

Agenda

Special Council Meeting

Wednesday 29 July 2026,
At 5.00pm

Council Chambers, 39 Bannister Road, Boddington

A vibrant and connected community with excellent lifestyle and employment opportunities in a beautiful natural environment.

DISCLAIMER

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

In particular and with derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Boddington during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Boddington. The Shire of Boddington warns that anyone who has an application lodged with the Shire of Boddington must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Boddington in respect of the application.

CONTENTS

1.	DECLARATION OF OPENING.....	4
2.	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE	4
3.	DISCLOSURES OF INTEREST.....	4
4.	PUBLIC QUESTION TIME.....	4
5.	PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS	4
6.	REPORTS OF OFFICERS AND COMMITTEES.....	4
6.1	2026/2027 Budget Adoption.....	5
7.	CLOSURE OF MEETING.....	49

1. DECLARATION OF OPENING

I would like to begin by acknowledging the Wilman People as the Traditional Custodians of the land we are meeting on today, and pay respect to Elders past and present, as well as the continuation of cultural, spiritual, and educational practices of Aboriginal people.

Councillors, to ensure clarity and effective communication during this Council Meeting, I kindly remind you to switch on your microphones when called upon to speak. This meeting will be recorded.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

2.1 Attendance

2.2 Apologies

2.3 Leave of Absence

3. DISCLOSURES OF INTEREST

4. PUBLIC QUESTION TIME

An opportunity is available at Special Council Meetings for members of the public to ask questions specific to items on the agenda.

Public question time is limited to a total of fifteen minutes of duration, and each speaker is limited to three minutes duration to speak, except by consent of the person presiding.

5. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

6. REPORTS OF OFFICERS AND COMMITTEES

6.1 2026/2027 Budget Adoption

File Reference:	3.0070
Applicant:	Nil
Previous Item:	OCM May 2026 Resolution 67/26 OCM June 2026 Resolution 66/26
Author:	Executive Manager Corporate Services
Disclosure of Interest:	Nil
Voting Requirements:	Absolute Majority
Attachments:	6.1A Draft Budget 2026-2027 6.1B Fees and Charges 2026-2027

Summary

This report has been prepared for Council to consider and adopt the Municipal Fund Budget for 2026-2027 financial year, together with the supporting schedules, including the imposition of rates, adoption of fees and charges, setting of elected member's fees, and to adopt the material reporting variance for 2026-2027 financial year.

Background

The 2026-2027 Annual Budget has been compiled based on the principles contained within the Council Plan 2026-2036 and Strategic Resource Plan 2026-2036, and in accordance with the presentations made at the Council budget workshop held at the beginning of July 2026.

The proposed differential general rates were approved by Council at the Ordinary Council Meeting on 27 May 2026, and advertised in accordance with the Local Government Act 1995. After receiving no submissions by 19 June 2026, Council authorised the Chief Executive Officer to proceed with the application for Ministerial approval to adopt differential rates. Ministerial approval for the UV Mining and UV Commercial differential rates has now been received.

Comment

The draft 2026-2027 Budget includes information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. Key components of the Budget include:

- The total amount to be raised from rates is \$7,738,459, which equates to an average increase of 5.6%, in line with the Strategic Resource Plan.
- Fees and charges in general have been increased between 3% and 5%, in line with long term financial planning. Statutory fees have been set based on legislative requirements. Minor changes from the May 2026 review include:
 - Addition – Replacement swipe card \$63.00
 - Change – Increase to building fees as required by Regulations
 - Change – Amended EV Charging fees in line with market rates
- An increase of 5% has been applied to kerbside rubbish collection, to ensure that roadside collections remain at cost recovery.
- The recurrent operating budget includes an overall increase in estimated expenditure of 7% compared to the 2025–2026 actual figures. The increase is primarily attributable to higher employee costs, increased construction and utility costs, rising insurance premiums, and the ongoing impact of inflation across a range of operational

expenditure.

- Employee costs include the 4.75% wage increase awarded by the Western Australian Industrial Relations Commission (WAIRC), together with a modest increase in staffing to support service delivery. This includes additional operational resources for the expanded caravan park precinct and public open spaces, the appointment of a Community Emergency Services Manager (CESM), jointly funded by the Department of Fire and Emergency Services (DFES) and the Shire of Wandering, and a temporary personnel allocation to support implementation of the Shire's Enterprise Resource Planning (ERP) project.
- A capital works program totalling \$9,700,568 for investment in infrastructure, buildings, plant and equipment, and furniture and equipment is planned. Expenditure on road infrastructure is a major component at \$1,621,569 with the majority of this being funded by the Roads to Recovery and Regional Road Group programs of \$1,081,651.

Other major projects include:

- Upgrades to Central Park and 32 Bannister Rd - \$823,271
- Swimming Pool Upgrades - \$224,076
- Plant and Equipment replacement program - \$1,258,588
- Stage 1 improvements to Tullis Bridge trail - \$690,199
- Mountain Bike Trail - \$1,150,000
- Drainage and Crossing improvements - \$184,009
- Bannister Rd Footpath upgrades - \$800,000
- Implementation of Housing Strategy - \$1,100,000
- Completion of Caravan Park Cabins - \$713,182
- Old School and Town Hall Enhancement - \$170,000
- Seating, lighting and improvements to park infrastructure - \$162,294
- An estimated surplus \$2,658,126 is anticipated to be brought forward from 30 June 2026 and contains mainly carried forward projects from the 2025-2026 budget. This is unaudited and may change. Any change will be addressed as part of future budget reviews.
- Principal additional grant funding for the year is estimated from:
 - Regional Road Group funding – \$769,467
 - Roads to Recovery – \$340,681
 - Department, Primary Industries and Regional Development - \$876,407
 - South32 - \$1,452,421
 - Lotterywest - \$210,000
 - Growing Regions Program - \$200,000
 - Department of Fire and Emergency Services (DFES) - \$597,153

Consultation

While no specific community consultation has occurred on the draft 2026-27 Budget, community consultation occurred during the development of the Council Plan. In addition, the imposition of differential rates were advertised from 28 May 2026, with no submissions received.

Extensive internal consultation has occurred through workshops with elected members.

Strategic Implications

Aspiration	Performance
Outcome 12	Visionary leadership and responsible governance
Objective 12.2	Responsibly manage the Shire's finances, human resources and assets

Legislative Implications

Section 6.2 of the Local Government Act 1995 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of the Local Government Act 1995 refers to the setting of budgets and the raising of rates and charges. The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The draft 2026/2027 Budget as presented is considered to meet statutory requirements.

Section 67 of the Waste Avoidance and Resource Recovery Act 2007 enables a local government to impose an annual charge in respect of premises provided with a waste service by the local government.

Section 5.98 of the Local Government Act 1995 sets out fees etc. payable to Council members.

Section 5.98A of the Local Government Act 1995 sets out allowances payable to Deputy Presidents.

Section 7B(2) of the Salaries and Allowances Act 1975 requires the Tribunal, at intervals of not more than 12 months, to inquire into and determine –

- the amount of fees to be paid to Council members;
- the amount of expenses to be reimbursed to Council members;
- the amount of allowances to be paid to Council members Regulations 30-34D of the Local Government (Administration) Regulations 1996 set the limits, parameters and types of allowances that can be paid to elected members.

Policy Implications

Nil

Financial Implications

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2026-2027 Budget attached for adoption.

Economic Implications

This draft budget has been developed based on sound financial management and accountability principles and is considered to support activities that drive a sustainable economic outcome for the community.

Social Implications

The draft budget contains financial resourcing for a wide range of programs that deliver important community services to the residents and as contained in the Council Plan – 1 July 2026 to 30 June 2036.

Environmental and Climate Change Implications

The proposed budget recognises and supports key environmental strategies and initiative adopted by Council including contributions made to Peel-Harvey Catchment Council to support programs

Risk Considerations

Risk Statement and Consequence	The key risk around budget adoption is failure to adopt the Annual budget by 31 August each year, deeming the Shire non-compliant in relation to the Local Government Act 1995. Furthermore, any adverse errors within the budget estimates may result in Rates not being raised appropriately to fund services or projects.
Risk Rating (prior to treatment or control)	Moderate
Principal Risk Theme	Financial / Legislative
Risk Action Plan (controls or treatment proposed)	Nil

Officer Recommendation

That Council:

- Pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, the Council adopts the Municipal Fund Budget as contained in the Attachment of this Agenda and the Minutes, for the Shire of Boddington for the 2026-27 financial year which includes the following:**
 - **Statement of Comprehensive Income**
 - **Statement of Cash Flows**
 - **Statement of Financial Activity**
 - **Notes to and Forming Part of the Budget**
 - **Capital Income and Expenditure**
- For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at recommendation 1 above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995 impose the following General and Minimum rates on Gross Rental and Unimproved Values.**

General Rates

- **General (GRV) 8.6004 cents in the dollar**
- **Rural Residential (GRV) 7.1553 cents in the dollar**
- **Mining (GRV) 14.0558 cents in the dollar**
- **Rural (UV) 0.3586 cents in the dollar**
- **Rural Residential (UV) 0.7106 cents in the dollar**
- **Mining (UV) 2.7413 cents in the dollar**
- **Commercial (UV) 1.9149 cents in the dollar**

