

Special Council Meeting Agenda

15 July 2025



This page has been left intentionally blank





NOTICE OF SPECIAL MEETING

NOTICE is hereby given that a Special Meeting of Council of the Shire of Dalwallinu will be held on Tuesday, 15 July 2025 in the Council Chambers, Dalwallinu commencing at 3.30pm.

Signed:

Jean Knight
Chief Executive Officer

10 July 2025

Date

DISCLAIMER

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

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



This page has been left intentionally blank



1	OPENING & ANNOUNCEMENT OF VISITORS	2
2	ANNOUNCEMENTS OF PRESIDING MEMBER	2
3	ATTENDANCE RECORD.....	2
3.1	Present.....	2
3.2	Apologies	2
3.3	Leave of Absence Previously Granted	2
4	DECLARATIONS OF INTEREST.....	2
5	PUBLIC QUESTION TIME	2
6	MINUTES OF PREVIOUS MEETINGS	2
7	PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS.....	2
7.1	Petitions.....	2
7.2	Presentations.....	2
7.3	Deputations	2
7.4	Delegates Reports/Submissions	2
8	METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)	2
9	REPORTS	3
9.1	CORPORATE SERVICES	3
9.1.1	Adoption of the 2025-2026 Annual Budget*	3
10	APPLICATIONS FOR LEAVE OF ABSENCE	10
11	MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED	10
12	QUESTIONS FROM MEMBERS WITHOUT NOTICE	10
13	NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING)	10
14	MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2).....	10
15	SCHEDULING OF MEETING	10
16	CLOSURE	10



SHIRE OF DALWALLINU

AGENDA for the Special Meeting of Council to be held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 15 July 2025 at 3.30pm.

1 OPENING & ANNOUNCEMENT OF VISITORS

The Chairperson (President) opened the meeting at ____pm.

2 ANNOUNCEMENTS OF PRESIDING MEMBER

3 ATTENDANCE RECORD

3.1 Present

Shire President	Cr KL Carter
Deputy President	Cr SC Carter
	Cr JL Counsel
	Cr DS Cream
	Cr MM Harms
	Cr S Dawson

Chief Executive Officer	Ms JM Knight
Manager Corporate Services	Mrs HK Jolly

3.2 Apologies

Cr JH Cruz

3.3 Leave of Absence Previously Granted

Nil

4 DECLARATIONS OF INTEREST

Nil

5 PUBLIC QUESTION TIME

6 MINUTES OF PREVIOUS MEETINGS

(Confirmed in the Minutes of the Ordinary Council Meeting held immediately after Special Meeting.)

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

7.1 Petitions

7.2 Presentations

7.3 Deputations

7.4 Delegates Reports/Submissions

8 METHOD OF DEALING WITH AGENDA BUSINESS (SHOW OF HANDS)

As agreed



9 REPORTS

9.1 CORPORATE SERVICES

9.1.1 Adoption of the 2025-2026 Annual Budget*

Report Date	15 July 2025
Applicant	Shire of Dalwallinu
File Ref	FM/11 Budgeting Allocations
Previous Meeting Reference	Nil
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Absolute Majority
Attachments	2025-2026 Statutory Budget with Fees and Charges

Purpose of Report

Council is requested to adopt the 2025-2026 Draft Budget as presented.

Background

Local Governments must prepare annual budgets in the format prescribed in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Council operates the Dalwallinu Sewerage Scheme under license from the Water Corporation. The scheme is still eligible for a subsidy for loans taken out for the establishment of the facility, but the Scheme has run at a profit for the last 15 years and no subsidy can be claimed.

The Water Corporation provided a schedule of rates and charges for 2025-26 despite the loan expiring in January 2025. Accordingly, Council is able to adopt the recommended rates by the Water Corporation or a rate and charge of its own calculation.

The Shire of Dalwallinu commenced the 2025-2026 budget process in March 2025. At this time members of the public were invited to submit requests for works and services to be considered during the budget deliberations.

Council Officers were also requested to make submissions and recommendations for budget inclusions. This was to ensure that not only the standard functions of Council, but also other projects identified within strategic planning documents, would be appropriately included for Council consideration.

Two budget workshops were held with the Council and Senior Management on 20 May 2025 and 24 June 2025.

Consultation

Chief Executive Officer & Senior Management Team, Finance Officer
Councillors
Community



Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Waste Avoidance and Resource Recovery Act 2007

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

The agenda item provides for the adoption of the budget and the imposition of rates and fees and charges for the 2025-2026 financial year.

The draft budget has been prepared with 3.5% increase to the overall rate revenue. Non-Statutory Fees & Charges have increased by an average of 2.4% to follow the March 2025 quarter CPI increase.

The 2025-2026 Budget has been prepared with a carried forward surplus of \$3,720,050 which may be adjusted slightly when the Annual Report figures are prepared.

Highlights of the budget include

Schedule 5 – Law Order & Public Safety

- Funding Emergency Services through ESL grant
- Completion of Emergency Accommodation project funded through DFES Disaster Resilience Grant (c/fwd 2024-25)
- Provision of Ranger Services



Schedule 7 – Health

- Contribution to Three Sons Pty Ltd to provide medical services
- Purchase of new IT hardware for Medical Centre
- Replace floor coverings in rooms at Dalwallinu Medical Centre (c/fwd 2024-25)
- Replace generator and install automatic changeover switch at Medical Centre

Schedule 8 – Education & Welfare

- Funding for Youth Activities
- Provision of School bus subsidy, Awards and Chaplaincy subsidy for local schools

Schedule 9 – Housing

- Completion of two new homes at 68 Annetts Rd, Dalwallinu (c/fwd 2024-25)
- Bathroom Upgrades – x 2 Employee housing
- Bathroom Upgrade – One Unit at Wilfred Thomas Lodge
- Air Conditioning Upgrade – Employee housing
- Construction of two Aged Accommodation Units
- Transfer to Joint Venture Reserve

Schedule 10 – Community Amenities

- Completion of Sewerage Line Upgrade from 24-25 (main line and section on corner of Myers St & South St)
- Consultant to map Sewer Network and Storm Water in Dalwallinu townsite
- Transfer to Sewerage Works Reserve for future works
- Transfer to Waste Management Reserve for future works
- Transfer to Townscape Reserve for future townscape projects

Schedule 11 – Recreation & Culture

- Consultant to finalise Concept Plans for Upgrade to Memorial Park
- Dalwallinu Aquatic Centre – Replacement of main Pool Balance Tank (c/fwd 2024-25)
- Dalwallinu Aquatic Centre – Replacement of main Pool Liner (*subject to grant funding*)
- Dalwallinu Aquatic Centre – Replacement of Pool Filters
- Dalwallinu Town Hall – Repair and Re-paint external of Hall
- Dalwallinu Recreation Centre – Lighting Upgrade Dalwallinu Oval (*subject to grant funding*)
- Dalwallinu Recreation Centre – Extension to Carport near Pool & Sports Club
- Dalwallinu Recreation Centre – Upgrade to fencing along Myers Street
- Replace shade sails – Johnston St & Wubin Playgrounds
- Pithara Park - Refurbishment
- Repairs to Kalannie Netball Court Cracks
- Transfer to Swimming Pool Reserve for future works
- Transfer to Recreation Reserve for future Memorial Park upgrade
- Donation towards Dalwallinu Agricultural Show
- Donation towards 2025 Creative Arts Festival
- Donation towards 2026 Kalannie Wheatstock event

Schedule 12 – Transport

- Roadworks on Pithara East Road (*partly funded by Regional Road Group*)
- Roadworks on Leahy Street, Meadows Road, Nugadong West Road, Dalwallinu North Road (*majority funded by Roads to Recovery*)



- Roadworks on Dowerin-Kalannie Road and Miling North Road (*majority funded by Wheatbelt Secondary Freight Network*)
- Roadworks on Carot Well Road (*subject to approval with majority being funded by Wheatbelt Secondary Freight Network*)
- Line marking for Dalwallinu Kalannie WSN road projects – from 24-25 (*majority funded by Main Roads WA*)
- Roadworks on Wubin East Road (*partly funded by Commodity Route Program*)
- Roadworks on McNeill Street, Locke Road, Kalannie Intersections, James Street, Arthur Street (*funded by Council funds*)
- Construction of footpath on Wasley Street (*funded by Council*)
- Purchase of Tipper truck and Prime Mover
- Transfer to Plant Replacement Reserve to fund future purchases

Schedule 13 – Economic Services

- Allowance for the Purchase of Land (Op Shop) (*subject to approval from State Government*)
- Allowance for the purchase of Wubin Town Hall & Supper Room Land, Buntine Town Hall Land and Buntine CWA land
- Provision for Tourism Development and Promotion
- Contribution to Liebe Group
- Allocation for sale of One (1) Commercial lot in McNeill Street and One (1) Industrial Lot in Roberts Rd, Dalwallinu and transfer of these funds to Land & Buildings Reserve

Schedule 14 – Other Property & Services

- Admin – Server replacement
- Admin – Commencement of migration to new ERP Solution
- Admin – IT Health Check by third party
- Admin – Upgrade to fibre for Internet
- Vehicle Replacement – CEO & MCS

Sewerage Charges

The Water Corporation has advised that Cabinet has approved an increase for rates levied on subsidised schemes and has provided a schedule of rates and charges for 2025-2026. It is recommended that council continues to use the schedule as a guide for its Dalwallinu Sewerage Scheme.

