

2023-2024

Shire of Dalwallinu
ANNUAL REPORT

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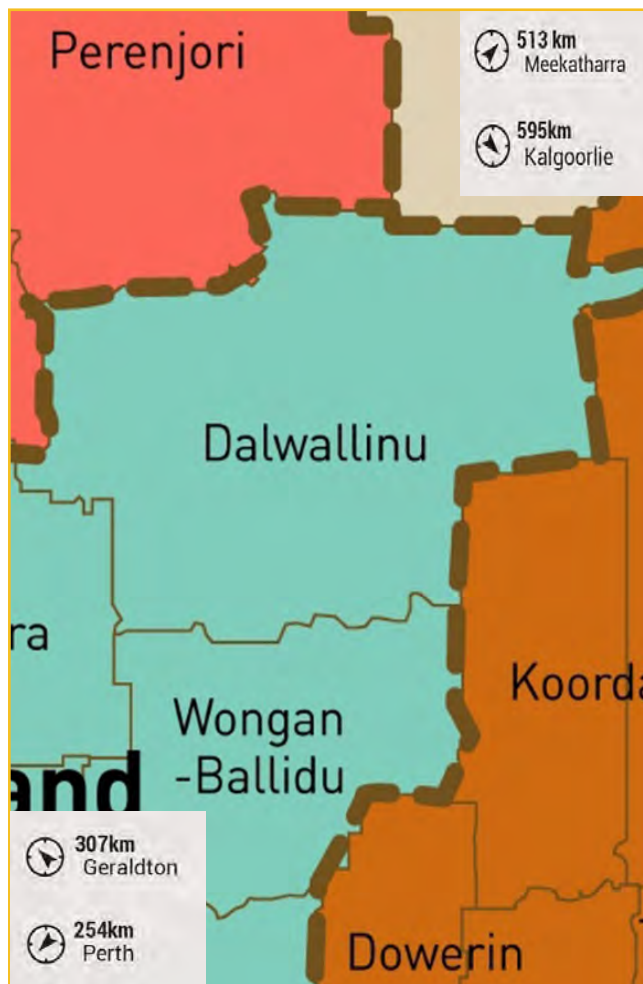


ABOUT DALWALLINU

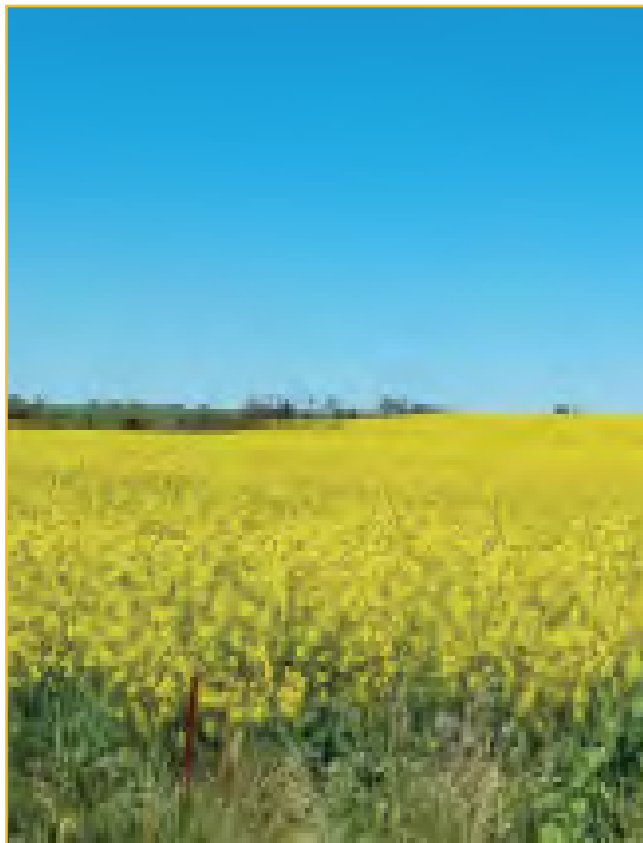
The Shire of Dalwallinu is a strong, connected and thriving community. The centre of the Shire is the town of Dalwallinu situated 254 kilometres north east from Perth along the Great Northern Highway. The Shire is located in the Wheatbelt region of Western Australia. The town is a home to flourishing businesses and a diverse and growing community which supports the sheep and wheat farms of the district.

The population is increasing each year and Dalwallinu has a significant percentage of the population born overseas thanks to a very successful Regional Repopulation Project. Dalwallinu welcomes new businesses to town with local government assistance initiatives.

Locally-based farm enterprise support businesses include fertiliser and chemical suppliers, farm equipment businesses and heavy machinery mechanics. Concrete, engineering, plastics, haulage services, logistics and transportation services are also based in Dalwallinu. We have a District Hospital providing emergency care, telehealth services, inpatient facilities for minor illness and permanent care and fully staffed Medical Centre with resident GP.



OUR VALUES AND MISSION



MISSION STATEMENT

To promote and enhance economic opportunities and lifestyle for the community

OUR VISION

A Shire with social and economic stability and well planned sustainable towns.

A Shire that sets a high standard of living, promotes business growth and nurtures 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 extended families.



ELECTED MEMBERS

Council is comprised of seven councillors covering the district. Council Meetings are held on the fourth Tuesday of every month between the months of February and November. The Council Chambers are located at the Shire Offices on Johnston Street, Dalwallinu.

There are no Council meetings scheduled in January. In December, the Council meeting is held on the 3rd Tuesday. Members of the public are welcome to attend.

SHIRE PRESIDENT



Cr Keith Carter - Term Ends 2025

Cr Carter is a broadacre farmer who has lived in Dalwallinu Shire his entire life, raised a family here and still actively farms here. He really enjoys serving the community and ratepayers of Dalwallinu and believes the sporting and recreational facilities need to be maintained in a good condition to encourage participation in all forms of recreation. Keith wants to see the medical services at Dalwallinu continue at least at the level they are now and also to strive to release more building lots to relieve the tight housing situation in the Shire. Cr Carter was elected to Council in 2011. He served as Deputy President from 2015 to 2021. He was elected President in October 2021.



Cr Steven Carter - Term Ends 2027

Cr Carter is a broadacre farmer and was elected to Council in 2007. He was Deputy President from October 2011 to October 2015, President from October 2015 to October 2021 and began serving as Deputy President again in October 2021.



Cr Melissa Harms - Term Ends 2027

Cr Harms is a teacher and she is currently Deputy Principal at Dalwallinu DHS. Melissa wants to be a voice for smaller towns and a supporter of growth and development throughout the Dalwallinu Shire. Cr Harms was elected to Council in 2019.

ELECTED MEMBERS OF THE SHIRE



ELECTED MEMBERS



Cr Jemma Counsel - Term Ends 2025

Cr Counsel is a farmer from Wubin who is married with three daughters. Over the past 25 years she has held many positions in various local committees. Jemma is excited and passionate about the future of the Dalwallinu Shire as a whole and its role in the wider wheatbelt region. Cr Counsel was elected to Council in 2021.



Cr Jimwell Cruz - Term Ends 2027

Cr Cruz has a Bachelor of Science in Criminology and is a qualified Computer Technician in the Philippines. He is a St John Ambulance volunteer and was a foundation member of the Dalwallinu Filipino Community Group which he helped to form with the purpose of unity and embracing the camaraderie of the community in Dalwallinu. He believes that by coming together as one community we can rise to meet challenges and create a better future for all. Cr Cruz was elected to Council in 2023.



Cr Diane Cream - Term Ends 2025

Cr Cream has been a resident of Dalwallinu for many years. She would like to drive further improvement within our Shire and one of the needs she sees is for Aged services. Diane would like to see improved housing and access to home services for the aged. Cr Cream was elected to Council in 2021.



Cr Noel Mills - Term Ends 2025

Cr Mills is a broadacre farmer and was elected to Council in 2013 and has been twice re-elected since that date. He is involved with the Dalwallinu Agricultural Show and volunteers at the Wubin Wheat Bin Museum as well as a member of the Dalwallinu Lions Club.

FORMER MEMBER



Cr Karen McNeil - Term Ended 2023

Cr McNeill served for 12 years on council. She brought great ideas and used her experience in the banking, real estate and tourism spheres to help council make the best decisions. Karen retired from Council in 2023.

ELECTED MEMBERS OF THE SHIRE



ELECTED MEMBERS

STATUTORY REPORT

Pursuant to Section S.5.53 of the *Local Government Act 1995*:

1. The local government is to prepare an annual report for each financial year.

Pursuant to Section S.5.55A of the *Local Government Act 1995*:

2. The Chief Executive Officer is to publish the report on the local government's official website within 14 days after the report has been accepted by the local government.

STATUTORY REPORT

Pursuant to Part 5, Div.2, Reg 19.B(2) of the *Local Government (Administration) Regulations 1996*:

(2) For the purposes of section 5.53(2)(g) and (i), the annual report for a financial year beginning on or after 1 July 2020 must contain the following —

- (f) the number of council and committee meetings attended by each council member during the financial year;

Table 1. Elected Members attendance at Council Meetings and Special Council Meetings for period 1 July 2023 to 30 June 2024

Elected Members	Ordinary Council Meetings (11)	Special Council Meetings (2)	Apologies	Leave of Absence
Cr KL Carter	11	2		
Cr SC Carter	10	1	1	1
Cr JL Counsel	10	2		1
Cr DS Cream	11	2		
Cr JM Cruz <i>(elected 20/10/2023)</i>	7	1		
Cr MM Harms	9	2	2	
Cr KM McNeill <i>(retired 20/10/2023)</i>	3	1		
Cr NW Mills	9	1	2	1

Table 2. Elected Members attendance at Committee Meetings and other Meetings designated for attendance for the period 1 July 2023 to 30 June 2024

Elected Members	Audit & Risk Management	WALGA Zone	LEMC	YAC	RRG	LHAG	Dalwallinu Tourism
Cr KL Carter	4	2			1		
Cr SC Carter	1						
Cr JL Counsel			3	3			1
Cr DS Cream						1	
Cr JM Cruz			2				
Cr MM Harms	2			1			
Cr NW Mills	3				3		



ELECTED MEMBERS

STATUTORY REPORT Ordinary Council

(g) if available, the gender, linguistic background and country of birth of council members;

Table 3. Elected Members Gender and Linguistic background - 1 July 2023 to 30 June 2024

Elected Members	Gender	Linguistic Background	Country of Birth	Aboriginal or Torres Strait Islander
Cr KL Carter	Male	English	Australia	No
Cr SC Carter	Male	English	Australia	No
Cr JL Counsel	Female	English	Australia	No
Cr DS Cream	Female	English	Australia	No
Cr JM Cruz <i>(elected 20/10/2023)</i>	Male	Phillipino	Phillipines	No
Cr MM Harms	Female	English	Australia	No
Cr KM McNeill <i>(retired 20/10/2023)</i>	Female	English	Australia	No
Cr NW Mills	Male	English	Australia	No

(h) if available, the number of council members who are aged — (i) between 18 years and 24 years; and (ii) between 25 years and 34 years; and (iii) between 35 years and 44 years; and (iv) between 45 years and 54 years; and (v) between 55 years and 64 years; and (vi) over the age of 64 years;

Table 4. Elected Members Age Range - 1 July 2023 to 30 June 2024

Elected Members	18-24 years	25-34 years	35-44 years	45-54 years	55-64 years	64+ years
Cr KL Carter						1
Cr SC Carter					1	
Cr JL Counsel			1			
Cr DS Cream						1
Cr JM Cruz <i>(elected 20/10/2023)</i>				1		
Cr MM Harms				1		
Cr KM McNeill <i>(retired 20/10/2023)</i>					1	
Cr NW Mills						1



ELECTED MEMBERS

NON-MANDATORY TRAINING

Elected Members	Training Program	Date of Program	Training Provider	Location
Cr KL Carter	Local Government Annual Conference	17-20 September 2023	WALGA	Perth
Cr SC Carter	Local Government Annual Conference	17-20 September 2023	WALGA	Perth
Cr JL Counsel	Local Government Annual Conference	17-20 September 2023	WALGA	Perth
Cr DS Cream	Local Government Annual Conference	17-20 September 2023	WALGA	Perth
Cr JM Cruz	New Councillor Seminar	10 November 2023	WALGA	Perth
Cr MM Harms	Nil			
Cr KM McNeill	Local Government Annual Conference	17-20 September 2023	WALGA	Perth
Cr NW Mills	Nil			

MANDATORY TRAINING

Elected Members	Elected to Council	Council Members Essential	Completion Date	Due Date for Completion
Cr KL Carter	2023	Completed (expires October 2026)	N/A	N/A
Cr SC Carter	2023	Completed (expires October 2026)	N/A	N/A
Cr JL Counsel	2021	Completed (expires October 2026)	N/A	N/A
Cr DS Cream	2021	Completed (expires October 2026)	N/A	N/A
Cr JM Cruz	2023	Understanding Local Government Understanding Financial Reports & Budgets	20 January 2024 10 February 2024	October 2024 October 2024
Cr MM Harms	2023	Completed (expires October 2026)	N/A	N/A
Cr NW Mills	2021	Completed (expires October 2026)	N/A	N/A

TRAINING REPORT 2023-2024



ELECTED MEMBERS

STATUTORY REPORT

Fees, Expenses and Allowances 2023 - 2024

Pursuant to Section 5.53(2)(i) of the Local Government Act 1995:

For the purposes of section 5.53(2)(i), the annual report for a financial year beginning on or after 1 July 2022 must include, in relation to fees, expenses or allowances paid during the financial year to council members, the mayor or the president, for each person -

(a) the nature of the fee, expense or allowance; and

(b) the total amount or value of each class of fee, expense or allowance.

Purpose Name	Meeting Attendance Fees	Travel Payment	President/ Deputy President Allowance	Total Remuneration
Shire President Cr KL Carter	\$9,555.00	\$1,087.44	\$10,000.00	\$20,642.44
Deputy Shire President Cr SC Carter	\$4,285.00	\$0.00	\$2,500.00	\$6,785.00
Cr JL Counsel Councillor	\$6,135.00	\$1,170.29		\$7,305.29
Cr DS Cream Councillor	\$5,045.00	\$0.00		\$5,045.00
Cr JM Cruz Councillor <i>Elected 20/10/2023</i>	\$3,250.00	\$1,079.98		\$4,329.98
Cr MM Harms Councillor	\$4,495.00	\$580.04		\$5,075.04
Cr KM McNeill Councillor <i>Resigned 16/10/2023</i>	\$1,520.00	\$0.00		\$1,520.00
Cr NW Mills Councillor	\$4,430.00	\$105.60		\$4,535.60