Minimum Rates

- **General (GRV) \$1,105**
- **Rural Residential (GRV) \$1,105**
- **Mining (GRV) \$1,105**

- Rural (UV) \$1,105
- Rural Residential (UV) \$1,105
- Mining (UV) \$1,105
- Commercial (UV) \$1,105

3. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for the payment in full or by instalments:

Option 1 (Full Payment)

- Full payment Due 30 September 2026

Option 2 (Two Instalments)

- 1st half instalment due date 30 September 2026
- 2nd and final half instalment due date 5 February 2027

Option 3 (Four instalments)

- 1st quarterly instalment due date 30 September 2026
- 2nd quarterly instalment due date 4 December 2026
- 3rd quarterly instalment due date 5 February 2027
- 4th and final quarterly instalment due date 9 April 2027

4. Pursuant to section 6.45 of the Local Government Act 1995, regulation 67 of the Local Government (Financial Management) Regulations 1996, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$15.00 for each instalment after the initial instalment is paid.
5. Pursuant to section 6.45 of the Local Government Act 1995, regulation 68 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
6. Pursuant to section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995, regulation 70 of the Local Government (Financial Management) Regulations 1996 Council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.
7. Pursuant to section 6.16 of the Local Government Act 1995, Council adopts the Fees and Charges contained in Attachment 6.1.1B.
8. Pursuant to section 5.99 of the Local Government Act 1995 and regulation 34 of the Local Government (Administration) Regulations 1996, Council adopts the following annual fees for payment of elected members in lieu of individual meeting attendance fees:

President	\$13,873
Deputy President	\$7,230
Councillors	\$7,230

9. Pursuant to section 5.99A of the Local Government Act 1995 and regulations 34A and 34AA of the Local Government (Administration) Regulations 1996, council adopts the following annual allowance for elected members:

Information Communications Technology Allowance \$650

- 10. Pursuant to section 5.98(5) of the Local Government Act 1995 and regulation 33 of the Local Government (Administration) Regulations 1996, Council adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:**

President \$10,720

- 11. Pursuant to section 5.98A of the Local Government Act 1995 and regulations 33A of the Local Government (Administration) Regulations 1996, Council adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:**

Deputy President \$2,679

- 12. In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, the level to be used in statements of financial activity in 2026-2027 for reporting material variances shall be 10% or \$20,000, whichever is the greater.**



SHIRE OF BODDINGTON

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

Table of Contents

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5

The Shire of Boddington a Class 4 local government conducts the operations of a local government with the following community vision:

Boddington is well known for being, a vibrant and connected community, with excellent lifestyle and employment opportunities, in a beautiful natural environment, just 90 minutes from Perth.

SHIRE OF BODDINGTON
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	7,738,459	7,339,344	7,336,829
Grants, subsidies and contributions		654,348	1,274,132	718,009
Fees and charges	13	1,611,099	1,553,685	1,431,427
Interest revenue	9(a)	353,068	397,176	386,830
Other revenue		159,272	235,143	94,550
		10,516,246	10,799,480	9,967,645
Expenses				
Employee costs		(4,235,703)	(3,744,395)	(3,804,072)
Materials and contracts		(3,306,308)	(3,157,168)	(3,066,927)
Utility charges		(415,150)	(406,006)	(370,119)
Depreciation	6	(2,667,300)	(2,662,526)	(2,596,800)
Finance costs	9(c)	(27,503)	(33,677)	(35,258)
Insurance		(228,084)	(226,548)	(224,629)
Other expenditure		(120,813)	(89,932)	(108,980)
		(11,000,861)	(10,320,252)	(10,206,785)
		(484,615)	479,228	(239,140)
Capital grants, subsidies and contributions		4,171,392	5,964,872	8,235,383
Profit on asset disposals	5	192,000	7,000	121,711
Loss on asset disposals	5	(62,500)	0	0
		4,300,892	5,971,872	8,357,094
Net result for the period		3,816,277	6,451,100	8,117,954
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,816,277	6,451,100	8,117,954

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

SHIRE OF BODDINGTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates	\$ 7,758,086	\$ 7,410,965	\$ 7,336,829
Grants, subsidies and contributions	695,244	1,390,229	718,009
Fees and charges	1,611,099	1,553,685	1,431,427
Interest revenue	353,068	397,176	386,830
Goods and services tax received	0	(89,380)	0
Other revenue	159,272	235,143	94,550
	10,576,769	10,897,818	9,967,645

Payments

Employee costs	(4,315,703)	(3,667,732)	(3,804,072)
Materials and contracts	(3,978,185)	(2,750,631)	(3,066,927)
Utility charges	(415,150)	(406,006)	(370,119)
Finance costs	(27,503)	(35,258)	(35,258)
Insurance paid	(228,084)	(226,548)	(224,629)
Goods and services tax paid	0	0	0
Other expenditure	(120,813)	(89,932)	(108,980)
	(9,085,438)	(7,176,107)	(7,609,985)

Net cash provided by operating activities	4	1,491,331	3,721,711	2,357,660
--	---	-----------	-----------	-----------

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(3,625,709)	(3,124,436)	(4,944,594)
Payments for construction of infrastructure	5(b)	(6,074,859)	(6,090,318)	(9,457,596)
Proceeds from capital grants, subsidies and contributions		2,171,392	4,604,801	8,235,383
Proceeds from disposal of property, plant and equipment	5(a)	264,000	7,000	161,000
Net cash (used in) investing activities		(7,265,176)	(4,602,953)	(6,005,807)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(219,851)	(236,161)	(236,161)
Proceeds from new borrowings	7(a)	500,000	0	500,000
Net cash provided by (used in) financing activities		280,149	(236,161)	263,839

Net (decrease) in cash held		(5,493,696)	(1,117,403)	(3,384,307)
Cash at beginning of year		9,041,618	10,159,021	10,159,021
Cash and cash equivalents at the end of the year	4	3,547,922	9,041,618	6,774,714

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

SHIRE OF BODDINGTON
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
General rates	2(a)(i)	\$ 7,738,459	\$ 7,339,344	\$ 7,336,829
Grants, subsidies and contributions		654,348	1,274,132	718,009
Fees and charges	13	1,611,099	1,553,685	1,431,427
Interest revenue	9(a)	353,068	397,176	386,830
Other revenue		159,272	235,143	94,550
Profit on asset disposals	5	192,000	7,000	121,711
		10,708,246	10,806,480	10,089,356

Expenditure from operating activities

Employee costs		(4,235,703)	(3,744,395)	(3,804,072)
Materials and contracts		(3,306,308)	(3,157,168)	(3,066,927)
Utility charges		(415,150)	(406,006)	(370,119)
Depreciation	6	(2,667,300)	(2,662,526)	(2,596,800)
Finance costs	9(c)	(27,503)	(33,677)	(35,258)
Insurance		(228,084)	(226,548)	(224,629)
Other expenditure		(120,813)	(89,932)	(108,980)
Loss on asset disposals	5	(62,500)	0	0
		(11,063,361)	(10,320,252)	(10,206,785)

Non cash amounts excluded from operating activities

	3(c)	2,537,800	2,689,817	2,475,089
--	------	-----------	-----------	-----------

Amount attributable to operating activities

2,182,685 3,176,045 2,357,660

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		4,171,392	5,964,872	8,235,383
Proceeds from disposal of property, plant and equipment	5(a)	264,000	7,000	161,000
		4,435,392	5,971,872	8,396,383

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(3,625,709)	(3,124,436)	(4,944,594)
Acquisition of infrastructure	5(b)	(6,074,859)	(6,090,318)	(9,457,596)
		(9,700,568)	(9,214,754)	(14,402,190)

Amount attributable to investing activities

(5,265,176) (3,242,882) (6,005,807)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	500,000	0	500,000
Transfers from reserve accounts	8(a)	612,855	838,000	1,253,500
		1,112,855	838,000	1,753,500

Outflows from financing activities

Repayment of borrowings	7(a)	(219,851)	(236,161)	(236,161)
Transfers to reserve accounts	8(a)	(468,639)	(370,816)	(363,130)
		(688,490)	(606,977)	(599,291)

Amount attributable to financing activities

424,365 231,023 1,154,209

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

	3	2,658,126	2,493,940	2,493,937
Amount attributable to operating activities		2,182,685	3,176,045	2,357,660
Amount attributable to investing activities		(5,265,176)	(3,242,882)	(6,005,807)
Amount attributable to financing activities		424,365	231,023	1,154,209
Surplus/(deficit) remaining after the imposition of general rates	3	(0)	2,658,126	(0)

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

**SHIRE OF BODDINGTON
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	13
Note 4	Reconciliation of cash	15
Note 5	Property, Plant and Equipment	16
Note 6	Depreciation	17
Note 7	Borrowings	18
Note 8	Reserve Accounts	20
Note 9	Other Information	21
Note 10	Council Members Remuneration	22
Note 11	Revenue and Expenditure	23
Note 12	Program Information	25
Note 13	Fees and Charges	26
Note 14	Capital Projects	27

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Boddington which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

