

Special Council Meeting Minutes

19 July 2022

3pm



This page has been left intentionally blank



Contents

1	OPENING & ANNOUNCEMENT OF VISITORS	3
2	ANNOUNCEMENTS OF PRESIDING MEMBER	3
3	ATTENDANCE RECORD.....	3
3.1	Present	3
3.2	Apologies.....	3
3.3	Leave of Absence Previously Granted.....	3
4	DECLARATIONS OF INTEREST.....	3
5	PUBLIC QUESTION TIME	3
6	MINUTES OF PREVIOUS MEETINGS	4
7	PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS.....	4
7.1	Petitions	4
7.2	Presentations	4
7.3	Deputations.....	4
7.4	Delegates Reports/Submissions.....	4
8	METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)	4
9	REPORTS	5
9.1	CORPORATE SERVICES	5
9.1.1	Adoption of the 2022-2023 Annual Budget*	5
10	APPLICATIONS FOR LEAVE OF ABSENCE	15
11	MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED.....	15
12	QUESTIONS FROM MEMBERS WITHOUT NOTICE.....	15
13	NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING) ..	15
14	MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2).....	15
14.1	Award of Tender – RFT2122-07 Multi Purpose Early Childhood Learning Centre*.....	16
15	SCHEDULING OF MEETING	17
16	CLOSURE	17
17	CERTIFICATION	17



This page has been left intentionally blank



SHIRE OF DALWALLINU

MINUTES of the Special Meeting of Council held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 19 July 2022 at 3.00pm.

1 OPENING & ANNOUNCEMENT OF VISITORS

The Chairperson (President) opened the meeting at 3.00pm.

2 ANNOUNCEMENTS OF PRESIDING MEMBER

Nil

3 ATTENDANCE RECORD

3.1 Present

Shire President	Cr KL Carter
Deputy President	Cr SC Carter
	Cr KJ Christian
	Cr DS Cream
	Cr JL Counsel
	Cr MM Harms
	Cr KM McNeill
	Cr NW Mills
Chief Executive Officer	Mrs JM Knight
Executive Assistant	Mrs DJ Whitehead
Manager Corporate Services	Mrs AI Bryant
Manager Works and Services	Mr MN Bennett

Members of the Public

Nil

3.2 Apologies

Nil

3.3 Leave of Absence Previously Granted

Nil

4 DECLARATIONS OF INTEREST

Nil

5 PUBLIC QUESTION TIME

Nil



6 MINUTES OF PREVIOUS MEETINGS

(Confirmed in the Minutes of the next Ordinary Council Meeting held.)

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

7.1 Petitions

Nil

7.2 Presentations

Nil

7.3 Deputations

Nil

7.4 Delegates Reports/Submissions

Nil

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

As agreed

3.03pm Council moved to Item 14.0 to Close the Meeting to discuss Confidential Item 14.1



9 REPORTS

9.1 CORPORATE SERVICES

9.1.1 Adoption of the 2022-2023 Annual Budget*

Report Date	19 July 2022
Applicant	Shire of Dalwallinu
File Ref	FM/11 Budgeting Allocations
Previous Meeting Reference	Nil
Prepared by	Ally Bryant, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Absolute Majority
Attachments	2022-2023 Draft Budget

Purpose of Report

Council is requested to adopt the 2022-2023 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 will continue to provide a schedule of rates and charges until the loan expires in 2025. Accordingly, Council is able to adopt the recommended rates or a rate and charge of its own calculation.

The Shire of Dalwallinu commenced the 2022-2023 budget process in March 2022. 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 21 June 2022 and 28 June 2022.

Consultation

Chief Executive Officer, Manager Works & Services, Manager of Planning & Development Services, Senior 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

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

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 2022-2023 financial year.

The draft budget has been prepared with 4% increase to the overall rate revenue. Non-Statutory Fees & Charges have increased by an average of 3.5% to follow March 2022 quarter CPI increase.

The 2022-2023 Budget has been prepared with a carried forward surplus of \$2,908,832 which may be adjusted slightly when the Annual Report figures are prepared. \$2,687,145 of the funds relate to FAGs grants received in advance and \$220,000 of projects and operating expenses that came in under budget or were not completed in 2021-2022 but have been budgeted for completion in 2022-2023.

Highlights of the budget include

Schedule 4 – Governance

- Completion of the Shire's 'Council Plan' formerly known as the Strategic Community Plan and Corporate Business Plan in line with the Integrated Planning Framework

Schedule 5 – Law Order & Public Safety

- Funding Emergency Services through ESL grant
- Provision of Ranger Services



Schedule 7 – Health

- Contribution to Three Sons Pty Ltd to provide medical services

Schedule 8 – Education & Welfare

- Funding Youth Activities
- Provision of School bus subsidy, Awards and Chaplaincy subsidy for local schools
- Funding for the construction of the new Multipurpose Early Childhood Learning Centre (partly funded by Local Roads and Community Infrastructure Program Phase 3)
- Funding for the landscaping for the new Multipurpose Early Childhood Learning Centre (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)
- Purchase of Lot 255 McNeill St, Dalwallinu for new Multipurpose Early Childhood Learning Centre (funded from Land and Buildings Reserve)

Schedule 9 – Housing

- Purchase of 8 Myers St, Dalwallinu for future development
- Bathroom Upgrades in staff and community housing
- Installation of solar panels in two (2) staff houses
- Upgrade air-conditioning in staff housing
- Completion of Executive Residence at Lot 2 Bell Street, Dalwallinu
- Replacement of fencing at Pioneer House (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)
- Transfers to Joint Venture and Insurance Excess Reserves
- Transfer to Land & Building Reserve for future purposes

Schedule 10 – Community Amenities

- Sewerage Pond Upgrade
- Transfer to Sewerage Works Reserve for future works
- Townscape projects including entrance statements and walk trails signage
- Ablution Facility at Dalwallinu Cemetery (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)

Schedule 11 – Recreation & Culture

- Shade sails over Toddlers Pool at Aquatic Centre (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)
- Shade Structure to Dalwallinu Sports Club (funded from Recreation Reserve & by Sports Club)
- Battery Storage System at Dalwallinu Recreation Centre (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)
- Upgrade to Cricket Pitch on Dalwallinu Oval (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)
- Playground at Wubin (Arthur St) (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)
- Electronic Scoreboard for Kalannie Oval (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)
- Additional trestles for Dalwallinu Recreation Centre



Schedule 12 – Transport

- Roadworks on Dalwallinu-Kalannie Road and Pithara East Road (partly funded by Regional Road Group)
- Roadworks on Pithara West Rd, Rabbit proof Fence Road, Annetts Road, Colin Anderson Drive (funded by Roads to Recovery)
- Completion of Roadworks on Dalwallinu-Kalannie Rd and Roche St from 21-22 and roadworks on Bell Rd and Dalwallinu-Kalannie Rd (partly funded by Wheatbelt Secondary Freight Network)
- Roadworks at Buntine Rocks (funded by Council)
- Roadworks on various Roads in result of Storm & heavy rainfall on 1-5 March 2021 (partly funded by Disaster Recovery Funding Arrangements (DRFAWA))
- Purchase of various plants as per Council's 10 year plant replacement programme
- Construction of footpaths (funded by Local Roads & Community Infrastructure Program Phase 3)
- Traffic Control Equipment for Wubin (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)

Schedule 13 – Economic Services

- Upgrade of Dalwallinu C/Park Ablution Facility (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)
- Installation of new Gazebo at Tourist Car Bay on Johnston Street, Dalwallinu (subject to Local Roads and Community Infrastructure Program Phase 3.1 grant approval)
- Provision for Tourism Development and Promotion
- Contribution to Liebe Group
- Allocation for sale of Lot 572 Sawyers Avenue, One (1) Commercial lot in McNeill Street and and One (1) Industrial Lot in Roberts Rd, Dalwallinu and transfer of these funds to Land & Buildings Reserve

Schedule 14 – Other Property & Services

- Purchase of vehicles as per Council's 10 year plant replacement programme
- Upgrade of foyer flooring at the Shire Administration Centre
- Software Upgrade (Payroll and Procurement)
- Sale of Gravel
- Allocation for Consultant to undertaker Fair Value Valuations for Roads and Other Infrastructure

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 2022-2023. 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 2022-2023 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 3.5%.

General Rates and Minimum Rates

The unimproved properties (UV) were re-valued by Value General Officer for the coming financial year. The GRV properties were revalued in 2017-2018 and this budget reflects these values. The rate in the dollar for UV properties in 2022-2023 is 0.01474 (0.01701 in 2021-2022) whilst the rate in the dollar for GRV properties is 0.09548 in 2022-2023 (0.09181 in 2021-2022).

Schedule of Fees and Charges

Council reviewed the Schedule of Fees and Charges and adopted them at the May 2022 Ordinary Council Meeting in order for the fees to take effect from 1 July 2022. The fees & charges were increased by approximately 3.5% for 2022-2023.