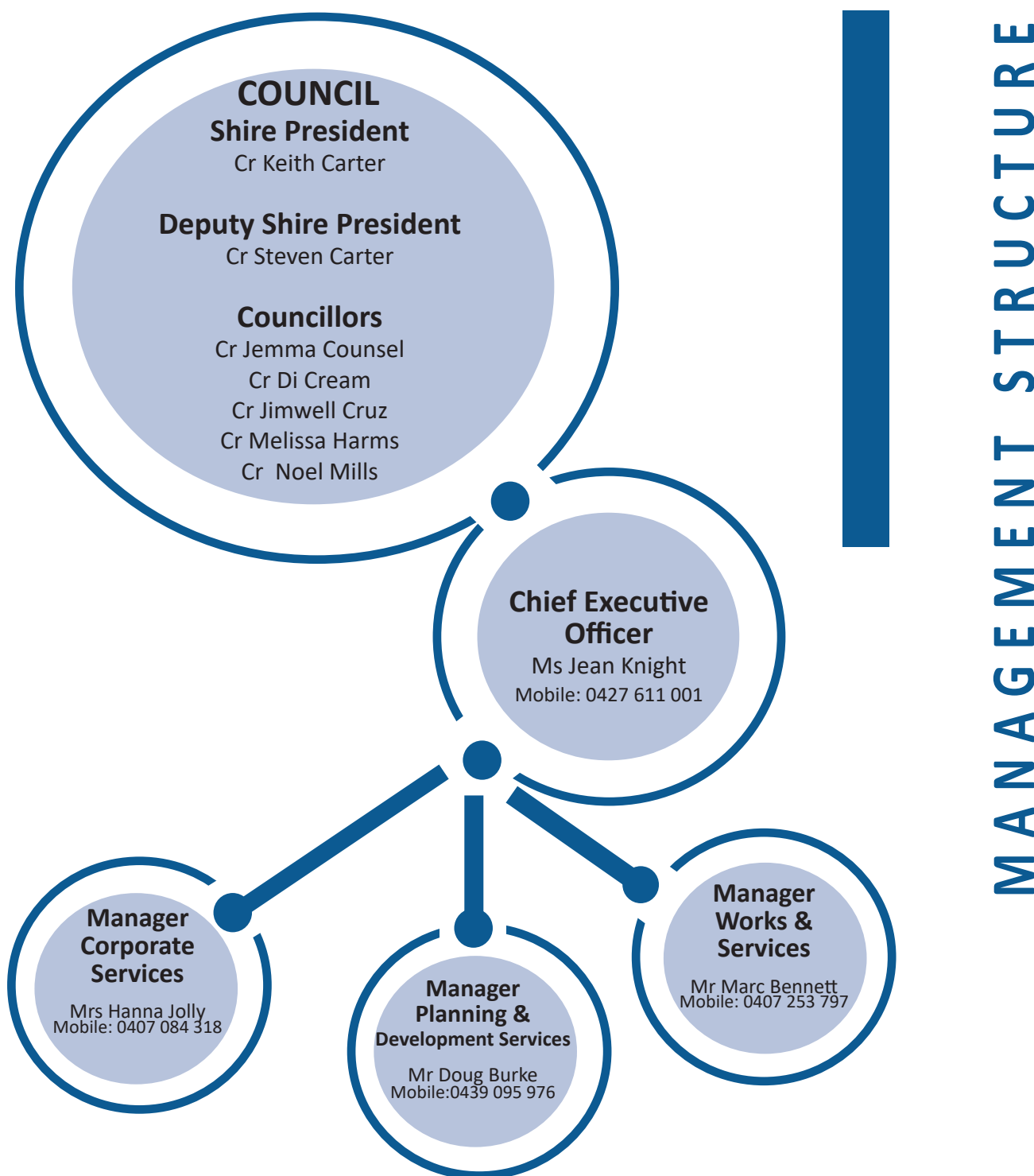
FEEES, EXPENSES & ALLOWANCES 2023-2024



MANAGEMENT STRUCTURE

The Shire of Dalwallinu has developed its Management Structure to achieve efficient and effective delivery of services and to provide prompt customer service.

The three (3) line managers have been vested with specific responsibilities, and enjoy a high level of autonomy in carrying out their functions. This is coupled with direct accountability for their respective areas of management. The Managers share a strong commitment towards efficient delivery of Local Government services.



SENIOR MANAGEMENT

The Chief Executive Officer Jean Knight has been with the Shire since 2016 and leads a strong Senior Management Team. This is comprised of Hanna Jolly, Manager Corporate Services, Doug Burke, Manager Planning & Development Services and Marc Bennett, Manager Works & Services.



SENIOR MANAGEMENT



Hanna Jolly
Manager Corporate Services



Doug Burke
Manager Planning & Development Services



Marc Bennett
Manager Works & Services



EMPLOYEE INFORMATION

- The number of employees of the Local Government entitled to an annual salary of \$130,000 or more is 5.
- There was no remuneration and allowances paid by the Local Government under Schedule 5.1 clause 9 during the financial year;
- There was no amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the Local Government during the financial year;
- The remuneration paid or provided to the Chief Executive Officer during the financial year;

The Shire of Dalwallinu is classified as a Band 3 Shire with a Total Reward Package for the Chief Executive Officer to be between \$175,105 - \$288,817.

The Shire of Dalwallinu, Chief Executive Officer was paid a Total Reward Package of \$251,253 in the 2023-2024 financial year.

The Total Reward Package is comprised of Base Salary, Association Membership Fees, Personal Benefit value of Motor Vehicle, Fringe Benefits Tax, Clothing Allowance, Superannuation and Utilities.



EMPLOYEE REMUNERATION OVER \$130,000



Set out below, in bands of \$10,000 is the number of shire employees entitled to an annual salary of \$130,000 or more.

Salary Range	2023 - 2024
\$140,000 - \$150,000	1
\$160,000 - \$170,000	3
\$250,000 - \$260,000	1

SHIRE PRESIDENT



Cr Keith Carter SHIRE PRESIDENT

It is with great pleasure that I can reflect on the last year and expand upon our achievements.

The year 2023-2024 saw the completion of many capital projects commenced or budgeted in the previous year. Another round of LRICP grants also had Council looking for projects to fit these criteria. The list is long, and it is satisfying as a Councillor to be able to deliver these amenities that improve our standard of living in the shire.

The largest capital project which we officially opened in September 23 was the Multi Purpose Early Childhood Learning Centre. This building costing \$2.8 Million was completed well by the building firm Geared Construction Pty Ltd. The design features incorporated in the building are excellent and staff and children are having a much better experience at care. The Shire Chief Executive Officer and staff ran a very successful Hollywood Bingo night to raise funds for the landscaping. It was well supported.

An upgrade was completed on the Dalwallinu Town Hall. The ablutions block at the rear was removed and a new concrete floor was installed. Hopefully this will see the Town Hall structure sustained into the future. The building has been leased to the Badimia Bandi Barna Corporation for the locating of a aboriginal art and cultural centre. We look forward to seeing this exciting development.

Council installed a Fast Charge Electric Car Charger as there was a gap in the State Government car charging plan. The proposed charging stations were all situated along the coastal regions and we didn't want travellers not to enjoy the inland journey because their EV wouldn't go the distance.

There have been numerous seal upgrades around the Shire. All these have lifted the look of the streetscape. The upgrade of the Johnston Street and Park Drive has given an amazing lift and modern professional appearance to the town centre. This project completed by the Shire works crew must give Manager Works and Services Marc Bennett and his crew a great amount of satisfaction.

SHIRE PRESIDENT



SHIRE PRESIDENT

In May 2024 we had the official opening of the Hockey Pavilion. For several years it has been recognised that an abolition block of some description was needed in this area. When the Shire were successful with a grant application the building was able to go ahead in conjunction with funds from the Hockey Club and the Shire. It is a functional well-appointed building which will give years of service.

Finally, after three years the Chief Executive Officer was handed the keys to the new executive residence in Bell Street. A walk through enabled Council to see we have a very nice home, well laid out and which should provide comfortable living for executive staff for many years to come.

Other projects completed were the new shade sails at the pool, playground upgrades in Wubin and Dalwallinu, shades at the bowling club, the cemetery toilet, and recently completed new garden and equipment shed at the Dalwallinu sporting fields.

An important grant council was successful with Country Water Supplies Program. Funded six new water tanks. Each tank holds 250 KL and 3 were installed in Kalannie and 3 in Dalwallinu. As we are all aware we live in a water deficient environment and any initiative to store additional water from the town streets is a bonus.

Road projects

Road projects completed in the Shire during 2023-2024 included

- Sealing Pithara West Road
- Widening and sealing section of the Rabbit Proof Fence road
- Second seal on Pithara East Rd
- Sealing intersections at Goodlands and CBH Kalannie

In 2023-2024 the Wheatbelt Secondary Freight Network Roadwork that was budgeted was not completed as the funding was held up. Tenders had been called and awarded and the contractor was ready to start the project. For some reason the minister decided not to sign off on the funding till very late in the financial year.

Fortunately, the quick actions of the Chief Executive Officer Jean Knight and Manager Works & Services Marc Bennett in putting the work on hold saved the Shire from an embarrassing

situation of sourcing funds from elsewhere. This the work has been carried over to 2024-2025.

Elections

In October 2023 the Local Government Election was held.

Though not ideal, we did not have to try out the new optional preferential voting system as the number of nominees was equal to the number of vacancies. It is better to have a vote as this gives electors choice and creates interest.

The nominees duly elected were Councillors Steven Carter, Melissa Harms, Jimwell Cruz and myself. It was great to welcome Jimwell onto council as we recognise the multicultural community that Dalwallinu Shire has become.

These elections also signalled the end of council service of Councillor Karen McNeill. Karen gave 12 years of dedicated input to her council duties drawing on her experience in banking, home building and design, tourism and raising a family in Dalwallinu. I hope retirement in Albany is great.

Medical

The Shire commenced another 3 year agreement with Dr Olufemi Onikola in November 2023.

The leasing of the medical centre to Dr Femi is going well. This is an important service for the district both for general health care and in case of emergencies. The doctor is accomplished in both areas.

The importance of a doctor in the Shire is well recognised by Council and because of this we are very happy to be involved in the Medical Student Immersion Scheme. This year 16 medical students joined us. Well done to all the people involved with this program making it an enjoyable time for the students. If their speeches at the final dinner were anything to go by the experience opened their eyes to the possibilities of country practise.

Australia Day

The move of the Australia Day celebrations to the swimming pool has been successful initiative. This year saw another good crowd present to see Australia Day Citizen Sam Dickens accept her award and John Borrett accept the Community Group award on behalf of the Wubin Wheatbin Museum.

SHIRE PRESIDENT



SHIRE PRESIDENT

Also, on Australia day I accepted the pledge of 13 new Australians. This is one of the most enjoyable duties I officiate as the Shire President.

We have had in excess of 30 new citizens giving their pledge this year. Dally must be doing something right.

Safety Recognition

Another enjoyable occasion was accepting a presentation of a Work Health and Safety Assessment Award sponsored by Local Government Insurance Service and presented by the Chief Executive Officer James Sheridan.

This is a very prestigious award recognising the learning and completion of safety modules by Shire staff. They ranked highest in the state. It felt a bit strange accepting the award as I did none of the work but was proud to see the staff's effort and hard work being recognised.

Business Expansion

The year has seen the usual incredible expansion of the businesses in the industrial area. These industries keep Dalwallinu growing, create a lot of interest and is the difference between our Shire and many others. With this growth comes planning and we are so lucky to have a knowledgeable no nonsense Manager Planning and Development Doug Burke to guide us and make sure we are compliant in all areas.

As can be gauged by the length and content of this report it has been another very busy and productive 12 months. None of this happens by chance and on behalf of myself and Council I sincerely thank all shire staff. The Chief Executive Officer Jean Knight, the Executive Managers, office staff and outside staff have all done a fantastic job.

I also thank my fellow Councillors and Deputy President for their good input on Council business. We certainly always try to get make good decisions and achieve a good result for all the Shire.

Cr Keith Carter
SHIRE PRESIDENT

SHIRE PRESIDENT



CHIEF EXECUTIVE OFFICER



CHIEF EXECUTIVE OFFICER

Ms Jean Knight CHIEF EXECUTIVE OFFICER

It gives me great pleasure to present my 2023-2024 report for the Shire of Dalwallinu.

Highlights of the 2023-2024 year include:

- Completion of Stage 2 (Landscaping) of the Early Childhood Learning Centre
- Refurbishment of several Shire property bathrooms
- Completion of Executive residence in Bell St, Dalwallinu
- Construction of ablution facility at Dalwallinu Cemetery
- Upgrades to Dalwallinu Town Hall
- Construction of new Gardeners Shed at Dalwallinu Recreation Centre
- Construction of Dalwallinu Hockey Pavilion
- Upgrades to Wubin & Kalannie Sports Pavilions
- Memorial Wall & Mural in Kalannie
- Commencement of replacement infrastructure at Sewerage Ponds
- Installation of Shade structures at Dalwallinu Aquatic Centre
- Installation of six (6) tanks in Kalannie & Dalwallinu to harvest stormwater
- Upgrade to playground in Johnston St, Dalwallinu
- Upgrade to playground in Arthur St, Wubin
- New Gazebo in Tourist Car Park
- Installation of a dump point in Wubin
- Installation of 420m of footpaths in Dalwallinu townsite
- Installation of Electric Vehicle Charging Station in Dalwallinu
- Expenditure of \$11.1M on capital roadworks, \$1.68M on road maintenance

Tenders

The following tenders were called in 2023-2024:

- Supply & Lay Asphalt – awarded to Prism Consulting & Contracting
- Design & Construct 2x1 Residence – awarded to Tyrone Group Pty Ltd
- Civil Engineering Services – Not awarded by 30 June 2024
- Supply of Prime Mover – awarded to Volvo Australia



CHIEF EXECUTIVE OFFICER

Disposal of Property, Plant & Equipment

The following Property, Plant & Equipment were advertised for disposal:

- 2015 Mack Truck – Disposed May 2024
- Lease – Dalwallinu Caravan Park – Leased May 2024
- Lot 734 (5) South Street, Dalwallinu – Disposed May 2024
- Surplus Items (Semi Trailer & Generator) – Disposed December 2023

Shire events

Australia Day

Australia Day celebrations were again held at the Aquatic Centre. This was well attended by the community.

- Mrs Samantha Dickins was awarded Active Citizen of the Year.
- Wubin Wheatbin Museum Committee were awarded Community Group of the Year.

Anzac Day

The Anzac day gunfire breakfast was again held at Memorial Park hosted by the Shire staff

Citizenship Ceremonies

We welcomed thirty (30) new Australian citizens this year. Two were from the United Kingdom, one (1) from Germany, twenty six (26) from the Phillipines and one (1) from Canada. These ceremonies were conducted by Shire President, Keith Carter.

Events/Programs

The Shire continued to jointly host, with the Lions Club, the Annual Street Party in December 2023. The Shire provided the music, children's entertainment, bar in the park and organised market stalls. This event was enjoyed by those that attended.

Land Availability

The industrial and residential subdivisions were due to commence construction in May 2024 but were unfortunately held up regarding some Aboriginal Cultural issues. We hope that these will be sorted in the coming months and the subdivisions can proceed as land availability is of great importance to the Shire.

Lobbying for additional residential land has continued throughout 2023-2024. We have many proposals with the Department, Planning Lands and Heritage to convert Reserve land or

Unallocated Crown Land to freehold for future development.

Local Government Election – 21 October 2023

There were four (4) vacancies at the elections in October 2023. At the close of the nomination period we only received four (4) nominations therefore an election was not required.

Cr Keith Carter, Cr Steven Carter, Cr Melissa Harms were all re-elected and with Karen McNeill not renominating, Cr Jimwell Cruz was appointed. We thank Karen McNeill for her years of service to the Shire of Dalwallinu and know that she will continue to take a keen interest in the Shire from afar.

Sale of Shire Property – 5 South Street, Dalwallinu

The Shire disposed of 5 South Street, Dalwallinu in May 2024. Proceeds from the sale of this property have been placed in the Land & Buildings Reserve to assist with funding future housing projects.

Wheatbelt Medical Student Immersion Program (WMSIP)

The Shire participated in the second MWSIP which took place in March 2024. This program aims to introduce medical students to the country to encourage them to consider rural placement after graduation. The students arrived on Tuesday 12 March 2024 and were welcomed by the Shire President and enjoyed a sausage sizzle with host families. This visit would not have been possible without the very generous host families agreeing to open their homes to the students and we thank all of the hosts.

Several local businesses participated with the program and provided insights to what life could be like should they consider a rural career. During their free time they were able to visit the local stores and the recreation precinct. They were very complimentary of the Dalwallinu Aquatic Centre, given the warm weather during their visit.

The students and host families as well as invited guests attended a dinner on their last night in town. The students provided us with the best memories of their time spent in Dally (*which that is what they proudly call it*). The Shire President

CHIEF EXECUTIVE OFFICER



CHIEF EXECUTIVE OFFICER

was in attendance and thanked them for coming to Dalwallinu and encouraged them to return and bring their friends and family with them.

A special thanks is to go to Gary Butcher for his assistance with organising the host families and for driving the students around in the bus. We have established a good relationship with Curtin University and Rural HealthWest to ensure that this program continues into the future.

Community Event 'Hollywood Bingo Night'

A community event was held in October 2023. Over 100 people attended the bingo night and enjoyed the event and the prizes that were on offer.