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

- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - General	Gross rental valuation	0.086004	503	10,965,759	943,099	2,000	945,099	909,735	907,220
GRV - Rural Residential	Gross rental valuation	0.071553	200	4,682,530	335,049	1,000	336,049	265,654	265,654
GRV - Mining	Gross rental valuation	0.140558	2	18,900,000	2,656,546	0	2,656,546	2,630,237	2,630,237
UV - Rural	Unimproved valuation	0.003586	113	215,361,000	772,285	1,000	773,285	760,608	760,608
UV - Rural Residential	Unimproved valuation	0.007106	31	7,088,000	50,367	0	50,367	50,155	50,155
UV - Mining	Unimproved valuation	0.027413	50	94,327,109	2,585,789	0	2,585,789	2,345,684	2,345,684
UV - Commercial	Unimproved valuation	0.019149	2	1,970,000	37,724	0	37,724	34,319	34,319
Total general rates			901	353,294,398	7,380,859	4,000	7,384,859	6,996,392	6,993,877
(ii) Minimum payment									
		Minimum							
		\$							
GRV - General	Gross rental valuation	1,105	124	440,992	137,020	0	137,020	134,656	134,656
GRV - Rural Residential	Gross rental valuation	1,105	22	149,700	24,310	0	24,310	32,612	32,612
GRV - Mining	Gross rental valuation	1,105	1	20	1,105	0	1,105	1,052	1,052
UV - Rural	Unimproved valuation	1,105	111	24,926,000	122,655	0	122,655	111,512	111,512
UV - Rural Residential	Unimproved valuation	1,105	20	2,375,000	22,100	0	22,100	19,988	19,988
UV - Mining	Unimproved valuation	1,105	42	233,999	46,410	0	46,410	43,132	43,132
UV - Commercial	Unimproved valuation	1,105	0	0	0	0	0	0	0
Total minimum payments			320	28,125,711	353,600	0	353,600	342,952	342,952
Total general rates and minimum payments			1,221	381,420,109	7,734,459	4,000	7,738,459	7,339,344	7,336,829
Instalment plan charges							6,000	5,915	5,500
Instalment plan interest							7,000	6,990	7,200
Late payment of rate or service charge interest							23,000	21,533	20,000
							36,000	34,438	32,700

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 30 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)

First instalment to be made on or before 30 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is, later including all arrears and half the current rates and service charges; and

Second instalment to made on or before 5 February 2027, or 2 months after the due date of the first instalment, whichever is later.

Option 3 (Four Instalments)

First instalment to be made on or before 30 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is, later including all arrears and half the current rates and service charges; and

Second instalment to made on or before 4 December 2026, or 2 months after the due date of the first instalment, whichever is later.

Third instalment to made on or before 5 February 2027, or 2 months after the due date of the first instalment, whichever is later.

Fourth instalment to made on or before 9 April 2027, or 2 months after the due date of the first instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	30/09/2026	0	0.0%	11.0%
Option two				
First instalment	30/09/2026	0	0.0%	11.0%
Second instalment	5/02/2027	15	5.5%	11.0%
Option three				
First instalment	30/09/2026	0	0.0%	11.0%
Second instalment	4/12/2026	15	5.5%	11.0%
Third instalment	5/02/2027	15	5.5%	11.0%
Fourth instalment	9/04/2027	15	5.5%	11.0%

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV - General	This rating category covers all properties located within the Boddington and Ranford townships that are zoned as residential, commercial, or general industry under the Shire's Local Planning Scheme.	To provide a base level of rating for properties valued under the Gross Rental Value (GRV) method. It specifically applies to properties within the township boundaries and excludes those categorised as GRV Mining or GRV Rural Residential, which are outside these boundaries.	This rate ensures sufficient revenue to support the Shire's operations and deliver local government services and infrastructure, including, but not limited to, roads, parks, footpaths, and public facilities, benefiting residents and businesses.
GRV - Mining	This rating category covers all Mining Leases, Exploration Licences, Prospecting Licences, Retention Licences, General Purpose Leases, Special Prospecting Licences for Gold and Miscellaneous Licences as defined under the Mining Act with a GRV valuation. It also includes properties with a GRV Valuation held by or leased by a Mining company for workers accommodation.	To ensure an equitable distribution of rates by applying a higher rate in the dollar than GRV General, recognising the distinct land use and service demands associated with mining activities and properties designated for workers' accommodation.	The rates for mining properties are set to ensure an appropriate contribution toward the Shire's services and infrastructure, considering the unique demands placed by the resource sector. These demands include increased transport requirements, higher traffic volumes, and additional services associated with mining activities. Mining properties designated for workers accommodation, often with a relatively small land parcel and higher occupancy levels, have a greater potential to impact local infrastructure and services.
GRV - Rural Residential	This rating category covers all properties with a GRV valuation which are outside the township boundary and are Non-Rural properties including properties zoned Residential, Rural Residential, Rural Smallholdings, Environmental Conservation and Special Use as per the Shire's Local Planning Scheme.	To ensure an equitable distribution of rates by applying a differential rate to properties that are predominantly residential in nature and located outside the township boundary, while supporting a staged transition from UV to GRV rating methodology following the Shire's rating review.	This category was introduced following a review of properties previously rated under Unimproved Value (UV) that were identified as being predominantly residential or lifestyle properties rather than being primarily used for rural purposes. The differential rate has been structured to support a phased transition from Unimproved Values (UV) to Gross Rental Value (GRV) rating methodology over multiple financial years, allowing the impacts of the rating reform to be introduced progressively and equitably.

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

UV - General	This rating category covers properties with a UV valuation and predominantly used for rural or farming practices.	To provide a base level of rating for properties valued under the Gross Rental Value (GRV) method.	This rate reflects the level of rating required to raise the necessary revenue to operate efficiently and provide local government services and infrastructure.
UV - Mining	This rating category covers all Mining Leases, Exploration Licenses, Prospecting Licences, Retention Licenses, General Purpose Leases, Special Prospecting Licences for Gold and Miscellaneous Licenses as defined under the Mining Act with a UV valuation. It also includes properties with a UV valuation that are held for mining purposes.	To ensure an equitable distribution of rates by applying a higher rate in the dollar than UV General, recognising the distinct land use and service demands associated with mining activities.	This differential rate is higher than UV-General to improve fairness and equity outcomes by: · Applying a premium to compensate for the different valuation method and comparatively lower valuation level compared to equivalent properties in built-up areas. · Applying a premium to reflect the following key points: · A mining buffer was originally identified in 2007 to assist in accommodating bauxite and gold mining and to reduce land use conflict. The mining buffer protects mining operations from sensitive land uses and development which could prejudice the extraction (now and in the future) of mineral and basic raw material resources. · Mining operations have resource implications on other Shire services and assets including environmental health, emergency management, town planning services and administration. · The impact of higher road infrastructure maintenance costs to the Shire as a result of frequent vehicle use over extensive lengths of roads.
UV - Commercial	This rating category covers all properties with a UV valuation with any intensive usage which is significantly different from agricultural or horticultural production.	To ensure an equitable distribution of rates by applying a higher rate in the dollar than UV General, recognising the cost impacts to the Shire from this type of development.	This category is rated higher to reflect the higher infrastructure maintenance required from commercial activities within a rural zone.
UV - Rural Residential	This rating category covers all properties with a UV valuation which are zoned Residential, Rural Residential, Rural Smallholdings, Environmental Conservation and Special Use as per the Shire's Local Planning Scheme.	To ensure an equitable distribution of rates by applying a higher rate in the dollar than UV General, recognising the unique characteristic and service levels of these properties.	This rate acknowledges the unique characteristics and increased service demands of properties compared to Rural properties, including smaller land parcels and greater reliance on townsite services. The higher rate in the dollar reflects the Shire's consideration of these factors while ensuring these properties contribute appropriately to the overall cost of maintaining infrastructure and delivering essential services.

**SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

The minimum payment has been set at \$1,105 for all rating categories.

**SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

		2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
	Note	Carried forward	Carried forward	Carried forward
Current assets		\$	\$	\$
Cash and cash equivalents	4	3,547,922	9,041,618	6,774,714
Receivables		538,359	598,882	683,336
Inventories		3,362	7,362	0
Other assets		108,274	558,274	170,478
		4,197,917	10,206,136	7,628,528
Less: current liabilities				
Trade and other payables		(710,571)	(1,836,448)	(1,036,162)
Capital grant/contributions liabilities		(810,776)	(2,810,776)	(4,170,847)
Long term borrowings	7	(500,000)	(219,851)	(500,000)
Employee provisions		(256,582)	(336,582)	(280,501)
		(2,277,929)	(5,203,657)	(5,987,510)
Net current assets		1,919,988	5,002,479	1,641,018
Less: Total adjustments to net current assets	3(b)	(1,919,988)	(2,344,353)	(1,641,018)
Net current assets used in the Statement of Financial Activity		0	2,658,126	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Reserve accounts	8	(2,419,988)	(2,564,204)	(2,141,018)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		500,000	219,851	500,000
Total adjustments to net current assets		(1,919,988)	(2,344,353)	(1,641,018)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

		2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
	Note	Carried forward	Carried forward	Carried forward
Less: Profit on asset disposals	5	(192,000)	(7,000)	(121,711)
Add: Loss on asset disposals	5	62,500	0	0
Add: Depreciation	6	2,667,300	2,662,526	2,596,800
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	13,884	0
- Employee benefit provisions		0	20,407	0
Non cash amounts excluded from operating activities		2,537,800	2,689,817	2,475,089

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

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.