The Water Corporation have based the new 2025-2026 schedule of charges on a 2.50% increase for non-residential properties and 2.50% increase for residential properties.

Waste Collection Charges

It is Council's intention to meet the cost of the waste collection service by way of a service charge imposed under the *Waste Avoidance and Resource Recovery Act 2007*.

Waste Collection is provided under a contract and the cost per collection is, in part, determined by the number of services. The cost associated with the maintenance of the waste disposal sites is to be covered under the general rate. This year the charges were increased by approximately 4.5%.



General Rates and Minimum Rates

The unimproved value (UV) properties were re-valued by Value General Officer for the 2025-2026 financial year. The rate in the dollar for UV properties in 2025-2026 is 0.00871 (0.010045 in 2024-2025) whilst the rate in the dollar for GRV properties is 0.08344 in 2025-2026 (0.08062 in 2024-2025).

Schedule of Fees and Charges

Council reviewed the Schedule of Fees and Charges and adopted them at the May 2025 Ordinary Council Meeting in order for the fees to take effect from 1 July 2025. The fees & charges were increased by approximately 2.4% for 2025-2026.

DFES levies (ESL) are the subject of separate legislation and do not form part of Council's Municipal Fund. Category 4 properties, those in the town supported by the Dalwallinu Volunteer Fire & Rescue Service, are based on a rate of 0.005325 in the dollar (0.005094 in 2024-2025), with a minimum of \$108.00 and maximum of \$187.00 for residential, farming and vacant land, and a minimum of \$108.00 and maximum of \$107,000.00 for commercial, industrial and miscellaneous. All other properties within the Shire that are Category 5, \$108.00 (\$103.00 in 2024-2025) fixed levy.

Officer Recommendation

That Council:

1. Pursuant to the provision of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopts the budget for the Shire of Dalwallinu for the 2025-2026 financial year which includes the following:
 - a) Statement of Comprehensive Income
 - b) Statement of Cash Flows
 - c) Statement of Financial Activity
 - d) Notes to and forming part of the Budget
 - e) Schedule of Fees & Charges
2. Sets the rates for the Shire of Dalwallinu Sewerage Scheme for the 2025-2026 rating year based on the schedule of rates approved by Cabinet in respect to subsidised sewerage schemes, being:
 - Sewerage values of \$2,986,488 as advised by the Valuer General applicable as from 1 July 2025 be adopted by Council for the purpose of levying sewerage rates.
 - Sewerage Rate to be 0.09095 (0.088727 in 2024-2025) in the dollar on rateable properties within Dalwallinu Townsite.
 - Non-Residential Properties:

First major fixture	\$1,184.25 per annum	(\$1,155.37 in 2024-2025)
Second major fixture	\$ 506.92 per annum	(\$ 494.56 in 2024-2025)
Third major fixture	\$ 676.99 per annum	(\$ 660.48 in 2024-2025)
Each additional major fixture	\$ 736.19 per annum	(\$ 718.23 in 2024-2025)
 - Volumetric Charge 435.20 cents per kilolitre | (424.60 cents in 2024-2025) |
 - Minimum Rates to be:

Residential properties	\$ 493.17	(\$ 481.14 in 2024-2025)
Non- Residential properties	\$1,184.25	(\$1,155.37 in 2024-2025)
Vacant Land properties	\$ 324.52	(\$ 316.60 in 2024-2025)
 - Maximum Rate: \$1,346.39 | (\$1,313.55 in 2024-2025) |



- Non Rateable properties connected to the sewer:
Class 1 – Institutional, Recreational, Cultural, Education, Religious or Public Amenities and State and Local Government properties of a commercial nature:

For each property:

First major fixture	\$318.18 per annum	(\$310.42 in 2024-2025)
Each additional major fixture	\$139.98 per annum	(\$136.57 in 2024-2025)

- Pursuant to section 67 of *the Waste Avoidance & Resource Recovery Act 2007*, impose a waste collection fee per service for the 2025-2026 rating year in each of the towns as follows:

- Once Weekly Services \$ 254.00 per annum (\$ 248.00 in 2024-2025)
- Twice Weekly Services \$ 496.00 per annum (\$ 484.00 in 2024-2025)
- Recycling Charge \$ 158.00 per annum (\$ 154.00 in 2024-2025)
- Recycling Charge 3m³ \$2,806.00 per annum (\$2,740.00 in 2024-2025)

- Pursuant to the *Salaries and Allowances Act 1975 Tribunal determination dated 4 April 2025*, adopts the following allowances and sitting fees for the 2025-2026 Budget:

- President Allowance \$11,200.00
- Deputy President Allowance \$ 2,800.00

Council Meeting Sitting Fee

- President \$710.00 per meeting
- Councillors \$430.00 per meeting
- Committee Meeting Sitting Fee \$120.00 per meeting

- Pursuant to Sections 6.32, 6.34 and 6.35 of the *Local Government Act 1995* impose the following:

- Where the General Rate is to apply, for all rateable properties with Gross Rental Valuations a rate of 0.08344 in the dollar, with a minimum rate of \$666.00 be imposed;
- Where the General Rate is to apply, for all rateable properties with Unimproved valuations a rate of 0.00871 in the dollar, with a minimum rate \$776.00 be imposed;
- A discount of 5% be offered for the 2025-2026 rating year in respect to rates paid by the due date (minimum of 35 days after the issue of the rates notice); and
- A discount of \$100 be given for the 2025-2026 rating year in respect of minimum rates calculated on properties outside of the Dalwallinu townsite.

- Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 5.5% where the owner has elected to pay rates and charges through the instalment option;

- Pursuant to Section 6.51 (1) and subject to the Section 6.51(4) of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) regulations 1996*, adopts an interest rate of 7% for rates (and charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.



8. Pursuant to section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996* offers the following payment options:

Option 1

To pay the total of rates and charges included on the rate notice in full by the due date 29 August 2025 which is thirty five (35) days after the date of service appearing on the rate notice. Failure to pay such costs will attract penalty charges.

Option 2

To pay by four (4) instalments. Details of these date and amounts are included on the rate notice. Failure to pay such costs by the due dates will attract penalty charges. This option can only be selected where the first instalment including arrears (if any) is paid by the due date. Payment dates are

1 st instalment	29 August 2025
2 nd instalment	31 October 2025
3 rd instalment	31 December 2025
4 th instalment	3 March 2026

And that the administration charge imposed where the payment is made by instalments is set at \$39.00 (to be applied as a \$13.00 charge on each of the last three (3) instalments).

9. Pursuant to Section 6.13 (1) of the *Local Government Act 1995* and Regulation 19A of the *Local Government (Financial Management) regulations 1996*, adopts an interest rate of 7% for any amount of money (other than rates and service charges) that person owes to the local government and costs of proceedings to recover such charges that has been owed for the period of time referred to in subsection (6) of the Section 6.13 of the *Local Government Act 1995*.
10. Accepts as part of the budgetary process, the Schedule of Fees and Charges as adopted in Item 9.3.3 at the Ordinary Meeting of Council held on 27 May 2025.
11. In accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, adopts a variance of 10% and a minimum of \$10,000 to be used in the statements of financial activity and annual budget review.
12. Authorise the Chief Executive Officer to re-invest all interest funds earned on reserves during 2025-2026 back to reserves.

Officer Recommendation/Council Resolution

MOTION

Moved Cr
Seconded Cr

A0/0



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

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	25

The Shire of Dalwallinu a Class 3 local government conducts the operations of a local government with the following community vision:

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

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,886,019	3,755,202	3,768,574
Grants, subsidies and contributions		2,736,522	3,642,590	1,385,288
Fees and charges	14	1,435,188	1,491,656	1,390,919
Interest revenue	10(a)	346,131	507,331	321,182
Other revenue		100	11	100
		8,403,960	9,396,790	6,866,063
Expenses				
Employee costs		(2,935,949)	(2,610,021)	(2,822,627)
Materials and contracts		(3,391,739)	(2,547,836)	(2,895,229)
Utility charges		(491,334)	(480,427)	(425,219)
Depreciation	6	(6,108,419)	(5,212,471)	(5,428,892)
Finance costs	10(c)	(93,862)	(101,024)	(103,497)
Insurance		(222,023)	(209,470)	(211,768)
Other expenditure		(145,660)	(117,153)	(144,259)
		(13,388,986)	(11,278,402)	(12,031,491)
		(4,985,026)	(1,881,612)	(5,165,428)
Capital grants, subsidies and contributions		6,133,942	5,802,346	5,588,886
Profit on asset disposals	5	162,727	242,576	149,727
Loss on asset disposals	5	(17,800)	(170,650)	(32,460)
		6,278,869	5,874,272	5,706,153
Net result for the period		1,293,843	3,992,660	540,725
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,293,843	3,992,660	540,725

