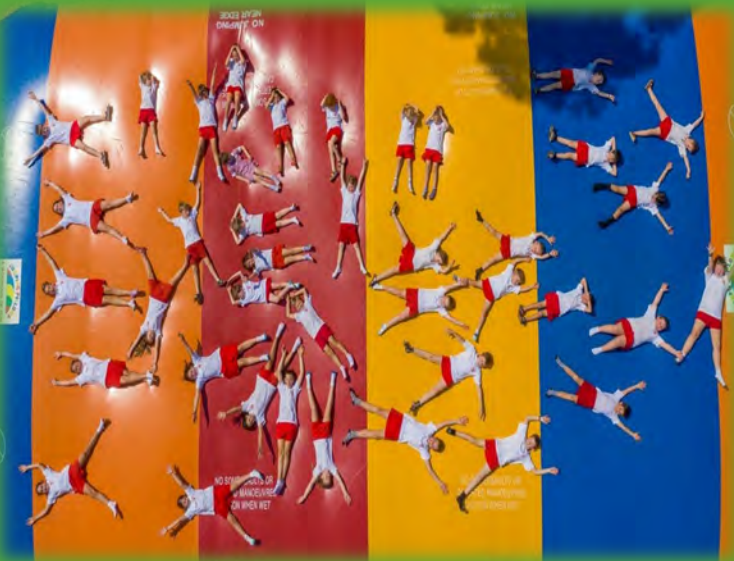




SHIRE OF DUMBLEYUNG



ANNUAL REPORT

FOR THE YEAR ENDING 30 JUNE 2022



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Acknowledgement of Country

"The Shire of Dumbleyung acknowledges the traditional owners of the land, the Wilmen people, and pays respect to Elders past, present and emerging.

We wish to acknowledge and respect their continuing culture and the contribution they make to the life of this Shire and this region."

Electronic copies of documents are available for download from the Shire of Dumbleyung website www.dumbleyung.wa.gov.au

Alternative formats are also available on request.



Bluebird Replica on Absolon Street

ABOUT THE SHIRE OF DUMBLEYUNG

Authority and Legislation

The Dumbleyung Shire Council is a Local Government operating under the provisions of the *Local Government Act 1995* (as amended). The Minister and the Department of Local Government oversee the operation of all Local Government Councils in Western Australia.

Dumbleyung Shire Location

The town of Dumbleyung is located 267km south east of Perth. The Shire of Dumbleyung covers an area of 2,553 square kilometres and includes two town sites, Dumbleyung and Kukerin.

Dumbleyung is very accessible through its high standard of transport infrastructure including rail, sealed highway access and an airstrip.

Shire Office and Chambers
Postal Address
Telephone
Facsimile
E-mail
Website
Office Hours

Cnr Harvey & Dawson Streets, Dumbleyung
PO Box 99, Dumbleyung, WA, 6350
(08) 9863 4012
(08) 9863 4146
ceo@dumbleyung.wa.gov.au
www.dumbleyung.wa.gov.au
8.30am to 4.30pm Monday – Friday



History of the Shire

The Dumbleyung Road Board operated between 1909 –1960.

In 1961, the current Dumbleyung Shire Council came into existence. In 2003, Council had its Ward and Elected Member structure reviewed and altered. As at 30 June 2020, the Shire of Dumbleyung had four Wards (North, South, Dumbleyung and Kukerin) and nine councillors. In October of 2021 the Shire of Dumbleyung introduced a no-ward system and reduced the number of Councillors from nine to seven.

Localities within our Shire are Bullock Hills, Datatine, Dongolocking, Dumbleyung, Merilup, Moulyinning, Nairibin, Nippering, North Kukerin, North Moulyinning, South Kukerin and Tarin Rock.

Dumbleyung's name is of Noongar origin, coming from "Dambeling" which possibly means "large lake or inland sea" (although another source suggests it came from "dumbing", a game played with bent stick and a hard piece of fruit).

Population and Employees

The population of the Shire of Dumbleyung as at the last census in 2021 was 681, with 459 electors.

There are currently 24 people who work for the Shire; made up of both full-time and part-time employees.

Tourist Attractions

Dumbleyung Lake, Bluebird Interpretive Centre, Bluebird Replica, Donald Campbell Sculpture, Wuddi Aboriginal Cultural Centre & Tours, Cambinata Yabbies, Bee Tour, Dumbleyung Community Garden, Dumbleyung Historical Walk, Emu Essence, Kukerin Bouncing Pillow, Pussy Cat Hill, Station Building Historical Display, Wildflowers and much more.

Significant Local Events

Kukerin Creekbed & Burnout Competition, Taste of Dumbleyung, Annual Australia Day Event, Dumbleyung Community Christmas Tree, Kukerin Christmas Street Party, Dongolocking Christmas Tree and much more.

MESSAGE FROM THE SHIRE PRESIDENT



The 2021/22 financial year has been a significant period of consolidation. The 2021 Council elections were held without Wards and reducing Councillor numbers from nine to seven. I congratulate Cr Grant Lukins, Cr Marilyn Hasleby, Cr Bevan Doney and Cr Kevin Powell on their unopposed reappointments. I also wish to thank retiring Councillors Jacki Ball and Vanessa Anderson for their valuable contributions. Special mention to Jacki for achieving the WALGA honours **Long and Loyal Service Award**, being a former Shire President & Deputy President. I also wish to congratulate Cr Amy Knight on her appointment as our Deputy Shire President.

The year saw continued focus and effort on expanding our water supply, capture and retention capacity within the Shire. A number of water related projects were progressed including:-

- ✓ Improvements to Town Sump Dam
- ✓ New Kukerin & Dumbleyung located tanks for emergency firefighting purposes
- ✓ Horse Paddock Dam rehabilitation works including a (to be) sealed roaded catchment

Becoming a Shire that is “project ready” has been Council’s goal for a couple of years now. Funding can become available when least expected (LRCI funding due to Covid for example) and if the Shire is not project ready, capitalising on these opportunities is difficult. With our capable and stable staff, together with a willing community we are now getting to that stage. Initial concept planning has commenced on a proposed Stubbs Park multi sports undercover stadium with viewing area and refurbishment to the existing function building. It is planned to get this and many other initiatives ‘project ready’, to maximise future funding opportunities.

Unfortunately, this year saw the premature closure of the Dumbleyung Swimming Pool due to infrastructure and equipment failure. The Shire has appointed a Project Working Group to explore future design options. Initial focus was to try and find ways of utilising and extending the life of the existing asset, but unfortunately due to the poor infrastructure condition, this is not possible. We now have no choice but to explore options to establish a new pool. Work will continue to identify a preferred concept design in the new year.

With the pool out of action, the Shire secured \$30k Australian Government grant funding to host an amazing Australia Day at Stubbs Park. This was a very special family focused event delivered in partnership between the Shire and Wuddi Cultural Tours with a primary focus to recognise and celebrate Aboriginal history and culture. The day had many fabulous Aboriginal performances ranging from Didgeridoo playing, dancing, artwork and food. Mr Grant Riley also took some lucky people on a bus tour of the Wuddi nature garden and Lake Dumbleyung.

The Bain Estate continues to be an amazing asset to the Shire of Dumbleyung community as a potential funding support resource for many local projects. This year saw our legal advisors finalise all settlement arrangements with the Estate which resulted in the final disbursement payment of approx. \$862k being paid to the Shire, bringing the total bequest received to \$5.6million.

I significantly value the close working relationship that has grown between Council and staff as we continue to work together for the growth and betterment of our community. My thanks to our CEO Mr Gavin Treasure for his stability, leadership shown to staff and direction for our Council. Council certainly values Gavin and all the staff’s professionalism, expertise and experience.

Julie Ramm
Shire President

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER



2021/22 represents my first full completed year with the Shire of Dumbleyung. Last year I reported that we had some significant work to do around key staff recruitment and planning for the future. I am pleased to report that we have made significant progress on both fronts. As I write this report, all key staffing positions have been filled, except for a Plant Operator and Economic Development Officer.

After significant community engagement undertaken throughout 2021, the Dumbleyung Shire Council adopted its new 2022-2032 Strategic Community Plan at our February 2022 Meeting. This is a landmark plan for this Shire which responds and aligns with key community messaging to *'Increase population; Attract new businesses; Be a destination; and Maintain our facilities'*. There was a very strong economic development based theme with the community feedback, so our new Strat Plan is very focused on a jobs & growth agenda with many key projects identified to transform specific Shire industries and our Shire economy.

Once the new strategic direction for the Shire was adopted, work then commenced on a 2022 – 2027 Corporate Business Plan. The Strat Plan describes what we intend to do and Corp Bus Plan outlines how we intend to do it. Following adoption of the Corp Bus Plan, work then commenced on identifying the required organisation restructure to support delivery via a new workforce development plan. This required two organisational changes to bring in new skillset. These changes resulted in two pre-existing positions being declared surplus to requirements and a redundancy processed ensued. I would like to take this opportunity to publicly thank and acknowledge these two staff members for their many years of dedication, loyalty and service to the Shire of Dumbleyung.

The year has seen the Shire successfully deliver a number of key infrastructure projects and/or made significant progress in delivering others. Further information on these projects is contained in the Shire President's report. A number of other priority projects which were targeted for completion during the year have experienced delays mainly due to material supply issues and/or lack of contractor availability. These COVID related factors are expected to remain a challenge for the Shire as we attempt to progress these and other project initiatives in the new financial year.

In a significant win for our Agriculture sector, CBH commenced major upgrade works to the Dumbleyung Grain Terminal. The estimated \$8.2M upgrade transitions the temporary bulkhead established over 10 years ago into a permanent bulkhead as well as installing an additional new bulkhead (total 57,640 tonnes additional storage capacity). The upgrades consolidates Dumbleyung's position as a key receival and storage site in CBH's network across the Wheatbelt.

I also mentioned in my last report that another one of my primary priorities for this year was to build a strong and united organisation. Despite some challenging times encountered through the organisation restructure, I am really pleased to report that this effort has ultimately been successful. There is very much a sense of everyone working together and aligned to a common cause/direction, from Council to all my committed staff. I would like to thank and recognise everyone for the hard work that they're put in this year to achieve this fantastic result.

Gavin Treasure
Chief Executive Officer

MESSAGE FROM THE DIRECTOR OF INFRASTRUCTURE



The Works and Services Department in 2021/22 saw many changes with the resignation of key infrastructure personnel. Mr Anthony 'Bill' Pearce had previously stepped into the role of Works Supervisor and has been performing this role to a very high standard. However, the Shire found securing a new Director of Infrastructure problematic given the marketplace and so engaged a consultant to assist during this transition time until a new permanent appointment could be secured. Mr Darryn Watkins briefly filled the role from January until May 2022. Mr Alex Richardson has since been appointed and will commence work with the Shire in 2022/2023.

During the 2021/22 financial year, the Shire brought a grader outright and traded in one light vehicle for a new one. A Skid steer bobcat was also purchased.

The outside works crew's main town projects included the sealing and resealing of streets.

During the 2021/22 fiscal year the following totals were spent in comparison to 2020/21:

	2020/21	2021/22
Road Construction	\$1,133,576	\$1,622,937
Road Maintenance, including footpaths and town beautification	\$1,032,262 (\$271,110 of this being WANDRRA/DRFAWA)	\$559,313
Public Open Space Maintenance, including ovals ²	\$235,324	\$353,458
Plant Operation Costs	\$348,514	\$329,491
Overheads ¹	\$681,792	\$794,836

¹Includes all operation and maintenance costs for buildings in reserves, POS, shire buildings and housing.

²Includes all sports courts, parks, gardens, ovals, reserves, and playgrounds.

The following grant funds were received in the 2021/22 financial year for road construction in comparison to 2020/21:

	2020/21	2021/22
Regional Road Group	\$310,830	\$416,666
Direct Road Grants	\$151,225	\$162,621
Roads to Recovery	\$391,805	\$0

The Shire's Works Department completed the following projects:-

- Reseal works on Harvey Street, Taylor Street, McIntyre Street, Campbell Street and Meadowview Street
- Cement stabilising works on Mt Pleasant Road adjacent to CBH

- Gravel road re sheeting works on Petersen Road, Springhurst Road was cleared, with drainage works undertaken, One Twenty Nine Road gravel sheeting, Temby Road work was started and carried over with gravel sheeting, Edwards Road, Peterson Road, and part of Mount Pleasant Road, Rabbit Proof Fence Road cement stabilisation and bitumen sealing of some town streets both in Dumbleyung and Kukerin as listed above.

The Shire's workforce continues its mission to provide safe roads, a safe community, and a safe workplace. We will continue with our efforts to ensure that we meet our commitment, I would like to thank the Council and all Staff for their continued support.

Alex Richardson
Director of Infrastructure



ELECTED MEMBERS AND EXECUTIVE STAFF

As of 1 July 2021, the Shire of Dumbleyung had four Wards (North, South, Dumbleyung and Kukerin) and nine Elected Members. In October of 2021 the Shire of Dumbleyung introduced a no-ward system and reduced the number of Elected Members from nine to seven.

The Shire of Dumbleyung currently consists of seven (7) Elected Members and three (3) Executive Staff. The Council members elect the Shire President and Deputy Shire President every two years. The Elected Members details below reflects service as of 30 June 2022 and current service –

Current Councillors

Cr Julie Ramm – Shire President

Elected to Office in 2015 – Expiry of Term October 2023

- CEO Review & Recruitment Committee
- Finance & Audit Committee
- Works & Engineering Committee
- Fence Road Drain Committee (Proxy)
- Local Emergency Management Committee
- Dumbleyung Hospital Watch Committee
- Bushfire Advisory Committee
- Stubbs Park Development Working Group (Proxy)
- Central Country Zone WALGA Representative
- 4WDL Representative & Chairperson
- Robert & Daphne McIntyre Award Selection Panel
- Swimming Pool Project Working Group
- Landcare Working Group

Cr Amy Knight – Deputy President

Elected to Office in 2017 – Expiry of Term October 2023

- CEO Review & Recruitment Committee
- Stubbs Park Development Working Group
- Dumbleyung Townscape, Tourist & Tidy Towns Project Advisory Group
- Local Emergency Management Committee
- Dumbleyung Hospital Watch Committee
- Central Country Zone WALGA Representative

Cr Grant Lukins

Elected to Office in 2013 – Expiry of Term October 2025

- CEO Review & Recruitment Committee
- Works & Engineering Committee
- Kukerin Townscape, Tourist & Tidy Towns Project Advisory Group (Proxy)
- Fence Road Drain Committee
- Regional Road Group Sub-Group Representative
- Landcare Working Group
- Development Assessment Panel Representative (Proxy)

Cr Kevin Powell

Elected to Office in 2019 – Expiry of Term October 2025

- CEO Review & Recruitment Committee
- Finance & Audit Committee
- Works & Engineering Committee

Cr Bevan Doney

Elected to Office in 2017 – Expiry of Term October 2025

- CEO Review & Recruitment Committee
- Finance & Audit Committee
- Works & Engineering Committee
- Regional Road Group Sub-Group Representative
- Landcare Working Group
- Swimming Pool Project Working Group
- Development Assessment Panel Representative (Proxy)

Cr Catherine Watkins

Elected to Office in 2013 – Expiry of Term October 2023

- CEO Review & Recruitment Committee
- Kukerin Townscape Tourist & Tidy Towns Project Advisory Group
- Development Assessment Panel Representative

Cr Marilyn Hasleby

Elected to Office in 2015 – Expiry of Term October 2025

- CEO Review & Recruitment Committee
- Works & Engineering Committee (Proxy)
- Dumbleyung Townscape, Tourist & Tidy Towns Project Advisory Group
- Robert & Daphne McIntyre Award Selection Panel (Proxy)
- Development Assessment Panel Representative

Elections are held biannually in October and are subject to electoral procedures as governed by the *Local Government Act 1995*. Voting at Council elections is not compulsory, however participation by residents in elections is vital to the effectiveness of Local Government. Residents not included in the State Electoral Roll should contact the Western Australian Electoral Commission.

Council Meetings are generally held on the third Thursday of each month except in January where no meeting is held. All Ordinary Council Meetings commence at 3.30pm and minutes of meetings are available at the Shire Administration Office, Dumbleyung and Kukerin libraries, or by visiting our website www.dumbleyung.wa.gov.au

Current Executive Staff

Mr Gavin Treasure
Mr Alex Richardson
Mrs Danika Watkins

Chief Executive Officer
Director of Infrastructure
Director of Corporate Services



BACK (L TO R) – Cr Bevan Doney, Cr Catherine Watkins, Cr Grant Lukins, Cr Marilyn Hasleby, Cr Kevin Powell
FRONT (L TO R) – Mr Alex Richardson – Director of Infrastructure, Mr Gavin Treasure – Chief Executive Officer, Cr Julie Ramm – Shire President, Cr Amy Knight – Deputy President, Mrs Danika Watkins – Director of Corporate Services,

STATUTORY REPORTS

1. NATIONAL COMPETITION POLICY (NCP)

Annual Reporting Requirements

Local Governments are required to report their progress in implementing National Competition Policy in their Annual Report. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform.

Clause 7 of the NCP applies the competition principles to Local Government in each state as well as the Trade Practices Act now being applicable to Local Government.

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. Competitive neutrality should apply to all significant business activities which generate a user-pays income of over \$200,000 per annum unless it can be shown it is 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 benefit exceeds the costs, competitive neutrality should be implemented.

The impact of Clause 7 on the operations of the Shire of Dumbleyung are minimal and little action has been required to comply with the competitive neutrality requirements. This is because of the limited number and size of Council operated business type enterprises.

In accordance with Council's responsibilities under the Clause 7 statement relating to competitive neutrality, the Shire of Dumbleyung has reviewed its activities in line with advice from the Local Government Department Circular No. 806 and has found none of its activities have been found to fit the 'Significant Business Activity' category for competitive neutrality requirements.

Necessary policies have been developed and adopted by Council to regulate and control matters where a consistent approach is considered necessary and desirable.

2. INFORMATION STATEMENT

The public can attend the Shire of Dumbleyung during office hours and in accordance with section 5.94 of the *Local Government Act 1995* can inspect free of charge certain information in relation to the operation of the Shire which is not otherwise excluded by virtue of section 5.95 of the said Act. Nothing in the Act affects the operation of the *Freedom of Information Act 1995*.

