



ANNUAL GENERAL MEETING OF ELECTORS

The Annual General Meeting of Electors of the Shire of Dandaragan is to be held at the **Council Chambers, Jurien Bay** on **Friday 7 February 2025** commencing at **5.00pm**.

AGENDA

1. DECLARATION OF OPENING

2. APOLOGIES

3. CONFIRMATION OF MINUTES:

3.1 Annual General Meeting of Electors held 22 February 2024

4. RECEIVING OF 2023 / 2024 ANNUAL REPORT

5. GENERAL BUSINESS

6. CLOSURE



SHIRE OF
DANDARAGAN

23

24

ANNUAL REPORT



DANDARAGAN

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ACKNOWLEDGEMENT OF PEOPLE AND COUNTRY

On behalf of our community, the Shire of Dandaragan respectfully acknowledges the past and present traditional owners of this land, the Yued people. It is a privilege to be living on Nyungar country.



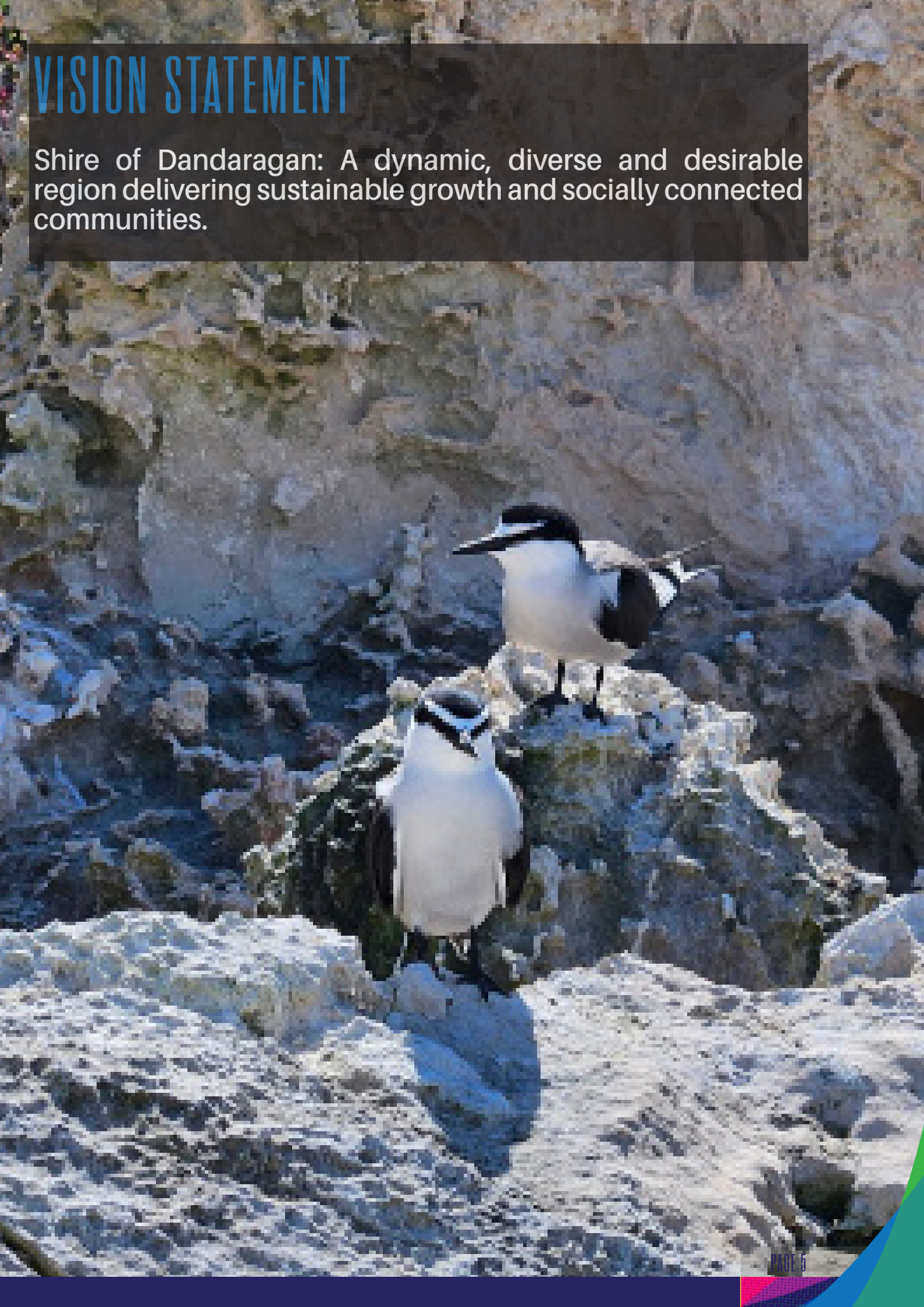
SHIRE OF DANDARAGAN



This document is available in alternative formats, such as Braille, large print, digital (on disk or by email) upon request, and on the Shire's website at www.dandaragan.wa.gov.au

VISION STATEMENT

Shire of Dandaragan: A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities.



SHIRE PRESIDENT'S REPORT



As Shire President, it is my honour to present the Shire of Dandaragan Annual Report for 2023/24. This report not only serves as a reflection of our Council's accomplishments over the past year but also underscores our dedication to advancing the community's goals and addressing the challenges that come with growth and change.

The Shire of Dandaragan continues to make remarkable strides in delivering the objectives outlined in our Strategic Plan - Envision 2029. During 2023/24, we have maintained a strong focus on infrastructure improvements, community services, environmental sustainability, and economic vitality. Whether through upgrades to our road network, innovative environmental initiatives, or programs that build social cohesion and community resilience, each project undertaken represents our commitment to fostering a vibrant and sustainable future for all residents.

One of our proudest achievements this year has been the successful delivery of several major infrastructure projects that enhance safety, connectivity, and economic opportunities within the Shire including upgrades to Agaton Road and Dandaragan Road, the completion of upgrades on Jurien East Road and the commencement of the Jurien Bay East West Runway. These major projects are complemented by a range of smaller, although no less important upgrades to community facilities across the Shire. Our team has worked tirelessly to ensure these improvements not only meet current needs but also position us well for future growth.

This year, we have seen a surge in community engagement across various events, projects, and volunteer programs which have shaped the development of the new Council Plan which will guide our direction for the next tranche of major developments and investments. These collaborations reinforce the heart of local governance: a partnership between the Council and our residents. Our achievements are built on the enthusiasm and participation of our community members, businesses, and local organisations, who are invaluable partners in our journey to build a thriving Shire. We are grateful for the ongoing support and feedback that continues to shape our decisions and keep our goals aligned with community aspirations.

I also want to acknowledge the passing of Councillor Ann Eyre. Ann was an outstanding Councillor for the Shire of Dandaragan and a dear friend and mentor to many of her colleagues. Ann was involved in the planning and development of many of the strategic projects you'll find in this annual report and our community is truly thankful for her contributions.

It is my hope that as you read through this report, you feel a sense of pride and optimism for what we have achieved together. May we continue to work towards a vibrant, prosperous, and welcoming Shire of Dandaragan for all.

Cr Tony O'Gorman
SHIRE PRESIDENT

CHIEF EXECUTIVE OFFICER'S REPORT



It is my privilege to present the Annual Report for the 2023/2024 financial year, which outlines the Shire of Dandaragan's accomplishments, challenges, and progress marked against our targets embedded in our Corporate Business Plan. As Chief Executive Officer, I am proud to lead a dedicated and talented team that works tirelessly to improve infrastructure, facilities, amenities and services for the benefit of our residents.

With a small but committed workforce of 58 staff members supported by a range of dedicated supporting local contractors, we continue to deliver meaningful outcomes for the community, and this year has been no exception.

Within this report, you will find detailed information about the many projects, programs, and initiatives we have delivered throughout the year. Each action is aligned with our Corporate Business Plan, ensuring we stay true to our core objectives. Our focus remains on our vision—"A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities." This year's achievements, whether in infrastructure upgrades, community programs, or environmental efforts, reflect our commitment to this vision and the long-term prosperity of our Shire.

Looking ahead, we are excited to build on this year's success as we embark on the next stage of Envision through the adoption and implementation of the new Council Plan. These projects, strategies and goals will guide us forward, ensuring we are well-prepared to meet future demands while continuing to celebrate the distinctive qualities of each of our communities.

I encourage you to explore this report and engage with the work we have done. Your input remains crucial in shaping the Shire's direction and ensuring we remain accountable to our shared goals.

Finally, on behalf of the Shire's workforce, I would like to thank our Elected Members, contractors, state government partners, and the many volunteers who support us in delivering services across the Shire. It is through this collective effort that we are able to achieve our vision and continue enhancing the quality of life for all residents of the Shire of Dandaragan.

Brent Bailey
CHIEF EXECUTIVE OFFICER

KEY ASPIRATIONS



INFRASTRUCTURE

The Shire will sustain a dynamic infrastructure network responsive to usage demand that attracts and retains residents and businesses.



PROSPERITY

The Shire will experience broad economic and population growth with decreasing economic barriers, diversified agriculture and fisheries output and a vibrant visitor economy.

A dynamic,
diverse and desirable region
delivering sustainable growth
and socially connected
communities.



ENVIRONMENT

The Shire will be a responsible custodian of the environment, working with community groups and other entities to increase renewable energy initiatives, vegetation cover and rehabilitate degraded public land throughout the local region.



COMMUNITY

The Shire's resident population will grow more than the WA regional average supported by increased community recreation and cultural opportunities and access to key liveability factors such as health and wellbeing services and educational opportunities.



SCOPE OF SHIRE SERVICES

COMMUNITY AMENITIES

Domestic waste and recycling collection; illegal dumping control; local water management; urban water management; effluent and liquid waste disposal monitoring; asbestos handling; planning and development advice; strategic urban planning; planning compliance and enforcement; contribution schemes management; subdivisions and clearance; land development; sub-division engineering approvals; abandoned vehicles; litter control; septic tank services; public conveniences; environment protection; cemeteries; refuse site.

GOVERNANCE

Strategic planning and performance monitoring and reporting; customer services and complaints management; community engagement; civic participation; Elected Member support; Freedom of Information and public disclosure information; local government elections management; compliance returns management; enterprise risk management; support for decision-making processes; information technology; human resources and workforce planning; project management; marketing and communications; citizenship ceremonies; elections.

RECREATION AND CULTURE

Parks and reserves maintenance; community facilities management; public building maintenance; art, public art exhibitions; libraries; recreation centres; club development programs; recreation planning and management; youth recreation activities; events; Tree planting and maintenance; coastal and foreshore maintenance; heritage sites; playgrounds; jetty maintenance; ovals; civic centres.

ECONOMIC SERVICES

Local and regional economic development; tourism destination marketing; investment attraction; advocacy; swimming pool inspections; building inspections; building approvals; camping areas; caravan parks; area promotion; standpipes.

