to receive the Statement of Financial Activity for July 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 31st July 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 31st July 2026 be received.

SHIRE OF CUBALLING

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the period ending 31 July 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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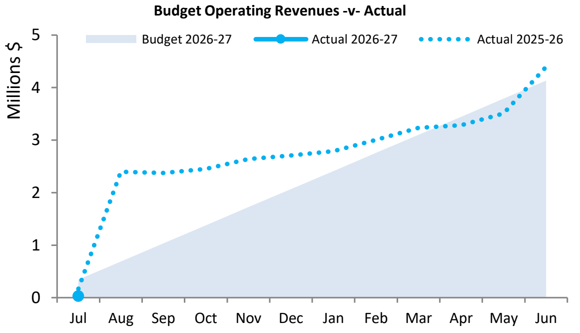
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2026

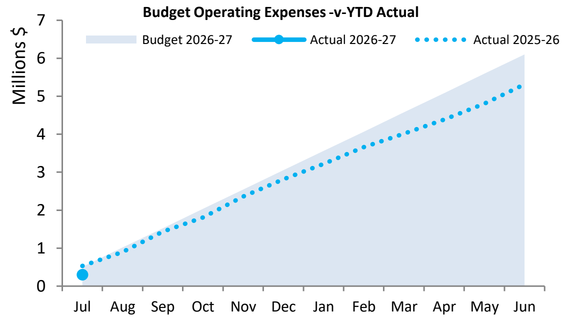
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