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

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

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		3,886,019	3,758,276	3,768,574
Grants, subsidies and contributions		2,736,522	3,502,734	1,564,829
Fees and charges		1,435,188	1,491,656	1,390,919
Interest revenue		346,131	507,331	321,182
Other revenue		100	11	100
		8,403,960	9,260,008	7,045,604
Payments				
Employee costs		(2,935,949)	(2,582,613)	(2,822,627)
Materials and contracts		(3,391,739)	(2,697,066)	(3,001,873)
Utility charges		(491,334)	(480,427)	(425,219)
Finance costs		(93,862)	(74,182)	(103,497)
Insurance paid		(222,023)	(209,470)	(211,768)
Other expenditure		(145,660)	(117,153)	(144,259)
		(7,280,567)	(6,160,911)	(6,709,243)
Net cash provided by operating activities	4	1,123,393	3,099,097	336,361
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,791,536)	(1,993,072)	(2,350,475)
Payments for construction of infrastructure	5(b)	(8,643,278)	(8,176,785)	(8,153,171)
Capital grants, subsidies and contributions		6,133,942	5,098,321	4,885,961
Proceeds from sale of property, plant and equipment	5(a)	409,727	664,420	464,000
Net cash (used in) investing activities		(3,891,145)	(4,407,116)	(5,153,685)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(214,362)	(317,147)	(317,147)
Payments for principal portion of lease liabilities	8	(12,619)	(12,060)	(12,061)
Net cash (used in) financing activities		(226,981)	(329,207)	(329,208)
Net (decrease) in cash held		(2,994,733)	(1,637,226)	(5,146,532)
Cash at beginning of year		10,070,907	11,708,133	11,708,133
Cash and cash equivalents at the end of the year	4	7,076,174	10,070,907	6,561,601

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	3,835,036	3,705,162	3,718,306
Rates excluding general rates	2(a)	50,983	50,040	50,268
Grants, subsidies and contributions		2,736,522	3,642,590	1,385,288
Fees and charges	14	1,435,188	1,491,656	1,390,919
Interest revenue	10(a)	346,131	507,331	321,182
Other revenue		100	11	100
Profit on asset disposals	5	162,727	242,576	149,727
		8,566,687	9,639,366	7,015,790

Expenditure from operating activities

Employee costs		(2,935,949)	(2,610,021)	(2,822,627)
Materials and contracts		(3,391,739)	(2,547,836)	(2,895,229)
Utility charges		(491,334)	(480,427)	(425,219)
Depreciation	6	(6,108,419)	(5,212,471)	(5,428,892)
Finance costs	10(c)	(93,862)	(101,024)	(103,497)
Insurance		(222,023)	(209,470)	(211,768)
Other expenditure		(145,660)	(117,153)	(144,259)
Loss on asset disposals	5	(17,800)	(170,650)	(32,460)
		(13,406,786)	(11,449,052)	(12,063,951)

Non cash amounts excluded from operating activities

	3(c)	5,956,046	5,154,932	5,304,179
--	------	-----------	-----------	-----------

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		6,133,942	5,802,346	5,588,886
Proceeds from disposal of property, plant and equipment	5(a)	409,727	664,420	464,000
		6,543,669	6,466,766	6,052,886

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(1,791,536)	(1,993,072)	(2,350,475)
Acquisition of infrastructure	5(b)	(8,643,278)	(8,176,785)	(8,153,171)
		(10,434,814)	(10,169,857)	(10,503,646)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	9(a)	731,039	1,693,621	1,288,234
		731,039	1,693,621	1,288,234

Outflows from financing activities

Repayment of borrowings	7(a)	(214,362)	(317,147)	(317,147)
Payments for principal portion of lease liabilities	8	(12,619)	(12,060)	(12,061)
Transfers to reserve accounts	9(a)	(1,448,910)	(2,089,998)	(1,619,964)
		(1,675,891)	(2,419,205)	(1,949,172)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	3,720,050	4,803,479	4,855,680
Amount attributable to investing activities		1,115,947	3,345,246	256,018
Amount attributable to financing activities		(3,891,145)	(3,703,091)	(4,450,760)
		(944,852)	(725,584)	(660,938)
Surplus/(deficit) remaining after the imposition of general rates	3	0	3,720,050	0

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

SHIRE OF DALWALLINU
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	10
Note 4	Reconciliation of cash	12
Note 5	Property, Plant and Equipment	13
Note 6	Depreciation	14
Note 7	Borrowings	15
Note 8	Lease Liabilities	17
Note 9	Reserve Accounts	18
Note 10	Other Information	19
Note 11	Council Members Remuneration	20
Note 12	Revenue and Expenditure	21
Note 13	Program Information	23
Note 14	Fees and Charges	24

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

1. BASIS OF PREPARATION

The annual budget of the Shire of Dalwallinu which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2024/25 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

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

New accounting standards for application in future years

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Dalwallinu	Gross rental valuation	0.08344	319	5,109,782	426,360	0	426,360	413,127	404,044
Kalannie	Gross rental valuation	0.08344	53	687,690	57,381	0	57,381	54,519	54,519
Others	Gross rental valuation	0.08344	30	594,510	49,606	0	49,606	47,929	47,929
Rural	Unimproved valuation	0.00871	358	381,939,500	3,326,693	100	3,326,793	3,215,184	3,217,293
Mining	Unimproved valuation	0.00871	0	0	0	0	0		
Total general rates			760	388,331,482	3,860,040	100	3,860,140	3,730,759	3,723,785
(ii) Minimum payment									
		Minimum \$							
Dalwallinu	Gross rental valuation	666.00	36	149,590	23,976	0	23,976	25,077	25,077
Kalannie	Gross rental valuation	666.00	33	182,697	21,978	0	21,978	21,862	21,862
Others	Gross rental valuation	666.00	75	292,999	49,950	0	49,950	47,582	47,582
Rural	Unimproved valuation	776.00	38	1,305,689	29,488	0	29,488	26,250	26,250
Mining	Unimproved valuation	776.00	29	322,206	22,504	0	22,504	25,722	33,750
Total minimum payments			211	2,253,181	147,896	0	147,896	146,493	154,521
Total general rates and minimum payments			971	390,584,663	4,007,936	100	4,008,036	3,877,252	3,878,306
(iii) Ex-gratia rates									
CBH					50,983	0	50,983	50,040	50,268
					4,058,919	100	4,059,019	3,927,292	3,928,574
Discounts (Refer note 2(d))					0	0	(173,000)	(172,090)	(160,000)
Total rates					4,058,919	100	3,886,019	3,755,202	3,768,574
Instalment plan charges							4,000	4,658	4,000
Instalment plan interest							5,200	6,899	5,200
Late payment of rate or service charge interest							4,200	4,666	5,200
							13,400	16,223	14,400

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

*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)		Date due		Unpaid rates interest rates
Single Full Payment		29/08/2025		7.0%
Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
First instalment	29/08/2025	0	5.5%	7.0%
Second instalment	31/10/2025	13	5.5%	7.0%
Third instalment	31/12/2025	13	5.5%	7.0%
Fourth instalment	3/03/2026	13	5.5%	7.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
				\$	\$	\$	
Discount for early payment	Rate	5.0%	0	162,200	161,290	149,200	Payment of full amount owing, including arrears and service charges no later than 4:00pm on the day, 35 days after the date of service appearing on the rates notice.
Rates Minimum	Rate	0.0%	100	10,800	10,800	10,800	Applied to assessments (GRV) outside of Dalwallinu townsite which are minimum rated.
				173,000	172,090	160,000	

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	7,076,174	10,070,907	6,561,601
	430,352	430,352	78,968
	16,923	16,923	18,901
	0	0	
	7,523,449	10,518,182	6,659,470
	(382,502)	(382,502)	(376,119)
	(29,293)	(29,293)	0
8	(12,619)	(12,619)	(12,321)
7	(136,810)	(214,362)	(214,362)
	(433,815)	(433,815)	(391,047)
	(995,039)	(1,072,591)	(993,849)
	6,528,410	9,445,591	5,665,621
3(b)	(6,528,410)	(5,725,541)	(5,665,621)
	0	3,720,050	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of other provisions held in reserve
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(6,907,453)	(6,189,582)	(6,124,935)
	136,810	214,362	214,362
	12,619	12,619	12,321
	237,060	237,060	240,077
	(7,446)	0	(7,446)
	(6,528,410)	(5,725,541)	(5,665,621)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates
- Employee provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(162,727)	(242,576)	(149,727)
5	17,800	170,650	32,460
6	6,108,419	5,212,471	5,428,892
	(7,446)	0	(7,446)
	0	(2,704)	
	0	17,091	
	5,956,046	5,154,932	5,304,179