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 3,547,922	\$ 9,041,618	\$ 6,774,714
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		3,230,764	5,374,980	6,311,865
		3,230,764	5,374,980	6,311,865
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	2,419,988	2,564,204	2,141,018
Capital grant/contributions liabilities		810,776	2,810,776	4,170,847
Total restricted financial assets		3,230,764	5,374,980	6,311,865

(b) Reconciliation of net cash provided by operating activities

Net result		3,816,277	6,451,100	8,117,954
Non-cash items:				
Depreciation	6	2,667,300	2,662,526	2,596,800
(Profit) on sale of assets	5	(129,500)	(7,000)	(121,711)
Changes in assets and liabilities:				
Decrease in receivables		60,523	98,338	0
(Increase)/decrease in inventories		4,000	(7,362)	0
(Increase)/decrease in other assets		450,000	(387,796)	0
(Increase)/decrease in trade and other payables		(1,125,877)	800,289	0
(Increase) in capital grant/contributions liabilities		(2,000,000)	(1,360,071)	0
(Increase)/decrease in employee related provisions		(80,000)	76,488	0
Capital grants, subsidies and contributions		(2,171,392)	(4,604,801)	(8,235,383)
Net cash provided by operating activities		1,491,331	3,721,711	2,357,660

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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.

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit		Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	
Buildings	2,238,003	0	0	0	0	2,353,167	0	0	0		3,789,317	0	0	0	
Furniture and equipment	129,118	0	0	0	0	60,810	0	0	0		100,207	0	0	0	
Plant and equipment	1,258,588	(132,000)	264,000	192,000	(60,000)	710,459	0	7,000	7,000		1,055,070	(39,289)	161,000	121,711	
Work in Progress	0	0	0	0	0	0	0	0	0		0	0	0	0	
Total	3,625,709	(132,000)	264,000	192,000	(60,000)	3,124,436	0	7,000	7,000		4,944,594	(39,289)	161,000	121,711	
(b) Infrastructure															
Infrastructure - roads	1,621,569	0	0	0	0	3,112,615	0	0	0		3,293,752	0	0	0	
Infrastructure - footpaths	2,605,955	0	0	0	0	661,040	0	0	0		2,351,808	0	0	0	
Infrastructure - drainage	0	0	0	0	0	0	0	0	0		0	0	0	0	
Infrastructure - culverts and bridges	184,009	0	0	0	0	275,082	0	0	0		505,169	0	0	0	
Infrastructure - other	1,663,327	(2,500)	0	0	(2,500)	2,041,582	0	0	0		3,306,866	0	0	0	
Infrastructure - work in progress	0	0	0	0	0	0	0	0	0		0	0	0	0	
Total	6,074,859	(2,500)	0	0	(2,500)	6,090,318	0	0	0		9,457,596	0	0	0	
Total	9,700,568	(134,500)	264,000	192,000	(62,500)	9,214,754	0	7,000	7,000		14,402,190	(39,289)	161,000	121,711	

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - culverts and bridges
Infrastructure - other

By Program

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
650,000	650,601	641,000
43,000	43,462	38,000
280,000	280,641	330,000
831,000	825,537	775,000
51,300	50,959	51,000
57,000	57,011	58,000
157,000	156,884	155,000
598,000	597,431	548,800
2,667,300	2,662,526	2,596,800
110,000	107,441	115,000
132,500	132,463	123,000
80,000	79,701	82,000
99,000	98,265	99,000
36,000	36,424	36,000
26,000	26,114	20,000
796,800	796,728	791,800
1,137,000	1,134,492	1,077,000
113,000	114,076	107,000
137,000	136,823	146,000
2,667,300	2,662,526	2,596,800

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	10 to 100 years
Furniture and equipment	4 to 10 years
Plant and equipment	10 to 15 years
Infrastructure - roads	10 to 80 years
Infrastructure - footpaths	30 years
Infrastructure - drainage	40 to 75 years
Infrastructure - culverts and bridges	75 years
Infrastructure - other	5 to 100 years

AMORTISATION

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

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

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Childcare Centre	100	WATC	6.4%	0	0	0	0	0	22,953	0	(22,953)	0	(622)	22,953	0	(22,953)	0	(1,111)
3 Pecan Place	94	WATC	6.5%	92,428	0	(20,955)	71,472	(5,629)	112,094	0	(19,666)	92,428	(6,801)	112,094	0	(19,666)	92,428	(6,918)
34 Hill Street	97	WATC	6.5%	93,734	0	(21,252)	72,482	(5,709)	113,678	0	(19,944)	93,734	(6,897)	113,678	0	(19,944)	93,734	(7,016)
Recreation Centre	106	WATC	3.4%	317,227	0	(75,388)	241,839	(10,031)	390,144	0	(72,917)	317,227	(11,769)	390,144	0	(72,917)	317,227	(12,501)
Recreation Centre	107	WATC	1.6%	418,734	0	(102,256)	316,478	(6,135)	519,414	0	(100,680)	418,734	(7,712)	519,414	0	(100,680)	418,734	(7,712)
New Housing	108	WATC	4.5%	0	500,000	0	500,000	0	0	0	0	0	124	0	500,000	0	500,000	0
				922,122	500,000	(219,851)	1,202,271	(27,503)	1,158,283	0	(236,161)	922,122	(33,677)	1,158,283	500,000	(236,161)	1,422,122	(35,258)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
New Housing	WATC	Debenture	10	5.5%	500,000	156,717	500,000	0
					500,000	156,717	500,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	750,000	750,000	750,000
Bank overdraft at balance date	0	0	0
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	800,000	800,000	800,000
Loan facilities			
Loan facilities in use at balance date	1,202,271	922,122	1,422,122

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.

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Plant reserve	285,094	19,291	(55,245)	249,140	351,547	88,547	(155,000)	285,094	351,547	87,656	(155,000)	284,203
(b) Building reserve	513,075	162,098	0	675,173	628,842	24,233	(140,000)	513,075	628,842	22,638	(140,000)	511,480
(c) Community facility fund reserve	107,633	4,305	0	111,938	98,824	8,809	0	107,633	98,824	8,558	0	107,382
(d) Refuse site reserve	311,564	128,463	(45,000)	395,027	189,271	162,293	(40,000)	311,564	189,271	161,814	(65,000)	286,085
(e) Aged housing reserve	275,812	11,032	(50,000)	236,844	308,908	11,904	(45,000)	275,812	308,908	11,121	(90,000)	230,029
(f) Swimming pool reserve	282,133	11,285	(100,000)	193,418	319,809	12,324	(50,000)	282,133	319,809	11,513	(50,000)	281,322
(g) Public open space reserve	675,954	27,038	(362,610)	340,382	650,873	25,081	0	675,954	650,873	23,431	(345,000)	329,304
(h) Town weir reserve	108,343	4,334	0	112,677	480,814	30,529	(403,000)	108,343	480,814	29,309	(403,500)	106,623
(i) Community gym reserve	4,596	5,793	0	10,389	2,500	7,096	(5,000)	4,596	2,500	7,090	(5,000)	4,590
(j) Financial Resilience Reserve	0	95,000	0	95,000	0	0	0	0	0	0	0	0
	2,564,204	468,639	(612,855)	2,419,988	3,031,388	370,816	(838,000)	2,564,204	3,031,388	363,130	(1,253,500)	2,141,018
	2,564,204	468,639	(612,855)	2,419,988	3,031,388	370,816	(838,000)	2,564,204	3,031,388	363,130	(1,253,500)	2,141,018

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Plant reserve	2026/2027	to fund the purchase of new or second hand plant and equipment
(b) Building reserve	2027/2028	to fund the requirements for maintenance, renewal, upgrade or new buildings and associated facilities
(c) Community facility fund reserve	Future	to fund the Shire's co-contribution towards projects received under the Community Facilities Fund
(d) Refuse site reserve	Future	to fund the establishment and operation of the refuse disposal facilities
(e) Aged housing reserve	Future	to fund future maintenance, renewal and new aged housing developments
(f) Swimming pool reserve	2026/2027	to fund the maintenance and upgrade requirements of the swimming pool
(g) Public open space reserve	2027/2028	to fund the upgrade and rationalisation of Public Open Space and parklands within the Shire
(h) Town weir reserve	Future	to fund renewal, replacement, upgrade and maintenance expenses related to the town weir
(i) Community gym reserve	2027/2028	to fund renewal, replacement, and upgrade of Community Gym infrastructure
(j) Financial Resilience Reserve	Future	to fund future service continuity, asset renewal and financial transition requirements arising from the reduction in mining related revenue

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	323,068	368,653	359,630
Other interest revenue	30,000	28,523	27,200
	353,068	397,176	386,830
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	48,800	46,206	50,000
	48,800	46,206	50,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	27,503	33,677	35,258
	27,503	33,677	35,258