HEALTH

Food safety and premise inspections; communicable disease notification, smoking in public places monitoring, pest control; air handling and water systems monitoring; pesticide use and disposal monitoring; water, air and noise pollution monitoring; offensive trades; pet food establishments monitoring.

TRANSPORT

Transport planning; roads and car park maintenance; transport and traffic asset management; fleet asset management; street cleaning; workshop operations stores; traffic treatments; pathways and cycleways maintenance; street lighting; aerodromes.

GENERAL PURPOSE FUNDING

Financial accounting; accounting management; budgeting; grant funding management; levying and collecting rates and charges; compliance returns; financial investments

EDUCATION AND WELFARE

Volunteer development; community funding; education and lifelong learning programs; youth services; collaboration with external service providers; early childhood facilities; aged services..

LAW, ORDER AND PUBLIC SAFETY

Community safety and crime prevention; ranger services; security patrols; graffiti removal; animal control; asbestos handling; liquor licencing support; local law enforcement; littering control; swimming pool inspections; closed-circuit television maintenance and monitoring; bushfire protection; emergency management; parking enforcement; pounds.

OTHER PROPERTY SERVICES

Building inspections; building approvals; planning and development advice; strategic urban planning; planning compliance and enforcement; contribution schemes management; subdivisions and clearance; land development; sub-division engineering approvals; heritage sites; property leasing; land development; Crown and freehold land acquisition, administration and disposal; engineering technical support; civil infrastructure design and maintenance; place planning.

ELECTED MEMBERS

The Shire of Dandaragan is represented by 7 elected members who are responsible for setting policies about the provision of services and determining how Council money is spent. Through the State Government's Local Government Reform process, the Shire of Dandaragan Councillor representation was reduced from 9 to 7 at the October 2023 elections.



Cr Tony O'Gorman
Term Ending 2027



Cr Maddie McDonald
Term Ending 2025



Cr Jason Clarke
Term Ending 2025



Cr Rose Glasfurd
Term Ending 2025



Cr Wayne Gibson
Term Ending 2027



Cr Graham Lethlean
Term Ending 2025



Cr Sharon Young
Term Ending 2027

YOUR COUNCIL



pre-October 2023 election Council group.

Elected Member	Gender	Linguistic background	Country of Birth	Aboriginal or Torres Strait Islander
Pr Leslee Holmes	Female	English	England	No
Cr Peter Scharf	Male	English	Australia	No
Cr Wayne Gibson	Male	English	Australia	No
Cr Rudy Rybarczyk	Male	German	German	No
Cr Jason Clarke	Male	English	Australia	No
Cr Ann Eyre	Female	English	Australia	No
Cr Rob Shanhun	Male	English	Australia	No
Cr Rose Glasfurd	Female	English	Australia	No
Cr Maddi McDonald	Female	English	Australia	No
Cr Sharon Young	Female	English	Australia	No
Cr Graham Lethlean	Male	English	Australia	No
Pr Tony O’Gorman	Male	English	England	No

Members Age Range	Between 18-24	Between 25-34	Between 34-44	Between 45-54	Between 55-64	Over 64
	1	0	1	1	2	7

ELECTED MEMBER TRAINING & ATTENDANCE

Council Member	Understanding Local Government	Serving On Council	Meeting Procedures	Conflicts Of Interest	Understanding Financial Reports & Budgets
Leslee Holmes Elected 2011	✓	✓	✓	✓	✓
Peter Scharf Elected 2015	✓	✓	✓	✓	✓
Jason Clarke Elected 2017	✓	✓	✓	✓	✓
Annette Eyre Elected 2017	✓	✓	✓	✓	✓
Wayne Gibson Elected 2011	✓	✓	✓	✓	✓
Rudy Rybarczyk Elected 2019	✓	✓	✓	✓	✓
Maddi McDonald Elected 2021	✓	✓	✓	✓	✓
Rob Shanahun Elected 2017	✓	✓	✓	✓	✓
Rose Glasfurd Elected 2021	✓	✓	✓	✓	✓
Anthony O’Gorman Elected 2023	✓	✓	✓	✓	✓
Graham Lethlean Elected 2024	✓	✓	✓	✓	✓
Sharon Young Elected 2023	✓	✓	✓	✓	✓

Council Member	Ordinary Council Meetings (11)	Special Council Meetings (4)	Apologies	Leave of Absence
Leslee Holmes	2	1	1	0
Peter Scharf	3	1	0	0
Jason Clarke	9	4	2	0
Wayne Gibson	8	2	3	1
Rudy Rybarczyk	3	1	0	0
Maddie McDonald	11	3	0	1
Rose Glasfurd	11	4	0	0
Rob Shanahun	4	2	0	0
Anthony O’Gorman	6	2	0	1
Graham Lethlean	1	0	1	1
Sharon Young	6	2	1	0

DANDARAGAN

BY THE NUMBERS

POPULATION

Estimated Population**



LAND AREA



RATEABLE PROPERTIES

Housing*



VISITORS

International and Domestic Visitors*

394,000

BUSINESSES

Local Businesses^



EMPLOYMENT



1,790

Local Jobs+



GRP
\$534 MILLION

Gross Regional Product+

TOTAL
ASSETS
\$337 MILLION

Sources:

* Shire of Dandaragan

** ABS ERP 2023

^ Wheatbelt Development Commission

+ REMPLAN



EXECUTIVE TEAM



Brent Bailey
CHIEF EXECUTIVE OFFICER



Brad Waters
EXECUTIVE MANAGER
CORPORATE & COMMUNITY
SERVICES



Louis Fouche'
EXECUTIVE MANAGER
DEVELOPMENT SERVICES



Brad Pepper
EXECUTIVE MANAGER
INFRASTRUCTURE

ORGANISATION STRUCTURE

PRESIDENT AND COUNCILLORS

CHIEF EXECUTIVE OFFICER

- Emergency Services - Ranger Services
- Economic Development
- Council Liaison
- Human Resources
- Governance & Risk
- Strategy & Business Development

CORPORATE & COMMUNITY SERVICES

- Customer Services
- Finances
- Property & Leasing
- Records
- Information Technology
- Revenue Development
- Recreation Services
- Arts & Culture
- Library
- Community Development
- Events
- Visitor Services
- Communications and Marketing

DEVELOPMENT SERVICES

- Planning
- Building
- Environmental Health
- Developmental Compliance
- Environmental Sustainability
- Economic Development

INFRASTRUCTURE SERVICES

- Major Projects
- Roads Maintenance & Construction
- Plant & Heavy Fleet
- Waste Management
- Asset Management
- Civil Infrastructure
- Engineering
- Reserves
- Airport Services
- Occupational Health & Safety



STATUTORY STATEMENTS

COMPETITIVE NEUTRALITY

National Competition Policy reforms require local governments to comply with and implement the principles of competitive neutrality and restructure monopolies (or near monopolies), subject to public benefits.

National Competition Policy is a framework for reform and is about promoting competition in business across Australia regardless of private or public ownership, size of business or ownership structure.

Local Government is required to report annually on the implementation, application and effects of the National Competition Policy (NCP) with regard to three areas, being competitive neutrality, legislation review, and structural reform.

As the Shire of Dandaragan did not acquire any new entities or privatise any activities during 2023/24, there was no requirement for competitive neutrality testing.

NATIONAL COMPETITION POLICY

The Shire of Dandaragan had 12 Local Laws that may have restricted competition and hence were reviewed under the National Competition Policy. The review process was completed in 2019 with the gazettal of the following Local Laws on Tuesday 5 November 2019:

- Activities on Thoroughfares and Trading in Thoroughfares and Public Places
- Local Government Property
- Local Government (Council Meetings)
- Site Erosion and Sand Drift Prevention
- Extractive Industries
- Waste
- Fencing
- Pest Plants
- Bush Fire Brigades
- Parking and Parking Facilities
- Cemeteries
- Dogs Local Law

RECORD KEEPING

In compliance with the State Records Act 2000, the Shire of Dandaragan has a Record Keeping Plan. The amended Record Keeping Plan outlines the improvements made to the Shire's record keeping policies, as they relate to staff and Councillors.

The Shire implemented a new Record Keeping Plan in 2022 which was approved by the State Records Commission in May 2023. The Shire has transitioned to a cloud record solution utilising Microsoft Sharepoint and AvePoint Record. In 2023/24, the Shire began transitioning its physical building records to SharePoint. This will continue in 2024/25.

REMUNERATION

Regulation 19B(2) of Local Government (Administration) Regulations 1996 requires the Annual Report to detail the number of employees who are entitled to an annual salary of \$130,000 or more and to break those employees down into bands of \$10,000.

As at 30 June 2024, the Shire of Dandaragan had the following:

- \$130,000 - \$139,999 - 1 Employee
- \$140,000 - \$149,999 - 1 Employee
- \$150,000 - \$159,999 - 1 Employee
- \$200,000 - \$210,000 - 1 Employee

REMUNERATION PAID OR PROVIDED TO THE CHIEF EXECUTIVE OFFICER

The Shire of Dandaragan Chief Executive Officer was paid a total reward package of \$251,486.00 in the 2023/24 financial year. The Total Reward Package reported is in accordance with the Determination of the Salaries and Allowances Tribunal for Chief Executive Officers and Elected members and is comprised of Base Salary, Association Membership Fees, , Fringe Benefits Tax, Clothing Allowance, Superannuation and Utilities.

PUBLIC INTEREST DISCLOSURE

In accordance with the requirements of the Public Interest Disclosure Act 2013, the Shire of Dandaragan has established procedures to facilitate the making of disclosures under the Act. These procedures set out the processes in place in respect to protected disclosures generally to protect people from reprisal for making protected disclosures, and to provide guidance on investigations. No disclosures relating to improper conduct were made to the Shire during 2023/2024 financial year, therefore no disclosures were referred to the ombudsman..

FREEDOM OF INFORMATION

- The Shire of Dandaragan is subject to the provisions of the Freedom of Information Act 1992, which gives individuals and organisations a general right of access to information held by the Shire. The Act also provides the right of appeal in relation to decisions made by the Shire to refuse access to information applied under the Act.
- The Shire of Dandaragan received 1 compliant request for information during 2023/24 which was actioned.

STATUTORY STATEMENTS

COMPLAINTS

In accordance with section 5.53 of the Local Government Act 1995 and the associated Local Government (Rules of Conduct) Regulations 2007, the complaints made against councillors for 2023/2024 were:

- Number of entries in register – Nil
- How the complaints were handled – Not applicable

FEDERAL GOVERNMENT FINANCIAL ASSISTANCE GRANTS

The Shire of Dandaragan received \$2,165,460 in Financial Assistance Grants in 2023/24. These grants contribute to annual maintenance of community infrastructure and general operations of the local government and are a vital source of revenue to support the Shire's operations.