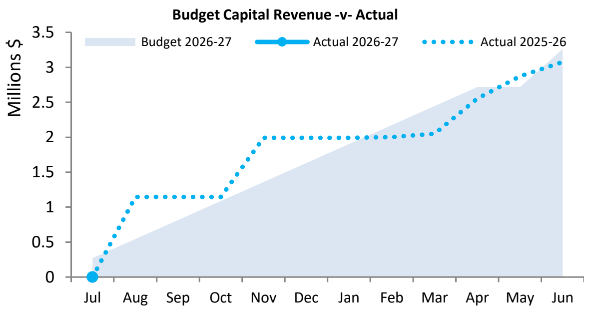


OPERATING EXPENSES

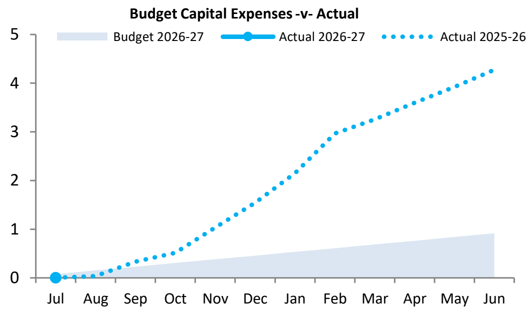


INVESTING ACTIVITIES

CAPITAL REVENUE

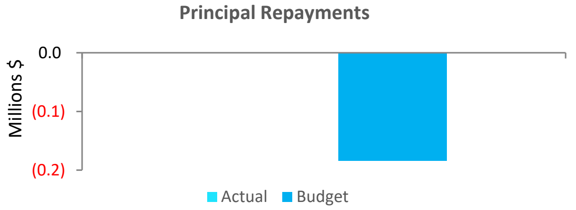


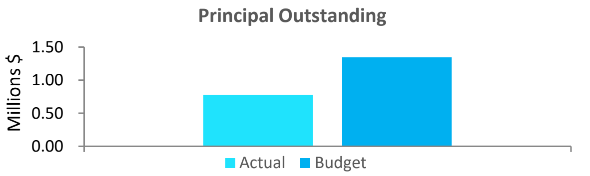
CAPITAL EXPENSES



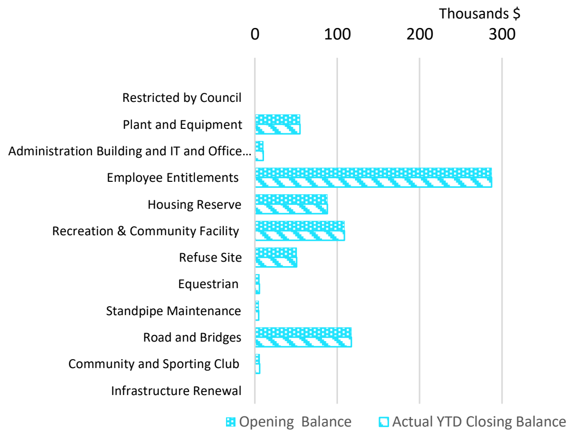
FINANCING ACTIVITIES

BORROWINGS

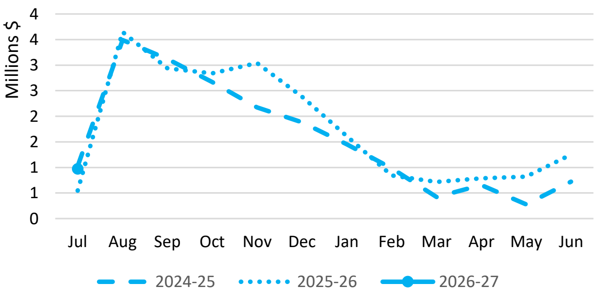




RESERVES



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	$1.32 M	$1.32 M	$1.25 M	($0.06 M)
Closing	$0.00 M	$1.12 M	$0.97 M	($0.15 M)

Refer to Statement of Financial Activity

Cash and cash equivalents

	$1.66 M	% of total
Unrestricted Cash	$0.81 M	48.6%
Restricted Cash	$0.85 M	51.4%

Refer to Note 2 - Cash and Financial Assets

Payables

	$0.09 M	% Outstanding
Trade Payables	$0.01 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables

	$0.04 M	% Collected
Rates Receivable	$0.03 M	-118.9%
Trade Receivable	$0.04 M	% Outstanding
Over 30 Days		35.2%
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)
($0.07 M)	($0.09 M)	($0.26 M)	($0.17 M)

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$0.00 M	% Variance
YTD Budget	$0.18 M	(100.0%)

Refer to Statement of Financial Activity

Operating Grants and Contributions

YTD Actual	$0.00 M	% Variance
YTD Budget	$0.09 M	(100.0%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges

YTD Actual	$0.03 M	% Variance
YTD Budget	$0.04 M	(23.7%)

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)
($1.66 M)		($0.02 M)	($0.02 M)

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.00 M	%
Amended Budget	$0.07 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.02 M	% Spent
Amended Budget	$7.55 M	(99.7%)

Refer to Note 7 - Capital Acquisitions

Capital Grants

YTD Actual	$0.00 M	% Received
Amended Budget	$5.83 M	(100.0%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.42 M	$0.03 M	$0.00 M	($0.03 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.00 M
Interest expense	($0.00 M)
Principal due	$0.78 M

Refer to Note 8 - Borrowings

Reserves

Reserves balance	$0.73 M
Interest earned	$0.00 M

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JULY 2026

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 31 JULY 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)	1,315,164	1,315,164	**1,250,697**	(64,467)	(4.90%)	
Revenue from operating activities							
Rates		2,100,161	175,012	**0**	(175,012)	(100.00%)	▼
Rates (excluding general rate)		757	63	**0**	(63)	(100.00%)	
Operating grants, subsidies and contributions	11	1,129,887	94,155	**0**	(94,155)	(100.00%)	▼
Fees and charges		450,476	37,530	**28,624**	(8,906)	(23.73%)	▼
Interest earnings		60,042	5,003	**123**	(4,880)	(97.54%)	
Other revenue		129,180	10,763	**1,622**	(9,141)	(84.93%)	▼
Profit on disposal of assets	6	1,864	155	**0**	(155)	(100.00%)	
		3,872,367	**322,681**	**30,369**	(292,312)	(90.59%)	
Expenditure from operating activities							
Employee costs		(1,764,178)	(146,972)	**(154,489)**	(7,517)	(5.11%)	
Materials and contracts		(1,505,087)	(125,307)	**(132,749)**	(7,442)	(5.94%)	
Utility charges		(181,453)	(15,104)	**(7,139)**	7,965	52.73%	▲
Depreciation on non-current assets		(2,851,458)	(237,608)	**0**	237,608	100.00%	▲
Interest expenses		(38,779)	(3,230)	**3,651**	6,881	213.03%	▲
Insurance expenses		(262,480)	(21,861)	**0**	21,861	100.00%	▲
Other expenditure		(99,168)	(7,845)	**(3,424)**	4,421	56.35%	
Loss on disposal of assets	6	(200)	(16)	**0**	16	100.00%	
		(6,702,803)	**(557,943)**	**(294,150)**	263,793	(47.28%)	
Non-cash amounts excluded from operating activities	1(a)	2,757,823	145,498	**5,670**	(139,828)	(96.10%)	▼
Amount attributable to operating activities		**(72,613)**	**(89,764)**	**(258,111)**	(168,347)	187.54%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	5,829,358	481,610	**0**	(481,610)	(100.00%)	▼
Proceeds from disposal of assets	6	66,455	5,537	**0**	(5,537)	(100.00%)	▼
Payments for property, plant and equipment and infrastructure	7	(7,554,251)	(629,494)	**(24,600)**	604,894	96.09%	▲
Amount attributable to investing activities		**(1,658,438)**	**(142,347)**	**(24,600)**	117,747	(82.72%)	
Financing Activities							
Proceeds from new debentures	8	750,000	62,500	**0**	(62,500)	(100.00%)	▼
Transfer from reserves	9	100,000	100,000	**0**	(100,000)	(100.00%)	▼
Repayment of debentures	8	(183,772)	(15,313)	**0**	15,313	100.00%	▲
Transfer to reserves	9	(250,341)	(112,526)	**0**	112,526	100.00%	▲
Amount attributable to financing activities		**415,887**	**34,661**	**0**	(34,661)	(100.00%)	
Closing funding surplus / (deficit)	1(c)	**0**	**1,117,714**	**967,986**	(149,728)		▼