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 0.005675 in the dollar (0.005424 in 2021-2022), with a minimum of \$93.00 and maximum of \$164.00 for residential, farming and vacant land, and a minimum of \$93.00 and maximum of \$93,000.00 for commercial, industrial and miscellaneous. All other properties within the Shire that are Category 5, \$93.00 (\$88.00 in 2021-2022) fixed levy.

Officer Recommendation

That Council:

1. Pursuant to the provision of Section 6.2 of the *Local Government Act 1995* (as modified by *Local Government (COVID-19 Response) Amendment Order 2022*) and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopts the budget for the Shire of Dalwallinu for the 2022-2023 financial year which includes the following:
 - a) Statement of Comprehensive Income by Nature and Type
 - b) Statement of Cash Flows
 - c) Rate Setting Statement
 - d) Notes to and forming part of the Budget
 - e) Budget Programme Schedules
 - f) Other Supporting Documents and Schedules
 - g) Transfers to/from Reserve accounts
2. Sets the rates for the Shire of Dalwallinu Sewerage Scheme for the 2022-2023 rating year based on the schedule of rates approved by Cabinet in respect to subsidised sewerage schemes, being:
 - Sewerage values of \$2,082,475 as advised by the Valuer General applicable as from 1 July 2022 be adopted by Council for the purpose of levying sewerage rates.
 - Sewerage Rate to be 0.084452 (0.082392 in 2021-2022) in the dollar on rateable properties within Dalwallinu Townsite.
 - Non-Residential Properties:

First major fixture	\$1,099.70 per annum	(\$1,072.88 in 2021-2022)
Second major fixture	\$470.73 per annum	(\$459.25 in 2021-2022)



Third major fixture	\$628.65 per annum	(\$613.32 in 2021-2022)
Each additional major fixture	\$683.62 per annum	(\$666.95 in 2021-2022)
 Volumetric Charge	 404.10 cents per kilolitre	 (394.20 cents in 2021-2022)

- Minimum Rates to be:

Residential properties	\$457.95	(\$446.78 in 2021-2022)
Non- Residential properties	\$1,099.70	(\$1,072.88 in 2021-2022)
Vacant Land properties	\$301.35	(\$296.16 in 2021-2022)
- Maximum Rate: \$1,250.25 (\$1,219.76 in 2021-2022)
- 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	\$295.46 per annum	(\$288.25 in 2021-2022)
Each additional major fixture	\$129.99 per annum	(\$126.82 in 2021-2022)

3. Pursuant to section 67 of the *Waste Avoidance & Resource Recovery Act 2007*, impose a waste collection fee per service for the 2022-2023 rating year in each of the towns as follows:

- Once Weekly Services \$223.00 per annum (\$215.00 in 2021-2022)
- Twice Weekly Services \$435.00 per annum (\$420.00 in 2021-2022)
- Recycling Charge \$138.00 per annum (\$133.00 in 2021-2022)
- Recycling Charge 3m³ \$2,461.00 per annum (\$2,378.00 in 2021-2022)

4. Pursuant to the *Salaries and Allowances Tribunal determination dated 6 April 2022*, adopts the following allowances and sitting fees for the 2022-2023 Budget:

- President Allowance \$10,000.00
- Deputy President Allowance \$2,500.00

Council Meeting Sitting Fee

- President \$630.00 per meeting
- Councillors \$380.00 per meeting
- Committee Meeting Sitting Fee \$105.00 per meeting

5. 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 0.09548 in the dollar, with a minimum rate of \$600.00 be imposed;
- Where the General Rate is to apply, for all rateable properties with Unimproved valuations a rate of 0.01474 in the dollar, with a minimum rate \$700.00 be imposed;
- A discount of 5% be offered for the 2022-2023 rating year in respect to rates paid by the due date (minimum of 35 days after the issue of the rates notice); and



- d. A discount of \$100 be given for the 2022-2023 rating year in respect of minimum rates calculated on properties outside of the Dalwallinu townsite.
6. 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 and instalment option;
7. Pursuant to Section 6.51 (1) and subject to the Section 6.51(4) of the *Local Government Act 1995*, Regulation 70 of the *Local Government (Financial Management) regulations 1996* and *Local Government (COVID-19 Response) Amendment Order 2022*, adopts and interest rate 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 2 September 2022 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	2 September 2022
2 nd instalment	4 November 2022
3 rd instalment	6 January 2023
4 th instalment	10 March 2023

And that the administration charge imposed where the payment is made by instalments is set at \$30.00 (to be applied as a \$10.00 charge on each of the last three (3) instalments).

9. 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 24 May 2022 and makes the following amendment to those Fees & Charges:
Sale of Gravel to be \$3.30 per tonne (inc GST)
10. 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.
11. Accepts the following specific measures to continue Shire's response to COVID-19 pandemic:
a) Waiver of all interest accrued on General Rates, Sewerage Rates, Emergency Services Levy (ESL) and Waste charges from 1 July 2022 to 30 June 2023, for residential properties



as per 3.14 Financial Hardship policy, where Financial Hardship is determined by the Shire to be as a consequence of the COVID-19 pandemic. This waiver is also extended to commercial properties if the Financial Hardship is determined by the Shire to be as a consequence of the COVID-19 pandemic.

Resolution

PROCEDURAL MOTION 9936

Moved Cr SC Carter
Seconded Cr MM Harms

That Council

1. Pursuant to the provision of Section 6.2 of the *Local Government Act 1995* (as modified by *Local Government (COVID-19 Response) Amendment Order 2022*) and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopts the budget for the Shire of Dalwallinu for the 2022-2023 financial year which includes the following:
 - h) Statement of Comprehensive Income by Nature and Type
 - i) Statement of Cash Flows
 - j) Rate Setting Statement
 - k) Notes to and forming part of the Budget
 - l) Budget Programme Schedules
 - m) Other Supporting Documents and Schedules
 - n) Transfers to/from Reserve accounts

2. Sets the rates for the Shire of Dalwallinu Sewerage Scheme for the 2022-2023 rating year based on the schedule of rates approved by Cabinet in respect to subsidised sewerage schemes, being:
 - Sewerage values of \$2,082,475 as advised by the Valuer General applicable as from 1 July 2022 be adopted by Council for the purpose of levying sewerage rates.
 - Sewerage Rate to be 0.084452 (0.082392 in 2021-2022) in the dollar on rateable properties within Dalwallinu Townsite.
 - Non-Residential Properties:

First major fixture	\$1,099.70 per annum	(\$1,072.88 in 2021-2022)
Second major fixture	\$470.73 per annum	(\$459.25 in 2021-2022)
Third major fixture	\$628.65 per annum	(\$613.32 in 2021-2022)
Each additional major fixture	\$683.62 per annum	(\$666.95 in 2021-2022)

 - Volumetric Charge

Volumetric Charge	404.10 cents per kilolitre	(394.20 cents in 2021-2022)
-------------------	----------------------------	-----------------------------

 - Minimum Rates to be:

Residential properties	\$457.95	(\$446.78 in 2021-2022)
Non- Residential properties	\$1,099.70	(\$1,072.88 in 2021-2022)
Vacant Land properties	\$301.35	(\$296.16 in 2021-2022)

 - Maximum Rate:

Maximum Rate:	\$1,250.25	(\$1,219.76 in 2021-2022)
---------------	------------	---------------------------



- 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	\$295.46 per annum	(\$288.25 in 2021-2022)
Each additional major fixture	\$129.99 per annum	(\$126.82 in 2021-2022)

3. Pursuant to section 67 of *the Waste Avoidance & Resource Recovery Act 2007*, impose a waste collection fee per service for the 2022-2023 rating year in each of the towns as follows:

- Once Weekly Services \$223.00 per annum (\$215.00 in 2021-2022)
- Twice Weekly Services \$435.00 per annum (\$420.00 in 2021-2022)
- Recycling Charge \$138.00 per annum (\$133.00 in 2021-2022)
- Recycling Charge 3m³ \$2,461.00 per annum (\$2,378.00 in 2021-2022)

4. Pursuant to the *Salaries and Allowances Tribunal determination dated 6 April 2022*, adopts the following allowances and sitting fees for the 2022-2023 Budget:

- President Allowance \$10,000.00
- Deputy President Allowance \$2,500.00

Council Meeting Sitting Fee

- President \$630.00 per meeting
- Councillors \$380.00 per meeting

- Committee Meeting Sitting Fee \$105.00 per meeting

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

- a. Where the General Rate is to apply, for all rateable properties with Gross Rental Valuations a rate of 0.09548 in the dollar, with a minimum rate of \$600.00 be imposed;
- b. Where the General Rate is to apply, for all rateable properties with Unimproved valuations a rate of 0.01474 in the dollar, with a minimum rate \$700.00 be imposed;
- c. A discount of 5% be offered for the 2022-2023 rating year in respect to rates paid by the due date (minimum of 35 days after the issue of the rates notice); and
- d. A discount of \$100 be given for the 2022-2023 rating year in respect of minimum rates calculated on properties outside of the Dalwallinu townsite.