REGISTER OF FINANCIAL INTEREST FOR ELECTED MEMBERS AND SENIOR STAFF

In accordance with the requirements of the Local Government Act 1995, this register is held in the Shire's administration office and is available for viewing by the public..

EQUAL OPPORTUNITY

The Shire supports, and is committed to, the achievement of its diversity management and equal opportunity goals. That means the Shire is continually aiming to ensure that it provides a workplace free from all forms of discrimination, harassment and bullying and that there is equality and fairness in all aspects of employment and customer service delivery in the organisation.

Policies, practices and services are adapted to meet the needs of a diverse and evolving community and the Shire reviews and updates all relevant policies annually to ensure they align with legislative requirements and the needs of the workforce.

These policies are:

- Equal Employment Opportunity Policy
- Discrimination, Harassment and Bullying Policy
- Information and Communication Technology Use Policy

DISABILITY ACCESS & INCLUSION

Council is conscious of the need to provide facilities and services to residents and visitors with a range of abilities. The Disability Access and Inclusion Plan (DAIP) provides the framework to achieve this goal. The DAIP contains a number of strategies to ensure that facilities, services, events, information and employment opportunities are available to all community members – including those who may have disability.

Local Governments are required to submit an annual report to the Department of Communities. The Shire's achievements for 2023/24 included:

Outcome 1 - Services and events

Annually, the Shire of Dandaragan hosts its Spray the Grey Youth Festival. In 2024, over 500 people attended

the festival aimed at children and young people aged between 12 and 24. Our event application form asks encourages all event organisers to use the Creating Accessible Events Checklist developed by the Disability Services Commission. Accessible parking bays, continuous accessible travel and clearly signed facilities are all examples of access requirements implemented on the day.

Outcome 2 - Buildings and other facilities

The Shire of Dandaragan is currently refurbishing its Administration Centre. To ensure people with disability have the same opportunities to access the building as other people, the following items have been included in the refurbishment:

- The toilet entry has been widened to meet compliance standards.
- A portion of the desk at the front reception has been lowered to an accessible height for wheelchair users.
- Updating of non-slip surfaces and carpets.

Outcome 3 - Information

Communications by the Shire are distributed through a variety of mediums including social media and newsletters. This includes both print and online to accommodate individual need. To ensure people with disability can access information as readily as other people, the Shire incorporates:

- A minimum of 12-point type size font.
- Use of contrasting colours.
- Use of matte paper for hard copy newsletters and communications.

Outcome 4 - Level of quality of services

The Shire of Dandaragan is currently in the process of organising disability awareness training workshops for September/October 2024. The intended outcomes of these workshops include:

- Definitions and types of disabilities and the likely associated access requirements of people with disabilities related to physical, sensory, cognitive impairments and mental health issues including disabilities from birth, acquired through accident or illness, or through aging or emotional trauma.
- Disability legislation and legal requirements for disability equality in services, community, education and employment.
- Communication skills that enable people to more effectively communicate at work and in the community with individuals with disability.

Outcome 5 - Complaints

The Shire of Dandaragan is currently in the process of developing a new CRM system with Council First. This will allow to Shire to capture better information regarding complaints which will inform decision making.



Outcome 6 – Consultation

When planning public consultations, the Shire of Dandaragan uses the Creating Accessible Events checklist to inform decision making regarding venue and medium of delivery. Key considerations include:

- In-person vs virtual consultation.
- Accessibility of buildings/venues including parking, pathways and entry.
- Accessibility of promotional materials and presentations.

Printing off hard copies of surveys and delivering them to an aged care provider within the Shire is one example of how the Shire of Dandaragan is working to ensure people with disability have the same opportunities as other people to participate in public consultation.

Outcome 7 - Employment

All of the Shire's job advertisements include an Equal Employment Opportunity Statement. This statement outlines that the objectives of the Shire are to:

- Ensure fair treatment and non-discrimination in hiring and employment; and
- Ensure compliance with State and Federal Acts and Regulations relating to equal employment opportunity and discrimination.

All interviews conducted by the Shire are held in an accessible venue with consideration given to virtual interviews when requested.



INFRASTRUCTURE GOALS & ACHIEVEMENTS

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
5 Year Road Construction Plan	Develop and maintain a 5 year road construction strategy that details the projected capital investment expected on roads based on forecast demand, resources and capacity to allow forward works to be completed (e.g. environmental surveys) prior to construction.	Infrastructure	The Shire finalised the completion of its Jurien East Road reconstruction project as part of the Federal Government's Wheatbelt Secondary Freight Network program, which also included roadside clearing. Regional Road Group funding saw the completion of additional works along both Dandaragan and Cataby Roads, as identified in Roads 2030 – a strategic review of regionally significant local government roads. Under the Federal Government's Remote Roads Upgrade Pilot Program, the first 14kms of Agaton Road were constructed and sealed with the final stage of this project to be completed in 2024-2025 and State Commodity Route funding saw parts of Gillingarra Road to be reconstructed with additional funding being sought from various Federal and State Government agencies for additional kms along this road to be reconstructed
Civic Centre Activation	Develop new programs, activities and partner with the CRC to increase local utilisation of the Civic Centre including libraries around the Shire. E.g NAIDOC Week, Harmony Week, International Women's Day.	Community Services	KMAC Botanical and Environmental Services hosted a Welcome to Country and a traditional Smoking Ceremony within the Shire's Amphitheatre and Conference Centre. The Naidoc week event featured a captivating didgeridoo performance and insightful presentations on Aboriginal history and culture. A skill share program has commenced in the Cervantes Library where a community member runs a series of workshops in an area they possess expertise, primarily arts and crafts.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Jurien Bay CBD Urban Design Plan	Undertake detailed design and staged implementation of the Jurien Bay CBD Urban Design Plan including carpark resurfacing, parking installations, landscaping and public amenity improvements to increase vibrancy, functionality and appeal of the town centre area.	Development Services / Infrastructure / Economic Development	<p>Council endorsed the Jurien Bay CBD Urban Design Plan at the 26 October Council Meeting. This plan will be used a reference document to guide the continual redevelopment of the public realm within the Jurien Bay CBD to be a clearly defined area which is connected, vibrant, responsive, and diverse with high levels of utilisation and functionality which attracts private and public investment.</p> <ul style="list-style-type: none"> • The next stages of the project include: • Car parking needs analysis • Car parking detailed redesign • Pioneer Park public amenities design and construct
Jurien Bay Foreshore Development Stage 2	Complete detailed design and construct the second stage of the Jurien Bay Foreshore redevelopment including the Foreshore Plaza, public art, electricity upgrades to Fauntleroy Park and privatising local street light network.	Development Services / Infrastructure / Economic Development	<p>The electrical upgrades to Fauntleroy Park are now complete providing an extensive network of power for events and performances at the Jurien Bay Foreshore.</p> <p>A review of the foreshore masterplan scheduled for the 2025/2026 budget year.</p>
Cervantes Foreshore Development	Undertake detailed design for the Cervantes Foreshore development in accordance with the Masterplan and decisions made during the Coastal Adaptation Response plan.	Development Services / Infrastructure / Economic Development	<p>A coastal adaptation beach nourishment detailed design has now been completed and will be used to inform the review of the foreshore masterplan.</p> <p>The emergence and transition of a large sand cusplate along the Cervantes Foreshore is currently being monitored as to its influence on the surrounding vegetation lines and infrastructure.</p>

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Townsite signage staged replacement	Update and replace deteriorating park, street and regulatory signage and consider dual naming strategy (Yued) for key sites in line with State Government Aboriginal Place Name Initiative. Support interpretive signage to provide context and information within our public open space	Infrastructure / Ranger Services / Community Development	<p>This project is ongoing. Over the last 12 months new town signage has been installed in all towns to renew ageing assets.</p> <p>Unfortunately, the planned Yued Dual Naming Project being coordinated by the Country Arts Network has been deferred due to other competing projects within the Yued Aboriginal Corporation. We hope to re-introduce this project in the coming years.</p>
Sport and Recreation Plan	Completion and staged implementation of the Sport and Recreation Plan to address the long term infrastructure needs of each community and provide for the timely and fit for purpose renewal of our recreation precincts in line with contemporary standards.	Club Development	<p>The Shire has continued to progress its Sport and Recreation Plan in 2023/24. A schematic plan for the upgrade to the entry and changerooms at the Cervantes Community Centre were developed for implementation in 2024-2025.</p> <p>The Jurien Bay Recreation Precinct Working Group has formed and begun planning for the design of the Recreation Centre, with the assistance of an architect.</p>
Municipal Heritage Inventory review	Undertake a review and modernisation of the Shire's municipal heritage inventory. Implement the recommendations of the review to protect historical values of key Shire buildings.	Development Services / Community Development	A Review of the Municipal Heritage Inventory / Local Heritage Survey is scheduled to be undertaken in 2024-2025.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Asset Management Plan	Update and maintain an effective Asset Management Plans to guide levels of service and asset maintenance replacement decisions, in particular finalise the building asset management plan to review current maintenance and renewal backlog and address funding gaps for planned renewal works.	Development Services / Corporate Services Infrastructure	Ongoing implementation of the Building Asset Management Plan. Key projects in 2023-2024 include Sandy Cape and Badgingarra ablution facilities as well as the refurbishment of the Jurien Bay Administration Centre (to be completed in 2024-2025).
Implement the Jurien Bay Airport Masterplan	Construction of East/West runway, skydive drop zone, fuel and water reloading stations, arrival centre and a shared pathway to provide pedestrian link to town. Support private sector development and hangar sites at all airfields.	Development Services	Pre-construction activities were undertaken to support the development of a new East West Runway. This included land acquisition, clearing works and fence line renewal.
Shared Path Network	Maintain and update the shared walk/cycle path network plans across townsites to increase connectivity and promote wellbeing to maximise funding from the State Government's current WA Bike Network Plan.	Infrastructure Services / Community Development	Consultation has been undertaken with local community members in relation to the future construction of a gravel pathway connecting the rural estates of Alta Mare and Jurien Bay Heights with the Jurien Bay townsite.



