Shire of Dalwallinu
Place of wheat and wattle

Ordinary Council Meeting Minutes

23 June 2026

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SHIRE OF DALWALLINU

MINUTES of the Ordinary Meeting of Council held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 23 June 2026.

PRESIDING OFFICER DECLARATION
In accordance with the Local Government Act, this public meeting is being recorded. The recording will be archived and available on Councils website. Persons participating in public question time will be recorded as part of the meeting proceedings. I request all participants maintain a respectful and professional demeanour throughout the proceedings. Any use of profanity, disrespectful language, or disruptive behaviour may result in removal from the meeting. Thank you for your cooperation.

1. OPENING & ANNOUNCEMENT OF VISITORS
The Chairperson (President)

I welcome you to the Ordinary Meeting of Council held at the Shire of Dalwallinu Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 23 June 2026 and I declare the meeting open at 5.00pm.

2. ANNOUNCEMENTS OF PRESIDING MEMBER
Nil

3. ATTENDANCE RECORD

3.1 Present

Councillors

Shire President	Cr KL Carter
Deputy President	Cr MM Harms
	Cr SC Carter
	Cr JL Counsel
	Cr DS Cream
	Cr S Dawson
	Cr S Hickleton
Acting Chief Executive Officer	Mrs HK Jolly
Executive Assistant	Mrs DJ Whitehead

Public
Nil

3.2 Apologies
Nil

3.3 Leave of Absence Previously Granted
Nil

4 DECLARATIONS OF INTEREST

Item 9.2.2 - Approval under Health By-Laws
Cr MM Harms declared an Impartiality Interest as she is employed by the Education Department as the Deputy Principal at Dalwallinu District High School and advised that she would not be leaving the meeting when the item is discussed.

5 PUBLIC QUESTION TIME

5.1 Response to Previous Public Questions Taken on Notice

Nil

5.2 Public Question Time

Nil

6 MINUTES OF PREVIOUS MEETINGS

6.1 Ordinary Council Meeting – 26 May 2026

MOTION 10581

Moved Cr SC Carter
Seconded Cr DS Cream

That the Minutes of the Ordinary Meeting of Council held 26 May 2026 be confirmed

CARRIED 7/0

For: President KL Carter, Deputy President MM Harms, SC Carter, Cr JL Counsel, Cr DS Cream, Cr S Dawson, Cr S Hickleton
Against: Nil

7 PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS

7.1 Petitions

Nil

7.2 Presentations

Nil

7.3 Deputations

Nil

7.4 Delegates Reports/Submissions

Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)

As agreed.

9 REPORTS

9.1 WORKS & SERVICES

There were Nil reports from Works and Services this month.

9.2 PLANNING & DEVELOPMENT SERVICES

9.2.1 Outbuilding (DA 052526) - 46 McNeill Street, Dalwallinu*

Report Date	23 June 2026
Applicant	Casey Bradford
File Ref	A411
Previous Meeting Reference	Nil
Prepared by	Doug Burke, Manager Planning & Development Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Supporting Documentation

Purpose of Report

Council is requested to consider an application for approval to allow for the proposed development of an 'Outbuilding' on the subject property as submitted by the applicant on 10 June 2026.

The proposed development requires discretionary approval from the Council.

It is recommended that the proposed development be approved subject to given conditions.

Background

Subject Property:	Lot 146 McNeill Street, Dalwallinu
Land Use Zoning:	Residential
Property Owner:	L & C Bradford
Applicant:	Casey Bradford
Consent Authority:	Shire of Dalwallinu Council
Proposed Development:	Outbuilding
Value of Development:	$15K
Outside Consultation:	Nil

The proposal is for the addition of an Outbuilding to supplement the existing single dwelling on the subject property. The proposed Outbuilding will replace an existing structure deemed for demolition. An Outbuilding is defined under the *State Planning Policy 7.3 Residential Design Codes Volume 1* (the Code) as being:

'An enclosed non-habitable structure that is detached from any dwelling.'

The proposed Outbuilding is ostensibly a steel framed and clad shed to be utilised for storage of domestic goods. The footprint of the structure is 10m (L) x 6m (W) x 3.8m (H) with a wall height of 3.3m. It will be constructed in the south-east corner of the rear yard.

The Code can be used to circumvent the planning process if a residential type development satisfies the 'deemed-to-comply' requirements of the Code. The deemed-to-comply requirements for Outbuildings are outlined under Part 5.4.3 of the Code. If the proposed development does not satisfy the requirements, then the proposal is needed to be assessed as per the 'Design Principles'. This means that the development is not permitted unless the local government has exercised its discretion by granting planning approval.

Clause 5.4.3 of the R-Codes sets out the outbuildings design principle and deemed-to-comply requirements. This is to protect the streetscape and visual amenity by requiring outbuildings to have a relatively small floor area, be low in height, and located away from view.

The deemed-to-comply requirements are satisfied if the outbuilding is —

(1) not attached to a dwelling. ***Comment****: Compliant*

(2) non-habitable. ***Comment****: Compliant*

(3) maximum area 60m2 (aggregate) or 10% of site (whichever is less). ***Comment****: Compliant*

(4) maximum wall height of 2.4m. ***Comment****: Non-compliant Proposed wall height of outbuilding = 3.33m*

(5) maximum ridge height of 4.2m. ***Comment****: Compliant*

(6) located behind street front setback. ***Comment****: Compliant*

(7) private open space requirements are met. ***Comment****: Compliant*

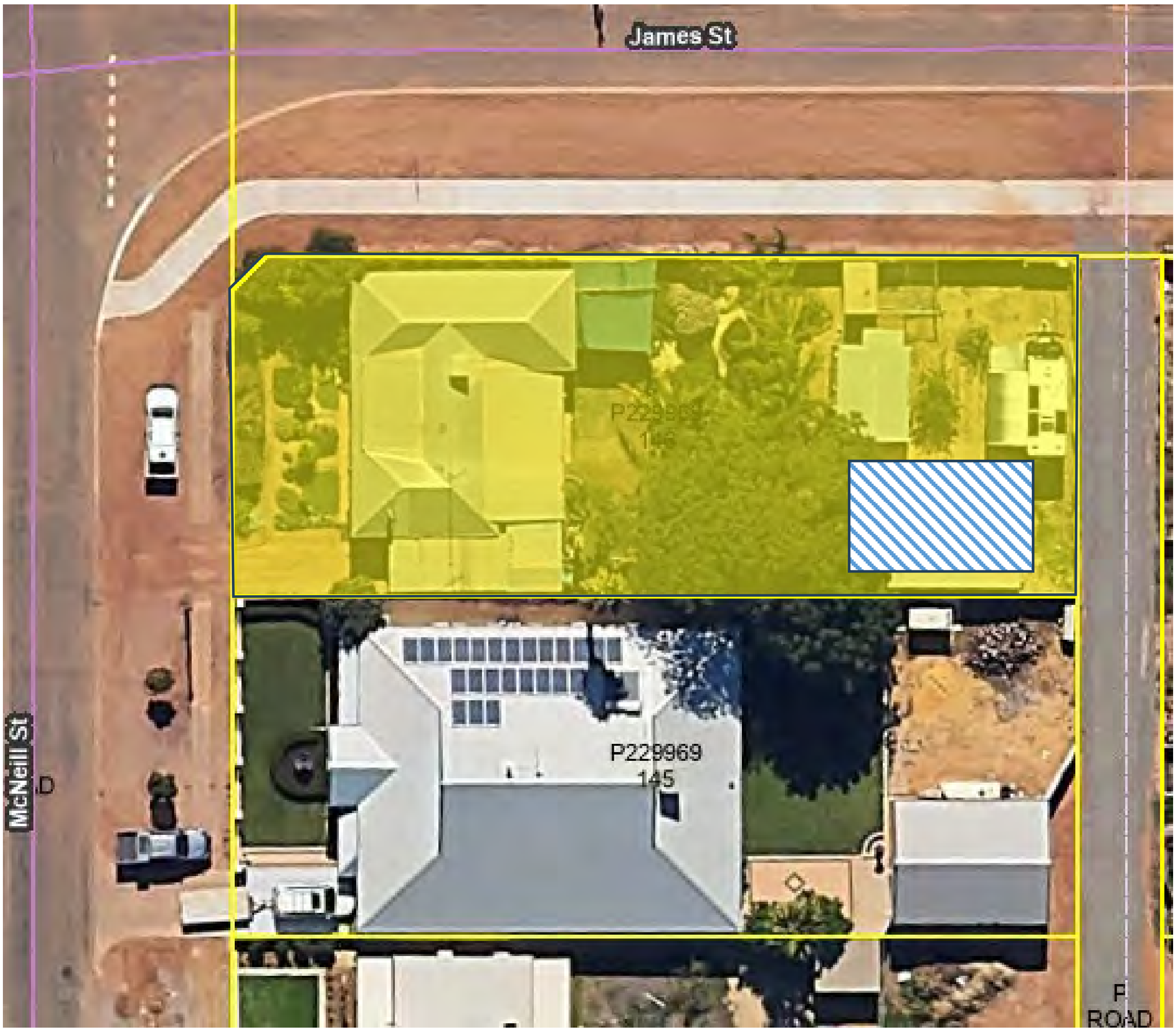
(8) boundary setbacks achieved. ***Comment****: Compliant*

It should be noted that the proposed outbuilding complies with all the requirements of Clause 5.4.3 other than those concerning the bulk and height of the proposed outbuilding. The main issues derived from the non-compliant features are that of potential loss of privacy by the adjoining properties and potential overshadowing of landscape features such as swimming pools, vegetable gardens or a clothes drying area.

The proposed building does not have 'large openings' (windows) on sides adjoining the neighbouring properties, therefore loss of privacy due to the building's height will not be an issue.

The applicant has submitted a site-plan with a shadow diagram insert. A shadow diagram (or solar access diagram) is a scaled architectural drawing showing how a proposed building casts shadows on surrounding areas to assess its impact on sunlight access for planning approvals. These diagrams are crucial for urban planning, helping ensure developments don't unduly block light, affecting neighbours' amenity, privacy, and solar panels, and ensuring compliance with local council regulations.

The shadow diagram on the site plan demonstrates the potential shadow at Noon, 21 June – which coincides with the Winter Solstice. The shadow permeates the adjacent property by a factor of approximately 4000mm (approx. 40m^2). It can be demonstrated that this overshadowing would have no discernible impact as the affected area has no apparent landscape features reliant on solar access in the near proximity. Clause 2.1 of the R-Codes allow for up to 35% of the adjoining land area (1800m^2) to be cast in shadow.



Site of Proposed Development

Consultation
There is no requirement nor impetus to seek consultation with near neighbours, the wider community nor any government agency with regard to the matter.

Legislative Implications
State
Planning and Development Act 2005 (the Act)

The *Planning and Development Act 2005* directs that that any development referred to within the Scheme is not to be commenced or carried out without approval being obtained. Any determination of an application for such development is to be considered under those matters referred to in the *Planning and Development (Local Planning Schemes) Regulation 2015.*

Policy Implications
Nil

Financial Implications
Nil

General Function Implications
Nil

Strategic Implications
Nil

Site Inspection
A site inspection has been undertaken by the reporting officer.

Sustainability & Climate Change Implications
Economic implications
There are no known significant economic implications associated with this proposal.

Social implications
There are no known significant social implications associated with this proposal.

Environmental implications
There are no known significant environmental implications associated with this proposal.

Officer Comment
In making a determination on the suitability of a planning proposal for residential type development, the Council is required by the Code to exercise its judgement, having regard to the following:

(a) any relevant purpose, objectives and provisions of the local planning scheme;
(b) any relevant objectives and provisions of the R-Codes Volume 1;
(c) a provision of a local planning policy adopted by the decision-maker consistent with and pursuant to the R-Codes Volume 1; and
(d) orderly and proper planning.

Council may determine an application for development approval by —
(a) granting development approval without conditions; or
(b) granting development approval with conditions; or
(c) refusing to grant development approval.

It is recommended that the proposed development be approved subject to given conditions.

Officer Recommendation/Council Resolution

<u>MOTION 10582</u>

Moved Cr JL Counsel

Seconded Cr S Hickleton

That Council approve the development application (DA 052526) for Lot 146 McNeill Street, Dalwallinu pursuant to Section 68(2) of the *Planning and Development (Local Planning Schemes) Regulation 2015* subject to the following conditions:

1. The development (Outbuilding) is to be carried out in accordance with the documents endorsed with the Shire's stamp, except where amended by other conditions of this consent. If there is any inconsistency between the above documents, the most recent document shall prevail to the extent of the inconsistency. However, the conditions of this consent shall prevail to the extent of any inconsistency;
2. During construction, access to the site shall be at the location of the vehicle crossover only. No material or vehicles associated with construction shall be allowed on the verge without the prior written approval from the local government.
3. The landowner/proponent at the time shall be responsible to compensate the local government for the repair of (or shall if the local government so agrees repair) any facility existing on the road reserve adjacent to the site which is damaged in the process of construction, establishment or installation of the development/land use.
4. Without further approval from Shire of Dalwallinu Council, in writing, this approval will lapse and have no force or effect after two years of the date of this permit.

CARRIED 7/0

For: President KL Carter, Deputy MM Harms, Cr SC Carter, Cr JL Counsel, Cr DS Cream, Cr S Dawson, Cr S Hickleton

Against: Nil

Planning Rationale – Proposed Outbuilding (Shed)

Property Details

Property Address: 46 McNeill Street, Dalwallinu WA 6609
Proposal: Replacement of existing outbuilding with new steel shed
Applicant: Property Owner

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1. Introduction

This planning rationale has been prepared in support of a development application for a proposed outbuilding (shed) at 46 McNeill Street, Dalwallinu WA 6609.

The proposal involves replacing an existing shed in the south-east corner of the property with a new steel-framed outbuilding measuring 10.0m x 6.0m with a wall height of 3.3m.

The outbuilding is intended for domestic storage and ancillary residential use associated with the existing dwelling.

The proposal has been designed to:

- Replace the failing outbuilding infrastructure;
- Maintain residential amenity;
- Minimise impact on adjoining properties; and
- Remain consistent with the residential character of the locality.

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2. Site Description

The subject site is located within an established residential area in Dalwallinu and contains an existing dwelling and associated residential improvements.

The proposed outbuilding will be located within the south-east corner of the lot in the same position as the existing outbuilding.

The surrounding area is characterised by detached dwellings with ancillary garages, sheds and residential outbuildings typical of regional residential properties.

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3. Development Proposal

The application seeks approval for the construction of a new outbuilding with the following characteristics:

Element	Description
Use	Domestic outbuilding / shed
Length	10.0 metres
Width	6.0 metres
Wall Height	3.3 metres
Ridge Height	3.9 metres
Construction	Steel-framed and Colourbond Sheets
Location	South-east corner of the lot
South Boundary Setback	Approximately 500mm
East Boundary Setback	Approximately 3.5 metres

This proposal will replace an existing outbuilding of poor condition and will continue to serve an ancillary residential function, although the proposed wall height does not comply with the WA Residential Design Codes the ridge height will be within the maximum 4.2 metres.

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4. Planning Assessment

4.1 Residential Character

The proposed outbuilding will be an improvement to the established residential character of the locality.

Outbuildings of similar scale and construction are common throughout the area, particularly on larger residential lots within regional towns.

The outbuilding is positioned toward the rear of the property and will not dominate the streetscape or adversely impact the visual character of the area.

4.2 Boundary Setbacks

The proposed shed is setback approximately 500mm from the southern boundary and approximately 3.5m from the eastern boundary.

The reduced southern setback is not compliant with the WA Residential Design Codes, although the structure should mitigate all risks by way of:

- Constructed of non-combustible materials;
- Does not create unreasonable overlooking or amenity impacts; and
- Remains ancillary to the primary dwelling.

The eastern setback provides added separation from adjoining development and reduces perceived bulk when viewed from neighbouring land as it will be located close to a large tree which will aid in screening of the outbuilding.

4.3 Overshadowing

A shadow assessment undertaken for the winter solstice indicates that some shadow encroachment will occur onto the adjoining southern property during midday periods (supporting documents attached).

The impact is limited, typical of residential outbuildings, and does not unreasonably affect solar access to adjoining dwellings, primary outdoor living areas, or vegetation.

4.4 Visual Impact

Visual impact is reduced by its rear corner location, separation from the dwelling, and surrounding fencing and vegetation.

The proposal will not result in unreasonable visual intrusion or adversely affect neighbouring properties.

4.5 Residential Amenity

The shed is intended solely for domestic residential use and is not expected to generate adverse amenity impacts.

The proposal will not create unreasonable noise, traffic, overlooking, or infrastructure demand beyond normal residential expectations.

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5. National Construction Code Considerations

The proposed outbuilding is classified as a Class 10a structure under the National Construction Code (NCC) as it is not intended for habitable use and is ancillary to the existing dwelling.

The outbuilding will be constructed entirely of non-combustible materials and maintains sufficient fire separation from existing buildings and neighbouring dwellings.

PROPOSED PLAN

46 MCNEILL STREET, DALWALLINU

This plan is for illustrative purposes only.
All dimensions and features are approximate
and subject to site survey.

N

SCALE 1:200

0 2 4 6 8 10m

- EXISTING HOUSE
- DRIVEWAY (PAVED / CONCRETE)
- GRAVEL
- LAWN
- GARDEN / PLANTING
- TIN SHED (EXISTING)
- PROPOSED SHED (COLORBOND SURFMIST)
- BOUNDARY FENCE

SITE DIMENSIONS

50.0m LONG (JAMES ST FRONTAGE)
20.0m WIDE (MCNEILL ST FRONTAGE)
TOTAL SITE AREA: 1,000m²

PROPOSED SHED DETAILS

10.0m LONG x 6.0m WIDE
3.3m WALL HEIGHT
COLORBOND SURFMIST

SHADOW DIAGRAM

21ST JUNE, 12PM (WINTER SOLSTICE)
SHADOW LENGTH: 4.01m ON SOUTH SIDE
SHADOW ENCROACHMENT INTO

www.suncalc.org [Printversion] ©Torsten Hoffmann

Location: 44 Mcneill Street, Dalwallinu, Western Australia, 6609, AUS
Time: 21.Jun.2026, 12:00 UTC+8

Solar data for the Location		Geo data for the Location		
Dawn:	06:42:54	Height:		340m
Sunrise:	07:09:03	Latitude:	S 30°16'30.68"	-30.27519°
Sun peak level:	12:15:06	Longitude:	E 116°39'41.45"	116.66151°
Sunset:	17:21:09	Timezone:	Australia/Perth	AWST
Dusk:	17:47:19			
Duration:	10h12m6s			
Altitude:	36.18°			
Azimut:	4.29°			
Shadow length:	4.51	at an object level: 3.3m		

5.08pm Cr MM Harms declared an Impartiality Interest in item 9.2.2 as she is employed by the Education Department as the Deputy Principal at Dalwallinu District High School and she remained in the meeting.

9.2.2 Approval Under the Health By-Laws

Report Date	23 June 2026
Applicant	Shire of Dalwallinu
File Ref	A293
Previous Meeting Reference	Nil
Prepared by	Doug Burke, Manager Planning & Development Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	1. Correspondence from Dalwallinu High School 2. Shire of Dalwallinu Health By-Laws (extract)

Purpose of Report
Council is requested to consider an application for approval to allow for the keeping of large animals (sheep) on Lot 500 Johnston Street, Dalwallinu as submitted by the applicant on 27 May 2026.