Council Documents

Documents available for inspection:

- Council Agendas and Minutes
- Annual Budgets and Budget Reviews
- Policy Manual

- Annual Financial Statements
- Strategic Community Plan
- Corporate Business Plan
- Local Laws
- Delegations Register
- Town Planning Scheme
- Rates Assessment Book
- Electoral Roll
- Customer Service Charter
- Sewerage Asset Management Plan
- Code of Conduct – Members & Staff
- Freedom of Information Statement

In addition to the above documents, Council provides information through the following outlets as a service to the public:

- Community Telephone and Information Directory
- Bushfire Information Booklet
- Councils Website and Tourism Website
- The Lake Express (Council Newsletter)
- Social Media
- Quack Chat Newsletter

3. FREEDOM OF INFORMATION

In complying with the *Freedom of Information Act 1992*, the Shire of Dumbleyung is required to prepare and publish an Information Statement. The Shire of Dumbleyung's Information Statement is reviewed annually and is available for download from the Shire of Dumbleyung website.

A printed copy can be viewed at the Shire Administration Office. The Information Statement contains details on the type of documents available to the public and how to access those documents. During the 2021/22 year, Council received no requests for information under the Freedom of Information Act.

The Shire of Dumbleyung welcomes any enquires for any information held by Council.

If information cannot be accessed by less formal means, a freedom of information request can be made to:

The Freedom of Information Officer
 Shire of Dumbleyung
 PO Box 99
 DUMBLEYUNG WA 6350



4. PLAN FOR THE FUTURE

Background

The Shire of Dumbleyung has adopted and launched its new 2022-2032 Strategic Community Plan setting a new aspirational benchmark around key strategic projects and priorities that aim to transform the local economy.

Significant community engagement was previously undertaken by the Shire to seek local input around important areas of focus moving forward. Feedback and key messages from the community were to increase population, attract new businesses, be a destination and deliver sound asset management.

A strong economic development and infrastructure focus is reflected in the plan as well as project and advocacy support across a number of industry sectors including Agriculture, Aquaculture, Small Business, Tourism, Hospitality and Mining.

Business as usual was not considered as a preferred pathway for the Shire of Dumbleyung when compiling the long-term plan. Innovation and thinking outside the square played an important role in identifying and scoping strategic project opportunities and their ability to make a significant, positive and impactful change within the Shire.

Shire President Julie Ramm said, "like most other smaller WA regional communities the Shire of Dumbleyung has experienced a long downturn in population, economy and services."

"Status quo isn't going to cut it if we are serious about making significant positive change. Council is confident that if everything identified in the plan is delivered, this will put the Shire of Dumbleyung on a positive growth trajectory."

"The new strategic direction will not compromise our ability to meet our operational requirements, however repurposing of some resources is required. Given the excellent condition of the Shire Road network, some resources will now be diverted towards built infrastructure particularly asset renewal, maintenance and capital investment", Cr Ramm said.

Shire CEO Gavin Treasure said "This is an exciting landmark day for the Shire and the community. It is a plan that contains a number of significant projects targeting real jobs and growth outcomes through supporting our existing industries, growing and expanding new ones and offering opportunities to diversify our local economy".

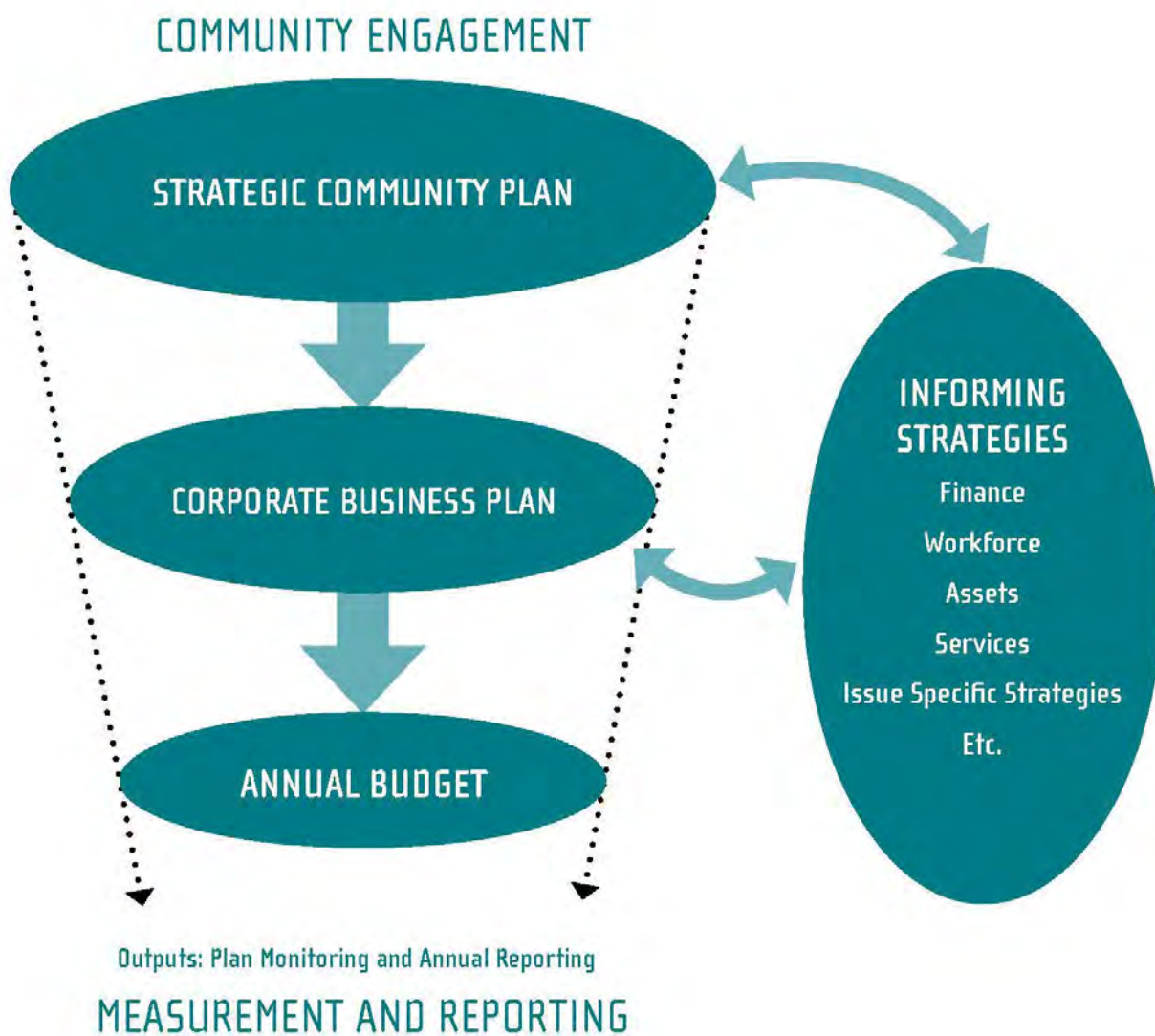
Partnerships will be a key contributor towards delivering the success of the plan. The plan will have the best potential for success if other key players, such as State Government lead agencies, partner with the Shire along this new journey including efforts to obtain funding. The Shire will now initiate engagement with the State Government around their potential interest and involvement.

The 2022-2032 Strategic Community Plan can be found on the Shire Facebook page or www.dumbleyung.wa.gov.au and hard copies are available at the Shire of Dumbleyung Administration Office, Dumbleyung CRC and Kukerin Library.

A new Corporate Business Plan was also developed and adopted in 2021/2022. The Shire of Dumbleyung Corporate Business Plan (CBP) sets out how the Shire intends to deliver key priorities identified in the 2022-2032 adopted Strategic Community Plan (SCP).

The SCP identified 11 key strategic project priorities aimed at producing significant economic development (jobs & growth) and social development outcomes. Consistent with the project focus of the SCP, the CBP explains (under a project management framework) how each project will be implemented, key steps, funding, risks, resourcing & timing including key partnerships targeted to be established.

Elements of the Integrated Planning Framework

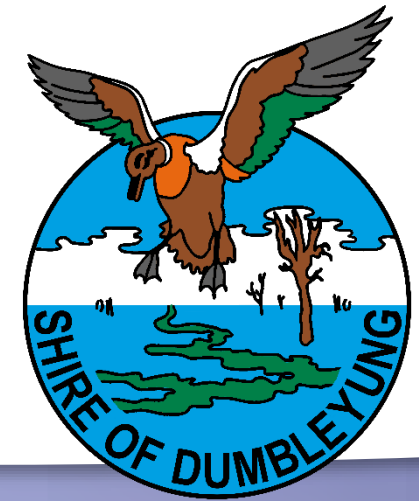


Shire of Dumbleyung

STRATEGIC COMMUNITY PLAN

2022-2032

'Transforming our Future by Delivering Jobs & Growth'



LAKE DUMBLEYUNG • Christine Bairstow Photography

'The Shire of Dumbleyung acknowledges the Noongar people as traditional custodians of this land and their continuing connection to land and community. We pay our respect to them, to their culture and to their Elders past and present.'

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📍 HEADER CAPTION: ON THE HILL • Christine Bairstow Photography
📍 TOP CAPTION: FACE PAINTING, AUSTRALIA DAY 2022 • Amber Bateup
📍 BOTTOM CAPTION: DONALD CAMPBELL SCULPTURE • Christine Bairstow Photography



INTRODUCTION

The Shire of Dumbleyung is a proud and progressive community with a history of achievement and success. Like most small regional towns in Western Australia, our Shire's two towns of Dumbleyung & Kukerin have experienced steady decline in its population base and associated business and employment opportunities. This decline has been partially stabilised in recent years with the 2016 Census showing a slight increase in population compared with previous surveys, albeit from a relatively low base.

Without a significant shift in focus on key priorities that have the potential to grow the Shire of Dumbleyung economy, the future will be largely what is currently being experienced: further gradual decline in population and the economy. This deteriorating situation will eventually lead to a similar reduction in social amenities including education, health and general living standards. There have been some recent examples of how this decline has affected the social wellbeing of the Dumbleyung community with threats to close the local hospital, relocate police services and a downgrade in education from a district high to primary school classification.

The new Shire of Dumbleyung Strategic Community Plan intends to tackle these issues head on. It has been prepared as a basis for shifting the dial in a positive socio-economic growth direction. It is an action based Plan that has specific projects and initiatives identified, all of which aim to make a significant difference to the Shire of Dumbleyung economy (and community). This Plan will become the primary strategic roadmap for the Dumbleyung Shire Council to focus its attention and resources towards pursuing activities that will drive economic growth thereby assuring our community's future.

PLAN OVERVIEW

The Shire of Dumbleyung Strategic Community Plan Vision is to ‘Transform the Dumbleyung Shire Economy to Deliver Jobs & Population Growth’. The Shire of Dumbleyung Strategic Community Plan aspires to move Dumbleyung and its economy a quantum leap forward. Economic diversification is a central theme to the Plan. Although Agriculture continues to be the mainstay industry driver of the Dumbleyung economy and continues to be strongly supported by this Plan, it also pushes the notion that there are other industry development options to further pursue. The Plan is broken up into three main sections (Economic Development, Social Development & Economic Infrastructure) and eight industry areas, including the following:-

ECONOMIC DEVELOPMENT

1. Agriculture
2. Aquaculture
3. Small Business
4. Tourism
5. Hospitality
6. Mining

SOCIAL DEVELOPMENT

7. Health
8. Education

ECONOMIC INFRASTRUCTURE

Under each headline industry area, a brief narrative objective for all activities is provided. Health and Education have been included as specific industry sectors due to the importance they play in sustaining and attracting a population, particularly families in a community.

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT ACTIVITIES

AGRICULTURE

1. Dumbleyung 'Smart Farming' Development Plan

AGRICULTURE & AQUACULTURE

2. Dumbleyung Alternative Water Access Study

SMALL BUSINESS

3. Small and Medium Enterprise (SME) Business Enhancement Plan

TOURISM

4. Dumbleyung Lake Masterplan

5. Dumbleyung Streetscape Masterplan & Kukerin Entry Statement

6. Dumbleyung Aboriginal Tourism Support Plan

HOSPITALITY

7. Dumbleyung Short Stay Accommodation Plan

MINING

8. Dumbleyung Mining Partnership Approach



© HEADER: The West Australian/Web Image
© TOP CAPTION: MINI MALL, DUMBLEYUNG • Josh Ball Images
© BOTTOM CAPTION: DUMBLEYUNG CRC • Christine Bairstow Photography

ECONOMIC DEVELOPMENT

DEVELOPMENT ACTIVITY

Dumbleyung 'Smart Farming' Development Plan

1

AGRICULTURE

The Shire of Dumbleyung is proactively engaged and participating in the roll out of new tower infrastructure to deliver point to point enterprise grade digital wireless connectivity across the farming areas of the Shire, including local townsites. This project intends to leverage the soon to be activated fast speed internet capability to establish a 'smart farm' trial site to test various technological instruments including the deployment of autonomous vehicles, sensor probes, remote CCTV, drones and electronic tagging of livestock. The aim is to establish a fully integrated IT infrastructure and operating system that is able to collect data and information from right across the farming property that allows farmers to optimise the performance of the business enterprise by reducing input costs, tracking, herding & protecting livestock, managing water resource usage (including livestock feed points) and to enhance potential harvest quality & yield. Key learnings from the project would be transferable and able to be applied to other farming enterprises.

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📷 HEADER CAPTION: CATTLE • Amy Dawson
📷 TOP CAPTION: SHEEP • Christine Bairstow Photography
📷 BOTTOM CAPTION: CANOLA • Christine Bairstow Photography

ECONOMIC DEVELOPMENT

DEVELOPMENT ACTIVITY

Dumbleyung Alternative Water Access Study

1

AGRICULTURE & AQUACULTURE

2

The Shire of Dumbleyung is located in a State Government declared water deficient location, amongst other water deficient local governments. This deficiency impacts both industry (farming) and community (road building, sport & recreation, etc). Significant on site water storage, collection and enhancement activities have and continue to be undertaken at many dams located within the Shire of Dumbleyung. These important activities seek to capture and protect as much rainfall and runoff water as possible. Despite the importance of these activities, all of these dams still require rainfall in an environment where we are experiencing a drier climate. Currently, the only alternative method of supplying water to these water deficient areas is by trucking in water for storage in local dams and/or government provided water tank infrastructure. Focus needs to be given to other forms of water provision to sustain communities without the reliance of trucking in intermittent supplies. An alternative water access study is recommended to identify a water supply solution that creates a more regular and constant supply outcome. This would be a regionally focused study to identify a solution that could be adopted and made accessible for all impacted farming communities, including specific Aquaculture businesses.

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📷 HEADER CAPTION: DUGGAN DAM • Photo Credit Required
📷 TOP CAPTION: CAMBINATA YABBIES, KUKERIN • Jarrad Seng Photography
📷 BOTTOM CAPTION: PRIMARY TREATMENT POND, DUMBLEYUNG • Shire of Dumbleyung

ECONOMIC DEVELOPMENT

DEVELOPMENT ACTIVITY

Small and Medium Enterprise (SME) Business Enhancement Plan

1

SMALL BUSINESS

The Shire of Dumbleyung has a reasonably strong SME sector given its population size. In recent times, Dumbleyung has seen many trade qualified young adults return home to start up business activities i.e. 2 auto electricians. A significant barrier to encouraging additional trades and professional operators into the Shire is the lack of key worker housing. Dumbleyung like most other regional, rural centres operates in a 'failed market'. Banks and lending institutions do not allow lenders to borrow funds to build new housing infrastructure unless they have a significant deposit e.g. upwards to 50%. This is because the market value of new housing infrastructure is usually worth less than the cost of building the same. The same employee attraction and retention challenge is faced by the farming sector. Government intervention is required to underwrite a program to increase the number of new 3x2 and 4x2 housing stock in both towns which would also accommodate teachers and police. The Shire could own and lease out these dwellings once developed, creating an additional revenue source for the Shire. Funds generated could be placed into reserve to finance ongoing maintenance, upkeep and potential renewal. Another barrier facing increased business attraction into both towns is a lack of developed commercial land for light industrial use. Funds are required to establish serviced blocks in both towns and/or industrial shed infrastructure to further entice lower cost entry for new business growth opportunities. The establishment of a SME Business Enhancement Plan would flesh out these projects and other business support opportunities e.g. business networking and professional development forums.

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📍 HEADER CAPTION: ABSOLON STREET SHOPS • Shire of Dumbleyung
📍 TOP CAPTION: KUKERIN GENERAL STORE • Christine Bairstow Photography
📍 MIDDLE CAPTION: DUMBLEYUNG MINI MALL • Josh Ball Images
📍 BOTTOM CAPTION: DUMBLEYUNG GENERAL STORE • Christine Bairstow Photography

ECONOMIC DEVELOPMENT

DEVELOPMENT ACTIVITY

Dumbleyung Lake Masterplan "Activating the Lake"

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TOURISM

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The Dumbleyung Lake is the largest inland lake/waterway located in the southern half of WA. The lake has amazing flora and fauna assets with significant Aboriginal cultural heritage sites, stories and values. The lake is most famous for Donald Campbell's record breaking feat on 31st December 1964 when he broke the then world water speed record becoming the first (and only) person to break both the land and water world speed records in the one calendar year. Access to the lake is restricted to two specific sections with one of the routes weather dependent i.e. road conditions. Feasibility investigations have already commenced around establishing a permanent (drought proof) water supply in one of the lake's tributaries. There is an opportunity to explore complete whole lake access to provide a total visitor experience, including the identification of a walking/bike riding link back into Dumbleyung townsite (Dumbleyung is located circa 10kms from the lake). This would create day and overnight trip opportunities for visitors looking for a range of experiences i.e. trails, flora/fauna interpretation, additional Donald Campbell interp, Aboriginal story-telling, etc. The Department of Biodiversity Conservation & Attractions (DBCA) has recently confirmed Dumbleyung Lake as the second top ranked most important site for potential recreation development and promotion in the Southern Wheatbelt. Funding will be required to engage appropriately skilled parties (consultants) to develop a masterplan for this important site. The process would be in partnership with the lead agency (DBCA) and a working group established of identified key stakeholders including those with tenure control around the lake.