PROSPERITY GOALS & ACHIEVEMENTS

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Collaborative Development Services Department	Continue to meet with business owners and investors to discuss their proposals and provide advice on legislative approvals and processes that are required to deliver quality developments in the Shire.	Development Services	The Shire has continued to hold discussions with an extensive number of proponents in 2023-2024. Development WA is progressing the subdivision of industrial land in Jurien Bay. Key discussions with proponents include Parron Wind Farm (Atmos), Neoen Energy, Alinta Energy and Ardross Estates.
Investigate and define the purpose of the area north of Jurien Bay harbour.	Prepare a strategic plan for Crown land north-east of the Jurien Bay harbour and west of Indian Ocean Drive identified as "Subject to long term strategic planning in LPS Figure 3", that addresses coastal setbacks, flooding, mineral leases, servicing, recreation and tourism, landscape and environmental matters.	Development Services	The development of Local Development Plan and/or review of Harbour zone development provisions is ongoing between the Shire, the Department of Transport and the Department of Planning, Lands & Heritage. North Head Structure Plan to be reviewed in 2024-2025.
Rezoning and development of the lot bounded by Seaward, Hastings & Aquilla Streets.	Subject to native title outcome, develop a business case for the development of the UCL lot in accordance with the local Planning strategy.	Development Services	Awaiting native title processes to be completed.
Rezoning Badgingarra and Dandaragan townsites	Rezoning the Badgingarra and Dandaragan surrounding lands to Rural Enterprise in accordance with the Local Planning Strategy	Development Services	These provisions are factored into the drafting of the Shire's Local Planning Scheme No.8.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Mobile Blackspot Improvements	Ensure the Shire is an active participant in the mobile blackspot program and explores alternative solutions to leverage funding to address mobile blackspot areas.	Economic Development	<p>This project is ongoing. Optus towers have been completed at: Badgingarra East and Hill River South.</p> <p>The Yathroo tower is anticipated to be completed at the end of 2024.</p>
Sustainable Groundwater Utilisation	Work with the Wheatbelt Development Commission to identify opportunities and business interests to sustainably leverage the Shire's underground water resources to promote jobs and economic activity.	Economic Development	<p>Stage 3 of the Jurien Bay Irrigation project has been completed with a 50% co-contribution of \$66,900 awarded to the Shire in 2023-2024 through the Department of Water and Environmental Regulation's (DWER) Community Water Supply Program. An application for funding through the same DWER program has been submitted completion of the final stage (Stage 4) in 2024-2025.</p>
Electricity Network	Facilitate or advocate for improvements to the local energy grid including connection to the existing renewable energy suppliers to reduce headworks costs and increase supply security for local residents and businesses.	Economic Development	<p>The Shire continues to advocate with State government and local investors for improvements to the local energy grid.</p>
Gateway Signage	Renew the Shire's gateway signage on major highways to provide iconic entry features for visitors.	Economic Development / Community Services	<p>Maintenance of signage structures completed 2023-2024 Design and installation of new Shire boundary signage is also planned for 2024-2025.</p>
Astro-tourism	Provide ongoing funding and administrative support to continue growth of the Astro-Tourism opportunities in the Shire.	Economic Development / Visitor Centre / Community Services	<p>Ongoing membership of Astrotrousim WA provides information and opportunities for visitors to the Shire to engage in astro tourism related activities.</p>

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Visitor Centre Operations	Support effective Visitor Centre Operations with knowledgeable staff and effective promotions campaigns and investigate part-time admin officer to minimise casual staff	Visitor Centre	<p>The Turquoise Coast Visitor Centre has continued to receive high visitor numbers with positive feedback for staff. A strong social media presence continues to promote local products, events, and sightseeing activities.</p> <p>Recent promotions, including adding QR codes to magnets and a stall at the Caravan and Camping Show have been effective tools to promote the Shire.</p>
Jurien Bay Marina	Advocate for the Department of Transport to identify and implement business opportunities to increase utilisation of the Marina. Support private or public investment to develop the commercial and tourism precincts previously identified. Advocate for a permanent solution to Jurien Bay Marina deoxygenation issues.	Development Services / Economic Development	<p>The northern breakwater at Jurien Bay Boat Harbour will be extended by 170 metres as a component of a \$17.5 million entrance reconfiguration funded under the State Government's 2024-2025 Budget.</p> <p>Reconfiguration of the harbour entrance will divert approximately 80 per cent of the wrack movement away from the harbour, limiting potential for decomposition and deoxygenation of the water.</p> <p>The major project, which is expected to take four years to complete, will also reduce the frequency of maintenance dredging required and stimulate private investment through a leasehold development within the harbour.</p>
Cultural Tourism	Support and advocate for local Yued enterprises to establish and develop unique cultural experiences within the Shire of Dandaragan.	Economic Development/ Community Development	The Public Art and Percent for Art Policy ensures best practice in relation to Yued involvement in arts and cultural development. This reflects the valuable insights and expertise on the history and cultural practices associated with project sites.
National Park Tourism	Advocate State led agencies to continue the development of tourism products within National Parks such as walk trails, mountain bike paths and boutique nature based camping experiences.	Economic Development/ Community Development	The Shire continued its partnership with DBCA to develop a mountain bike trail at the Karda Reserve Campground area. This scoping feasibility project was completed with DLGSCI grant funds in June 2024. New grant funds will support the next stage of the trail corridor evaluation and design.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Trails Development	Support the development of walking, mountain biking and art trails and drives to enhance visitor experiences across the Shire.	Economic Development / Infrastructure	Advocacy for State or Commonwealth funding to complete the second half of the Turquoise Way path continues. The Department of Transport's Avon-Central Coast 2050 Cycling Strategy is final draft, pending endorsement with the Department of Transport.
Destination Marketing Campaigns	Working with partners, contribute to specific, industry led destination marketing campaigns to attract key market segments as identified in the Tourism Development Strategy.	Economic Development	In partnership with Ardross Estates Pty Ltd the Shire has installed two billboards as destination marketing statements along the Indian Ocean Drive entry to Jurien Bay Additionally, a successful tourist 'shoulder season' social media marketing campaign was run during May to July 2024 targeting three distinct target market tourist demographics of families, young couples and grey nomad travellers.
Bashford Street Upgrade	Continue business plan development, funding applications and advocacy for the progression of the Bashford Street Upgrade to address existing traffic management issues, street lighting deficiencies and maximise the appeal of the main street of the regional centre.	Economic Development / Infrastructure	Road design works have been finalised with works anticipated to be completed in 2024-2025 following receipt of all relevant approvals through Main Roads WA.
Industrial Area Expansion	Advocate for Landcorp to develop additional stages of industrial zoned land within townsites to meet required demand.	Development Services	Development WA is progressing the subdivision of 12 lots in Stage II of the Coalseam Industrial Estate with the lots expected to be released in 2024-2025.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Support and promote development of new events	Work with community groups and partners to create new signature events	Economic Development / Visitor Services	<p>The five inaugural grant recipients each completed their projects and grant acquittals. The grant recipients were:</p> <p>Scene Brewing,</p> <p>Dandaragan Heritage and Cultural Centre Committee,</p> <p>Perth Game Fishing Club – 2024 State Open,</p> <p>Infinity Skate Revolve Skate Series, and</p> <p>All Bar None Sports Performance Wildflower Festival of Running.</p>
Facilitate agriculture and aquaculture development	Engage proactively with existing growers regarding expansion potential and other growers and aquaculture producers currently outside the Shire regarding investment opportunities	Economic Development / Visitor Services	<p>Discussion has been held with proponents for a tree / carbon sequestration farm at Yalallie Downs on Coomberdale West Road, Dandaragan. The agroforestry development application was approved in June 2024.</p> <p>Additionally, discussions have been had with Woodside who plan to extend their existing carbon farm in the north-east of the Shire.</p>
Farm Gate Produce	Support and provide links to customers for farm gate enterprises and niche product development in agribusiness to enhance market recognition for our growing region.	Economic Development / Visitor Services	The Food and Beverage Capability Guide produced in partnership with the Department of Agriculture and Food in 2021-2022 continues to highlight local niche market producers in agriculture and fishing. and to showcase some of the boutique producers within the region.

ENVIRONMENTAL GOALS & ACHIEVEMENTS

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Townsite Street Tree Policy and Planting Program	Implement the Shire's Street Tree and Verge Policy and actively increase the levels of tree planting within the town sites both directly and through community based partnerships.	Infrastructure / Development Services	Tree planting continues throughout Beachridge Estate and across Shire townsites at identified locations. Residents continue and are encouraged to apply for the planting of street trees and to assist maintaining them through watering in hotter months.
CHRMAP implementation	Implement the Shire CHRMAP and development of Council policy to address inundation management approaches for current and future development in the coastal hazard zone, particularly at the Cervantes Foreshore. Undertake works based on the position Council adopts for various coastal segments.	Development Services	<p>As a subsequent project of the Cervantes and Jurien Bay Coastal Adaptation Investigation, The Cervantes Resilience Scheme was completed to undertake the detailed design of a coastal adaptation option. The designed option of beach nourishment works has two design phases over the short term (5 years) and medium term to 20 years times. At cessation of this period a further adaptation investigation will be required to identify the most suitable adaption option at this point in time.</p> <p>The short term beach nourishment works have been funded under the 2024-2025 Municipal Budget.</p>
Renewable energy attraction strategy	Support future renewable energy projects with an efficient approvals process and engage with the proponents to maximise local content and job creation.	Economic Development	The Shire has continued to work with a number of developers for the development of wind farms and solar farms which will supply power to local industry and the wider state electricity network.
Electric Vehicle Charging Stations	Support private sector installation of Electric Vehicle Charging Stations	Development Services	Completion of the project was achieved when Western Power connected the charging station to the grid in September 2023.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Jurien Bay Public Open Space (POS) Water Resourcing	Undertake staged implementation of POS water distribution and removal of shallow aquifer bores.	Infrastructure	An application for funding through the same DWER program has been submitted completion of the final stage (Stage 4) in 2024-2025.
Stable Fly Monitoring and Strategy	Monitoring of stable fly and development of a management strategy when appropriate to mitigate the risk of stable fly without causing unnecessary red tape in the agricultural sector.	Environmental Health	Staff have completed relevant training, continue monitoring of potential stable fly sources and are responding to stable fly complaints. The Shire's stable fly position statement is currently under review in liaison with DPIRD.
Coastal Node Camping	Support a range of managed, fee paying coastal camping options within the Shire that balance amenity with reducing damage to fragile coastal environments. Support Yued enterprises to progress planning and development of managed camping sites on their lands.	Development Services	Notable works during the period include increased bush fire mitigation works along Sandy Cape Road, completion of fee/booking system investigation – project underway 2024-2025, upgrades to signage and installation of new toilet block to replace aging facility. Road realignment has been completed with a bitumen road now servicing from the info bay to the campground track. Revegetation works near the lookout are also showing signs of recovery with ongoing works planned to support this.
Townsite dune revegetation and protection	Partner with local community groups and government agencies to undertake dune system protection and regeneration activities in proximity to townsites. Implement activities such as fencing, track closure and rehabilitation, signage, formalising and delineating beach access ways.	Community Development	During 2023-2024 the Shire provided funding to the Jurien Bay Herbarium to continue its Pyp Grass control program. The program has helped maintain flora diversity in the foredunes and promoted dune stabilisation.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Environmental Grants Round	Contribute to operational and funding partnerships with local landcare organisations and community groups to monitor and undertake research or rehabilitation programs to improve our local environment and ecosystems.	Community Development	During the Environmental Grant Round, one project was funded to the value of \$9,000 – Badgingarra Community Association's Street Orchard. Fruit produced by the trees will be available for community members to enjoy.