The proposed land use requires discretionary approval from the Council under the *Shire of Dalwallinu Health By-Laws 1996*.

It is recommended that the proposal be approved subject to given conditions.

Background
It was brought to the Shire's attention that several sheep were being grazed on premises located at the northern end of Johnston Street, Dalwallinu. The property is owned by the Department of Education and utilised as the Dalwallinu District High School.

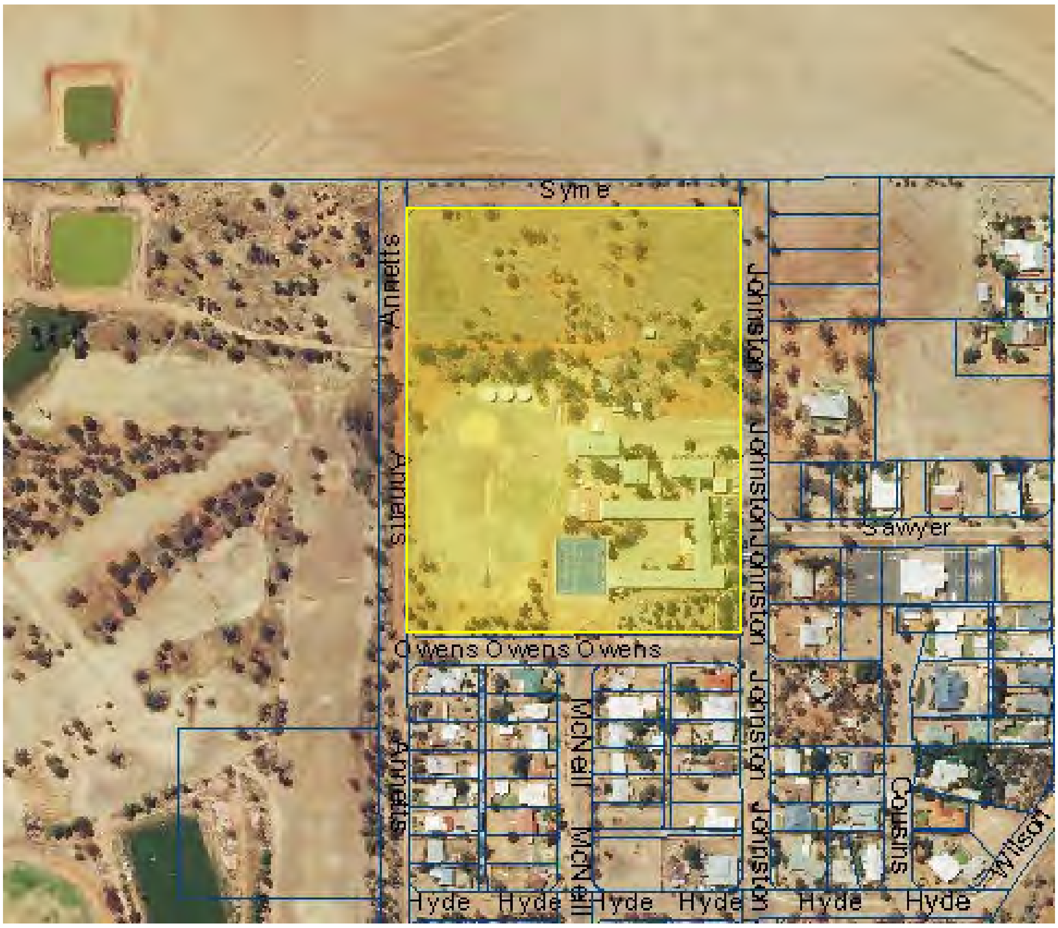
The keeping of sheep within townsites is controlled under the *Shire of Dalwallinu Health By-Laws 1996* (the By-Laws). Approval for the keeping of sheep must be a discretionary decision of the Council and is not delegated to an officer.

The reporting officer discussed the matter with Justin Burt, the School Principal, who advised that the sheep were the property of Rikky Sprigg, who resides across from the subject premises on Johnston Street. Apparently, they had been offered to the school under agistment to help with weed management.

During a site inspection undertaken in the company of Mr Burt the following was noted:

- Several sheep numbering approximately 8-10 of Dorper and Merino cross varieties
- A number of shade trees in the western portion of the holding area
- An accessible water trough connected to an iso-container (1,000L capacity) in the eastern portion of the penned area

- Effective wire fencing forming the penned area that should be sufficient to exclude most dogs (if maintained)
- Sparse vegetative ground coverage. It should be noted also that there had been minimal rain for a period before the site inspection.



Site of the subject premises (Lot 500 Johnston Street, Dalwallinu)

Consultation
Chief Executive Officer

Legislative Implications
Compliance with the *Shire of Dalwallinu Health By-Laws 1996*
The By-Laws are enabled under s.342 of the *Health Act 1911* by consent of the Chief Health Officer.

Policy Implications
Nil

Financial Implications
Nil

General Function Implications
Nil

Strategic Implications
Nil

Site Inspection
The site has been inspected by the reporting officer in the company of Mr Justin Burt, School Principal.

Sustainability & Climate Change Implications
Economic implications
There are no known significant economic implications associated with this proposal.

Social implications
There are no known significant social implications associated with this proposal.

Environmental implications
There are no known significant environmental implications associated with this proposal.

Officer Comment
The By-laws require that the keeping of large animals within a Townsite must:

- Not be situated within 15 metres of a house or other habitable premises.
  Comment:
  The sheep holding area is located approximately 35m from the nearest house and approximately 80m to a school building that accommodates students. It should also be noted that the property due north of the premises has been running sheep stock for over a decade without noted complaints concerning odour, arising either from the animals themselves or their faeces.
- The owner or occupier of the premises will provide a stable.
  Comment:
  Though this requirement includes sheep, it unerringly suggests that the provision is aimed mainly at cows and horses. It would be very unusual to house sheep in a stable unless the local weather is predictably inclement during lambing season.
- The owner or occupier must provide a receptacle for the manure produced on the premises.
  Comment:
  This would not be a practical situation given the extent of the holding area (15,350m^2). If infective sheep faeces are handled, diarrhea infections such as cryptosporidia, salmonella, or e.coli 0157:H7 are possible, though uncommon. The risk is greatest for children and those with compromised immune systems. The best preventative method in this situation would be to minimise exposure to the faeces in the first instance by the exclusion of all persons other than nominated handlers from the penned area/s.

The purpose of the Health By-Laws is to mitigate public health issues arising from nuisances such as the keeping domestic animals in close proximity to human habitation. However, the animal's welfare also needs to be considered, as a healthy animal is less likely to engender or transmit zoonotic diseases to humans.

Overstocking properties can cause significant environmental damage through soil erosion, vegetation damage and contaminants leeching from animal's wastes. The standard stocking rates are derived from the Department of Primary Industries and Regional Development '*Stocking Rate Guidelines for rural small holdings'*.

The land capability of the property, and therefore the permitted stocking rate, is the number of animals that can be consistently kept on a piece of pasture all year round with minor additional feed and without causing environmental degradation and is based on the soil type.

Western Australia has a comprehensive, mandatory livestock ownership, identification and movement system. Livestock owners, including small landholders and non-farming property operators must register and adhere to identification and movement requirements, even if the livestock are kept as pets.

All livestock owners within WA must be registered as an owner of stock and ensure their stock is identified and moved in accordance with the *Biosecurity and Agriculture Management (Identification and Movement of Stock and Apiaries) Regulations 2013.*

Sheep contained on the subject premises

Officer Recommendation/Council Resolution

MOTION 10583

Moved Cr DS Cream

Seconded Cr S Dawson

That Council:

1. Approve the keeping of large animals (sheep) on Lot 500 Johnston Street, Dalwallinu subject to the following conditions:
   a) The sheep will be kept and managed in keeping with the commitments given by Mr J Burt in the correspondences dated 27 May and 9 June 2026;
   b) The stocking rate will be capped at 12 sheep (including wethers, rams and lambs) unless the increased number can be justified by reference to the Department of Primary Industries and Regional Development '*Stocking rate guidelines for rural small holdings'*;
   c) All livestock is required to be registered with a PIC (property identification code) in accordance with the *Biosecurity and Agriculture Management (Identification and Movement of Stock and Apiaries) Regulations 2013*;
   d) Any dead animal shall immediately be removed, and the carcass must be disposed at an approved disposal site in consultation with the Shire.
2. This approval for the keeping of large animals (sheep) will effectively expire on the first anniversary of said approval unless an application is made under Division 3 of the *Shire of Dalwallinu Health By-Laws 1996* and approved by the Council.

CARRIED 7/0

For: President KL Carter, Deputy MM Harms, Cr SC Carter, Cr JL Counsel, Cr DS Cream, Cr S Dawson, Cr S Hickleton

Against: Nil

Doug Burke

From: BURT Justin [Dalwallinu District High Sch] <Justin.Burt@education.wa.edu.au>
Sent: Tuesday, 9 June 2026 2:53 PM
To: Doug Burke
Subject: Re: I-COR-30417 - Application to house sheep at Dalwallinu DHS

OFFICIAL

Hi Doug,

Thank you for your email.

Please see the additional information below:

Biannual treatment and health management

- All adult sheep will receive an annual 6-in-1 vaccination, with ewes vaccinated approximately four weeks prior to lambing.
- Lambs will receive their first vaccinations at marking (between 2–8 weeks of age), including 6-in-1, Vitamin B12 and Gudair.
- A follow-up 6-in-1 vaccination will be administered to lambs six weeks after the initial dose.
- A veterinarian will be consulted as required regarding faecal testing for worm egg counts and any other health concerns.
- Sheep will be observed daily for signs of illness or injury, including swelling, limping, abnormal discharges, and changes to eating, drinking or defecation patterns.
- Paddocks will be rotated if required to assist with animal health and pasture management.
- Fencing will be checked regularly to maintain security.
- Minimised access from people, animals and vehicles.
- Trees and shrubs maintained to ensure shade and shelter.

Clean water supplied via water tanks

The water tanks will be refilled as required using the existing tap and hose located at the school's green shed.

Please let me know if you require any further information.

Regards,

Justin Burt
Principal
Dalwallinu District High School

(08) 6661 1500
97 Johnston Street, Dalwallinu WA
6609
www.dalwallinudhs.wa.edu.au

From: Doug Burke <mpds@dalwallinu.wa.gov.au>
Sent: Tuesday, 9 June 2026 2:10 PM
To: BURT Justin [Dalwallinu District High Sch] <Justin.Burt@education.wa.edu.au>
Subject: RE: I-COR-30417 - Application to house sheep at Dalwallinu DHS

> **Warning:** This email was sent from outside of the Department of Education. Do not click on links or open attachments unless you are confident that this email is safe.

G'day Justin,

Could you please advise on the following with further information:

- What will the "biannual treatment and health management" entail and deliver?
- How will the "clean water supplied via water tanks" be refilled?

Regards,

Doug Burke
Manager Planning & Development

P: (08) 9661 0500
M: 0429 593 882

Shire of Dalwallinu
Place of wheat and wattle

58 Johnston Street, PO Box 141
DALWALLINU WA 6609

From: BURT Justin [Dalwallinu District High Sch] <Justin.Burt@education.wa.edu.au>
Sent: Wednesday, 27 May 2026 9:41 AM
To: Doug Burke <mpds@dalwallinu.wa.gov.au>
Subject: I-COR-30417 - Application to house sheep at Dalwallinu DHS

OFFICIAL

Hi Doug,

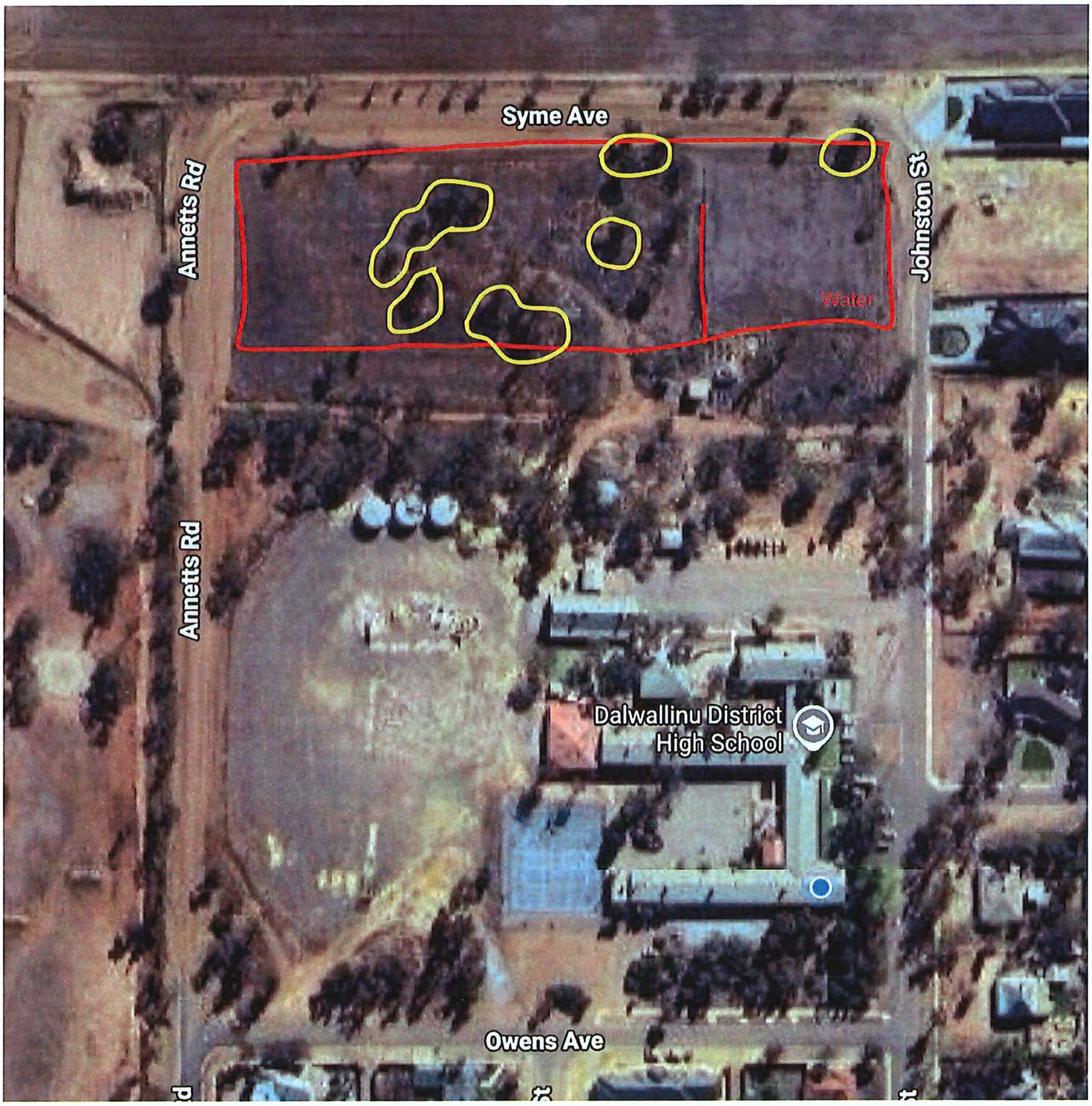
To whom it may concern,

I am writing on behalf of Dalwallinu District High School to seek approval from the Shire of Dalwallinu to keep up to twenty (20) sheep on the school grounds.

The sheep will be housed within a fully enclosed and secure paddock area totalling approximately 15,350m^2 (Area marked in red on diagram below). The area is fully fenced (marked in red on diagram), well drained and currently underutilised. The primary purpose of keeping the sheep is to assist with the management of grass growth, weeds and the spread of weeds across the otherwise unused paddocks, while also maintaining the land in a safe and environmentally responsible manner.

The sheep will have continuous access to clean water supplied via water tanks (marked with "water" on the diagram") and supplementary feed will be regularly provided through hay bales as required. Adequate natural shade is available throughout the paddocks via established trees (Circled in yellow on the diagram) and the sheep will have access to both paddock areas through an open connecting section.

Animal welfare and ongoing management will be prioritised at all times. The sheep will be monitored daily by school staff, Ricky Sprigg and family, with biannual treatment and health management undertaken by Eddie Sprigg. The school is committed to ensuring the animals are maintained in a healthy condition with appropriate feeding, monitoring and care practices in place.



The school believes this arrangement will provide an effective and sustainable land management solution while maintaining high standards of animal welfare and paddock maintenance.

Please contact us should you require any further information or wish to inspect the site.

Regards

Justin Burt
Principal
Dalwallinu District High School

(08) 6661 1500
97 Johnston Street, Dalwallinu WA
6609
www.dalwallinudhs.wa.edu.au

Division 3 - Keeping of Large Animals

Interpretation

67. In this Division, unless the context otherwise requires -

"approved animal" means a horse, cow or large animal the subject of an approval by Council under by-law 68;

"cow" includes an ox, calf or bull;

"horse" includes an ass, mule, donkey or pony; and

"large animal" includes a pig, sheep or goat.

Stables

68. (1) An owner or occupier of premises within the gazetted Townsites shall not keep a horse, cow or large animal on those premises without the written approval of the Council.

(2) An owner or occupier of premises who has approval to keep a horse, cow or large animal shall provide for its use a stable which shall -

(a) not be situated within 15 metres of a house or other premises;

(b) have a proper separate stall -

(i) for each horse or cow; and

(ii) the floor area of which shall be a minimum of 6 square metres;

(c) have each wall and roof constructed of an impervious material;

(d) have on all sides of the building between the wall and the roof a clear opening of at least 150 millimetres in height;

(e) have a floor, the upper surface of which shall -

(i) be raised at least 75 millimetres above the surface of the ground;

(ii) be constructed of cement, concrete or other similar impervious materials; and

(iii) have a fall of 1 in 100 to a drain which shall empty into a trapped gully situated outside the stable and shall discharge in a manner approved by the Environmental Health Officer.

(3) The owner or occupier of premises on which a stable is located shall -

(a) maintain the stable in a clean condition and clean, wash and disinfect it when so directed by an Environmental Health Officer;

(b) keep all parts of the stable so far as possible free from flies or other insects by spraying with a residual insecticide or other effective means; and

(c) when so ordered by the Environmental Health Officer, spray the stable, or such parts as may be directed, with a residual insecticide.

Proximity of Animals to a Dwelling House

69. The owner or occupier of premises shall not permit an approved animal to approach within 15 metres of a dwelling house.

Manure Receptacle

70. An owner or occupier of premises on which an approved animal is kept shall -

(a) provide in a position convenient to the stable a receptacle for manure, constructed of smooth impervious durable materials, provided with a tight-fitting hinged cover, and with no part of the floor lower than the surface of the adjoining ground;

(b) keep the lid of the receptacle closed except when manure is being deposited or removed;

(c) cause the receptacle to be emptied at least once a week and as often as may be necessary to prevent it becoming offensive or a breeding place for flies or other insects;

(d) keep the receptacle so far as possible free from flies or other insects by spraying with a residual insecticide or other effective means; and

(e) cause all manure produced on the premises to be collected daily and placed in the receptacle.