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		886,592	3,881,325	436,667
Term deposits		6,189,582	6,189,582	6,124,934
Total cash and cash equivalents		7,076,174	10,070,907	6,561,601
Held as				
- Unrestricted cash and cash equivalents		168,721	3,881,325	436,666
- Restricted cash and cash equivalents		6,907,453	6,189,582	6,124,935
	3(a)	7,076,174	10,070,907	6,561,601
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		6,907,453	6,189,582	6,124,935
		6,907,453	6,189,582	6,124,935
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	6,907,453	6,189,582	6,124,935
		6,907,453	6,189,582	6,124,935
Reconciliation of net cash provided by operating activities to net result				
Net result		1,293,843	3,992,660	540,725
Depreciation	6	6,108,419	5,212,471	5,428,892
(Profit)/loss on sale of asset	5	(144,927)	(71,926)	(117,267)
(Increase)/decrease in receivables		0	(154,916)	190,700
(Increase)/decrease in inventories		0	1,978	0
Increase/(decrease) in payables		0	(136,242)	(106,644)
Increase/(decrease) in contract liabilities		0	18,134	(11,159)
Increase/(decrease) in unspent capital grants		0	(704,025)	(702,925)
Increase/(decrease) in employee provisions		0	39,284	0
Capital grants, subsidies and contributions		(6,133,942)	(5,098,321)	(4,885,961)
Net cash from operating activities		1,123,393	3,099,097	336,361

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	86,858	(140,000)	270,000	130,000	0	3,669	(395,701)	401,000	170,269	(164,970)	23,500	(140,000)	270,000	130,000	0
Buildings - non-specialised					0	1,100,506	0	0	0	0	1,299,090	0	0	0	0
Buildings - specialised	1,085,916	0	0	0	0										0
Furniture and equipment	55,426	0	0	0	0	23,326	0	0	0	0	23,326	0	0	0	0
Plant and equipment	563,336	(124,800)	139,727	32,727	(17,800)	865,571	(196,793)	263,420	72,307	(5,680)	1,004,559	(206,733)	194,000	19,727	(32,460)
Total	1,791,536	(264,800)	409,727	162,727	(17,800)	1,993,072	(592,494)	664,420	242,576	(170,650)	2,350,475	(346,733)	464,000	149,727	(32,460)
(b) Infrastructure															
Infrastructure - roads	6,913,048	0	0	0	0	6,888,799	0	0	0	0	6,671,971	0	0	0	0
Infrastructure - footpaths	67,445	0	0	0	0	111,694	0	0	0	0	112,440	0	0	0	0
Other infrastructure - other	1,662,785	0	0	0	0	1,176,292	0	0	0	0	1,368,760	0	0	0	0
Total	8,643,278	0	0	0	0	8,176,785	0	0	0	0	8,153,171	0	0	0	0
Total	10,434,814	(264,800)	409,727	162,727	(17,800)	10,169,857	(592,494)	664,420	242,576	(170,650)	10,503,646	(346,733)	464,000	149,727	(32,460)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - other
Other infrastructure - gardens
Right of use - furniture and fittings

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
684,069	632,756	652,496
31,845	29,844	30,830
632,274	464,053	483,342
3,917,125	3,378,332	3,501,947
89,450	76,972	78,640
78,018	55,912	55,796
3,932	4,266	3,513
658,971	557,627	609,912
319	292	
12,416	12,417	12,416
6,108,419	5,212,471	5,428,892
1,149	1,055	1,149
91,273	78,143	81,385
19,830	13,065	17,246
58,000	54,455	48,019
146,151	135,849	143,163
135,137	119,762	104,573
807,447	721,101	754,472
4,199,551	3,605,610	3,761,622
93,454	76,566	86,804
556,427	406,865	430,459
6,108,419	5,212,471	5,428,892

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads	
-Clearing and earthworks	Not depreciated
-Pavement	40 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	50 years
Infrastructure - parks and ovals	10 to 40 years
Other infrastructure - other	10 to 50 years
Other infrastructure - gardens	
Right of use - furniture and fittings	

AMORTISATION

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sewerage Scheme	64	WATC*	9.9%	0	0	0	0	0	25,882	0	(25,882)	0	(749)	25,882	0	(25,882)	0	(1,925)
Dalwallinu Discovery Cen	157	WATC*	2.3%	271,804	0	(65,648)	206,156	(5,851)	334,974	0	(64,170)	270,804	(9,134)	335,974	0	(64,170)	271,804	(9,729)
Dalwallinu Recreation Ce	159	WATC*	3.0%	2,334,035	0	(67,607)	2,266,428	(86,518)	2,399,658	0	(65,623)	2,334,035	(87,544)	2,399,658	0	(65,623)	2,334,035	(89,001)
Bell St Subdivision	160	WATC*	2.3%	81,107	0	(81,107)	0	(449)	242,578	0	(161,472)	81,106	(2,041)	242,578	0	(161,472)	81,106	(1,241)
				2,686,946	0	(214,362)	2,472,584	(92,818)	3,003,092	0	(317,147)	2,685,945	(99,468)	3,004,092	0	(317,147)	2,686,945	(101,896)

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

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

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	20,000	20,000	20,000
Loan facilities			
Loan facilities in use at balance date	2,472,584	2,685,945	2,686,945

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					1 July 2025														
Gymnasium Equipment	2	Maia Financial	4.5%	4 years	\$ 17,964	\$ 0	\$ (8,785)	\$ 9,179	\$ (617)	\$ 26,369	\$ 0	\$ (8,405)	\$ 17,964	\$ (995)	\$ 26,711	\$ 0	\$ (8,406)	\$ 18,305	\$ (995)
Photocopiers x 2	1	Ricoh Finance	4.9%	5 years	10,646	0	(3,834)	6,812	(427)	14,301	0	(3,655)	10,646	(561)	13,959	0	(3,655)	10,304	(606)
					28,610	0	(12,619)	15,991	(1,044)	40,670	0	(12,060)	28,610	(1,556)	40,670	0	(12,061)	28,609	(1,601)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, 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 a lease liability at the present value of the lease payments that are not paid at 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.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	246,825	8,145	(39,117)	215,853	242,469	11,251	(6,895)	246,825	242,469	7,880	(6,895)	243,454
(b) Plant reserve	611,407	120,176	0	731,583	353,069	258,338	0	611,407	353,070	111,475	0	464,545
(c) Joint Venture Housing Reserve	259,716	29,891	0	289,607	217,384	68,732	(26,400)	259,716	217,384	72,492	(26,400)	263,476
(d) Land & Building Reserve	2,473,534	351,627	(268,414)	2,556,747	2,324,985	757,868	(609,319)	2,473,534	2,324,984	495,562	(386,212)	2,434,334
(e) Sewerage Scheme Reserve	657,620	119,135	0	776,755	1,238,024	151,180	(731,584)	657,620	1,238,024	132,585	(500,000)	870,609
(f) Townscape Reserve	0	77,475	0	77,475	76,849	0	(76,849)	0	76,849	0	(76,849)	0
(g) Telecommunications Reserve	552	18	0	570	527	25	0	552	527	17	0	544
(h) Swimming Pool Reserve	299,119	59,871	(294,933)	64,057	307,066	64,653	(72,600)	299,119	307,066	59,980	(160,000)	207,046
(i) Recreation Reserve	800,376	531,769	0	1,332,145	267,457	532,919	0	800,376	267,457	509,098	0	776,555
(j) Insurance Excess Reserve	154,326	5,093	0	159,419	131,445	22,881	0	154,326	131,445	20,272	0	151,717
(k) Waste Management Reserve	334,648	61,043	0	395,691	269,844	64,804	0	334,648	269,844	58,770	0	328,614
(l) Roadworks Reserve	97,665	76,292	0	173,957	260,744	6,895	(169,974)	97,665	260,744	8,474	(131,878)	137,340
(m) IT Management Reserve	253,794	8,375	(128,575)	133,594	103,342	150,452		253,794	103,342	143,359	0	246,701
	6,189,582	1,448,910	(731,039)	6,907,453	5,793,205	2,089,998	(1,693,621)	6,189,582	5,793,205	1,619,964	(1,288,234)	6,124,935

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund personal, annual and long service leave requirements.
	Ongoing	To be used for the purchase & maintenance of major plant or to cover contractor expenditure where the Shire doesn't have enough resources available internally.
(b) Plant reserve		
(c) Joint Venture Housing Reserve	Ongoing	To be used for the construction & maintenance of the Joint Venture Housing.
	Ongoing	To be used for the purchase, construction & maintenance of residential and commercial sites.
(d) Land & Building Reserve		
(e) Sewerage Scheme Reserve	Ongoing	To be used for the maintenance and replacement of the Sewerage Scheme
(f) Townscape Reserve	Ongoing	To be used for various townscape special projects.
(g) Telecommunications Reserve	Ongoing	To be used to leverage enhanced telecommunications capabilities within the Shire.
(h) Swimming Pool Reserve	Ongoing	To be used to ensure long term maintenance and upgrade of the swimming pool.
(i) Recreation Reserve	Ongoing	To be used to ensure long term maintenance and upgrade of the recreation areas.
	Ongoing	To be used to pay for insurance excess in the event of abnormal number of claims in a year.
(j) Insurance Excess Reserve		
(k) Waste Management Reserve	Ongoing	To be used to pay for future waste management requirements.
(l) Roadworks Reserve	Ongoing	To be used to pay for future road maintenance and construction.
(m) IT Management Reserve	Ongoing	To be used to pay for future IT hardware and software requirements of the Shire.