📷 HEADER CAPTION: LAKE DUMBLEYUNG • Christine Bairstow Photography
📷 TOP CAPTION: PUSSY CAT HILL • Jarrad Seng Photography
📷 MIDDLE CAPTION: PUSSY CAT HILL • Christine Bairstow Photography
📷 BOTTOM CAPTION: LAKE DUMBLEYUNG • Christine Bairstow Photography

ECONOMIC DEVELOPMENT

DEVELOPMENT
ACTIVITY

Dumbleyung Streetscape Masterplan & Kukerin Entry Statement

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TOURISM

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Dumbleyung and Kukerin are located on the direct road route between Perth & Esperance making both locations easily accessible for visitors and commercial operators alike. At present, both main streetscapes into Dumbleyung and Kukerin have been developed dependent on Shire budget and/or grant funds. As a result, smaller scale projects have been established that cumulatively increases the level of interest, but not enough to entice destination visitation in its own right. An overarching masterplan needs to be developed for both townsites that considers the broader strategic needs of both towns and focussing on transformational opportunities to attract and retain visitors. Ideally, both towns should establish at least one iconic world class attraction e.g. the Ultimate Donald Campbell VR/AR Experience in Dumbleyung and perhaps a unique Kukerin 'Coat of Arms' incorporating a 'Big Yabby' & 'Big Emu' reflecting Kukerin's major production and international export businesses (e.g. Cambinata & Emu Essence). Both of these projects would deliver significant profile, attraction and as a result direct economic benefits to the Shire of Dumbleyung and the hospitality business sector. Other attractors would also be considered as part of this master planning effort.



- 📍 HEADER CAPTION: KUKERIN ENTRY STATEMENT • Christine Bairstow Photography
- 📍 TOP CAPTION: EMU ESSENCE, KUKERIN • Jarrod Seng Photography
- 📍 MIDDLE CAPTION: BLUEBIRD REPLICA, DUMBLEYUNG • Christine Bairstow Photography
- 📍 BOTTOM CAPTION: ABSOLON STREETScape, DUMBLEYUNG • Josh Ball Images



ECONOMIC DEVELOPMENT






DEVELOPMENT
ACTIVITY

Dumbleyung Aboriginal Tourism Support Plan

1 TOURISM

- 2 Dumbleyung is host to Wuddi Cultural Tours: a local Aboriginal tourism family business making significant strides to offer an Aboriginal cultural immersive experience to visitors, including food produce & tasting. Shire of Dumbleyung is also home to significant Aboriginal cultural sites, particularly at Lake Dumbleyung and Tarin Rock Reserve. A high percentage of international tourists seek an authentic Australian Aboriginal experience but are unable to access such an opportunity due to low numbers of businesses in operation and proximity i.e. most accredited Aboriginal tourism businesses are located in the Kimberley region of Western Australia. Wuddi Cultural Tours operates out of the town of Dumbleyung via a shopfront and nature garden within a reasonably accessible distance from Perth International Airport, thus offering an opportunity for international arrivals to gain access to a world class experience within a day's drive. A Dumbleyung Aboriginal Tourism Support Plan will engage with the existing business proprietors, key Aboriginal tourism organisations (WAITOC) and other key stakeholders to explore opportunities to add value to the existing offering, including opportunities to build broader direct connections and linkages between the international marketplace and Dumbleyung.
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 HEADER CAPTION: AUSTRALIA DAY 2022, DUMBLEYUNG • Johnnys Photography
 TOP CAPTION: WUDDI CULTURAL TOURS, DUMBLEYUNG • Amber Bateup
 BOTTOM CAPTION: AUSTRALIA DAY 2022, DUMBLEYUNG • Amber Bateup

ECONOMIC DEVELOPMENT

DEVELOPMENT ACTIVITY

Dumbleyung Short Stay Accommodation Plan

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HOSPITALITY

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There is a significant shortage in quality short term (overnight) accommodation options in Dumbleyung. With the aim for Dumbleyung to become a tourism destination in its own right, visitors will need to be accommodated during their stay. Overnight stays deliver significant add-on economic multiplier benefits to the local economy including meals, beverages, fuel, food & other consumables, creating employment. Unless this accommodation shortfall is addressed, visitation will predominately become day trip experiences resulting in significant lost economic opportunity. The Shire is in a good position to identify suitable land holdings within the Dumbleyung township that offers sufficient size and location to establish a private or publicly owned lodging. Once a suitable land allotment has been identified, the Shire would determine the best arrangements to progress including site access, planning, scoping, design and promotion. This could also include resolving any tenure issues if access is constrained.



- 📷 HEADER CAPTION: MARY'S FARM COTTAGES KUKERIN • Christine Bairstow Photography
- 📷 TOP CAPTION: TAYLOR STREET B&B • Shire of Dumbleyung
- 📷 MIDDLE CAPTION: MARY'S FARM COTTAGES KUKERIN • Christine Bairstow Photography
- 📷 BOTTOM CAPTION: THE GODI DUMBLEYUNG • The GODI

ECONOMIC DEVELOPMENT

DEVELOPMENT ACTIVITY

Dumbleyung Mining Partnership Approach

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MINING

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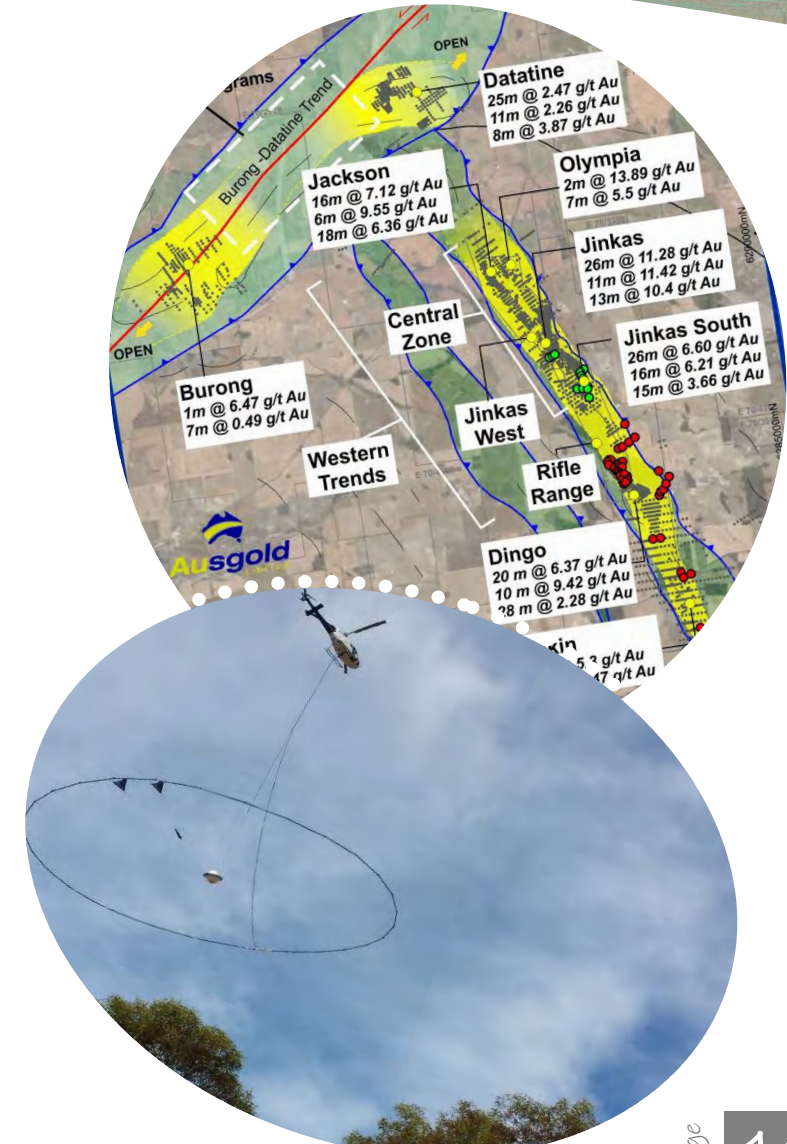
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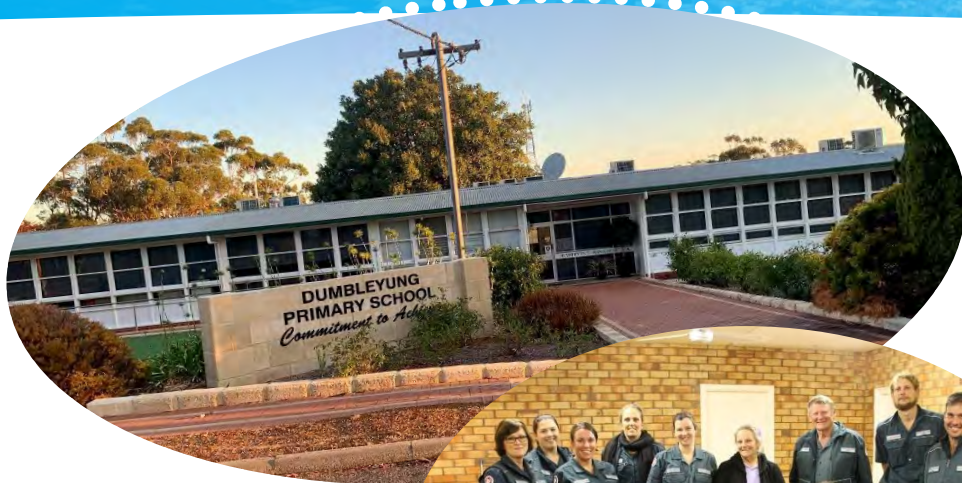
There is increased mining exploration activity occurring within the Shire of Dumbleyung and adjoining LGA's. If any of these miners reach a positive 'Financial Investment Decision' (FID) stage, there will be opportunities for Dumbleyung and others to significantly diversify their industry economies. The Shire will need to be proactive in engaging with these miners as each mining project is investigated. An aim of positive engagement is to form a close relationship with the respective miner. This engagement could take the form of a more formalised approach at an appropriate time, such as a Memorandum of Understanding (MOU) type Relationship Agreement. Each agreement would seek a miner's commitment to utilise local businesses and resources (including Dumbleyung Airport) during both project construction and operational phases. All mining companies strive to achieve a positive Social Licence from the local communities in which they are based. A Social Impact Assessment (SIA) could also be undertaken to identify positive socio economic benefits to be derived from the mining project for delivery to the Dumbleyung community.



HEADER: Southwest Yilgarn Exploration Project
 TOP CAPTION: KATANNING GOLD PROJECT • Ausgold Limited
 BOTTOM: Southwest Yilgarn Exploration Project



SOCIAL DEVELOPMENT



SOCIAL DEVELOPMENT ACTIVITY

HEALTH
9. Dumbleyung Health Alliance

EDUCATION
10. Dumbleyung & Kukerin Education Alliance

HEADER CAPTION: DUMBLEYUNG PRIMARY SCHOOL • Christine Bairstow Photography
 TOP CAPTION: DUMBLEYUNG PRIMARY SCHOOL • Shire of Dumbleyung
 BOTTOM CAPTION: DUMBLEYUNG SUB-CENTRE • St John WA Dumbleyung and Kukerin

SOCIAL DEVELOPMENT

DEVELOPMENT ACTIVITY

Dumbleyung Health Alliance

HEALTH

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Shire of Dumbleyung is relatively well supported in Health provision with a functional Hospital, Kukerin Health Centre, an active St John's Ambulance, modern aged care accommodation units (located adjacent to the hospital), semi-regular GP visits and permanent aged care beds (run from the hospital), and an operational airport for RFDS emergency services. As Health forms a vital part of maintaining a strong and vibrant community, it is important that a relationship is established with the lead State Government agency responsible for this sector. WACHS should be engaged to explore the possibility of formalising an ongoing contact relationship with the Shire of Dumbleyung. This relationship could be formalised via a MOU that identifies areas of common interest between the parties such as housing access for hospital employees, night time RFDS operations (requires airport runway extension), expansion of GP services through electronic consults and securing an ongoing State Government commitment to keep the Dumbleyung Hospital open. A following joint Dumbleyung Health Development Plan could then be established that focuses on current & future needs, including key actions to fill gaps such as those mentioned.

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📄 HEADER CAPTION: DUMBLEYUNG HOSPITAL • Shire of Dumbleyung
📄 TOP CAPTION: KUKERIN HEALTH CENTRE • Shire of Dumbleyung
📄 BOTTOM CAPTION: DUMBLEYUNG HOSPITAL • Shire of Dumbleyung

SOCIAL DEVELOPMENT

DEVELOPMENT ACTIVITY

Dumbleyung & Kukerin Education Alliance

EDUCATION

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A strong, proactive and well-resourced Education system is an essential factor in families choosing regional locations as their home. The Shire of Dumbleyung is serviced by two public Primary Schools, one in Dumbleyung and another in Kukerin. The age cohort for both schools is steady but varies depending on yearly enrolment intake. Once students finish primary school (Year 6), they move into the secondary education system either at an adjacent district high school in another larger regional town or through private schooling predominantly based in Perth. Staffing issues remain challenging, particularly at senior levels i.e. Acting Principals. It is very difficult to establish a consistently led and focused local schooling program with key substantive leadership positions at both schools unresolved. The Shire of Dumbleyung should endeavour to play a more proactive strategic role by establishing stronger relationships with both schools. An MOU could be developed between the parties that consolidates the relationship and identifies areas of importance (including existing gaps) that could be pursued to further strengthen the important role that schools play in the community.

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- 📷 HEADER CAPTION: SCHOOL CAMP • Dumbleyung Primary School
- 📷 TOP CAPTION: SCHOOL ENTRANCE • Dumbleyung Primary School
- 📷 MIDDLE CAPTION: KUKERIN PRIMARY SCHOOL • Shire of Dumbleyung
- 📷 BOTTOM CAPTION: KUKERIN BOUNCING PILLOW • Christine Bairstow Photography



ECONOMIC INFRASTRUCTURE



DEVELOPMENT
ACTIVITY

Dumbleyung Infrastructure Investment Plan

ECONOMIC INFRASTRUCTURE

Asset management was an important strategic area identified by the community for Shire of Dumbleyung attention. A Dumbleyung Infrastructure Investment Plan is envisaged that clearly targets those important Shire owned assets requiring renewal or addition. These include extension of the Dumbleyung Airport runway (for RFDS night time access & mining industry future use), recycling of domestic grey water onto Stubbs Park Oval (water conservation measure), Stubbs Park Pavilion Renewal & New Undercover Multiuse Sports Court (current pavilion requires upgrading) and Dumbleyung Swimming Pool renewal (current pool requires refurbishment/renewal & plant room system is unserviceable). The Plan will articulate the need for each infrastructure investment activity, the estimated cost of renewal, the socio-economic benefit and return on investment for each of the community assets targeted. Advocacy efforts will also be progressed focusing on key underpinning essential infrastructure services controlled by other government and private sector entities i.e. deep sewerage system for Kukerin townsite (due to current clay based, high water table problems), securing a consistent and reliable domestic water supply for both towns (reduce reliance on truck carting water supplies in during times of shortage), achieving Shire-wide enterprise grade broadband internet coverage (including mobile network hardening during power outages), improved power reliability (reduce incidence of pole top fires and general outages).

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- 📍 HEADER CAPTION: DUMBLEYUNG SWIMMING POOL • Shire of Dumbleyung
- 📍 TOP CAPTION: DUMBLEYUNG AIRPORT • Shire of Dumbleyung
- 📍 BOTTOM CAPTION: STUBBS PARK GRANDSTAND • Shire of Dumbleyung

CONCLUSION



This is a proactive, project and activity based Strategic Community Plan. It is the combination of the Plan in its entirety that needs to be achieved if the future of Shire of Dumbleyung is to be assured.

Another important aspect of this Plan is the importance of partnerships. The Shire alone will be unable to achieve everything outlined in the Plan. It will require buy in and partnership support by specific players as identified. The Shire of Dumbleyung is comfortable to take the lead with driving each initiative but will need the support of others to achieve success.

It is also a 'call to arms' to some extent to highlight some glaring areas where other levels of government may wish to intervene to assist Shire of Dumbleyung and like-minded communities achieve better economic outcomes for their local communities. Importantly, this Plan has a very strong alignment with both the Federal and State Government primary 'jobs & growth' focus and goals, including State agency strategic planning outcomes.

This Plan is about Shire of Dumbleyung choosing to control its own destiny, to create a place people will choose to visit, work and live. This is not business as usual, and it can't be given the seriousness of the circumstances and deteriorating situation we face.

The Dumbleyung Shire Council has endorsed this landmark Shire of Dumbleyung Strategic Community Plan and greatly looks forward to its implementation.



- 📷 HEADER CAPTION: AUSTRALIA DAY 2022 • Amber Bateup
THE KUKERIN • Christine Bairstow Photography
- 📷 LEFT: BUSH FOOD, AUSTRALIA DAY 2022 • Amber Bateup
- 📷 MIDDLE CAPTION: THE GODI • Christine Bairstow Photography
- 📷 RIGHT CAPTION: HONEY AT CAMBINATA YABBIES • Josh Ball Images



Shire of Dumbleyung 2022-2027 Corporate Business Plan

The Shire of Dumbleyung Corporate Business Plan (CBP) sets out how the Shire intends to deliver key priorities identified in the 2022-2032 adopted Strategic Community Plan (SCP). The SCP identified 11 key strategic project priorities aimed at producing significant economic development (jobs & growth) and social development outcomes. Consistent with the project focus of the SCP, the CBP explains (under a project management framework) how each project will be implemented, key steps, funding, risks, resourcing & timing including key partnerships targeted to be established.

Although each project has been treated as having equal priority, project management inputs, particularly labour and cash, are key dependencies that will ultimately dictate the order and timing in which projects are delivered (noting each project has an overall timeframe identified). It is intended that the Shire will prioritise each project's progress by the provision of planning funds allocated through the annual budgetary process.