9.3 CORPORATE SERVICES

9.3.1 Accounts for Payment for May 2026*

Report Date	23 June 2026
Applicant	Shire of Dalwallinu
File Ref	FM/9 Financial Reporting
Previous Meeting Reference	Nil
Prepared by	Christie Andrews, Finance Officer
Supervised by	Hanna Jolly, Manager Corporate Services
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Summary of Accounts for Payment

Purpose of Report

Council is requested to consider the acceptance and approval of the Schedule of Accounts for Payment.

Background

A list of invoices paid for the month of May 2026 from the Municipal Account to the sum of $1,312,241.24 paid by EFT is attached together with a list of bank fees, payroll, direct debit payments, loan payments and transfer to Term Deposits. These payments total $1,570,727.12. There were no payments from the Trust Account. Total payments from all accounts being $1,570,727.12 have been listed for Council's ratification.

Consultation

In accordance with the requirements of the *Local Government Act 1995* a list of accounts paid, by approval of the Chief Executive Officer under Council's delegated authority, is to be completed for each month showing:

- The payees names
- The amount of the payments
- Sufficient information to identify the payment
- The date of the payment

The attached list meets the requirements of the Financial Regulations,

In addition to the above statutory requirements, Financial Management Regulation Section 13(4) requires 'the total of the other outstanding accounts be calculated and a statement be presented to Council at the next Council meeting'.

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Policy Implications

Nil

Financial Implications
Payments are in accordance with the revised budget for 2025/2026.

General Function Implications
Nil

Strategic Implications
Nil

Site Inspection
Not applicable

Sustainability & Climate Change Implications
Economic implications
There are no known significant economic implications associated with this proposal.

Social implications
There are no known significant social implications associated with this proposal.

Environmental implications
There are no known significant environmental implications associated with this proposal.

Officer Comment
Accounts for Payments are in accordance with the revised budget for 2025/2026 or authorised by separate resolution.

Officer Recommendation/Council Resolution

<u>**MOTION 10584**</u>

Moved Cr SC Carter
Seconded Cr MM Harms

That Council, in accordance with the requirements of sections 13(1), 13(3), and 13(4) of the *Local Government (Financial Management) Regulations 1996* a list of payments made in May 2026 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling $1,570,727.12 consisting of:

Bank Fees	$958.30
EFT Payments (EFT18340-EFT18437)	$1,312,241.24
Bunnings Trade EFT18377 $1,144.52	
Bunnings Trade EFT18427 $985.86	
Wex Australia EFT18354 $2,491.32	
EFT Payments (Payroll)	$129,389.70
Direct Debit – Credit Card (DD18823.1)	$8,519.57
Direct Debit – Housing Bond (DD18806.1, DD18819.1 & DD18820.1)	$3,502.00
Direct Debit – Superannuation (DD18792.1 & DD18809.1)	$26,884.31
Direct Debit – Payments to Department of Transport	$89,232.00

CARRIED 7/0

For: President KL Carter, Deputy MM Harms, Cr SC Carter, Cr JL Counsel, Cr DS Cream, Cr S Dawson, Cr S Hickleton

Against: Nil

EFT PAYMENTS FOR THE MONTH OF MAY 2026

Chq/EFT	Date	Name	Description	Amount
EFT18340	12/05/2026	KEITH LESLIE CARTER	50% of President's Allowance	5,600.00
EFT18341	12/05/2026	DALWALLINU SPORTS CLUB INC	Drinks - Medical Student Immersion BBQ	374.99
EFT18342	12/05/2026	REFUEL AUSTRALIA	Diesel & Mobil Delvac delivered to Depot	22,449.41
EFT18343	12/05/2026	DALLCON	Assorted pipes & concrete for various jobs	18,249.00
EFT18344	12/05/2026	LIBERTY PLUMBING & GAS	New solenoids installed for urinals at Rec Centre	1,250.00
EFT18345	12/05/2026	RICOH AUSTRALIA PTY LTD (RICOH FINANCE)	Lease fee on photocopiers to 13/6/26	390.61
EFT18346	12/05/2026	PAYWISE PTY LTD	Novated Lease Charges - pe05/05/2026	1,556.10
EFT18347	12/05/2026	FULCHER CONTRACTORS PTY LTD	WSFN Road Rehabilitation Works	286,356.18
EFT18348	12/05/2026	NATIONAL GRID LINK POWER PTY LTD	Progress payment Dalwallinu Oval lighting upgrade	56,682.80
EFT18349	12/05/2026	MELISSA MAE HARMS	50% of Deputy President's Allowance	1,400.00
EFT18350	14/05/2026	Online Media	Monthly on-hold message - May 26	77.00
EFT18351	14/05/2026	JOHN R WALLIS ENGINEERING	Assorted supplies for Works - Apr 26	2,802.59
EFT18352	14/05/2026	CJD EQUIPMENT PTY LTD	Electrical repairs - DL147	13,405.27
EFT18353	14/05/2026	T-quip (Tocojepa Pty Ltd T/as)	Parts - DL209	162.03
EFT18354	14/05/2026	Wex Australia Pty Ltd	Fuel - Apr 26	2,491.32
EFT18355	14/05/2026	AUSTRALIA POST - SHIRE	Postage charges - Apr 26	81.71
EFT18356	14/05/2026	BOC LIMITED	Monthly container rental - Apr 26	39.77
EFT18357	14/05/2026	Bridgestone Service Centre Dalwallinu	Puncture Repair - DL131	50.50
EFT18358	14/05/2026	AVON WASTE	Waste collection - Apr 26	30,264.00
EFT18359	14/05/2026	Building and Construction Industry Training Board	BCITF levy collected Apr 26	240.50
EFT18360	14/05/2026	SYNERGY	Electricity Usage Mar - May 26	6,655.73
EFT18361	14/05/2026	Team Global Express Pty Ltd	Freight charges Apr 26	537.87
EFT18362	14/05/2026	FULTON HOGAN INDUSTRIES PTY LTD	EZ Street pothole repair	6,332.70
EFT18363	14/05/2026	AMPAC DEBT RECOVERY	Debt recovery costs - Apr 26	448.50
EFT18364	14/05/2026	Geofabrics Australasia Pty Ltd	CCX Mat and fixings Grant Street	6,264.50
EFT18365	14/05/2026	R N R AUTO ELECTRICS	Light bar and harness - DL194	480.40
EFT18366	14/05/2026	DALLCON	Drainage materials & Kerb mix concrete for assorted jobs	7,733.00
EFT18367	14/05/2026	Lucinda's Everlastings (KFarms)	Everlasting seeds	1,440.00
EFT18368	14/05/2026	IXOM OPERATIONS PTY LTD	Container service fee - Apr 26	81.84
EFT18369	14/05/2026	Dianne Maree Miller	Return of hire bonds	280.00
EFT18370	14/05/2026	Totally Workwear Joondalup	Uniforms for works staff	71.70
EFT18371	14/05/2026	DALWALLINU FOODWORKS	Assorted supplies for Admin, Council and Events - Apr 26	1,053.36
EFT18372	14/05/2026	WEST COAST STABILISERS	Maintenance Grading - Apr 26	101,640.00
EFT18373	14/05/2026	E FIRE & SAFETY	Fire indicator panel testing, Exit & Emergency equipment checks - Apr 26	7,721.45
EFT18374	14/05/2026	DOMAIN DIGITAL	IT Services - May 26	1,292.94

Chq/EFT	Date	Name	Description	Amount
EFT18375	14/05/2026	TELAIR PTY LTD	NBN service fee - May 26	679.90
EFT18376	14/05/2026	Hall & Wilcox Lawyers	Removal of caveat 85 Kalannie Kulja Road	1,336.40
EFT18377	14/05/2026	BUNNINGS TRADE	Assorted building maintenance items	1,144.52
EFT18378	14/05/2026	Maximum Drainage	Drainage Pithara East Road	26,898.58
EFT18379	14/05/2026	Cauldron Energy Limited	Rates refund A6456	51.27
EFT18380	14/05/2026	Omnicom Media Group Australia Pty Ltd	Advertising RFT2526-06 - Bitumen Sealing	626.59
EFT18381	14/05/2026	Gazz's Maintenance Services	Contract Townscape Maintenance & Cleaning - Apr 26	4,188.00
EFT18382	14/05/2026	Aquatic Projects & Resources Pty Ltd	Remedial works to main and toddlers pool balance tanks	65,747.00
EFT18383	14/05/2026	TIM DAVIES LANDSCAPING PTY LTD	Memorial Park update layout	2,915.00
EFT18384	14/05/2026	DEPT OF LOCAL GOVERNMENT, INDUSTRY REG. & SAFETY	BSL collected Apr 26	165.39
EFT18385	14/05/2026	Independent Rural Pty Ltd	Assorted goods - Apr 26	2,376.80
EFT18386	14/05/2026	Moja Creative	Tear-drop flags	880.00
EFT18387	14/05/2026	BOEKEMAN MACHINERY	Filters for DL2 & DL131	55.31
EFT18388	14/05/2026	WA LOCAL GOVERNMENT ASSOCIATION	WALGA 2026 Awards Night - Ticket for partner (reimbursed)	200.00
EFT18389	14/05/2026	QUANTUM SURVEYS PTY LTD	Survey of Wubin wastewater pond	3,740.00
EFT18390	14/05/2026	DALWALLINU COMMUNITY RESOURCE CENTRE	Bond return & DDC Cover - Mar 26	1,797.50
EFT18391	22/05/2026	RBC - RURAL	Meterplan charge for photocopiers - May 26	1,015.40
EFT18392	22/05/2026	WATER CORPORATION	Water Usage Mar - May 26 & Service Charges May - Jun 26	18,793.15
EFT18393	22/05/2026	Bridgestone Service Centre Dalwallinu	Tyres - DL73	500.00
EFT18394	22/05/2026	DEPUTY COMMISSIONER OF TAXATION	Fringe Benefits Tax - 25/26	6,039.96
EFT18395	22/05/2026	BURGESS RAWSON (WA) PTY LTD	Water usage Mar - May 26	168.97
EFT18396	22/05/2026	SYNERGY	Adjusted Electricity Usage - Apr 26	56.94
EFT18397	22/05/2026	Dalwallinu Netball Association	Refund duplicate payment of bonds	490.00
EFT18398	22/05/2026	ROWDY'S ELECTRICAL	Repairs to Dalwallinu Rec Centre kitchen equipment	308.00
EFT18399	22/05/2026	BITUTEK PTY LTD	Sealing of WSFN roads	306,175.10
EFT18400	22/05/2026	DALLCON	Concrete for shed pad	693.00
EFT18401	22/05/2026	LIBERTY PLUMBING & GAS	Hot water system 2 Dowie Street & toilet at Kalannie Sports Pavilion	2,906.20
EFT18402	22/05/2026	Harrys Building & Maintenance	Mini excavator hire	1,425.00
EFT18403	22/05/2026	Carl Prado	Return of hire bonds	560.00
EFT18404	22/05/2026	Tree Tech Australia Pty Ltd	Tree lopping	1,947.00
EFT18405	22/05/2026	PAYWISE PTY LTD	Novated Lease Charges - pe19/05/2026	1,556.10
EFT18406	22/05/2026	CHARLES LEONARD MCNEILL	Return of hire bonds	490.00
EFT18407	27/05/2026	WESTRAC EQUIPMENT PTY LTD	Supply & replace rear window - DL203	3,662.00
EFT18408	27/05/2026	JASON SIGNMAKERS	Wheel stops & ground spikes for parking bays	2,782.03
EFT18409	27/05/2026	WATER CORPORATION	Water Usage Mar - May 26, Service Charges May - Jun 26	9,710.41
EFT18410	27/05/2026	TELSTRA	Assorted phone usage charges to 6/5, Service charges to 6/6	1,672.52
EFT18411	27/05/2026	SYNERGY	Electricity Usage Mar - May 26	19,148.05

Chq/EFT	Date	Name	Description	Amount
EFT18412	27/05/2026	Team Global Express Pty Ltd	Freight charges - May 26	60.49
EFT18413	27/05/2026	REFUEL AUSTRALIA	Diesel delivered to Works Depot	18,825.59
EFT18414	27/05/2026	G & M COUNSEL	Gravel royalties	2,310.00
EFT18415	27/05/2026	PJ BYWATERS & CO	Float loader	528.00
EFT18416	27/05/2026	Daimler Trucks Perth	Service kits for DL420 & DL515	423.43
EFT18417	27/05/2026	AMPAC DEBT RECOVERY	Debt recovery costs - May 26	111.50
EFT18418	27/05/2026	Arro Enterprises Pty Ltd	Parts - DL150	459.53
EFT18419	27/05/2026	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Service kit & oils - DL122	1,431.91
EFT18420	27/05/2026	DALLCON	Drainage Material, concrete & stab sand for assorted jobs	26,501.20
EFT18421	27/05/2026	WCP CIVIL PTY LTD	Asphalt - Colin Anderson Drive, Deacon St, Gypsum Rd	132,659.12
EFT18422	27/05/2026	P & J Transport Pty Ltd	Freight charges - May 26	107.80
EFT18423	27/05/2026	Stephen Ross Mccosker	Refund of Overpaid Rent	169.00
EFT18424	27/05/2026	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - May 26	2,310.00
EFT18425	27/05/2026	TRACTUS AUSTRALIA	Puncture repair - DL 80	90.00
EFT18426	27/05/2026	DOMAIN DIGITAL	IT Services - Apr 26	12,158.30
EFT18427	27/05/2026	BUNNINGS TRADE	Assorted building maintenance items	985.86
EFT18428	27/05/2026	Maximum Drainage	Drainage works	24,342.92
EFT18429	27/05/2026	ARC CLEAN ENERGY PTY LTD	Installation of Change Over Switch at 68C Annetts Rd	1,320.00
EFT18430	27/05/2026	Rylan Concrete	Kerbing	7,047.70
EFT18431	27/05/2026	Securex Security Systems and Services	Alarm Monitoring	151.60
EFT18432	27/05/2026	Caravel Exploration Pty Ltd	Rates refund A6479	253.00
EFT18433	27/05/2026	Iain Muir	Return of gym fob	15.00
EFT18434	27/05/2026	Ashlee Gartrell	Return of bond	70.00
EFT18435	27/05/2026	MICHAEL DAVID RAY	Refund of overpayment - invoice 21445	54.00
EFT18436	27/05/2026	BOEKEMAN MACHINERY	Filters - DL2	170.43
EFT18437	27/05/2026	DALWALLINU COMMUNITY RESOURCE CENTRE	DDC Cover - April 26	825.00
				1,312,241.24

DIRECT DEBITS FOR THE MONTH OF MAY 2026

Chq/EFT	Date	Name	Description	Amount
DD18792.1	07/05/2026	Precision Administration Services Pty Ltd	AwareSuper contribtuions pe 050526	13,577.40
DD18806.1	18/05/2026	BOND ADMINISTRATOR	Bond Unit 3 Pioneer House	1,000.00
DD18809.1	21/05/2026	Precision Administration Services Pty Ltd	Super Contributions pe 190526	13,306.91
DD18819.1	29/05/2026	BOND ADMINISTRATOR	Bond 6 McLevie Way, Dalwallinu	1,498.00
DD18820.1	29/05/2026	BOND ADMINISTRATOR	Bond U1/11 James St Dalwallinu	1,004.00
				30,386.31

CREDIT CARD PAYMENTS FOR THE MONTH OF MAY 2026

Chq/EFT	Date	User	Name	Description	Amount
DD18823.1	25/05/2026	Jean Knight	SP Godfreys Online	Harness for backpack vacuum cleaner	103.90
	25/05/2026	Jean Knight	Vacuum Spares	Bags for backpack vacuum cleaner	77.85
	25/05/2026	Hanna Jolly	Courtyard Perth	Accomodation for employee 382 to attend training	649.77
	25/05/2026	Jean Knight	Dept of Health	Permit 353 renewal	141.00
	25/05/2026	Jean Knight	Bunnings	Plants for 68A Annetts Road	104.10
	22/05/2026	Jean Knight	Easykeys.com	Extra keys for Dalwallinu oval light towers	54.86
	22/05/2026	Jean Knight	LGWA.com.au	LGWP membership for employee 396	100.00
	22/05/2026	Jean Knight	Locks and Safes	Padlock for Dalwallinu Refuse Site Septic Dump	182.65
	22/05/2026	Jean Knight	Aussie Broadband	Monthly charge for internet at Dalwallinu Rec Centre	79.00
	21/05/2026	Jean Knight	Blackwoods	Heater for Works Depot	1284.80
	21/05/2026	Jean Knight	Booking.com	Accomodation for employee 358, cost reimbursed	236.88
	20/05/2026	Hanna Jolly	Starlink Internet	Monthly charge for Starlink statellite Wifi	17.00
	20/05/2026	Hanna Jolly	Brand Enterprises	PVC fittings	448.90
	18/05/2026	Hanna Jolly	Woolworths	Coffee beans for Admin	32.00
	18/05/2026	Hanna Jolly	Kmart	Champagne flutes & wine glasses for Rec Centre	70.00
	13/05/2026	Jean Knight	Auswide Frameless	Shower screen & door for 7 South Street	421.63
	12/05/2026	Jean Knight	Booking.com	Accomodation for employees 358 & 402 - Walga Awards	484.50
	11/05/2026	Jean Knight	WA Newspapers Pty Ltd	Monthly charge for on-line newspapers	32.00
	11/05/2026	Jean Knight	7 Eleven	Fuel for DL2	186.71
	08/05/2026	Jean Knight	Kmart	Kitchen items for Pioneer House & gym mats for Gym	173.00
	08/05/2026	Jean Knight	Benara Nursery	Packing surcharge on shrubs for Leahy Street	86.90
	08/05/2026	Jean Knight	Big W	Leather repair kit for repairs to weight benches at the Gym	17.36
	07/05/2026	Jean Knight	Synergy Access & Scaffolds	Aluminium scaffold	2249.10
	05/05/2026	Jean Knight	Vibe Bullsbrook	Fuel for DL2	178.65
	04/05/2026	Jean Knight	Chargefox	EV Station monthly management fees	79.86
	01/05/2026	Jean Knight	Getstuff	Bath/Shower mixer tap for 7 South Street	150.00
	30/04/2026	Jean Knight	BP Muchea	Fuel for DL2	172.15
	30/04/2026	Jean Knight	Kalannie Sport & Rec Club	Refreshments after Kalannie Community Meeting	308.00
	30/04/2026	Jean Knight	Shire of Wongan Ballidu	Hire of bus for annual road inspection	329.00
	29/04/2026	Hanna Jolly	Kmart	Stock pot for Dalwallinu Rec Centre Kitchen	68.00
					8,519.57