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President			
President's allowance	10,720	10,234	10,234
Meeting attendance fees	13,873	13,244	13,244
Annual allowance for ICT expenses	650	620	620
Travel and accommodation expenses	1,000	1,256	500
	26,243	25,354	24,598
Deputy President			
Deputy President's allowance	2,679	2,558	2,558
Meeting attendance fees	7,230	6,902	6,902
Annual allowance for ICT expenses	650	620	620
Travel and accommodation expenses	1,000	927	500
	11,559	11,007	10,580
Council member 3			
Meeting attendance fees	7,230	6,902	6,902
Annual allowance for ICT expenses	650	620	620
Travel and accommodation expenses	600	865	1,000
	8,480	8,387	8,522
Council member 4			
Meeting attendance fees	7,230	6,902	6,902
Annual allowance for ICT expenses	650	620	620
Travel and accommodation expenses	600	566	500
	8,480	8,088	8,022
Council member 5			
Meeting attendance fees	7,230	6,902	6,902
Annual allowance for ICT expenses	650	620	620
Travel and accommodation expenses	600	566	500
	8,480	8,088	8,022
Council member 6			
Meeting attendance fees	7,230	6,902	6,902
Annual allowance for ICT expenses	650	620	620
Travel and accommodation expenses	600	566	500
Superannuation contribution payments	946	621	0
	9,425	8,709	8,022
Council member 7			
Meeting attendance fees	7,230	6,902	6,902
Annual allowance for ICT expenses	650	620	620
Travel and accommodation expenses	600	557	500
Superannuation contribution payments	946	414	0
	9,425	8,493	8,022
Total Council Member Remuneration	82,092	78,126	75,788
President's allowance	10,720	10,234	10,234
Deputy President's allowance	2,679	2,558	2,558
Meeting attendance fees	57,252	54,656	54,656
Annual allowance for ICT expenses	4,550	4,340	4,340
Travel and accommodation expenses	5,000	5,303	4,000
Superannuation contribution payments	1,891	1,035	0
	82,092	78,126	75,788

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide an operational framework for environmental and community health.

Education and welfare

To provide services to the elderly, children and youth.

Housing

To provide and maintain staff and other housing.

Community amenities

To provide services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Transport

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

Economic services

To help promote the Shire and its economic wellbeing.

Other property and services

To monitor and control Shire's overheads operating accounts.

ACTIVITIES

Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

To collect revenue in the form of rates, interest and general purpose government grants to allow for the provision of services.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Inspection of food outlets and their control, immunisation services, operation of health centre, noise control and general public health administration.

Operation of youth centre and independent care units. Assistance to playgroups, childcare, seniors groups and other voluntary services.

Provision and maintenance of staff and other housing.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, and administration of town planning schemes, cemetery and public conveniences.

Maintenance of public halls, swimming pool, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including standpipes. Building control services.

Private works operation, plant repair and operation costs and engineering operation costs, and other unclassified works and services.

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	580	487	780
General purpose funding	18,000	19,660	15,500
Law, order, public safety	63,000	77,917	62,000
Health	59,500	59,848	45,500
Education and welfare	205,480	184,394	190,025
Housing	78,650	68,431	70,700
Community amenities	542,175	560,469	518,972
Recreation and culture	124,350	136,800	119,850
Transport	42,800	64,778	42,500
Economic services	380,002	376,731	361,600
Other property and services	96,562	4,171	4,000
	1,611,099	1,553,685	1,431,427

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

14 SUPPLEMENTARY INFORMATION - CAPITAL PROJECTS

	TOTAL	Financing			General Revenue
		Grants and Contributions	Loans/ Sale Proceeds	Reserves	
Land and Buildings					
Building Asset Renewal Program	224,821	-	-	-	224,821
Caravan Park - Cabins	713,182	622,365	-	-	90,817
Solar Panels	20,000	-	-	-	20,000
New Housing	1,100,000	-	500,000	-	600,000
Old School + Town Hall	170,000	-	-	-	170,000
CRC Kitchen Upgrades	10,000	-	-	-	10,000
	2,238,003	622,365	500,000	-	1,115,638
Furniture and Equipment					
Computer Equipment Renewal Program	47,500	-	-	-	47,500
Racks for Brigade - Grant	15,000	15,000	-	-	-
Library Entrance Project	32,618	-	-	-	32,618
Wi-fi Internet Caravan Pk Precinct	15,000	-	-	-	15,000
Metro Road Counters	13,000	-	-	-	13,000
Pallet Racking	6,000	-	-	-	6,000
	129,118	15,000	-	-	114,118
Plant and Equipment					
Ford Ranger Supercab	45,000	-	23,000	-	22,000
Doctors Vehicle	53,000	-	30,000	-	23,000
Cat 953D Track Loader (Refuse Site)	0	-	65,000	-	(65,000)
4.5 Tonne Tipper	0	-	20,000	-	(20,000)
Cat Roller	150,000	-	65,000	-	85,000
Trailer + dolly	100,000	-	-	55,245	44,755
Trailers & attachments	20,000	-	-	-	20,000
CESM Vehicle	100,000	-	-	-	100,000
Boddington Town Light Tanker Single Cab	336,600	336,600	-	-	0
Ranger Ute	55,000	-	18,000	-	37,000
Single Cab Light Vehicle	32,000	-	18,000	-	14,000
4WD Ute (BT105)	42,500	-	25,000	-	17,500
Roller - vibrating drum	80,000	-	-	-	80,000
Roller - 2.5T Twin Drum Roller	50,000	-	-	-	50,000
500kg Plate Compactor	15,000	-	-	-	15,000
Mobile Generator	30,000	-	-	-	30,000
Portable Toilets	10,000	-	-	-	10,000
CCTV	53,188	10,394	-	-	42,794
Diesel Tank	49,500	-	-	-	49,500
Standpipe Controller System	30,000	-	-	-	30,000
Swimming Pool Improvements	6,800	-	-	-	6,800
	1,258,588	346,994	264,000	55,245	592,349
Infrastructure - Roads					
RTR - Days Rd	36,254	36,254	-	-	-
RTR - South Crossman Rd	204,200	204,200	-	-	-
RRG - Crossman Rd	341,200	227,467	-	-	113,733
RRG - Lower Hotham Rd	198,000	132,000	-	-	66,000
RRG - Harvey Quindanning Rd	615,000	410,000	-	-	205,000
Newmarket Rd - resheeting 25/26	40,512	-	-	-	40,512
Newmarket Rd - resheeting 26/27	43,403	-	-	-	43,403
Darkan Rd - reseal (50% RTR)	143,000	71,730	-	-	71,270
	1,621,569	1,081,651	-	-	539,918
Infrastructure - Drainage					
Forrest Street Drainage	45,509	-	-	-	45,509
William Street River Crossing	35,000	-	-	-	35,000
RTR - South Crossman Road - culvert	28,500	28,500	-	-	0
25 Hotham Avenue	25,000	-	-	-	25,000
7-91 Hotham Avenue	50,000	-	-	-	50,000
	184,009	28,500	-	-	155,509

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

14 SUPPLEMENTARY INFORMATION - CAPITAL PROJECTS

	TOTAL	Financing			General Revenue
		Grants and Contributions	Loans/ Sale Proceeds	Reserves	
Infrastructure - Footpaths					
Footpath Renewal Program	65,000	-	-	-	65,000
Mountain Bike Trails	1,050,756	876,407	-	-	174,349
Rail Trail	690,199	-	-	-	690,199
Bannister Rd Footpath	800,000	750,000	-	-	50,000
	2,605,955	1,626,407	-	-	979,548
Infrastructure - Parks and Gardens					
History of Boddington (Main Street)	150,000	-	-	-	150,000
Yarning Circle Project	55,056	55,056	-	-	0
Newmont Dump Truck	44,519	-	-	-	44,519
Swimming Pool Filtration	53,000	-	-	-	53,000
Swimming Pool Upgrades	171,076	-	-	100,000	71,076
Koolangka Park - Shade Sail	7,809	-	-	-	7,809
Roller Display	5,000	-	-	-	5,000
Central Park / 32 Bannister Road	823,271	395,416	-	345,000	82,855
Wayfinding - Main Attractions & Parking	50,000	-	-	-	50,000
Seating & Lighting	15,000	-	-	-	15,000
Infrastructure Renewal	49,696	-	-	-	49,696
Bowling Club - Stairs	20,000	-	-	-	20,000
Caravan Park - Pathway Lighting	10,000	-	-	-	10,000
Caravan Park - Irrigation	10,289	-	-	-	10,289
Caravan Park - Stage 2 Electrical	17,610	-	-	17,610	-
BBQ Hotham Park	8,000	-	-	-	8,000
Arts Council Carpark	100,000	-	-	-	100,000
Arts Council Solar Lighting	12,000	-	-	-	12,000
Pathway Tennis Courts	35,000	-	-	-	35,000
Marradong Fire Shed	20,000	-	-	-	20,000
Old Road Board	6,000	-	-	-	6,000
	1,663,327	450,472	-	462,610	750,245
Total	9,700,568	4,171,389	764,000	517,855	4,247,324