6. 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 and instalment option;

7. Pursuant to Section 6.51 (1) and subject to the Section 6.51(4) of the *Local Government Act 1995*, Regulation 70 of the *Local Government (Financial Management) regulations 1996 and Local Government (COVID-19 Response) Amendment Order 2022*, adopts an interest rate 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 2 September 2022 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	2 September 2022
2 nd instalment	4 November 2022
3 rd instalment	6 January 2023
4 th instalment	10 March 2023

And that the administration charge imposed where the payment is made by instalments is set at \$30.00 (to be applied as a \$10.00 charge on each of the last three (3) instalments).

9. 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 24 May 2022 and makes the following amendment to those Fees & Charges:
- Sale of Gravel to be \$3.30 per tonne (inc GST)
10. 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.
11. Accepts the following specific measures to continue Shire's response to COVID-19 pandemic:
- b) Waiver of all interest accrued on General Rates, Sewerage Rates, Emergency Services Levy (ESL) and Waste charges from 1 July 2022 to 30 June 2023, for residential properties as per 3.14 Financial Hardship policy, where Financial Hardship is determined by the Shire to be as a consequence of the COVID-19 pandemic. This waiver is also extended to commercial properties if the Financial Hardship is determined by the Shire to be as a consequence of the COVID-19 pandemic.

CARRIED BY ABSOLUTE MAJORITY 8/0



SHIRE OF DALWALLINU
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	6

SHIRE'S VISION

Social and economic stability and well planned sustainable towns. A high standard of living, promoting business growth and nurturing agriculture in balance with the environment. A place of opportunity, acceptance of all people, strong health/aged care, educational services and a community favourable to extend families.

SHIRE OF DALWALLINU
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	3,499,896	3,353,364	3,366,138
Operating grants, subsidies and contributions	11	884,983	4,931,378	1,781,982
Fees and charges	15	1,493,746	1,226,827	1,185,374
Interest earnings	12(a)	30,737	27,521	24,401
Other revenue	12(b)	100	0	100
		5,909,462	9,539,090	6,357,995
Expenses				
Employee costs		(2,611,747)	(2,551,804)	(2,406,055)
Materials and contracts		(2,700,695)	(2,104,724)	(2,928,174)
Utility charges		(445,845)	(395,933)	(426,926)
Depreciation on non-current assets	6	(5,990,306)	(5,676,038)	(5,534,680)
Interest expenses	12(d)	(120,420)	(87,603)	(129,049)
Insurance expenses		(214,234)	(187,286)	(189,206)
Other expenditure		(153,590)	(130,345)	(133,541)
		(12,236,837)	(11,133,733)	(11,747,631)
		(6,327,375)	(1,594,643)	(5,389,636)
Non-operating grants, subsidies and contributions	11	15,750,848	5,062,426	10,038,666
Profit on asset disposals	5(b)	153,726	50,109	34,641
Loss on asset disposals	5(b)	(14,257)	(1,340,172)	(101,138)
		15,890,317	3,772,363	9,972,169
Net result for the period		9,562,942	2,177,720	4,582,533
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		9,562,942	2,177,720	4,582,533

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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,499,896	3,365,812	3,366,138
Operating grants, subsidies and contributions		96,757	5,418,821	1,781,982
Fees and charges		1,493,746	1,226,827	1,185,374
Interest received		30,737	27,521	24,401
Goods and services tax received		(1,537)	1,537	0
Other revenue		100	0	100
		5,119,699	10,040,518	6,357,995
Payments				
Employee costs		(2,611,747)	(2,675,581)	(2,406,055)
Materials and contracts		(2,700,695)	(2,125,363)	(2,928,174)
Utility charges		(445,845)	(395,933)	(426,926)
Interest expenses		(120,420)	(87,603)	(129,049)
Insurance paid		(214,234)	(187,286)	(189,206)
Other expenditure		(153,590)	(130,345)	(133,541)
		(6,246,531)	(5,602,111)	(6,212,951)
Net cash provided by (used in) operating activities	4	(1,126,832)	4,438,407	145,044
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(4,216,263)	(1,426,601)	(1,957,679)
Payments for construction of infrastructure	5(a)	(14,697,429)	(7,439,548)	(11,808,842)
Non-operating grants, subsidies and contributions		15,750,848	5,062,426	10,038,666
Proceeds from sale of property, plant and equipment	5(b)	505,394	347,136	380,712
Net cash provided by (used in) investing activities		(2,657,450)	(3,456,587)	(3,347,143)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(304,000)	(297,874)	(297,874)
Principal elements of lease payments	8	(22,609)	(23,053)	(23,053)
Net cash provided by (used in) financing activities		(326,609)	(320,927)	(320,927)
Net increase (decrease) in cash held		(4,110,891)	660,893	(3,523,026)
Cash at beginning of year		8,385,858	7,724,964	7,724,964
Cash and cash equivalents at the end of the year	4	4,274,967	8,385,858	4,201,938

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

SHIRE OF DALWALLINU
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	2,908,832	2,307,420	2,271,381
		2,908,832	2,307,420	2,271,381
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	11	884,983	4,931,378	1,781,982
Fees and charges	15	1,493,746	1,245,154	1,185,374
Interest earnings	12(a)	30,737	27,521	24,401
Other revenue	12(b)	100	0	100
Profit on asset disposals	5(b)	153,726	50,109	34,641
		2,563,292	6,254,162	3,026,498
Expenditure from operating activities				
Employee costs		(2,611,747)	(2,551,804)	(2,406,055)
Materials and contracts		(2,700,695)	(2,604,090)	(2,928,174)
Utility charges		(445,845)	(395,933)	(426,926)
Depreciation on non-current assets	6	(5,990,306)	(5,676,038)	(5,534,680)
Interest expenses	12(d)	(120,420)	(87,603)	(129,049)
Insurance expenses		(214,234)	(187,286)	(189,206)
Other expenditure		(153,590)	(130,345)	(133,541)
Loss on asset disposals	5(b)	(14,257)	(1,340,172)	(101,138)
		(12,251,094)	(12,973,271)	(11,848,769)
Non-cash amounts excluded from operating activities	3(b)	5,850,836	6,966,102	5,601,177
Amount attributable to operating activities		(928,134)	2,554,413	(949,713)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	15,750,848	5,062,426	10,038,666
Payments for property, plant and equipment	5(a)	(4,216,263)	(1,426,601)	(1,957,679)
Payments for construction of infrastructure	5(a)	(14,697,429)	(7,439,548)	(11,808,842)
Proceeds from disposal of assets	5(b)	505,394	347,135	380,712
Amount attributable to investing activities		(2,657,450)	(3,456,588)	(3,347,143)
Amount attributable to investing activities		(2,657,450)	(3,456,588)	(3,347,143)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(304,000)	(297,874)	(297,874)
Principal elements of finance lease payments	8	(22,609)	(23,053)	(23,053)
Transfers to cash backed reserves (restricted assets)	9(a)	(619,516)	(482,395)	(281,283)
Transfers from cash backed reserves (restricted assets)	9(a)	1,031,813	1,260,964	1,532,927
Amount attributable to financing activities		85,688	457,642	930,717
Budgeted deficiency before general rates		(3,499,896)	(444,532)	(3,366,139)
Estimated amount to be raised from general rates	2(a)	3,499,896	3,353,364	3,366,139
Net current assets at end of financial year - surplus/(deficit)	3	0	2,908,832	0

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

INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	15
Note 5	Fixed Assets	16
Note 6	Asset Depreciation	18
Note 7	Borrowings	19
Note 8	Leases	21
Note 9	Reserves	22
Note 10	Revenue Recognition	23
Note 11	Program Information	24
Note 12	Other Information	25
Note 13	Elected Members Remuneration	26
Note 14	Fees and Charges	27

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

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

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 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.

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 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

New accounting standards for application in future years

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

Judgements, estimates and assumptions

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) 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, operation of child health clinic, dental surgery and medical centre.

Housing

The provision of housing to staff.

Maintenance of staff and rental housing.

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, protection of the environment and Community Resource Centre operations.

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, bridges, 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, saleyards, noxious weeds, vermin control, plant nursery and standpipes

Other property and services

To monitor and control Council's overheads operating account.