CHARGE CARDS PAYMENTS FOR THE MONTH OF MAY 2026

Chq/EFT	Card Name	Card Type	Date	User	Description	Amount
EFT18354	Wex Australia Pty Ltd	Fuel Card	09/04/2026	Darren Streets	Fuel for DL186	120.97
			17/04/2026	Jean Knight	Fuel for DL 2 (CEO)	158.75
			18/04/2026	Jean Knight	Fuel for DL 2 (CEO)	154.69
			02/04/2026	Olufemi Onikola	Fuel for DL 89 (Doctor)	59.69
			07/04/2026	Olufemi Onikola	Fuel for DL 89 (Doctor)	61.12
			10/04/2026	Olufemi Onikola	Fuel for DL 89 (Doctor)	73.93
			12/04/2026	Olufemi Onikola	Fuel for DL 89 (Doctor)	61.53
			17/04/2026	Olufemi Onikola	Fuel for DL 89 (Doctor)	53.19
			19/04/2026	Olufemi Onikola	Fuel for DL 89 (Doctor)	81.94
			23/04/2026	Olufemi Onikola	Fuel for DL 89 (Doctor)	51.31
			01/04/2026	Hanna Jolly	Fuel for DL 131 (MCS)	106.91
			16/04/2026	Hanna Jolly	Fuel for DL 131 (MCS)	95.27
			19/04/2026	Hanna Jolly	Fuel for DL 131 (MCS)	108.40
			20/04/2026	Hanna Jolly	Fuel for DL 131 (MCS)	70.12
			21/04/2026	Hanna Jolly	Fuel for DL 131 (MCS)	85.55
			26/04/2026	Hanna Jolly	Fuel for DL 131 (MCS)	78.61
			25/04/2026	Rodney Broad	Fuel for DL 281 (WS)	201.14
			28/04/2026	Rodney Broad	Fuel for DL 281 (WS)	99.50
			19/04/2026	Douglas Burke	Fuel for DL 492 (MPDS)	78.46
			07/04/2026	Damien Thorpe	Fuel for DL 102 (Cleaner)	120.92
			15/04/2026	Damien Thorpe	Fuel for DL 102 (Cleaner)	51.60
			24/04/2026	Damien Thorpe	Fuel for DL 102 (Cleaner)	43.26
			09/04/2026	David Hughes	Fuel for sundry plant	200.50
			20/04/2026	David Hughes	Fuel for sundry plant	172.34
			28/04/2026	Bradley Clark	Fuel for DL9750	101.62
EFT18377	Bunnings Trade	Store Card	04/04/2026	Sheree Sundstrom	Sensor light for gym	23.60
			18/04/2026	Sheree Sundstrom	DIY multi purpose comp less mess	23.70
					Orion smart 4G rechargable	189.05
					Exhaust fan for 1 Wattle Close	43.56
			22/04/2026	Sheree Sundstrom	Silicone, cistern trap, putty & weed n kill for Wilfred Thomas Lodge	198.10
					Pine & shed for 1/11 James Street	276.15
					MDF moulding for 1 Wattle Close	42.00
			26/04/2026	Sheree Sundstrom	Assorted entry levers & door closers for Pioneer House	303.80
					Door closers for stock	37.96
					Toilet brushes for cleaning	6.60
EFT18427	Bunnings Trade	Store Card	05/05/2026	Sheree Sundstrom	Materials to repair shower & wall at 7 South Street	410.14
			11/05/2026	Sheree Sundstrom	Adhesive sealant for 7 South Street and screws & rivets for stock	80.82
			11/05/2026	Sheree Sundstrom	Indoor blinds for unit 1/11 James Street	494.90
						4,621.70

Shire of Dalwallinu Municipal Account

Payroll
May 2026

07/05/2026	Payroll fortnight ending 07/05/2026	$	64,568.27
21/05/2026	Payroll fortnight ending 21/05/2026	$	64,821.43
	TOTAL	$	129,389.70

Bank Fees
May 2026

15/05/2026	Bpay Transaction Fee (Muni)	$	81.18
02/05/2026	CBA Merchant Fee (Muni)	$	732.12
15/05/2026	CBA Transfer Fees	$	55.00
15/05/2026	CBA Account Service Fee	$	90.00
	TOTAL	$	958.30

Direct Debit Payments
May 2026

	Superannuation Payments (Pay endings 07/05/2026 & 21/05/2026)	$	26,884.31
29/05/2026	Credit Card Payments	$	8,519.57
18 & 29/05/2026	Bond Administrator - Housing Bonds	$	3,502.00
1-31/05/2026	Payments to Department of Transport Licensing	$	89,232.00
	TOTAL	$	128,137.88

Commonwealth Bank
Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Consolidated Statement

Corporate Charge Card

053

SHIRE OF DALWALLINU

SHIRE OF DALWALLINU

Facility number	xxxx xxxx xxxx xxxx
Statement period	29 Apr 2026 - 27 May 2026
Next statement end date	25 Jun 2026

ENQUIRIES 13 1576
24 hours a day, 7 days a week

Account summary

Facility credit limit	$20,000.00
Total number of accounts	2
Accounts active this period	2

Your payment

Your AutoPay amount of $8,519.57 will be deducted from your account xxxxxx-xxxxxxxx on 28 May 2026.

Transactions

Date	Transaction details		Total Amount ($)
27 May	AUTO PAYMENT - THANK YOU		8,519.57-
	Interest on purchases	17.990%	0.00
	Interest on cash advances	17.990%	0.00

Account details

$8,519.57

Cardholder Name	Account Number	Credit Limit ($)	Balance ($)
JOLLY,HANNA	xxxx xxxx xxxx xxxx	5,000.00	1,363.30
KNIGHT,JEAN	xxxx xxxx xxxx xxxx	15,000.00	7,156.27

------ End of statement ------

7115.7223.1.1 ZZ396 0913 SL.CR.S111.D147.O V01.00.07

9.3.2 Monthly Financial Statements for May 2026*

Report Date	23 June 2026
Applicant	Shire of Dalwallinu
File Ref	FM/9 Financial Reporting
Previous Meeting Reference	Nil
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Monthly Statements of Financial Activity, Variance Report, Investments Held and Bank Reconciliations

Purpose of Report
Council is requested to receive and accept the Financial Reports for the month end 31 May 2026.

Background
There is a statutory requirement that Financial Reports be recorded in the Minutes of the meeting to which they are presented. The Financial Reports, as circulated, give an overview of the current financial position of the Shire and the status of capital income and expenditure.

Consultation
Nil

Legislative Implications
State
Local Government Act 1995
Local Government (Financial Management) Regulations 1996 s34(1), s19(1)(2) and s34(2)

Policy Implications
Nil

Financial Implications
Nil

General Function Implications
Nil

Strategic Implications
Nil

Site Inspection
Site inspection undertaken: Not applicable

Sustainability & Climate Change Implications
Economic implications
There are no known significant economic implications associated with this proposal.

Social implications
There are no known significant social implications associated with this proposal.

Environmental implications
There are no known significant environmental implications associated with this proposal.

Officer Comment
Financial Reports as at last day of business of the previous month are appended, for the period ending 31 May 2026.

Attached for council's consideration are:
1. Statement of Financial Activity
2. Variance Reports
3. Investments Held
4. Bank Reconciliations

As per Council resolution, all items that have a variance of more than $10,000 have been noted on the variance reports.

Officer Recommendation/Council Resolution

MOTION 10585
Moved Cr JL Counsel
Seconded Cr S Dawson

That the Council accept the Financial Reports as submitted for the month ending 31 May 2026.

CARRIED 7/0

For: President KL Carter, Deputy MM Harms, Cr SC Carter, Cr JL Counsel, Cr DS Cream, Cr S Dawson, Cr S Hickleton
Against: Nil

SHIRE OF DALWALLINU

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 May 2026

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

TABLE OF CONTENTS

Statements required by regulation

SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

	Supplementary Information	Amended Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	3,833,846	3,835,036	**3,839,809**	4,773	0.12%	
Rates excluding general rates		50,983	50,983	**50,982**	(1)	(0.00%)	
Grants, subsidies and contributions	14	3,226,504	3,146,887	**2,931,429**	(215,458)	(6.85%)	▼
Fees and charges		1,452,014	1,389,122	**1,359,851**	(29,271)	(2.11%)	▼
Interest revenue		374,031	257,286	**460,195**	202,909	78.87%	▲
Other revenue		100	88	**0**	(88)	(100.00%)	▼
Profit on asset disposals	6	162,727	162,727	**22,386**	(140,341)	(86.24%)	▼
		9,100,205	**8,842,129**	**8,664,652**	(177,477)	(2.01%)	
Expenditure from operating activities							
Employee costs		(2,931,449)	(2,674,023)	**(2,249,910)**	424,113	15.86%	▼
Materials and contracts		(3,586,245)	(3,358,649)	**(2,862,509)**	496,140	14.77%	▼
Utility charges		(495,834)	(413,764)	**(417,221)**	(3,457)	(0.84%)	
Depreciation		(6,108,419)	(5,599,544)	**(5,550,043)**	49,501	0.88%	▼
Finance costs		(93,862)	(93,751)	**(65,805)**	27,946	29.81%	▼
Insurance		(215,223)	(218,423)	**(219,409)**	(986)	(0.45%)	
Other expenditure		(145,660)	(114,830)	**(88,693)**	26,137	22.76%	▼
Loss on asset disposals	6	(17,800)	(17,800)	**(246,000)**	(228,200)	(1282.02%)	▼
		(13,594,492)	**(12,490,784)**	**(11,699,590)**	791,194	6.33%	
Non-cash amounts excluded from operating activities	Note 2(b)	5,956,046	5,447,171	**5,773,657**	326,486	5.99%	▲
Amount attributable to operating activities		**1,461,759**	**1,798,516**	**2,738,719**	940,203	52.28%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	6,232,480	6,232,478	**5,624,161**	(608,317)	(9.76%)	▼
Proceeds from disposal of assets	6	409,727	409,727	**67,841**	(341,886)	(83.44%)	▼
		6,642,207	**6,642,205**	**5,692,002**	(950,203)	(14.31%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,670,791)	(1,670,791)	**(1,238,727)**	432,064	25.86%	▼
Payments for construction of infrastructure	5	(9,050,234)	(8,067,039)	**(7,439,143)**	627,896	7.78%	▼
Amount attributable to investing activities		**(4,078,818)**	**(3,095,625)**	**(2,985,868)**	109,757	3.55%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	934,489	934,489	**570,627**	(363,862)	(38.94%)	▼
		934,489	**934,489**	**570,627**	(363,862)	(38.94%)	
Outflows from financing activities							
Repayment of borrowings	11	(214,362)	(214,362)	**(214,362)**	0	0.00%	
Payments for principal portion of lease liabilities	12	(12,619)	(12,093)	**(12,093)**	0	0.00%	
Transfer to reserves	4	(1,631,596)	(1,631,596)	**(1,420,559)**	211,037	12.93%	▼
		(1,858,577)	**(1,858,051)**	**(1,647,014)**	211,037	11.36%	
Amount attributable to financing activities		**(924,088)**	**(923,562)**	**(1,076,387)**	(152,825)	(16.55%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		3,541,147	3,541,147	**3,541,148**	1	0.00%	
Amount attributable to operating activities		1,461,759	1,798,516	**2,738,719**	940,203	52.28%	▲
Amount attributable to investing activities		(4,078,818)	(3,095,625)	**(2,985,868)**	109,757	3.55%	▼
Amount attributable to financing activities		(924,088)	(923,562)	**(1,076,387)**	(152,825)	(16.55%)	▲
Surplus or deficit after imposition of general rates		**0**	**1,320,476**	**2,217,611**	897,135	67.94%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2026

	Supplementary Information	30 June 2026	31 May 2026
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	10,061,350	9,238,429
Trade and other receivables		442,048	957,163
Inventories	8	9,260	19,847
TOTAL CURRENT ASSETS		10,512,658	10,215,439
NON-CURRENT ASSETS			
Trade and other receivables		4,175	4,175
Investment in associate	16	139,334	139,334
Property, plant and equipment		38,695,005	38,723,848
Infrastructure		272,601,556	275,421,177
Right-of-use assets		27,219	15,126
TOTAL NON-CURRENT ASSETS		311,467,289	314,303,660
TOTAL ASSETS		321,979,947	324,519,099
CURRENT LIABILITIES			
Trade and other payables	9	565,646	579,900
Other liabilities	13	29,293	197,414
Lease liabilities	12	12,618	312
Borrowings	11	214,362	0
Employee related provisions	13	433,815	428,036
TOTAL CURRENT LIABILITIES		1,255,734	1,205,662
NON-CURRENT LIABILITIES			
Lease liabilities	12	15,991	15,991
Borrowings	11	2,472,584	2,472,584
Employee related provisions		41,301	41,301
Other provisions		173,293	173,293
TOTAL NON-CURRENT LIABILITIES		2,703,169	2,703,169
TOTAL LIABILITIES		3,958,903	3,908,831
NET ASSETS		**318,021,044**	**320,610,268**
EQUITY			
Retained surplus		62,380,650	64,119,942
Reserve accounts	4	6,189,582	7,039,514
Revaluation surplus		249,450,812	249,450,812
TOTAL EQUITY		**318,021,044**	**320,610,268**

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

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report 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 financial report 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 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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.

Judgements and 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 that are 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:
• estimated fair value of certain financial assets
• impairment of financial assets
• estimation of fair values of land and buildings, infrastructure and investment property
• estimation uncertainties made in relation to lease accounting
• estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES
Significant acccounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW
Date prepared: All known transactions up to 09 June 2026

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

	Supplementary Information	Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 May 2026
Current assets		$	$	$
Cash and cash equivalents	3	11,708,133	10,061,350	9,238,429
Trade and other receivables		269,668	442,048	957,163
Inventories	8	18,901	9,260	19,847
		11,996,702	10,512,658	10,215,439
Less: current liabilities				
Trade and other payables	9	(482,763)	(565,646)	(579,900)
Other liabilities	13	(11,159)	(29,293)	(197,414)
Lease liabilities	12	(12,061)	(12,618)	(312)
Borrowings	11	(317,147)	(214,362)	0
Employee related provisions	13	(391,047)	(433,815)	(428,036)
Other provisions	13	(702,925)	0	0
		(1,917,102)	(1,255,734)	(1,205,662)
Net current assets		**10,079,600**	**9,256,924**	**9,009,777**
Less: Total adjustments to net current assets	Note 2(c)	(5,620,297)	(5,715,776)	(6,792,166)
Closing funding surplus / (deficit)		**4,459,303**	**3,541,148**	**2,217,611**

(b) Non-cash amounts 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 amounts excluded from operating activities		Amended Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(162,727)	(162,727)	(22,386)
Add: Loss on asset disposals	6	17,800	17,800	246,000
Add: Depreciation		6,108,419	5,599,544	5,550,043
Movement in current employee provisions associated with restricted cash		(7,446)	(7,446)	0
Total non-cash amounts excluded from operating activities		**5,956,046**	**5,447,171**	**5,773,657**

(c) 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.

		Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 May 2026
		$	$	$
Adjustments to net current assets				
Less: Reserve accounts	4	(6,189,582)	(6,189,582)	(7,039,514)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	317,147	214,362	0
- Current portion of lease liabilities	12	12,061	12,618	312
- Current portion of other provisions held in reserve		240,077	246,826	247,036
Total adjustments to net current assets	Note 2(a)	**(5,620,297)**	**(5,715,776)**	**(6,792,166)**

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.

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2025-26 year is $10,000 or 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(215,458)	(6.85%)	▼
Timing variance		Timing	
Fees and charges	(29,271)	(2.11%)	▼
Timing variance		Timing	
Interest revenue	202,909	78.87%	▲
Investment intrest higher than anticipated		Permanent	
Other revenue	(88)	(100.00%)	▼
Timing variance		Timing	
Profit on asset disposals	(140,341)	(86.24%)	▼
Profit on sale of Toyota Prado DL2 less ($9,432) than budgeted and sale of McNeill St and Roberts Rd lots not going ahead in 25/26		Permanent	
Expenditure from operating activities			
Employee costs	424,113	15.86%	▼
Employee expenses less than budgeted - due to various staffing vacancies		Permanent	
Materials and contracts	496,140	14.77%	▼
Various timing variances		Timing	
Depreciation	49,501	0.88%	▼
Depreciation less than budgeted		Timing	
Finance costs	27,946	29.81%	▼
Timing variance		Timing	
Other expenditure	26,137	22.76%	▼
Various small timing differences		Timing	
Loss on asset disposals	(228,200)	(1282.02%)	▼
Disposal of Wubin Golf Course asset not budgeted		Permanent	
Non-cash amounts excluded from operating activities	326,486	5.99%	▲
Depreciation less than budgeted		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(608,317)	(9.76%)	▼
Disposal of Wubin Golf Course asset not budgeted		Permanent	
Proceeds from disposal of assets	(341,886)	(83.44%)	▼
Disposal of McNeill St and Roberts Rd lots not done, Sale of plant DL9346, DK487 & Skid Steer Trailer not done to date. Wubin Golf Course Disposal.		Permanent	
Outflows from investing activities			
Payments for property, plant and equipment	432,064	25.86%	▼
Timing variance - see note 5 for details		Timing	
Payments for construction of infrastructure	627,896	7.78%	▼
Timing variance - see note 5 for details		Timing	
Inflows from financing activities			
Transfer from reserves	(363,862)	(38.94%)	▼
Transfers from Recreation Reserve (bowling green) and Swimming Pool Reserve (pool liner) postponed to 26/27		Permanent	
Outflows from financing activities			
Transfer to reserves	211,037	12.93%	▼
Sale of McNeill St & Robert St (270,000) not undertaken during 25/26, interest transfes higher than budgeted.		Permanent	
Surplus or deficit after imposition of general rates	897,135	67.94%	▲
Due to variances described above			

SHIRE OF DALWALLINU

SUPPLEMENTARY INFORMATION

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1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$3.54 M	$3.54 M	$3.54 M	$0.00 M
Closing	$0.00 M	$1.32 M	$2.22 M	$0.90 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$9.24 M	% of total
Unrestricted Cash	$2.20 M	23.8%
Restricted Cash	$7.04 M	76.2%

Refer to 3 - Cash and Financial Assets

Payables

	$0.58 M	% Outstanding
Trade Payables	$0.45 M	
0 to 30 Days		98.0%
Over 30 Days		1.9%
Over 90 Days		1.9%

Refer to 9 - Payables

Receivables

	$0.89 M	% Collected
Rates Receivable	$0.07 M	98.6%
Trade Receivable	$0.89 M	% Outstanding
Over 30 Days		0.1%
Over 90 Days		0.1%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$1.46 M	$1.80 M	$2.74 M	$0.94 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$3.84 M	
YTD Budget	$3.84 M	0.1%

Refer to 10 - Rate Revenue

Grants and Contributions

		% Variance
YTD Actual	$2.93 M	
YTD Budget	$3.15 M	(6.8%)

Refer to 14 - Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$1.36 M	
YTD Budget	$1.39 M	(2.1%)

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)
($4.08 M)	($3.10 M)	($2.99 M)	$0.11 M

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.07 M	
Amended Budget	$0.41 M	(83.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$7.44 M	
Amended Budget	$9.05 M	(17.8%)

Refer to 5 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$5.62 M	
Amended Budget	$6.23 M	(9.8%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.92 M)	($0.92 M)	($1.08 M)	($0.15 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	($0.21 M)
Interest expense	($0.06 M)
Principal due	$2.47 M