Dalwallinu Hockey Pavilion

The construction of the Dalwallinu Hockey Pavilion was completed in April 2024. An official opening was held on Sunday 5 May 2024 by Shire President Keith Carter. We thank the Department of Local Government, Sports & Cultural Industry for the grant of \$108,868. The balance of the expenditure was funded by the Dalwallinu Football and Hockey Club and the Shire of Dalwallinu.

Youth Lounge

One of the projects for the Youth Advisory Council was the establishment of a space for the youth to go to after school. The Youth Lounge located in the Dalwallinu Discovery Centre opened in January 2024 and is open from 3pm to 4.45pm Tuesday – Friday each week.

EV Charging Station

The rapid charging EV station was installed at the rear of the Dalwallinu Town Hall in September 2023. It is great to see the EV station being utilised by tourists to Dalwallinu.

Community Grants

Council allocates funds every year for Community Grants. There are two rounds of \$10,000 each year. The successful recipients in 2023-2024 were.

Group	Purpose	Amount
Dalwallinu Community Resource Centre	Lap top and meeting room chairs	\$ 1,240.39
Kalannie Sport & Recreation Club	Installation solar panels to the building	\$ 10,000.00
Kalannie Community Resource Centre	Summer Fit Program	\$ 320.00
Kalannie Community Church	Repairs to Church	\$ 7,889.00
Dalwallinu Toy Library	Storage Equipment	\$ 697.00
Dalwallinu St John Ambulance	Purchase of AED for Goodlands	\$ 1,286.00
TOTAL		\$ 21,432.39

CHIEF EXECUTIVE OFFICER



CHIEF EXECUTIVE OFFICER

Staff

I would like to thank the staff, led by the Senior Management Team for their efforts over the past twelve months. Once again the annual budget had a very large program, and we are pleased to advise that the projects were delivered on time and within budget. If they weren't completed it was due to a hold up by an external stakeholder.

The Works & Services team, has seen changes this year:

Appointments	Resignations
Dylan Forbes (General Hand)	Dylan Forbes
Bradley Matthews (General Hand)	Bradley Matthews
Irumva Nkunkumuye (General Hand)	Irumva Nkunkumuye
	Christian Knight
	Michael Hare
	Glenn Jones

The Administration/Cleaning team has seen changes this year:

Appointments	Resignations
Charlotte Kressmann (CSO)	Lauren Willis
Kiera Van Sambeeck (CDCO)	Sandra Nailer
Damien Thorpe (Cleaner)	Lorraine Coetzee
Fran Knall (Casual Cleaner)	
Martika Fogarty (Casual Cleaner)	
Mark Dougan (Casual Cleaner)	
Ellen Jeffery (Casual Cleaner)	

I would like to thank the Councillors, Staff and community for their support over the past twelve months and look forward to another exciting year ahead.

Jean Knight
CHIEF EXECUTIVE OFFICER

CHIEF EXECUTIVE OFFICER



CORPORATE SERVICES



Mrs Hanna Jolly MANAGER CORPORATE SERVICES

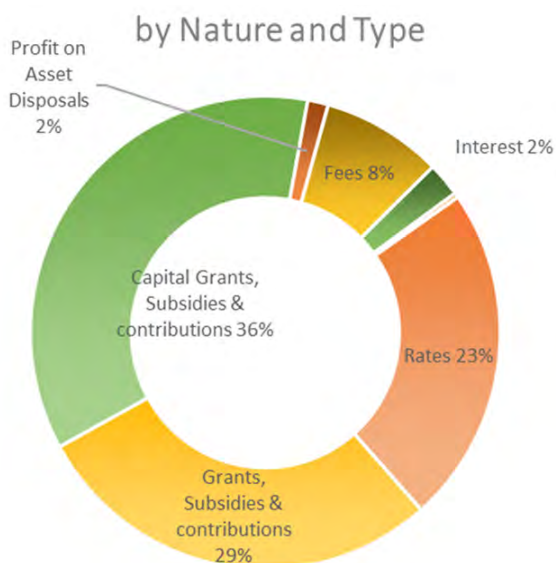
CORPORATE SERVICES

FINANCE

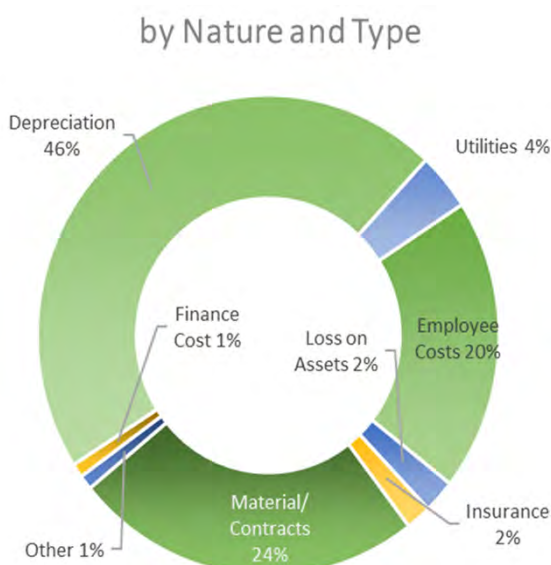
This financial year resulted in a surplus of \$4.8 million which was due to three main reasons. An early payment of Financial Assistance Grant Funding (FAGS) totalling \$3.5 million, unfinished projects carried forward and savings on items budgeted for in 2023-2024. All this surplus has been budgeted to be expended in the 2024-2025 financial year.

The following 2023-2024 revenue and expenditure are detailed in graphs showing by Nature and Type.

Graph 1 ~ Revenue



Graph 2 ~ Revenue

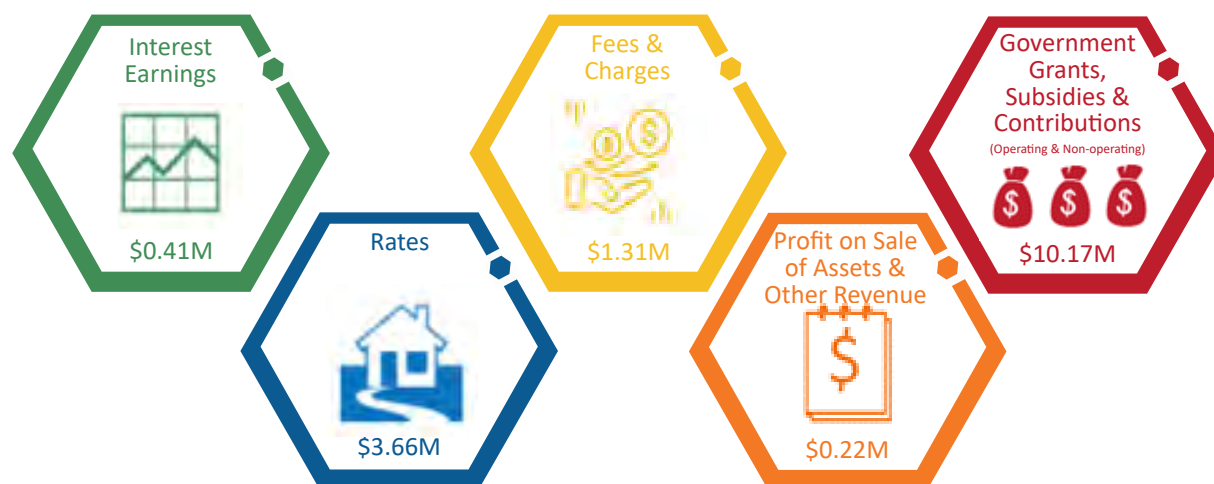


CORPORATE SERVICES

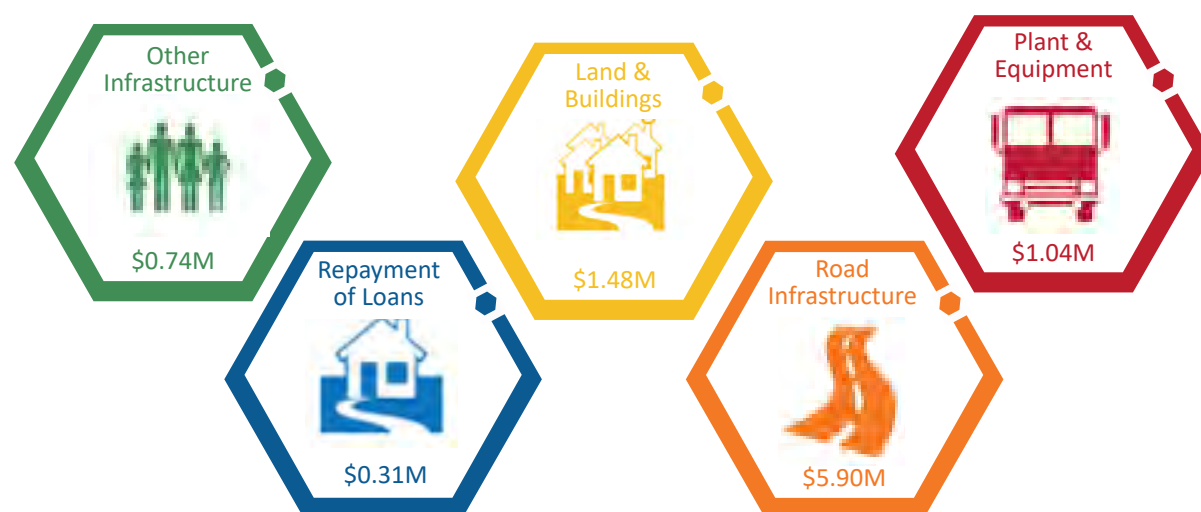
Rates	3,660,429
Grants, Subsidies and Contributions	4,506,855
Capital Grants, Subsidies and Contributions	5,667,651
Profit on Asset Disposals	224,676
Fees and Charges	1,312,614
Interest Revenue	368,175
Other Revenue	49,070

Employee Costs	2,335,367
Materials and Contracts	2,889,145
Utility Charges	457,049
Depreciation	5,438,680
Finance Costs	110,854
Insurance	207,744
Other Expenditure	115,788

Income Received \$15.77M



Income Expended on Capital Projects \$9.47M



CORPORATE SERVICES



CORPORATE SERVICES

Reserve Accounts

The Shire has a total of \$5,793,205 cash backed reserves (see note 27 in the financial report for a breakdown of this amount). The Land & Building Reserve and Sewerage Scheme Reserve are holding the largest amounts currently. The Land & Buildings Reserve includes proceeds from the Bell St subdivision sales (offsets loan payments) and Shire house sales during 2023-24. The Sewerage Scheme Reserve is to undertake further works as per the Sewer Master Plan.

Loans and Borrowings

There were no new loans taken out during the year. Debt principal repaid during the year was a net \$310,416. Current outstanding loan principal at the end of the financial year is \$3,004,093 which is made up of four loans. These loans are for Dalwallinu Sewerage Scheme, Dalwallinu Discovery Centre, Dalwallinu Recreation Centre and Bell St Subdivision.

Rates

The Shire raised a total of \$3,660,429 in Rates revenue and at the 30 June 2024 the amount of unpaid rates (including legal fees) was \$39,501 (1.08%).

Interest

Interest earnings for the 2023-2024 financial year amounted to \$368,175 against a budget of 196,985. Interest rates increased significantly during the 2023-24 financial year, resulting better return on Shire investments than anticipated at the budget stage. Management is always trying to ensure the highest interest rate possible, when reinvesting Shire funds.

Grant Fundings Received

Note 2 of the Financial Report provides the total grants received for operating and capital for the year 2023-2024. In addition to this note the following table provides a breakdown of the significant grants that the Shire received for the 2023-24 year.

Project	Funder/Program	Amount
Roads and General Purpose Funding	Federal Government (in \$3.5M advance for 2024-25)	3,682,990
Road Maintenance	Main Roads WA	353,438
Disaster Resilience Improvements (Equipment & Housing)	Department of Fire & Emergency Services (DFES) Disaster Resilience Grant	200,083
Hockey Pavillion	Department of Local Government, Sports and Cultural Industries (DLGSCI) – Community Sporting and Recreation Facilities Fund	108,868
Water Tank Projects	Department of Water and Environmental Regulation (DWER) – Community Water Supply	137,138
LRCI Program Phase 4 – Various Capital Improvements	Local Roads and Community Infrastructure Program (LRCIP)	1,198,243
Capital Footpath Upgrades	Department of Transport – Shared Footpaths	51,050
Capital Road Works	Roads to Recovery Federal Government	637,667
Capital Road Works	Regional Road Group WA	524,914
Capital Road Works	Wheatbelt Secondary Freight Network – Main Roads	2,812,888
ESL Operational Funding	Department of Fire & Emergency Services (DFES)	44,900

CORPORATE SERVICES



CORPORATE SERVICES

For the purposes of section 19BE (2) of the Local Government (Administration) Regulations 1996, following table includes all capital grants, subsidies and contributions for replacing and renewing assets;

Financial Year	Project	Funder/Program	Amount
2023-24	Road reseals	Department of Infrastructure, Transport, Regional development, Communications and the Arts / Roads to Recovery	333,162
2023-24	Sport Club Flooring Replacements	Department of Infrastructure, Transport, Regional development, Communications and the Arts / LRCI	17,518
2022-23	Road reseals	Department of Infrastructure, Transport, Regional development, Communications and the Arts / Roads to Recovery	36,318
2022-23	DRFAWA AGRN 962 Recovery Funding	Department of Fire and Emergency Services (DFES)	4,871,573
2021-22	Nil	Nil	Nil

Community Grants and Support Provided

\$18,889 was directly contributed in financial support relating to the Community Grant Scheme during 2023-24. This funding was paid to seven different local community groups to support their activities.

This support is available to the local groups and sporting clubs wishing to improve their facilities, equipment, and services.

Other

I would like to formally thank the Chief Executive Officer Jean Knight and all the staff for their ongoing support during the year. Upgrade to the new payroll system was a significant project this year and I would like to thank the payroll officer Angella Davey for her efforts and all staff for their patience during this time.

Hanna Jolly
MANAGER CORPORATE SERVICES

CORPORATE SERVICES





Mr Marc Bennett MANAGER WORKS & SERVICES

Road Construction

\$11.6M was invested in road preservation throughout the Shire of which \$817,600 was received from 'Regional Road Group', \$717,302 from 'Roads to Recovery', \$5,736.518 from the 'Wheatbelt Secondary Freight Network', \$119,820 from LRCIP plus \$1,221,818 of Shire funds.

Projects included in 2023-2024 were:

Wheatbelt Secondary Freight Network

- Bell Rd (SLK 20.69-24.25)
- Bell Rd (SLK 24.25-27.81)
- Dalwallinu-Kalannie Rd (SLK 31.47-37.08)

The balance of the WSNF works will be undertaken in 24-25 due to the funding being held up by the Federal Government.

Regional Road Group

- Pithara East Road (SLK 14.86-18.86)
- Pithara East Rd (SLK 10.86-14.86)

Roads to Recovery

- Proof Fence Rd (SLK 37.10-41.49)
- Dalwallinu West Rd (SLK 0.00-4.98)
- Rabbit Proof Fence Rd (SLK 44.85-46.85)

Shire Funded Projects

- | | |
|---|---|
| • Park Drive | • Bell/McLevie Rd |
| • Dalwallinu North Road (SLK 14.73-18.76) | • Pratt Place |
| • CBH Kalannie intersection | • Deacon Street |
| • Goodlands Rd Kalannie Rd intersection | • Rabbit Proof Fence Rd (SLK 46.85-48.85) |



WORKS & SERVICES

Parks & Gardens

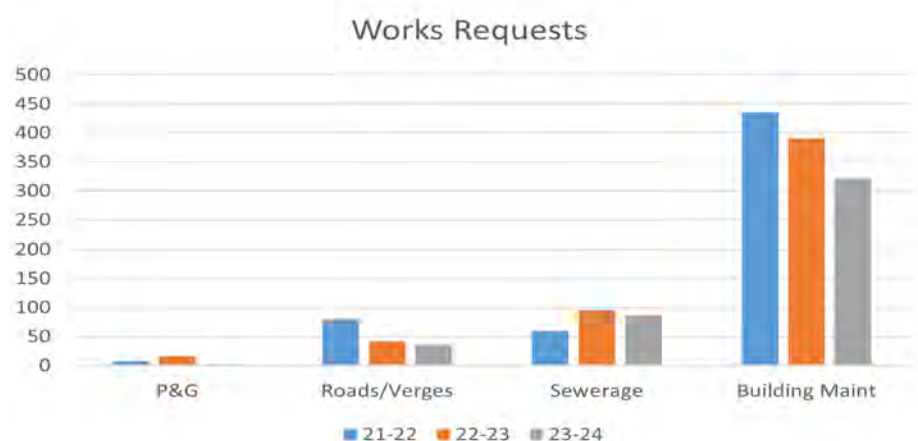
\$591,621 was spent on the maintenance of the Shire's parks, ovals and reserves.