COMMUNITY GOALS & ACHIEVEMENTS

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Club Development	Continue the provision of club development support to organisations within the Shire that have a community purpose.	Club Development	<p>In the second year of the Every Club Grant Program, the Shire prioritised organising a comprehensive series of workshops to enhance the capacity, capability, and management of clubs. The first workshop will delve into the fundamental principles of club ethics and culture, aiming to establish a solid foundation for success.</p> <p>Workshops 2 and 3 will focus on future planning, as many clubs lacked existing strategic plans. By equipping clubs with the tools to develop strategic plans, the Shire aims to empower them to confidently apply for grants, envision their future, and secure the necessary resources.</p> <p>The final workshop will address the essential roles and responsibilities of committee members, providing valuable guidance for both new and existing office bearers as they navigate their post-AGM activities and contribute to their clubs ongoing success.</p>
Inter-agency Prescribed Burning	Continuation of an inter-departmental working group with DBCA and DFES to plan, manage and execute a 5 year prescribed burning program for the region	Emergency Services	<p>The Shire undertook a significant mitigation program with a range of treatments and controls during 2023-2024. Consultation with landowners has seen an increase in private property works taking place, notably 280ha of Ardross owned bushland to the SW of the Heights was successfully burned in June 24, with a further 315ha to be completed in 2024-2025 providing a large buffer zone for wildfire impacting Jurien Bay Heights and Townsite.</p> <p>Road reserve burning program also continued with an estimated 12km of various reserves now treated, providing strategic fall back points, and safer egress ways during an emergency across the shire.</p>

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Jurien Bay High Care Facility	Advocate for the planning and development of a residential aged care facility within the Shire that removes barriers for aged residents wanting to age in place.	Environmental Health / Community Development	<p>A new aged care support provider was established in Jurien Bay and Dandaragan in 2023-2024 through the Jurien Bay and Dandaragan CRC's. In-Casa provides the 'Staying in Place' Program from Jurien Bay, in addition to Bolton Clarke and commonwealth funded home support through the Jurien Bay Health Centre.</p> <p>Advocacy continues for the reopening of the Bolton Clarke respite centre and for investment by private providers in aged care accommodation and higher levels of aged care services.</p>
General Practitioner Services	Advocate the provision of locally based General Practitioners and the retention of a female doctor within the community.	Community Development	<p>As the Jurien Bay community continues to grow, GP services continue to experience demand pressures. During 2023-2024 the local practice also experienced staff turnover and had difficulty securing new placements. Dr Wee did an outstanding job looking after the community during this time and in August 2024 the Shire was relieved to see two new GP's commence their service to the community.</p>
Acknowledging Yued People, Country and Culture.	Develop and implement a strategy to foster strong relationships and continue the Reconciliation movement with our traditional owners, the Yued People, incorporating key symbolic practices such as Welcome to Country and Acknowledgement of Country at key Shire functions and events.	Community Development	<p>Unfortunately, the planned Yued Dual Naming Project being coordinated by the Country Arts Network has been deferred due to other competing projects within the Yued Aboriginal Corporation. We hope to re-introduce this project in the coming years.</p> <p>KMAC Botanical and Environmental Services hosted a Welcome to Country and a traditional Smoking Ceremony. The Welcome to Country featured a captivating didgeridoo performance and insightful presentations on Aboriginal history and culture.</p>

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Acknowledging War Service	Maintain effective memorials and support local RSL to deliver local commemoration events and protect the Heritage History and iconic war service locations within the Shire.	Community Development	<p>Shire staff have maintained communication with memorial event coordinators and the RSL to ensure the success of their well-attended events.</p> <p>Late in 2023-2024, the Jurien Bay RSL-Sub Branch received a community grant to support the management of an Australian Army Band Regional Concert which will be held in 2024/25.</p>
Cervantes Memorial Wall	Work with the community of Cervantes to develop a niche / memorial wall adjacent to Hansen Bay Road once native title is cleared.	Development Services	The Cervantes Niche wall concept plan has been completed after public consultation with the community. Construction is scheduled for 2024-2025.
Education and Learning Services	Advocate with state agencies and industry for continual improvements to local education opportunities and programs that fit with the needs of local business and that lead to employment opportunities.	Community Development	The Shire has continued to provide work experience opportunities for high school students to support their transition to the workforce with the focus for 2023-2024 being in the Development Services team.
Dandaragan Museum	Support the Dandaragan community to progress planning and development of a local museum / historical facility.	Community Development	Council approved the lease of a parcel of land to the DHCC, however this request is still pending finalisation from Landgate.
Youth Development	Review the actions and strategies identified in the Shire's Youth Plan prioritising activities that promote leadership and participation in community building. Review and update the Youth Plan in 2021.	Community Development	<p>The Leeuwin Scholarship was awarded in 2023/24 to one recipient. The Shire has also worked with the Shire of Coorow to offer two placements for 2024-2025 which allows children living in the Shire of Coorow, who attend Jurien Bay District High School, to apply for the scholarship.</p> <p>The Shire also supported five local schools with end of year student awards.</p>

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Elected Member Training Programs	Implement a planned elected member training program that meets the requirements of the Local Government Act.	Governance	The Shire of Dandaragan Councillors have achieved their required mandatory training and continue to engage in further professional development in-house and through external training providers.
Youth/ community events action from Youth Plan/ SCP	Deliver family and youth events as identified in the Youth Plan.	Community Development	Spray the Grey Youth Festival was held in 2024. This event was aimed at 12-25-year-olds but was accessible to all. There were rides, food vans, activities and information stalls.



PHOTO CREDITS

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ANNUAL FINANCIAL STATEMENTS



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

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

A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities.

Principal place of business:
69 Bashford Street
Jurien Bay WA 6516



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

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

STATEMENT BY CEO

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

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

Signed on the 5th day of December 2024



CEO

Brent Bailey
Name of CEO



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),22	7,390,418	7,391,929	7,043,329
Grants, subsidies and contributions	2(a)	3,131,784	933,246	3,339,655
Fees and charges	2(a)	2,949,498	2,628,096	2,722,393
Interest revenue	2(a)	271,202	34,930	37,007
Other revenue	2(a)	51,877	130,167	53,087
		13,794,779	11,118,368	13,195,471
Expenses				
Employee costs	2(b)	(5,205,385)	(5,124,204)	(4,624,970)
Materials and contracts		(5,079,198)	(4,691,434)	(4,037,167)
Utility charges		(443,610)	(496,091)	(427,716)
Depreciation		(8,409,967)	(8,136,024)	(8,036,041)
Finance costs		(50,053)	(49,582)	(52,512)
Insurance		(362,563)	(365,324)	(304,931)
Other expenditure	2(b)	(728,022)	(722,100)	(750,718)
		(20,278,798)	(19,584,759)	(18,234,055)
		(6,484,019)	(8,466,391)	(5,038,584)
Capital grants, subsidies and contributions	2(a)	6,936,026	9,216,200	3,350,403
Profit on asset disposals		286,362	837,073	62,447
Loss on asset disposals		0	(7,931)	(123,766)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	6,709	0	0
		7,229,097	10,045,342	3,289,084
Net result for the period		745,078	1,578,951	(1,749,500)
Total comprehensive income for the period		745,078	1,578,951	(1,749,500)

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



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

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	9,462,724	8,937,592
Trade and other receivables	5	661,770	2,369,979
Other financial assets	4(a)	21,233	21,478
Inventories	6	19,600	54,945
TOTAL CURRENT ASSETS		10,165,327	11,383,994
NON-CURRENT ASSETS			
Trade and other receivables	5	70,404	69,285
Other financial assets	4(b)	122,271	138,034
Property, plant and equipment	7	36,124,413	36,019,634
Infrastructure	8	291,035,007	291,704,272
Right-of-use assets	10(a)	40,743	34,869
TOTAL NON-CURRENT ASSETS		327,392,838	327,966,094
TOTAL ASSETS		337,558,165	339,350,088
CURRENT LIABILITIES			
Trade and other payables	11	910,564	603,345
Other liabilities	12	893,886	3,572,360
Lease liabilities	10(b)	12,958	31,335
Borrowings	13	169,640	166,295
Employee related provisions	14	667,558	672,709
TOTAL CURRENT LIABILITIES		2,654,606	5,046,044
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	28,668	4,000
Borrowings	13	1,905,088	2,074,727
Employee related provisions	14	142,169	142,761
TOTAL NON-CURRENT LIABILITIES		2,075,925	2,221,488
TOTAL LIABILITIES		4,730,531	7,267,532
NET ASSETS		332,827,634	332,082,556
EQUITY			
Retained surplus		201,647,438	200,667,835
Reserve accounts	25	4,518,956	4,753,481
Revaluation surplus	15	126,661,240	126,661,240
TOTAL EQUITY		332,827,634	332,082,556

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



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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		202,620,965	4,549,851	126,661,240	333,832,056
Comprehensive income for the period					
Net result for the period		(1,749,500)	0	0	(1,749,500)
Total comprehensive income for the period		(1,749,500)	0	0	(1,749,500)
Transfers from reserve accounts	25	201,437	(201,437)	0	0
Transfers to reserve accounts	25	(405,067)	405,067	0	0
Balance as at 30 June 2023		200,667,835	4,753,481	126,661,240	332,082,556
Comprehensive income for the period					
Net result for the period		745,078	0	0	745,078
Total comprehensive income for the period		745,078	0	0	745,078
Transfers from reserve accounts	25	738,264	(738,264)	0	0
Transfers to reserve accounts	25	(503,739)	503,739	0	0
Balance as at 30 June 2024		201,647,438	4,518,956	126,661,240	332,827,634

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



**SHIRE OF DANDARAGAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		7,271,381	6,991,459
Grants, subsidies and contributions		5,019,004	3,437,084
Fees and charges		2,949,552	1,037,452
Interest revenue		271,202	37,007
Goods and services tax received		(1,350,041)	1,190,437
Other revenue		51,877	53,087
		14,212,975	12,746,526
Payments			
Employee costs		(5,126,360)	(4,559,198)
Materials and contracts		(4,837,212)	(5,051,544)
Utility charges		(443,610)	(427,716)
Finance costs		(50,053)	(52,512)
Insurance paid		(361,261)	(304,931)
Goods and services tax paid		1,350,041	(1,104,270)
Other expenditure		(728,022)	(750,718)
		(10,196,477)	(12,250,889)
Net cash provided by operating activities		4,016,498	495,637
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(2,342,258)	(1,369,034)
Payments for construction of infrastructure	8(a)	(5,649,456)	(5,888,552)
Capital grants, subsidies and contributions		4,208,670	5,286,825
Proceeds for financial assets at amortised cost		1,779	0
Proceeds from financial assets at amortised cost - self supporting loans		20,938	18,869
Proceeds from sale of property, plant & equipment		463,575	115,302
Net cash (used in) investing activities		(3,296,752)	(1,836,590)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a)	(166,295)	(163,019)
Payments for principal portion of lease liabilities	24(c)	(28,319)	(33,457)
Net cash (used in) financing activities		(194,614)	(196,476)
Net increase (decrease) in cash held		525,132	(1,537,429)
Cash at beginning of year		8,937,592	10,475,021
Cash and cash equivalents at the end of the year		9,462,724	8,937,592