2026/27

FEES and CHARGES

Administration		Fee \$ (GST incl)	GST Y/N
A4 Copies - Black & White	per page	\$0.75	Y
A4 Copies - Colour	per page	\$2.00	Y
A3 Copies - Black & White	per page	\$1.75	Y
A3 Copies - Colour	per page	\$3.50	Y
Laminating - A4	per page	\$3.25	Y
Laminating - A3	per page	\$5.25	Y
Rate Enquiry/Orders & Requisitions	per property	\$124.75	N
Rates Notice Reprint	per notice	\$24.50	N
Direct Debit Administration Fee	per assessment	\$50.00	N
Special Arrangement to Pay Rates and Service Charges	per assessment	\$50.00	N
Rates Instalment Fee - 2 instalments	per assessment	\$15.00	N
Rates Instalment Fee - 4 instalments	per assessment	\$45.00	N
Full Rate Book - Printed	Stat Dec to be completed	\$185.00	N
Full Rate Book - Emailed	Stat Dec to be completed	\$75.00	N
Search Fees e.g. Property File, general etc	minimum 1 hour	\$75.00	Y
Council Minutes	Per Copy (free from website)	\$185.00	Y
Shire of Boddington Special Series Number Plates	per plate	\$378.00	Y

Freedom of Information (FOI)		Fee \$ (GST incl)	GST Y/N
Application Fee for Non Personal Information	WA FOI Act 1992	\$30.00	N
Application Fee for Personal Information		Nil	
FOI Photocopying	per A4 copy	\$0.20	N
Staff Time (Search and Discovery of Documents)	per hour	\$30.00	N
These charges are set in accordance with the provisions of the Freedom of Information Regulations 1993.			

Replacement Key/Barrel/Padlock		Fee \$ (GST incl)	GST Y/N
Additional/Replacement keys	per key	\$80.00	Y
Additional/Replacement barrel/padlock	per barrel/padlock	\$180.00	Y
Replacement Swipe Card	per swipe card	\$63.00	Y

Retirement Village & Independent Living Units - Weekly Rent		Fee \$ (GST incl)	GST Y/N
Retirement Village - Units 4 & 5, Forrest Street	2 bed 1 garage	\$260.00	N
Retirement Village - Units 6 & 7, Forrest Street	3 bed 2 garage	\$295.00	N
Independent Living Units - Unit 8 To Unit 14, Forrest Street	2 bed 1 garage	\$285.00	N
Independent Housing Units - Hotham Ave - 4 units	2 bed 1 garage	\$215.00	N
Optional Gardening Service (Independent Living Village)	per hour	\$75.00	Y
Rental increases are to apply after tenants have been given 60 days' notice, as required by the Residential Tenancies Act 1987 (WA).			

Living Longer Living Stronger		Fee \$ (GST incl)	GST Y/N
Initial Assessment Tier 1		\$90.00	Y
Initial Assessment Tier 2		\$65.00	Y
Casual Session Fee Tier 1		\$10.00	Y
Casual Session Fee Tier 2		\$10.00	Y

Youth Centre		Fee \$ (GST incl)	GST Y/N
Entry Fee		Nil	Y
Food and Beverage		cost + 10%	Y

Town Hall		Fee \$ (GST incl)	GST Y/N
Not for Profit - Per Day (9am to 12am)	Function Room Only	\$122.00	Y
Not for Profit - Half Day (4 Hour Slots)	Function Room Only	\$74.00	Y
Not for Profit - Per Hour	Function Room Only	\$26.00	Y
Commercial - Per Day (9am to 12am)	Function Room Only	\$240.00	Y
Commercial - Half Day (4 Hour Slots)	Function Room Only	\$145.00	Y
Commercial - Per Hour	Function Room Only	\$47.00	Y
Cancellation fee - if less than 7 days notice	per booking	\$50.00	Y

2026/27

FEES and CHARGES

Recreation Centre		Fee \$ (GST incl)	GST Y/N
Not for Profit - Per Day (9am to 12am)	Function Room Only	\$148.00	Y
Not for Profit - Half Day (4 Hour Slots)	Function Room Only	\$88.00	Y
Not for Profit - Per Hour	Function Room Only	\$29.00	Y
Not for Profit - Kitchen	Kitchen Only	\$62.00	Y
Commercial - Per Day (9am to 12am)	Function Room Only	\$335.00	Y
Commercial - Half Day (4 Hour Slots)	Function Room Only	\$200.00	Y
Commercial - Kitchen (Per Day)	Kitchen Only	\$112.00	Y
Single Court	per hour	\$28.00	Y
Double Court	per hour	\$32.00	Y
Whole of Facility - weekly - includes courts & town oval	per event	\$4,960.00	Y
Whole of Facility - daily - includes courts & town oval	per event	\$732.00	Y
Facility Hire - Cleaning Fee	per hour	\$70.00	Y
Function Room Cancellation fee - if less than 7 days notice	per booking	\$50.00	Y

Pavilion		Fee \$ (GST incl)	GST Y/N
Not for Profit - Per Day (9am to 12am)		\$87.00	Y
Not for Profit - Half Day (4 Hour Slots)		\$52.25	Y
Not for Profit - Per Hour		\$18.00	Y
Commercial - Per Day (9am to 12am)		\$172.50	Y
Commercial - Half Day (4 Hour Slots)		\$104.25	Y

Sporting Club Hire Charges		Fee \$ (GST incl)	GST Y/N
Boddington Badminton Club	includes juniors	\$350.00	Y
Boddington Cricket Club	includes juniors	\$560.00	Y
Boddington Tennis Club	includes juniors	\$1,335.00	Y
Boddington Football Club	includes juniors	\$5,320.00	Y
Boddington Netball Club	includes juniors	\$1,335.00	Y
Boddington Basketball		\$140.00	Y
Boddington Volleyball Club		\$140.00	Y
Introductory Sports Initial Fee		\$95.00	Y

Boddington Community Gym - BODDFIT		Fee \$ (GST incl)	GST Y/N
Joining Fee		\$63.00	Y
Monthly Direct Debit		\$30.00	Y
Monthly Direct Debit (Youth)		\$24.00	Y
Monthly Direct Debit (Concession) - Seniors Card/Pension Card	Copy of card/s required	\$24.00	Y
Monthly Direct Debit (Emergency Services Volunteer)	Bushfire Brigade, SES or St John Ambulance Evidence of active membership required	\$24.00	Y
3 Month Upfront		\$105.00	Y
3 Month Upfront (Youth)		\$84.00	Y
3 Month Upfront (Concession) - Seniors Card/Pension Card	Copy of card/s required	\$84.00	Y
3 Month Upfront (Emergency Services Volunteer)	Bushfire Brigade, SES or St John Ambulance Evidence of active membership required	\$84.00	Y
12 Month Upfront		\$395.00	Y
12 Month Upfront (Youth)		\$315.00	Y
12 Month Upfront (Concession) - Seniors Card/Pension Card	Copy of card/s required	\$315.00	Y
12 Month Upfront (Emergency Services Volunteer)	Bushfire Brigade, SES or St John Ambulance Evidence of active membership required	\$315.00	Y
Replacement Card		\$63.00	Y
1 Month Visitor Membership - non-local, short stay visitors/workers		\$42.00	Y
Community Gym - Charge to Personal Trainer (Per hour)	Personal training activities delivered by an approved personal trainer, by arrangement with the Shire, for a maximum of three Community Gym members per session.	\$20.00	Y

Bonds		Fee \$ (GST incl)	GST Y/N
Access, Facility and Key	applicable to all hirers	\$120.00	N
Cleaning	applicable to all hirers	\$120.00	N
Gazebo	applicable to all hirers	\$120.00	N

2026/27

FEES and CHARGES

Ovals & Parks (Town Oval/Boddington Old School Oval/Foreshore)		Fee \$ (GST incl)	GST Y/N
Ovals - Local Community Group	per use	\$140.00	Y
Ovals - Other	per use	\$480.00	Y
Foreshore	per use	\$150.00	Y
Town Oval - Light Usage - All Users	per use	\$45.00	Y

Swimming Pool Charges		Fee \$ (GST incl)	GST Y/N
Season Family	immediate dependants only	\$280.00	Y
Season - Adult		\$125.00	Y
Season - Child 3-17 years		\$75.00	Y
Season - Aged and/or Concession Card Holder		\$75.00	Y
Daily - Adult		\$6.00	Y
Daily - Child 3-17 years		\$4.00	Y
Daily - Aged and/or Concession Card Holder		\$4.00	Y
Daily - School Entry		\$4.00	Y
Lane Hire	per lane, per hour	\$11.00	Y
After Hours Fee	per hour	\$80.00	Y
Spectator Fee		\$2.00	Y
Intraschool Swimming Carnivals	no charge	No Charge	
Vacswim - normal entry fees apply			

Electric Vehicle Charging		Fee \$ (GST incl)	GST Y/N
Off Peak	Cents/kWh	\$0.45	Y
Peak	Cents/kWh	\$0.65	Y