Refer to 11 - Borrowings

Reserves

Reserves balance	$7.04 M
Interest earned	$0.27 M

Refer to 4 - Cash Reserves

Lease Liability

Principal repayments	($0.01 M)
Interest expense	($0.00 M)
Principal due	$0.02 M

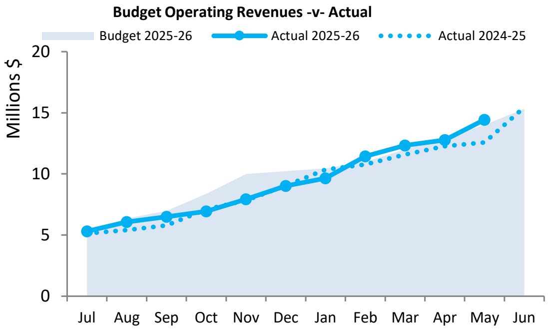
Refer to Note 12 - Lease Liabilites

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

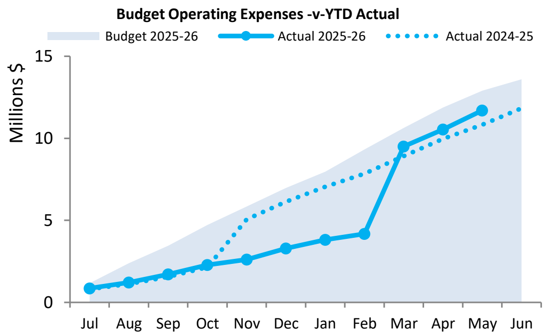
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

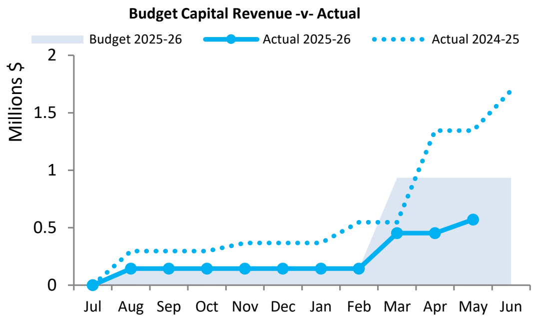


OPERATING EXPENSES

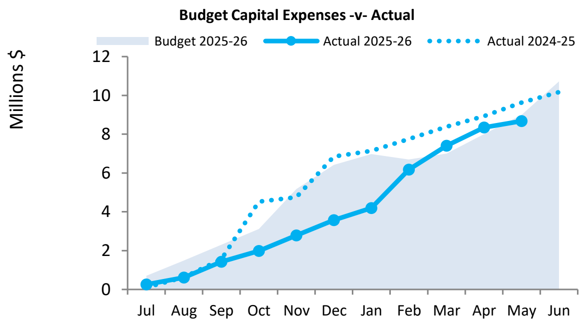


INVESTING ACTIVITIES

CAPITAL REVENUE

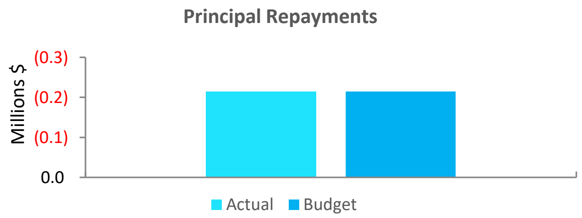


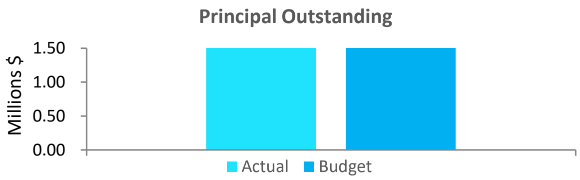
CAPITAL EXPENSES



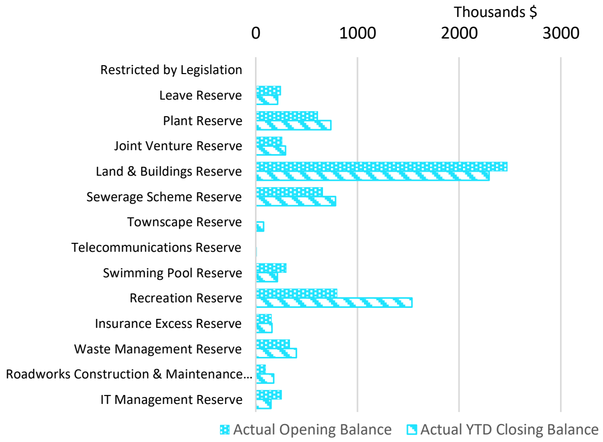
FINANCING ACTIVITIES

BORROWINGS

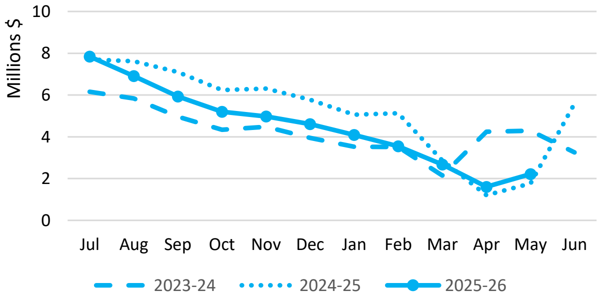




RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

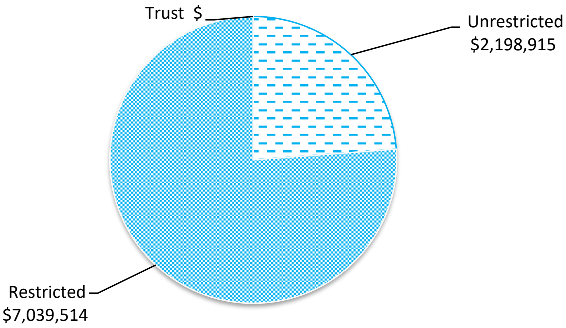
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Business Online Saver	Cash and cash equivalents	1,144,324		1,144,324		Bank	3.35%	At call
Municipal Account	Cash and cash equivalents	45,544		45,544		Bank	3.50%	At call
Term Deposit - Reserves	Cash and cash equivalents	0	7,039,514	7,039,514		Bank	4.53%	4/06/2026
Term Deposit - Municipal Exce	Cash and cash equivalents	1,008,798		1,008,798		Bank	4.63%	9/06/2026
Floats Held	Cash and cash equivalents	250		250		Shire float	0.00%	At call
Total		**2,198,915**	**7,039,514**	**9,238,429**	**0**			
Comprising								
Cash and cash equivalents		2,198,915	7,039,514	9,238,429	0			
		2,198,915	**7,039,514**	**9,238,429**	**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 a



4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$	$
Restricted by Legislation										
Leave Reserve	246,824	8,146	0	(39,117)	215,853	246,824	8,339	0	(39,117)	216,046
Plant Reserve	611,406	20,176	100,000	0	731,582	611,406	26,916	100,000	0	738,322
Joint Venture Reserve	259,716	8,571	21,320	0	289,607	259,716	10,761	21,320	0	291,797
Land & Buildings Reserve	2,473,535	81,627	270,000	(282,814)	2,542,348	2,473,535	92,297	0	(271,435)	2,294,397
Sewerage Scheme Reserve	657,620	21,701	97,433	0	776,754	657,620	28,629	97,433	0	783,682
Townscape Reserve	0	2,475	75,000	0	77,475	0	2,385	75,000	0	77,385
Telecommunications Reserve	553	18	0	0	571	553	21	0	0	574
Swimming Pool Reserve	299,119	9,871	50,000	(499,983)	(140,993)	299,119	12,113	50,000	(147,500)	213,732
Recreation Reserve	800,376	26,412	688,043	0	1,514,831	800,376	48,493	688,043	0	1,536,912
Insurance Excess Reserve	154,326	5,093	0	0	159,419	154,326	5,991	0	0	160,317
Waste Management Reserve	334,648	11,043	50,000	0	395,691	334,648	14,582	50,000	0	399,230
Roadworks Construction & Main	97,665	3,223	73,069	0	173,957	97,665	6,115	73,069	0	176,849
IT Management Reserve	253,794	8,375	0	(112,575)	149,594	253,794	9,052	0	(112,575)	150,271
	6,189,582	**206,731**	**1,424,865**	**(934,489)**	**6,886,689**	**6,189,582**	**265,694**	**1,154,865**	**(570,627)**	**7,039,514**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$
Land - freehold land	59,658	59,658	48,132	(11,526)
Buildings - non-specialised	974,259	974,259	886,189	(88,070)
Furniture and equipment	55,426	55,426	26,811	(28,615)
Plant and equipment	581,448	581,448	277,594	(303,854)
Acquisition of property, plant and equipment	**1,670,791**	**1,670,791**	**1,238,727**	**(432,064)**
Infrastructure - roads	7,012,154	6,445,219	6,418,557	(26,662)
Infrastructure - Other	1,970,635	1,554,060	1,020,586	(533,474)
Infrastructure - Footpaths	67,445	67,760	0	(67,760)
Acquisition of infrastructure	**9,050,234**	**8,067,039**	**7,439,143**	**(1,492,023)**
Total capital acquisitions	**10,721,025**	**9,737,830**	**8,677,870**	**(1,924,087)**
Capital Acquisitions Funded By:				
Capital grants and contributions	6,232,480	6,232,478	5,624,161	(608,317)
Other (disposals & C/Fwd)	409,727	409,727	67,841	(341,886)
Reserve accounts				
Leave Reserve	0	6,895	39,117	32,222
Land & Buildings Reserve	282,814	81,356	271,435	190,079
Townscape Reserve	0	76,849	0	(76,849)
Swimming Pool Reserve	499,983	0	147,500	147,500
Roadworks Construction & Maintenance Reserve	0	131,878	0	(131,878)
IT Management Reserve	112,575		112,575	112,575
Contribution - operations	3,183,446	3,400,473	2,415,242	(985,231)
Capital funding total	**10,721,025**	**10,339,656**	**8,677,870**	**(1,661,786)**

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.

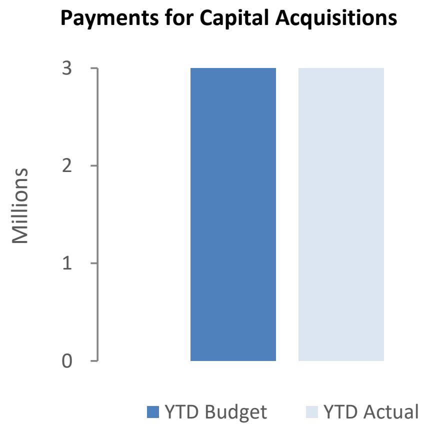
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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.



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total
Level of completion indicators

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

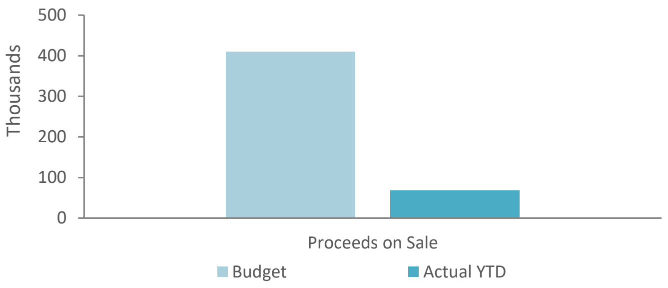
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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					0
E111837	PUB HALL - Capital Expenditure - Land	59,658	59,658	48,132	11,526
BUILDINGS					
E053847	OTH LOPS -Capital Expenditure - Buildings Disaster Resilience DF	28,248	28,248	27,892	356
K89	Dalwallinu Medical Centre - Capital Upgrade	17,255	17,255	17,255	0
K117	1 Wattle Close, Dalwallinu - FO rates - Capital Upgrade	27,500	27,500	27,544	(44)
K116	36 Annetts Rd, Dalwallinu - CSO - Capital Upgrade	25,300	25,300	25,300	0
K123	6B Cousins Rd, Dalwallinu - WM - Capital Upgrade	10,945	10,945	10,945	0
K151	68A Annetts Road, Dalwallinu (3x2) - Capital Upgrade	119,341	119,341	119,973	(632)
K152	68B Annetts Road (2x1) - Capital Upgrade	122,876	122,876	122,515	361
K12	Wilfred Thomas Lodge - Capital Upgrade	84,400	84,400	84,400	0
K153	Aged Housing Myers St - Capital Upgrade	475,796	475,796	387,770	88,026
K103	11 A Anderson Way, Dalwallinu - Accountant - Capital Upgrade	8,778	8,778	8,778	0
K8	Dalwallinu Town Hall - Capital Upgrade	40,797	40,797	40,797	0
K14	Pioneer House Building Upgrade	13,023	13,023	13,023	0
ROADS					
E121700	ROAD CON - Regional Road Group	882,556	825,610	755,936	69,674
E121720	ROAD CON - Roads To Recovery	1,232,813	1,131,026	1,149,855	(18,829)
E121735	ROAD CON - WSFN	4,042,805	3,705,856	3,774,277	(68,421)
E121730	ROAD CON - Shire Road Program	347,456	318,439	267,940	50,499
E121736	ROAD CON - Commodity Route	506,524	464,288	470,549	(6,261)
OTHER INFRASTRUCTURE					0
O36	Sewerage Line Upgrade - Main Line	369,925	369,925	148,175	221,750
O95	Aquatic Centre Other Infrastructure Upgrade	535,305	535,305	265,335	269,970
O11	Dalwallinu Oval Capital Upgrades	412,451	412,451	399,050	13,401
O30	Dalwalinu Playground (Arts Centre) - Capital Upgrade	72,250	72,250	46,552	25,698
O39	Pithara Park - Capital Upgrade	68,103	68,103	65,610	2,493
O29	Kalannie Sports Pavilion Other Infrastructure - Capital Upgrade	22,702	22,702	22,702	(0)
O10	Recreation Precinct Car Park Shelter	24,237	24,237	24,237	0
O40	Dalwallinu Recreation Precinct Fence - Capital Upgrade	27,087	27,087	27,087	0
O42	Dalwallinu Multipurpose Courts - Other Infrastructure	22,000	22,000	21,838	162
FOOTPATH CONSTRUCTION					0
F0184	Wasley Street - capital upgrade footpath	73,920	67,760	0	67,760
PLANT & EQUIPMENT					
E073835	OTH HEALTH - Capital Expenditure - Plant & Equipment	15,262	15,262	15,262	(0)
E113838	OTH REC - Capital Expenditure - Plant & Equipment	22,200	22,200	5,609	16,591
DL147	Purchase of Tipper Truck	110,000	110,000	104,136	5,864
DL9346	Purchase of Prime Mover	270,000	270,000	0	270,000
CP010	Purchase of Skid Steer Trailer	10,000	10,000	11,695	(1,695)
CP001	Purchase Sundry Plant	13,150	13,150	0	13,150
E145801	ADMIN - CEO's Vehicle DL 2	78,000	78,000	78,056	(56)
E145802	ADMIN - MCS Vehicle - DL 131	62,836	62,836	62,836	0
FURNITURE & FIXTURES					
E073846	OTH HEALTH - Capital Expenditure Furniture & Equipment	27,016	27,016	26,811	205
E145805	ADMIN - Capital Expenditure - Furniture & Equipment	28,410	28,410	0	28,410
		10,310,925	**9,737,830**	**8,677,870**	**1,059,960**

6 DISPOSAL OF ASSETS

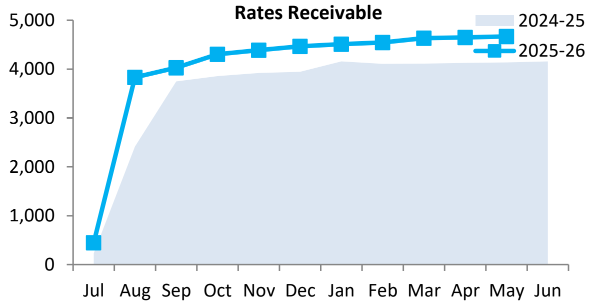
		Amended Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Land & Buildings								
	Sale of McNeill St lots	75,000	120,000	45,000	0	0	0	0	0
	Sale of Roberts Rd lots	65,000	150,000	85,000	0	0	0	0	0
	Plant and equipment								
	Sale of Med Centre Generator	4,000	4,000	0	0	0	5,546	5,546	0
	Sale of DL9346	67,800	50,000	0	(17,800)	0	0	0	0
	Sale of DL487	7,500	12,000	4,500	0	0	0	0	0
	Sale of Skid Steer Trailer	500	2,000	1,500	0	0	0	0	0
	Sale of DL2	35,000	59,000	24,000	0	35,000	49,568	14,568	0
	Sale of DL186	10,000	12,727	2,727	0	10,455	12,727	2,272	0
	Other Infrastructure								
	Wubin Golf Course	0	0	0	0	246,000		0	(246,000)
		264,800	**409,727**	**162,727**	**(17,800)**	**291,455**	**67,841**	**22,386**	**(246,000)**



7 RECEIVABLES

4,336,786

Rates receivable	30 June 2025	31 May 2026
	$	$
Opening arrears previous years	46,638	39,389
Levied this year	4,336,786	4,696,719
Less - collections to date	(4,344,035)	(4,668,235)
Gross rates collectable	**39,389**	**67,873**
Net rates collectable	**39,389**	**67,873**
% Collected	99.1%	98.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(166)	887,901	359	6	1,190	889,290
Percentage	0.0%	99.8%	0.0%	0.0%	0.1%	
Balance per trial balance						
Trade receivables	(166)	887,901	359	6	1,190	889,290
Total receivables general outstanding						**889,290**

Amounts shown above include GST (where applicable)

KEY INFORMATION

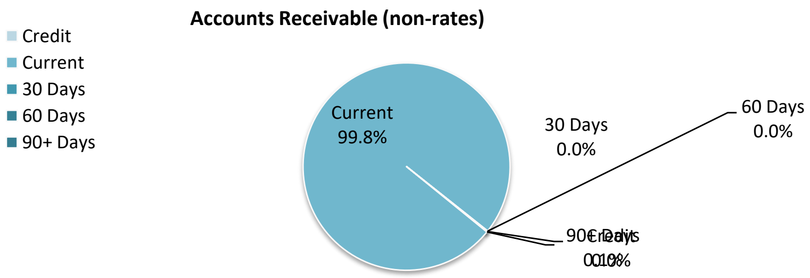
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods s and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trad 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.



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 May 2026
	$	$	$	$
Inventory				
Inventories Fuel & Materials	9,260	261,212	(250,625)	19,847
Total other current assets	**9,260**	**261,212**	**(250,625)**	**19,847**

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.

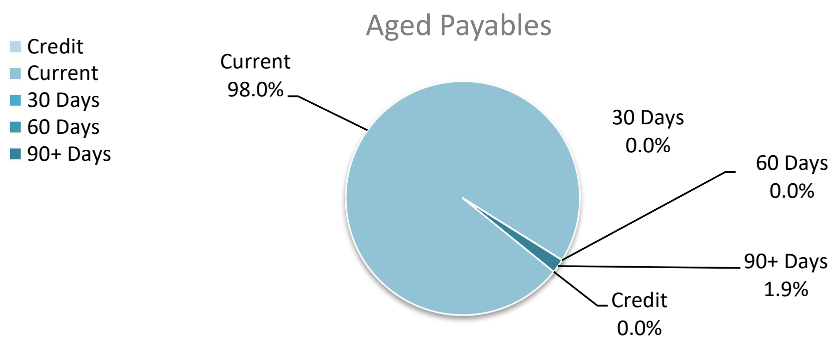
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	423,763	56	15	8,368	432,201
Percentage	0.0%	98.0%	0.0%	0.0%	1.9%	
Balance per trial balance						
Sundry creditors	0	440,473	56	15	8,368	448,912
Accrued salaries and wages						(2,620)
ATO liabilities						58,985
Accrued interest on loans						43,390
Bonds & Deposits Held						31,076
Rates income received in advance						157
Total payables general outstanding						**579,900**

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.