An ultimate goal is to establish project ready business cases and pitch materials for most of the project priorities. It is not expected that the Shire of Dumbleyung will be responsible for financing each or any of these projects (constructed), rather third party contributors will be sought to secure this funding via lobbying or advocacy effort. Grant funding would appear the most likely and logical source for project development funding.

It is feasible that some of the assets produced from the SCP will become Shire owned. The asset management resources required for these new assets will be identified in the project planning process and incorporated into each final project ready business case. These costs will then be included in the Shire's long term financial planning forecasts.

In terms of workforce planning, no increase in overall employment numbers is expected, but some internal restructuring is anticipated to bring a tighter focus on the necessary skills and expertise required to ensure full strategic project coverage. For specific professional skillsets unavailable internally, these tasks will be outsourced via professional contract consultancies e.g. engineering, architecture, etc.

Again, the key themes and essence of the SCP is economic development. The aim is for the Shire of Dumbleyung to become recognised as best practice in 'smart farming', a significant producer and international exporter of aquaculture (Yabbies), a key enabler of new small business entrants, a 'must see' tourism destination in its own right (with world class product offering) and be internationally recognised as providing authentic Aboriginal cultural experiences.

The CBP will be reviewed annually, essentially to ensure that each project remains a Council endorsed priority and broadly on track. Projects by their very nature will take variable paths than originally intended towards completion. As a result, some flexibility will be required at different stages during the project implementation phase to ensure that the ultimate outcome and goals are achieved. There may be times when some projects are completed, removed and/or new projects included. These will be the primary times when the CBP will be updated to reflect these strategic changes.

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung 'Smart Farming' Development Plan

Project Lead

Shire of Dumbleyung, supported by Department of Primary Industries & Regional Development (DPIRD)

Project Description

By leveraging new enterprise grade wireless broadband connectivity in the Shire, identify and activate a selected Dumbleyung farming property into a fully networked and digitally connected trial site to deploy and test various technological instruments aimed at collecting data to improve business operation, decision making & efficiencies leading to better resource use (e.g. water), lowering of costs (e.g. inputs) & increased yield, resulting in increased farming viability and profitability.

Project Deliverable/Outcome

Completed 'Project Ready' Business Case (including economic modelling) and project pitch materials for Shire of Dumbleyung to submit with the State & Federal Governments for funding consideration.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Engage and secure lead agency (DPIRD) support for the project; including interest in embarking on a joint development planning process (establish draft MoU)
- iii. Scope out and cost planning activity, including initial identification of potential farms within reasonable proximity of the new wireless broadband towers
- iv. Seek Dumbleyung Shire Council endorsement to MoU, including any co-funding support required to proceed with the development planning effort (*proceed to Execute stage*)

Execute

- v. Sign lead agency MoU and initiate (subject to funding) development planning process
- vi. Select farm trial site, negotiate joint access and support agreement with farm owner, scope out and cost digitally enabled project inputs (including digital infrastructure) aligned with farming enterprise and business economic benefit/need; draft Bus Case, pitch docs, etc
- vii. Seek Dumbleyung Shire Council endorsement for development plan including Bus Case, pitch docs, etc to complete Execution (*proceed to Close stage*)

Close

- viii. Initiate and maintain project advocacy efforts until achievement of project funding success
- ix. Project Close

Estimated timeframe for delivery – 18 to 24 months

Project Resources Required

Shire project officer allocated time (assume average one day per month for project duration)

Smart Farming Development Plan & Business Case development, including analysis of economic impacts for project (assume \$25k-\$50k, if contract resources required), Shire budget to co-allocate required funds; noting DPIRD may contribute towards project.

Project Justification – Economic (Jobs & Growth) Impact

If connectivity is implemented successfully in Agriculture, the industry could tack on \$500B in additional value to global gross domestic product by 2030. It is one of just seven sectors that, fuelled by advanced connectivity, will contribute \$2T to \$3T in additional value to global GDP over the next decade (Ref: McKinsey Centre for Advanced Connectivity & McKinsey Global Institute).

Project Alignment with State, Ministerial and/or Regional Prioritisation

Under the Dynamic Regions & Primary Industries section of the DPIRD Strategic Intent 2022-26, the following is identified as a State Government priority - '*Invest in digital connectivity, technology, and new and emerging initiatives to improve and diversify industry and regional competitiveness*'.

Project Risks & Impediments

- i. Difficulty in selecting & gaining support from one farming enterprise to partner with the project.
- ii. State Government potential view that on-farm digital connectivity should be the responsibility of the farmer, not government.

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung Alternative Water Access Study

Project Lead

Shire of Dumbleyung, supported by Department of Primary Industries & Regional Development (DPIRD)

Project Description

To identify and establish a sustainable water supply for the Shire of Dumbleyung that meets the current and future needs of the agriculture and aquaculture sectors, including water resource for stock feed, animal (yabby) production, residential consumption, local road building, emergency support (fire-fighting), community sport and recreation (oval maintenance) and tourism/visitor appeal (streetscape gardens, caravan parks & entry statements, etc).

Project Deliverable/Outcome

Completed 'Project Ready' Business Case (including economic modelling) and project pitch materials for Shire of Dumbleyung to submit with the State & Federal Governments for funding consideration.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Engage and secure lead agency (DPIRD) support for the project; including interest in embarking on a joint water investigation study and planning process (establish draft MoU)
- iii. Scope out and cost study and planning activity, including identification of preliminary water supply options and inventory of existing and potential water storage and infrastructure conveyance solutions
- iv. Seek Dumbleyung Shire Council endorsement to MoU and project scope, including any co-funding support required to proceed with the study & planning effort (*proceed to Execute stage*)

Execute

- v. Sign lead agency MoU and initiate (subject to funding) access study and planning process
- vi. Undertake joint study and detailed investigation of water supply options and water transfer and storage infrastructure requirements across the Shire, prepare preliminary concept designs and calculate order of magnitude costs of the required investment; finalise planning study outcomes including socio economic modelling, draft Bus Case, pitch docs, etc
- vii. Seek Dumbleyung Shire Council endorsement for completed study and plan including Bus Case, pitch docs, etc to complete Execution (*proceed to Close stage*)

Close

- viii. Initiate and maintain project advocacy efforts until achievement of project funding success
- ix. Project Close

Estimated timeframe for delivery – 18 to 24 months

Project Resources Required

Shire project officer allocated time (assume average one day per month for project duration)

Alternative Water Access Study & Business Case development, including analysis of socio-economic benefits for project (assume \$25k-\$50k, if contract resources required), Shire budget to co-allocate required funds; noting DPIRD may contribute towards project.

Project Justification – Economic (Jobs & Growth) Impact

The World Bank (2016) estimates that regions affected by water scarcity could see their growth rates decline by as much as 6% of Gross Domestic Product (GDP) by 2050 as a result of losses in agriculture, health, income & property; sending them into sustained negative growth. This is despite global demand for food and agricultural products projected to increase by 50% by 2050.

Project Alignment with State, Ministerial and/or Regional Prioritisation

Under the Dynamic Regions & Primary Industries section of the DPIRD Strategic Intent 2022-26, the following is identified as a State Government priority - '*Policies and programs that encourage sustainable economic development, diversification and job creation with a focus on unlocking land and water resources, building business capacity, and developing and facilitating trade and investment.*'

Project Risks & Impediments

- i. Lack of State Government interest & commitment to supporting a potential significant regional water infrastructure investment.

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

SME Business Enhancement Plan

Project Lead

Shire of Dumbleyung, supported by Wheatbelt Development Commission (WDC)

Project Description

- (1) To increase the stock of suitable 3x2 and 4x2 key worker housing in Dumbleyung & Kukerin to encourage workers (and their families) into the Shire to support both the agriculture and small business sectors; and attract and retain a working population.
- (2) To identify and develop serviced light industrial zoned land in Dumbleyung & Kukerin for the purposes of offering a low cost (affordable) entry point for enticing and retaining trade qualified businesses into the Shire.

Project Deliverable/Outcome

Completed 'Project Ready' Business Case (including economic modelling) and project pitch materials for Shire of Dumbleyung to submit with the State & Federal Governments for funding consideration.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Engage and secure lead agency (WDC) support for the project; including interest in embarking on a joint investigation and project planning effort (establish draft MoU)
- iii. Scope out and cost project planning activity, including preliminary identification of suitable residential land available for key worker housing development and commercial land for light industrial development use
- iv. Seek Dumbleyung Shire Council endorsement to MoU and project scope, including any co-funding support required to proceed with the study & planning effort (*proceed to Execute stage*)

Execute

- v. Sign lead agency MoU and initiate (subject to funding) project planning process
- vi. Identify preferred residential and commercial land sites, undertake conceptual design/s for site development, secure cost estimates for development, liaise and secure private sector support or interest in project, undertake financial & socio economic modelling, draft Bus Case, pitch docs, etc
- vii. Seek Dumbleyung Shire Council endorsement for completed project plan including Bus Case, pitch docs, etc to complete Execution (*proceed to Close stage*)

Close

- viii. Initiate and maintain project advocacy efforts until achievement of project funding success
- ix. Project Close

Estimated timeframe for delivery – 18 to 24 months

Project Resources Required

Shire project officer allocated time (assume average one day per fortnight for project duration)

SME Business Enhancement Plan & Business Case development, including analysis of socio-economic benefits for project (assume \$25k-\$50k, if contract resources required), Shire budget to co-allocate required funds; noting WDC may contribute towards project.

Project Justification – Economic (Jobs & Growth) Impact

*'Employment is a critical enabler of moving to regions, but lifestyle, **affordable housing**, infrastructure, and service availability keep people in the regions. These conditions are particularly important for families and younger people'* (Ref: Regional Australia Institute, Importance of Lifestyle as next driver for population growth in Western Australia).

Project Alignment with State, Ministerial and/or Regional Prioritisation

The WDC Strategic Plan 2020-2023 has an Enabling Infrastructure goal to identify land assembly priorities (including light industrial and residential) via engagement with LGA's and in partnership with Development WA, support land development and assembly in strategic Wheatbelt locations.

Project Risks & Impediments

- i. Project may require private sector investment commitment & leverage buy in before State Government funding support is given.

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung Lake Masterplan

Project Lead

Shire of Dumbleyung, supported by Department of Biodiversity, Conservation & Attractions (DBCA)

Project Description

To activate Dumbleyung Lake as a significant site for visitor attraction and utilisation by establishing whole of lake access for bush walking & mountain bike trails, extension of lake bike & walking access through to Dumbleyung townsite, establish fauna & flora interpretation along the route and identify authentic Aboriginal experiences for promotion and economic development.

Project Deliverable/Outcome

Completed 'Project Ready' Business Case (including economic modelling) and project pitch materials for Shire of Dumbleyung to submit with the State & Federal Governments for funding consideration.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Engage and secure lead agency (DBCA) support for the project, including interest in embarking on a joint master planning process (establish draft MoU)
- iii. Scope out and cost master planning activity, including identification of key landowners & vested landholders around the lake, including Aboriginal stakeholders
- iv. Seek Dumbleyung Shire Council endorsement to lead agency MoU, including any funding support required to proceed with the master planning effort (*proceed to Execute stage*)

Execute

- v. Sign lead agency MoU and initiate (subject to funding) master planning process inclusive of primary landowners, landholders and other key stakeholders e.g. Aboriginal
- vi. Once masterplan is complete, seek Dumbleyung Shire Council endorsement for final masterplan, including identification of site activation priorities
- vii. Together with DBCA (subject to funding), scope out all site activation elements and initiate Bus Case development including economic projections; establish pitch docs/materials, etc
- viii. Seek Dumbleyung Shire Council endorsement for final project Bus Case, pitch docs, etc to complete Execution (*proceed to Close stage*)

Close

- ix. Initiate and maintain project advocacy efforts until achievement of project funding success
- x. Project Close

Estimated timeframe for delivery – 18 to 24 months

Project Resources Required

Shire project officer allocated time (assume average one day per fortnight for project duration)
Masterplan & Business Case development, including analysis of economic impacts for project (assume \$25k-\$50k, if contract resources required), Shire budget to allocate required funds.

Project Justification – Economic (Jobs & Growth) Impact

Western Australia's tourism industry is an important part of the State economy, supporting nearly 30,000 tourism businesses, generating 100,900 jobs and contributing \$11B in visitor spend in 2019 (Ref: Tourism WA website).

Project Alignment with State, Ministerial and/or Regional Prioritisation

DBCA Wheatbelt Region Parks & Reserves Management Plan has identified Dumbleyung Lake Nature Reserve as the second top ranked most important site for potential recreation development and promotion in the Southern Wheatbelt, including the development of trails and mountain bike riding experiences.

Project Risks & Impediments

- i. Requires significant key stakeholder alignment, particularly landowners/landholders
- ii. Aboriginal engagement and buy-in might be protracted, extending project timelines

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung Streetscape Masterplan & Kukerin Entry Statement

Project Lead

Shire of Dumbleyung, supported by Tourism WA

Project Description

To turn Dumbleyung and Kukerin into key 'must see' tourism destinations by identifying unique world class site activation opportunities that significantly entice visitation, including the ultimate Donald Campbell VR/AR experience in Dumbleyung and a Big Yabby & Big Emu 'Coat of Arms' for Kukerin; plus night time attractions such as a laser light display.

Project Deliverable/Outcome

Completed 'Project Ready' Business Case (including economic modelling) and project pitch materials for Shire of Dumbleyung to submit with the State & Federal Governments for funding consideration.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Engage and secure lead agency (Tourism WA) support for the project, including interest in embarking on a joint master planning process (establish draft MoU)
- iii. Scope out and cost master planning activity, including engagement with suitable internet providers and digital (AR/VR, laser) specialists, artistic designers and engineering advice
- iv. Identify practical examples of similar AR/VR, large built form attractions & laser light experiences elsewhere (including international), ascertain beneficial economic impacts
- v. Prepare report identifying project scope with practical examples (include economic impacts)
- vi. Seek Dumbleyung Shire Council endorsement to lead agency MoU and high level project scoping proposal/report; allocate budget to undertake preliminary design, business case & economic modelling (*proceed to Execute stage*)

Execute

- vii. Sign lead agency MoU with Tourism WA
- viii. Proceed with community engagement, project identification & design, business case and economic modelling
- ix. Prepare project pitch doc/s reflecting outcomes, key benefits from business case
- x. Seek Dumbleyung Shire Council endorsement for final project Bus Case, pitch docs, etc to complete Execution (*proceed to Close stage*)

Close

- xi. Initiate and maintain project advocacy efforts until achievement of project funding success

Estimated timeframe for delivery – 12 to 18 months

Project Resources Required

Shire project officer allocated time (assume average one day per week for project duration)

Business Case development, including analysis of economic impacts for project (assume \$25k-\$50k, if contract resources required), Shire budget to allocate required funds.

Project Justification – Economic (Jobs & Growth) Impact

Western Australia's tourism industry is an important part of the State economy, supporting nearly 30,000 tourism businesses, generating 100,900 jobs and contributing \$11B in visitor spend in 2019 (Ref: Tourism WA website).

Project Alignment with State, Ministerial and/or Regional Prioritisation

Tourism WA Corporate Plan 2020-21 includes six key areas of focus, under 'Ensure Industry Sustainability', to 'Promote shovel ready tourism projects (infrastructure) in a bid to obtain funding from Government where appropriate'.

Project Risks & Impediments

- i. Potential that State Government will not support the project
- ii. Perception that Dumbleyung may be viewed as being too small to become a destination in its' own right

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung Aboriginal Tourism Support Plan

Project Lead

Shire of Dumbleyung, supported by Western Australian Indigenous Tourism Operators Council (WAITOC)

Project Description

To showcase local Aboriginal culture, history and food by identifying key value add opportunities to support Wuddi Cultural Tours and other like-minded Aboriginal tourism businesses to expand their offerings to increase profile and national/international recognition of the unique attractions that Dumbleyung has on offer (e.g. Dumbleyung Lake) leading to significantly increased visitation/spend.

Project Deliverable/Outcome

Completed 'Project Ready' Business Case (including economic modelling) and project pitch materials for Shire of Dumbleyung to submit with the State & Federal Governments for funding consideration.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Engage and secure lead industry operator (WAITOC) and Wuddi Cultural Tours owner support for the project; embarking on a joint planning process (establish draft MoU)
- iii. Scope out and cost planning activity, including initial identification of new opportunities
- iv. Seek Dumbleyung Shire Council endorsement to MoU, including any co-funding support required to proceed with the planning effort (*proceed to Execute stage*)

Execute

- v. Sign MoU and initiate (subject to funding) joint planning process
- vi. Together with WAITOC & Wuddi Cultural Tours, identify and scope out all agreed value add opportunities and commence drafting of Tourism Support Plan and Business Case including economic projections; establish pitch docs/materials, etc
- vii. Seek Dumbleyung Shire Council endorsement for draft Aboriginal Tourism Support plan (including value add opportunities), Bus Case, pitch docs, etc to complete Execution (*proceed to Close stage*)

Close

- viii. Initiate and maintain project advocacy efforts until achievement of project funding success
- ix. Project Close

Estimated timeframe for delivery – 18 to 24 months

Project Resources Required

Shire project officer allocated time (assume average one day per fortnight for project duration) Tourism Support Plan & Business Case development, including analysis of economic impacts for project (assume \$25k-\$50k, if contract resources required), Shire budget to co-allocate required funds; noting WAITOC may contribute towards project.

Project Justification – Economic (Jobs & Growth) Impact

There are more than 120 Aboriginal tourism businesses in Western Australia that contribute 339 full time employee jobs (FTE) and \$43.8 million in economic impact. 81% of international visitors to WA are interested in participating in an authentic Aboriginal tourism experience; however less than 1 in 5 visitors (17%) have this experience (Ref: Tourism WA website).

Project Alignment with State, Ministerial and/or Regional Prioritisation

In 2021, Tourism WA launched its Western Australian Aboriginal Tourism Action Plan 2021-2025, backed by a \$20M Aboriginal Tourism Fund, to help position WA as the nation's premier destination for authentic Aboriginal tourism, create exciting new Aboriginal tourism experiences and help to grow the number of Aboriginal people participating in the tourism industry.