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

10. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	336,731	495,766	310,782
Other interest revenue	9,400	11,565	10,400
	346,131	507,331	321,182
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	34,694	32,500	32,500
Other services	22,900	4,300	4,000
	57,594	36,800	36,500
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	92,818	99,468	101,896
Interest on lease liabilities (refer Note 8)	1,044	1,556	1,601
	93,862	101,024	103,497
(d) Write offs			
General rate	2,000	773	2,000
	2,000	773	2,000

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

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Elected Member - President current Cr Keith Carter			
President's allowance	11,200	10,000	10,000
Meeting attendance fees	9,300	9,135	8,560
Other expenses	1,715	1,618	3,244
Travel and accommodation expenses	1,258	3,073	1,000
	23,473	23,826	22,804
Elected Member Cr Steven Carter			
Deputy President's allowance	2,800	2,500	2,500
Meeting attendance fees	6,040	5,465	5,560
Other expenses	1,715	1,618	3,244
Travel and accommodation expenses	1,257	1,784	0
	11,812	11,367	11,304
Elected Member - current Cr Jemma Counsel			
Meeting attendance fees	5,660	6,160	4,980
Other expenses	1,714	1,618	3,244
Travel and accommodation expenses	1,257	3,001	1,000
	8,631	10,779	9,224
Elected member - current Cr Diane Cream			
Meeting attendance fees	5,560	5,255	4,560
Other expenses	1,714	1,618	3,244
Travel and accommodation expenses	1,257	1,784	0
	8,531	8,657	7,804
Elected Member Cr Melissa Harms			
Meeting attendance fees	5,840	4,600	4,980
Other expenses	1,714	1,618	3,244
Travel and accommodation expenses	1,257	2,879	1,000
	8,811	9,097	9,224
Elected member Cr Noel Mills			
Meeting attendance fees	0	760	4,980
Other expenses	0	0	3,244
	0	760	8,224
Elected Member Cr Jimwell Cruz			
Meeting attendance fees	5,160	2,765	4,980
Other expenses	1,714	1,618	3,244
Travel and accommodation expenses	1,257	2,628	1,000
	8,131	7,011	9,224
Elected Member - current Cr Shannon Dawson			
Meeting attendance fees	5,840	3,630	0
Other expenses	1,714	0	0
Travel and accommodation expenses	1,257	48	0
	8,811	3,678	0
Independent Member - current Ian Hyde			
Meeting attendance fees	480	210	420
Travel and accommodation expenses	200	120	0
	680	330	420
Deputy Independent Member - current Nat Wallis			
Meeting attendance fees	480	0	0
	480	0	0
Total Council Member Remuneration	79,360	75,505	78,228
President's allowance	11,200	10,000	10,000
Deputy President's allowance	2,800	2,500	2,500
Meeting attendance fees	44,360	37,980	39,020
Other expenses	12,000	9,708	22,708
Travel and accommodation expenses	9,000	15,317	4,000
	79,360	75,505	78,228

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

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Rates	General rates	Over time	Payment dates adopted by Council.	None	When rates notice is issued.
Grant contracts with customers	Community events and minor facilities	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable	When assets are controlled.
Fees and charges	Building, planning, development and animal management having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue.	None	On payment if the licence, registration or approval.
Fees and charges	Regulatory food, health and safety. Compliance safety check (pool)	Single point in time	Full payment prior to issue/inspection.	None	On payment of the of the inspection or check.
Fees and charges	Kerbside collection service	Over time	Payment on annual basis in advance. Billed with rates notice.	None	When rates notice is issued.
Fees and charges	Use of halls and facilities	Single point in time	In full in advance.	Refund if event is cancelled	On entry of hire.
Fees and charges	Use of Shire rental properties	Single point in time	In weekly, fortnightly or monthly payments in advance.	None	On payment of rent.
Fees and charges	Gym and Pool membership	Single point in time	Payment in full in advance.	None	On first entry of membership period.
Fees and charges	Cemetery services, library fees, private works, road construction materials and shire merchandise	Single point in time	Payment in full in advance or invoice on completion if purchase order is issued.	None	Output method based on provision of service or completion of works.
Fees and charges	Fines issued for breaches of local laws or relevant state legislation	Single point in time	Payment in full within defined time.	None	When fine notice is issued.
Other revenue - private works	Contracted private works	Single point in time	Payment in full within defined time.	None	At point of service.
Other revenue	Insurance claims and other miscellaneous reimbursements	Single point in time	Payment in arrears for claimable event.	None	When claim is agreed or assets controlled.
Non-operating grants, subsidies and contributions	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations.

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

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of council and the administrative support available to the council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various by-laws, fire prevention, emergency services and animal control

Health

To provide an operational framework for environmental and community health.

Food quality and pest control and medical centre.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

School support, assistance to playgroups, Daycare Centre and other voluntary services

Housing

The provision of housing to employees, non-employees and aged

Maintenance of housing to employees, non-employees and aged

Community amenities

The provision of services required by the community.

Rubbish collection services, operation of tip, noise control, administration of town planning scheme, maintenance of cemetery, conveniences, storm water drainage and protection of the environment.

Recreation and culture

To establish and effectively manage infrastructure and resources that help to maintain the social well being of the community.

Maintenance of public halls, aquatic centre and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Operation of library and maintenance of museums and other cultural facilities

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, cleaning and lighting of streets, depot maintenance and airfield maintenance

Economic services

To help promote the Shire and its economic wellbeing.

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

Other property and services

To monitor and control Council's overheads operating account.

Private Works operations, plant repairs and operation costs.

Administration Operations
 Cleaning Operations

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

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	0	0	100
General purpose funding	8,800	9,578	8,500
Law, order, public safety	10,500	13,079	10,150
Health	3,600	4,062	3,600
Education and welfare	1,378	2,047	1,503
Housing	312,617	293,174	295,579
Community amenities	793,626	809,418	767,250
Recreation and culture	121,377	115,002	114,072
Transport	45,600	45,517	44,400
Economic services	121,392	158,945	130,288
Other property and services	16,298	40,834	15,477
	1,435,188	1,491,656	1,390,919

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

General Ledger		Unit	2024/25	2025/26
Account (Code)	Particulars	Rate	Charges incl. GST if applicable	Charges incl. GST if applicable
GENERAL PURPOSE FUNDING				
	Rating			
I 031180.46	Settlement Enquiry - Rates		60.00	61.00
I 031180.46	Settlement Enquiry - Orders & Requisitions		90.00	95.00
I 031172.46	4 Instalment Plan Admin Fee		38.00	39.00
I 031172.46	Adhoc Payment Plan Admin Fee		40.00	42.00
GOVERNANCE				
I 041035.46	Other Charges			
	Copy of Council Minutes	Per month	5.00	5.00
	Other Sundry Charges			
I 145060.46	Shire Maps	Per map	6.00	6.00
I 041037.46	Electoral Rolls	Per copy	13.50	13.50
I 145015.90	Postage/Freight - book & merchandise sales		per Aust Post	per Aust Post
I 132037.46	Shire Merchandise - Travel Cup	each	15.00	16.00
I 132037.46	Shire Merchandise - Coffee Mug	each	15.00	12.00
I 132037.46	Shire Merchandise - Coffee Cup Glass	each		16.00
I 132037.46	Shire Merchandise - Drink Bottle	each		17.50
I 132037.46	Shire Merchandise - Black/White Cap	each	10.00	14.00
I 132037.46	Shire Merchandise - Bucket Hat	each	15.00	22.00
I 132037.46	Shire Merchandise - Stubby Cooler	each	5.00	6.00
I 132037.46	Shire Merchandise - Shopping Bag	each		8.00
I 132037.46	Shire Merchandise - Shire of Dalwallinu Magnet	each	2.00	2.50
I 132037.46	Shire Merchandise - Street Sign Magnet	each	4.00	4.00
I 132037.46	Shire Merchandise - Street Sign Replica Sticker	each	30.00	30.00
I 145020.46	Photocopying - First 4 Copies	Per A4 page	0.85	0.90
	- Each Additional Copy	Per A4 page	0.30	0.30
	- Student Copying of Library Books	Per A4 page	0.30	0.30
	- Colour Copies	Per A4 page	0.85	0.90
	Freedom of Information fees as per the Freedom of Information Regulations 1993 Schedule 1 (as per Freedom of Information Act 1992)			
I 145015.46	Freedom of Information (FOI) Application Fee		30.00	30.00
I 145015.46	FOI - Search Fee	Per hour	30.00	30.00
I 145065.46	Special Series Plate Admin Fees		70.00	72.00