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



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	22	6,077,840	6,075,048	5,895,010
Rates excluding general rates	22	1,312,578	1,316,881	1,148,319
Grants, subsidies and contributions		3,131,784	933,246	3,339,655
Fees and charges		2,949,498	2,628,096	2,722,393
Interest revenue		271,202	34,930	37,007
Other revenue		51,877	130,167	53,087
Profit on asset disposals		286,362	837,073	62,447
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	6,709	0	0
		14,087,850	11,955,441	13,257,918
Expenditure from operating activities				
Employee costs		(5,205,385)	(5,124,204)	(4,624,970)
Materials and contracts		(5,079,198)	(4,691,434)	(4,037,167)
Utility charges		(443,610)	(496,091)	(427,716)
Depreciation		(8,409,967)	(8,136,024)	(8,036,041)
Finance costs		(50,053)	(49,582)	(52,512)
Insurance		(362,562)	(365,324)	(304,931)
Other expenditure		(728,022)	(722,100)	(750,718)
Loss on asset disposals		0	(7,931)	(123,766)
		(20,278,797)	(19,592,690)	(18,357,821)
Non cash amounts excluded from operating activities	23(a)	8,116,964	7,306,882	8,125,570
Amount attributable to operating activities		1,926,017	(330,367)	3,025,667
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		6,936,026	9,216,200	3,350,403
Proceeds from disposal of assets		463,575	1,633,860	115,302
Proceeds from financial assets at amortised cost - self supporting loans	24(a)	20,938	20,938	18,869
		7,420,539	10,870,998	3,484,574
Outflows from investing activities				
Right of use assets received - non cash	10(a)	(36,854)		0
Purchase of property, plant and equipment	7(a)	(2,342,258)	(3,567,768)	(1,369,034)
Purchase and construction of infrastructure	8(a)	(5,649,456)	(8,236,720)	(5,888,552)
		(8,028,568)	(11,804,488)	(7,257,586)
Amount attributable to investing activities		(608,029)	(933,490)	(3,773,012)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	24(a)	0	432,000	0
Proceeds from new leases - non cash	24(c)	34,610	0	0
Transfers from reserve accounts	25	738,264	922,101	201,437
		772,874	1,354,101	201,437
Outflows from financing activities				
Repayment of borrowings	24(a)	(166,295)	(166,294)	(163,019)
Payments for principal portion of lease liabilities	24(c)	(28,319)	(31,311)	(33,457)
Transfers to reserve accounts	25	(503,739)	(904,818)	(405,067)
		(698,353)	(1,102,423)	(601,543)
Amount attributable to financing activities		74,521	251,678	(400,106)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	23(b)	1,760,621	1,012,180	2,908,072
Amount attributable to operating activities		1,926,017	(330,367)	3,025,667
Amount attributable to investing activities		(608,029)	(933,490)	(3,773,012)
Amount attributable to financing activities		74,521	251,678	(400,106)
Surplus or deficit after imposition of general rates	23(b)	3,153,130	0	1,760,621

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



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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The *Local Government (Financial Management) Regulations 1996* provide that:

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

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 7
 - Infrastructure - note 8
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 14

Fair value hierarchy information can be found in note 21

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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



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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	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
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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 of goods or services is provided in the table below:

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,390,418	0	7,390,418
Grants, subsidies and contributions	0	708,787	0	2,422,997	3,131,784
Fees and charges	2,941,485	0	8,013	0	2,949,498
Interest revenue	0	0	57,674	213,528	271,202
Other revenue	0	0	0	51,877	51,877
Capital grants, subsidies and contributions	0	6,936,026	0	0	6,936,026
Total	2,941,485	7,644,813	7,456,105	2,688,402	20,730,805

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,043,329	0	7,043,329
Grants, subsidies and contributions	0	511,132	0	2,828,523	3,339,655
Fees and charges	2,237,415	0	7,463	477,515	2,722,393
Interest revenue	0	0	35,997	1,010	37,007
Other revenue	0	0	0	53,087	53,087
Capital grants, subsidies and contributions	0	3,350,403	0	0	3,350,403
Total	2,237,415	3,861,535	7,086,789	3,360,135	16,545,874



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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Financial assets at amortised cost - self supporting loans	817	1,010
Interest on reserve account	184,087	4,679
Trade and other receivables overdue interest	39,935	30,420
Other interest revenue	46,267	898
	271,106	37,007

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$21,420.

Fees and charges relating to rates receivable

Charges on instalment plan	15,997	11,442
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The 2024 original budget estimate in relation to:
Charges on instalment plan was \$13,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	48,090	41,900
- Other services – grant acquittals	1,500	1,000
	49,590	42,900

Employee Costs

Employee benefit costs	4,959,146	4,443,481
Other employee costs	246,239	181,489
	5,205,385	4,624,970

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	50,053	52,512
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Other expenditure

Sundry expenses	728,022	750,718
	728,022	750,718



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

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash and cash equivalents	9,462,724	8,937,592
Total cash and cash equivalents	9,462,724	8,937,592
Held as		
- Unrestricted cash and cash equivalents	4,053,427	611,751
- Restricted cash and cash equivalents	5,409,297	8,325,841
16	9,462,724	8,937,592

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2024	2023
	\$	\$
(a) Current assets		
Financial assets at amortised cost	21,233	21,478
	21,233	21,478
Other financial assets at amortised cost		
Self supporting loans receivable	21,233	21,478
23(b)	21,233	21,478
Held as		
- Unrestricted other financial assets at amortised cost	21,233	21,478
	21,233	21,478
(b) Non-current assets		
Financial assets at amortised cost	18,307	40,779
Financial assets at fair value through profit or loss	103,964	97,255
	122,271	138,034
Financial assets at amortised cost		
Self supporting loans receivable	18,308	39,001
Term deposits	(1)	1,778
	18,307	40,779
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	97,255	97,255
Movement attributable to fair value increment	6,709	0
Units in Local Government House Trust - closing balance	103,964	97,255

MATERIAL 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 21 (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 or loss

The Shire has elected to classify the following financial assets at fair value through profit or 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 elected to recognise as fair value gains and losses through profit or loss.



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

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	406,824	273,096
Trade and other receivables	256,418	2,090,521
Other receivables	0	7,780
Allowance for credit losses of trade receivables	(1,472)	(1,418)
	661,770	2,369,979
Non-current		
Rates and statutory receivables NC	70,404	69,285
	70,404	69,285

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	256,418	2,090,521	405,580
Allowance for credit losses of trade receivables	(1,472)	(1,418)	(1,418)
Total trade and other receivables from contracts with customers	254,946	2,089,103	404,162

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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



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

6. INVENTORIES

	Note	2024	2023
Current		\$	\$
Stock on Hand - Fuel		19,600	54,945
		19,600	54,945
The following movements in inventories occurred during the year:			
Balance at beginning of year		54,945	28,503
Inventories expensed during the year		(341,864)	(796,435)
Additions to inventory		306,519	822,877
Balance at end of year		19,600	54,945

MATERIAL ACCOUNTING POLICIES

General

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

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



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

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Total Property			Plant and equipment			Total property, plant and equipment
	Land	Buildings - non-specialised	Total Property	Furniture and equipment	Plant and equipment	Work in progress	
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	2,674,000	28,052,668	30,726,668	1,146,460	3,072,528	1,755,627	36,701,283
Additions	0	0	0	12,579	323,010	1,033,445	1,369,034
Disposals	0	(122,941)	(122,941)	(2,351)	(51,329)		(176,621)
Depreciation	0	(1,155,747)	(1,155,747)	(143,105)	(575,210)		(1,874,062)
Transfers	0	2,580,393	2,580,393			(2,580,393)	0
Balance at 30 June 2023	2,674,000	29,354,373	32,028,373	1,013,583	2,768,999	208,679	36,019,634
Comprises:							
Gross balance amount at 30 June 2023	2,674,000	59,966,468	62,640,468	3,558,823	9,073,528	208,679	75,481,498
Accumulated depreciation at 30 June 2023	0	(30,612,095)	(30,612,095)	(2,545,240)	(6,304,529)	0	(39,461,864)
Balance at 30 June 2023	2,674,000	29,354,373	32,028,373	1,013,583	2,768,999	208,679	36,019,634
Additions	0	0	0		1,346,189	996,069	2,342,258
Disposals	0	(78,859)	(78,859)		(98,354)		(177,213)
Depreciation	0	(1,231,486)	(1,231,486)	(137,067)	(691,713)		(2,060,266)
Transfers	0	344,894	344,894	83,393	106,759	(535,046)	0
Balance at 30 June 2024	2,674,000	28,388,922	31,062,922	959,909	3,431,880	669,702	36,124,413
Comprises:							
Gross balance amount at 30 June 2024	2,674,000	59,787,130	62,461,130	3,642,216	9,861,294	669,702	76,634,342
Accumulated depreciation at 30 June 2024	0	(31,398,208)	(31,398,208)	(2,682,307)	(6,429,414)	0	(40,509,929)
Balance at 30 June 2024	2,674,000	28,388,922	31,062,922	959,909	3,431,880	669,702	36,124,413



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

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2020	Price per hectare / market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2020	Price per square metre / market borrowing rate
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2020	Construction costs and current condition, residual values and remaining useful life assessments 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. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase cost
Plant and equipment		Cost	Cost		Purchase cost



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

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and reserves	Infrastructure - other	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	261,487,007	10,662,646	3,380,181	1,932,700	12,728,300	1,753,500	291,944,334
Additions	0	0	0	0	0	5,888,552	5,888,552
Depreciation	(4,892,844)	(309,611)	(80,736)	(157,363)	(688,060)	0	(6,128,614)
Transfers	1,545,475	212,812		356,452	1,004,856	(3,119,595)	0
Balance at 30 June 2023	258,139,638	10,565,847	3,299,445	2,131,789	13,045,096	4,522,457	291,704,272
Comprises:							
Gross balance at 30 June 2023	341,173,295	13,097,414	6,307,547	4,100,952	23,149,056	4,522,457	392,350,721
Accumulated depreciation at 30 June 2023	(83,033,657)	(2,531,567)	(3,008,102)	(1,969,163)	(10,103,960)	0	(100,646,449)
Balance at 30 June 2023	258,139,638	10,565,847	3,299,445	2,131,789	13,045,096	4,522,457	291,704,272
Additions	0	0	0	0	0	5,649,456	5,649,456
Depreciation	(5,031,034)	(317,785)	(82,306)	(164,257)	(723,339)	0	(6,318,721)
Transfers	7,834,283			145,506	340,688	(8,320,477)	0
Balance at 30 June 2024	260,942,887	10,248,062	3,217,139	2,113,038	12,662,445	1,851,436	291,035,007
Comprises:							
Gross balance at 30 June 2024	349,007,578	13,097,414	6,307,547	4,238,776	23,494,482	1,851,436	397,997,233
Accumulated depreciation at 30 June 2024	(88,064,691)	(2,849,352)	(3,090,408)	(2,125,738)	(10,832,037)	0	(106,962,226)
Balance at 30 June 2024	260,942,887	10,248,062	3,217,139	2,113,038	12,662,445	1,851,436	291,035,007