Private Works operations, plant repairs and operation costs. Maintenance of commercial buildings

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
Dalwallinu	GRV	0.09548	240	3,424,778	326,997	2,000	0	328,997	386,765	383,771
Kalannie	GRV	0.09548	54	567,292	54,165	0	0	54,165	0	0
Others	GRV	0.09548	22	456,740	43,610	0	0	43,610	0	0
Rural	UV	0.01474	362	205,803,500	3,033,544	3,000	0	3,036,544	2,918,063	2,941,362
Mining	UV	0.01474	0	0	0	0	0	0		
Sub-Total			678	210,252,310	3,458,316	5,000	0	3,463,316	3,304,828	3,325,133
		Minimum								
Minimum payment		\$								
Dalwallinu	GRV	600	109	489,348	65,400	0	0	65,400	74,400	74,400
Kalannie	GRV	600	29	134,210	17,400	0	0	17,400	20,612	20,400
Others	GRV	600	80	260,964	48,000	0	0	48,000	48,847	48,600
Rural	UV	700	38	434,166	26,600	0	0	26,600	29,553	24,500
Mining	UV	700	49	736,478	34,300	0	0	34,300	36,167	25,900
Sub-Total			305	2,055,166	191,700	0	0	191,700	209,579	193,800
			983	212,307,476	3,650,016	5,000	0	3,655,016	3,514,407	3,518,933
Discounts on general rates (Refer note 2(e))								(155,120)	(161,042)	(152,795)
Total amount raised from general rates								3,499,896	3,353,365	3,366,138
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
CBH					41,612	0	0	41,612	41,604	41,612
Total specified area and ex gratia rates								41,612	41,604	41,612
Total rates								3,541,508	3,394,969	3,407,750

All land (other than exempt land) in the Shire of Dalwallinu is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Dalwallinu.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	2/09/2022	0	0.0%	7.0%
Option two				
First instalment				
Second instalment				
Option three				
First instalment	2/09/2022	0	5.5%	7.0%
Second instalment	4/11/2022	10	5.5%	7.0%
Third instalment	6/01/2023	10	5.5%	7.0%
Fourth instalment	10/03/2023	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,000	3,915	3,151
Instalment plan interest earned	5,200	5,161	4,000
Unpaid rates and service charge interest earned	5,200	5,522	3,200
Pensioner Deferred Interest Received	200	172	200
	14,600	14,770	10,551

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise a specified area rate for the year ended 30th June 2023.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Note	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Discount for early payment		5.0%		\$ 144,220	\$ 149,542	\$ 141,295	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			100	10,900	11,500	11,500	Applied to assessments (GRV) outside of Dalwallinu townsite which are minimum rated.
				155,120	161,042	152,795	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents - unrestricted	4	719,854	4,591,711
Cash and cash equivalents - restricted	4	3,555,113	3,794,148
Receivables		0	191,130
Inventories		10,157	10,157
		4,285,124	8,587,146
			4,396,801
Less: current liabilities			
Trade and other payables		(732,123)	(937,774)
Contract liabilities		0	(788,226)
Lease liabilities	8	0	(23,027)
Long term borrowings	7	(304,000)	(304,000)
Employee provisions		(367,548)	(367,548)
Other provisions		0	0
		(1,403,671)	(2,420,575)
			(1,574,714)
Net current assets		2,881,453	6,166,571
			2,822,087
Less: Total adjustments to net current assets	3.(c)	(2,881,453)	(3,257,739)
Net current assets used in the Rate Setting Statement		0	2,908,832
			0

3. NET CURRENT ASSETS (CONTINUED)**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.

(b) 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 Rate Setting Statement in accordance with *Financial Management Regulation 32*

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5(b)	(153,726)	(50,109)	(34,641)
Add: Loss on disposal of assets	5(b)	14,257	1,340,172	101,138
Add: Depreciation on assets	6	5,990,306	5,676,038	5,534,680
Movement in non-current employee provisions		0	1	0
Non cash amounts excluded from operating activities		5,850,837	6,966,102	5,601,177

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement 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 - restricted reserves	9	(3,381,850)	(3,794,147)	(3,321,072)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		304,000	304,000	297,875
- Current portion of lease liabilities		0	23,027	306
- Current portion of other provisions held in reserve		(46,622)	(46,622)	(54,688)
- Current portion of employee benefit provisions held in reserve		243,019	256,003	255,492
Total adjustments to net current assets		(2,881,453)	(3,257,739)	(2,822,087)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 of Dalwallinu 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.

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 of Dalwallinu contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Dalwallinu contributes are defined contribution plans.

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.

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.

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 goods sold and services performed in the ordinary course of business.

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

CONTRACT ASSETS

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	893,117	4,591,711	880,866
Term deposits	3,381,850	3,794,147	3,321,072
Total cash and cash equivalents	4,274,967	8,385,858	4,201,938
Held as			
- Unrestricted cash and cash equivalents	3(a) 719,854	3,630,222	406,571
- Restricted cash and cash equivalents	3(a) 3,555,113	4,755,636	3,795,367
	4,274,967	8,385,858	4,201,938
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	3,555,113	4,755,636	3,795,367
	3,555,113	4,755,636	3,795,367
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 3,381,850	3,794,147	3,321,072
Contract liabilities	0	788,226	290,902
Other provisions	173,263	173,263	183,393
	3,555,113	4,755,636	3,795,367
Reconciliation of net cash provided by operating activities to net result			
Net result	9,562,942	2,177,719	4,582,531
Depreciation	6 5,990,306	5,676,038	5,534,680
(Profit)/loss on sale of asset	5(b) (139,469)	1,290,063	66,497
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	(1,537)	4,104	0
(Increase)/decrease in inventories	0	4,471	0
Increase/(decrease) in payables	0	(163,178)	0
Increase/(decrease) in contract liabilities	(788,226)	497,324	0
Increase/(decrease) in employee provisions	0	1	0
Non-operating grants, subsidies and contributions	(15,750,848)	(5,062,426)	(10,038,666)
Net cash from operating activities	(1,126,832)	4,424,116	145,042

SIGNIFICANT 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 2023

5. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program							2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Property, Plant and Equipment</u>										
Land - freehold land	70,000	52,000	0	0	0	0	0	122,000	72,567	194,567
Land - vested in and under the contr	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	2,903,446	568,997	60,000	29,000	0	50,000	36,000	3,647,443	568,805	1,038,439
Buildings - specialised	0	0	0	0	0	0	0	0	0	0
Furniture and equipment	0	0	0	10,000	0	0	66,820	76,820	39,783	47,173
Plant and equipment	0	0	0	0	266,000	12,000	92,000	370,000	745,446	677,500
Tools	0	0	0	0	0	0	0	0	0	0
Other property, plant and equipment	0	0	0	0	0	0	0	0	0	0
Other property, plant and equipment	0	0	0	0	0	0	0	0	0	0
Other property, plant and equipment	0	0	0	0	0	0	0	0	0	0
Other property, plant and equipment	0	0	0	0	0	0	0	0	0	0
	2,973,446	620,997	60,000	39,000	266,000	62,000	194,820	4,216,263	1,426,601	1,957,679
<u>Infrastructure</u>										
Infrastructure - roads	0	0	0	0	13,966,024	0	0	13,966,024	6,533,306	10,906,500
Infrastructure - footpaths	0	0	0	0	150,000	0	0	150,000	0	0
Infrastructure - drainage	0	0	0	0	0	0	0	0	0	0
Infrastructure - bridges	0	0	0	0	0	0	0	0	0	0
Infrastructure - parks and ovals	0	0	0	0	0	0	0	0	0	0
Infrastructure - Airports	0	0	0	0	0	0	0	0	0	0
Other infrastructure - Gardens	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	289,417	276,000	0	15,988	0	581,405	906,242	902,342
Other infrastructure [describe]	0	0	0	0	0	0	0	0	0	0
Other infrastructure - other	0	0	0	0	0	0	0	0	0	0
	0	0	289,417	276,000	14,116,024	15,988	0	14,697,429	7,439,548	11,808,842
Total acquisitions	2,973,446	620,997	349,417	315,000	14,382,024	77,988	194,820	18,913,692	8,866,149	13,766,521

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

SIGNIFICANT 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.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Recreation and culture		0	0	0	1,183,579	0	0	(1,183,579)		0	0	0
Transport	125,925	116,000	4,332	(14,257)	183,717	218,500	42,585	(7,802)	165,288	195,136	34,641	(4,793)
Economic services	208,000	339,394	131,394	0	59,519	0	0	(59,519)	69,394	69,394	0	0
Other property and services	32,000	50,000	18,000	0	210,383	128,636	7,524	(89,271)	212,527	116,182	0	(96,345)
	365,925	505,394	153,726	(14,257)	1,637,198	347,136	50,109	(1,340,171)	447,209	380,712	34,641	(101,138)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	208,000	339,394	131,394		156,998	67,727	0	(89,271)	230,189	137,576		(92,613)
Land - vested in and under the control of council		0			1,132,033	0	0	(1,132,033)		0		
Buildings - non-specialised		0			111,065	0		(111,065)		0		
Plant and equipment	157,925	166,000	22,332	(14,257)	237,102	279,409	50,109	(7,802)	217,020	243,136	34,641	(8,525)
	365,925	505,394	153,726	(14,257)	1,637,198	347,136	50,109	(1,340,171)	447,209	380,712	34,641	(101,138)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing program
- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

6. ASSET DEPRECIATION

By Program

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

By Class

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

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
78,169	79,776	75,400
23,060	18,435	20,435
2,333	2,326	2,326
177,548	152,041	151,562
68,586	64,359	54,270
794,077	651,655	628,863
4,466,837	4,290,600	4,190,410
61,939	62,808	59,914
317,757	354,040	351,500
5,990,306	5,676,038	5,534,680
736,113	578,783	567,452
13,462	15,300	10,344
360,465	396,929	399,448
4,293,358	4,117,096	4,009,444
78,716	78,716	76,032
44,479	44,632	54,194
14,003	15,991	14,886
429,485	405,539	379,827
20,226	23,053	23,053
5,990,306	5,676,038	5,534,680