Stormwater Catchment

Three (3) 250,000L tanks were installed on Roberts Rd to harvest stormwater with a further three (3) installed in Kalannie. This was partly funded by the Country Water Supply Program.

Work Requests

Works & Services			
Division	2023-2024	2022-2023	2021-2022
Parks & Gardens	2	16	8
Engineering (Roads,Verges)	36	42	80
Signage	0	0	3
Sewerage	87	96	60
Drains/Culverts	0	0	0
Footpaths	0	0	1
Building maintenance	322	391	436
Total	447	545	588



WORKS & SERVICES

Staff Changes	
Appointments	Resignations
Dylan Forbes (General Hand)	Dylan Forbes
Bradley Matthews (General Hand)	Bradley Matthews
Irumva Nkunkumuye (General Hand)	Irumva Nkunkumuye
	Christian Knight
	Michael Hare
	Glenn Jones

Marc Bennett

MANAGER WORKS & SERVICES



PLANNING & DEVELOPMENT SERVICES



Mr Doug Burke MANAGER PLANNING & DEVELOPMENT SERVICES

The determination of any applications for land use development within the local government area is the responsibility of the Shire under the *Planning and Development Act 2005*. The Western Australia Planning Commission has the authority to approve subdivisions.

The Minister of the Department of Planning, Lands and Heritage gives consent to any proposal to amend the local planning scheme on the advice of the Western Australia Planning Commission. Guiding land use and development in the Dalwallinu local government area is the Shire of Dalwallinu Local Planning Scheme No 2 and a number of subsidiary local planning policies.

Local Planning Policy - Shire of Dalwallinu

Policy No.2	Fences Amended Policy
Policy No.3	East Pithara Road
Policy No.4	Stables
Policy No.7	Verandah's over Footpaths
Policy No.8	Shipping Containers

Land Use & Development Applications

Land Use & Development Application 2023-2024			
Type of Activity	2023-2024	2022-2023	2021-2022
Planning Applications	20	11	15
Monetary Value	\$ 12,836.9K	\$ 2,658K	\$ 4,944K
Subdivisions	3	6	4
Scheme Amendments	0	0	2

PLANNING & DEVELOPMENT SERVICES



PLANNING & DEVELOPMENT SERVICES

Building Services

All building works other than exempted works require a building permit to be in force before construction takes place. The *Building Act 2011* empowers the local government to issue permits when satisfied that the proposed building work will comply with the National Construction Codes and any requisite provisions relating to State and local planning policy

Land Use & Development Applications

Types of Building Activity			
Type of Activity	2023-2024	2022-2023	2021-2022
Dwelling	4	7	13
Buildings ancillary to dwellings	5	16	17
Commercial	8	1	11
Industrial	6	7	1
Total Applications	23	31	42
Monetary Value of all Applications	\$ 6,130.4K	\$ 8,406.6K	\$ 7,243.6K

Doug Burke
MANAGER PLANNING & DEVELOPMENT SERVICES





Mr Kim Johnson AQUATIC CENTRE MANAGER

The Dalwallinu Aquatic Centre enjoyed its 25th season (2023-24) and here's a few highlights from the season.

The Aquatic Centre attracted over 10,000 guests for the second time this season with 11,280 visits, 1,227 visits above last year's record numbers.

The Swim School had 80 students enrolled over the two terms of swimming lessons.

We followed last year's adult learn to swim classes with 10 men from the Culturally and Linguistically Diverse (CaLD) community successfully completing the beginners swimming classes and can now swim the length of the pool. This was achieved by a grant from the Royal Life Saving Society of WA.

As a result of this outstanding program the Dalwallinu Aquatic Centre has been named a finalist for the Community Impact Award for the prestigious Aquatic Recreation Industry Awards.

Another successful Pool Party for the 8 to 15-year-old children with music supplied by local DJ WheatBeats.

Our third annual Easter Party which attracted Dalwallinu's zero to seven year old children and their parents, a great fun day was had by all.

We are looking forward to another successful season this year introducing new programs and events for the people of Dalwallinu to be entertained and participate in aquatic activities.



AQUATIC CENTRE

Mens Swim Group - Men of CaLD Background



Sydney, Alexis, Sotero, Charle, Sam Dickens – Instructor, Manu, Makala, Reyzil. Absent Edward, Jimwell and Franz

Congratulations to our graduates of the eight week Learn to Swim Program for Men of a CaLD background.

This program has been a huge success with all 10 participants making great progress under the expert guidance of Instructor Sam Dickens.

Big thank you to Sam and the Royal Life Saving Society of WA with their generous grant to make the program possible.

We look forward to all the graduates coming with their families and enjoying the pool over next seasons.

AQUATIC CENTRE

Easter Egg Pool Party



Kim Johnson
AQUATIC CENTRE MANAGER



CHIEF BUSHFIRE CONTROL OFFICER



CHIEF BUSHFIRE CONTROL OFFICER

Mr Aaron Mills CHIEF BUSHFIRE CONTROL OFFICER

There were 15 Reported Fires during the July 2023 to June 2024 Bushfire season.

- 1 x Header Fire (No Headers were lost)
- 3 x Vehicle Fires on the HWY (2 Trucks were lost)
- 7 x Lightning Strikes
- 1 x Clean Up Burn that got out of control
- 1 x Caused by a Cigarette
- 2 x Unknown

There were no major fires this year, as the fuel load was very low after a very dry winter.

I would like to thank the FCO's, volunteers and businesses who have given up their time to help keep our community safe.

As the season is looking more promising the community needs to make sure they have a fire plan and farmers make sure you have adequate firefighting gear and it is well maintained.

We encourage all volunteers to keep up to date with their training to ensure everyone's safety on the fire ground.

Aaron Mills
CHIEF BUSHFIRE CONTROL OFFICER



OBJECTIVES AND ACHIEVEMENTS - 2023-2024

The Council, in its 2023-2024 Annual Budget, proposed to undertake and achieve the following:

Name	Planned Works	Completion Date	Status
11B Anderson Way, Dalwallinu	Replace floor coverings	October 2023	Completed
68 Annetts Rd, Dalwallinu	Construction of 2x1 Modular Unit at rear of lot (Funded by DFES)	June 2024	Commenced
68 Annetts Rd, Dalwallinu	Bathroom upgrade	March 2024	Cancelled
Lot 42-43 Arthur St, Wubin	Purchase of land	June 2024	Waiting for advice from DPLH
3 Bell Street, Dalwallinu	Completion of Executive residence	June 2024	Completed
Burttons Corner, Dalwallinu	Sculpture	March 2024	Cancelled
Dalwallinu	Upgrade to playground	May 2024	Completed
Dalwallinu	New gazebo to tourism car park	May 2024	Completed
Dalwallinu	Installation of dual use footpaths	March 2024	Completed
Dalwallinu/Kalannie	Purchase of LED lighting towers, generators, visual message trailer	June 2024	Completed
Dalwallinu Aquatic Centre	Install shade sails	March 2024	Completed
Dalwallinu Cemetery	Construction of ablution facility	March 2024	Completed
Dalwallinu Medical Centre	Replace floor coverings	March 2024	To be completed in 2024-2025
Dalwallinu Recreation Centre	Construction of new gardeners shed	June 2024	Completed
Dalwallinu Recreation Centre	Construction of hockey pavilion	April 2024	Completed
Dalwallinu Recreation Centre	Wall mounted TV	August 2023	Completed
Dalwallinu Sports Club	Installation of shade structures at bowling greens	November 2023	Completed
Dalwallinu Town Hall	Removal of flooring and replace with concrete, internal painting	December 2023	Completed
Early Childhood Learning Centre	Landscaping	September 2023	Completed
EV Charging Station	Upgrade to power supply & installation of EV station	September 2023	Completed
Kalannie CRC Building	Mural on front wall	April 2024	Completed
Kalannie Sports Pavilion	Replace floor coverings and plumbing upgrades	November 2023	Completed
Kalannie Sports Pavilion	Upgrade to drainage and sealing of car park area	February 2024	Completed
Kalannie	Installation of Entry Statements	June 2024	To be completed in 2024-2025
Kalannie	Installation of memorial wall	February 2024	Completed
Kalannie	Installation of 3 water tanks	May 2024	Completed
Lot 255 McNeill St, Dalwallinu	Purchase of Land from Department of Planning, Lands & Heritage for ELC	June 2024	Completed
Myers St Lot 52, Dalwallinu	Purchase of Old Fire Station land	June 2024	Ongoing

OBJECTIVES AND ACHIEVEMENTS - 2023-2024



OBJECTIVES AND ACHIEVEMENTS - 2023-2024

Name	Planned Works	Completion Date	Status
Plant Replacement	Ongoing replacement of Plant as per Council's Plant Replacement Schedule	December 2023	Completed except for Sweeper & 1 Utility
Rayner St 13, Dalwallinu	Refurbishment of unit	October 2023	Completed
Roberts Rd, Dalwallinu	Installation of 3 water tanks	May 2024	Completed
Road Construction	Ongoing upgrade and renewal works across the Shire	June 2024	Completed – except 3 x WSFN Projects (held up due to funding delays)
Salmon Gum Place 1, Dalwallinu	New hot water system	September 2023	Completed
Sewerage Ponds, Dalwallinu	Relace filtration system	May 2024	Commenced – completion in 24-25
Shire Admin Centre	Replace foyer flooring	June 2024	Cancelled
Wubin Sports Pavilion	Replace carpet	October 2023	Completed
Wubin	Upgrade to playground	June 2024	Completed
Wubin	Installation of RV dump point	November 2023	Completed

OBJECTIVES AND ACHIEVEMENTS - 2023-2024



OBJECTIVES FOR 2024-2025

The Council, in its 2024-2025 Annual Budget, proposes to undertake and achieve the following major projects:

Name	Planned Works	Completion Date
Admin Centre	Structural Repairs	31 March 2024
11A & 11B Anderson Way, Dalwallinu	Bathroom Upgrades	31 October 2024
68 Annetts Rd, Dalwallinu	Construction of 2x1 Modular unit at rear of lot (Funded by DFES)	31 December 2024
68 Annetts Rd, Dalwallinu	Construction of a 3x2 and a 2x1 Modular house	30 June 2025
Lot 42-43 Arthur St, Wubin	Purchase of Land	30 June 2025
6B Cousins Rd, Dalwallinu	Carport	31 August 2024
Dalwallinu	Installation of dual use footpaths	31 March 2025
Dalwallinu	Purchase of LED noticeboard	31 August 2024
Dalwallinu	Town Entry Signs	31 December 2024
Dalwallinu	Sewerage line upgrade	31 May 2025
Dalwallinu	Completion of infiltration system upgrade from 2023-2024	31 August 2024
Dalwallinu	Fencing around new dam	31 October 2024
Dalwallinu	Portable stage	15 August 2024
Dalwallinu Aquatic Centre	Upgrade to balance tanks	31 May 2025
Dalwallinu Caravan Park	Upgrade to sewer pits	31 October 2024
Dalwallinu Medical Centre	Replace floor coverings	31 January 2025
Dalwallinu Recreation Centre	Installation of power to new shed	31 October 2024
Dalwallinu Recreation Centre	Hockey pavilion retaining wall	31 December 2024
Dalwallinu Sports Club	Fencing to service area	31 March 2025
6 Dowie St, Dalwallinu	Bathroom upgrade	31 October 2024
Kalannie Caravan Park	Upgrade to plumbing fixtures	30 September 2024
Kalannie Sports Pavilion	Pavilion verandah	31 December 2024
Kalannie	Installation of Entry Statement – southern end	31 December 2024
Kalannie	Installation of shade structure – Roche Street	31 December 2024
Plant Replacement	Ongoing replacement of Plant as per Council's Plant Replacement Schedule	31 December 2024
23 Rayner St, Dalwallinu	Bathroom upgrade	31 October 2024
Richardson Park	Shelter <i>(Subject to contribution)</i>	31 March 2025
Shire	Roadworks	31 May 2025

OBJECTIVES FOR 2024-2025



STRATEGIC COMMUNITY PLAN 2017 - 2027

SCORE CARD 2023-2024

STRATEGIC COMMUNITY PLAN - SCORE CARD 2023-2024

Goal 1 – Community (Social)			
Outcome 1.1: Enhanced and expanded medical and other appropriate health services			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.1.1 Advocate for additional medical services e.g Dental, physio	Nil	N/A	No advocacy undertaken for additional services in 2023-2024.
1.1.2 Advocate and promote an integrated public and Community Health Programme	Nil	N/A	No advocacy undertaken for community health programme in 2023-2024.
1.1.3 Investigate improved service delivery model	Advertised the Dalwallinu Medical Centre for private lease	Yes	Dalwallinu Medical Centre leased to Dr O Onikola for a new 3 year Contract.
1.1.4 Advocate for improvements to and extension in the availability of ‘in-home care and support services’	Nil	N/A	No progress on this outcome
1.1.5 Support regular provision of locum medical services	Nil	N/A	Medical Services not the Shire’s responsibility
Outcome 1.2: Enhanced quality of public amenities and all Shire facilities			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.2.1 Improve the cleaning services of public amenities and all Shire facilities	Cleaning contract was put out to tender.	Yes	No action required.
1.2.2 Improve lighting and universal access requirements in public places	Additional solar street lighting installed in Johnston Street.	Yes	Banner poles with solar lighting installed.
1.2.3 Promote greater usage of facilities for conferences and workshops	Marketing package developed for the Dalwallinu Recreation Centre	Yes	No progress on this outcome.
Outcome 1.3: Improved technology and electronic communication			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.3.1 Lobby State and Federal departments to improve mobile phone coverage	Lobbying continued for improved communication	Yes	No progress on this outcome. Field Solutions Group have received approvals to install five towers.
1.3.2 Lobby for better access and capability to National Broadband Network	Nil	N/A	Nil
1.3.3 Support continued provision of public services such as Community Resource Centres	Provision of building at nil rental	Yes	Lease with Dalwallinu CRC expires 30 November 2028.
1.3.4 Encourage and support private enterprise solutions to improve communications	Shire representatives are members of Innovation Central Midlands Inc	Yes	ICMI Inc has gone into recess.