Project Risks & Impediments

- i. Aboriginal engagement and buy-in might be protracted, extending project timelines

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung Short Stay Accommodation Plan

Project Lead

Shire of Dumbleyung in conjunction with 4WDL

Project Description

To establish modern (public and/or privately owned) short term stay accommodation in Dumbleyung mainly focused on potential growth in the tourism and hospitality sectors in support of new tourist attractions being earmarked including Dumbleyung Lake walk/bike trail access, Donald Campbell AR/VR experience and significant streetscape upgrades including night time (e.g. laser light) displays, etc.

Project Deliverable/Outcome

Completed 'Project Ready' Business Case (including financial & economic modelling) and project pitch materials for Shire of Dumbleyung to submit with the State & Federal Governments or industry/private sectors for funding consideration.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Support 4WDL with preparation of consulting scope of works to undertake a review of existing accommodation facilities and prepare an action plan for improvement
- iii. Seek Dumbleyung Shire Council feedback and/or endorsement to completed 4WDL action plan, including next steps (and gaps) to expand and/or deliver on the plan
- iv. Scope next steps including any detailed data analysis, concept design, project costings (site development), financial & economic assessment, investment (funding) materials such as a prospectus; draft Bus Case, update pitch materials, etc
- v. Seek Dumbleyung Shire Council endorsement to scoping proposal, including any funding support required to complete project planning effort (*proceed to Execute stage*)

Execute

- vi. Commence delivery of project plan in accordance with Council approved scoping proposal
- vii. Seek Dumbleyung Shire Council endorsement for completed project plan, including Bus Case, pitch docs, etc to complete Execution (*proceed to Close stage*)

Close

- viii. Initiate and maintain project advocacy efforts until achievement of project funding success
- ix. Project Close

Estimated timeframe for delivery – 12 to 18 months

Project Resources Required

Shire project officer allocated time (assume average one day per fortnight for project duration)

Dumbleyung Short Stay Accommodation Action Plan & Business Case development, pitch materials, etc including analysis of financial & economic benefits for project (assume \$25k-\$50k, if contract resources required), Shire budget to allocate required funds.

Project Justification – Economic (Jobs & Growth) Impact

Western Australia's tourism industry is an important part of the State economy, supporting nearly 30,000 tourism businesses, generating 100,900 jobs and contributing \$11B in visitor spend in 2019 (Ref: Tourism WA website).

Project Alignment with State, Ministerial and/or Regional Prioritisation

Tourism WA Corporate Plan 2020-21 includes six key areas of focus, under 'Ensure Industry Sustainability', to 'Promote shovel ready tourism projects (infrastructure) in a bid to obtain funding from Government where appropriate'.

Project Risks & Impediments

- i. State or Federal Governments may not commit any support towards project i.e. prefer private sector to lead, drive, etc.
- ii. Difficulty in attracting any private sector investment buy in or support towards the project.
- iii. Timing of other Shire strategic tourism projects may impact on business viability of this project in the interim i.e. Dumbleyung may need to become a tourism destination first.

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung Mining Partnership Approach

Project Lead

Shire of Dumbleyung

Project Description

To proactively establish close relationship and partnership agreements with emerging miners to place the Shire of Dumbleyung in a strong position to leverage as much socio economic benefit as possible from any future mining operations.

Project Deliverable/Outcome

Formalised Relationship Arrangements are established between a miner/s and the Shire of Dumbleyung that commits the miner/s to certain pre-negotiated and agreed undertakings that diversifies the Dumbleyung economy and delivers positive sustainable economic & social outcomes to the community.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Initiate engagement with emerging mining company/s with exploration tenancy interests in the Shire of Dumbleyung, establish regular contact protocols and seek updates on progress with project feasibility
- iii. Explore mining company interest on entering into a preliminary Memorandum of Understanding (MOU) with the Shire of Dumbleyung that sets out the positive relationship intentions of the parties moving forward
- iv. Provide Dumbleyung Shire Council briefing on key learnings and mining project status, seek endorsement to progress with proposed contact protocol and (if required) MOU (*proceed to Execute stage*)

Execute

- v. Confirm regular contact protocol with miner/s and draft preliminary MOU (if possible) to formalise relationship intention arrangements with the Shire of Dumbleyung
- vi. Maintain regular contact with emerging miner/s in accordance with agreed protocol; *if a mine progresses to a positive Financial Investment Decision (FID), re-engage with miner to seek support to enter into a more formal Relationship Agreement e.g. via a MOU or another agreement format*
- vii. *Consider seeking FID miner support to undertake a joint Social Impact Assessment (SIA) of the new mining project in terms of identifying and securing positive socio economic benefits for deployment into the Shire of Dumbleyung*
- viii. *Negotiate and finalise key community socio economic support agreements with miner (e.g. MOU, Relationship Agreement, SIA); seek Dumbleyung Shire Council endorsement to execute the same (proceed to Close stage)*

Close

- ix. Project Close

Estimated timeframe for delivery – 12 to 18 months (regular miner contact protocol only)

Project Resources Required

Shire Chief Executive Officer allocated time (assume average one day per 3 months for project duration); a Shire co-contribution may be sought if a joint Social Impact Assessment (SIA) is to be progressed.

Project Justification – Economic (Jobs & Growth) Impact

Australian mining is the nation's largest industry with GDP in 2019/20, totalling \$202B or 10.4% of the total national economy. There are 240K people directly employed by the resources sector and a total 1.1M direct and indirect jobs created (Minerals Council of Australia).

Project Alignment with State, Ministerial and/or Regional Prioritisation

'Focus on sustainable development has brought about a significant policy and practice transformation in the mining industry. Two vital social aspects of sustainable development are community engagement and community development, which combine to form the broad field of community relations; the relationships between mines and host communities' (Australian Government Leading Practice Sustainable Development Program for the Mining Industry Handbook 2016).

Project Risks & Impediments

- i. Competition from adjoining larger LGA's with increased serviceability and support

Shire of Dumbleyung Annual Report 2022-23
lack of miner interest to enter into formal negotiations and socio economic commitments

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung Health Alliance

Project Lead

Shire of Dumbleyung in partnership with the Western Australian Country Health Service (WACHS)

Project Description

To establish and formalise a strong partnership arrangement between Shire of Dumbleyung and WACHS with a focus on working collaboratively on common areas of interest and deliver projects and activities that both safeguards the continued provision of State administered health services in Dumbleyung & Kuerin and identifies opportunities to strengthen these services for the future.

Project Deliverable/Outcome

Establish a Memorandum of Understanding (MOU) between Shire of Dumbleyung and WACHS formalising an alliance, then investigate establishment of a joint Dumbleyung Health Development Plan focusing on current and future health needs, including actions and projects to be pursued under the plan.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Engage and secure lead agency (WACHS) partnership support to enter into an alliance arrangement
- iii. Scope out and draft MOU in conjunction with WACHS input
- iv. Seek Dumbleyung Shire Council endorsement to MoU (*proceed to Execute stage*)

Execute

- v. Sign lead agency MoU and initiate regular meeting structure/inputs, timing and involvement
- vi. Identify areas of common health interest and support between the MoU parties, initiate effort to define these activities including the identification and scoping of key projects for potential joint pursuit and consolidate the same via a draft Dumbleyung Health Development Plan
- vii. Seek Dumbleyung Shire Council endorsement for draft Dumbleyung Health Development Plan including any project implementation recommendations (*proceed to Close stage*)

Close

- viii. In conjunction and with WACHS support, initiate advocacy efforts of key projects as identified and scoped in the Dumbleyung Health Development Plan until achievement of project funding success
- ix. Project Close

Estimated timeframe for delivery – 24 to 36 months

Project Resources Required

Shire Chief Executive Officer allocated time (assume average two days per quarter for project duration). Assume \$10k-\$20k for health development plan if contract resources required. Shire budget to co-allocate required funds; noting WACHS should co-contribute towards the development plan.

Project Justification – Economic (Jobs & Growth) Impact

'On average, people who live in rural areas have shorter lives and higher levels of disease and injury than those in major cities. This is because rural people have poorer access to and use of health services when compared to urban Australians. Rural people also have on average, lower income, less educational and employment opportunities, as well as lifestyle differences', National Rural Health Alliance July 2021 Fact Sheet.

Project Alignment with State, Ministerial and/or Regional Prioritisation

Under WACHS Strategic Plan 2019-24, *'Collaborating with our partners'* has been identified as a strategic priority, by *'Partnering to deliver more integrated services that improve patient outcomes and experience, giving consumers more choice and control'*. A key action is to *'Maximise the impact (and value) we deliver to country communities through partnerships'*.

Project Risks & Impediments

- i. Lack of WACHS interest in devoting time and resources to partner with a smaller regional LGA.

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung & Kukerin Education Alliance

Project Lead

Shire of Dumbleyung in partnership with the Dumbleyung & Kukerin Primary Schools

Project Description

To establish and formalise a strong partnership between Shire of Dumbleyung and Dumbleyung & Kukerin Primary Schools with a focus on working collaboratively on common areas of interest and deliver projects and activities that both safeguards the continued provision of State administered education in Dumbleyung & Kukerin and identifies opportunities to strengthen these services for the future.

Project Deliverable/Outcome

Establish a Memorandum of Understanding (MOU) between Shire of Dumbleyung and the Dumbleyung & Kukerin Primary Schools formalising an alliance, then investigate establishment of a joint Dumbleyung & Kukerin Education Development Plan focusing on current and future education needs, including actions and projects to be pursued under the plan.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Engage and secure Dumbleyung & Kukerin Primary School partnership support to enter into an alliance arrangement
- iii. Scope out and draft MOU in conjunction with Dumbleyung & Kukerin Primary School input
- iv. Seek Dumbleyung Shire Council endorsement to MoU (*proceed to Execute stage*)

Execute

- v. Sign Education Alliance MoU and initiate regular meeting structure/inputs, timing and involvement
- vi. Identify areas of common education interest and support between the MoU parties, initiate effort to define these activities including the identification and scoping of key projects for potential joint pursuit and consolidate the same via a draft Dumbleyung & Kukerin Education Development Plan
- vii. Seek Dumbleyung Shire Council endorsement for draft Dumbleyung & Kukerin Education Development Plan including any project implementation recommendations (*proceed to Close stage*)

Close

- viii. In conjunction and with Dumbleyung & Kukerin Primary School support, initiate advocacy efforts of key projects as identified and scoped in the Dumbleyung & Kukerin Education Development Plan until achievement of project funding success
- ix. Project Close

Estimated timeframe for delivery – 24 to 36 months

Project Resources Required

Shire Chief Executive Officer allocated time (assume average two days per quarter for project duration). Assume \$10k-\$20k for education development plan if contract resources required. Shire budget to allocate required funds; noting Education Dept may co-contribute towards the development plan.

Project Justification – Economic (Jobs & Growth) Impact

'A 5% average increase in Australian student PISA scores would equate to an increase in Gross Domestic Product (GDP) growth by 1.65 percentage points which equates \$26B in additional GDP by 2066', Ref: The Economic Impact of Improving School Quality, Australian Department of Education and Training 2016.

Project Alignment with State, Ministerial and/or Regional Prioritisation

Under Education Department WA Strategic Directions for Public Schools 2020-2024, an Improvement Driver is to 'Partner with families, communities and agencies to support the educational engagement of every student', and another Improvement Driver is to 'Support increased school autonomy within a connected and unified public school system'.

Project Risks & Impediments

- i. Lack of Dumbleyung & Kukerin Primary School resources, time & interest in establishing a strategic relationship with the Shire of Dumbleyung.

Shire of Dumbleyung Project Planning Initiate Proposal

Project Title

Dumbleyung Infrastructure Investment Plan

Project Lead

Shire of Dumbleyung in conjunction with Wheatbelt Development Commission (WDC)

Project Description

To identify, work up and establish project ready proposals for key infrastructure assets in the Shire of Dumbleyung targeting specific areas which significantly contribute to economic growth and social wellbeing.

Project Deliverable/Outcome

Completed 'Project Ready' Business Case (including financial & economic modelling) and project(s) pitch materials for Shire of Dumbleyung to submit with the State & Federal Governments or industry/private sectors for funding consideration.

Project Key Steps & Estimated Timeframe

Initiate

- i. Seek Dumbleyung Shire Council endorsement to Initiate project (*proceed to Plan stage*)

Plan

- ii. Engage WDC and seek their support to enter into a Memorandum of Understanding (MoU)
- iii. Establish a Dumbleyung Asset Hierarchy Plan that identifies preferred Shire projects for scoping, the order for each one, reasons (justification) for the selection and an assessment of steps, time and resources needed (including costs) to deliver a project readiness (business case) outcome
- iv. Seek Dumbleyung Shire Council endorsement to MoU and Dumbleyung Asset Hierarchy Plan, including any funding support required to initiate project(s) planning effort (*proceed to Execute stage*)

Execute

- v. Sign MoU with Wheatbelt Development Commission
- vi. Commence scoping of each project (in hierarchy order), achieve project readiness including completed Business Case, pitch docs, etc
- vii. Seek Dumbleyung Shire Council approval for each completed project ready proposal
- viii. Consolidate each project ready proposal into a Dumbleyung Infrastructure Investment Plan doc to complete Execution (*proceed to Close stage*)

Close

- ix. Initiate and maintain project advocacy efforts until achievement of project(s) funding success
- x. Project Close

Estimated timeframe for delivery – 36 to 60 months

Project Resources Required

Shire project officer allocated time (assume average three days per week for project duration).

Project scoping and development including Business Case, pitch materials, analysis of financial & economic benefits for each project (assume \$50k-\$75k per project, if contract resources required),

Shire budget and/or external grants to allocate required funds.

Project Justification – Economic (Jobs & Growth) Impact

The Wheatbelt Region of WA contributes 27% of State Output, \$7.06B GRP, has 9,500 small businesses and hosts in excess of 1 million visitors per annum (Ref: Wheatbelt Development Commission Economic Snapshot).

Project Alignment with State, Ministerial and/or Regional Prioritisation

The Wheatbelt Development Commission Strategic Plan 2020-2023 acknowledges 'Normalisation of Living Standards' as a key strategic theme for regional development in WA. The WDC state that their regional themes aligns with those of the regional development portfolio.

Project Risks & Impediments

- i. Community infrastructure investment for Wheatbelt region not considered a priority by State Government and its agencies.
- ii. Significant budgetary and funding costs required by Shire of Dumbleyung to finance each project scoping activity.

5. STATE RECORDS ACT 2000

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner. The State Records Act 2000 also requires all local authorities to produce a Record Keeping Plan to be endorsed by the State Records Commission. A revised Record Keeping Plan was submitted to the State Records Commission for approval in 2018. The plan was approved by the State Records Commission on 9 August 2019 and approved by Council in September 2019.



Rationale

An organisation and its employees must comply with the organisation's Record Keeping Plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

Principle 6

Compliance with the State Records Commission Standard 2 requires that government organisations ensure their employees comply with the Record Keeping Plan and include within its Annual Report a section that addresses points 1-4 of the Principle.

Minimum Compliance Requirements:

1. Evaluation of recordkeeping systems
 - Describe any evaluation of the organisation's recordkeeping systems (including the Recordkeeping Plan) that has taken place, or is planned for future reporting period. Recordkeeping systems must be evaluated not less than every five (5) years.

The Shire of Dumbleyung's Record Keeping Plan commenced review in March 2018 and the revised Record Keeping Plan was submitted to the State Records Commission for approval. The plan was approved by the State Records Commission on 9 August 2019 and approved by Council in September 2019. The Shire is reviewing its record keeping methods on a continual basis.

2. Recordkeeping training program
 - Describe the training mechanisms in place within the organisation.

The Shire of Dumbleyung has implemented activities to ensure that all staff are aware of their recordkeeping responsibilities and compliance with the Recordkeeping Plan. New employees have access to the Procedures and Policy Manual which detail all functions conducted by the office, including records management. A new Admin/Records Officer was employed in March 2022 and appropriately trained in Records Training with Iris Consulting in June 2022.

3. Evaluation of the recordkeeping training program
 - Describe any evaluation of the recordkeeping training program that has taken place.

The Shire of Dumbleyung's training program was reviewed in March 2019 as part of the review of the revised Recordkeeping Plan and will continue to be reviewed annually. The recordkeeping procedures are also under constant review after new procedures have been implemented.

4. Recordkeeping induction program

- This statement must confirm whether the induction program addresses employee roles and responsibilities in regard to compliance with the Recordkeeping Plan.

New employees receive a face-to-face induction covering an overview of the Recordkeeping Plan, the Records Procedure Manual and Policies, staff responsibilities, including the capture of emails and procedures for forwarding records for capture within the system.

The Shire has complied with items 1 to 4.

6. PUBLIC INTEREST DISCLOSURES

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

Council has complied with all obligations under the Act including:

- a. Appointing the Chief Executive Officer as the PID Officer for the organisation and publishing an internal procedure relating to the Shire's obligations.
- b. Providing protection from detrimental action or the threat of detrimental action for any employee of the Shire who makes an appropriate disclosure of public interest information.

There were no matters raised or reported during the year under review.

7. LEGISLATIVE REVIEW

The Annual Report is to include a statement of which Local Laws that have been reviewed, the conclusions of those reviews, and a forward strategy for all Local Laws still to be reviewed.

Local governments are required to review local laws to ensure they do not restrict competition unless:

- The benefits of the restriction to the community as a whole outweigh the costs; and
- The objectives of the legislation can only be achieved by restricting competition.

Where necessary Clause 7 legislation review principles will be complied with and the Shire of Dumbleyung remains committed to reviewing its existing local laws, as well as proposed local laws.

A full review of all Local Laws commenced in April 2022 and will be completed in the 2022/23 financial year.

For a list of all Local Laws please refer to the Shire of Dumbleyung website or the Department of Local Government website.

8. DISABILITY ACCESS AND INCLUSION PLAN

The Western Australia *Disability Services Act 1993* (amended 2004) requires all Local Governments to develop and implement a Disability Access and Inclusion Plan (DAIP) to ensure that people with disability have equal access to its facilities and services.

Council adopted the 2019-2024 Disability Access and Inclusion Plan in November 2018 for implementation going forward. Council is required to report on our present activities as they relate to the seven desired DAIP outcomes.