Cemetery Fees		Fee \$ (GST incl)	GST Y/N
Burial - Mechanical		\$2,365.00	Y
Burial - Hand Excavation	price on application	Cost + 10%	Y
Extra Depth (per 300 mm)		\$201.00	Y
Grave Re-Opening - Ordinary Grave - No Masonry		\$2,365.00	Y
Land for Graves - Grant of Right of Burial		\$215.00	N
Land for Graves - Exhumation Service Fee (Contractor Costs)		At Cost	Y
Land for Graves - Exhumation Administration Fee		\$180.00	Y
Land For Graves - Re-interment After Exhumation		\$1,415.00	Y
Monumental Work - Permission to Erect Headstone - Annual Permit		\$215.00	Y
Monumental Work - Permission to Erect Headstone - Single Permit		\$32.00	Y
Funeral Director's License - Annual Permit		\$178.00	Y
Funeral Director's License - Single Permit		\$92.00	N
Re-Issue of Grant of Burial/Registration of Assigned Grant		\$215.00	N
Penalty Fees - Interment of Oblong or Oversized Casket	additional fee	\$300.00	N
Penalty Fees - Interment on Weekend, Public Holiday or After Hours	additional fee	Cost + 10%	N
Disposal of Ashes - Spreading of Ashes		NIL	
Disposal of Ashes - Second Interment - Second Plaque on Plate		Cost + 10%	Y
Disposal of Ashes - Placement of Ashes in Existing Family Grave 300mm Depth		\$310.00	Y
Disposal of Ashes - Placement of Ashes and Plaque in Niche Wall by Staff		\$180.00	Y
Reservations - Niche Wall - Single		\$212.00	Y
Reservations - Niche Wall - Double		\$285.00	Y
Miscellaneous Charges - Copy of Grant of Burial		\$40.00	Y
Miscellaneous Charges - Plaques		Cost + 10%	Y
Miscellaneous Charges - Plaque Installation Costs (Staff Labour)		\$175.25	Y

2026/27

FEES and CHARGES

Caravan, Camping Sites, Overnight Accommodation		Fee \$ (GST incl)	GST Y/N
Cabin	2 Adults & 2 Children	\$235.00	Y
Cabin Additional Persons	up to 4 persons	\$40.00	Y
Old Police Station	up to 4 persons	\$190.00	Y
Old Police Station - Additional Persons	maximum of 6 persons	\$32.00	Y
Caravan En-suite - Weekly	2 Adults & 2 Children	\$342.00	Y
Caravan En-suite - Single Night	2 Adults & 2 Children	\$57.00	Y
Caravan En- suite - Additional Persons		\$13.00	Y
Caravan Other Sites - Weekly	2 Adults & 2 Children	\$252.00	Y
Caravan Other Sites - Single Night	2 Adults & 2 Children	\$42.00	Y
Caravan Other Sites - Additional Persons		\$12.00	Y
Camping - Powered	2 Adults & 2 Children	\$32.00	Y
Camping - Non - Powered	2 Adults & 2 Children	\$22.00	Y
Camping - Additional Persons	Powered/Non-Powered Sites	\$8.00	Y
Shower/Toilet Use Only		\$8.00	Y
Overflow Camping - Friday/Saturday - Per Adult	including Rodeo	\$45.00	Y
Overflow Camping - Friday/Saturday - Per Child	including Rodeo	\$10.00	Y
CMCA Caravan Club : 10% discount applies upon presentation of a valid CMCA membership card			
Cancellation Policy : no refund applies for cancellations made with less than 48 hours notice			
Local/Special Events : A minimum 2 night accommodation booking applies during designated local/special event periods.			

Caravan, Long Term Accommodation		Fee \$ (GST incl)	GST Y/N
Long Term Accommodation - En-suite Weekly (28 continuous nights or more)	2 Adults & 2 Children	\$231.00	Y
Long Term Accommodation - En-suite Weekly Additional Persons (28 continuous nights or more)	additional persons	\$57.00	Y
Long Term Accommodation - Other Sites Weekly (28 continuous nights or more)	2 Adults & 2 Children	\$203.00	Y
Long Term Accommodation - Other Sites Weekly Additional Persons (28 continuous nights or more)	additional persons	\$41.00	Y
Increases are to apply after tenants have been given 60 days notice, as required by the Residential Parks (Long Stay Tenants) Act 2006 Section 11(1)(b)			

Native Plant Subsidy Scheme		Fee \$ (GST incl)	GST Y/N
Native Plant Subsidy Program - plants	50 plants	\$25.00	Y
Native Plant Subsidy Program - Plant Tray Charge	per tray	\$5.00	Y

Plant & Equipment/Private Works (Hourly)		Fee \$ (GST incl)	GST Y/N
Grader	(includes operator) per hour	\$260.00	Y
Truck (Tandem 10m3)	(includes operator) per hour	\$235.00	Y
Skidsteer Loader	(includes operator) per hour	\$135.00	Y
Loader	(includes operator) per hour	\$235.00	Y
Tractor	(includes operator) per hour	\$210.00	Y
Multi Tyred Roller	per hour plus mobilisation	\$220.00	Y
Massey Loader/Tractor	(includes operator) per hour	\$210.00	Y
Road Broom & Utility	(includes operator) per hour	\$220.00	Y
Footpath Sweeper	(includes operator) per hour	\$210.00	Y
Tractor & Slasher	(includes operator) per hour	\$250.00	Y
Utility & 1T Tipper Truck	(includes operator) per hour	\$115.00	Y
Supervisor - Including Vehicle	(includes operator) per hour	\$230.00	Y
Supervisor - Excluding Vehicle	per hour	\$120.00	Y
Labour Hire	per hour	\$110.00	Y
Labour Hire - Overtime - Time and a half	per hour	\$170.00	Y
Labour Hire - Overtime - Double Time	per hour	\$215.00	Y
Directional Signage			
Directional Signage Request	Per Sign	Cost + 10%	Y
Directional Signage Ordering, Manufacturing & Erection	Per Sign	Cost + 10%	Y
Directional Signage Return	Per Sign	Cost + 10%	Y

2026/27

FEES and CHARGES

Water Charges		Fee \$ (GST incl)	GST Y/N
Standpipe Water - Use per kilolitre (or part thereof)	Minimum Fee \$11	\$11.00	N
Town Dam Water - Use per kilolitre (or part thereof)	Minimum Fee \$6	\$6.00	N
Standpipe Access Cards or Keys Bond	per card or key	\$120.00	N

Ranger Fees & Charges		Fee \$ (GST incl)	GST Y/N
Animal Euthanasia Fee - (During Office Hours)		\$99.00	Y
Ranger Call Out Fee - Wandering Livestock, Animal Destruction & Illegal Burning (minimum charge of 3 hours)	per hour	\$170.50	Y
Transportation of Animals Impounded Per Vehicle Load or Part Thereof		\$0.00	Y
Wandering Livestock - Local Law Charge		\$200.00	Y
Additional Labour Fee For Dealing With Stock	per hour	\$98.00	Y
Impound Fee - Mon - Frid (Excluding Public Holidays)	8am - 5pm	\$77.25	Y
Impound Fee - All Other Times		\$206.00	Y
Impound Sustenance Fees - Dogs & Cats	daily fee	\$24.75	Y
Impound Sustenance Fees - Horses, Mules, Bulls, Geldings (per head)	daily fee	\$24.75	Y
Impound Sustenance Fees - Pigs, Rams, Lambs, Poultry, Goats (per head)	daily fee	\$16.50	Y
Animal Trap Bond - Cat Trap Small, Dog/Fox Trap Large	per trap	\$120.00	Y
Animal Trap Hire - Per Week	per trap	\$15.50	Y
Vehicles/Abandoned Vehicles Recovery - During Office Hours	plus tow vehicle & refuse charges	\$98.00	Y
Vehicles/Abandoned Vehicles Recovery - After Hours	plus tow vehicle & refuse charges	\$175.25	Y
Administration Fee - Unpaid or Overdue Infringements		\$37.50	Y
Fire Mitigation Works - Contractor		cost + 12%	Y

Dog Registration Fees & Charges		Fee \$ (GST incl)	GST Y/N
Dog Registration - Unsterilised 1 Year		\$50.00	N
Dog Registration - Unsterilised 3 Years		\$120.00	N
Dog Registration - Unsterilised - Lifetime		\$250.00	N
Dog Registration - Sterilised 1 Year		\$20.00	N
Dog Registration - Sterilised 3 Years		\$42.50	N
Dog Registration - Sterilised - Lifetime		\$100.00	N
Dog Registration - Pensioner Concession - 50% of Above Fees			N
Dog Registration - Working Dogs - 25% of Above Fees			N
Multi Dog Application		\$185.00	N
Registration Of Dog Kept In Approved Kennel		\$200.00	N
Dangerous Dog - Annual Compliance Inspection - 1st Inspection		Free	N
Dangerous Dog - Annual Compliance Inspection - 2nd Inspection		\$100.00	N
All Dog Registration Fees Are Legislated In The Dog Act			

Cat Registration Fees & Charges		Fee \$ (GST incl)	GST Y/N
Cat Registration - Sterilised 1 Year		\$20.00	N
Cat Registration - Sterilised 3 Years		\$42.50	N
Cat Registration - Sterilised - Lifetime		\$100.00	N
Cat Registration - Pensioner Concession - 50% of Above Fees			N
All Cat Registration Fees Are Legislated In The Cat Act			

Microchipping Charges		Fee \$ (GST incl)	GST Y/N
Dog Microchipping		\$55.00	Y
Cat Microchipping		\$55.00	Y