10 RATE REVENUE

General rate revenue

				Budget			YTD Actual		
	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate Revenue	Total Revenue	Rate Revenue	Interim Rate Revenue	Total Revenue
RATE TYPE				$	$	$	$	$	$
Gross rental value									
Gross Rental Value	0.083440	402	6,391,982	533,347	0	533,347	533,347	4,775	538,122
Unimproved value									
Unimproved Value	0.008710	358	381,939,500	3,323,878	1,725	3,325,603	3,326,693	2,405	3,329,098
Sub-Total		**760**	**388,331,482**	**3,857,225**	**1,725**	**3,858,950**	**3,860,040**	**7,180**	**3,867,220**
Minimum payment	**Minimum Payment $**								
Gross rental value									
GRV - Dalwallinu	666	36	149,590	23,976	0	23,976	23,976	0	23,976
GRV - Kalannie	666	33	182,697	21,978	0	21,978	21,978	0	21,978
GRV - Other Towns	666	75	292,999	49,950	0	49,950	49,950	0	49,950
Unimproved value									
UV - Rural	776	38	1,305,689	29,488	0	29,488	29,488	0	29,488
UV - Mining	776	29	322,206	22,504	0	22,504	22,504	508	23,012
Sub-total		**211**	**2,253,181**	**147,896**	**0**	**147,896**	**147,896**	**508**	**148,404**
Discount						(173,000)			(175,815)
Amount from general rates						**3,833,846**			**3,839,809**
Ex-gratia rates						50,983			50,982
Total general rates						**3,884,829**			**3,890,791**

11 BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**1 July 2025**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Dalwallinu Discovery Centre	157	271,804	0	0	(65,648)	(65,648)	206,156	206,156	(5,346)	(5,851)
Dalwallinu Recreation Centre	159	2,334,035	0	0	(67,607)	(67,607)	2,266,428	2,266,428	(59,235)	(86,518)
Bell St Subdivision	160	81,107	0	0	(81,107)	(81,107)	-0	0	(224)	(449)
Total		**2,686,946**	**0**	**0**	**(214,362)**	**(214,362)**	**2,472,584**	**2,472,584**	**(64,805)**	**(92,818)**
Current borrowings		214,362					0			
Non-current borrowings		2,472,584					2,472,584			
		2,686,946					**2,472,584**			

All debenture repayments were financed by general purpose revenue.

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.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases			New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		$	$	$	$	$	$	$	$	$
Gymnasium Equipment	E6N0162493	17,964	0	0	(8,603)	(8,785)	9,361	9,179	(617)	(617)
Administration Photocopiers	Ricoh	10,646	0	0	(3,490)	(3,834)	7,156	6,812	(384)	(427)
Total		**28,610**	**0**	**0**	**(12,093)**	**(12,619)**	**16,517**	**15,991**	**(1,001)**	**(1,044)**
Current lease liabilities		12,618					312			
Non-current lease liabilities		15,991					15,991			
		28,609					**16,303**			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION
At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

13 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2026
		$	$	$	$	$
Other liabilities						
Contract liabilities		29,293	0	5,792,282	(5,624,161)	197,414
Total other liabilities		29,293	0	5,792,282	(5,624,161)	197,414
Employee Related Provisions						
Provision for annual leave		224,951	0	0	0	224,951
Provision for long service leave		208,864	0	0	(5,779)	203,085
Total Provisions		433,815	0	0	(5,779)	428,036
Total other current liabilities		**463,108**	**0**	**5,792,282**	**(5,629,940)**	**625,450**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

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

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

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

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

Contract liabilities
An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

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

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2026	Current Liability 31 May 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
General Purpose Grant - WA Government	0	0	0	0	0	1,271,353	1,271,352	1,271,352
Untied Roads Grant - WA Government	0	0	0	0	0	781,818	781,816	781,818
DFES Operating Grant	0	0	0	0	0	76,216	57,162	76,216
Direct Grant - Main Roads	0	0	0	0	0	437,158	437,158	437,158
	0	**0**	**0**	**0**	**0**	**2,566,545**	**2,547,488**	**2,566,544**
Contributions								
Collection of Legal Costs	0	0	0	0	0	20,000	18,332	9,462
Miscellaneous Reimbursements - GOV	0	0	0	0	0	1,300	988	640
Miscellaneous Reimbursements - HEALTH	0	0	0	0	0	8,219	7,527	9,660
Miscellaneous Reimbursements - PRE SCHOOL	0	0	0	0	0	17,265	15,821	10,974
Miscellaneous Reimbursements - OTH WELFARE	0	0	0	0	0	200	150	0
Miscellaneous Reimbursements - STAFF HOUSING	0	0	0	0	0	12,130	10,108	12,320
Miscellaneous Reimbursements - OTH HOUSING	0	0	0	0	0	16,157	14,801	9,494
Miscellaneous Reimbursements - SEW	0	0	0	0	0	1,000	1,000	0
Miscellaneous Reimbursements - OTH COM	0	0	0	0	0	1,976	1,804	2,796
Containers Deposit Scheme Income	0	0	0	0	0	1,000	913	1,538
Collection Metal Rubbish	0	0	0	0	0	250	250	0
Miscellaneous Reimbursements - REC & CUL	0	0	0	0	0	365,782	335,259	129,977
Miscellaneous Reimbursements - ROAD MAIN	0	0	0	0	0	500	451	254
Street Light Contribution - Main Roads	0	0	0	0	0	5,500	5,038	6,044
Miscellaneous Reimbursements - ECON SERV	0	0	0	0	0	76,104	69,743	45,050
Miscellaneous Reimbursements - OTH PRO & SERV	0	0	0	0	0	65,597	55,832	64,020
Fuel Rebates - ATO	0	0	0	0	0	45,000	41,243	51,278
Parental Leave Reimbursements - ADMIN	0	0	0	0	0	21,979	20,139	11,377
	0	**0**	**0**	**0**	**0**	**659,959**	**599,399**	**364,885**
TOTALS	**0**	**0**	**0**	**0**	**0**	**3,226,504**	**3,146,887**	**2,931,429**

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2026	Current Liability 31 May 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
DFES LG Resilience Fund Grant	0	0	0	0	0	29,293	29,293	29,293
CSRFF Grant - SWIM	0	0	0	0	0	147,467	147,467	49,167
Club Night Light Program Grant - OTH REC	0	0	0	0	0	200,000	200,000	199,525
Main Roads - Regional Road Group ROAD CON	0	0	0	0	0	588,372	588,372	503,957
Dept. Infr. - Roads to Recovery ROAD CON	0	0	0	0	0	1,156,926	1,156,926	1,072,780
Main Roads - Wheatbelt Secondary Freight Program ROAI	0	0	0	0	0	3,773,188	3,773,188	3,499,651
Main Roads - Commodity Route ROAD CON	0	0	0	0	0	337,235	337,232	269,788
	0	**0**	**0**	**0**	**0**	**6,232,481**	**6,232,478**	**5,624,161**

16 INVESTMENT IN ASSOCIATES

(a) Investment in associate

Aggregate carrying amount of interests in Local Government House accounted for using the equity method are reflected in the table below.

	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$
Carrying amount at 1 July	0	0	139,334
Carrying amount at 30 June	0	0	139,334

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Shire of Dalwallinu
Bank Reconciliation
as at 31 May 2026

Balance as per General Ledger as at 1 May 2026				
A910000 - Municipal Fund	52,087.27			
A910001 - Telenet Saver	1,563,782.55	1,615,869.82		1,615,869.82
Add Cash Receipts				
Daily Receipts		744,749.73		
BPAY Receipts		26,503.09		
Interest Received		5,848.07		
Transfer from Muni Excess Funds Term Deposit		250,000.00		
Transfer from Reserve funds Term Deposit		117,624.00		
				1,144,724.89
				2,760,594.71
Less Cash Payments				
EFT Payments - Payroll		129,389.70		
EFT Payments (EFT18340-EFT18437)		1,312,241.24		
Direct Debit - Credit Cards (DD18823.1)		8,519.57		
Direct Debit - Housing Bonds (DD18806.1, DD18819.1 & DD18820.1)		3,502.00		
Direct Debit - Superannuation Payments		26,884.31		
Bank Fees		958.30		
Direct Debit - Payment to DoT		89,232.00		
				1,570,727.12
Balance as per General Ledger as at 31 May 2026				
A910000 - Municipal Fund	45,543.91			
A910001 - Telenet Saver	1,144,323.68			
		1,189,867.59	0.00	1,189,867.59
Add				
Le				
				1,189,867.59
Balance as per Bank Statements as at 31 May 2026				
CBA Muni Cheque Account - xxxx379		45,543.91		
CBA Business Online Saver - xxxx395		1,144,323.68	0.00	1,189,867.59

Prepared by 4/6/2026

Reviewed by 9/6/26

Shire of Dalwallinu
Trust Bank Reconciliation
as at 31 May 2026

Balance as per General Ledger as at 1 May 2026				
2T9900000 - Trust Fund	0.00	0.00		0.00
Add Cash Receipts				
				0.00
				0.00
Less Cash Payments				
		0.00		0.00
Balance as per General Ledger as at 31 May 2026				
2T9900000 - Trust Fund	0.00	0.00	0.00	0.00
Add				
Less				
Balance as per Bank Statements as at 31 May 2026				0.00
2T9900000 - Trust Fund		0.00	0.00	0.00

Prepared by 2/6/2026

Reviewed by 9/6/2026

9.3.3 Adoption of Strategic Resource Plan 2026-2041*

Report Date	23 June 2026
Applicant	Shire of Dalwallinu
File Ref	FM/9 Financial Reporting
Previous Meeting Reference	Nil
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Strategic Resource Plan 2026-2041

Purpose of Report
Council is requested to receive and adopt the Strategic Resource Plan for 2026-2041.

Background
There is a statutory requirement under the *Local Government Act 1995* S5.56(1) that Local Governments are required to plan for the future. Council adopted the Strategic Resource Plan 2020-2035 at the Ordinary Council Meeting held on 23 February 2021 and this is a review of the plan for 2026-2041. The Strategic Resource Plan includes the Long Term Financial Plan and Asset Management Plan.

The Strategic Resource Plan was developed linking the adopted Council Plan for 2025-2035 and the Sport and Recreation Plan for 2026-2036.

Consultation
Chief Executive Officer

Legislative Implications
State
Local Government Act 1995 S5.56 (1) and S5.56(2)
Local Government (Administration) Regulations 1996

Policy Implications
Nil

Financial Implications
Nil

General Function Implications
Nil

Strategic Implications
This plan will be the guide and set strategic directions for the Shire in relation to asset management and long term financial planning.

Site Inspection
Site inspection undertaken: Not applicable

Sustainability & Climate Change Implications

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

The Strategic Resource Plan 2026-2041 is part of the Shire's ongoing commitment to an integrated approach to planning for the district's future. It provides Council and the community with a picture of the Shire's long term financial and asset management circumstances and assist to meet strategic outcomes and objectives. The plan will be reviewed by the Senior Management annually and a full review every four (4) years.

The Strategic Resource Plan for 2026-2041 is attached to this report for Council's consideration.

Officer Recommendation/Council Resolution

MOTION 10586

Moved Cr S Hickleton
Seconded Cr MM Harms

That Council adopts the Strategic Resource Plan r 2026-2041 which includes the Long Term Financial Plan and the Asset Management Plan.

CARRIED 7/0

For: President KL Carter, Deputy MM Harms, Cr SC Carter, Cr JL Counsel, Cr DS Cream, Cr S Dawson, Cr S Hickleton

Against: Nil

Shire of Dalwallinu

Place of wheat and wattle

Strategic Resource Plan

2026 - 2041

Shire of Dalwallinu
58 Johnston Street (PO Box 141)
DALWALLINU WA 6609
Telephone: (08) 9661 0500
Email: shire@dalwallinu.wa.gov.au
Website: www.dalwallinu.wa.gov.au

Contents

1.0 Foreword

We are pleased to present the Shire of Dalwallinu Strategic Resource Plan for 2026 - 2041.

This Plan is part of the Shire's ongoing commitment to an integrated approach to planning for the District's future. Despite the current uncertain times, it provides the Council and the community with a picture of the Shire's long term financial and asset management circumstances and assists us to meet our strategic outcomes and objectives.

Over the next 15 years, the Shire will face a range of challenges and opportunities. Changes in population growth and demographics will lead to evolving community needs and expectations. Global crises and external pressures will add further uncertainty for the Shire to manage into the future. Council will need a clear understanding of its capacity to meet these changing service expectations while maintaining a strong focus on sound financial management.

Council welcomes community participation in the planning process as we develop the strategic direction for a promising future of our district. We invite members of the community to contact a Councillor or Senior Council staff member if they have any questions.

The Shire of Dalwallinu's Strategic Resource Plan is an important planning tool as we strive to achieve the strategies set out in the Shire of Dalwallinu Council Plan 2025-2035.

This Plan will be used with the Workforce Plan to achieve our goals and drive the Shire in achieving its vision of "A welcoming place for all, where opportunity abounds with a thriving economy" and mission "To promote and enhance economic, cultural and social opportunities that will enhance the lifestyle for the community".

The Shire has recently devoted significant resources to improving its strategic planning. This work continues as we constantly seek to improve our systems and service delivery.

Keith Carter Shire President	Jean Knight Chief Executive Officer

2.0 Key Information

ASSUMPTIONS

2.5%
Inflation Rate

Stable
Population

Stable
Levels of Service

Stable
Operations

Balanced
Annual Budget

3.5% from 2026-27 ➔
(1.0% + CPI 2.5%)
Rates | Fees and Charges

3.0%
Employee Costs

STATISTICS [1] | [2]

7
Elected Members

30
Employees

803
Electors

610
Dwellings

254km
Distance from Perth

7,236km^2
Area

1,379
Population

FINANCIAL INFORMATION [3]

$3,755,202
Rates Revenue

$1,501,474
Fees and Charges

$9,405,286
Operating Revenue

$11,519,251
Operating Expenditure

$318,021,044
Net Assets

$6,189,582
Cash Backed Reserves

$2,686,946
Long Term Borrowings

[1] WALGA Online Local Government Directory 2025, Shire of Dalwallinu

[2] Australian Bureau of Statistics Dalwallinu (S) (LGA2520) 2021 Census of Population and Housing, viewed 21 May 2026

3 Shire of Dalwallinu 2024-25 Annual Financial Report

3.0 Executive Summary

The following information provides a brief summary of the Strategic Resource Plan 2026 - 2041, this should be read in conjunction with the underlying assumptions detailed in this Plan.

3.1 Planning for a Sustainable and Stable Future

The Shire of Dalwallinu is planning for a positive and stable future despite ongoing uncertainty arising from global economic conditions and fluctuating fuel prices. The Shire seeks to maintain, and where possible, improve service levels into the future while ensuring a healthy financial position.

Long term maintenance and renewal of the Shire's infrastructure remains a significant challenge and requires external funding to ensure the economic and social benefits of the Shire's infrastructure to the broader region and Western Australia are not impacted.

3.2 Significant Issues

The continued provision of community infrastructure remains one of the key priorities and major expenditure items for the Shire.

Road maintenance and road renewal remain a high priority for the Shire due to the strategic economic benefit the road network provides to the district.

Adequate maintenance, renewal and upgrading of the road network remains highly dependent on the receipt of external grants and contributions. Construction of aged care units is planned for 2026/27 of the Plan however the first stage of this project is already commenced in 2025/26.

Memorial Park upgrade was planned to be undertaken in 2025/26 but concept plan is currently underway and the upgrade has been postponed.

Council is also investigating options for Dalwallinu Caravan Park relocation, Dalwallinu refuse site operations and Dalwallinu skatepark upgrade including a construction of a new pump track.

Rate revenue is forecast to increase by 3.5% (CPI 2.5% + 1.0%) from 2026/27 for the duration of the Plan. These increases are to assist in the long term financial stability of the Shire and to increase the level of services to the community. These estimates will be reviwed annually.

3.3 Forecast Capital Projects

A capital works program has been planned over the term of the Plan with a mixture of new/upgrade assets and asset renewals aimed at ensuring the continued provision of high quality community infrastructure to residents of the Shire. External funding is required to undertake these works.

Project by Asset Class	2026 - 2041 Amount ($)
New/Upgrade	
Buildings	2,850,000
Infrastructure - other	9,316,120
Land - freehold land	140,000
New/Upgrade Total	**12,306,120**
Renewal	
Buildings	1,932,480
Plant and equipment	12,169,659
Infrastructure - roads	33,836,809
Infrastructure - footpaths	340,700
Infrastructure - other	1,096,000
Renewal Total	**49,375,648**
Grand Total	**61,681,768**

4.0 Community Profile

4.1 Location

The Shire of Dalwallinu is located approximately 254kms from Perth CBD and covers an area of some 7,236 square kilometres.

There are five gazetted townships in the Shire, Dalwallinu (where the Shire offices are located), Kalannie 54km to the East, Wubin 20km to the north of Dalwallinu, Buntine 16km north of Wubin and Pithara 13kms south of Dalwallinu.

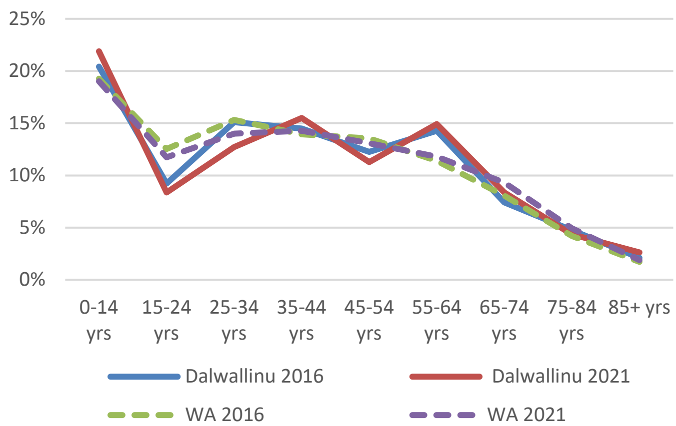
The Shire of Dalwallinu borders the Shires of Yalgoo, Perenjori, Wongan - Ballidu, Koorda, Mount Marshall, Moora and Coorow.

4.2 People

The following statistics reflect the Shire's population in comparison to the population of the state of Western Australia.

Population	2016		2021
Dalwallinu	1429	↓	1379
WA	2.47m	↑	2.66m

The chart below shows the percentage of the total population for each age group with the dotted lines reflected WA as a whole and the solid lines the population of the Shire of Dalwallinu. There has been local discussion in and around Dalwallinu that the 2021 Australian Census may have undercounted the town's actual population. That concern is plausible, especially for small regional communities, although proving a census undercount conclusively is difficult without detailed demographic analysis.



4.3 Vision and Mission

The Shire's strategic vision and mission:

A welcoming place for all, where opportunity abounds with a thriving economy.

To promote and enhance economic, cultural and social opportunities that will enhance the lifestyle for the community.