STRATEGIC COMMUNITY PLAN 2017-2027

SCORE CARD 2023-2024

STRATEGIC COMMUNITY PLAN - SCORE CARD 2023-2024

Goal 1 – Community (Social)			
Outcome 1.4: Improved youth activities and services			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.4.1 Improve ambience and management of Recreation Centres	Council agreed to fund the upgrade to the Dalwallinu Recreation Centre after being unsuccessful with grant funding.	Yes	Completed
1.4.2 Enhance connections between DDHS and Shire Officers	Nil	N/A	Nil
1.4.3 Enhance youth engagement and utilisation of recreation services	Provision of school holiday youth activities	Yes	School holiday programmes are well supported.
1.4.4 Engage with Early Learning Centre to investigate funding options, case studies for potential upgrades/extensions	Dalwallinu ELC is now being run by REED	No	New Multi Purpose Early Childhood Learning Centre completed. Co-location of Day care, Dalwallinu Playgroup and Dalwallinu Toy Library.
Outcome 1.5: Protected heritage areas and buildings			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.5.1 Continue to maintain a municipal heritage register	Municipal Register maintained	Yes	Ongoing
1.5.2 Investigate funding options for heritage listed assets	Nil	N/A	Nil
Outcome 1.6: Enhanced community meeting areas in each town			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.6.1 Redevelop townsites main streets	Continue to enhance streetscapes in towns	Yes	Planned projects for 23-24 all completed
1.6.2 Support entities such as Mens Shed	Nil	N/A	No progress on this outcome
Outcome 1.7: Improved and enhanced playground areas			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.7.1 Improve public amenities in playground areas	Nil	N/A	Wubin & Dalwallinu playgrounds were upgraded.
1.7.2 Provide appropriate shade structures in playgrounds	Nil	N/A	Nil action required in this area



STRATEGIC COMMUNITY PLAN 2017-2027

SCORE CARD 2023-2024

Goal 1 – Community (Social)			
Outcome 1.8: Enhanced community meeting areas in each town			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.8.1 Develop vibrant community hub space within the Dalwallinu recreation precinct	Completed in 18-19	Yes	Completed
1.8.2 Provide improved landscape and links with the amenity of recreational spaces and sporting facilities	As above	Yes	As above
1.8.3 Promote rejuvenated modern conference and function capabilities to regional users	Marketing package developed for the Dalwallinu Recreation Centre	Yes	Nil

STRATEGIC COMMUNITY PLAN - SCORE CARD 2023-2024



STRATEGIC COMMUNITY PLAN 2017-2027

SCORE CARD 2023-2024

STRATEGIC COMMUNITY PLAN - SCORE CARD 2023-2024

Goal 2 – Sustainable Living (Economic)			
Outcome 2.1: A growing Shire population			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.1.1 Improve and encourage additional accommodation for single workers and families	Council proposes to subdivide 1 Wasley Street for future employee accommodation	Yes	No progress on this outcome. Council is considering further residential subdivision on land in Wasley Street. Process is currently with State Govt.
2.1.2 Examine population growth targets and impact on capacity of existing essential services	Nil	N/A	No progress on this outcome
2.1.3 Update the Rural Repopulation Plan	Nil	N/A	No progress on this outcome
2.1.4 Promote decentralised development	Nil	N/A	No progress on this outcome
Outcome 2.2: Additional business development in the commercial and industrial sectors			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.2.1 Advocate for additional commercial businesses to set up in towns	Three lots re-zoned to commercial in McNeill Street.	Yes	Marketing of the vacant lots in McNeill St and Deacon St have been ongoing.
2.2.2 Continue to pro-mote local employment opportunities through website	All Shire vacancies are advertised on the Shire website	Yes	Ongoing
2.2.3 Investigate options for a new industrial area for heavy industries	Compile data to show demand. All lots have now been sold.	N/A	DevelopmentWA will commenced construction in 24-25 financial year.
2.2.4 Develop and promote strategy for the business development in Shire towns	Shire Business Attraction brochure completed and distributed	No	More marketing to be undertaken once land becomes available.
Outcome 2.3: Promote tourism and associated business in the area			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.3.1 Utilise websites to maximise promotion of the Shire	Shire website is up to date at all times with tourist information	Yes	Ongoing
2.3.2 Maintain partnerships with tourism groups	Have partnerships with Wildflower Country, Discover Golden Horizons, Australia's Golden Outback	Yes	Ongoing
2.3.3 Develop partner-ships to enhance and maintain/rotate DDC educational displays	Nil	N/A	Little interest with people wanting to display at the DDC
2.3.4 Promote iconic landmarks – Rabbit Proof Fence and Dalgary Track	Nil	N/A	No progress on this outcome



STRATEGIC COMMUNITY PLAN 2017-2027

SCORE CARD 2023-2024

STRATEGIC COMMUNITY PLAN - SCORE CARD 2023-2024

Outcome 2.4: Increased housing development			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.4.1 Improve and build additional accommodation for aged persons	Nil	N/A	Continue to finalise the purchase of Old Fire Station for future aged accommodation. Being held up by DFES due to PFAS.
2.4.2 Advocate for existing UCL to be released for development	Negotiate with State Government to purchase Reserves.	Yes	Continued follow up of proposals submit- ted to Department, Planning Lands and Heritage
2.4.3 Encourage a variety of housing types are available	Nil	Yes	Bell St subdivision has seen a variety of housing options.
2.4.4 Investigate potential joint venture arrangements for increased accommodation	Nil	N/A	No progress on this outcome
Outcome 2.5: Improved drainage of stormwater in towns			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.5.1 Advocate for culvert size increases across Great Northern Highway (Wubin)	Lobbied Main Roads WA	Yes	Lobbying to continue
2.5.2 Instigate improved maintenance of current drainage system	Continue with upgrades of sewerage system	Yes	No further sewer up-grades this year. Up-grades in 24-25.
2.5.3 Increase capture and utilisation of storm water	Designs have been prepared. Need more work on location of proposed dam	Ongoing	New stormwater dam was constructed on Annetts Road.
Outcome 2.6: Improved road network			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.6.1 Ensure Restricted Access Vehicle (RAV) Network is fit for purpose to service agricultural transport needs	Nil	N/A	No progress on this outcome
2.6.2 Continue programme of road maintenance and reconstruction to meet asset renewal standards	Planned roadworks completed	Yes	Ongoing road maintenance and construction planned
2.6.3 Monitor annual freight task on Shire roads and lobby for sufficient funding	Nil	N/A	Successful with fund- ing from WFSN for upgrades to Bell Rd and Dalwallinu-Kalannie Rd
2.6.4 Progress towards all Class A roads being 8 metres in width	When new Class A roads are planned for construction these are to 8m width	Yes	Ongoing



STRATEGIC COMMUNITY PLAN 2017-2027

SCORE CARD 2023-2024

Outcome 2.7: Improved productivity and profitability of agriculture			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.7.1 Maintain the relationship with local Liebe Group	Continue with support	Yes	Continued with support of the Liebe Group with a financial contribution
2.7.2 Facilitate vermin and weed control activities where the need arises	Undertook verge spraying	Yes	General verge spraying undertaken.

STRATEGIC COMMUNITY PLAN - SCORE CARD 2023-2024



STRATEGIC COMMUNITY PLAN 2017-2027

SCORE CARD 2023-2024

STRATEGIC COMMUNITY PLAN - SCORE CARD 2023-2024

Goal 3 - Environment			
Outcome 3.1 Reduced feral animal population in the Shire			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.1.1 Continue to work with local farmers to reduce the corella population	Corella Culls were held in Dalwallinu and Kalannie with varying success	Yes	Two culls held in 2023-2024.
3.1.2 Continue support for Central Wheatbelt Biosecurity Association Inc	Continue to support as and when required.	N/A	Nil
Outcome 3.2 Reduced litter and improved ambiance of streetscapes			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.2.1 Expand litter maintenance works in the town sites	Nil	N/A	Nil
3.2.2 Encourage volunteer programs to assist with litter control	Nil	N/A	No progress on this outcome
3.2.3 Provide appropriate awards and prizes for excellence in tidy streets	Nil	N/A	No progress on this outcome
Outcome 3.3 Improved weed control in the Shire			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.3.1 Maintain weed management programs in the Shire	Nil	N/A	Nil
Outcome 3.4 Enhanced rehabilitation of reserves			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.4.1 Expand gravel pit rehabilitation program	Nil	N/A	Nil
Outcome 3.5 Expanded recycling services			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.5.1 Promote greater use of DrumMuster	No longer conducted by the Shire	N/A	Nil
3.5.2 Education program on what to put in recycle bins	Regular advertising on Facebook to educate on recyclable items	Yes	Ongoing



STRATEGIC COMMUNITY PLAN 2017-2027

SCORE CARD 2023-2024

STRATEGIC COMMUNITY PLAN - SCORE CARD 2023-2024

Goal 4 – Civic Leadership (Governance)			
Outcome 4.1 Improved communication/consultation across all towns with a variety of methods			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
4.1.1 Continue to engage the community in decision making and a shared responsibility to achieve our goals	Continued to liaise with the community in line with Councils Communication Plan and Community Engagement Plan Monthly newsletter well received Email database established	Yes	Continue to use the plans to engage the community
4.1.2 Review the Strategic Community Plan regularly through community engagement to ensure it represents the community's interests	Commenced review of the Strategic Community Plan and Corporate Business Plan in early 2020	Yes	SCP and CBP have been combined and is now called "Council Plan". Waiting on final regulations.
Outcome 4.2 Improved flexibility in and provision of customer service			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
4.2.1 Promote the al-ternative for payment options	Nil	N/A	Nil
4.2.2 Review staff work ethics and promote best practice customer service	Continued to promote the Customer Service Charter	Yes	All staff aware of Customer Service Charter
4.2.3 Monitor and develop response time to customer issues	As per Customer Service Charter	Yes	All staff aware of customer response times
Outcome 4.3 Improved emergency planning and response			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
4.3.1 Improve the coordination of emer-gency planning via the Local Emergency Management Committee	Quarterly meetings held	Yes	Nil
4.3.2 Encourage volunteers to work with emergency service providers	Nil	N/A	Nil
4.3.3 Advocate support for local emer-gency services	Council supports emergency services as and when required	Yes	Nil
4.3.4 Maintain and enhance support for Bush Fire Brigades and volunteers	The Shire administers the ESL for the bush fire brigades	Yes	Nil



STRATEGIC COMMUNITY PLAN 2017-2027

SCORE CARD 2023-2024

STRATEGIC COMMUNITY PLAN - SCORE CARD 2023-2024

Outcome 4.4 Strategic alliances to best serve Dalwallinu			
Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
4.4.1 Develop regional projects with adjoining shires in the Mid West and Wheatbelt	Dalwallinu is part of Innovation Central Midland Inc with the Shires of Moora and Wongan Ballidu to deliver regional projects	Yes	ICMI has ceased to exist. No further commitments
4.4.2 Provide services to other Shires e.g conference facilities	Nil	N/A	No progress on this outcome
4.4.3 Promote advantages of decentralised governance	Nil	N/A	No progress on this outcome
4.4.4 Lobby the State Government to highlight the current community of interest services and funded by the Shire, and the strategic National Highway location of the town of Dalwallinu	Nil	N/A	No progress on this outcome
4.4.5 Strive to ensure 'best practice' local governance is maintained	Continue to ensure best practice	Yes	Nil



DISABILITY ACCESS AND INCLUSION PLAN

OUR COMMITMENT

The population of people with disabilities in the Shire represents a small percentage of total population. The Shire of Dalwallinu is committed to facilitate the inclusion of people with disability through the improvement of access to its information, services, events and facilities.

In working towards this goal the Shire of Dalwallinu has worked progressively towards achieving the desired results in the key outcomes.

- Confirmed our facilities meet the standard required;
- Improved Shire of Dalwallinu staff understanding of how to assist the public to obtain information in other formats; and
- Ongoing community consultation with key stakeholders to guide access and inclusion improvements.
- Ramps have been provided at road crossings and any new public buildings;
- Wide doors for wheelchair access are available at Shire offices and Shire toilet facilities;
- Phone with volume controls for those with hearing problems will be installed on request;
- Parking spaces for people with disabilities are available near the pharmacy and supermarket,
- the medical centre and the swimming pool, with more being planned over the next few years.
- Handrails on stairs and ramps will be provided where necessary for safe access.

Monitoring of implementation measures and any future need will take place to ensure compliance and success of Disability Access and Inclusion within our Shire. Audit of Procedures will take place at yearly intervals to ensure measures are being adopted and staff become familiar with and act on the requirements of Disability Access and Inclusion Plan.



DESIRED OUTCOMES

The Shire of Dalwallinu is committed to the health, safety, wellbeing and equality of Services to all, regardless of disability. It has a friendly community spirit with values and morals to care for ones neighbour, this spirit is encompassed at Shire offices where all staff will happily help wherever they can regardless of disability.

The Shire of Dalwallinu will support people with disabilities, their carers and their families to make their lives easier and more rewarding. The Shire of Dalwallinu considers disability issues within Town Planning and everyday procedures to ensure no barriers are erected to prevent equality of access and enjoyment of facilities for all.

The Shire of Dalwallinu is committed to working with people with disabilities, carers and support groups where possible to agree on services and facilities and to understand barriers faced and therefore supply workable solutions.

The Shire of Dalwallinu is committed to achieving the seven desired outcomes of the Disability Access and Inclusion Plan.

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.
2. People with disability have the same opportunities as others to access buildings and other facilities operated by the relevant public body.
3. Those people with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff of the relevant public authority.
5. People with disability have the same opportunities as other people to make complaints to the relevant public authority.
6. People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.
7. People with disability have the same opportunities as other people to access the Shire's employment (recruitment and retention practices).

The DAIP is available on our website; <https://www.dalwallinu.wa.gov.au/council/documents-information/plans/plans.aspx>



COMPETITION POLICY

COMPETITIVE NEUTRALITY

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership.

Competitive neutrality should apply to all business activities, which generate a user-pays income of over \$200,000, unless it can be shown it is not in the public interest.

A public benefit test is used to determine if competitive neutrality is in the public interest.

This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

Annual Reports must show that a public benefit test has been conducted for all significant business activities. They should also provide information on how a decision was reached to implement or not implement competitive neutrality in each case.

If competitive neutrality has been found to be in the public interest, the Annual Report must show the schedule for implementing it over the coming year.

As the Shire of Dalwallinu does not have any 'Significant Business Activities' with an annual user-pays income exceeding \$200,000 pa this negates further action or reporting obligation.

COMPETITION REFORM

National Competition Policy (NCP) is designed to enhance the efficiency and effectiveness of public sector agencies and lead to more efficient use of all economic resources. There are a number of specific requirements placed on Local Government in the areas of competitive neutrality, legislative review and structural reform.

Each Local Government is required to report its progress in achieving NCP reforms in its annual report.

LEGISLATIVE REVIEW

All Local Governments are required to assess which of their local laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

There are specific reporting requirements which must be included in the Annual Report, including:

A statement of which local laws have been reviewed, the conclusions of those reviews, and an implementation schedule for any resultant recommendations;

In 2020, Council reviewed all Local Laws.

There are specific reporting requirements which must be included in the Annual Report, including:

A statement of which local laws have been reviewed, the conclusions of those reviews, and an implementation schedule for any resultant recommendations;

In 2020, Council reviewed all Local Laws.

STRUCTURAL REFORM

Before Local Governments privatise a monopoly business activity or introduce competition into a sector dominated by a monopoly or near monopoly, the regulatory and commercial activities must be separated and a review undertaken.

Where applicable, all Local Governments in Australia must report their adherence to structural reform principles. At present, this requirement has a very limited impact on Local Government in Western Australia, and most will not need to provide this information.



CITIZENSHIP CEREMONIES - 2023-2024



The Shire conducted five (5) citizenship ceremonies throughout 2023 - 2024 with 30 people choosing to become Australian Citizens. Participants were from four (4) different countries of origin with the majority from the Phillipines. This number recognises the growing community of permanent residents of Dalwallinu choosing to become Australian citizens. All ceremonies were followed by a presentation of gifts from the Shire as a memento of the event. Photos were taken and then each new citizen was invited to say a few words. Several of the newest citizens gave emotional speeches about their decision to become Australians and the influence that Dalwallinu had on that decision.

Date of Ceremony	Phillipines	UK	Germany	Canada	Totals
28 November 2023	10	1			11
26 January 2024	12	1		1	14
27 February 2024	1				1
23 April 2024			1		1
25 June 2024	3				3
Totals	26	2	1	1	30

28 NOVEMBER 2023

On Tuesday 28 November 2023 the Shire hosted a Citizenship Ceremony for 11 participants at the Dalwallinu Discovery Centre. The ceremony was presided by Shire President Cr Keith Carter who welcomed the conferees and their families to the event before delivering the opening address and reading the Minister's address.

Cr Carter then read out all the names of the 11 participants and invited them to the front of the room where they all took the Pledge of Allegiance. The ceremony also recognised Alyza Manzano who had already received her Citizenship in the mail, but she participated in this ceremony alongside the new citizens.

26 JANUARY 2024

On Friday 26 January 2024 the Shire President Cr Keith Carter welcomed 14 new Australians into our Community at the Shire of Dalwallinu Aquatic Centre. This ceremony commenced at 9am following the Australia Day BBQ Breakfast.