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 11 August 2026

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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	(1,864)	(155)	0
Less: Movement in liabilities associated with restricted cash		(91,971)	(91,971)	0
Movement in pensioner deferred rates (non-current)		0	0	5,670
Add: Loss on asset disposals	6	200	16	0
Add: Depreciation on assets		2,851,458	237,608	0
Total non-cash items excluded from operating activities		**2,757,823**	**145,498**	**5,670**

(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.

	Notes	Amended Budget Opening 30 June 2026	Last Year Closing 30 June 2026	Year to Date 31 July 2026
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(882,892)	(732,551)	(732,551)
Add: Borrowings	8	324,081	183,772	183,772
Add: Provisions employee related provisions	10	195,233	287,204	287,204
Total adjustments to net current assets		**(363,578)**	**(261,575)**	**(261,575)**

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

	Notes	Amended Budget Opening 30 June 2026	Last Year Closing 30 June 2026	Year to Date 31 July 2026
Current assets				
Cash and cash equivalents	2	2,121,631	2,120,455	1,658,352
Rates receivables	3	70,745	61,085	27,060
Receivables	3	0	(13,089)	44,419
Other current assets	4	89,917	89,917	89,917
Less: Current liabilities				
Payables	5	(205,920)	(246,462)	(90,553)
Borrowings	8	(119,253)	(183,772)	(183,772)
Contract liabilities	10	(183,772)	(119,253)	(119,253)
Provisions	10	(196,609)	(196,609)	(196,609)
Less: Total adjustments to net current assets	1(b)	(363,578)	(261,575)	(261,575)
Closing funding surplus / (deficit)		**1,213,161**	**1,250,697**	**967,986**

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

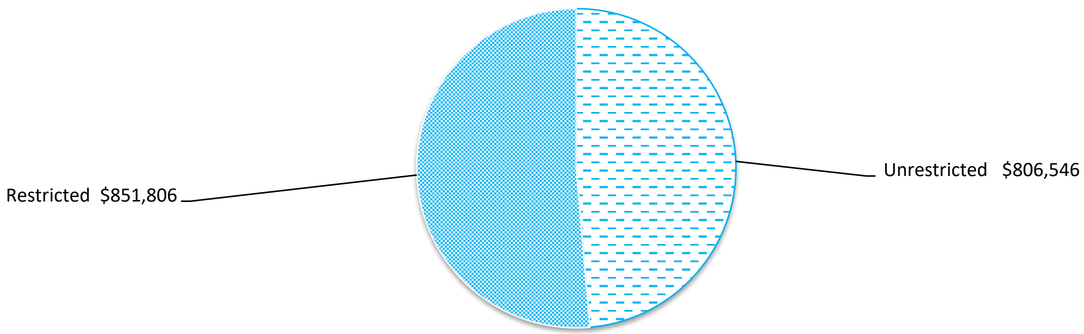
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Municipal Cash at Bank		763,688	119,253	882,941	0	NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		42,158	0	42,158	0	NAB	TBA	N/A
Investment Acount - Unrestricted Funds		0	732,553	732,553	0	NAB	TBA	N/A
Petty Cash		700	0	700	0	N/A	N/A	N/A
Total		**806,546**	**851,806**	**1,658,352**	**0**			
Comprising								
Cash and cash equivalents		806,546	851,806	1,658,352	0			
		806,546	**851,806**	**1,658,352**	**0**			