Strategic Emergecing Priorities

Council has identfied a number of continued and emerging priorities after feedback from the community. These priorities are:

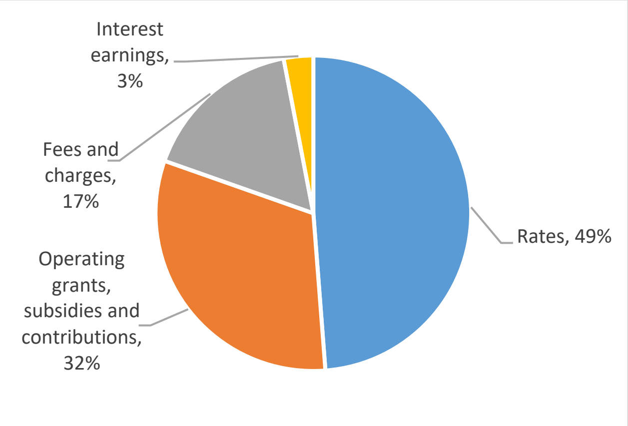
- Shire growth
- Community connectedness, integration and empowerment
- Health, wellbeing and aged care
- Communication and renewable energy technology

5.0 Long Term Financial Planning Overview

5.1 Forecast Revenue

Rates are expected to remain at current levels in 2026/27 and generate $4.02m before gradually increasing to $6.51m in 2040/41 and comprise 49% of operating revenue over the term of the Plan. The Shire is reliant on receiving more than $50.30m over the next 15 years in operating grants, subsidies and contributions to maintain the current level of operations and services. Non operating grants are expected to remain stable for road renewal.

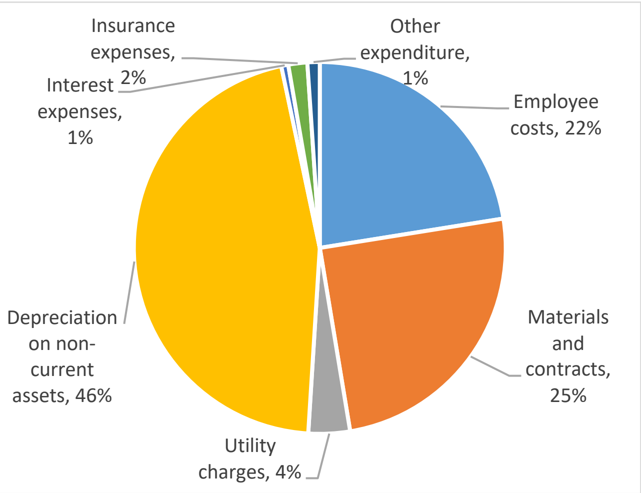
5.2 Revenue Composition Year 1 to 15



5.3 Forecast Expenditure

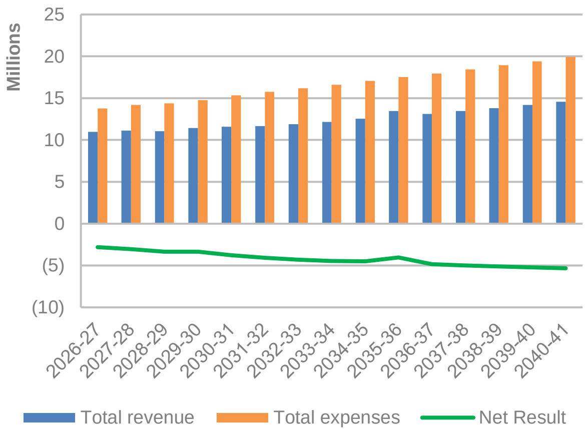
Expenditure is forecast to increase in line with inflation with the exception of depreciation expense which is impacted by the addition of assets over the term of the Plan.

5.4 Expenditure Composition Year 1 to 15



5.5 Net Result

The chart below reflects in the columns the steady increase in operating revenue and expenditure forecast over the 15 years, with the green line reflecting the net result.



A negative net result over the long term indicates net asset values will decline as depreciation expenses erode asset values. This may be masked by continuous revaluation of assets. Improved asset funding or changes to expected useful life of assets as they are better understood may address the negative net result.

5.6 Depreciation Expense

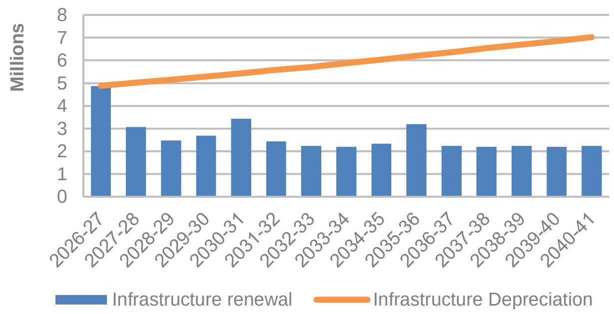
Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. On average, the Shire is planning to renew its infrastructure assets at a lower level than they are depreciating over the term of the Plan.

Where the planned asset renewals are lower than depreciation, the written down value of these assets will decrease over time as depreciation erodes the value of the assets. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

5.0 Long Term Financial Planning Overview (Continued)

5.7 Infrastructure Depreciation Expense -V- Asset Renewal Expenditure

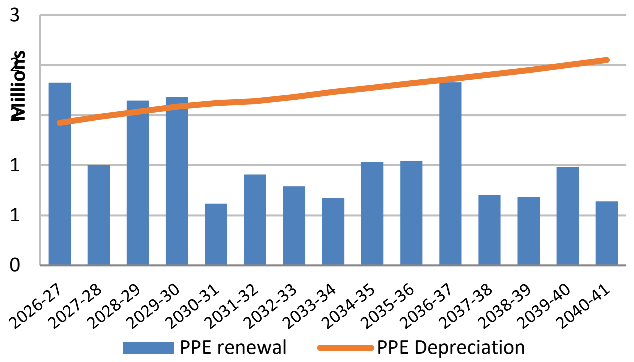
Depreciation expense increases throughout the Plan from $6.37m in year 1 to $9.34m in year 15 as assets are revalued and renewed. Depreciation of infrastructure over the 15 years is $91.4m, shown by the orange line in the chart below. The planned level of infrastructure asset renewal expenditure at $35.3m (reflected by the blue columns) is over the term of the Plan below the level of depreciation.



Further review of asset useful lives for infrastructure assets is required as changes in construction of road pavements providing a longer useful life. Changes in future road funding will directly impact the level of future infrastructure renewals.

5.8 Property, Plant and Equipment Depreciation Expense -V- Asset Renewal Expenditure

Planned property, plant and equipment asset renewals of $14.1m (reflected by the blue columns) over the 15 years is less than the depreciation expense of $26.0m (reflected by the orange line) over the same period as shown in the chart below.



Further improvements in asset management data and the estimation of depreciation expense along with the future renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense.

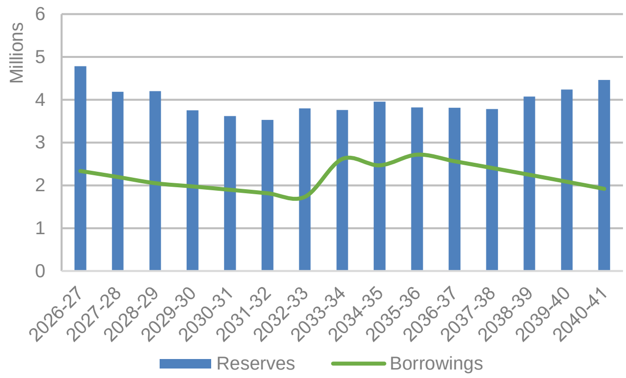
5.9 Maintenance Expenditure

The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year.

5.10 Forecast Borrowings and Cash Reserves

In general, the finances of the Shire are expected to improve over the long term. Borrowings are planned to be taken up in 2033/34, 2035/36 and 2037/38 ($2.2m) to fund housing upgrades, Dalwallinu Caravan Park relocation and sewerage upgrades.

Reserves will be utilised initially for forecast asset renewals and then accumulate in the later years to fund asset renewals beyond the term of the Plan, resulting in the variations in reserve levels (blue columns) in the chart below.



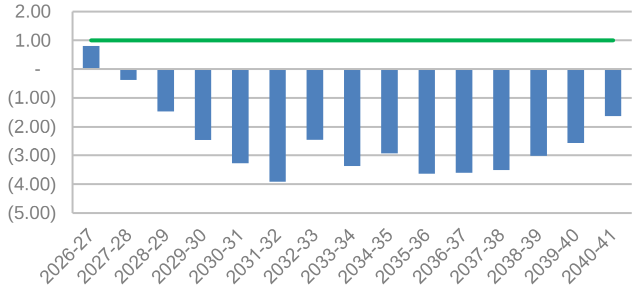
This is part of the Shire's strategy to allow flexibility to respond to sudden or unexpected expenditure requirements. This strategy also provides scope to leverage off future grant funding opportunities when, and if, they become available. The strategy also includes the use of cash backed reserves to save for significant future asset renewal spikes.

5.0 Long Term Financial Planning Overview (Continued)

5.11 Forecast Operating Ratios 2026 - 2041

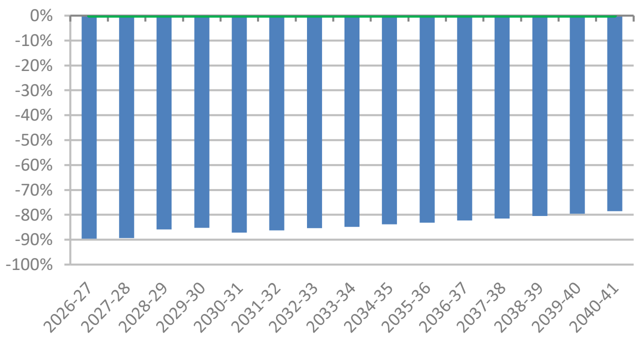
Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios. The green line reflects the Department of Local Government, Industry Regulation and Safetys' (the Department) minimum target level of the ratio.

Current Ratio



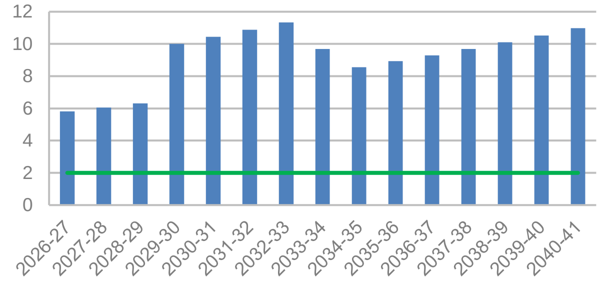
As expected for a Shire with a forecast balanced funding surplus position and current borrowing liabilities, the ratio is less than 1.0. The trend is not considered to indicate a threat to the Shire's long term financial position.

Operating Surplus Ratio



The ratio above highlights the Shire does not raise enough revenue from normal operations to cover depreciation expense. Whilst non-operating grants for the renewal of assets may address some of this deficiency, this is insufficient over the long term. The cumulative impact of the rates increases above inflation are intended to address the Operating Surplus Ratio however, significant rate increases would be required to fully address the issue.

Debt Service Cover Ratio



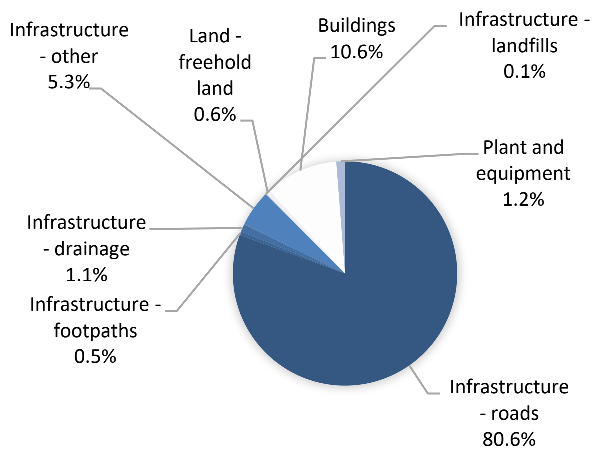
The ratio indicates the Shire has a lower capacity to take up borrowings during the initial years of the plan, if required, beyond those modelled in the Plan during the initial years of the Plan.

An explanation of all ratios is provided at Section 11.0.

6.0 Asset Management Planning Overview

6.1 Key Asset Information

The Shire controls an asset network with a written down value of $316m, of which Roads and Buildings constitute the largest component values as reflected in the chart below.



6.2 Asset Management Policy

The purpose of an asset management policy is to:

- Provide a framework for the sustainable management of the Shire's asset portfolio;
- Ensure an organisation wide and inclusive approach is taken to asset management; and
- Ensure adequate provision is made for the maintenance and replacement of assets in accordance with the assessed levels of service.

The asset management policy is intended to provide clear direction in relation to the Council's expectations for the sustainable management of its assets and applies to Elected Members, Employees and Contractors/Consultants engaged by the Shire.

6.3 Asset Management Strategy

Developing an asset management strategy is a planned process of continuous improvement across all its components. Key improvements for each class of asset are monitoring and reporting of key performance measures and ensure levels of service are maintained.

When planning for the future renewal of Shire assets, a condition-based estimation of remaining useful life was applied (where possible) as it was viewed as the most appropriate methodology. Where condition information was unavailable, an age based estimation of remaining useful life was applied.

Modelling was undertaken to determine the long term funding required for asset maintenance and renewal. By adjusting the estimated useful life of assets, the balance between the risk of loss of asset service and the financial costs of asset renewal and maintenance was determined.

Detailed long term planning is required for the renewal of building assets due to the scale of expenditure in relation to these assets and the likelihood of usage/design upgrades when renewal occurs. Unfortunately, planning for the renewal of long lived assets carries with it a high level of uncertainty. This is due to the vagary associated with the allocation of future external contributions and the potential for a sudden and unexpected change in grant funding.

It is important to note, capital works identified in this Plan funded by external contributions may be postponed or reduced in scale should external funding not eventuate. Postponing asset renewal past forecast estimated useful life and an optimum intervention point increases the risk associated with sudden unexpected asset failure bringing with it the potential for a loss of service.

Recognising a proportion of assets have been constructed with the assistance of external financial contributions, the Shire seeks to, within its financial capacity, maintain these assets into the future. A strategy of alignment of estimated asset useful lives with the forecast financial capacity aims to ensure the long term affordability of Shire assets. By focusing resources and efforts on a small number of key critical assets, the Shire has achieved its targeted asset management outcomes, integrated with financial planning within its forecast financial capacity based on an annual rate increase of 3.5% (CPI of 2.5% + 1.0%) from year 1 of the Plan onwards.

6.4 Level of Service

The level of service for roads, at its most basic, is reflected in the speed and weight ratings across the road network. As a measure, the lengths of sealed and unsealed road for each speed and weight rating is viewed as the most appropriate indicator of the level of service of the road network and will continue to be monitored into the future.

Level of service measures are defined by the managegement and monitored regularly.

6.0 Asset Management Planning Overview (Continued)

6.5 Financial Management Strategy for Assets

Based on the 2024/25 Annual Financial Statements and 2025/26 Annual Budget, a financial baseline was determined for operating revenue and expenditure. Modifications to this baseline were made initially in year 1 to align to the 2026/27 Annual Budget, and subsequently for the remaining term of the Plan to predict forecast changes in operating revenue and expenditure.

Structuring operational revenues and expenditure to ensure adequate provision for asset renewal into the future is a cornerstone of the Shire's overall financial strategy. To achieve this strategy, rate increases marginally higher than the consumer price index (CPI) are forecast to occur combined with the maintenance of operating expenditure in line with the CPI forecast.

Forecast planned asset renewals for the term of the Plan, along with the forecast required asset renewals to maintain services in the future are shown as columns in the chart below with the values in the table on the right. Forecast asset renewals requirements are arrived at based on current estimates of replacement cost and remaining useful life of each asset, assessed from the asset's condition or age. The Shire is planning for renewal of all assets at the end of their useful life, except for buildings. Buildings are to be maintained so they may be used beyond their standard useful life. Further useful life information is required for road assets to better determine the remaining useful life of road assets.

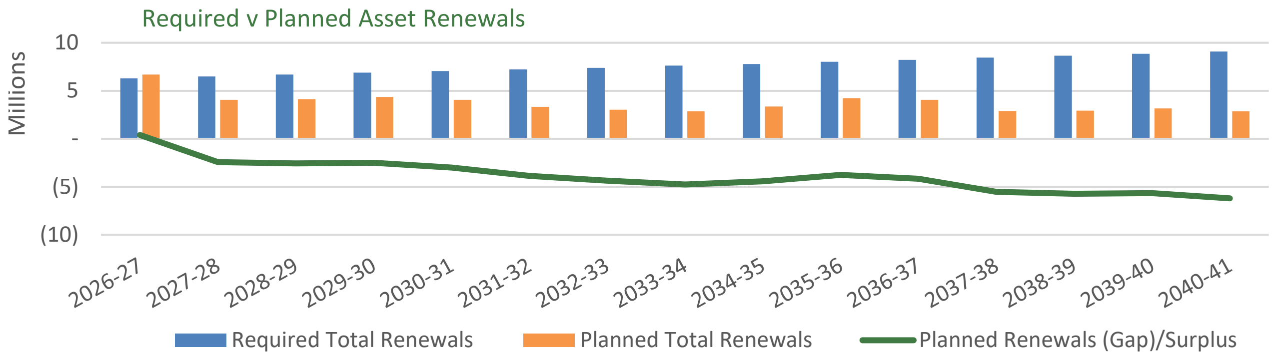
The annual budget cycle and resource limitations result in differences between the planned and required renewal expenditure, referred to as an asset re newal funding surplus/(deficit). The asset renewal funding surplus/(deficit) representing the difference between the planned and required asset renewals is represented by the line in the chart below with values provided in the table to the right.

6.6 Forecast Planned and Required Asset Renewals

Year	Planned Asset Renewal $	Required Asset Renewal $	Asset Renewal Surplus/ (Deficit) $
2026-27	4,107,558	6,363,518	(2,255,960)
2027-28	3,623,077	6,578,008	(2,954,931)
2028-29	3,703,983	6,758,050	(3,054,067)
2029-30	3,373,133	7,014,004	(3,640,871)
2030-31	3,050,109	7,219,780	(4,169,671)
2031-32	3,389,631	7,395,259	(4,005,628)
2032-33	3,033,106	7,580,057	(4,546,951)
2033-34	2,867,660	7,800,917	(4,933,257)
2034-35	3,265,474	7,997,792	(4,732,318)
2035-36	3,238,524	8,250,945	(5,012,421)
2036-37	4,062,464	8,453,590	(4,391,126)
2037-38	2,897,580	8,684,757	(5,787,177)
2038-39	2,915,356	8,895,242	(5,979,886)
2039-40	2,977,365	9,110,946	(6,133,581)
2040-41	2,870,628	9,338,162	(6,467,534)
Total	**49,375,648**	**117,441,027**	**(68,065,379)**

A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided.

As assets approach their initial estimated asset renewal, the timing and need for renewal will be re-assessed and may well vary, enabling the reallocation of limited resources between asset classes and between years through the use of cash backed reserves.