Those present witnessed two families plus three other individuals take the Citizenship Pledge. Afterwards we heard some very emotional speeches from some of our newest citizens. It is heartwarming to see how much they want to

not only become Australian Citizens but remain a part of our Dalwallinu community.

27 FEBRUARY 2024

The Shire hosted a Citizenship Ceremony for Mr Leroy Badoles prior to the February Ordinary Council Meeting.

The ceremony was attended by Councillors and Staff and Leroy's wife Judith and daughter Leralou.

23 APRIL 2024

The Shire held a small Citizenship Ceremony on 23 April 2024 and welcomed Jane Praefke to the Australian community. Jane's parents who were recently in Australia had to return just before the ceremony.

Jane was fortunate enough though to have her mother-in-law and father-in-law here from Ireland to witness her becoming an Australian citizen.

Shire Councillors were in attendance and Jane received a bundle of gifts from the Shire to commemorate her special day.

CITIZENSHIP CEREMONIES - 2023-2024



CITIZENSHIP CEREMONIES - 2023-2024



25 JUNE 2024

The Shire of Dalwallinu were delighted to welcome Mr Shane Love MLA, Leader of the Opposition to the June Citizenship Ceremony. Mr Love participated in the Ceremony alongside Shire President Cr Keith Carter who officiated at the Ceremony.

Mariza Caranguian, Via Liscano and Viel Aguinaldo all became new Australian Citizens. Family of all attendees were in chambers to witness the ceremony, along with Councillors and Shire staff. All new citizens received a present from the Shire which included memorabilia from the Shire and a book on Dalwallinu.

The Ceremony was followed by an "Aussie themed" afternoon tea for all in attendance.



Cosape Family & Councillors



Ofiapa Family & Councillors



Leanne Cooke & Councillors



Genevieve Limcumpao with Cr KL Carter



Cr KL Carter and Leroy Badoles



Australia Day 2024 Citizenship Recipients



Jane Praefke & Family



Caranguian, Aguinaldo & Liscano families with Cr KL Carter & Shane Love MLA

CITIZENSHIP CEREMONIES - 2023-2024



FREEDOM OF INFORMATION

Section 96 of the FOI *Freedom of Information Act* require local governments to publish an Information Statement.

In summary, the Shire of Dalwallinu's statement indicates that the Shire of Dalwallinu is responsible for the good governance of the Shire, and carries out functions as required, including statutory compliance and provision of services and facilities.

The Shire of Dalwallinu maintains records relating to the function and administration of the Shire, each property within the Shire, and includes such documents as the Minutes of Meetings, Rate Book, Town Planning Scheme, Local Laws, Codes of Conduct, Register of Financial Interests, Register of Delegations, Financial Statements and Electoral Rolls.

These documents can be inspected free of charge at the Shire Administration Centre, 58 Johnston Street, Dalwallinu, during office hours.

No Freedom of Information requests were received in 2023-2024.



REGISTER OF MINOR COMPLAINTS



Section 5.121 of the *Local Government Act 1995* (Register of Certain Complaints of Minor Breaches) requires the Complaints Officer for each local government to maintain a Register of Complaints which records all complaints that result in action under Section 5.110(6) (b) or (c) of the Act (Conduct of Certain Officials).

Section 5.53 (2) (hb) of the *Local Government Act 1995* requires disclosure in the Annual Report of details of entries made under Section 5.121 during the financial year in the Register of Complaints, including:

1. The number of complaints recorded in the register of complaints;
2. How the recorded complaint was dealt with; and
3. Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the *Local Government Act 1995* were received during 2023-2024.



RECORD KEEPING PLAN REPORT 2023-2024

Consistent with the provisions of the *State Records Act 2000*, the Shire of Dalwallinu on 24 March 2020 adopted an approved 'Recordkeeping Plan' and satisfied the compliance requirements of the Act, and has provided sufficient and appropriate training for the staff in this responsibility having had the Chief Executive Officer approve the Operational Procedures Manual for this training.

Purposes

The purpose of this Recordkeeping Plan (RKP) is to set out the minimum requirements as to which records are to be created by the Shire of Dalwallinu and how it is to keep its records. Recordkeeping Plans are to provide an accurate reflection of the recordkeeping program within the organisation, including information regarding the organisation's recordkeeping system(s), policies, disposal arrangements, practices and processes. The RKP is the primary means of providing evidence of compliance with the Act.

Objectives

The objectives of the Shire of Dalwallinu Recordkeeping Plan are to ensure:

- Compliance with Section 19 of the *State Records Act 2000*;
- Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- Recorded information can be retrieved quickly, accurately and cheaply when required; and
- Protection and preservation of the Local Government's records.

Performance Indicators

Under Section 6.2 of the Shire of Dalwallinu's Recordkeeping Plan, Performance Indicators, as listed below, were tested successfully with less than 10% error rate being recorded:

An annual test to retrieve documentation with a random choice;

- Selection of twenty items with an error rate less than 10% being acceptable.
- State records commission standard 2: Principal 6

Record Keeping Training Program

This Shire employs one full time Customer Service Officer, who has been trained to be proficient in all aspects of Records Keeping in relation to the software Council has in place with Synergy Soft. The Records Officer also provide training to other staff in relation to the requirements of the Records Keeping Plan.

Review of the efficiency and effectiveness of the record keeping training program.

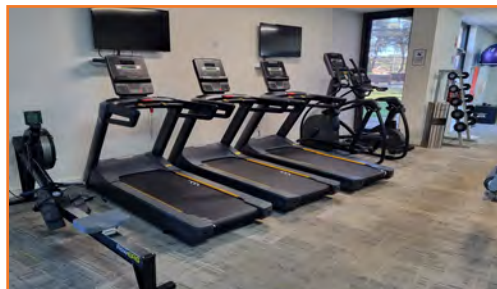
A briefing session for all staff on the requirements of the RKP and their responsibilities is conducted regularly. The Shire of Dalwallinu's induction program addresses employees' roles and responsibilities in regard to their compliance with the Record Keeping Plan (RKP).

Each new employee is presented with a comprehensive Induction Manual which includes the requirements of the RKP. The Records Officer also provides – brief overview of the practical application of the plan.



EVENTS & PROGRAMS 2023-2024

New Gymnasium Equipment



Dalwallinu Town Hall - Floor restoration



Dalwallinu Wildflowers & Seating refresh



Emergency Generators & LED Towers



EVENTS & PROGRAMS 2023-2024



EVENTS & PROGRAMS 2023-2024

Ablution Block - Dalwallinu Cemetery



Dalwallinu Show Stand



Skate Clinic



Shade Shelters Bowling Club - Dalwallinu



EVENTS & PROGRAMS 2023-2024



EVENTS & PROGRAMS 2023-2024

Youth Lounge Opens



Memorial Wall - Kalannie



Hollywood Bingo Fundraiser



New Executive Residence



EVENTS & PROGRAMS 2023-2024



EVENTS & PROGRAMS 2023-2024

Bell Street Reseal



Kalannie Oval



Anzac Day



Wubin Playground



Dalwallinu Water Tanks



Dalwallinu Playground



Kalannie Water Tanks



EVENTS & PROGRAMS 2023-2024



EVENTS & PROGRAMS 2023-2024

Medical Student Immersion Program



Dalwallinu Industrial Entry Statement



New Gardeners Shed - Dalwallinu Oval



Shade Sails - Toddlers Pool Dalwallinu



Completed EV Charging Station



Footpaths - Leahy Street



New Hockey Pavilion



Footpaths - Hyde Street



EVENTS & PROGRAMS 2023-2024



EVENTS & PROGRAMS 2023-2024

Park Drive Upgrade



EVENTS & PROGRAMS 2023-2024



EVENTS & PROGRAMS 2023-2024

Christmas Street Party 2023



Pratt Street Reseal



Pithara East Reconstruction



Deacon Street Reconstruction



EVENTS & PROGRAMS 2023-2024



EVENTS & PROGRAMS 2023-2024

Gazebo cover at Tourist Bay



New Grader



RURAL SIGNAGE

The Shire have had ongoing issues with our Rural Street signs being 'liberated' from their positions. This is an incredibly stupid act performed by a select group of people in the greater touring community. A 'souvenir' is a wonderful memento to remember a lovely holiday. Removing a rural street sign can be hazardous and may result in a fatality. When emergency services are needed and are unable to locate a street or road due a sign being removed it has to potential to be deadly.



In an attempt to alieviate this issue the Shire have produced street signs for sale at the Dalwallinu Discovery Centre. Tourists are encouraged to purchase a memento in a safe way and leave the signage on the roads where they are needed.

The ABC news did a story on the issue last year and featured both the Shire President and Deputy Shire President who explained the issues that the Shire face with this issue.

EVENTS & PROGRAMS 2023-2024



STAFF RECOGNITION AND AWARDS

Sheree Sundstrom - 15 Years Service

The Shire would like to acknowledge and congratulate Sheree on achieving 15 years of Service to the Shire.

Initially Sheree was based at the Dalwallinu Medical Centre before transitioning into the Technical Support Officer position several years ago.

Sheree works for Works & Services and also manages the cleaners and rental property inspections for the Shire. Staff celebrated with Sheree with a morning tea where she was presented with a certificate by Chief Executive Officer Jean Knight.



Glenn Jones - Retired after 11 years

The Shire hosted an afternoon tea to farewell Glenn when he left to start his retirement. Acting CEO Hanna Jolly said a few words and gave an insight into Glenn's time with the Shire.

Glenn commenced with the Shire on 31 October 2012 as a full time truck driver/Plant Operator. When Hanna was finding his commencement date she stumbled across the statistic in the system which stated Glenn has worked an impressive 20,668 hours for the Shire during his 11 years. Most of these hours Glenn would have spent driving different machinery used in maintaining and upgrading the Shire's road network.

Glenn was described as a good machinery operator, with an excellent can-do attitude who was always willing to step up and get the job done.

Diligence in Safety Award Certificate

In November 2023 James Sheridan CEO LGIS WA travelled to Dalwallinu to present the Shire staff a Diligence in Safety Award. This was the result of a comprehensive audit of all WHS records and procedures in place at the Shire of Dalwallinu. The audit was conducted onsite and took place over several days with all levels of staff involved in the audit.

The Shire are very proud of the WHS team who set high standards in the WHS area. This award reflects the many hours of work and training that all staff undertake to ensure that safety is the number one priority in the workplace. We congratulate all of the staff for this award.



AUSTRALIA DAY COMMUNITY CITIZEN AWARDS

Active Community Citizen 2024 - Mrs Sam Dickins

Country communities often thrive because of the dedication of a few to improve the lives of others. It has been said that very few people within Dalwallinu have not benefited in some way from the work achieved by Samantha Dickins.

Samantha Jane Dickins known affectionately known as 'Sam', has quietly and generously contributed to the community of Dalwallinu and its surrounding districts through volunteering her services for over 24 years.

Sam has shown that throughout her adult life a commitment to serving the Shire of Dalwallinu community through her tireless efforts, from teaching the communities children how to swim to volunteering with the Dalwallinu Volunteer Fire and Rescue Service.

Sam, a teacher at the Dalwallinu District High School and a keen swimmer herself has been teaching the children of Dalwallinu to swim for over 24 years, some of the students she has taught to swim are now bringing their own children to Sam to learn how to swim.

Sam also has volunteered her time every Tuesday and Thursday for 24 years to coaching the budding athletes of the Dalwallinu Swimming Club.

Sam's involvement with the Dalwallinu Volunteer Fire and Rescue Service (VFRS) extends to her becoming the Captain of the VFRS for over eight years where she has volunteered her time for 12 years.

Here is a summary of her continued commitment to serving the community of Dalwallinu.

- Dalwallinu Volunteer Fire and Rescue Service – 12 years
- Captain Dalwallinu Volunteer Fire & Rescue Service – 8 years
- Swimming Instructor – 26 years
- Volunteer Swimming Coach Dalwallinu Swim Club - 24 years
- Swimming Instructor Dalwallinu Swimming School – 4 years

Awards Sam has received outside of Dalwallinu include

- Awarded the National Emergency Medal and Clasp for service in fighting the 2019 bushfires in NSW.
- Citation from the Prime Minister of Australia for services in the 2019 NSW bushfires.
- Five and 10-year service medals from the Volunteer Fire and Emergency Service and the Department of Fire and Emergency Services.
- Ten and 20-year awards for service to Australian Swimming (AUSTSWIM)
- Long Service Order from the Royal Life Saving Society of Western Australia



Community Group or Event of 2024 - Wubin Wheat Bin Museum

The group who established the Wheat Bin Museum are to be congratulated on their untiring efforts over many years. The original museum was housed in the original wheat bin at Wubin.

The Wheat Bin Museum has grown over the years to now include a large collection of vintage cars and trucks along with some machinery. The museum is open during the tourist season daily depending on volunteers, attracting many visitors from far and wide.

There are many displays there of district history, including the hospital that has been through stages and buildings to what it is today and has listed the national achievements and awards. Other district icons or worthy events and history are included in the displays. The work involved as the museum growth was created with dedication, effort, and time by the team of willing volunteers. It houses and secures much of the district's history, a valuable resource for future generations.



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2023- 2024 ANNUAL FINANCIAL STATEMENTS



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SHIRE OF DALWALLINU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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The Shire of Dalwallinu conducts the operations of a local government with the following community 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 facilities and a community favourable to extend families.

Principal place of business:
58 Johnston Street
Dalwallinu WA 6609

**SHIRE OF DALWALLINU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of Dalwallinu has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the

19th

day of

NOVEMBER

2024



Chief Executive Officer

Jean M Knight

Name of Chief Executive Officer



William Buck Audit (WA) Pty Ltd

SHIRE OF DALWALLINU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),24	3,660,429	3,673,727	3,548,571
Grants, subsidies and contributions	2(a)	4,506,855	737,120	5,205,892
Fees and charges	2(a)	1,312,614	1,266,570	1,430,206
Interest revenue	2(a)	368,175	196,985	173,908
Other revenue	2(a)	49,070	4,225	35
		9,897,143	5,878,627	10,358,612
Expenses				
Employee costs	2(b)	(2,335,367)	(2,528,638)	(2,461,829)
Materials and contracts		(2,889,145)	(2,862,870)	(2,619,349)
Utility charges		(457,049)	(438,062)	(383,328)
Depreciation		(5,438,680)	(5,988,786)	(5,929,265)
Finance costs		(110,854)	(110,565)	(117,165)
Insurance		(207,744)	(221,490)	(197,032)
Other expenditure	2(b)	(115,788)	(137,172)	(106,051)
		(11,554,627)	(12,287,583)	(11,814,019)
		(1,657,484)	(6,408,956)	(1,455,407)
Capital grants, subsidies and contributions	2(a)	5,667,651	8,755,427	12,538,476
Profit on asset disposals		224,676	252,136	429,896
Loss on asset disposals		(265,815)	0	(215,659)
Fair value adjustments to financial assets at fair value through profit or loss	4	2,943	0	6,450
Loss on revaluation of other infrastructure - gardens	8(a)	0	0	(429,345)
		5,629,455	9,007,563	12,329,818
Net result for the period		3,971,971	2,598,607	10,874,411
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	(15,992,974)
Total other comprehensive income for the period	16	0	0	(15,992,974)
Total comprehensive income for the period		3,971,971	2,598,607	(5,118,563)

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



SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	11,708,133	10,007,331
Trade and other receivables	5	272,732	534,001
Inventories	6	18,901	13,751
TOTAL CURRENT ASSETS		11,999,766	10,555,083
NON-CURRENT ASSETS			
Trade and other receivables	5	6,879	6,377
Other financial assets	4	145,549	142,606
Property, plant and equipment	7	39,351,342	38,431,582
Infrastructure	8	268,698,988	266,563,705
Right-of-use assets	10(a)	39,636	17,667
TOTAL NON-CURRENT ASSETS		308,242,394	305,161,937
TOTAL ASSETS		320,242,160	315,717,020
CURRENT LIABILITIES			
Trade and other payables	11	518,744	434,519
Other liabilities	12	715,184	0
Lease liabilities	10(b)	12,061	3,482
Borrowings	13	317,147	310,416
Employee related provisions	14	411,622	391,047
TOTAL CURRENT LIABILITIES		1,974,758	1,139,464
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	28,609	14,301
Borrowings	13	2,686,946	3,004,093
Employee related provisions	14	24,210	18,224
Other provisions	15	260,433	245,705
TOTAL NON-CURRENT LIABILITIES		3,000,198	3,282,323
TOTAL LIABILITIES		4,974,956	4,421,787
NET ASSETS		315,267,204	311,295,233
EQUITY			
Retained surplus		59,739,546	57,161,860
Reserve accounts	27	5,793,205	4,398,920
Revaluation surplus	16	249,734,453	249,734,453
TOTAL EQUITY		315,267,204	311,295,233