SIGNIFICANT 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
Seal	15 to 20 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	50 years
Infrastructure - parks and ovals	10 to 40 Years
Other infrastructure - other	10 to 50 years
Right of use ³² furniture and fittings	Based on the rmmaining lease

AMORTISATION

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

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

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan		Interest	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22
	Number	Institution	Rate	Principal	Budget	Budget	Principal	Budget	Principal	Actual	Actual	Principal	Actual	Principal	Budget	Budget	Budget	Principal
				1 July 2022	New	Principal	outstanding	Interest	1 July 2021	New	Principal	outstanding	Interest	1 July 2021	New	Principal	outstanding	Interest
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																		
Loan 64 - Sewerage Scheme				70,741	0	(21,352)	49,389	(6,455)	90,136	0	(19,395)	70,741	(4,339)	90,136	0	(19,395)	70,741	(8,412)
Recreation and culture																		
Loan 157 - Dalwallinu Discovery Centre				460,014	0	(61,314)	398,701	(11,985)	519,948	0	(59,933)	460,015	(10,686)	519,948	0	(59,933)	460,015	(15,266)
Loan 159 - Dalwallinu Recreation Centre				2,525,185	0	(61,829)	2,463,356	(93,295)	2,585,200	0	(60,015)	2,525,185	(66,270)	2,585,200	0	(60,015)	2,525,185	(95,109)
Other property and services																		
Loan 160 - Bell St Subdivision				562,568	0	(159,505)	403,063	(8,408)	721,098	0	(158,530)	562,568	(5,428)	721,098	0	(158,531)	562,567	(9,382)
				3,618,508	0	(304,000)	3,314,509	(120,143)	3,916,382	0	(297,874)	3,618,508	(86,723)	3,916,382	0	(297,874)	3,618,508	(128,169)

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 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	18,776	20,000
Credit card balance at balance date	0	1,224	0
Total amount of credit unused	20,000	20,000	20,000
Loan facilities			
Loan facilities in use at balance date	3,314,509	3,618,507	3,618,508

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Institution	Lease Term	Budget	2022/23	Budget	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	
			Lease Principal 1 July 2022	Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2023	Lease Interest Repayments		Actual Principal 1 July 2021	Actual New Leases	Actual Lease Principal repayments	Lease Principal outstanding 30 June 2022		Lease Interest repayments	Actual Principal 1 July 2021	Budget New Leases	Lease Principal repayments
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																	
Gymnasium Equipmnt	Maya Financial	4 yrs	18,270	0	(17,851)	419	(225)	35,703	0	(17,852)	18,270	(645)	35,703	0	(17,852)	17,851	(645)
Other property and services																	
Photocopiers x 2	Ricoch Finance	5 yrs	4,758	0	(4,758)	0	(52)	9,959	0	(5,201)	4,758	(235)	9,959	0	(5,201)	4,758	(236)
			23,028	0	(22,609)	419	(277)	45,662	0	(23,053)	23,028	(880)	45,662	0	(23,053)	22,609	(881)

SIGNIFICANT 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 2023

9. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation	0	0	0	0	0	0	0	0	0	0	0	0
Restricted by council												
(a) Leave Reserve	256,141	769	(13,891)	243,019	255,492	649	0	256,141	255,492	511	0	256,003
(b) Plant Reserve	601,957	1,807	(180,000)	423,764	1,019,118	2,105	(419,266)	601,957	1,019,118	2,038	(369,266)	651,890
(c) Joint Venture Housing Reserve	161,243	28,020	(20,000)	169,263	161,012	231	0	161,243	161,012	11,960	0	172,972
(d) Land & Buildings Reserve	1,088,590	343,411	(499,505)	932,496	1,725,559	144,129	(781,098)	1,088,590	1,725,559	72,845	(967,598)	830,806
(e) Sewerage Scheme Reserve	1,027,550	207,533	(217,417)	1,017,666	750,114	277,436	0	1,027,550	750,114	136,750	0	886,864
(f) Townscape Reserve	72,246	217	(72,000)	463	72,063	183	0	72,246	72,063	0	(72,063)	0
(g) Telecommunications Reserve	496	0	0	496	17,324	172	(17,000)	496	17,324	35	(17,000)	359
(h) Swimming Pool Reserve	191,521	575	0	192,096	171,043	20,478	0	191,521	171,043	20,342	0	191,385
(i) Recreation Reserve	129,846	20,390	(29,000)	121,236	129,517	329	0	129,846	129,517	259	(50,000)	79,776
(j) Insurance Excess Reserve	92,175	16,277	0	108,452	119,521	16,254	(43,600)	92,175	119,521	16,239	(57,000)	78,760
(k) Waste Management Reserve	172,382	517	0	172,899	151,953	20,429	0	172,382	151,953	20,304	0	172,257
	3,794,147	619,516	(1,031,813)	3,381,850	4,572,716	482,395	(1,260,964)	3,794,147	4,572,716	281,283	(1,532,927)	3,321,072
	3,794,147	619,516	(1,031,813)	3,381,850	4,572,716	482,395	(1,260,964)	3,794,147	4,572,716	281,283	(1,532,927)	3,321,072

(b) Financially Backed Reserves - 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
(a) Leave Reserve	Ongoing	To be used to fund sick, annual and long service leave requirements.
(b) Plant Reserve	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.
(c) Joint Venture Housing Reserve	Ongoing	To be used for the construction & maintenance of the Joint Venture Housing.
(d) Land & Buildings Reserve	Ongoing	To be used for the purchase, construction & maintenance of residential and commercial sites.
(e) Sewerage Scheme Reserve	Ongoing	To be used for the maintenance and replacement of the Sewerage Scheme
(f) Townscape Reserve	2022/23	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.
(j) Insurance Excess Reserve	Ongoing	To be used to pay for insurance excess in the event of abnormal number of claims in a year.
(k) Waste Management Reserve	Ongoing	To be used to pay for future waste management requirements.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	200	0	300
General purpose funding	3,537,633	3,439,904	3,453,302
Law, order, public safety	8,000	6,530	4,700
Health	2,100	13,322	22,186
Education and welfare	1	22,694	3,273
Housing	327,752	339,033	358,262
Community amenities	587,393	599,347	576,215
Recreation and culture	91,852	119,151	149,565
Transport	34,332	81,400	71,041
Economic services	264,004	173,263	167,213
Other property and services	324,938	108,616	58,608
	5,178,205	4,903,260	4,864,665
Operating grants, subsidies and contributions			
Governance	100	0	0
General purpose funding	315,513	4,328,793	1,164,368
Law, order, public safety	30,540	32,639	34,288
Health	9,850	0	0
Education and welfare	3,301	1,000	0
Housing	14,681	0	0
Community amenities	4,400	0	0
Recreation and culture	66,197	23,950	29,760
Transport	324,181	299,557	299,557
Economic services	47,385	0	0
Other property and services	68,835	0	0
	884,983	4,685,939	1,527,973
Non-operating grants, subsidies and contributions			
Education and welfare	1,602,310	0	0
Housing	6,000	19,184	19,184
Community amenities	60,000	0	0
Recreation and culture	206,000	168,785	203,950
Transport	13,812,938	4,511,882	9,493,307
Economic services	63,600	362,575	322,225
	15,750,848	5,062,426	10,038,666
Total Income	21,814,036	14,651,625	16,431,304
Expenses			
Governance	(794,431)	(650,292)	(736,633)
General purpose funding	(169,436)	(124,312)	(142,681)
Law, order, public safety	(212,611)	(216,311)	(211,381)
Health	(340,765)	(325,093)	(339,814)
Education and welfare	(134,407)	(190,389)	(126,653)
Housing	(432,016)	(445,056)	(521,877)
Community amenities	(870,023)	(797,560)	(857,617)
Recreation and culture	(2,261,438)	(3,132,645)	(2,168,003)
Transport	(6,432,219)	(5,855,338)	(5,997,195)
Economic services	(502,145)	(563,521)	(568,855)
Other property and services	(101,603)	(173,389)	(178,059)
Total expenses	(12,251,094)	(12,473,906)	(11,848,768)
Net result for the period	9,562,942	2,177,719	4,582,536

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	12,137	11,147	9,001
- Other funds	8,000	5,519	8,000
Other interest revenue (refer note 1b)	10,600	10,855	7,400
	30,737	27,521	24,401
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	100	0	100
	100	0	100
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	21,000	20,900	18,900
Other services	8,700	1,140	6,000
	29,700	22,040	24,900
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	120,143	86,723	128,169
Interest expense on lease liabilities	277	880	881
	120,420	87,603	129,050
(e) Write offs			
General rate	22,000	1,341	2,000
Fees and charges	0	51	0
	22,000	1,391	2,000