KEY INFORMATION

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

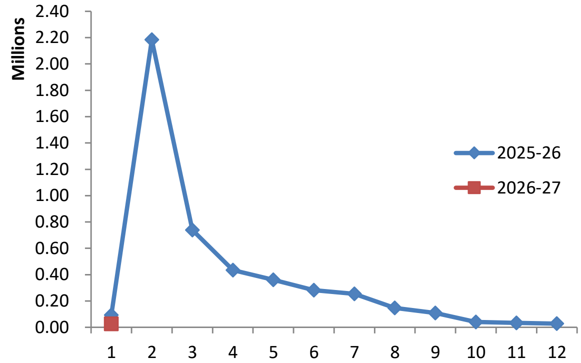
The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal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

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



OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2026	31 Jul 2026
	$	$
Opening arrears previous years	99,902	27,640
Levied this year	1,877,121	0
Less - collections to date	(1,915,938)	32,865
Gross rates collectable	**61,085**	**60,505**
Allowance for impairment of rates receivable	(33,445)	(33,445)
Net rates collectable	**27,640**	**27,060**
% Collected	96.9%	-118.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(245)	15,356	4,829	375	2,999	23,314
Percentage	-1.05%	65.87%	20.71%	1.61%	12.86%	100.00%
Balance per trial balance						
Sundry receivable						23,314
GST receivable						21,105
Total receivables general outstanding						**44,419**

Amounts shown above include GST (where applicable)

KEY INFORMATION

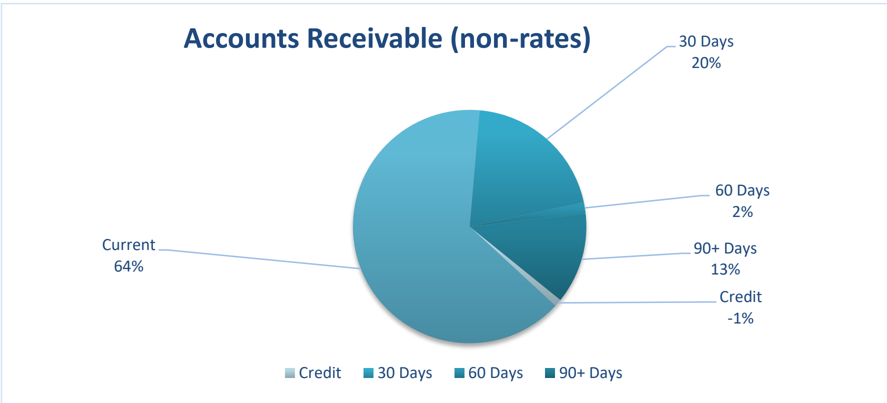
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 July 2026
	$	**$**	**$**	**$**
Inventory				
Fuel	10,205	0	0	10,205
Other Assets				
Contract assets				
Contract assets	79,712	0	0	79,712
Total other current assets	**89,917**	**0**	**0**	**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.

Contract assets

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

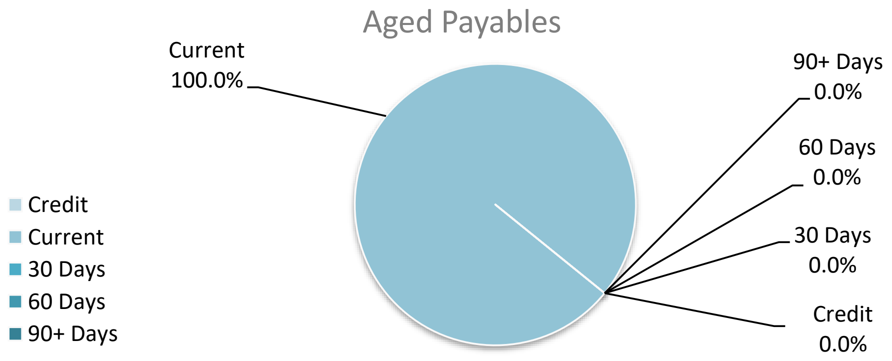
OPERATING ACTIVITIES
NOTE 5
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	14,922	0	0	0	14,922
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						14,922
ESL Levy Collections						(3,850)
ATO liabilities						9,364
Bonds & Deposits						10,142
Accrued interest on loans						3,028
Prepaid Rates						56,947
Total payables general outstanding						**90,553**