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



SHIRE OF DALWALLINU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		46,892,232	3,794,137	265,727,427	316,413,796
Comprehensive income for the period					
Net result for the period		10,874,411	0	0	10,874,411
Other comprehensive income for the period	16	0	0	(15,992,974)	(15,992,974)
Total comprehensive income for the period		10,874,411	0	(15,992,974)	(5,118,563)
Transfers from reserve accounts	27	874,441	(874,441)	0	0
Transfers to reserve accounts	27	(1,479,224)	1,479,224	0	0
Balance as at 30 June 2023		57,161,860	4,398,920	249,734,453	311,295,233
Comprehensive income for the period					
Net result for the period		3,971,971	0	0	3,971,971
Total comprehensive income for the period		3,971,971	0	0	3,971,971
Transfers from reserve accounts	27	501,879	(501,879)	0	0
Transfers to reserve accounts	27	(1,896,164)	1,896,164	0	0
Balance as at 30 June 2024		59,739,546	5,793,205	249,734,453	315,267,204

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 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,660,213	3,615,917
Grants, subsidies and contributions		4,788,735	4,824,440
Fees and charges		1,312,614	1,430,206
Interest revenue		368,175	173,908
Goods and services tax received		1,217,355	1,716,052
Other revenue		49,070	35
		11,396,162	11,760,558
Payments			
Employee costs		(2,352,060)	(2,431,025)
Materials and contracts		(2,776,554)	(3,066,534)
Utility charges		(457,049)	(383,328)
Finance costs		(110,854)	(117,165)
Insurance paid		(207,744)	(197,029)
Goods and services tax paid		(1,217,355)	(1,628,734)
Other expenditure		(115,788)	(106,051)
		(7,237,404)	(7,929,866)
Net cash provided by operating activities		4,158,758	3,830,692
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(2,554,631)	(3,108,087)
Payments for construction of infrastructure	8(a)	(6,639,036)	(11,858,938)
Capital grants, subsidies and contributions		6,386,404	11,804,389
Proceeds from sale of property, plant & equipment		671,250	1,281,500
Net cash (used in) investing activities		(2,136,013)	(1,881,136)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(310,416)	(304,000)
Payments for principal portion of lease liabilities	26(b)	(11,527)	(24,187)
Net cash (used in) financing activities		(321,943)	(328,187)
Net increase in cash held		1,700,802	1,621,369
Cash at beginning of year		10,007,331	8,385,962
Cash and cash equivalents at the end of the year		11,708,133	10,007,331

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

SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	3,609,009	3,632,115	3,501,431
Rates excluding general rates	24	51,420	41,612	47,140
Grants, subsidies and contributions		4,506,855	737,120	5,205,892
Fees and charges		1,312,614	1,266,570	1,430,206
Interest revenue		368,175	196,985	173,908
Other revenue		49,070	4,225	35
Profit on asset disposals		224,676	252,136	429,896
Fair value adjustments to financial assets at fair value through profit or loss	4	2,943	0	6,450
		10,124,762	6,130,763	10,794,958
Expenditure from operating activities				
Employee costs		(2,335,367)	(2,528,638)	(2,461,829)
Materials and contracts		(2,889,145)	(2,862,870)	(2,619,349)
Utility charges		(457,049)	(438,062)	(383,328)
Depreciation		(5,438,680)	(5,988,786)	(5,929,265)
Finance costs		(110,854)	(110,565)	(117,165)
Insurance		(207,744)	(221,490)	(197,032)
Other expenditure		(115,788)	(137,172)	(106,051)
Loss on asset disposals		(265,815)	0	(215,659)
Loss on revaluation of non-current assets		0	0	(429,345)
		(11,820,442)	(12,287,583)	(12,459,023)
Non cash amounts excluded from operating activities	25(a)	5,491,650	5,729,204	6,145,423
Amount attributable to operating activities		3,795,970	(427,616)	4,481,358
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		5,667,651	8,755,427	12,538,476
Proceeds from disposal of assets		671,250	581,500	1,281,500
		6,338,901	9,336,927	13,819,976
Outflows from investing activities				
Right of use assets received - non cash	10(a)	(34,414)	(35,600)	(18,942)
Purchase of property, plant and equipment	7(a)	(2,554,631)	(3,442,085)	(3,108,087)
Purchase and construction of infrastructure	8(a)	(6,639,036)	(9,524,264)	(11,858,938)
		(9,228,081)	(13,001,949)	(14,985,967)
Non-cash amounts excluded from investing activities	25(b)	34,414	35,600	18,942
Amount attributable to investing activities		(2,854,766)	(3,629,422)	(1,147,049)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	26(b)	34,414	35,600	18,942
Transfers from reserve accounts	27	501,879	559,574	874,441
		536,293	595,174	893,383
Outflows from financing activities				
Repayment of borrowings	26(a)	(310,416)	(310,416)	(304,000)
Payments for principal portion of lease liabilities	26(b)	(11,527)	(12,724)	(24,187)
Transfers to reserve accounts	27	(1,896,164)	(1,725,879)	(1,479,224)
		(2,218,107)	(2,049,019)	(1,807,411)
Non-cash amounts excluded from financing activities	25(c)	(34,414)	(35,600)	(18,942)
Amount attributable to financing activities		(1,716,228)	(1,489,445)	(932,970)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(d)	5,578,503	5,546,483	3,177,164
Amount attributable to operating activities		3,795,970	(427,616)	4,481,358
Amount attributable to investing activities		(2,854,766)	(3,629,422)	(1,147,049)
Amount attributable to financing activities		(1,716,228)	(1,489,445)	(932,970)
Surplus or deficit after imposition of general rates	25(d)	4,803,479	0	5,578,503

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

SHIRE OF DALWALLINU
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Shire of Dalwallinu which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 7
 - Infrastructure - note 8
 - Measurement of employee benefits - note 14
 - Measurement of provisions - note 15

Fair value hierarchy information can be found in note 23

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

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

- AASB 2014-10 *Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current*
- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Consideration from contracts with customers is included in the transaction price.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,660,429	0	3,660,429
Grants, subsidies and contributions	4,506,855	0	0	0	4,506,855
Fees and charges	1,312,614	0	0	0	1,312,614
Interest revenue	0	0	0	368,175	368,175
Other revenue	0	0	0	49,070	49,070
Capital grants, subsidies and contributions	0	5,669,751	0	(2,100)	5,667,651
Total	5,819,469	5,669,751	3,660,429	415,145	15,564,794

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,548,571	0	3,548,571
Grants, subsidies and contributions	5,205,892	0	0	0	5,205,892
Fees and charges	1,430,206	0	0	0	1,430,206
Interest revenue	0	0	0	173,908	173,908
Other revenue	0	0	0	35	35
Capital grants, subsidies and contributions	0	12,538,476	0	0	12,538,476
Total	6,636,098	12,538,476	3,548,571	173,943	22,897,088

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	204,117	88,544
Trade and other receivables overdue interest	8,195	10,203
Other interest revenue	155,863	75,161
	368,175	173,908

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$10,480.

Fees and charges relating to rates receivable

Charges on instalment plan	3,634	3,520
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The 2024 original budget estimate in relation to:
Charges on instalment plan was \$4,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	24,090	27,500
	24,090	27,500

Employee Costs

Employee benefit costs	2,201,366	2,190,698
Other employee costs	134,001	271,131
	2,335,367	2,461,829

Other expenditure

Sundry expenses	115,788	106,051
	115,788	106,051

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Term deposits
Total cash and cash equivalents

Held as

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2024	2023
	\$	\$
	5,914,928	5,608,411
	5,793,205	4,398,920
	11,708,133	10,007,331
	5,199,744	5,608,411
17	6,508,389	4,398,920
	11,708,133	10,007,331

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair values through other comprehensive income

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
Movement attributable to fair value increment
Units in Local Government House Trust - closing balance

Note	2024	2023
	\$	\$
	145,549	142,606
	145,549	142,606
	142,606	136,156
	2,943	6,450
	145,549	142,606

'Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at fair values through other comprehensive income

The Shire has elected to classify the following financial assets at fair value through other comprehensive income:

- debt investments which do not qualify for measurement at either amortised cost or fair value through profit or loss.
- equity investments which the Shire has elected to recognise as fair value gains and losses through other comprehensive income.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables
Trade receivables

Non-current

Rates and statutory receivables

Note	2024	2023
	\$	\$
	39,759	30,307
	232,973	503,694
	272,732	534,001
	6,879	6,377
	6,879	6,377

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

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.

6. INVENTORIES

Current

Fuel and materials

Note	2024	2023
	\$	\$
	18,901	13,751
	18,901	13,751

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

13,751	10,157
(236,688)	(244,784)
241,838	248,378
18,901	13,751

MATERIAL ACCOUNTING POLICIES

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.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Total Property			Plant and equipment		Total property, plant and equipment
	Land	Buildings - non-specialised	Total Property	Furniture and equipment	Plant and equipment	
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	2,453,000	31,394,776	33,847,776	66,828	3,403,403	37,318,007
Additions	0	2,610,547	2,610,547	67,777	429,763	3,108,087
Disposals	(225,000)	(575,910)	(800,910)	0	(163,283)	(964,193)
Depreciation	0	(614,904)	(614,904)	(14,664)	(400,751)	(1,030,319)
Balance at 30 June 2023	2,228,000	32,814,509	35,042,509	119,941	3,269,132	38,431,582
Comprises:						
Gross balance amount at 30 June 2023	2,228,000	33,421,587	35,649,587	337,990	4,508,953	40,496,530
Accumulated depreciation at 30 June 2023	0	(607,078)	(607,078)	(218,049)	(1,239,821)	(2,064,948)
Balance at 30 June 2023	2,228,000	32,814,509	35,042,509	119,941	3,269,132	38,431,582
Additions	0	1,483,273	1,483,273	35,741	1,035,617	2,554,631
Disposals	(42,000)	(185,651)	(227,651)	0	(239,162)	(466,813)
Depreciation	0	(666,951)	(666,951)	(27,379)	(473,728)	(1,168,058)
Balance at 30 June 2024	2,186,000	33,445,180	35,631,180	128,303	3,591,859	39,351,342
Comprises:						
Gross balance amount at 30 June 2024	2,186,000	34,709,860	36,895,860	373,731	5,117,744	42,387,335
Accumulated depreciation at 30 June 2024	0	(1,264,680)	(1,264,680)	(245,428)	(1,525,885)	(3,035,993)
Balance at 30 June 2024	2,186,000	33,445,180	35,631,180	128,303	3,591,859	39,351,342

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SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent Valuer	30 June 2022	Price per square metre/market borrowing rate.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Valuer	30 June 2022	Price per square metre/market borrowing rate.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
(ii) Cost					
Furniture and equipment		N/A	Cost	Not applicable	Not applicable
Plant and equipment		N/A	Cost	Not applicable	Not applicable

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - other	Other infrastructure - gardens	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	249,115,710	1,267,504	2,131,118	358,255	22,346,158	886,902	276,105,647
Additions	10,973,473	126,921	423,436	0	335,108		11,858,938
(Disposals)	0	0	0	(34,543)	(55,531)	(12,999)	(103,073)
Revaluation increments / (decrements) transferred to revaluation surplus	(9,717,821)	257,610	281,609	(235,126)	(6,274,299)	(304,947)	(15,992,974)
Revaluation (loss) / reversals transferred to profit or loss						(429,345)	(429,345)
Depreciation	(4,306,098)	(79,237)	(46,341)	(14,886)	(427,740)	(1,186)	(4,875,488)
Balance at 30 June 2023	246,065,264	1,572,798	2,789,822	73,700	15,923,696	138,425	266,563,705
Comprises:							
Gross balance at 30 June 2023	246,065,264	1,572,798	2,789,822	73,700	15,923,696	138,425	266,563,705
Balance at 30 June 2023	246,065,264	1,572,798	2,789,822	73,700	15,923,696	138,425	266,563,705
Additions	5,540,245	104,511	256,153	0	738,127	0	6,639,036
(Disposals)	0	0	0	0	(245,576)	0	(245,576)
Depreciation	(3,501,947)	(78,640)	(55,796)	(3,932)	(617,544)	(318)	(4,258,177)
Balance at 30 June 2024	248,103,562	1,598,669	2,990,179	69,768	15,798,703	138,107	268,698,988
Comprises:							
Gross balance at 30 June 2024	251,605,509	1,677,309	3,045,975	73,700	16,403,322	138,425	272,944,240
Accumulated depreciation at 30 June 2024	(3,501,947)	(78,640)	(55,796)	(3,932)	(604,619)	(318)	(4,245,252)
Balance at 30 June 2024	248,103,562	1,598,669	2,990,179	69,768	15,798,703	138,107	268,698,988

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Other infrastructure - gardens	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF DALWALLINU
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FOR THE YEAR ENDED 30 JUNE 2024

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads - clearing & earthworks	Not depreciated
Infrastructure - roads - pavement	40 years
Infrastructure - roads - seal	15 to 20 years
Infrastructure - roads - kerbing	50 years
Other infrastructure - drainage	50 years
Other infrastructure - footpaths	20 years
Other infrastructure - parks & ovals	10 to 40 years
Other infrastructure - gardens	Not depreciated
Other infrastructure - other	10 to 50 years
Right of use (furniture and equipment)	Based on the remaining lease

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the 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.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

10. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year:

	Note	Right-of-use assets - furniture and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2022		22,183	22,183
Additions		18,942	18,942
Depreciation		(23,458)	(23,458)
Balance at 30 June 2023		17,667	17,667
Gross balance amount at 30 June 2023		18,942	18,942
Accumulated depreciation at 30 June 2023		(1,275)	(1,275)
Balance at 30 June 2023		17,667	17,667
Additions		34,414	34,414
Depreciation		(12,445)	(12,445)
Balance at 30 June 2024		74,970	39,636
Gross balance amount at 30 June 2024		53,356	53,356
Accumulated depreciation at 30 June 2024		(13,720)	(13,720)
Balance at 30 June 2024		39,636	39,636

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

		2024 Actual \$	2023 Actual \$
Depreciation on right-of-use assets		(12,445)	(23,458)
Finance charge on lease liabilities	26(b)	(2,165)	(544)
Total amount recognised in the statement of comprehensive income		(14,610)	(24,002)
Total cash outflow from leases		(13,692)	(24,731)
(b) Lease Liabilities			
Current		12,061	3,482
Non-current		28,609	14,301
	26(b)	40,670	17,783

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Details of individual lease liabilities required by regulations are provided at Note 26(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 9 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

SHIRE OF DALWALLINU
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FOR THE YEAR ENDED 30 JUNE 2024

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
ATO liabilities	
Bonds and deposits held	
Other payables - Accrued interest on loans	
Other liabilities	

2024	2023
\$	\$
274,385	199,433
48,969	39,231
62,660	83,273
24,911	47,552
65,598	15,969
32,956	35,802
9,265	13,259
518,744	434,519

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

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

Prepaid rates

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER LIABILITIES

Current

Contract liabilities

Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$11,159 (2023: \$0)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2024	2023
	\$	\$
Contract liabilities	11,159	0
Capital grant/contributions liabilities	704,025	0
	715,184	0
Reconciliation of changes in contract liabilities		
Opening balance	0	23,053
Additions	11,159	0
Revenue from contracts with customers included as a contract liability at the start of the period	0	(23,053)
	11,159	0
Reconciliation of changes in capital grant/contribution liabilities		
Additions	704,025	765,193
Revenue from capital grant/contributions held as a liability at the start of the period	0	(765,193)
	704,025	0
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	704,025	0
	704,025	0

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

13. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		317,147	2,686,946	3,004,093	310,416	3,004,093	3,314,509
Total secured borrowings	26(a)	317,147	2,686,946	3,004,093	310,416	3,004,093	3,314,509

Secured liabilities and assets pledged as security

Debentures and bank loans are secured by general funds and assets of the Shire of Dalwallinu.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	172,026	164,911
Long service leave	187,198	179,060
	359,224	343,971
Employment on-costs	52,398	47,076
	52,398	47,076
Total current employee related provisions	411,622	391,047
Long service leave	21,320	14,777
	21,320	14,777
Employment on-costs	2,890	3,447
	2,890	3,447
Total non-current employee related provisions	24,210	18,224
Total employee related provisions	435,832	409,271

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 and salaries. 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.