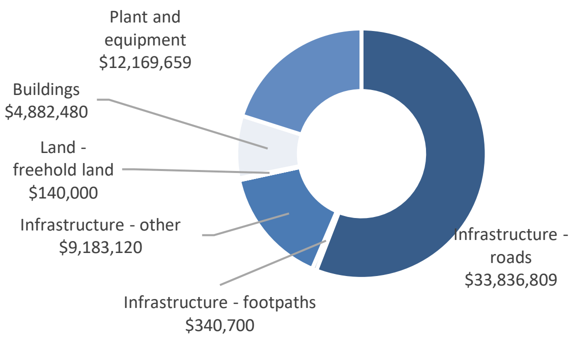


6.0 Asset Management Planning Overview (Continued)

6.7 Planned Asset Expenditure

Renewal asset expenditure of $49.4m has been planned as per the previous table. New, upgrade or expansion of asset of $12.3m are planned.

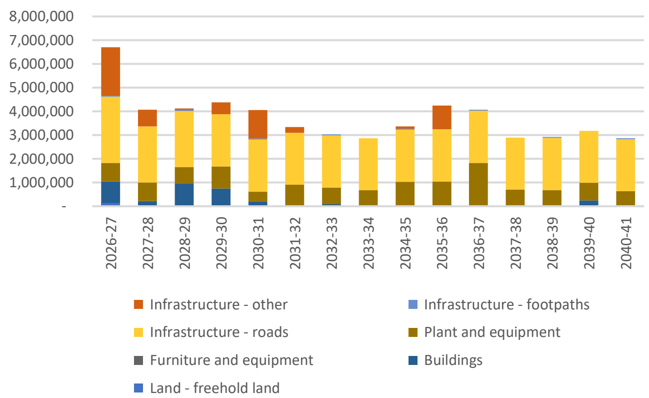
6.8 Planned Capital Expenditure 2026 - 2041



6.9 Planned Asset Renewal

Planned asset renewal expenditure has been determined by allocating the expected funds available for capital expenditure. Allocation of these funds between the various asset classes was undertaken to best match the required asset renewal expenditure. The timing and level of planned asset renewal expenditure for each asset class is summarised in the chart below.

6.10 Planned Asset Renewal Expenditure by Class



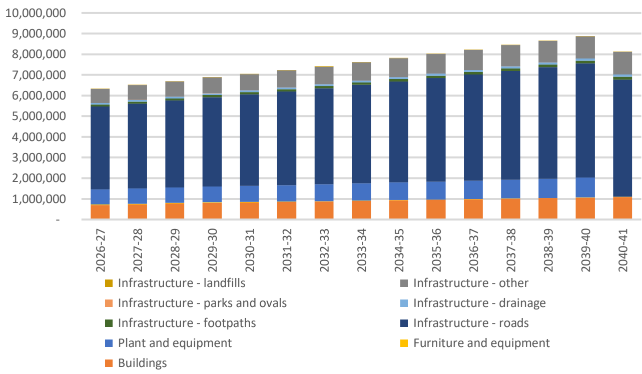
Planned asset renewals by asset class over the 15 years of the Plan, reflected in the chart above, shows the major renewal spend relates to roads and plant and equipment.

6.11 Required Renewal Expenditure

Asset renewal expenditure for the road network has been estimated based on road conditions and forecast usage. For other asset classes, forecast asset renewals have been based on the age of the assets and their estimated remaining useful life (determined during recent revaluations) combined with the current replacement costs.

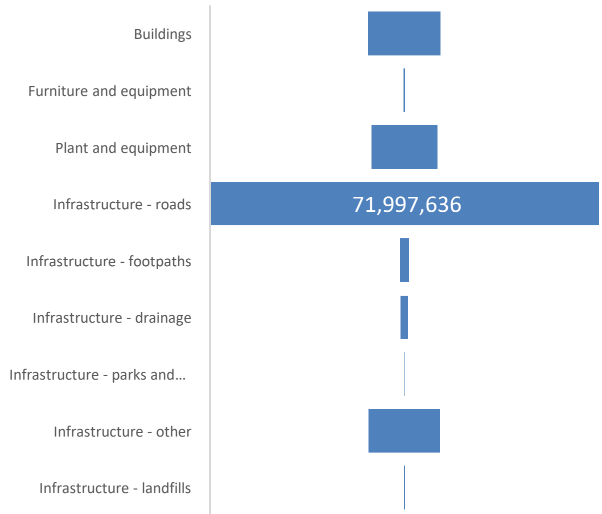
Asset renewal expenditure has been estimated based on forecast renewal costs and timings. Total asset renewals of $114.6m are forecast to be required over the 15 years of the Plan.

6.12 Required Asset Renewal Expenditure



6.13 Required Asset Renewal Expenditure by Asset Class

Renewal of roads dominate the forecast required asset renewals.



6.0 Asset Management Planning Overview (Continued)

6.14 Upgrade/New Expenditure

Upgrades to infrastructure are planned to occur over the next 15 years in response to community expectation. Where funds are available after undertaking essential renewal works, funds will be utilised for improvement and new works. Detailed annual planning will be undertaken for asset upgrade/new expenditure prior to each project.

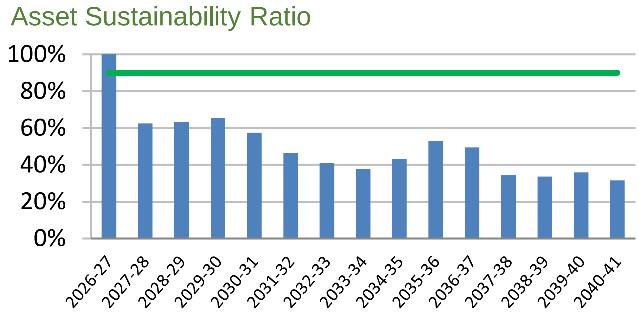
Asset expenditure for upgrade/new assets modelled over the 15 years of the Plan are shown in the table below.

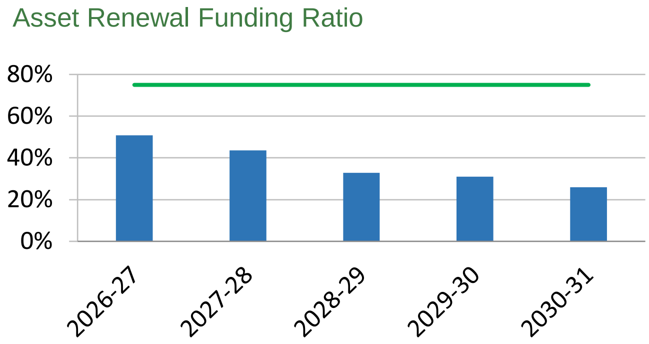
Year	Project	Expenditure
2026-27	Aged Housing – Stage 2	$750,000
2026-27	Purchase of land	$140,000
2026-27	Memorial Park Upgrade	$1,600,000
2026-27	Water tanks – Nugadong	$86,000
2026-27	Fencing - Annetts Rd	$43,120
2027-28	Sewerage Upgrade	$500,000
2027-28	Stormwater harvest dam	$400,000
2027-28	Refuse Site upgrades	$500,000
2028-29	Housing replacement	$400,000
2027-28	Wubin Park – Shade Sails	$40,000
2029-30	Sewerage Upgrade	$500,000
2029-30	Caravan Park relocation	$2,147,000
2030-31	Pump track & skate park Upgrade	$1,000,000
2031-32	Sewerage Upgrade	$500,000
2033-34	Housing replacement	$600,000
2033-34	Sewerage Upgrade	$600,000
2034-35	Dalwallinu Oval netting behind the goals	$100,000
2035-36	Sewerage Upgrade	$600,000
2035-36	Dalwallinu Bowling Green – Shelter of Green	$1,000,000
2037-38	Sewerage Upgrade	$600,000
2039-40	Housing Upgrade	$200,000
		$12,306,120

6.15 Forecast Asset Ratios 2026 - 2041

The asset consumption ratio is above the target range and remains so throughout the term of the Plan, though the average age of assets declines over the term of the plan due to assets not being renewed in line with depreciation expense.

The ratio highlights how asset renewal expenditure relative to depreciation fluctuates as expected. The ratio average is below the guideline level and indicates the Shire is generally not renewing assets in line with their forecast depreciation expense due to the average useful life of assets exceeding the 15 years of the Plan and road asset depreciation requiring further review.





The ratio is below the target for the next 5 years, with the initial 10 years of planned asset renewal expenditure being below required asset renewal expenditure as set out in this Plan. Further improvements in forecasting the remaining useful lives of assets may result in an improvement in this ratio.

7.0 Strategic Planning and Policies

7.1 Linkage with Other Plans

The Strategic Resource Plan is one component of a number of integrated strategic planning practices the Shire has developed. Combining asset management planning and long term financial planning into one document, the Strategic Resource Plan considers, and influences, workforce planning along with other key strategic plans. This Strategic Resource Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department's Integrated Planning and Reporting Framework and Guidelines.

7.2 Council Plan 2025 - 2035

The Council Plan has been prepared to cover a minimum period of 10 years and set out the community's vision, aspirations and objectives for the Shire. Council Plan combines the Shire's Strategic Community Plan and Corporate Business Plan. To achieve Shire's emerging priorities, commitment to sustainability, the vision and the mission, a series of priorities, objectives and strategies were developed. Many strategies may be required to achieve a single objective and many objectives needed to achieve a single priority.

Individual strategies all require actions involving extra human, physical and financial resources. Achieving the Shire's strategic priorities requires careful operational planning and prioritisation.

The financial capacity and asset management practices to support the Council Plan are set out in the Strategic Resource Plan for the period. This planning provides an assurance the actions contained in the Council Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

7.3 Workforce and Other Strategic Plans

The Workforce Plan and other strategic plans integrate with the Strategic Resource Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the Shire's assets and financial resources. As far as possible, these requirements are met in the Plan.

The Shire's Workforce Plan has been considered in the development of this Strategic Resource Plan. No financial impacts are expected from the Workforce Plan, with employee costs forecast to rise in line with forecast inflation of 3.5%.

8.0 Risk Management

8.1 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

8.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

8.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

9.0 Assumptions, Risks, Uncertainties and Sensitivity

9.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
District Growth in Population: The number of residents in the Shire is expected to remain stable.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Rates Level Increase: Annual rates have been based on an increase in the total rate yield of 3.5% from 2026/27 onwards, being 1.0% higher than forecast inflation rate of 2.5%.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Operating Grants and Contributions: Increases in line with inflation forecast.	High	The road maintenance program and general operations of the Shire are dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	High	± $28,049 to the value of operating grants and contributions per 1% movement in the value in the first year of the Plan.
Non-operating Grants and Contributions: Remain in line with funding requirements identified for various capital works.	High	The forecast capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± $279,923 to the value of non-operating grants and contributions per 1% movement in the value over the life of the Plan.
Fees and Charges: Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Interest Earnings: Interest earning of an average rate of 2.0% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Revenue: Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Employee Costs: Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Materials and Contracts: Increased annually by forecast inflation.	High	The road preservation program and general operations of the Shire are dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	High	± $623,409 to the value of materials and contracts per 1% movement in the value over the life of the Plan. A high level of uncertainty exists in relation to the cost of the fuel price increases.
Depreciation: Depreciation has been calculated using an average depreciation rate based on the estimated useful lives on individual assets.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Insurance: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Expenditure: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Loss on Asset Disposal: A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Revaluations: In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciations leading to a change in the net result. The revaluation of assets will have no impact on Cashflows.	High	±$410,336 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±$3,174,381 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
Impairment of Assets: No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
Infrastructure Assets: Expenditure has been based on historical levels escalated by inflation.	High	The capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately on service levels.	High	±$279,923 to the value of infrastructure assets per 1% movement in the capital grants received over the life of the Plan.
Property, Plant and Equipment: Building expenditure is in accordance with the 10 Year Capital Plan, and plant expenditure is based on the Plant Replacement Program.	Medium	Not assessed as high financial risk as the frequency of capital grants for buildings is not as pervasive as roadwork's and plant and equipment replacement is not influenced by external grant funds.	Medium	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Borrowings: New borrowings to be considered for capital works where required.	High	If the Shire is not able to secure borrowings in the future, the likely impact will be the cancellation or postponement of related asset acquisitions leading to a reduction in service levels over the short to medium term.	Low	Not assessed as high level of uncertainty.
Employee Entitlements: It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Cash Backed Reserves: It has been assumed the Shire will invest cash reserves in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Revaluation Surplus: Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±$410,336 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±$3,174,381 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Ownership of Strategic Assets: The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
Inflators: Forecast inflation at 2.5% per annum.	Medium	Not assessed as high financial risk.	High	± $1,595,090 to operating revenue per 1% movement in the inflators over the life of the Plan. ± $2,525,731 to operating expenditure per 1% movement in the inflators over the life of the Plan.
Commercial Activities: The Shire has no plans to undertake a significant commercial activity during the period of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
General Economic Forecasts for State: The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty however current global crisis and uncertainty are intertwined with geopolitical tensions, economic challenges and climate related issues are increasing the risk.
General Economic Forecasts for Region: Historically, the region's economy is heavily dependent on local industry as well as agriculture, and this remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

10.0 Monitoring and Performance

10.1 Monitoring

The Plan will be the subject of a desktop review each year to consider changing circumstances, with a full revision scheduled every four years in line with the review of the Council Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

10.2 Ratio Targets

A series of performance indicators, in the form of financial ratios set out in the table below, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Planning guidelines and *Regulation 50 of Local Government (Financial Management) Regulation 1996*.

The Department's Advisory Standard also provides target levels for each of the ratios.

Ratio	Calculation	Indication	Minimum target
Current Ratio	current assets minus restricted assets current liabilities minus liabilities associated with restricted assets minus current liabilities associated with long term borrowings	A measure of the Shire's immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.	1.
Operating Surplus Ratio	operating revenue minus operating expense own source operating revenue	A measure of the extent to which own source revenues raised cover operational expenses.	1%
Debt Service Coverage Ratio	Annual operating surplus before interest and depreciation principal and interest	A measure of the extent of the Shire's capacity to generate sufficient cash to cover debt payments.	3
Asset Consumption Ratio	depreciated replacement cost of assets current replacement cost of depreciation assets	A measure of the aged condition of the Shire's physical assets.	50%
Asset Sustainability Ratio	capital renewal and replacement expenditure depreciation expense	A measure of the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives.	90%

11.0 Improvement Plan

11.1 Strategic Resource Improvement Plan

All strategic plans require continuous development in order to improve the quality of planning. The following asset management areas are suggested as worthy of focus in the future.

Road Asset data: Road asset data requires review to better reflect the estimated remaining life of each unsealed road sector. Current plan heavily relies on current depreciation levels for assumptions.

Hierarchy: A hierarchy exists for road assets and should be further developed for other asset classes.

Level of Service: Level of service measures were defined within the previous Asset Management Plan. No systems are currently in place to record and report against these levels of service.

Risk Management: Risk management is used as a decision making tool to define and treat risks facing the Shire when seeking to meet its defined objectives. The Shire is in the very early stages of utilising risk techniques. As risk management is developed, a greater understanding of risks will be formalised.

Operation and Maintenance: The Shire does not have a current documented Operation and Maintenance Strategy.

Renewal and Replacement: A key component of understanding long term asset funding requirements is determination of the extent and timing of likely costs to refurbish or replace an asset in future in order to maintain a consistent level of service to the community. Constant review and improvement to these forecasts is likely to result in improved planning outcomes.

New, Upgrade and Disposal: The Shire does not have a current documented Capital Investment Plan to address future asset demands or Asset Disposal Plan (other than the disposal of plant and equipment).

Standard Useful Life Estimates: Improvements in road asset records should enable better estimation of standard useful lives of road assets components based on the method of construction used.

There are a number of improvement actions as per the Asset Management Improvement Plan, some key improvement actions resulting from this Strategic Resourcing Plan are to:

- Report levels of service for key assets;
- Maintain formal asset maintenance and renewal programs for all assets.

9.4 CHIEF EXECUTIVE OFFICER

9.4.1 Western Australian Local Government Association – Annual Convention 2026

Report Date	23 June 2026
Applicant	Shire of Dalwallinu
File Ref	GR/4 – Government Relations
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to authorise attendance to the 2026 Western Australian Local Government (WALGA) Convention and appoint delegates and proxy's to vote at the 2026 WALGA Annual General Meeting.

Background

Each year WALGA hosts their annual convention. This is an opportunity for Councillors to attend various professional development sessions and network amongst fellow Councillors.

The Annual Local Government Convention will be held at Perth Convention and Exhibition Centre from Wednesday 16 – Friday 18 September 2026.

The theme for this year is '*Tomorrow's World'.* The theme reflects the rapidly changing environment facing Local Governments across Western Australia. From emerging technologies and shifting community expectations to economic pressures and global uncertainty, the challenges and opportunities facing the sector are evolving faster than ever before.

Consultation

Councillors

Legislative Implications

Nil

Policy Implications

Local

Council Policy – 1.7 Members Conference/Course Attendance and Partners Expenses

Financial Implications

A budget allocation will be included in the 2026-2027 budget.

General Function Implications

Nil

Strategic Implications

Nil

Site Inspection
Site inspection undertaken: Nil

Sustainability & Climate Change Implications
Economic implications
There are no known significant economic implications associated with this proposal.

Social implications
There are no known significant social implications associated with this proposal.

Environmental implications
There are no known significant environmental implications associated with this proposal.

Officer Comment
The Annual General Meeting (AGM) of the Western Australian Local Government Association (WALGA) will be held during the Convention on Thursday 17 September 2026 at 2:30pm.

Delegates will need to be appointed to vote on motions put forward for consideration at the AGM.

The program has not yet been finalised but will be distributed to Councillors as soon as it is received. Authorisation of attendance will enable the Chief Executive Officer to register attendees and arrange accommodation.

Officer Recommendation/Council Resolution

MOTION 10587
Moved Cr MM Harms
Seconded Cr JL Counsel

That Council:
1. Appoint Cr K Carter and Cr M Harms as the Shire of Dalwallinu Delegates for the WALGA Annual General Meeting to be held during the 2026 WALGA Convention on Thursday 17 September 2026 at 2:30pm;
2. Appoint Chief Executive Officer, Jean Knight as the Shire of Dalwallinu Proxy Delegate for the WALGA Annual General Meeting to be held during the 2026 WALGA Convention;
3. Authorise Cr K Carter, Cr M Harms, Cr S Carter, Cr J Counsel, Cr D Cream, Cr S Hickleton, Cr S Dawson and Chief Executive Officer Jean Knight to attend the WA Local Government Convention from Wednesday 16 September 2026 to Friday 18 September 2026;
4. Meets the costs of registration, accommodation, meals and incidentals for all delegates, Chief Executive Officer and Partners.

CARRIED 7/0

For: President KL Carter, Deputy MM Harms, Cr SC Carter, Cr JL Counsel, Cr DS Cream, Cr S Dawson, Cr S Hickleton
Against: Nil

10 APPLICATION FOR LEAVE OF ABSENCE

Nil

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING)

Nil

14. MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23

Nil

15 SCHEDULING OF MEETING

The next Ordinary Meeting of Council will be held on 28 July 2026 at the Shire of Dalwallinu Council Chambers, 58 Johnston Street, Dalwallinu commencing at 5.00pm.

16 CLOSURE

There being no further business, the Chairperson closed the meeting at 5.17pm.

17 CERTIFICATION

I, Keith Leslie Carter, certify that the minutes of the Ordinary Council meeting held on the 23 June 2026, as shown on page numbers 1 to 95 were confirmed as a true record at the Ordinary Council meeting held on 28 July 2026.

CHAIRPERSON

28-07-2026

DATE