SHIRE OF DALWALLINU
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Elected member Cr Keith Carter			
President's allowance	10,000	7,942	0
Deputy President's allowance	0	0	1,985
Meeting attendance fees	7,770	7,540	4,895
Other expenses	2,500	1,938	1,953
Travel and accommodation expenses	500	2,791	500
	20,770	20,211	9,333
Elected member Cr Steven Carter			
President's allowance	0	0	7,942
Deputy President's allowance	2,500	1,985	0
Meeting attendance fees	4,770	5,940	7,766
Other expenses	2,500	155	1,954
Travel and accommodation expenses	500	2,850	500
	10,270	10,929	18,162
Elected member Cr Karen Christian			
Meeting attendance fees	4,560	4,420	1,440
Other expenses	2,500	0	1,953
Travel and accommodation expenses	500	2,704	250
	7,560	7,124	3,643
Elected member Cr Jemma Counsel			
Meeting attendance fees	4,560	3,340	0
Other expenses	2,500	622	0
Travel and accommodation expenses	500	0	0
	7,560	3,962	0
Elected member Cr Diane Cream			
Meeting attendance fees	4,560	2,520	0
Other expenses	2,500	0	0
Travel and accommodation expenses	500	0	0
	7,560	2,520	0
Elected member Cr Melissa Harms			
Meeting attendance fees	4,770	3,440	4,895
Other expenses	2,500	634	1,953
Travel and accommodation expenses	500	0	500
	7,770	4,074	7,348
Elected member Cr Noel Mills			
Meeting attendance fees	4,560	4,720	1,440
Other expenses	2,500	0	1,953
Travel and accommodation expenses	500	0	250
	7,560	4,720	3,643
Elected member Cr Karen McNeill			
Meeting attendance fees	4,560	4,060	4,695
Other expenses	2,500	0	1,953
Travel and accommodation expenses	500	2,704	500
	7,560	6,764	7,148
Elected member Cr Brett Boys			
Meeting attendance fees	0	1,080	1,440
Other expenses	0	0	1,953
Travel and accommodation expenses	0	0	250
	0	1,080	3,643
Elected member Cr Anita Dickins			
Meeting attendance fees	0	1,440	1,440
Other expenses	0	173	1,953
Travel and accommodation expenses	0	0	250
	0	1,613	3,643
Elected member TBA Elections Oc 2021			
Meeting attendance fees	0	0	13,420
Travel and accommodation expenses	0	0	1,000
	0	0	14,420
Total Elected Member Remuneration	76,610	62,996	70,983
President's allowance	10,000	7,942	7,942
Deputy President's allowance	2,500	1,985	1,985
Meeting attendance fees	43,110	38,500	41,431
Other expenses	17,000	13,753	15,625
Travel and accommodation expenses	4,000	817	4,000
	76,610	62,997	70,983

15. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	100	0	100
General purpose funding	7,000	7,940	5,151
Law, order, public safety	8,000	6,530	4,700
Health	2,100	3,440	1,572
Education and welfare	1	1	1
Housing	327,752	324,548	338,191
Community amenities	587,393	591,989	569,900
Recreation and culture	91,852	92,165	95,943
Transport	30,000	33,502	30,000
Economic services	132,610	133,317	132,410
Other property and services	306,938	33,395	7,408
	1,493,746	1,226,827	1,185,376

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

General Ledger		Unit	2022/23
Account (Code)	Particulars	Rate	Charges incl. GST if applicable
GENERAL PURPOSE FUNDING			
	Rating		
I 031180.46	Rate Enquiries		50.00
I 031180.46	Health/Building Orders (Non Food Premises)		37.50
I 031172.46	4 Instalment Plan Admin Fee		30.00
I 031172.46	Adhoc Payment Plan Admin Fee		35.00
GOVERNANCE			
I 041035.46	Other Charges		
	Copy of Council Minutes	Per month	5.00
	Other Sundry Charges		
I 145060.46	Shire Maps	Per map	6.00
I 041037.46	Electoral Rolls	Per copy	13.50
I 132036.46	"Wajarri Wisdom" Book Sales	Per Copy	42.00
I 132037.46	"A Century of Memories 1910-2010" Book -Soft Cover	Per copy	free
I 132037.46	"A Century of Memories 1910-2010" Book -Hard Cover	Per copy	free
I 132037.46	"As They Saw It" Photographs Book Sales	Per copy	free
I 145015.90	Postage/Freight - book sales		per Aust Post
I 132037.46	Dalwallinu Centenary Medallions	Per medallion	free
I 132037.46	Shire Merchandise - Travel Cup	each	15.00
I 132037.46	Shire Merchandise - Coffee Mug	each	15.00
I 132037.46	Shire Merchandise - Black Cap	each	10.00
I 132037.46	Shire Merchandise - Bucket Hat	each	15.00
I 132037.46	Shire Merchandise - Stubby Cooler	each	5.00
I 132037.46	Shire Merchandise - Magnet	each	2.00
I 145020.46	Photocopying - First 4 Copies	Per A4 page	0.75
	- Each Additional Copy	Per A4 page	0.25
	- Student Copying of Library Books	Per A4 page	0.25
	- Colour Copies	Per A4 page	0.75
	*** NOTE: A3 pricing is 2 x A4 charges ***		
	Freedom of Information fees as per the Freedom of Information Regulations 1993 Schedule 1		
I 145065.46	Special Series Plate Admin Fees		65.00
I 145015.90	Freedom of Information (FOI) Application Fee		30.00
I 145015.90	FOI - Search Fee	Per hour	30.00
I 145015.90	Replacement Cheque Fee	Per Cheque	29.00

General Ledger Account (Code)	Particulars	Unit Rate	2022/23 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 infringement 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
	Shire Impounding Fee - After Hours	Per dog	130.00
	Shire Animal Release Fee	Per dog	50.00
	Shire Pound Sustenance Fee	Per day	20.00
I 052047.46	Destruction of a Dog Fee	Per dog	50.00
I 052042.42	Dog Registration Fee		
	These fees are as fixed by the Dog Act 1976 and Regulations		
I 052044.46	Cat Registration Fees		
	These fees are as fixed by the Cat Act 2011 and Regulations		
	Bond for Cat cage		100.00
I 053046.46	Impounded Vehicle/Good Fees		
	collection of impounded item	per item	500.00
	holding fee	daily	15.00
HEALTH			
I 071042.42	Connection to Sewerage Scheme Fees		
	Waste Water connection fee	Per unit	118.00
	Waste Water application fee	Per unit	59.00
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
I071043.46	Food Act Fees		
	Notification Fee - As per Food Act 2008 110. (3)(c) - Food Regulations 2009	On Commencement	as per Act
	Registration Fee - As per Food Act 2008 110. (3)(c) - Food	On	as per Act
	Settlement enquiry of a food business	Per Enquiry	55.00
	Re-Inspection Fee (as per S 6.16(2)(d) of the Local Gov Act 1995)	Per inspection	295.00

General Ledger Account (Code)	Particulars	Unit Rate	2022/23 Charges incl. GST if applicable
HEALTH			
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	250.00
	These fees are as specified in the Health (Public Building) Regulations 1992		
	Request for Service (Inspection by Officer)		
	as per Local Government Act 1995 sec 6.18	Per Hour (or part)	127.00
I 106190.46	Liquor Licensing Fees		
	Section 39 Certificate	Per Certificate	58.00
	Section 40 Certificate	Per Certificate	58.00
	Extended Trading Permit Referrals	Per Referral	58.00
I 071045.42	Stallholders Fees		
	Registration of Lodging House (Local health by laws)		180.00
I 071045.42	Stallholders Fees		
	Daily (Community fundraising organisations are exempt)		50.00
I 071045.42	Street Traders Licence Fees	Per annum	300.00
HOUSING			
I 091210.41	Council Housing Rentals (Staff)		
(STAFF)	(where otherwise not agreed to in employment contracts)		
	3 Salmon Gum Place, Dalwallinu	Per week	361.00
	36 Annetts Road, Dalwallinu	Per week	228.00
	1 Wattle Close, Dalwallinu	Per week	228.00
	11B Anderson Way, Dalwallinu (2bed)	Per week	228.00
	6A Cousins Road, Dalwallinu	Per week	296.00
	6B Cousins Road, Dalwallinu	Per week	361.00
	46 Leahy Street, Dalwallinu	Per week	336.00
	2 Dowie Street, Dalwallinu	Per week	228.00
	10 Roberts Road, Dalwallinu	Per week	228.00
	13 Rayner Street, Dalwallinu	Per week	222.00
	15 Rayner Street, Dalwallinu	Per week	222.00
	65 Johnston Street, Dalwallinu	Per week	228.00
	68 Annetts Road, Dalwallinu	Per week	228.00