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

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	25 to 50 years
Furniture and equipment	5 to 20 years
Plant and equipment	2 to 20 years
Infrastructure - Roads	
Formation – All roads	Perpetual life
Pavement – Thin Surfaced Flexible Rural	100 years
Pavement – Thin Surfaced Flexible Urban	100 years
Pavement – Unsealed Rural	50 years
Pavement – Unsealed Urban	50 years
Surface – Asphalt	100 years
Surface – Brick	60 years
Surface – Chip seal	60 years
Surface – Concrete	100 years
Surface – Slurry Seal	100 years
Infrastructure - Footpaths	
Black Asphalt	36 years
Brick Paving	36 years
Concrete Slabs	36 years
Gravel	12 years
In-situ Concrete	48 years
Red Asphalt	36 years
Sand	12 years
Timber	36 years
Other	48 years
Infrastructure - Drainage	60 years
Infrastructure - Other	5 - 80 years
Infrastructure - Parks and reserves	10 - 45 years



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

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

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

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

Impairment

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

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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



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

10. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - plant and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2022		72,403	72,403
Gains/(losses) from sale and leaseback transactions		(4,169)	(4,169)
Depreciation		(33,365)	(33,365)
Balance at 30 June 2023		34,869	34,869
Gross balance amount at 30 June 2023		125,036	125,036
Accumulated depreciation at 30 June 2023		(90,167)	(90,167)
Balance at 30 June 2023		34,869	34,869
Additions		36,854	36,854
Depreciation		(30,980)	(30,980)
Balance at 30 June 2024		40,743	40,743
Gross balance amount at 30 June 2024		97,496	97,496
Accumulated depreciation at 30 June 2024		(56,753)	(56,753)
Balance at 30 June 2024		40,743	40,743

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

	2024 Actual \$	2023 Actual \$
Depreciation on right-of-use assets	(30,980)	(33,365)
Finance charge on lease liabilities	(579)	(633)
Total amount recognised in the statement of comprehensive income	(31,559)	(33,998)
Total cash outflow from leases	(28,898)	(38,259)

(b) Lease Liabilities

Current	12,958	31,335
Non-current	28,668	4,000
	41,626	35,335

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 24(c).

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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



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

10. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2024 Actual \$	2023 Actual \$
Less than 1 year	257,190	152,153
1 to 2 years	256,448	135,317
2 to 3 years	169,940	117,740
3 to 4 years	110,506	111,336
4 to 5 years	110,505	110,506
> 5 years	2,177,547	2,288,052
	3,082,136	2,915,104

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.



SHIRE OF DANDARAGAN
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FOR THE YEAR ENDED 30 JUNE 2024

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued salaries and wages
 ATO liabilities
 Bonds and deposits held
 Accrued interest on borrowings
 Accrued expenses
 Income received in advance

2024	2023
\$	\$
359,435	219,147
92,394	76,584
158,228	70,282
(360)	2,818
224,782	225,755
8,136	8,759
36,606	0
31,343	0
910,564	603,345

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

Prepaid rates are, until the taxable event (2) occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.



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

12. OTHER LIABILITIES

Current

	2024 \$	2023 \$
Contract liabilities	199,546	154,209
Capital grant/contributions liabilities	690,795	3,418,151
Suspense payments	3,545	0
	893,886	3,572,360

Reconciliation of changes in contract liabilities

Opening balance	154,209	49,000
Additions	199,546	154,209
Revenue from contracts with customers included as a contract liability at the start of the period	(154,209)	(49,000)
	199,546	154,209

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	3,418,151	1,481,729
Additions/(Reductions)	(2,727,356)	1,936,422
	690,795	3,418,151

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.



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

13. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		169,640	1,905,088	2,074,728	166,295	2,074,727	2,241,022
Total secured borrowings	24(a)	169,640	1,905,088	2,074,728	166,295	2,074,727	2,241,022

Secured liabilities and assets pledged as security

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 24(a).



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

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	349,875	347,710
Long service leave	317,683	324,999
	667,558	672,709
Total current employee related provisions	667,558	672,709
Non-current provisions		
Employee benefit provisions		
Long service leave	142,169	142,761
	142,169	142,761
Total non-current employee related provisions	142,169	142,761
Total employee related provisions	809,727	815,470

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, 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 DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

15. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	2023 Closing Balance
	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	2,278,204	2,278,204	2,278,204	2,278,204
Revaluation surplus - Buildings - non-specialised	15,310,678	15,310,678	15,310,678	15,310,678
Revaluation surplus - Furniture and equipment	773,202	773,202	773,202	773,202
Revaluation surplus - Plant and equipment	1,270,905	1,270,905	1,270,905	1,270,905
Revaluation surplus - Infrastructure - roads	87,470,378	87,470,378	87,470,378	87,470,378
Revaluation surplus - Infrastructure - footpaths	6,900,003	6,900,003	6,900,003	6,900,003
Revaluation surplus - Infrastructure - drainage	2,523,697	2,523,697	2,523,697	2,523,697
Revaluation surplus - Infrastructure - parks and reserves	1,634	1,634	1,634	1,634
Revaluation surplus - Infrastructure - other	10,132,539	10,132,539	10,132,539	10,132,539
	126,661,240	126,661,240	126,661,240	126,661,240

No revaluations occurred in 2023 or 2024



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

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	5,409,297	8,325,841
		5,409,297	8,325,841
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	4,518,956	4,753,481
Contract liabilities	12	199,546	154,209
Capital grant liabilities	12	690,795	3,418,151
Total restricted financial assets		5,409,297	8,325,841

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

Credit card limit	21,000	21,000
Credit card balance at balance date	(4,223)	(9,208)
Total amount of credit unused	16,777	11,792
Loan facilities		
Loan facilities - current	169,640	166,295
Loan facilities - non-current	1,905,088	2,074,727
Total facilities in use at balance date	2,074,728	2,241,022
Unused loan facilities at balance date	NIL	NIL



SHIRE OF DANDARAGAN
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FOR THE YEAR ENDED 30 JUNE 2024

18. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	743,460	24,647
- plant & equipment purchases	0	645,623
	743,460	670,270
Payable:		
- not later than one year	743,460	670,270

The Shire had two major projects underway (East-West runway & Jurien Bay office refurbishment) at 30 June 2024 with commitments to external contractors.

The prior year commitment was associated with a number of major plant items which were ordered in the 2022/23 financial year, but not delivered in that financial year. This included a replacement Prime Mover and a Tip Truck.



SHIRE OF DANDARAGAN
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19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	15,957	16,000	16,000
President's meeting attendance fees	24,653	24,720	24,720
President's other expenses	2,579	1,444	1,205
President's ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses		2,675	173
	46,689	48,339	45,598
Deputy President's annual allowance	3,989	4,000	4,000
Deputy President's other expenses	84	1,444	1,335
Deputy President's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses	129		
	7,702	8,944	8,835
All other council member's meeting attendance fees	99,334	106,433	127,720
All other council member's All other council member expenses	5,497	8,186	9,131
All other council member's annual allowance for ICT expenses	18,267	19,833	24,500
All other council member's travel and accommodation expenses	5,557	17,834	5,770
	128,655	152,286	167,121
19(b)	183,046	209,569	221,554

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	611,039	725,894
Post-employment benefits	76,727	89,609
Employee - other long-term benefits	64,387	76,029
Council member costs	183,046	221,554
19(a)	935,199	1,113,086

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.

Key Management Personnel

The Shire has changed their reporting of KMP to only include the CEO and Executives for this financial year, reflective of the employees that have responsibility for planning, directing and controlling the activities of the Shire. The prior year figures have been corrected to reflect this change.



SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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19. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2024 Actual	2023 Actual
	\$	\$
Purchase of goods and services	801	6,412

Related Parties

The Shire's main related parties are as follows:

- i. Key management personnel*
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 19(a) and 19(b).
- ii. Other Related Parties*
During the year, the Shire conducted business transactions with Peter Scharf for \$801 for produce sold through the Shire
- iii. Entities subject to significant influence by the Shire*
There were no such entities requiring disclosure during the current or previous year.



**SHIRE OF DANDARAGAN
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20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no material events occurring after the reporting date that would materially affect the financial statements.



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21. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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



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

22. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	\$	of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
(i) General rates											
General	Gross rental valuation	0.92480	1,942	32,790,045	3,039,610	15,774	3,055,384	3,032,424	0	3,032,424	2,886,302
General	Unimproved valuation	0.05439	434	609,050,285	3,312,423	(2,808)	3,309,615	3,312,624	0	3,312,624	3,008,708
Total general rates			2,376	641,840,330	6,352,033	12,966	6,364,999	6,345,048	0	6,345,048	5,895,010
(ii) Minimum payment											
General	Gross rental valuation	1,090	938	5,193,585	1,019,150	0	1,019,150	1,022,420	0	1,022,420	992,844
Mining	Unimproved valuation			0	0	0	0	0	0	0	93,575
Dandaragan and Badgingarra	Gross rental valuation	822	37	113,876	29,592	0	29,592	30,414	0	30,414	22,852
Other UV	Unimproved valuation	607	421	32,283,424	254,333	0	254,333	255,547	0	255,547	298,652
Total minimum payments			1,396	37,590,885	1,303,075	0	1,303,075	1,308,381	0	1,308,381	1,407,923
Total general rates and minimum payments			3,772	679,431,215	7,655,108	12,966	7,668,074	7,653,429	0	7,653,429	7,302,933
(iii) Ex-gratia Rates											
Total amount raised from rates (excluding general rates)			0	0	9,503	0	9,503	8,500	0	8,500	8,640
Discounts							(287,159)			(270,000)	(268,244)
Total Rates							7,390,418			7,391,929	7,043,329

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

*Rateable Value at time of raising of rate.