Amounts shown above include GST (where applicable)

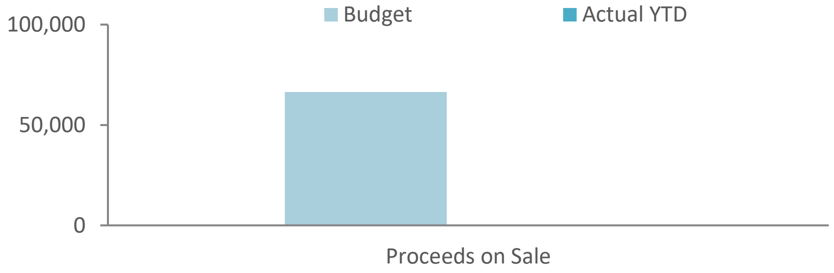
KEY INFORMATION

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



OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
	Governance								
P203	Front End Loader	61,200	61,000	0	(200)	0	0	0	0
	Transport								
P107	CN1557 Hilux 4x2	3,591	5,455	1,864	0	0	0	0	0
		64,791	**66,455**	**1,864**	**(200)**	**0**	**0**	**0**	**0**



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$
Land	250,000	20,833	0	(20,833)
Buildings	4,040,099	336,673	0	(336,673)
Furniture and equipment	13,600	1,133	0	(1,133)
Plant and equipment	370,675	30,888	0	(30,888)
Infrastructure - roads	2,148,822	179,055	10,000	(169,055)
Infrastructure - bridges	460,000	38,332	14,200	(24,132)
Infrastructure - parks, ovals & playgrounds	70,000	5,831	400	(5,431)
Infrastructure - other	201,055	16,749	0	(16,749)
Payments for Capital Acquisitions	**7,554,251**	**629,494**	**24,600**	**(604,894)**

Capital Acquisitions Funded By:				
	$	$	$	$
Capital grants and contributions	**5,829,358**	**481,610**	**0**	(481,610)
Borrowings	**750,000**	**62,500**	**0**	(62,500)
Other (disposals & C/Fwd)	**66,455**	**5,537**	**0**	(5,537)
Cash backed reserves				
Employee Entitlements	**100,000**		**0**	0
Contribution - operations	**808,438**	**79,847**	**24,600**	(55,247)
Capital funding total	**7,554,251**	**629,494**	**24,600**	**(604,894)**

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.