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Dumbleyung.
2. People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Dumbleyung.
3. People with disability receive information from the Shire of Dumbleyung 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 Shire of Dumbleyung.
5. People with disability have the same opportunities as other people to make complaints to the Shire of Dumbleyung.
6. People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Dumbleyung.
7. People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Dumbleyung.

A review was conducted to ascertain the progress on the implementation of the Plan. The DAIP is now a document for ongoing assessment and implementation of the activities that have been listed.

The Disability Access and Inclusion Plan can be accessed on the Shire of Dumbleyung website.

IMPLEMENTATION PLAN

Strategy	Task	Task Timeline	Responsibility
1.3 Ensure all Shire officers, agents and contractors comply with the requirements of the Disability Services Act and relevant Australian Standards	1.3.1 Rubbish Removal - People with mobility problems unable to bring rubbish bins to kerb side, People with disability to be informed that alternative arrangements for removal of rubbish can be made upon request.	Ongoing	Director of Infrastructure
2.1 Become more adaptable in responding to the barriers experienced by people with disability when accessing events or services offered by the Shire.	2.1.1 Ensuring there are activities available at events that are inclusive for people with disability.	Ongoing	Economic Development Officer
2.3 Facilitate the improvement of pedestrian footpaths to meet the requirements of people with disability	2.3.1 Dumbleyung Town Centre - Footpaths in town centre uneven in places. No kerb/ramp access from roadway onto footpaths	Ongoing – full Shire footpath maintenance and reinstatement plan required.	Director of Infrastructure
	2.3.2 Kukerin Town Centre - Footpaths in town centre uneven in places. No kerb/ramp access from roadway onto footpaths	Ongoing – full Shire footpath maintenance and reinstatement plan required.	Director of Infrastructure

<p>3.2 Provide information regarding services facilities and customer feedback in appropriate formats.</p>	<p>3.2.1 Applies to all council functions, facilities and services. Information about all council functions, facilities and services is not written in clear and concise language and not available in formats that are accessible for people with disability.</p> <p>This includes information on:</p> <ul style="list-style-type: none"> - Planning - Community, recreational, cultural activities and facilities - Rubbish removal - Rates notices, annual reports - Council Minutes and electoral material 	<p>Ongoing - Council to develop a policy that all information to be made available to the community to be written in clear and concise language.</p> <p>The following formats to be made available on request: Large print, Audio cassette, CD. Council to advise through the local newspaper that information about council services, functions and facilities is available in alternative formats.</p>	<p>Governance & Compliance Officer</p>
	<p>3.2.2 Processes of Government - Lack of information about processes of government and how residents can access the decision-making process</p>	<p>Ongoing - Council will provide information about planning processes, electoral processes, council meetings and complaint procedures in clear</p>	<p>Governance & Compliance Officer</p>

		and concise language and will make these available in alternative formats upon request eg Large print Audio cassette Computer disc. A copy of "Accessible Information" DVD is available for staff to ensure they are aware of accessibility guidelines.	
4.3 Ensure all Shire officers, agents and contractors comply with the requirements of the Disability Services Act and relevant Australian Standards	4.3.1 All new and contracting staff will be given a copy of the DAIP.	Ongoing	Director of Infrastructure
4.4 Ensure disability awareness training is offered to new staff during staff induction	4.4.1 All new staff will be requested to view the "You can make a difference to customer relations for people with disability" available for Local and State Government DVD.	Ongoing	Executive Staff

5.1 Ensure complaint and feedback procedures are accessible to people with a disability	5.1.1 Creating the Shire of Dumbleyung Communications Plan	January 2019	Chief Executive Officer
6.1 Ensure that information is available in clear and concise language on how residents can participate in public consultations by a public authority.	6.1.1 Implementation of the Shire of Dumbleyung Communications Plan	April 2019	All Staff
6.2 Support people with disability, their families and carers to attend public community consultation processes arranged by the Shire.	6.2.1 Make information readily accessible in alternative formats to people with disability when it comes time to engage them in public consultation.	Ongoing	All Staff
6.3 Increase the involvement of people with disability in the Shire's public consultation	6.3.1 People with disability encouraged to participate in consultation process should it be required with any buildings that procedure requires consultation.	Ongoing	All Staff
7.1 Ensure the Shire's policies, practices and procedures are inclusive.	7.1.1 Consideration when reviews are undertaken of policies, practices and procedures regarding employment to make sure that all are inclusive of people with disability.	Ongoing	All Staff

9. EMPLOYEES REMUNERATION

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more (regulation 19B(2)(a) & (b) Local Government (Administration) Regulations 1996).

SALARY RANGE	2020/21	2021/22
\$130,000 - \$140,000	0	0
\$140,000 - \$150,000	1	0
\$150,000 - \$160,000	0	1
\$160,000 - \$170,000	0	0
\$170,000 - \$180,000	0	0
\$180,000 - \$190,000	0	0
\$190,000 - \$200,000	0	0
\$200,000 - \$210,000	0	0

10. REMUNERATION PROVIDED TO THE CEO

The total remuneration package to the CEO during 2021/22 is detailed below (regulation 19B(2)(e) Local Government (Administration) Regulations 1996) is \$200,992.

11. ELECTED MEMBER DEMOGRAPHICS

Elected Member demographics is detailed below (regulation 19B(2)(h) Local Government (Administration) Regulations 1996).

Gender	3 Males 4 Females
Linguistic Background	7 English
Country of Birth	7 Australia
Aboriginal or Torres Strait Islander	Nil
Ages	
between 18 years and 24 years; and	0
between 25 years and 34 years; and	1
between 35 years and 44 years; and	0
between 45 years and 54 years; and	3
between 55 years and 64 years; and	2
over the age of 65 years.	1

12. COMPLAINTS OF MINOR BREACHES

The *Local Government Act 1995* requires the complaints officer of the Local Government to maintain a register of complaints which records all complaints of minor breaches that result in an action under the *Local Government Act 1995*.

The register of complaints is to include, for each recorded complaint –

- Name of Council member of person about whom the complaint is made;
- Name of person who makes the complaint;
- A description of the minor breach that the Standards Panel finds has occurred; and
- Details of the action taken under *the Local Government Act 1995*.

During 2021/22 there were no reportable complaints.

13. ATTENDANCE AT COUNCIL AND COMMITTEE MEETINGS

On the third Thursday of every month (excluding January), Council convenes an Ordinary Council Meeting, where decisions are made on all report items in the best interest of the community (Regulation 19B(2)(f) *Local Government (Administration) Regulations 1996*).

Below is a table outlining individual Elected Members' attendance, for the 2021/22 financial year on various Council Committees as a member in their capacity as an Elected Member as well as attendance at Council Meetings.

COUNCILLOR	ORDINARY COUNCIL MEETINGS	SPECIAL COUNCIL MEETINGS	ANNUAL ELECTORS' MEETINGS	COMMITTEE MEETINGS	TOTAL
Cr Julie Ramm	11/11	2/2	1/1	5/7	19/21
Cr Grant Lukins	9/11	2/2	1/1	0/0	12/14
Cr Kevin Powell	9/11	2/2	1/1	1/1	13/15
Cr Bevan Doney	10/11	2/2	0/1	1/1	13/15
Cr Catherine Watkins	9/11	2/2	1/1	1/1	13/15
Cr Amy Knight	11/11	1/2	0/1	5/5	17/19
Cr Marilyn Hasleby	9/11	2/2	1/1	2/3	14/17

Gavin Treasure
CHIEF EXECUTIVE OFFICER

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

SHIRE OF DUMBLEYUNG
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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The Shire of Dumbleyung conducts the operations of a local government with the following community vision:

***“Transform the Dumbleyung Shire economy to deliver
jobs and population growth”***

Principal place of business:
32 Harvey Street
Dumbleyung

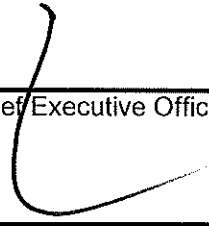
SHIRE OF DUMBLEYUNG
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The attached financial report of the Shire of Dumbleyung for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Dumbleyung at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

20th day of

December 2022



Chief Executive Officer

Gavin Treasure

SHIRE OF DUMBLEYUNG
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue				
Rates	26(a),2(a)	1,839,557	1,841,286	1,749,397
Operating grants, subsidies and contributions	2(a)	3,726,870	1,141,560	2,044,849
Fees and charges	2(a)	530,927	471,864	521,078
Service charges	26(c),2(a)	23,116	22,000	22,816
Interest earnings	2(a)	37,497	33,450	68,325
Other revenue	2(a)	124,666	69,724	58,313
		6,282,633	3,579,884	4,464,778
Expenses				
Employee costs		(1,610,736)	(1,701,813)	(1,485,079)
Materials and contracts		(1,406,285)	(1,709,706)	(1,124,476)
Utility charges		(132,393)	(208,860)	(163,720)
Depreciation	10(a)	(2,515,890)	(2,426,290)	(2,432,390)
Finance costs	2(b)	(10,658)	(10,282)	(12,938)
Insurance		(179,190)	(177,309)	(173,232)
Other expenditure	2(b)	(184,008)	(139,551)	(66,162)
		(6,039,160)	(6,373,811)	(5,457,997)
		243,473	(2,793,927)	(993,219)
Capital grants, subsidies and contributions	2(a)	650,860	3,139,590	1,709,506
Profit on asset disposals	10(b)	60,260	54,425	562
Loss on asset disposals	10(b)	(6,321)	(11,475)	(26,169)
Fair value adjustments to financial assets at fair value through profit or loss		2,998	0	1,939
		707,797	3,182,540	1,685,838
Net result for the period	25(b)	951,270	388,613	692,619
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	(430,150)	0	0
Total other comprehensive income for the period	17	(430,150)	0	0
Total comprehensive income for the period		521,120	388,613	692,619

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

SHIRE OF DUMBLEYUNG
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	NOTE	2022	2021
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,781,400	3,071,277
Trade and other receivables	5	299,733	295,126
Other financial assets	4(a)	5,648,450	6,569,416
Inventories	6	7,856	13,746
Other assets	7	126,070	20,997
TOTAL CURRENT ASSETS		12,863,509	9,970,562
NON-CURRENT ASSETS			
Trade and other receivables	5	25,867	29,667
Other financial assets at fair value	4(b)	58,353	55,355
Property, plant and equipment	8	16,021,232	16,392,477
Infrastructure	9	81,051,483	81,094,497
Right-of-use assets	11(a)	0	8,284
TOTAL NON-CURRENT ASSETS		97,156,935	97,580,280
TOTAL ASSETS		110,020,444	107,550,842
CURRENT LIABILITIES			
Trade and other payables	12	506,292	502,150
Other liabilities	13	2,009,103	31,561
Lease liabilities	11(b)	0	8,679
Borrowings	14	19,738	53,011
Employee related provisions	15	191,635	215,058
TOTAL CURRENT LIABILITIES		2,726,768	810,459
NON-CURRENT LIABILITIES			
Borrowings	14	183,928	203,666
Employee related provisions	15	41,282	27,727
Other provisions	16	38,353	0
TOTAL NON-CURRENT LIABILITIES		263,563	231,393
TOTAL LIABILITIES		2,990,331	1,041,852
NET ASSETS		107,030,111	106,508,991
EQUITY			
Retained surplus		29,060,295	29,292,153
Reserve accounts	29	7,952,545	6,769,417
Revaluation surplus	17	70,017,271	70,447,421
TOTAL EQUITY		107,030,111	106,508,991

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



**SHIRE OF DUMBLEYUNG
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		28,643,916	6,725,035	70,447,421	105,816,372
Comprehensive income for the period					
Net result for the period		692,619	0	0	692,619
Total comprehensive income for the period		692,619	0	0	692,619
Transfers to reserves	29	(44,382)	44,382	0	0
Balance as at 30 June 2021		29,292,153	6,769,417	70,447,421	106,508,991
Comprehensive income for the period					
Net result for the period		951,270	0	0	951,270
Other comprehensive income for the period	17	0	0	(430,150)	(430,150)
Total comprehensive income for the period		951,270	0	(430,150)	521,120
Transfers from reserves	29	448,357	(448,357)	0	0
Transfers to reserves	29	(1,631,485)	1,631,485	0	0
Balance as at 30 June 2022		29,060,295	7,952,545	70,017,271	107,030,111

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



**SHIRE OF DUMBLEYUNG
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,847,761	1,841,286	1,750,649
Operating grants, subsidies and contributions		5,049,967	1,109,999	2,055,217
Fees and charges		539,443	471,864	518,180
Service charges		23,116	22,000	22,816
Interest received		37,497	33,450	68,325
Goods and services tax received		29,979	250,000	0
Other revenue		126,453	69,724	58,313
		7,654,216	3,798,323	4,473,500
Payments				
Employee costs		(1,709,560)	(1,701,813)	(1,547,612)
Materials and contracts		(1,401,209)	(1,709,706)	(861,177)
Utility charges		(132,393)	(208,860)	(163,720)
Finance costs		(10,658)	(10,282)	(12,938)
Insurance paid		(179,190)	(177,309)	(173,232)
Goods and services tax paid		(0)	(250,000)	(126,246)
Other expenditure		(182,375)	(139,551)	(66,164)
		(3,615,385)	(4,197,521)	(2,951,089)
Net cash provided by (used in) operating activities	18(b)	4,038,831	(399,198)	1,522,411
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(940,347)	(1,151,305)	(765,944)
Payments for construction of infrastructure	9(a)	(1,758,188)	(3,858,858)	(1,213,402)
Non-operating grants, subsidies and contributions		1,281,575	3,139,590	1,709,506
Proceeds from financial assets at amortised cost		920,966	0	(6,569,418)
Proceeds from sale of property, plant & equipment	10(b)	228,976	203,230	124,991
Net cash provided by (used in) investing activities		(267,018)	(1,667,342)	(6,714,267)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(53,010)	(53,010)	(53,070)
Payments for principal portion of lease liabilities	28(b)	(8,680)	(8,680)	(13,760)
Net cash provided by (used in) financing activities		(61,690)	(61,690)	(66,830)
Net increase (decrease) in cash held		3,710,123	(2,128,230)	(5,258,686)
Cash at beginning of year		3,071,277	9,640,693	8,329,962
Cash and cash equivalents at the end of the year	3, 18(a)	6,781,400	7,512,463	3,071,277

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

**SHIRE OF DUMBLEYUNG
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	27(b)	2,452,376	2,413,082	1,267,280
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Operating grants, subsidies and contributions		3,726,870	1,141,560	2,044,849
Fees and charges		530,927	471,864	521,078
Service charges		23,116	22,000	22,816
Interest earnings		37,497	33,450	68,325
Other revenue		124,666	69,724	58,313
Profit on asset disposals	10(b)	60,260	54,425	562
Fair value adjustments to financial assets at fair value through profit or loss		2,998	0	1,939
		4,506,334	1,793,023	2,717,882
Expenditure from operating activities				
Employee costs		(1,610,736)	(1,701,813)	(1,485,079)
Materials and contracts		(1,406,285)	(1,709,706)	(1,124,476)
Utility charges		(132,393)	(208,860)	(163,720)
Depreciation	10(a)	(2,515,890)	(2,426,290)	(2,432,390)
Finance costs		(10,658)	(10,282)	(12,938)
Insurance		(179,190)	(177,309)	(173,232)
Other expenditure		(184,008)	(139,551)	(66,162)
Loss on asset disposals	10(b)	(6,321)	(11,475)	(26,169)
		(6,045,481)	(6,385,286)	(5,484,166)
Non-cash amounts excluded from operating activities	27(a)	2,514,665	2,383,340	2,458,047
Amount attributable to operating activities		3,427,894	204,159	959,043
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		650,860	3,139,590	1,709,506
Proceeds from disposal of assets	10(b)	228,976	203,230	124,991
Purchase of property, plant and equipment	8(a)	(940,347)	(1,151,305)	(765,944)
Purchase and construction of infrastructure	9(a)	(1,758,188)	(3,858,858)	(1,213,402)
Amount attributable to investing activities		(1,818,699)	(1,667,342)	(144,849)
FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(53,010)	(53,010)	(53,070)
Payments for principal portion of lease liabilities	28(b)	(8,680)	(8,680)	(13,760)
Transfers to reserves (restricted assets)	29	(1,631,485)	(677,617)	(44,382)
Transfers from reserves (restricted assets)	29	448,357	361,204	0
Amount attributable to financing activities		(1,244,818)	(378,103)	(111,213)
Surplus/(deficit) before imposition of general rates		364,377	(1,841,286)	702,981
Total amount raised from general rates	26(a)	1,839,557	1,841,286	1,749,397
Surplus/(deficit) after imposition of general rates	27(b)	2,203,934	(0)	2,452,376

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

**SHIRE OF DUMBLEYUNG
FOR THE YEAR ENDED 30 JUNE 2022
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SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

Basis of preparation

The financial report 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 Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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	General rates	Single point in time	Payment dates adopted by council during the year	None	When rates notice is issued
Service Charges	Charges for specific service	Over time	Payment dates adopted by council during the year	Refund in event monies are unspent	When invoice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction of 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 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 - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal site	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sewerage management collections	Sewerage rates and pedestals	Over time	Payment dates adopted by council during the year	Refund in event monies are unspent	When rates notice is issued
Fees and charges - property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 72 hours	On entry or at conclusion of hire
Fees and charges - memberships	Pool membership	Over time	Payment in full in advance	None	Output method over 5-6 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Sale of history books	Single point in time	Payment in full on sale	Refund for faulty goods	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full with defined time	None	When fine notice is issued
Other revenue - commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,839,557	0	1,839,557
Operating grants, subsidies and contributions	3,726,870	0	0	0	3,726,870
Fees and charges	530,927	0	0	0	530,927
Service charges	0	0	23,116	0	23,116
Interest earnings	0	0	0	37,497	37,497
Other revenue	124,666	0	0	0	124,666
Capital subsidies and contributions	0	650,860	0	0	650,860
Total	4,382,463	650,860	1,862,673	37,497	6,933,493

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,749,397	0	1,749,397
Operating grants, subsidies and contributions	2,044,849	0	0	0	2,044,849
Fees and charges	521,078	0	0	0	521,078
Service charges	0	0	22,816	0	22,816
Interest earnings	0	0	0	68,325	68,325
Other revenue	58,313	0	0	0	58,313
Capital subsidies and contributions	0	1,709,506	0	0	1,709,506
Total	2,624,240	1,709,506	1,772,213	68,325	6,174,284

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings				
Interest on reserve funds		24,774	13,450	43,939
Rates instalment and penalty interest (refer Note 23(b))		8,701	12,000	12,970
Other interest earnings		4,022	8,000	11,416
		37,497	33,450	68,325
(b) Expenses				
Auditors remuneration				
- Audit of the Annual Financial Report		28,400	27,000	19,930
		28,400	27,000	19,930
Finance costs				
Borrowings	28(a)	10,225	10,234	12,681
Lease liabilities	28(b)	433	48	257
		10,658	10,282	12,938
Other expenditure				
Impairment losses on rates receivables		308	500	0
Impairment losses on receivables from contracts with customers		1,633	0	1,634
Sundry expenses		182,067	139,051	64,528
		184,008	139,551	66,162

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
 Short term deposits
Total cash and cash equivalents

Held as
 - Unrestricted cash and cash equivalents
 - Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	4,771,974	2,871,277
	2,009,426	200,000
18(a)	6,781,400	3,071,277
	2,441,494	2,814,794
18(a)	4,339,906	256,483
	6,781,400	3,071,277

SIGNIFICANT 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 reserves, 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.