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

23. DETERMINATION OF SURPLUS OR DEFICIT

		2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
Note	2023/24 (30 June 2024 Carried Forward)		
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(286,362)	(837,073)	(62,447)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(6,709)	0	0
Add: Loss on disposal of assets	0	7,931	123,766
Add: Depreciation	9(a) 8,409,967	8,136,024	8,036,041
Non-cash movements in non-current assets and liabilities:			
Financial assets at amortised cost	1,779	0	0
Pensioner deferred rates	(1,119)	0	(920)
Employee benefit provisions	(592)	0	29,130
Non-cash amounts excluded from operating activities	8,116,964	7,306,882	8,125,570
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	25 (4,518,956)	(4,735,808)	(4,753,481)
Less: Financial assets at amortised cost - self supporting loans	4(a) (21,233)	(23,012)	(21,478)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 169,640	171,419	166,295
- Current portion of lease liabilities	10(b) 12,958	10,782	31,335
- Employee benefit provisions		519,719	0
Total adjustments to net current assets	(4,357,591)	(4,056,900)	(4,577,329)
Net current assets used in the Statement of Financial Activity			
Total current assets	10,165,327	5,071,778	11,383,994
Less: Total current liabilities	(2,654,606)	(1,014,878)	(5,046,044)
Less: Total adjustments to net current assets	(4,357,591)	(4,056,900)	(4,577,329)
Surplus or deficit after imposition of general rates	3,153,130	0	1,760,621



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

24. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual								Budget			
		Principal at	New Loans	Principal Repayments	Principal at 30	New Loans	Principal Repayments	Principal at		Principal at 1	New Loans	Principal Repayments	Principal at
		1 July 2022	During 2022-23	During 2022-23	June 2023	During 2023-24	During 2023-24	30 June 2024		July 2023	During 2023-24	During 2023-24	30 June 2024
		\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Dandaragan residential house - GROH		613,488	0	(59,816)	553,672	0	(60,888)	492,784		553,671	0	(60,887)	492,784
Jurien Bay foreshore redevelopment		1,470,901	0	(59,298)	1,411,603	0	(60,796)	1,350,807		1,411,603	0	(60,796)	1,350,807
Jurien Bay depot building		238,526	0	(23,257)	215,269	0	(23,673)	191,596		215,269	0	(23,673)	191,596
Proposed Dandaragan Housing		0	0	0	0	0	0	0		0	432,000	0	432,000
Total		2,322,915	0	(142,371)	2,180,544	0	(145,357)	2,035,187		2,180,543	432,000	(145,356)	2,467,187
Self Supporting Loans													
Jurien Bay Progress Association - Shed		29,623	0	(7,134)	22,489	0	(7,312)	15,177		22,489	0	(7,312)	15,177
Jurien Bay Mens Shed - Shed		16,335	0	(3,547)	12,788	0	(3,594)	9,194		14,567	0	(3,594)	10,973
Badgingarra Bowling Club - synthetic surface		35,169	0	(9,967)	25,202	0	(10,032)	15,170		25,202	0	(10,032)	15,170
Total Self Supporting Loans		81,127	0	(20,648)	60,479	0	(20,938)	39,541		62,258	0	(20,938)	41,320
Total Borrowings	13	2,404,042	0	(163,019)	2,241,023	0	(166,295)	2,074,728		2,242,801	432,000	(166,294)	2,508,507

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
Dandaragan residential house - GROH	136	WATC	1.78%	29/10/2031	(9,599)	(9,599)	(10,487)
Jurien Bay foreshore redevelopment	137	WATC	2.51%	29/10/2041	(35,066)	(35,066)	(36,308)
Jurien Bay depot building	138	WATC	1.78%	29/10/2031	(3,732)	(3,732)	(4,077)
Total					(48,397)	(48,397)	(50,872)
Self Supporting Loans Finance Cost Payments							
Jurien Bay Progress Association - Shed	133	WATC	2.48%	1/02/2026	(513)	(513)	(617)
Jurien Bay Mens Shed - Shed	134	WATC	1.32%	10/12/2026	(157)	(157)	(201)
Badgingarra Bowling Club - synthetic surface	135	WATC	0.65%	21/08/2025	(147)	(147)	(189)
Total Self Supporting Loans Finance Cost Payments					(817)	(817)	(1,007)
Total Finance Cost Payments					(49,214)	(49,214)	(51,879)

* WA Treasury Corporation



SHIRE OF DANDARAGAN
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24. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
				%	\$	\$	\$	\$	\$	\$
Proposed Dandaragan Housing	WATC	Fixed	TBD	TBD	0	432,000	0	(432,000)	0	0
					0	432,000	0	(432,000)	0	0

* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual								Budget			
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024		Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Photocopier Lease		30,761	0	(15,279)	15,482	34,241	(12,411)	37,312		16,755	0	(15,482)	1,273
Water Filter Lease		42,200	0	(22,347)	19,853	369	(15,908)	4,314		32,854	0	(15,829)	17,025
Total Lease Liabilities	10(b)	72,961	0	(37,626)	35,335	34,610	(28,319)	41,626		49,609	0	(31,311)	18,298

Lease Finance Cost Payments									
Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term	
Photocopier Lease		Ricoh Finance	5.10%	30/06/2028	(299)	(409)	(426)	60 months	
Water Filter Lease		Waterlogic Aust.	1.20%	25/10/2024	(280)	(288)	(207)	36 months	
Total Finance Cost Payments					(579)	(697)	(633)		



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

25. RESERVE ACCOUNTS	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	181,467	7,123		188,590	181,452	914	0	182,366	181,285	182	0	181,467
(b) Plant reserve	361,255	14,181	(275,000)	100,436	361,226	894	(275,000)	87,120	360,893	362	0	361,255
(c) Building reserve	598,954	30,027		628,981	598,905	9,295	(235,000)	373,200	706,736	7,218	(115,000)	598,954
(d) Rubbish reserve	437,243	17,163	(167,940)	286,466	437,207	1,525	(117,190)	321,542	436,804	439	0	437,243
(e) Community Centre reserve	408,087	22,019		430,106	408,054	7,361	0	415,415	401,682	6,405	0	408,087
(f) Television Services Reserve	53,130	2,086		55,216	53,126	343	0	53,469	53,077	53	0	53,130
(g) Information Technology Reserve	57,397	2,253		59,650	57,392	200	0	57,592	57,339	58	0	57,397
(h) Land Development Reserve	71,131	2,792		73,923	71,125	248	0	71,373	71,059	72	0	71,131
(i) Parking Requirements (L1154 SandpiperSt) Reserve	11,481	451		11,932	11,480	40	0	11,520	11,469	12	0	11,481
(j) Parks & Rec. Grounds (Seagate) Reserve	151,055	5,929		156,984	151,042	1,322	0	152,364	150,903	152	0	151,055
(k) Sport and Recreation Reserve	96,349	3,783	(87,059)	13,073	96,342	1,091	(87,059)	10,374	163,599	157	(67,407)	96,349
(l) Landscaping Reserve	2,664	105		2,769	2,664	10	0	2,674	2,662	2	0	2,664
(m) Aerodrome Reserve	178,400	16,182	(50,000)	144,582	178,385	22,896	(50,000)	151,281	174,811	22,619	(19,030)	178,400
(n) Public Open Space Renewal Reserve	212,652	8,348	(27,421)	193,579	212,635	1,961	(27,421)	187,175	212,439	213	0	212,652
(o) Infrastructure Renewal Reserve	703,302	27,607		730,909	703,244	2,853	0	706,097	679,419	23,883	0	703,302
(p) Public Open Space Construction Reserve	9,447	371		9,818	9,446	397	0	9,843	9,437	10	0	9,447
(q) Infrastructure Construction Reserve	146,681	5,758		152,439	146,669	219	0	146,888	146,534	147	0	146,681
(r) Building Contruction Reserve	26,872	1,055		27,927	26,870	408	0	27,278	26,846	26	0	26,872
(s) Economic Development Reserve	648,942	323,429	(26,745)	945,626	648,889	852,649	(26,745)	1,474,793	648,291	651	0	648,942
(t) Turquoise Way Path Reserve	52,110	2,045		54,155	52,105	182	0	52,287	52,058	52	0	52,110
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	2,511	99		2,610	2,511	10	0	2,521	2,508	3	0	2,511
(v) WALGGC Roads Component Overpayment	73,711	388	(74,099)	0	73,705	0	(73,686)	19	0	73,711	0	73,711
(w) Cervantes Community Infrastructure Development	268,640	10,545	(30,000)	249,185	268,617	0	(30,000)	238,617	0	268,640	0	268,640
	4,753,481	503,739	(738,264)	4,518,956	4,753,091	904,818	(922,101)	4,735,808	4,549,851	405,067	(201,437)	4,753,481

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



**SHIRE OF DANDARAGAN
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25. RESERVE ACCOUNTS (Continued)

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

Name of reserve account Restricted by council	Purpose of the reserve account
(a) Leave Reserve	to fund annual leave and long service leave entitlements.
(b) Plant reserve	to be used in order to assist in the purchase of major items of plant.
(c) Building reserve	to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.
(d) Rubbish reserve	to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site
(e) Community Centre reserve	to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres
(f) Television Services Reserve	to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire.
(g) Information Technology Reserve	to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology
(h) Land Development Reserve	for the purpose of funding land development in the townsites of Dandaragan and Badgingarra.
(i) Parking Requirements (L1154 SandpiperSt) Reserve	to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified.
(j) Parks & Rec. Grounds (Seagate) Reserve	to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates
(k) Sport and Recreation Reserve	to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan.
(l) Landscaping Reserve	to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, JB as separately identified.
(m) Aerodrome Reserve	to be used for renewal, major maintenance, expansion or relocation of the Shire of Dandaragan's airstrips and aerodromes
(n) Public Open Space Renewal Reserve	to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan
(o) Infrastructure Renewal Reserve	to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan.
(p) Public Open Space Construction Reserve	to fund capital construction and/or purchase of public open space and associated assets.
(q) Infrastructure Construction Reserve	to fund capital construction and/or purchase of infrastructure and other associated assets.
(r) Building Construction Reserve	to fund capital construction and/or purchase of buildings and other associated assets.
(s) Economic Development Reserve	to be used for the planning, development and implementation of economic development initiatives with the Shire of Dandaragan
(t) Turquoise Way Path Reserve	to be used for the Turquoise Way Path and associated infrastructure within the Turquoise Way Path corridor.
(u) Cash in Lieu of Landscaping-Lot1146 Sandpiper St	to be used for the planning consent granted to I I & J B A Kelly SF for the commercial development at Lot 1146 Sandpiper Street, JB
(v) WALGGC Roads Component Overpayment	to quarantine estimated overpayment of WA Local Gov. Grants Commison Roads Component for use in the 23/24 financial year
(w) Cervantes Community Infrastructure Development	funds derived from the sale of 11 Gazeley Way Cervantes, for community infrastructure development projects in Cervantes.



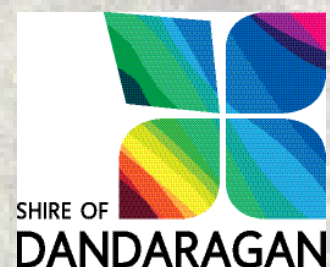
SHIRE OF DANDARAGAN
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26. TRUST FUNDS

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

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Cash in lieu Public Open Space - L9000 Valencia	200,277	0	0	200,277
	200,277	0	0	200,277





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