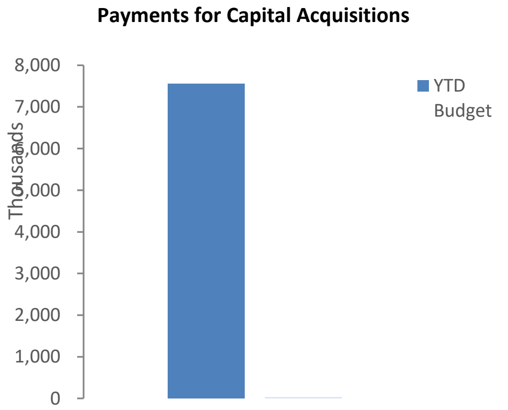
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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	20,833	0	20,833
Total Buildings		**250,000**	**20,833**	**0**	**20,833**
Land & Buildings					
11057	CCTV Camera's	9,599	799	0	799
C084	Aged Persons Accommodation Capital Expense	4,000,000	333,333	0	333,333
C226	Popanyinning School House - Unisex Toilet & Ramp	10,500	875	0	875
C166	Retaining Wall To Recreation Ground Carpark	20,000	1,666	0	1,666
Total Buildings		**4,040,099**	**336,673**	**0**	**336,673**
Furniture & Equipment					
C220	Administration Laptops	6,600	550	0	550
C221	Administration Office Furniture	7,000	583	0	583
Total Furniture & Equipment		**13,600**	**1,133**	**0**	**1,133**
Plant & Equipment					
12435	CAT 930G Front End Loader	332,000	27,666	0	27,666
12436	2026 Toyota Utility CN1557	38,675	3,222	0	3,222
Total Plant & Equipment		**370,675**	**30,888**	**0**	**30,888**
Roads					
R001J	Stratherne Road, Widen & Reconstruct Slk 18.70 - 19.86 & 20.60-21.04	659,103	54,922	0	54,922
R010A	Rrg: Springhill Road - Widen & Reconstruct Slk'S 0.08 - 0.58 & Slk 3.85 - 4.28	58,661	4,888	0	4,888
R001H	Rrg: Stratherne Road - Widen & Reconstruct Slk 12.77 - 13.82	43,712	3,642	0	3,642
RTR113	Asphalt Footpath From Bow To Alton Street	62,277	5,187	0	5,187
RTR011	Rtr: Williams Road - Gravel Sheeting Slk 16.30 - 17.90	330,647	27,550	10,000	17,550
BS129	Blackspot - Wandering Narrogin Road	30,000	2,500	0	2,500
HVRA	Capital Expenditure - Heavy Vehicle Rest Area	682,012	56,833	0	56,833
WSF009S	Wsfn Cuballing East Final Seal	251,098	20,924	0	20,924
WSF009L	Wsfn Cuballing East Road Line Marking	31,312	2,609	0	2,609
Total Roads		**2,148,822**	**179,055**	**10,000**	**169,055**
Bridges					
11214	Bridge Improvements - Capital Upgrades	50,000	4,166	14,200	(10,034)
11215	Wardering Bridge #4865 Install Concrete Deck	410,000	34,166	0	34,166
Total Bridges		**460,000**	**38,332**	**14,200**	**24,132**
					0
Parks, Ovals & Playgrounds					
C207	Heritage Walk Trail	20,000	1,665	0	1,665
C216	Popanyinning Recreation Grounds	50,000	4,166	400	3,766
Total Parks, Ovals & Playgrounds		**70,000**	**5,831**	**400**	**5,431**
					0
Other Infrastructure					
C231	Cuballing Recreation Ground Fencing	92,055	7,669	0	7,669
C201	Cuballing Railway Reserve	20,000	1,666	0	1,666
C222	Cuballing Town Centre Master Plan	20,000	1,666	0	1,666
C167	Fencing To Laneway From Alton St To Austral St	24,000	1,999	0	1,999
C228	Popanyinning Community Shed	10,000	833	0	833
C168	Cricket Training Nets	35,000	2,916	0	2,916
Total Other Infrastructure		**201,055**	**16,749**	**0**	**16,749**
TOTAL CAPITAL EXPENDITURE		**7,554,251**	**629,494**	**24,600**	**604,894**

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**1 July 2026**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	$	$	$	$	$	$	$	$
Education and welfare										
Aged Accommodation	56	555,010	0	0	0	(82,420)	555,010	472,590	0	(24,320)
Transport										
Grader	67	172,334	0	0	0	(84,497)	172,334	87,837	3,651	(5,929)
Other property and services										
Austral Land	64	51,676	0	0	0	(16,855)	51,676	34,821	0	(1,030)
Industrial Land	68	0	0	500,000	0	0	0	500,000	0	(7,500)
Aged Accommodation Units	69	0	0	250,000	0	0	0	250,000		0
Total		779,020	0	750,000	0	(183,772)	779,020	1,345,248	3,651	(38,779)
Current borrowings		183,772					183,772			
Non-current borrowings		595,248					595,248			
		779,020					779,020			

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.

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	54,746	4,825	0	100,000	0	0	0	159,571	54,746
Administration Building and IT and Office Equipment	10,209	337	0	0	0	0	0	10,546	10,209
Employee Entitlements	287,204	8,029	0	0	0	(100,000)	0	195,233	287,204
Housing Reserve	87,879	2,980	0	0	0	0	0	90,859	87,879
Recreation & Community Facility	108,676	3,700	0	0	0	0	0	112,376	108,676
Refuse Site	50,680	1,718	0	0	0	0	0	52,398	50,680
Equestrian	5,478	181	0	0	0	0	0	5,659	5,478
Standpipe Maintenance	4,568	155	0	0	0	0	0	4,723	4,568
Road and Bridges	117,179	3,973	0	0	0	0	0	121,152	117,179
Community and Sporting Club	5,932	4,443	0	0	0	0	0	10,375	5,932
Infrastructure Renewal	0	0	0	120,000	0	0	0	120,000	0
	732,551	**30,341**	**0**	**220,000**	**0**	**(100,000)**	**0**	**882,892**	**732,551**

OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2026
		$		$	$	$
Other liabilities						
- Capital grant/contribution liabilities		119,253	0	0	0	119,253
Total other liabilities		119,253	0	0	0	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		**315,862**	**0**	**0**	**0**	**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 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2026	Current Liability 31 Jul 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Operating grants and subsidies								
Governance								
Income - Grant - Traineeship Incentives	0	0	0	0	0	10,000	833	0
General purpose funding								
Income - Grants Commission	0	0	0	0	0	449,266	37,438	0
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	81,000	6,750	0
Income Fire Mitigation Grants	0	0	0	0	0	59,264	4,938	0
Income - Youth Activity Funding	0	0	0	0	0	1,000	83	0
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	139,800	11,650	0
Income - Grants Commission Local Road Grant	0	0	0	0	0	389,557	32,463	0
	0	**0**	**0**	**0**	**0**	**1,129,887**	**94,155**	**0**

NOTE 12
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2026	Current Liability 31 Jul 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	109,197	65,019	5,418	0
Education and welfare								
Aged Accommodation	0	0	0	0	0	3,550,000	291,666	0
Community amenities								
Community Development & Events - Grants	0	0	0	0	0	0	0	0
Recreation and culture						0	0	0
Sporting Club Grants - Cricket Nets	0	0	0	0	0	35,000	2,916	0
Transport								
Regional Road Grants	1,352	0	0	1,352	1,352	507,651	42,304	0
Wheatbelt Secondary Freight Network	8,704	0	0	8,704	8,704	263,582	21,965	0
Roads to Recovery	0	0	0	0	0	452,497	37,708	0
MRWA Bridge	0	0	0	0	0	410,000	34,166	0
Roads to Recovery	0	0	0	0	0	545,609	45,467	0
	119,253	**0**	**0**	**119,253**	**119,253**	**5,829,358**	**481,610**	**0**

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 2026	Amount Received	Amount Paid	Closing Balance 31 Jul 2026
	$	$	$	$
Cuballing Cricket Club	200	0	0	**200**
Hall Bond Hire	250	0	0	**250**
Aged Accommodation Housing Bonds	7,500	0	0	**7,500**
Department of Transport - Licensing	9,329	38,016	(36,593)	**10,752**
	17,279	**38,016**	**(36,593)**	**18,702**

NOTE 14
BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Budget Adoption						0
	Nil						0
				0	**0**	**0**	**0**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

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 2026-27 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)	(64,467)	(4.90%)		Timing	End of year position still being finalised
Revenue from operating activities					
Rates	(175,012)	(100.00%)	▼	Timing	Budget Profiling
Rates (excluding general rate)	(63)	(100.00%)		Timing	Budget Profiling
Operating grants, subsidies and contributions	(94,155)	(100.00%)	▼	Timing	Budget Profiling
Fees and charges	(8,906)	(23.73%)	▼	Timing	Budget Profiling
Interest earnings	(4,880)	(97.54%)		Timing	Budget Profiling
Other revenue	(9,141)	(84.93%)	▼	Timing	Budget Profiling
Profit on disposal of assets	(155)	(100.00%)		Timing	Budget Profiling
Expenditure from operating activities					
Employee costs	(7,517)	(5.11%)		Timing	Budget Profiling
Materials and contracts	(7,442)	(5.94%)		Timing	Budget Profiling
Utility charges	7,965	52.73%	▲	Timing	Budget Profiling
Depreciation on non-current assets	237,608	100.00%	▲	Timing	Depreciation not processed
Interest expenses	6,881	213.03%	▲	Timing	Budget Profiling
Insurance expenses	21,861	100.00%	▲	Timing	Budget Profiling
Other expenditure	4,421	56.35%		Timing	Budget Profiling
Loss on disposal of assets	16	100.00%		Timing	Budget Profiling
Non-cash amounts excluded from operating activities	(139,828)	(96.10%)	▼	Timing	Depreciation not processed
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	(481,610)	(100.00%)	▼	Timing	Budget Profiling
Proceeds from disposal of assets	(5,537)	(100.00%)	▼	Timing	Budget Profiling
Payments for property, plant and equipment and infrastructure	604,894	96.09%	▲	Timing	Budget Profiling
Financing activities					
Proceeds from new debentures	(62,500)	(100.00%)	▼	Timing	Budget Profiling
Transfer from reserves	0	(100.00%)	▼	Timing	Transfers not physically completed by 30 June
Repayment of debentures	15,313	100.00%	▲	Timing	Loan Repayment for July not processed
Transfer to reserves	112,526	100.00%	▲	Timing	Transfers not physically completed by 30 June
Closing funding surplus / (deficit)	(149,728)	0.00%	▼		As per explanations above

9.1.3 Budget Adoption Adjustment

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	12 August 2026
Author:	Bronwyn Dew – A/Deputy CEO
Senior Officer:	9.1.3A 2026/27 Budget
Attachments:	9.1.3B 2026/27 Fees and Charges

<u>Summary</u>

Due to an error in the Officers Recommendation in Resolution 2026/64 Council is to consider revoking the previous decision of Council to adopt the 2026/27 budget.