Details of restrictions on financial assets can be found at Note 18.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

	2022	2021
	\$	\$
	5,648,450	6,569,416
	5,648,450	6,569,416
18(a)	5,648,450	6,569,416
	5,648,450	6,569,416
	58,353	55,355
	58,353	55,355
	58,353	55,355

(b) Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
Trade and other receivables
GST receivable
Allowance for credit losses of trade and other receivables

Note	2022 \$	2021 \$
	98,130	121,372
	84,673	18,326
	127,080	157,062
23(b)	(10,150)	(1,634)
	299,733	295,126
	Non-current	
	25,867	29,667
	25,867	29,667

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

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 value is considered immaterial.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

6. INVENTORIES

Note	2022	2021
	\$	\$
Current		
Fuel and materials	7,856	13,746
	<u>7,856</u>	<u>13,746</u>

The following movements in inventories occurred during the year:

Balance at beginning of year	13,746	7,658
Inventories expensed during the year	(149,816)	(109,681)
Additions to inventory	143,926	115,769
Balance at end of year	<u>7,856</u>	<u>13,746</u>

SIGNIFICANT 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 DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

7. OTHER ASSETS

	2022	2021
	\$	\$
Other assets - current		
Accrued income	13,208	20,997
Contract assets	112,862	0
	126,070	20,997

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at note 2(b).

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. 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.

	Note	Land	Buildings - non specialised	Buildings - specialised	Total buildings	Total land and buildings	Plant And Equipment	Other property, plant and equipment - works in progress	Total property, plant and equipment
		\$	\$	\$	\$		\$	\$	\$
Balance at 1 July 2020		501,500	3,049,380	10,207,020	13,256,400	13,757,900	2,645,219	0	16,403,119
Additions		0	0	649,446	649,446	649,446	116,498	0	765,944
Disposals		0	0	0	0	0	(150,598)	0	(150,598)
Depreciation	10(a)	0	(54,615)	(248,893)	(303,508)	(303,508)	(322,480)	0	(625,988)
Transfers		0	82,075	(82,075)	0	0	0	0	0
Balance at 30 June 2021		501,500	3,076,840	10,525,498	13,602,338	14,103,838	2,288,639	0	16,392,477
Comprises:									
Gross balance amount at 30 June 2021		501,500	3,287,281	11,477,115	14,764,396	15,265,896	3,636,646	0	18,902,542
Accumulated depreciation at 30 June 2021		0	(210,441)	(951,617)	(1,162,058)	(1,162,058)	(1,348,007)	0	(2,510,065)
Balance at 30 June 2021		501,500	3,076,840	10,525,498	13,602,338	14,103,838	2,288,639	0	16,392,477
Additions		21,816	62,762	76,447	139,209	161,025	762,584	16,738	940,347
Disposals		0	0	0	0	0	(175,038)	0	(175,038)
Revaluation increments / (decrements) transferred to revaluation surplus		78,514	(38,330)	(470,334)	(508,664)	(430,150)	0		(430,150)
Depreciation	10(a)	0	(56,476)	(289,443)	(345,919)	(345,919)	(360,485)	0	(706,404)
Balance at 30 June 2022		601,830	3,044,796	9,842,168	12,886,964	13,488,794	2,515,700	16,738	16,021,232
Comprises:									
Gross balance amount at 30 June 2022		601,830	3,044,796	9,842,168	12,886,964	13,488,794	4,126,170	16,738	17,631,702
Accumulated depreciation at 30 June 2022		0	0	0	0	0	(1,610,470)	0	(1,610,470)
Balance at 30 June 2022		601,830	3,044,796	9,842,168	12,886,964	13,488,794	2,515,700	16,738	16,021,232

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land - freehold land	2	Market approach using recent observable market data for similar properties.	Independent Valuers	June 2022	Price per hectare
Land - freehold land	3	Improvements to land valued using cost approach using depreciated replacement cost.	Independent Valuers	June 2022	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties.	Independent Valuers	June 2022	Price per square metre.
Buildings - specialised	2 & 3	Improvements to land valued using cost approach using depreciated replacement cost.	Independent Valuers	June 2022	Improvements to land using 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 by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		N/A	Cost	N/A	N/A
Plant and equipment		N/A	Cost	N/A	N/A

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. 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.

	Note	Infrastructure - roads	Other infrastructure - sewerage	Other infrastructure	Other infrastructure - works in progress	Total Infrastructure
		\$	\$	\$	\$	\$
Balance at 1 July 2020		75,463,999	1,305,181	4,904,354	0	81,673,534
Additions		1,113,126	38,216	62,060	0	1,213,402
Depreciation	10(a)	(1,536,710)	(44,000)	(211,729)	0	(1,792,439)
Balance at 30 June 2021		75,040,415	1,299,397	4,754,685	0	81,094,497
Comprises:						
Gross balance at 30 June 2021		79,567,073	1,431,218	5,362,209	0	86,360,500
Accumulated depreciation at 30 June 2021		(4,526,658)	(131,821)	(607,524)	0	(5,266,003)
Balance at 30 June 2021		75,040,415	1,299,397	4,754,685	0	81,094,497
Additions		1,622,937	0	46,776	88,475	1,758,188
Depreciation	10(a)	(1,611,285)	(45,208)	(144,709)	0	(1,801,202)
Balance at 30 June 2022		75,052,067	1,254,189	4,656,752	88,475	81,051,483
Comprises:						
Gross balance at 30 June 2022		81,190,010	1,431,218	5,408,984	88,475	88,118,687
Accumulated depreciation at 30 June 2022		(6,137,943)	(177,029)	(752,232)	0	(7,067,204)
Balance at 30 June 2022		75,052,067	1,254,189	4,656,752	88,475	81,051,483

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	3	Cost approach using current replacement cost	Independent Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - sewerage	3	Cost approach using current replacement cost	Independent Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure Other	3	Cost approach using current replacement cost	Independent Valuation	June 2018	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 DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non specialised	8(a)	56,476	50,000	54,615
Buildings - specialised	8(a)	289,443	254,200	248,893
Plant And Equipment	8(a)	360,485	322,200	322,480
Infrastructure - roads	9(a)	1,611,285	1,530,000	1,536,710
Infrastructure - Sewerage	9(a)	45,208	44,999	44,000
Infrastructure Other	9(a)	144,709	215,500	211,729
Right-of-use assets - Furniture and equipment	11(a)	8,284	9,390	13,962
		2,515,890	2,426,290	2,432,390

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 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 to 75 years
Gravel sheet	25 years
Footpaths - slab	20 years
Sewerage piping	30 to 50 years
Water supply piping and drainage systems	75 years
Parks and other improvements	10 to 20 years

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant And Equipment	175,038	228,976	60,260	(6,321)	160,280	203,230	54,425	(11,475)	150,598	124,991	562	(26,169)
	175,038	228,976	60,260	(6,321)	160,280	203,230	54,425	(11,475)	150,598	124,991	562	(26,169)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Transport				
DOI Vehicle - ISUZU MU-X	15,000	43,789	28,789	0
Volvo Grader	74,000	92,357	18,357	0
Supervisors's Utility	28,000	32,727	4,728	0
Volvo Skidsteer	23,038	16,717	0	(6,321)
Other property and services				
CEO Vehicle	35,000	43,386	8,386	0
	175,038	228,976	60,260	(6,321)

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings and infrastructure is determined at least 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 vested land acquired by the Shire.

Revaluation (continued)

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets 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.

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.

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

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.

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. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

11. LEASES

(a) Right-of-Use Assets

The Shire has no reportable lease or right of use assets

	Note	Right-of-use assets Total
Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.		\$
Balance at 1 July 2020		22,246
Depreciation		(13,962)
Balance at 30 June 2021		8,284
Depreciation	10(a)	(8,284)
Balance at 30 June 2022		0

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

	2022 Actual	2021 Actual
	\$	\$
Depreciation on right-of-use assets	10(a) (8,284)	(13,962)
Interest expense on lease liabilities	28(b) (433)	(257)
Low-value asset lease payments recognised as expense	0	(7,053)
Total amount recognised in the statement of comprehensive income	(8,717)	(21,272)
Total cash outflow from leases	(9,112)	(14,017)

(b) Lease Liabilities

Current		0	8,679
	28(b)	0	8,679

SIGNIFICANT 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 asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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 28(b).

Right-of-use assets - valuation measurement

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included 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 10 under revaluation for details on the significant 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 amortised over the useful life of the underlying asset.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
ATO Liabilities	
Other Payables	
Bonds and deposits held	
Accrued Expenses	
Accrued Interest on loans	

	2022	2021
	\$	\$
	294,725	261,155
	14,660	33,498
	35,958	24,569
	41,289	141,634
	1,798	3,134
	26,708	24,921
	88,794	10,879
	2,360	2,360
	506,292	502,150

SIGNIFICANT 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 the fair value of the 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 revenue for the prepaid rates that have not been refunded.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

13. OTHER LIABILITIES

Current

Contract liabilities
 Capital grant/contributions liabilities
 Grant income to be refunded

	2022	2021
	\$	\$
	79,301	31,561
	1,322,340	0
	607,462	0
	2,009,103	31,561

Reconciliation of changes in other liabilities

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

	31,561	0
	686,763	31,561
	(31,561)	0
	686,763	31,561

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
 Additions

	0	0
	1,322,340	0
	1,322,340	0

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	1,322,340	0
	1,322,340	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.

SIGNIFICANT 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 the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values 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 24(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		19,738	183,928	203,666	53,011	203,666	256,677
Total secured borrowings	28(a)	19,738	183,928	203,666	53,011	203,666	256,677

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Dumbleyung. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Dumbleyung has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

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 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23. Details of individual borrowings required by regulations are provided at Note 28(a).

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	125,769	80,077
Long Service Leave	65,866	134,981
	<u>191,635</u>	<u>215,058</u>
Long Service Leave	41,282	27,727
	<u>41,282</u>	<u>27,727</u>
	<u>232,917</u>	<u>242,785</u>

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. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	191,635	215,058
More than 12 months from reporting date	41,282	27,727
	<u>232,917</u>	<u>242,785</u>

Expected reimbursements of employee related provisions from other WA local governments included within other receivables

0

643

SIGNIFICANT 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, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

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 DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. OTHER PROVISIONS

Note	Provision For Rehabilitation Of Waste Sites \$	Total \$
Opening balance at 1 July 2021		
Current provisions	0	0
Non-current provisions	0	0
	0	0
Additional provision	38,353	38,353
Balance at 30 June 2022	38,353	38,353
Comprises		
Current	0	0
Non-current	38,353	38,353
	38,353	38,353

Other provisions

Amounts which are reliably 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.

Make good provisions

Under the licence for the operation of the Shire of Dumbleyung waste landfill sites, the Shire has a legal obligation to restore the sites.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

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 DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land & Buildings	9,131,185	78,514	(508,664)	(430,150)	8,701,035	9,131,185	9,131,185
Revaluation surplus - Plant And Equipment	798,793	0	0	0	798,793	798,793	798,793
Revaluation surplus - Infrastructure - roads	52,290,986	0	0	0	52,290,986	52,290,986	52,290,986
Revaluation surplus - Other infrastructure - sewerage	1,365,941	0	0	0	1,365,941	1,365,941	1,365,941
Revaluation surplus - Other infrastructure	6,860,516	0	0	0	6,860,516	6,860,516	6,860,516
	70,447,421	78,514	(508,664)	(430,150)	70,017,271	70,447,421	70,447,421

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	6,781,400	7,512,463	3,071,277
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	4,339,906	7,085,830	256,483
- Financial assets at amortised cost	4	5,648,450	0	6,569,416
		9,988,356	7,085,830	6,825,899
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	29	7,952,545	7,085,830	6,769,417
Contract liabilities from contracts with customers		2,009,103	0	0
Bonds and deposits held		26,708	0	0
Total restricted financial assets		9,988,356	7,085,830	6,769,417

**(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities**

Net result		951,270	388,613	692,619
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(2,998)	0	(1,939)
Depreciation/amortisation		2,515,890	2,426,290	2,432,390
(Profit)/loss on sale of asset		(53,939)	(42,950)	25,607
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(810)	0	(129,537)
(Increase)/decrease in other assets		(84,076)	0	20,276
(Increase)/decrease in inventories		0	0	(6,088)
Increase/(decrease) in trade and other payables		4,142	0	266,477
Increase/(decrease) in employee related provisions		(9,868)	0	(62,533)
Increase/(decrease) in contract liabilities		1,370,080	(31,561)	0
Increase/(decrease) in other liabilities		0	0	(5,353)
Non-operating grants, subsidies and contributions		(650,860)	(3,139,590)	(1,709,506)
Net cash provided by/(used in) operating activities		4,038,831	(399,198)	1,522,411

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank overdraft limit		0		0
Bank overdraft at balance date		0		0
Credit card limit		13,500		13,500
Credit card balance at balance date		(7,045)		(4,689)
Total amount of credit unused		6,455		8,811

Loan facilities

Loan facilities - current		19,738		53,011
Loan facilities - non-current		183,928		203,666
Total facilities in use at balance date	28(a)	203,666		256,677

Unused loan facilities at balance date

0

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

19. CONTINGENT LIABILITIES

The Shire is currently under investigation by the Department of Water and Environmental Regulation (DWER) for alleged clearing of native vegetation on Hills Road. The clearing of native vegetation is legislated by the Environmental Protection Act 1986 which prescribes that it is an offence to clear native vegetation unless it is done under a clearing permit or the clearing is for an exempt purpose. Exempt purposes are limited to either a requirement of written law or authorised under certain statutory processes which are listed in schedule 6 of the Act, or exempt due to being a low impact day-to-day activity as listed in the Environmental Protection (Clearing of Native Vegetation) Regulations 2004. Further correspondence from DWER is required to understand the full extent of the allegation and potential prosecution. As at the end of the reporting period it is not possible to make a reasonable estimate of the financial impact that may arise from possible prosecution.

There is a potential contaminated site at the Kukerin Air Strip which requires investigation. At this stage the Shire is unable to estimate the costs of remediation.

20. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	57,840	141,938
	57,840	141,938
Payable:		
- not later than one year	57,840	141,938

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Councillor Julie Ramm, President			
President's annual allowance	13,500	13,500	7,000
Meeting attendance fees	6,500	6,500	4,525
ICT expenses	381	666	271
Training and development	2,326	1,066	133
Travel and accommodation expenses	2,856	666	1,355
	25,563	22,398	13,284
Councillor Jacki Ball, Deputy President			
Deputy President's annual allowance	437	438	1,750
Meeting attendance fees	938	937	1,580
ICT expenses	95	166	271
Training and development	1,000	266	133
Travel and accommodation expenses	1,030	166	426
	3,500	1,973	4,160
Councillor Grant Lukins			
Meeting attendance fees	3,600	3,691	1,770
ICT expenses	382	667	271
Training and development	519	1,067	133
Travel and accommodation expenses	702	667	726
	5,203	6,092	2,900
Councillor Catherine Watkins			
Meeting attendance fees	3,600	3,691	1,680
ICT expenses	382	667	271
Training and development	519	1,067	133
Travel and accommodation expenses	719	667	636
	5,220	6,092	2,720
Councillor Kevin Powell			
Meeting attendance fees	3,600	3,691	1,650
ICT expenses	382	667	271
Training and development	519	1,067	133
Travel and accommodation expenses	392	667	211
	4,893	6,092	2,265
Councillor Bevan Doney			
Meeting attendance fees	3,600	3,691	1,840
ICT expenses	382	667	271
Training and development	519	1,067	133
Travel and accommodation expenses	1,031	667	879
	5,532	6,092	3,123
Councillor Marilyn Hasleby			
Meeting attendance fees	3,600	3,691	2,310
ICT expenses	382	667	271
Training and development	519	1,067	133
Travel and accommodation expenses	241	667	344
	4,742	6,092	3,058
Councillor Amy Knight, Deputy President			
Deputy President's annual allowance	1,313	1,312	0
Meeting attendance fees	4,312	3,735	2,510
ICT expenses	382	667	271
Training and development	519	1,067	133
Travel and accommodation expenses	0	667	0
	6,526	7,448	2,914
Councillor Vanessa Anderson			
Meeting attendance fees	900	923	1,680
ICT expenses	95	166	271
Training and development	0	266	133
Travel and accommodation expenses	0	166	76
	995	1,521	2,160
TOTAL	62,174	63,800	36,587

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. Elected Member Remuneration (Continued)

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

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	13,500	13,500	7,000
Deputy President's annual allowance	1,750	1,750	1,750
Meeting attendance fees	30,650	30,550	19,545
Training and development	6,440	8,000	1,200
ICT expenses	2,863	5,000	2,439
Travel and accommodation expenses	6,971	5,000	4,653
21(b)	62,174	63,800	36,587

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	317,389	387,569
Post-employment benefits	40,546	100,249
Employee - other long-term benefits	892	(108,323)
Council member costs	62,174	36,587
21(a)	421,001	416,082

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.