General Ledger Account (Code)	Particulars	Unit Rate	2024/25 Charges incl. GST if applicable	2025/26 Charges incl. GST if applicable
LAW, ORDER & PUBLIC SAFETY				
I 051043.43	Bush Fire Infringements			
	These infringement amounts are as fixed by the Bush Fires Act 1954 and regulations			
I 052043.43	Dog Infringements			
	These infringements amounts are as fixed by The Dog Act 1976 and regulations			
I 052046.46	Dog & Cat Pound Fees			
	Shire Impounding Fee	Per dog	100.00	100.00
	Shire Impounding Fee - After Hours	Per dog	130.00	130.00
	Shire Animal Release Fee	Per dog	50.00	50.00
	Shire Pound Sustenance Fee	Per day	20.00	20.00
I 052047.46	Destruction of a Dog Fee	Per dog	50.00	50.00
I 052042.42	Dog Registration Fee			
	These fees are as fixed by the <i>Dog Act</i> 1976 and Regulations			
I 052044.46	Cat Registration Fees			
	These fees are as fixed by the <i>Cat Act 2011</i> and Regulations			
L 930580.00	Bond for Cat cage		100.00	100.00
I 053046.46	Impounded Vehicle/Good Fees			
	Collection of impounded item	per item	500.00	500.00
	Holding fee	daily	15.00	15.00
HEALTH				
I 071042.42	Connection to Sewerage Scheme Fees			
	Waste Water connection fee	Per unit	131.00	134.00
	Waste Water application fee	Per unit	65.00	67.00
I 071042.42	Health Act Fees			
	These fees are as fixed by the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Amendment Regulations 2004		as per Act	as per Act
I 071043.46	Food Act Fees			
	Notification Fee - As per <i>Food Act 2008</i> 110. (3)(c) - Food Regulations 2009	On Commencement	as per Act	as per Act
	Registration Fee - As per <i>Food Act 2008</i> 110. (3)(c) - Food Regulations 2009	On Commencement	as per Act	as per Act
	Re-Inspection Fee	Per inspection	300.00	300.00
I 071042.42	Offensive Trade Fees			
	These fees are as specified in the Health (Offensive Trades Fees) Regulations 1976	As per the regulations		
I 071042.42	Public Building Fees			
	Public Building Approval	Per Approval	260.00	260.00
	These fees are as specified in the Health (Public Building) Regulations 1992			
	Request for Service (Inspection by Officer)			
	as per <i>Local Government Act 1995</i> sec 6.18	Per Hour (or part)	132.00	132.00
I 071042.42	Lodging House			
	Registration of Lodging House (Local health by laws)		180.00	180.00
I 071045.42	Stallholders Fees			
	Daily (<i>Community fundraising organisations are exempt</i>)		50.00	50.00
I 071045.42	Street Traders Licence Fees	Per annum	300.00	300.00

General Ledger		Unit	2024/25	2025/26
Account (Code)	Particulars	Rate	Charges incl. GST if applicable	Charges incl. GST if applicable
EDUCATION & WELFARE				
I081046	**Under Education & Welfare - Community Hire, Schools & P&C hirers for children's functions receive a 50% discount on fees unless otherwise stated**			
	**Community hire = Community group that is registered in the Shire of Dalwallinu and function is open for all			
	Multi Purpose Early Childhood Learning Centre			
	Activity Room (Other Hirers (subject to availability)) (max 4hrs)	Half day	50.00	50.00
	Activity Room (Other Hirers (subject to availability))	Full day	100.00	100.00
	Activity Room Hire Bond - Refundable	Per hire	210.00	210.00
	Key Bond - Refundable	Per key	70.00	70.00
HOUSING				
I 091210.41	Housing Rentals (Staff)			
(STAFF)	<i>(where otherwise not agreed to in employment contracts)</i>			
	Anderson Way (11B) Dalwallinu	Per week	245.00	251.00
	Annetts Road (36) Dalwallinu	Per week	245.00	251.00
	Annetts Road (68A) Dalwallinu	Per week	-	350.00
	Annetts Road (68B) Dalwallinu	Per week	-	290.00
	Bell Street (3) Dalwallinu	Per week	580.00	593.00
	Cousins Road (6A) Dalwallinu	Per week	318.00	326.00
	Cousins Road (6B) Dalwallinu	Per week	389.00	398.00
	Dowie Street (2) Dalwallinu	Per week	245.00	251.00
	Johnston Street (65) Dalwallinu	Per week	245.00	251.00
	Leahy Street (46) Dalwallinu	Per week	362.00	371.00
	Rayner Street (13) Dalwallinu	Per week	239.00	245.00
	Rayner Street (15) Dalwallinu	Per week	239.00	245.00
	Roberts Road (10) Dalwallinu	Per week	245.00	251.00
	Salmon Gum Place (3) Dalwallinu	Per week	389.00	398.00
	South Street (3) Dalwallinu	Per week	342.00	350.00
	Wattle Close (1) Dalwallinu	Per week	245.00	251.00
	Other Housing Rentals			
I 092411	Non-Employees			
	Anderson Way (11A) Dalwallinu	Per week	280.00	287.00
	Dowie Street (4) Dalwallinu	Per week	245.00	251.00
	Harris Street (8) Dalwallinu (Vet)	Per week	27.00	28.00
	Leahy Street (38) Dalwallinu	Per week	342.00	350.00
	Salmon Gum Place (1) Dalwallinu	Per week	580.00	594.00
	South Street (1) Dalwallinu	Per week	342.00	351.00
	South Street (7) Dalwallinu	Per week	342.00	351.00
	Annetts Road (68C) Dalwallinu - Short term (min 2 nights stay)	Per night	110.00	110.00
	Annetts Road (68C) Dalwallinu - Short term accomodation	Per night	free	free
	Emergency accomodation - subject to meeting criteria			
I 092414	Joint Venture			
	Rentals subject to Dept of Housing Income Test. All household incomes included			
	Following Rentals Indicative Only			
	James Street (Unit 1/11) Dalwallinu*	Per week	245.00	251.00
	James Street (Unit 2/11) Dalwallinu*	Per week	245.00	251.00
	James Street (Unit 3/11) Dalwallinu	Per week	211.00	216.00
	James Street (Unit 4/11) Dalwallinu	Per week	211.00	216.00
	McLevie Way (6) Dalwallinu	Per week	280.00	287.00
	Prior Street (72) Kalannie	Per week	280.00	287.00
	Rayner Street (21) Dalwallinu	Per week	222.00	227.00
	Rayner Street (23) Dalwallinu	Per week	222.00	227.00
I 092412	Aged Persons Housing			
	*Rentals are calculated as 30% of Total Aged Pensions if Tenant can produce a valid Pensioner Entitlement Card			
	Pioneer Place (8) Dalwallinu*	Per week	180.00	184.00
	Sullivan Lodge Units (3)*	Per week	155.00	159.00
	Wilfred Thomas Lodge Units (2)*	Per week	160.00	164.00
L 930580	Bonds			
	Unless the rent for the premises exceeds \$1,200 per week, the security bond must not exceed the sum of 4 weeks' rent			
	Pet Bond (if tenant has a pet)	per property	260.00	260.00

General Ledger Account (Code)	Particulars	Unit Rate	2024/25 Charges incl. GST if applicable	2025/26 Charges incl. GST if applicable
COMMUNITY AMENITIES				
I 101047.47	Refuse Removal Charges			
	Once Weekly Service	Per annum	248.00	254.00
	Twice Weekly Service	Per annum	484.00	496.00
	Fortnightly Recycling Service - 240L	Per annum	154.00	158.00
	Fortnightly Recycling Service - 3m3	Per annum	2,740.00	2,806.00
I 102053.46	Refuse Site Charges - Front lift bins			
	Household Waste (<i>Kitchen, Food scraps</i>) - dumped in pit	m ³	29.00	60.00
	General Waste (<i>Building, Metal, Green</i>) – not dumped in pit	m ³	22.00	46.00
I 103045.45	Sewage Rates			
	As set by section 41 of the <i>Health Act 1911</i>			
I 103046.46	Septic Tank Pumpouts & Sullage Waste Removal			
	Septic Tank Pump Out			
	- Initial Charge		293.00	300.00
	- Septic Tank Pumpout	Per tank	261.00	267.00
	- Travel Inside Shire (One Way Only)	Per km	4.00	4.00
	- Travel Outside Shire (Both Ways)	Per km	4.00	4.00
	(<i>Minimum travel distance = 15km to dump site</i>)			
	(eg if a property is 50km from Dalwallinu town the total kms would be 50+15=65. 70km from Dalwallinu town and outside of the Shire, the total kms would be 70+70+15=155)			
	Sullage Waste Removal			
	- Initial Charge		312.00	319.00
	- Sullage Waste Removal Charge	Per 500 litres	57.00	58.00
	- Travel Inside Shire (One Way Only)	Per km	4.00	4.00
	- Travel Outside Shire (Both Ways)	Per km	4.00	4.00
	(<i>Minimum travel distance = 15km to dump site</i>)			
	(eg if a property is 50km from Dalwallinu town the total kms would be 50+15=65. 70km from Dalwallinu town and outside of the Shire, the total kms would be 70+70+15=155)			
	Portable Toilet Pumpout			
	- Initial Charge		62.00	63.00
	- Portable Toilet Pumpout	Per Toilet	135.00	138.00
	- Travel (Both Ways)	Per km	4.00	4.00
I 102049.46	Asbestos Waste Disposal			
	From Buildings within the Shire	m3	free	free
	(must be wrapped in appropriate plastic - contact Shire for exact processes)			
I 103048.46	Scheme amendment fees calculated by regulation and available on application.			
	Waste water Headworks charges (applicable when the development is to be connected to the Shire Sewerage Scheme)		2,150.00	2,200.00
	Standard fee per lot/ residential service			
	Stormwater Headworks Contribution per lot		560.00	573.00
I 106046.46	Town Planning Fees - Part 1 - Maximum Fixed Fees			
	The fees for town planning are as set under the Planning and Development (Local Government Planning Scheme) Regulations 2000.	as per Act		
I 106190.46	Liquor Licensing Fees			
	Section 39 Certificate	Per Certificate	64.00	64.00
	Section 40 Certificate	Per Certificate	64.00	64.00
	Extended Trading Permit Referrals	Per Referral	64.00	64.00