<u>Background</u>

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.

The decision of Council at their July 2026 Meeting:
COUNCIL RESOLUTION 2026/64

COUNCIL RESOLUTION 2026/64

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.**

Moved Cr Dent Seconded Cr Harris CARRIED BY ABSOLUTE MAJORITY 4/0

For: Crs Kowald, Harris, Dent & Hawksley

Against: Nil

Comment

During preparations for the raising of the 2026/27 rates notices it was noted that the Rate in the Dollar figure listed in Resolution 2026/64 was incorrect and did not match the rate in the dollar amount listed in the 2026/27 Budget or the 2026/27 rates model.
The rate in the dollar amount in the 2026/27 budget is correct and aligns with the rate in the dollar amount calculated with 2026/27 rates modelling.

It was also noted that the fee & charge for a Septic tank inspection fee was incorrectly listed in the schedule of fees & charges. As the fees for septic tank approvals and inspections are set by the Government of Western Australia Department of Health the schedule of fees and charges will need to be corrected.
The fee for Septic tank inspections adopted by Council at the July Ordinary Council meeting was listed as $125, when in fact the fee authorised by the Department of Health is $118 per inspection.

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 (Administration) Regulations 1996
10. Revoking or changing decisions (Act s. 5.25(1)(e))
(1) If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported —

(a) in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or

(b) in any other case, by at least $^1/_3$ of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.

(1a) Notice of a motion to revoke or change a decision referred to in sub regulation (1) is to be signed by members of the council or committee numbering at least $^1/_3$ of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.

(2) If a decision is made at a council or committee meeting, any decision to revoke or change the decision must be made by an absolute majority.

(3) This regulation does not apply to the change of a decision unless the effect of the change would be that the decision would be revoked or would become substantially different.

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	10.5740	1,112
Unimproved Value	0.4133	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 2026/27 Budget sets the Council approved revenue and expenditure for the 2026/27 financial year.
At the July Ordinary Council Meeting Council resolved to increase rates by 8%, by rescinding resolution 2026/64 with the incorrect rate in the dollar and adopting the budget with the correct rate in the dollar information the rates will increase by 8% as per direction from Council for 2026/27 Budget.

Economic Implication - Nil

Environmental Considerations - Nil

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 Resolution 2026/64 stands and the rates are raised using the rate in the dollar as per Resolution 2026/64 resulting in a higher than 8% rate increase.
3. that the matter be deferred for further deliberations.

Voting Requirements – As listed under each recommendation

OFFICER'S RECOMMENDATION 1

That Council consider a motion to revoke Council decision – Resolution 2026/64 made at the July 2026 Ordinary Meeting of Council to adopt the 2026/27 Budget.

Special majority of at least 1/3 of the number of offices (whether vacant or not) of members of the Council vote required.

OFFICERS RECOMMENDATION 2

That Council revoke Council decision – Resolution 2026/64 made at the July 2026 Ordinary Meeting of Council to adopt the 2026/27 Budget.

Absolute majority vote required.

OFFICERS RECOMMENDATION 3

That Council, as detailed in the Draft 2026/27 Budget included at Attachment 9.1.3, 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	10.5740	1,112
Unimproved Value	0.4133	1,501

2. **a due date for the payment of rates being Friday 2 October 2026, being within 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.**

Absolute majority vote required.

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

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		

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

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

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	$118.00	No	$118.00
		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		Banksia Bowmen Archery Club	$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
		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:

Nil

9.3 MANAGER OF WORKS AND SERVICES:

Nil

10. COMMITTEE REPORTS

Nil

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

Nil

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

Nil

13. CONFIDENTIAL MATTERS

Nil

14. NEXT MEETING

Ordinary Council Meeting, 3.00pm. Wednesday 16th September 2026 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing.

15. CLOSURE OF MEETING