Other long-term employee benefits

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

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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15. OTHER PROVISIONS

	Provision for landfill rehabilitation site	Total
	\$	\$
Opening balance at 1 July 2023		
Non-current provisions	245,705	245,705
	245,705	245,705
Additional provision	14,728	14,728
Balance at 30 June 2024	260,433	260,433
Comprises		
Non-current	260,433	260,433
	260,433	260,433

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Shire of Dalwallinu have landfill sites in Dalwallinu and Kalannie as itemised below. These sites are not licenced but they are recognised sites under the Department of Water and Environment Regulation. The Shire has a post closure plan in place to rehabilitate these sites at the end of their useful life.

1. Dalwallinu landfill site 1 (R1402-2003-1)

Rehabilitation was completed for Dalwallinu 1 site during 2019/20 for 4,386m². The total site is 22,346m² with 17,960m² remaining to be rehabilitated. This was scheduled for 2020/21 but has been postponed until 2025/26 as the remaining site is still being utilised.

2. Kalannie landfill site (R14782003-1)

Remaining useful life for this site is 10 years reaching the end during 2033/34. Rehabilitation future value expenditure provided as a non-current provision taking into consideration current interest rate, inflation and useful life.

3. Dalwallinu landfill site 2 (R1402-2003-1)

Remaining useful life for this site is 21 years reaching the end during 2044/45. Rehabilitation future value expenditure is provided as a non-current provision taking into consideration current interest rate, inflation and useful life.

MATERIAL ACCOUNTING POLICIES

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.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

16. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	1,731,080	1,731,080	1,731,080	0	1,731,080
Revaluation surplus - Buildings - non-specialised	21,404,446	21,404,446	21,404,446	0	21,404,446
Revaluation surplus - Infrastructure - roads	213,771,763	213,771,763	223,489,584	(9,717,821)	213,771,763
Revaluation surplus - Infrastructure - footpaths	735,323	735,323	477,712	257,611	735,323
Revaluation surplus - Infrastructure - drainage	281,610	281,610	0	281,610	281,610
Revaluation surplus - Infrastructure - parks and ovals	90,957	90,957	326,084	(235,127)	90,957
Revaluation surplus - Infrastructure - other	11,719,274	11,719,274	17,993,573	(6,274,299)	11,719,274
Revaluation surplus - Other infrastructure - gardens	0	0	304,948	(304,948)	0
	249,734,453	249,734,453	265,727,427	(15,992,974)	249,734,453

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	6,508,389	4,398,920
		<u>6,508,389</u>	<u>4,398,920</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	5,793,205	4,398,920
Contract liabilities	12	11,159	0
Capital grant liabilities	12	704,025	0
Total restricted financial assets		<u>6,508,389</u>	<u>4,398,920</u>

**18. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit		20,000	20,000
Credit card balance at balance date		0	(4,131)
Total amount of credit unused		<u>20,000</u>	<u>15,869</u>
Loan facilities			
Loan facilities - current		317,147	310,416
Loan facilities - non-current		2,686,946	3,004,093
Total facilities in use at balance date		<u>3,004,093</u>	<u>3,314,509</u>
Unused loan facilities at balance date		NIL	NIL

SHIRE OF DALWALLINU
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FOR THE YEAR ENDED 30 JUNE 2024

19. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*, the Shire has listed sites to be possible sources of contamination. Details of those sites are:

- Lot 50 Dalwallinu Kalannie Road, Dalwallinu WA 6609
- Lot 1003 Deacon Street, Dalwallinu WA 6609

Until the Shire conducts a full investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. Neither of the sites are conditionally licenced and this approach is consistent with the Department of Water and Environmental Regulation Guidelines.

20. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects

Payable:

- not later than one year

	2024	2023
	\$	\$
	541,307	474,440
	541,307	474,440
	541,307	474,440
Capital expenditure projects are represented by:		
3 Bell Street House construction	0	190,066
Multipurpose Early Childhood Centre 67 McNeill St	0	249,374
DRAWFA Flood Recovery Works	0	35,000
Tyrone Group 2x1 dwelling	258,358	0
Multipurpose Early Childhood Centre retention	62,319	0
Carport 6B Cousins Rd	26,839	0
Sewerage Imhoff tank upgrade	152,232	0
Electronic notice board	41,559	0
Total	541,307	474,440

SHIRE OF DALWALLINU
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FOR THE YEAR ENDED 30 JUNE 2024

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
President's annual allowance	10,000	10,000	10,000
President's meeting attendance fees	9,555	7,770	8,085
President's other expenses	2,479	2,500	2,435
President's travel and accommodation expenses			1,258
President's annual allowance for travel and accommodation expenses	1,087	500	
	23,121	20,770	21,778
Deputy President's annual allowance	2,500	2,500	2,500
Deputy President's meeting attendance fees	4,285	4,770	4,220
Deputy President's other expenses	2,459	2,500	2,144
Deputy President's annual allowance for travel and accommodation expenses		500	0
	9,244	10,270	8,864
All other council member's meeting attendance fees	24,980	27,570	25,055
All other council member's All other council member expenses	10,390	15,000	12,199
All other council member's travel and accommodation expenses	3,166	3,000	1,586
	38,536	45,570	38,840
21(b)	70,901	76,610	69,482

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	689,885	747,872
Post-employment benefits	84,521	86,810
Employee - other long-term benefits	76,666	77,774
Council member costs	70,901	69,482
21(a)	921,973	981,938

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2024 Actual	2023 Actual
	\$	\$
Sale of goods and services	149,720	25,145
Purchase of goods and services	29,576	7,341
Amounts outstanding from related parties:		
Trade and other receivables	0	1,719

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2024 or which would require a separate disclosure.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. OTHER MATERIAL ACCOUNTING POLICIES

a) 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.

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
(i) General rates											
General Rate	Gross rental valuation	0.098822	326	4,595,852	454,171	539	454,710	454,171	4,000	458,171	461,303
General Rate	Unimproved valuation	0.012310	359	254,471,500	3,132,544	(1,085)	3,131,459	3,135,776	4,000	3,139,776	3,014,908
Total general rates			685	259,067,352	3,586,715	(546)	3,586,169	3,589,947	8,000	3,597,947	3,476,211
(ii) Minimum payment											
Residential	Gross rental valuation	624	219	886,696	136,656	0	136,656	136,656	0	136,656	130,800
Rural	Unimproved valuation	728	35	580,478	25,480	0	25,480	21,840	0	21,840	26,600
Mining	Unimproved valuation	728	49	455,057	35,672	0	35,672	35,672	0	35,672	34,132
Total minimum payments			303	1,922,231	197,808	0	197,808	194,168	0	194,168	191,532
Total general rates and minimum payments			988	260,989,583	3,784,523	(546)	3,783,977	3,784,115	8,000	3,792,115	3,667,743
(iii) Ex-gratia Rates											
CBH		0.054157	0	949,455	51,420	0	51,420	41,612	0	41,612	47,140
Total amount raised from rates (excluding general rates)			0	949,455	51,420	0	51,420	41,612	0	41,612	47,140
Discounts							(174,968)			(160,000)	(166,312)
Total Rates							3,660,429			3,673,727	3,548,571

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF DALWALLINU
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25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(224,676)	(252,136)	(429,896)
Less: Movement in liabilities associated with restricted cash	(5,438)	0	(8,231)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,943)		(6,450)
Add: Loss on disposal of assets	265,815	0	215,659
Add: Loss on revaluation of fixed assets	8(a) 0	0	429,345
Add: Impairment of Plant and Equipment	7(a) 0	0	0
Add: Depreciation	9(a) 5,438,680	5,988,786	5,929,265
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(502)	0	6,614
Employee benefit provisions	5,986	(7,446)	(21,989)
Other provisions	14,728	0	31,106
Non-cash amounts excluded from operating activities	5,491,650	5,729,204	6,145,423
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Right of use assets received - non cash	10(a) 34,414	35,600	18,942
Non-cash amounts excluded from investing activities	34,414	35,600	18,942
(c) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
Non cash proceeds from new leases	26(b) (34,414)	(35,600)	(18,942)
Non-cash amounts excluded from financing activities	(34,414)	(35,600)	(18,942)
(d) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	27 (5,793,205)	(5,565,225)	(4,398,920)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 317,147	310,416	310,416
- Current portion of lease liabilities	10(b) 12,061	41,388	3,482
- Current portion of other provisions held in reserve	0	(46,622)	0
- Employee benefit provisions	242,468	240,460	247,906
Total adjustments to net current assets	(5,221,529)	(5,019,583)	(3,837,116)
Net current assets used in the Statement of Financial Activity			
Total current assets	11,999,766	6,155,053	10,555,083
Less: Total current liabilities	(1,974,758)	(1,135,470)	(1,139,464)
Less: Total adjustments to net current assets	(5,221,529)	(5,019,583)	(3,837,116)
Surplus or deficit after imposition of general rates	4,803,479	0	5,578,503

SHIRE OF DALWALLINU
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26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Actual									Budget			
Purpose	Note	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
Dalwallinu Sewerage Scheme	13	\$ 70,741	\$ 0	\$ (21,352)	\$ 49,389	\$ 0	\$ (23,507)	\$ 25,882	\$ 49,389	\$ 0	\$ (23,507)	\$ 25,882
Dalwallinu Discovery Centre	13	460,014	0	(61,314)	398,700	0	(62,726)	335,974	398,700	0	(62,726)	335,974
Dalwallinu Recreation Centre	13	2,525,186	0	(61,829)	2,463,357	0	(63,698)	2,399,659	2,463,356	0	(63,698)	2,399,658
Bell Street Subdivision	13	562,568	0	(159,505)	403,063	0	(160,485)	242,578	403,063	0	(160,485)	242,578
Total		3,618,509	0	(304,000)	3,314,509	0	(310,416)	3,004,093	3,314,508	0	(310,416)	3,004,092
Borrowing Finance Cost Payments												
Purpose		Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024		Budget for year ending 30 June 2024	Actual for year ending 30 June 2023			
Dalwallinu Sewerage Scheme		64	WATC*	9.85%	15/01/2025	\$ (3,246)		\$ (4,300)	\$ (5,471)			
Dalwallinu Discovery Centre		157	WATC*	2.29%	09/04/2029	(11,084)		(10,573)	(12,838)			
Dalwallinu Recreation Centre		159	WATC*	3.00%	26/03/2039	(90,186)		(91,426)	(92,061)			
Bell Street Subdivision		160	WATC*	0.61%	16/09/2025	(4,174)		(2,227)	(6,251)			
Total						(108,690)		(108,526)	(116,621)			
Total Finance Cost Payments						(108,690)		(108,526)	(116,621)			

* WA Treasury Corporation

(b) Lease Liabilities

Actual									Budget			
Purpose	Note	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
Gymnasium Equipment	13	18,453	0	(18,453)	0	34,414	(8,045)	26,369	418	35,600	(8,900)	27,118
Multifunction Photocopiers x 2	13	4,575	18,942	(5,734)	17,783	0	(3,482)	14,301	18,094	0	(3,824)	14,270
Total Lease Liabilities	10(b)	23,028	18,942	(24,187)	17,783	34,414	(11,527)	40,670	18,512	35,600	(12,724)	41,388
Lease Finance Cost Payments												
Purpose		Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024		Budget for year ending 30 June 2024	Actual for year ending 30 June 2023		Lease Term	
Gymnasium Equipment		2	Maya Financial	4.50%	30/06/2027	(1,356)		(1,260)	(225)		4 years	
Multifunction Photocopiers x 2		1	Ricoh Finance	4.90%	13/03/2028	(809)		(779)	(319)		5 years	
Total Finance Cost Payments						(2,165)		(2,039)	(544)			

SHIRE OF DALWALLINU
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27. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	247,905	9,425	(14,862)	242,468	247,906	7,416	(14,862)	240,460	256,139	5,657	(13,891)	247,905
(b) Plant Reserve	506,415	151,654	(305,000)	353,069	506,416	152,139	(305,000)	353,555	601,956	13,715	(109,256)	506,415
(c) Swimming Pool Reserve	195,884	111,182	0	307,066	195,884	105,860	0	301,744	191,521	4,363	0	195,884
(d) Recreation Reserve	127,990	139,467	0	267,457	127,990	133,829	0	261,819	129,847	23,143	(25,000)	127,990
(e) Insurance Claims Excess Reserve	110,489	20,957	0	131,446	110,488	19,305	0	129,793	92,175	18,314	0	110,489
(f) Waste Management Reserve	176,308	93,536	0	269,844	176,308	88,957	0	265,265	172,381	3,927	0	176,308
(g) Joint Venture Housing Reserve	191,571	27,645	(1,831)	217,385	191,570	34,471	(2,000)	224,041	161,243	39,700	(9,372)	191,571
(h) Land and Buildings Reserve	1,621,642	866,054	(162,712)	2,324,984	1,621,642	733,509	(162,712)	2,192,439	1,088,585	1,032,562	(499,505)	1,621,642
(i) Sewerage Scheme Reserve	1,052,044	203,453	(17,474)	1,238,023	1,052,044	187,913	0	1,239,957	1,027,548	241,913	(217,417)	1,052,044
(j) Townscape	73,891	2,958	0	76,849	73,892	2,210	(75,000)	1,102	72,245	1,646	0	73,891
(k) Telecommunications	508	20	0	528	507	14	0	521	497	11	0	508
(l) Roadworks Construction & Maintenance Res	94,273	166,471	0	260,744	94,273	160,256	0	254,529	0	94,273	0	94,273
(m) IT Reserve	0	103,342	0	103,342	0	100,000	0	100,000	0	0	0	0
	4,398,920	1,896,164	(501,879)	5,793,205	4,398,920	1,725,879	(559,574)	5,565,225	3,794,137	1,479,224	(874,441)	4,398,920

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account	
Restricted by council		
(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) Swimming Pool Reserve	Ongoing	To be used to ensure long term maintenance and upgrade of the swimming pool.
(d) Recreation Reserve	Ongoing	To be used to ensure long term maintenance and upgrade of the recreation areas.
(e) Insurance Claims Excess Reserve	Ongoing	To be used to pay for insurance excess in the event of abnormal number of claims in a year.
(f) Waste Management Reserve	Ongoing	To be used to pay for future waste management requirements.
(g) Joint Venture Housing Reserve	Ongoing	To be used for the construction & maintenance of the Joint Venture Housing.
(h) Land and Buildings Reserve	Ongoing	To be used for the purchase, construction & maintenance of residential and commercial sites.
(i) Sewerage Scheme Reserve	Ongoing	To be used for the maintenance and replacement of the Sewerage Scheme.
(j) Townscape	Ongoing	To be used for various townscape special projects.
(k) Telecommunications	Ongoing	To be used to leverage enhanced telecommunications capabilities within the Shire.
(l) Roadworks Construction & Maintenance Reserve	Ongoing	To be used to pay for future road maintenance and construction.
(m) IT Reserve	Ongoing	To be used to pay for future IT hardware and software requirements of the Shire.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

28. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Trust general funds transfer	0	1	(1)	0
	0	1	(1)	0



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Shire of Dalwallinu

To the Council of the Shire of Dalwallinu

Opinion

I have audited the financial report of the Shire of Dalwallinu (Shire) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Dalwallinu for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
21 November 2024