General Ledger		Unit	2024/25	2025/26
Account (Code)	Particulars	Rate	Charges incl. GST if applicable	Charges incl. GST if applicable
COMMUNITY AMENITIES				
	Cemetery Fees			
I 107046.46	Interment			
	Adult Burial		726.00	743.00
	Child Burial (under 7 years)		516.00	528.00
	Re - Opening Fee (Ordinary Grave)	} plus burial fee	170.00	174.00
	" " (Monumented Grave)		207.00	212.00
I 107047.46	Grant of Right of Burial (25 years) issue or renewal			
	Land for grave 2.4m x 1.2m		111.00	114.00
	Land for grave 2.4m x 2.4m (side by side plots)		166.00	170.00
	Copy of Right of Burial		56.00	57.00
I 107046.46	Additional Burial Services			
	Interment without due notice		72.00	74.00
	Late Interment		72.00	74.00
	Interment (Weekends & Public Holidays)		263.00	270.00
	Grave Digging beyond 1.8m		70.00	72.00
I 107046.46	Exhumation Fees			
	Exhumation Application Fee		516.00	528.00
	Exhumation Fee - Completed by external party		as per actual	as per actual
	Re-interment after Exhumation		337.00	345.00
I 107047.46	Monumental Permit Fees			
	Permit - Headstone Erection		47.00	48.00
	Permit - Monument		47.00	48.00
I 107046.46	Placement of Ashes			
	Disposal of Ashes			
	- Interment of ashes in a family grave	} plus reopening fee	72.00	74.00
	Niche Wall Fees			
	- Purchase of single niche	} additional artwork will incur extra costs	345.00	353.00
	- Purchase of double niche		627.00	642.00
	- Double niche (Second Standard Inscription)		286.00	293.00
	- Plaque only install during the week		84.00	86.00
	- Plaque only install non workday		171.00	175.00
	Interment of Ashes in Niche Wall inc plaque install			
	- Normal workday during the week		117.00	120.00
	- Non workday		239.00	245.00
	Reservations		61.00	62.00
	Cemetery Fees			
I 107047.46	Licences			
	Funeral Directors	Annual	48.00	49.00
	Monumental Workers	Annual	48.00	49.00
	The fees for cemeteries are as set under the <i>Cemeteries Act 1986</i> and Local Laws			
	Public Amenity Fees			
I 107048.46	Dalwallinu Ablution Block			
	Shower - hot water usage	5min	2.00	2.00

General Ledger		Unit	2024/25	2025/26
Account (Code)	Particulars	Rate	Charges incl. GST if applicable	Charges incl. GST if applicable
RECREATION & CULTURE				
	Under Recreation and Culture - Junior Sports, Schools & P&C hirers for children's functions receive a 50% discount on fees unless otherwise stated			
	Community hire = Community group that is registered in the Shire of Dalwallinu and function is open for all community members			
	Hall Hire Fees			
I 111005.44	Fees applicable for - Wubin Hall Supper Room			
I 111003.44	Fees applicable for - Kalannie Hall			
	Commercial/Retail Trade/Businesses	Per Day	255.00	261.00
	Hourly Fee (min hire of 3 hours)	Per hour	35.00	36.00
	Private Functions	Per Day	168.00	168.00
	Hourly Fee (min hire of 3 hours or \$90)	Per hour	30.00	31.00
	Community Hire			
	a) Without Entry Charge	Per Day	free	free
	b) With Entry Charge	Per Day	84.00	86.00
I 111001.44	Buntine Fire Shed Training Room - Commercial/Retail	Per Day	81.00	83.00
	Buntine Fire Shed Training Room - Private Functions	Per Day	50.00	51.00
	Buntine Fire Shed Training Room - Community Hire			
	Without Entry Charge		free	free
	With Entry Charge	Per Day	33.00	34.00
I 111004.44	Pithara Supper Room - Commercial/Retail Trade/Businesses	Per Day	84.00	86.00
	Pithara Supper Room - Private Functions	Per Day	52.00	53.00
	Pithara Supper Room - Community Hire			
	Without Entry Charge		free	free
	With Entry Charge	Per Day	34.00	35.00
I 111008.46	Discovery Centre - Community Room			
	> Room Hire w/ no set-up	Per Day	92.00	94.00
	>Room Hire w/ set-up	Per Day	149.00	153.00
	Hall Hire Bonds (incl Community Room)			
	refundable on clear inspection		210.00	210.00
	Key Bond	Per Key	70.00	70.00
I113044.44	Equipment Hire			
	Flatfold Tables / per table	Per day	8.00	8.00
	Chairs / Per chair (cream chairs only)	Per day	0.90	1.00
	Chairs / Per chair (black chairs only)	Per day		2.00
	Portable Stage (no set up or delivery included. Dance group excluded)	Per day		100.00
	Equipment Bond		50.00	50.00
I 112046.46	Swimming Pool Fees			
	Gate Admissions			
	Adults, Students & Children (5 - 15 years of age)	Per day	4.00	4.00
	Seniors/Pensioners	Per day	2.50	2.50
	Toddlers (from 0-4 years of age)		free	free
	Spectator Fee	Per day	1.50	1.50
	Multi Entry Booklet (10 x gate entry) - non-refundable	Per booklet	35.00	35.00
	Multi Entry Booklet (20 x gate entry) - non-refundable	Per booklet	60.00	60.00
	Event Entry Fee (eg movie night/disco)		6.00	6.00
	After Hours Usage (2 people needed with Bronze Medallion)	Per 1/2 hour	35.00	36.00
	School - In term Swimming/Carnivals (9am-3pm) - normal school discount is not applicable	Per person	2.50	2.50
I112050.46	Swim School Lessons (1st & 2nd child)	per child/lesson	12.50	12.50
I112050.46	Swim School Lessons (3rd and subsequent child)	per child/lesson	10.50	10.50
I112050.46	Bronze Medallion Course 12hrs (min. 4 participants)	per course	150.00	150.00
I112050.46	Aqua Aerobics Classes booklet (8 sessions - Inc entry fee)	Per booklet		80.00
I112050.46	Aqua Aerobics Classes (Inc entry fee)	per class	15.00	15.00
I112050.46	Aqua Aerobics Classes - Senior/Pensioners (Inc entry fee)	per class		7.00
I112050.46	Private Swimming Lesson	per lesson	-	65.00

General Ledger		Unit	2024/25	2025/26
Account (Code)	Particulars	Rate	Charges incl. GST if applicable	Charges incl. GST if applicable
RECREATION & CULTURE				
I 112046.46	Season Tickets			
	<i>Does not cover School Functions (Carnivals, Swimming Lessons), Private Lessons or Events (No discounts available under this section)</i>			
	Adults, Children, Students		155.00	155.00
	Seniors, Pensioners		124.00	124.00
	Family - (4 members of the same family unit)		435.00	435.00
	- Each extra family member		72.00	72.00
	Discount on Season Tickets			
	15 Kilometres and over from Pool -10%			
	1/2 Season (from 1st January) - 50%			
	Exclusive Use (Manager on duty)			
	Main Pool - Morning & Afternoon Hire	Per hour	86.00	88.00
	Main Pool - Night Hire	Per hour	105.00	108.00
	Hire of Large Inflatable	per hire	60.00	62.00
	Hire of facility to conduct swimming lessons or other water activities (during normal opening hours)	per hour	16.00	16.50
I 113046.44	Reserve Hire Fees			
	Dalwallinu Golf Course		163.00	167.00
I 113044.44	Dalwallinu Recreation Centre			
	Full Complex			
	(8am - midnight)	Daily	874.00	895.00
	Basketball Court			
	(8am - midnight)	Daily	233.00	238.00
		Hourly	69.00	71.00
	Basketball Court incl. Kitchen/Bar	Daily	364.00	373.00
	Main Hall (previously Oval Room)			
	(8am - midnight)	Daily	291.00	298.00
		Hourly	75.00	77.00
	Main Hall incl. Kitchen/Bar	Daily	416.00	426.00
	Meeting Room or Foyer Only	Daily	93.00	95.00
	Meeting Room or Foyer incl. Kitchen/Bar	Daily	174.00	178.00
	Kitchen/Bar Only	Daily	139.00	142.00
	any additional cleaning (minimum 2 hours)	Hourly	80.00	90.00
	Replacement Access Key Card	each	20.00	20.00
	Other Charges			
	Multi-purpose courts light usage	Hourly	20.00	20.00
	Indoor Sports Hire (eg Basketball, Netball)	Per season	760.00	778.00
	- includes use of Outdoor Courts			
	- Limit One Hiring Per Week			
	Junior Sports Hire	Per season	50% of	50% of
	Oval & Changerooms	Daily	237.00	243.00
	Oval	Daily	90.00	92.00
	Hockey Pavilion - Casual Hire	Daily	80.00	82.00
	Outdoor Sports Hire Oval (cricket)	Per season	222.00	227.00
	Squash Court Tokens - non-refundable	half hour	2.50	2.50
	Ag Society & Art Festival (Whole Complex plus Meeting Room up to 10 times)		875.00	896.00
	Dalwallinu Football Club - (All Home Games, Outdoor Training Sessions & Meeting Room up to 5 times)		3,920.00	4,014.00
	Hockey Pavilion - Season Hire	Per season	1,200.00	1,200.00
L930580.00	Recreation Centre Bonds			
	Full Complex	Per hire	450.00	450.00
	Main Hall or Basketball Courts	Per hire	350.00	350.00
	Meeting Room or Foyer	Per hire	50.00	50.00
	Hockey Pavilion	Per hire	210.00	210.00
	Oval Bond for commercial use	Per hire	500.00	500.00
	Tennis nets and court poles	Per hire	34.00	34.00
	Any Recreation Centre Key	Per key	70.00	70.00
	Equipment Bond (Microphone, Score Board Remote)	Per mic	100.00	100.00
	Portable BBQ bond (Junior Cricket)	Per hire	200.00	200.00
	<i>Government Agencies are exempt from bonds.</i>			