General Ledger		Unit	2022/23
Account (Code)	Particulars	Rate	Charges incl. GST if applicable
HOUSING			
	Other Housing Rentals		
I 092411	Non-Employees		
	8 Harris Street, Dalwallinu (Vet)	Per week	25.00
	2 Dungey Road, Dalwallinu	Per week	457.00
	1 Salmon Gum Place, Dalwallinu	Per week	538.00
	11A Anderson Way, Dalwallinu (3bed)	Per week	260.00
	1 Wasley Street, Dalwallinu	Per week	260.00
	38 Leahy Street, Dalwallinu	Per week	318.00
	1 South Street, Dalwallinu	Per week	318.00
	3 South Street, Dalwallinu	Per week	318.00
	5 South Street, Dalwallinu	Per week	318.00
	7 South Street, Dalwallinu	Per week	318.00
	40 Leahy Street, Dalwallinu	Per week	336.00
	4 Dowie Street, Dalwallinu	Per week	228.00
I 092414	Joint Venture		
	Rentals subject to Dept of Housing Income Test. All household incomes included		
	Following Rentals Indicative Only		
	6 McLevie Way, Dalwallinu	Maximum pw	260.00
	21 Rayner Street, Dalwallinu	Maximum pw	207.00
	23 Rayner Street, Dalwallinu	Maximum pw	207.00
	Unit 1, 11 James Street, Dalwallinu (low income)	Maximum pw	228.00
	Unit 2, 11 James Street, Dalwallinu (low income)	Maximum pw	228.00
	Unit 3, 11 James Street, Dalwallinu (low income)	Maximum pw	196.00
	Unit 4, 11 James Street, Dalwallinu (low income)	Maximum pw	196.00
	Lot 72 Prior Street, Kalannie	Maximum pw	260.00
I 092412	Aged Persons Housing		
	Rentals are calculated as 30% of Total Aged Pensions if Tenant can produce a valid Pensioner Entitlement Card		
	Sullivan Lodge Units (3)	Maximum pw	137.00
	Wilfred Thomas Lodge Units (2)	Maximum pw	147.00
	8 Pioneer Place, Dalwallinu	Maximum pw	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
COMMUNITY AMENITIES			
I 101047.47	Refuse Removal Charges		
	Once Weekly Service	Per annum	223.00
	Twice Weekly Service	Per annum	435.00
	Fortnightly Recycling Service - 240l	Per annum	138.00
	Fortnightly Recycling Service - 3m3	Per annum	2,461.00

General Ledger Account (Code)	Particulars	Unit Rate	2022/23 Charges incl. GST if applicable
COMMUNITY AMENITIES			
I 102053.46	Refuse Site Charges - Refuse From Out of Shire		
	Household Waste (Kitchen, Food scraps, etc) - dumped in pit	m ³	26.00
	General Waste (Building, Metal, Green) – not dumped in pit	m ³	20.00
I 103045.45	Sewage Rates		
	As set by section 41 of the Health Act 1911		
I 103046.46	Septic Tank Pumpouts & Sullage Waste Removal		
	Septic Tank Pump Out		
	- Initial Charge		238.00
	- Septic Tank Pumpout	Per tank	207.00
	- Travel Inside Shire (One Way Only)	Per km	4.00
	- Travel Outside Shire (Both Ways)	Per km	4.00
	<i>(Minimum travel distance = 15km to dump site)</i>		
	<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.)</i>		
	Sullage Waste Removal		
	- Initial Charge		238.00
	- Sullage Waste Removal Charge	Per 500 litres	39.00
	- Travel Inside Shire (One Way Only)	Per km	4.00
	- Travel Outside Shire (Both Ways)	Per km	4.00
	<i>(Minimum travel distance = 15km to dump site)</i>		
	<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.)</i>		
	Portable Toilet Pumpout		
	- Initial Charge		57.00
	- Portable Toilet Pumpout	Per Toilet	124.00
	- Travel (Both Ways)	Per km	4.00
I 102049.46	Asbestos Waste Disposal		
	From Buildings within the Shire (must be wrapped in appropriate plastic - contact Shire for exact processes)	m ³	free

General Ledger Account (Code)	Particulars	Unit Rate	2022/23 Charges incl. GST if applicable
COMMUNITY AMENITIES			
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 106048.46	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) Standard fee per lot/ residential service		2,084.00
	Storm water Headworks Contribution per lot		540.00
Cemetery Fees			
I 107046.46	Interment		
	Adult Burial		652.00
	Child Burial (under 7 years)		464.00
	Re - Opening Fee (Ordinary Grave)	} plus burial fee	153.00
	" " (Monumented Grave)		186.00
I 107047.46	Grant of Right of Burial (25 years) issue or renewal		
	Land for grave 2.4m x 1.2m		103.00
	Land for grave 2.4m x 2.4m (side by side plots)		155.00
	Copy of Right of Burial		52.00
I 107046.46	Additional Burial Services		
	Interment without due notice		65.00
	Late Interment		65.00
	Interment (Weekends & Public Holidays)		236.00
	Grave Digging beyond 1.8m		64.00
I 107046.46	Exhumation Fees		
	Exhumation Fee		464.00
	Re-interment after Exhumation		303.00
I 107047.46	Monumental Permit Fees		
	Permit - Headstone Erection		43.00
	Permit - Monument		43.00
I 107046.46	Placement of Ashes		
	Disposal of Ashes	} plus reopening fee	
	- Interment of ashes in a family grave		65.00
	Niche Wall Fees	} additional artwork will incur extra costs	
	- Purchase of single niche		310.00
	- Purchase of double niche		564.00
	- Double niche (Second Standard Inscription)		257.00
	- Plaque only install during the week		76.00
	- Plaque only install non workday		155.00
	Interment of Ashes in Niche Wall inc plaque install		
	- Normal workday during the week		106.00
	- Non workday		215.00
	Reservations		55.00

General Ledger		Unit	2022/23
Account (Code)	Particulars	Rate	Charges incl. GST if applicable
COMMUNITY AMENITIES			
I 107047.46	Cemetery Fees		
	Licences		
	Funeral Directors	Annual	43.00
	Monumental Workers	Annual	43.00
	The fees for cemeteries are as set under the Cemeteries Act 1986 and Local Laws		
	Public Amenity Fees		
I 107048.46	Dalwallinu Ablution Block		
	Shower - hot water usage	5min	2.00
RECREATION & CULTURE			
	Under Recreation and Culture - Junior Sports, Schools & P&C hires 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 111002.44	Fees applicable for - Dalwallinu Hall		
I 111005.44	- Wubin Hall Supper Room		
I 111003.44	- Kalannie Hall		
	Commercial/Retail Trade/Businesses	Per Day	229.00
	Hourly Fee	Per hour	32.00
	Private Functions	Per Day	152.00
	Community Hire		
	a) Without Entry Charge	Per Day	free
	b) With Entry Charge	Per Day	76.00
	Buntine Fire Shed Training Room - Commercial/Retail Trade/Businesses	Per Day	76.00
	Buntine Fire Shed Training Room - Private Functions	Per Day	47.00
	Buntine Fire Shed Training Room - Community Hire		
	Without Entry Charge		free
	With Entry Charge	Per Day	31.00
I 111004.44	Pithara Supper Room - Commercial/Retail Trade/Businesses	Per Day	76.00
	Pithara Supper Room - Private Functions	Per Day	47.00
	Pithara Supper Room - Community Hire		
	Without Entry Charge		free
	With Entry Charge	Per Day	31.00
I 111008.46	Discovery Centre - Community Room		
	> Room Hire w/ no set-up	Per Day	83.00
	>Room Hire w/ set-up	Per Day	135.00
	Hall Hire Bonds (incl Community Room)		
	refundable on clear inspection		210.00
	Key Bond	Per Key	70.00
I113044.44	Equipment Hire		
	Flatfold Tables / per table	Per day	7.00
	Chairs / Per chair	Per day	0.85
	Equipment Bond		50.00

General Ledger		Unit	2022/23
Account (Code)	Particulars	Rate	Charges incl. GST if applicable
RECREATION & CULTURE			
I 112046.46	Swimming Pool Fees (cont)		
	Gate Admissions		
	Adults, Students & Children (5 - 15 years of age)	Per day	3.50
	Seniors/Pensioners	Per day	2.00
	Toddlers (from 0-4 years of age)		free
	Spectator Fee	Per day	1.50
	Multi Entry Booklet (10 x gate entry) - non-refundable	Per booklet	30.00
	Event Entry Fee (eg movie night/disco)		5.00
	After Hours Usage (2 people needed with Bronze Medallion)	Per 1/2 hour	35.00
	School - Interm Swimming/Carnivals (9am-3pm) - normal school discount is not applicable	Per person	2.50
I112050.46	Swim School Lessons (1st & 2nd child)	per child/lesson	12.00
I112050.46	Swim School Lessons (3rd and subsequent child)	per child/lesson	10.00
I112050.46	Bronze Medallion Course 12hrs (min. 4 participants)	per course	150.00
I112050.46	Aqua Aerobics Classes	per class	15.00
I 112046.46	Season Tickets		
	Does not cover School Functions (Carnivals, Swimming Lessons), Private Lessons or Events (No discounts available under this section)		
	Adults, Children, Students		150.00
	Seniors, Pensioners		120.00
	Family - (4 members of the same family unit)		420.00
	- Each extra family member		70.00
	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 Hire	Per hour	83.00
	- Afternoon Hire	Per hour	83.00
	- Night Hire	Per hour	105.00
	Hire of Large Inflatable	per hire	55.00
	Hire of facility to conduct swimming lessons or other water activities	per hour	15.00
I 113046.44	Reserve Hire Fees		
	Pithara Speedway Club Inc		147.00
	Dalwallinu Golf Club		147.00