(c) 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:

	2022 Actual	2021 Actual
	\$	\$
Sale of goods and services	2,639	8,200
Purchase of goods and services	25,397	57,725
Amounts outstanding from related parties:		
Trade and other receivables	330	56
Amounts payable to related parties:		
Trade and other payables	12,448	721

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RELATED PARTY TRANSACTIONS

(d) 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 entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF DUMBLEYUNG

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

22. JOINT ARRANGEMENTS

Share of joint operations

The Shire shares ownership of the following properties;

- 27 Manser Street, Kukerin. 13% is owned by the Shire and 87% is owned by the Department of Housing.
- 34 Bath Street, Kukerin. 15% is owned by the Shire and 85% is owned by the Department of Housing.
- 17 McIntyre Street, Dumbleyung. 18% is owned by the Shire and 82% is owned by the Department of Housing.
- 37 & 39 Harvey Street (Aged Care Units), Dumbleyung. 13% is owned by the Shire and 87% is owned by the Department of Housing.

The Shire was not a party to any other joint arrangements during the financial year ended 30 June 2022.

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.11%	6,781,400	2,009,426	4,771,974	0
Term deposits	0.19%	5,648,450	5,648,450	0	0
2021					
Cash and cash equivalents	0.01%	3,071,277	200,000	2,871,277	0
Financial assets at amortised cost - term deposits	0.48%	6,569,416	6,569,416	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	47,720	28,713

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 28(a).

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0%	
Gross carrying amount	4,465	20,689	17,830	55,146	98,130	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%	\$0	
Gross carrying amount	923	18,546	32,664	69,240	121,372	
Loss allowance	0	0	0	0	0	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 30 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	Note
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.28%	0.12%	
Gross carrying amount	49,413	1,083	4,344	29,833	84,673	
Loss allowance	890	422	417	8,421	10,150	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.37%	\$0	
Gross carrying amount	11,744	2,130	90	4,362	18,326	
Loss allowance	0	0	0	1,634	1,634	5

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	0	0	1,634	4,532	0	0
Increase in loss allowance recognised in profit or loss during the year	0	0	10,150		0	0
Receivables written off during the year as uncollectible	0	0	(1,634)	(2,898)	0	0
Closing loss allowance at 30 June	0	0	10,150	1,634	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<u>2022</u>					
Trade and other payables	506,292	0	0	506,292	506,292
Borrowings	28,556	80,020	160,111	268,687	203,666
Contract liabilities	2,009,103	0	0	2,009,103	2,009,103
	<u>2,543,951</u>	<u>80,020</u>	<u>160,111</u>	<u>2,784,082</u>	<u>2,719,061</u>
<u>2021</u>					
Trade and other payables	502,150	0	0	502,150	502,150
Borrowings	26,079	25,591	246,840	298,509	256,677
Contract liabilities	31,561	0	0	31,561	31,561
Lease liabilities	8,679	0	0	8,679	8,679
	<u>568,469</u>	<u>25,591</u>	<u>246,840</u>	<u>840,899</u>	<u>799,067</u>

24. OTHER SIGNIFICANT 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 statements 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 earnings

Interest income 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 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 cash generating non-specialised 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.

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) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

25. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE	Includes the activities of members of council and the administrative support available to council for the provision of governance of the district. Other costs relate the task of assisting elected members and ratepayers on matters of which do not concern specific council systems and the administration of the Bain Estate Future Fund.
GENERAL PURPOSE FUNDING	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	Supervision and enforcement of various local laws, laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE	Maintenance of child minding centre and playgroup centre.
HOUSING	Provision and maintenance housing for low income earners and elderly residents.
COMMUNITY AMENITIES	Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	Maintenance of public halls, civic centres, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
TRANSPORT	Construction and maintenance of roads, streets, footpaths, depots and traffic control. Cleaning of streets and maintenance of street trees.
ECONOMIC SERVICES	Tourism and area promotion including the maintenance and operation of the caravan parks. Provision of rural services including landcare services, weed control, vermin control and standpipes. Building control.
OTHER PROPERTY AND SERVICES	Private works operation, administration costs, public works overheads, plant repair and operational costs.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
General purpose funding	1,881,174	1,879,236	1,821,667
Law, order, public safety	6,800	11,900	10,953
Health	795	2,000	0
Education and welfare	0	3,000	3,000
Housing	180,092	119,300	119,912
Community amenities	275,940	253,264	259,038
Recreation and culture	12,278	21,300	21,059
Transport	37,502	35,602	14,703
Economic services	74,731	76,250	122,483
Other property and services	144,727	90,897	49,615
	2,614,039	2,492,749	2,422,430
Grants, subsidies and contributions			
Governance	862,017	0	0
General purpose funding	2,567,732	1,031,244	2,487,364
Law, order, public safety	114,255	48,000	40,381
Education and welfare	3,000	0	0
Housing	146	0	0
Recreation and culture	33,141	500	0
Transport	723,327	3,151,851	1,124,971
Economic services	67,637	22,010	74,013
Other property and services	11,457	27,545	27,626
	4,382,712	4,281,150	3,754,355
Total Income	6,996,751	6,773,899	6,176,785
Expenses			
Governance	(804,029)	(803,410)	(572,603)
General purpose funding	(111,165)	(105,242)	(103,297)
Law, order, public safety	(237,774)	(195,214)	(166,361)
Health	(57,643)	(89,379)	(45,484)
Education and welfare	(19,037)	(31,097)	(23,967)
Housing	(245,716)	(285,480)	(174,561)
Community amenities	(566,706)	(609,912)	(512,694)
Recreation and culture	(994,019)	(925,460)	(773,504)
Transport	(2,396,121)	(2,657,376)	(2,426,217)
Economic services	(461,422)	(558,249)	(645,487)
Other property and services	(151,849)	(124,467)	(39,991)
Total expenses	(6,045,481)	(6,385,286)	(5,484,166)
Net result for the period	951,270	388,613	692,619

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. FUNCTION AND ACTIVITY (Continued)

	2022	2022	2021
	Actual	Budget	Actual
(c) Fees and Charges (including Service Charges)	\$	\$	\$
General purpose funding	4,120	4,500	3,945
Law, order, public safety	1,741	7,400	6,504
Health	795	1,000	0
Housing	174,078	118,300	119,589
Community amenities	268,541	245,264	252,936
Recreation and culture	9,749	20,950	20,731
Economic services	51,657	54,200	99,381
Other property and services	20,246	20,250	17,992
	530,927	471,864	521,078
	2022	2021	
(d) Total Assets	\$	\$	
Governance	1,500,627	847,957	
General purpose funding	10,850,594	3,491,879	
Law, order, public safety	1,141,579	719,360	
Health	18,543	678,927	
Housing	8,548,012	5,752,770	
Community amenities	6,004,588	3,722,676	
Recreation and culture	11,123,479	6,945,368	
Transport	64,756,922	80,501,242	
Economic services	1,667,730	608,019	
Other property and services	4,295,506	2,153,644	
Unallocated	112,864	2,128,998	
	110,020,444	107,550,842	

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION

(a) General Rates

RATE TYPE			2021/22 Actual Rateable Value *	2021/22 Actual Rate Revenue	2021/22 Actual Interim Rates	2021/22 Actual Back Rates	2021/22 Actual Total Revenue	2021/22 Budget Total Revenue	2020/21 Actual Total Revenue
Rate Description	Basis of valuation	Rate in \$							
Differential general rate / general rate									
	Gross rental valuation	0.115959	1,214,224	140,800	40	0	140,840	140,800	133,659
	Unimproved valuation	0.009473	179,353,000	1,699,011	0	0	1,699,011	1,699,011	1,620,723
Sub-Total			180,567,224	1,839,811	40	0	1,839,851	1,839,811	1,754,382
Minimum payment									
		Minimum \$							
	Gross rental valuation	456	92,412	34,200	0	0	34,200	34,200	32,057
	Unimproved valuation	456	618,869	18,240	4,148	0	22,388	18,240	14,790
Sub-Total			711,281	52,440	4,148	0	56,588	52,440	46,847
			567	181,278,505	1,892,251	4,188	1,896,439	1,892,251	1,801,229
Discounts on general rates (Refer note 26(d))							(70,917)	(65,000)	(65,197)
Total amount raised from general rates							1,825,522	1,827,251	1,736,032
Rates (excluding general rates)									
Ex-gratia Rates									
	Ex-gratia Rates						14,035	14,035	13,365
Sub-Total			0	0	0	0	14,035	14,035	13,365
Total amount raised from rates (excluding general rates)							14,035	14,035	13,365
Total Rates							1,839,557	1,841,286	1,749,397

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION (Continued)

(b) Specified Area Rate

The Shire did not levy a specified are rate during the current reporting period

(c) Service Charges

Service Charges	Amount of Charge	2021/22 Actual Revenue Raised	2021/22 Actual Charges Applied to Costs	2021/22 Actual Charges Set Aside to Reserve	2021/22 Actual Reserve Applied to Costs	2021/22 Budget Revenue	2021/22 Budget Charges Applied to Costs	2021/22 Budget Charges Set Aside to Reserve	2021/22 Budget Reserve Applied to Costs	2020/21 Total Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fence Road Drainage Scheme		23,116	17,102	6,014	0	22,000	22,000	0	0	22,816
		23,116	17,102	6,014	0	22,000	22,000	0	0	22,816

Nature of the Service Charge

Fence Road Drainage Scheme

Objects of the Charge

To enable Council to continue providing this service in the future.

Reasons for the Charge

For the ongoing maintenance, monitoring, inspections and debt obligations relating to the Fence Road Drainage Scheme.

Area/Properties Charge Imposed

Land access the Fence Road Drainage Scheme, area consisting of the northern part of the Shire of Dumbleyung Local Government Area, south of Boundary Road and north from the Dumbleyung Lake Grace Road.

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Type	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$	Circumstances in which Discount is Granted
Early Payment		5.00%		70,917	65,000	65,197	Full payment received by the due date.
General rates written off				308	500	242	
				71,225	65,500	65,439	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted

Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
Pool entry	Waiver	100.00%	4	4	0	0
				4	0	0

Rate or Fee and Charge to which the Waiver or Concession is Granted

Circumstances in which the Waiver or Concession is Granted and to whom it was available

Objects of the Waiver or Concession

Reasons for the Waiver or Concession

Pool entry Infants under one year old and school teachers accompanying students during school events and swimming lessons.

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single discount payment	12/11/2021	0	0.0%	7.0%
Option Two				
Payment in full	3/12/2021	0	0.0%	7.0%
Option Three				
First instalment	3/12/2021	0	5.5%	7.0%
Second instalment	3/04/2022	15	5.5%	7.0%
Option Four				
First instalment	3/12/2021	0	5.5%	7.0%
Second instalment	3/02/2022	15	5.5%	7.0%
Third instalment	3/04/2022	15	5.5%	7.0%
Fourth instalment	3/06/2022	15	5.5%	7.0%

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Charges on instalment plan	2,220	3,000	2,145
Interest on installment plan	2,410	3,000	2,697
Interest on unpaid rates	6,291	9,000	10,274
	10,921	15,000	15,116

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. RATE SETTING STATEMENT INFORMATION

	2021/22 (30 June 2022 Carried Forward)	2021/22 Budget (30 June 2022 Carried Forward)	2020/21 (30 June 2021 Carried Forward)
Note	\$	\$	\$
(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 Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	10(b) (60,260)	(54,425)	(562)
Less: Fair value adjustments to financial assets at fair value through profit and loss	(2,998)	0	(1,939)
Movement in pensioner deferred rates (non-current)	3,804	0	2,829
Movement in employee benefit provisions (non-current)	13,555	0	(840)
Add: Loss on disposal of assets	10(b) 6,321	11,475	26,169
Add: Depreciation	10(a) 2,515,890	2,426,290	2,432,390
Non-cash movements in non-current assets and liabilities:			
Other provisions	38,353	0	
Non-cash amounts excluded from operating activities	2,514,665	2,383,340	2,458,047
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement 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	29 (7,952,545)	(7,085,830)	(6,769,417)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 19,738	0	53,011
- Current portion of lease liabilities	11(b) 0	0	8,679
Total adjustments to net current assets	(7,932,807)	(7,085,830)	(6,707,727)
Net current assets used in the Rate Setting Statement			
Total current assets	12,863,509	7,852,943	9,970,562
Less: Total current liabilities	(2,726,768)	(767,113)	(810,459)
Less: Total adjustments to net current assets	(7,932,807)	(7,085,830)	(6,707,727)
Net current assets used in the Rate Setting Statement	2,203,934	0	2,452,376

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare												
Aged Care Housing		84,673	0	(3,694)	80,979	0	(3,827)	77,152	80,979	0	(3,827)	77,152
Community amenities												
Sewerage		1,583	0	(1,583)	(0)	0	0	(0)	0	0	0	0
Recreation and culture												
Mens Shed Contribution		9,252	0	(4,539)	4,713	0	(4,713)	0	4,713	0	(4,713)	(0)
Transport												
WANDRRA Contribution		41,370	0	(20,450)	20,920	0	(20,920)	0	20,921	0	(20,920)	1
Economic services												
28 Absolon Street		122,140	0	(16,187)	105,953	0	(6,962)	98,991	125,029	0	(6,962)	118,067
Fence Rd Drainage Repairs		50,729	0	(6,617)	44,112	0	(16,588)	27,524	25,035	0	(16,588)	8,447
Total		309,747	0	(53,070)	256,677	0	(53,010)	203,666	256,677	0	(53,010)	203,667

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
						\$	\$	\$
Aged Care Housing		Education and welfare	93	WATC *	3.58%	(2,865)	(2,866)	(3,285)
Sewerage		Community amenities	40	WATC *	7.40%	0	0	(86)
Mens Shed Contribution		Recreation and culture	89	WATC *	3.81%	(135)	(142)	(340)
WANDRRA Contribution		Transport	94	WATC *	2.29%	(360)	(360)	(913)
28 Absolon Street		Economic services	92	WATC *	5.15%	(6,350)	(515)	(886)
Fence Rd Drainage Repairs		Economic services	95	WATC *	2.50%	(515)	(6,351)	(7,171)
Total Interest Repayments	2(b)					(10,225)	(10,234)	(12,681)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2020	New Leases During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Phone System		12,529	0	(6,789)	5,740	0	(5,740)	0	5,741	0	(5,741)	0
Computer System		9,910	0	(6,971)	2,939	0	(2,939)	0	2,939	0	(2,939)	0
Total Lease Liabilities	11(b)	22,439	0	(13,760)	8,679	0	(8,680)	0	8,680	0	(8,680)	0

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
						\$	\$	\$	
Phone System		Other property and services		Telstra		(433)	(39)	(150)	5 Years
Computer System		Other property and services		Wallis Computing Solutions		0	(9)	(107)	5 Years
Total Interest Repayments	2(b)					(433)	(48)	(257)	

SHIRE OF DUMBLEYUNG
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

29. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	128,592	103,484	0	232,076	128,592	115,256	0	243,848	127,748	844	0	128,592
(b) Emergency Response Reserve	158,397	382,229	0	540,626	158,397	346,252	0	504,649	157,358	1,039	0	158,397
(c) IT & Office Equipment Reserve	30,014	113	0	30,127	30,014	60	0	30,074	29,817	197	0	30,014
(d) Plant, Vehicle and Equipment Reserve	391,638	230,451	(228,976)	393,113	391,638	204,008	(203,230)	392,416	389,069	2,569	0	391,638
(e) Buildings Reserve	684,742	2,580	0	687,322	684,742	1,361	0	686,103	680,252	4,490	0	684,742
(f) Dam Clearing Reserve	37,812	143	0	37,955	37,812	75	0	37,887	37,562	250	0	37,812
(g) Dumbleyung Sewerage Works Reserve	452,708	1,706	0	454,414	452,708	899	0	453,607	449,740	2,968	0	452,708
(h) Landcare Development Reserve	88,897	18,023	(41,841)	65,079	88,897	177	0	89,074	88,315	582	0	88,897
(i) Fence Road Drain Maintenance Reserve	6,227	11,751	0	17,978	6,227	12	0	6,239	6,186	41	0	6,227
(j) Bain Estate Reserve	4,790,390	881,005	(177,540)	5,493,855	4,790,390	9,517	(157,974)	4,641,933	4,758,987	31,403	0	4,790,390
	6,769,417	1,631,485	(448,357)	7,952,545	6,769,417	677,617	(361,204)	7,085,830	6,725,034	44,382	0	6,769,417

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlement Reserve	Ongoing	To fund current and past employee leave entitlements.
(b) Emergency Response Reserve	Ongoing	To fund expenses arising for unforeseen circumstances, or other urgent expenditure.
(c) IT & Office Equipment Reserve	Ongoing	To fund the purchase and upgrade of computer equipment, software and office equipment.
(d) Plant, Vehicle and Equipment Reserve	Ongoing	To support the purchase/replacement of motor vehicles and heavy plant and equipment.
(e) Buildings Reserve	Ongoing	To support the maintenance, acquisition, upgrade, enhancement or future renewal of buildings within the district.
(f) Dam Clearing Reserve	Ongoing	To fund the cleaning of the Kukerin Dam.
(g) Dumbleyung Sewerage Works Reserve	Ongoing	To fund maintenance, upgrades and future renewal of the Dumbleyung Sewerage Scheme.
(h) Landcare Development Reserve	Ongoing	To contribute to Landcare development.
(i) Fence Road Drain Maintenance Reserve	Ongoing	To fund maintenance on the Fence Road Drainage Scheme.
(j) Bain Estate Reserve	Ongoing	To hold funds from the Bain Estate prior to distribution to the community through the Bain Estate Future Funds and the annual budget.

INDEPENDENT AUDITOR'S REPORT



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Dumbleyung

To the Councillors of the Shire of Dumbleyung

Opinion

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

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant 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 2022 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 2022, 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 of the Shire is responsible for:

- 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 control 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control 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 Dumbleyung for the year ended 30 June 2022 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
20 December 2022