General Ledger		Unit	2024/25	2025/26
Account (Code)	Particulars	Rate	Charges incl. GST if applicable	Charges incl. GST if applicable
RECREATION & CULTURE				
I 113045.44	Wubin Sports Pavilion			
	Commercial/Retail Trade/Businesses			
	Daily Fee	Daily	233.00	238.00
	Hourly Fee (min hire of 3 hours)	Per hour	34.00	35.00
	Private Functions			
	Daily Fee	Daily	165.00	169.00
	Community Hire			
	a) Without Entry Charge	Daily		Free
	b) With Entry Charge	Daily	59.00	60.00
	Wubin Sports Pavilion Bonds			
	Full Complex	Per hire	210.00	210.00
I 113144.44	Kalannie Sports Pavilion			
	Commercial/Retail Trade/Businesses			
	Daily Fee	Daily	233.00	238.00
	Hourly Fee (min hire of 3 hours)	Per hour	34.00	35.00
	Private Functions			
	Daily Fee	Daily	165.00	169.00
	Community Hire			
	Daily Fee	Daily	59.00	60.00
	Kalannie Sports Pavilion Bonds			
	Full Complex	Per hire	210.00	210.00
	Kalannie Sports Ground			
	Oval & Changerooms	Daily	235.00	241.00
	Oval	Daily	89.00	1.00
	Outdoor Sports Hire (eg Cricket, Hockey)	Per season	222.00	227.00
	- Oval, Changeroom, Kitchen, Viewing Room			
	- Limit One Hiring Per Week			
	Kalannie Football Club - All Home Games and Training Sessions)		1,765.00	1,807.00
I 113043.44	Gymnasium Charges			
	Up front fee	Annual	702.00	702.00
	Up front fee paid by up front payment or direct debit	6 Monthly	390.00	390.00
	Up front fee paid by up front payment or direct debit	3 Monthly	195.00	195.00
	Up front fee paid by direct debit only	Monthly	65.00	65.00
	Up front fee paid by direct debit only	Fortnightly	30.00	30.00
	plus - Access Card fee - non-refundable	one off	15.00	15.00
	Corporate membership (5 memberships - minimum)	Annual	3,000.00	3,000.00
	- Each extra corporate member	Annual	550.00	550.00
	Junior (12-18) must be accompanied by an adult	Annual	260.00	260.00
	Junior (12-18) must be accompanied by an adult	6 Monthly	130.00	130.00
	Junior (12-18) must be accompanied by an adult	3 Monthly	65.00	65.00
	Casual Gymnasium Charges			
	Casual option is for non-shire residents (tourists, contractors and irregular business travellers)			
	Up front fee	Weekly	25.00	25.00
	plus - Access Card fee - refundable	one off	15.00	15.00
	Card Replacement Fee	one off	15.00	15.00

General Ledger		Unit	2024/25	2025/26
Account (Code)	Particulars	Rate	Charges incl. GST if applicable	Charges incl. GST if applicable
ECONOMIC SERVICES				
I 132156.46	Kalannie Caravan Park			
	Kalannie Caravan Park - Powered Site	Per night	-	25.00
	Kalannie Caravan Park - Non-Powered Site	Per night	-	15.00
	Kalannie Caravan Park - Powered Site	Weekly	-	150.00
	Kalannie Caravan Park - Non-Powered Site	Weekly	-	90.00
I 133042.42	Building Control			
	The fees are set in Building Regulations 2012 - Schedule 2 Applications for Building Permit, Demolition Permit, Occupancy Permit and Building Approval Certificate			
I 133042.42	Certificate of Design Compliance	\$1.75/m2	\$305 min fee	\$305 min fee
I 133042.42	Certificate of Construction Compliance	\$1.25/m2	\$80 min fee	\$80 min fee
I 133042.42	Certificate of Building Compliance	\$1.25/m2	\$80 min fee	\$80 min fee
I 133042.42	Bushfire Attack Level Assessment (BAL)	per assessment	400.00	400.00
I 133142.42	Demolition Permit Fee		#	#
I 071046.46	Swimming Pool Enclosures Inspection Fee		58.45	58.45
	<i># as defined by statutory regulations</i>			
L930580.00	#Building Services Levy (BSL)	\$	#	#
	#Building Approval Certificate	\$	#	#
	#Unauthorised Building Work	%	#	#
I 145005.39	Includes administration fee of \$5.00 (No GST)			
	<i># as defined by statutory regulations</i>			
L930580.00	Building Construction Industry Training Fund Levy (0.2% of estimated value including GST)	%	#	#
I 145005.39	\$8.25 Administration Fee (inc GST)		8.25	8.25
I 134046.46	Other Economic Services			
	Water from Standpipes	Per kilolitre	11.50	11.80
	1000 Litres = 1 Kilolitre			
L 930580	Swipe Card Bond		50.00	50.00
I 134040.46	Electricity for Electric vehicles	Per Kw	0.55	0.57
	Caravan Park Overflow Charge around Recreation Area	per caravan per night	23.00	23.00
	Highway Signage			
I 135031.31	Highway Signage Sign Display Fee	2 years	150.00	154.00
I 135031.31	Highway Signage Signs Manufacturing Fee	as required	at cost	at cost

General Ledger Account (Code)	Particulars	Unit Rate	2024/25 Charges incl. GST if applicable	2025/26 Charges incl. GST if applicable
OTHER PROPERTY & SERVICES				
	Extractive Industries			
I 145015.46	Licence Application Fee		357.00	357.00
I 145015.46	Annual Licence Renewal			
	Excavation less then 1 Hectare		178.00	178.00
	Excavation Greater than 1 Hectare		357.00	357.00
	Secured Sum			
	a) Excavate Sand, Clay etc			
	Rate of Bond per Hectare		1,182.00	1,182.00
	b) Excavate Stone, Gravel etc			
	Rate of Bond per Hectare		1,773.00	1,773.00
	- Licence Transfer Fee		61.00	61.00
	Sales of Stock and Materials			
I 144046.46	- Used Grader Blades	Each	80.00	80.00
	- Used Grader Tyres	Each	160.00	160.00
I 143046.46	- Sand - up to 7m3	m3	27.00	28.00
	- over 7m3	m3	20.00	21.00
	- 5mm, 10mm & 14mm Aggregate ex Stock	m3	93.00	95.00
	- Metal Sweepings	m3	35.00	36.00
	- Used Cement Slabs	Each	3.60	3.70
	- Gravel	Tonne	3.60	3.70
	Delivery and loading not included			
I 141396.46	Private Works Rates			
	Hire of Plant & Equipment - includes Operator (NO dry hire of plant)			
	Staff Hire Rate (All Inclusive - Hourly Rate)	Per hour	cost plus 25% plus GST	cost plus 25% plus GST
	Plant Hire Rate (includes operator)	Per hour	cost plus 25% plus GST	cost plus 25% plus GST
	Private Works based on Cost Plus			
	Cost plus Admin Fee of 12.5%			
	Plus Profit Margin of 12.5%			

10 APPLICATIONS FOR LEAVE OF ABSENCE

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

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

14 MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2)

15 SCHEDULING OF MEETING

The next Ordinary Meeting of Council will be held on 22 July 2025 at the Shire of Dalwallinu Council Chambers, Dalwallinu commencing at 5.00pm.

16 CLOSURE

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