General Ledger		Unit	2022/23
Account (Code)	Particulars	Rate	Charges incl. GST if applicable
RECREATION & CULTURE			
I 113044.44	Dalwallinu Recreation Centre		
	Full Complex (8am - midnight)	Daily	785.00
	Basketball Court (8am - midnight)	Daily	209.00
		Hourly	63.00
	Basketball Court incl. Kitchen/Bar	Daily	314.00
	Main Hall (previously Oval Room) (8am - midnight)	Daily	262.00
		Hourly	68.00
	Main Hall incl. Kitchen/Bar	Daily	366.00
	Meeting Room or Foyer Only	Daily	73.00
	Meeting Room or Foyer incl. Kitchen/Bar	Daily	157.00
	Kitchen/Bar Only	Daily	125.00
	any additional cleaning (minimum 2 hours)	Hourly	57.00
	Replacement Access Key Card	each	10.00
	<u>Other Charges</u>		
	Multi-purpose courts light usage	Hourly	20.00
	Indoor Sports Hire (eg Basketball, Netball) - includes use of Outdoor Courts - Limit One Hiring Per Week	Per season	683.00
	Junior Sports Hire	Per season	50% of charge
	Oval & Changerooms	Daily	213.00
	Oval	Daily	80.00
	Outdoor Sports Hire Oval (cricket)	Per season	200.00
	Squash Court Tokens - non-refundable	half hour	5.00
	Ag Society & Art Festival (Whole Complex plus Meeting Room up to 10 times)		787.00
	Dalwallinu Football Club - All Home Games and Training Sessions)		3,664.00
L930580.00	Recreation Centre Bonds		
	Full Complex	Per hire	450.00
	Main Hall or Basketball Courts	Per hire	350.00
	Meeting Room or Foyer	Per hire	50.00
	Oval Bond for commercial use	Per hire	500.00
	Tennis nets and court poles	Per hire	34.00
	Any Recreation Centre Key	Per key	70.00
	Equipment Bond (Microphone, Score Board Remote)	Per mic	100.00
	<i>Government Agencies are exempt from bonds.</i>		

General Ledger Account (Code)	Particulars	Unit Rate	2022/23 Charges incl. GST if applicable
RECREATION & CULTURE			
I 113045.44	Wubin Sports Pavillion		
	Commercial/Retail Trade/Businesses		
	Daily Fee	Daily	209.00
	Hourly Fee	Per hour	31.00
	Private Functions		
	Daily Fee	Daily	152.00
	Community Hire		
	Daily Fee	Daily	53.00
	Wubin Sports Pavillion Bonds		
	Full Complex	Per hire	210.00
I 113144.44	Kalannie Sports Pavilion		
	Commercial/Retail Trade/Businesses		
	Daily Fee	Daily	209.00
	Hourly Fee	Per hour	31.00
	Private Functions		
	Daily Fee	Daily	152.00
	Community Hire		
	Daily Fee	Daily	53.00
	Kalannie Sports Pavillion Bonds		
	Full Complex	Per hire	210.00
	Oval & Changerooms	Daily	213.00
	Oval	Daily	80.00
	Outdoor Sports Hire (eg Cricket, Hockey)	Per season	207.00
	- Oval, Changeroom, Kitchen, Viewing Room		
	- Limit One Hiring Per Week		
	Kalannie Football Club - All Home Games and Training Sessions)		1,584.00
I 115043.43	Library Fees		
	Lost Library Book Replacement Fees		at cost
I 113043.44	Gymnasium Charges		
	Up front fee	Annual	702.00
	Up front fee paid by direct debit only	6 Monthly	390.00
	Up front fee paid by direct debit only	3 Monthly	195.00
	Up front fee paid by direct debit only	Monthly	65.00
	Up front fee paid by direct debit only	Fortnightly	30.00
	plus - Access Card fee - non-refundable	one off	10.00
	Corporate membership (5 memberships - minimum)	Annual	3,000.00
	- Each extra corporate member	Annual	550.00
	Casual Gymnasium Charges		
	casual option is for non-shire residents (tourists, contractors and irregular business travellers)		
	Up front fee	Weekly	25.00
	plus - Access Card fee - refundable	one off	10.00
	Card Replacement Fee -non refundable	one off	10.00

General Ledger Account (Code)	Particulars	Unit Rate	2022/23 Charges incl. GST if applicable
ECONOMIC SERVICES			
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		
L930580.00	Shire Infrastructure Bond		\$150/lineal metre to a maximum of \$3,000
I 133042.42	Certificate of Design Compliance	\$1.75/m2	\$305 min fee
I 133042.42	Certificate of Construction Compliance	\$1.25/m2	\$80 min fee
I 133042.42	Certificate of Building Compliance	\$1.25/m2	\$80 min fee
I 133042.42	Bushfire Attack Level Assessment (BAL)	per assessment	400.00
I 071046.46	Swimming Pool Enclosures Inspection Fee		58.45
L930580.00	#Building Services Levy (BSL)	\$	#
	#Occupancy Permit	\$	#
	#Building Approval Certificate	\$	#
	#Unauthorised Building Work	%	#
I 145005.39	Includes administration fee of \$5.00 (No GST) # as defined by statutory regulations		
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
I 134046.46	Other Economic Services		
	Water from Standpipes 1000 Litres = 1 Kilolitre	Per kilolitre	10.20
L 930580	Swipe Card Bond		50.00
	Caravan Park Overflow Charge around Recreation Area	per caravan per night	23.00

General Ledger Account (Code)	Particulars	Unit Rate	2022/23 Charges incl. GST if applicable
OTHER PROPERTY & SERVICES			
	Extractive Industries		
I 145015.46	Licence Application Fee		357.00
I 145015.46	Annual Licence Renewal		
	Excavation less then 1 Hectare		178.00
	Excavation between 1 - 5 Hectares		357.00
	Excavation Greater than 5 Hectares		357.00
	Secured Sum		
	a) Excavate Sand, Clay etc		
	Rate of Bond per Hectare		1,182.00
	b) Excavate Stone, Gravel etc		
	Rate of Bond per Hectare		1,773.00
	- Licence Transfer Fee		61.00
	Sales of Stock and Materials		
I 144046.46	- Used Grader Blades	Each	80.00
	- Used Grader Tyres	Each	160.00
I 143046.46	- Sand - up to 7m3	m3	24.00
	- over 7m3	m3	18.00
	- 5mm, 10mm & 14mm Aggregate ex Stock	m3	84.00
	- Metal Sweepings	m3	34.00
	- Used Cement Slabs	Each	3.10
	- Gravel	Tonne	3.30
	Delivery not included		
I 141396.46	Private Works Rates		
	Hire of Plant - includes Operator (NO dry hire)		
	Staff Hire Rate	Per hour	cost plus 25% plus GST
	Plant Hire Rate (includes operator)	Per hour	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

Nil

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

Nil

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

PROCEDURAL MOTION 9933

Moved Cr MM Mills
Seconded Cr KM McNeill

That Council moves into a confidential session at 3.03pm as per Local Government Act, 1995, Section 5.23(2)(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and

- (e) a matter that if disclosed, would reveal —
 - (ii) information that has a commercial value to a person; or
 - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;

to discuss:

14.1 Award of Tender – RFT2122-07 Multi Purpose Early Childhood Learning Centre

CARRIED 8/0



14.1 Award of Tender – RFT2122-07 Multi Purpose Early Childhood Learning Centre*

Report Date	19 July 2022
Applicant	Shire of Dalwallinu
File Ref	FM/28 – Financial Management - Tendering
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Financial Interest
Voting Requirements	Simple Majority
Attachments	Tender Matrix

Purpose of Report

Council is requested to consider to consider the tenders received for RFT2122-07 Multi-Purpose Early Childhood Learning Centre.

Resolution

MOTION 9934

Moved Cr KM McNeill
Seconded Cr MM Harms

That the Officer's recommendation contained within the report be supported.

CARRIED 8/0

Resolution

PROCEDURAL MOTION 9935

Moved Cr S Carter
Seconded Cr Counsel

That the meeting come from behind closed doors at 3.08pm.

CARRIED 8/0

3.08pm Council moved to discuss Item 9.1.1



15 SCHEDULING OF MEETING

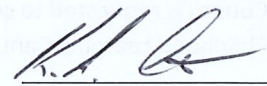
The next Ordinary Meeting of Council will be held on 26 July 2022 at the Shire of Dalwallinu Council Chambers, Dalwallinu commencing at 3.30pm.

16 CLOSURE

There being no further business, the Chairperson closed the meeting at 3.11pm.

17 CERTIFICATION

I, Keith Leslie Carter, certify that the minutes of the Special Council meeting held on the 19 July 2022, as shown on page numbers 1 to 56 were confirmed as a true record at the meeting held on 26 July 2022.



CHAIRPERSON

26-7-2022

DATE