2026/27

FEES and CHARGES

Refuse Charges		Fee \$ (GST incl)	GST Y/N
Domestic Kerbside Refuse & Recycling Collection on Rate Notice		\$395.00	N
Commercial Kerbside Refuse & Recycling Collection on Rate Notice		\$395.00	N
Commercial/Domestic Additional Kerbside Refuse & Recycling Bin Service		\$395.00	N
Domestic/Commercial Refuse Service Only		\$310.00	N
Domestic/Commercial Recycling Service Only		\$100.00	N
Additional Commercial/Domestic Recycling Bin Service Only		\$100.00	N
Eligible Pensioners/Seniors - Kerbside Refuse & Recycling Collection on Rate Notice		\$325.00	N
Eligible Pensioners/Seniors - Additional Kerbside Refuse & Recycling Bin Service		\$395.00	N
Eligible Pensioners/Seniors - Domestic Refuse Service Only		\$255.00	N
Eligible Pensioners/Seniors - Additional Refuse Bin Service Only		\$310.00	N
Eligible Pensioners/Seniors - Recycling Bin Service Only		\$100.00	N
Replacement Bin from Avon Waste	per bin	\$110.00	N

Tip Refuse Charges		Fee \$ (GST incl)	GST Y/N
Commercial - Disposal of 1m3 of General Waste	or part thereof	\$32.00	Y
Commercial - Disposal of Clean Green Waste per 1m3	or part thereof	\$7.50	Y
Asbestos Burial - per m3	or part thereof	\$215.00	Y
Septage Per Litre	cents per litre	\$0.45	N
Vehicle Bodies - Car		\$92.00	Y
Vehicle Bodies - Truck		\$185.00	Y
Out Of Hours Supervision Refuse Site Access By Prior Appointment - Excluding Public Holidays	minimum of 1 hour or part thereof	\$105.00	Y
Non-Commercial Mattress Disposal		\$38.00	Y
Commercial Mattress Disposal		\$65.00	Y
Refrigerated appliances (charge to de-gas) Includes Air Conditioners		\$22.00	Y

Health Charges		Fee \$ (GST incl)	GST Y/N
Offensive Trade (Fees) Regulations 1976 *,E.g. Piggery	per annum	\$298.00	N
Construction of Annex or Shed at Caravan Park		\$128.75	N
Lodging House Licence 6-15 persons	per annum	\$77.25	N
Lodging House Licence 16-25 persons	per annum	\$149.50	N
Lodging House Licence 26+ persons	per annum	\$221.50	N
Water Testing		\$102.00	N
Water Testing travel	per kilometre	\$1.25	N
Food Businesses			
Notification of Food Business*		\$90.00	N
Registration of Food Business*		\$280.00	N
Change of Ownership/ Business Details*		\$90.00	N
Application for Assessment (preliminary approval of plans)		\$219.00	N
Food Business Surveillance and Inspection Fee (pro rata may apply to new food businesses)			
a. Risk Category - High		\$325.00	N
b. Risk Category - Medium		\$217.00	N
c. Risk Category - Low		\$103.00	N
d. Risk Category - Very low and/or exempt (Community/Non Profit)		\$0.00	N
Late Payment Administration Fee		\$52.00	N
Family Day Care		\$103.00	N
Alfresco Dining		\$160.00	N
Temporary Food Stall Permits (Events)			
Annual Application and Risk Assessment		\$206.00	N
Application and Risk Assessment – single day event		\$62.00	N
Every Additional Trading Day – per event		\$17.00	N
Stallholders Permit Per Day (or part thereof) Community/Non Profit		No Charge	N
Waste Water Treatment System Fees			
Application for Effluent Disposal Assessment*		\$118.00	N
Issuing of Permit to Use*		\$118.00	N
Septic Tank Application - Local Government Report		\$118.00	N
Public Trading Permit			
Application Fee Per Annum – non refundable plus on issue or renewal		\$119.00	N
Permit Fee - Daily		\$37.00	N
Permit Fee – Monthly		\$176.00	N
Permit Fee - Annual		\$644.00	N

2026/27

FEES and CHARGES

Health Charges (continued)		Fee \$ (GST incl)	GST Y/N
Inspections and Reports on Request			
Service Request Fee			
Inspection on Request (working hours)		\$201.00	N
Inspection on Request (after hours)		\$294.00	N
Sampling Fees			
Food, Water Sampling (excludes analytical and freight costs)		\$145.00	N
Routine Non-scheme Drinking Water - annual fee (excludes analytical and freight costs- charge at cost)		\$258.00	N
Routine Non-scheme Drinking Water - per sample (excludes analytical and freight costs- charge at cost)		\$91.00	N
Annual public swimming pool auditing/sampling - 1 to 2 samples		\$222.00	N
Annual public swimming pool auditing/sampling - > 2 samples		\$258.00	N
Lodging House Fees			
New and Annual Registration Fee		\$206.00	N
Personal Care Businesses, Skin Penetration			
Hairdressers, Personal Care and Skin Penetration Registration Fee		\$78.00	N
Annual Registration Renewal Fee		\$78.00	N
Other Applications/ Health Fees			
Environmental Health Officer - hourly fee		\$98.00	N
Public building Application Fee		\$219.00	N
Public Buildings Maximum Certification Costs*- Schedule 1 of Health (Public Buildings) Regulations 1992		\$871.00	N
All other Applications for Approval		\$222.00	N
Keeping of Bees Non-commercial Purposes		\$87.00	N
Offensive Trades License – per annum		\$307.00	N
Caravan Park License		\$206.00	N
Liquor Licence Applications - Section 39 Certificate		\$73.00	N
*denotes the fees and charges that are prescribed by legislation			

Town Planning		Fee \$ (GST incl)	GST Y/N
Development Application			
Determining a development application (other than for an extractive industry), where the development has commenced or been carried out	The fee in Development Application Fees* plus, by way penalty, twice that fee		N
Development Applications Fees*			
No more than \$50,000		\$147.00	N
More than \$50,000 but less than \$500,000	0.32% of projected cost		N
More than \$500,000 but less than \$2.5m	\$1,700 + 0.257% for every \$1 in excess of \$500,000		N
More than \$2.5m but less than \$5m	\$7,161 + 0.206% for every \$1 in excess of \$2.5m		N
More than \$5m but less than \$21.5m	\$12,633 + 0.123% for every \$1 in excess of \$5m		N
More than \$21.5m		\$34,196.00	N
Determining a development application for an extractive industry where the development has commenced or been carried out	The fee for Extractive Industry plus, by way of penalty, twice that fee	\$739.00	N
Determining an application to amend or cancel development approval		\$295.00	N
Miscellaneous Development Applications*			
Application for home occupation		\$222.00	N
Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee application for home occupation plus, by way of penalty, twice that fee		
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires		\$0.00	N
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval expired	The fee above plus, by way of penalty, twice that fee		
Application for change of use or for change of a non-conforming use where no new development is occurring		\$295.00	N
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee above plus, by way of penalty, twice that fee		

2026/27

FEES and CHARGES

Town Planning (continued)		Fee \$ (GST incl)	GST Y/N
Extractive Industry		\$739.00	N
Determining a development application for an extractive industry where the development has commenced or been carried out		The fee above plus, by way of penalty, twice that fee	
Strata Title Fees a) For a certificate under Section 5B(2)		\$121.00	N
Strata Title Fees b) For a certificate under Section 8A(f) or 9(3)		\$121.00	N
Development Assessment (DAP)*			
Less than \$2m		\$5,475.00	N
Not less than \$2m and less than \$7m		\$6,332.00	N
Not less than \$7m and less than \$10m		\$9,760.00	N
Not less than \$10m and less than \$12.5m		\$10,620.00	N
Not less than \$12.5m and less than \$15m		\$10,922.00	N
Not less than \$15m and less than \$17.5m		\$11,226.00	N
Not less than \$17.5m and less than \$20m		\$11,530.00	N
Not less than \$20m and less than \$50m		\$11,883.00	N
R50m or more		\$17,097.00	N
An application under regulation 17 (Form 2:Amendment)		\$271.00	N
Scheme Amendments/Structure Plan			
Basic Structure Plan		\$1,000.00	N
Standard Structure Plan		\$2,750.00	N
Complex Structure Plan		\$5,000.00	N
Basic Structure Amendment		\$1,000.00	N
Standard Structure Amendment		\$2,750.00	N
Complex Structure Amendment		\$5,000.00	N
Local Development Plans		\$2,750.00	N
Revised Local Development Plans		\$600.00	N
Subdivisions			
Clearance Certificates			
Up to 5 lots (per lot)		\$73.00	N
6 - 195 lots (per lot) first 5		\$73.00	N
6 - 195 lots (per lot) thereafter		\$35.00	N
More than 195 lots (total)		\$7,393.00	N
Engineering Supervision Fees % contract price		\$1.50	N
Maintenance Bond (held for 12 months) % contract price		\$4.00	N
Open Planning Fees			
Issue of Zoning Certificate		\$73.00	N
Section 40 Certificate		\$84.50	N
Issue of Property Settlement Questionnaire		\$73.00	N
Issue of Written Planning Advice		\$73.00	N
Certificate of Title Search		\$87.75	N
Permanent Road Reserve Closure + Advertising Costs		\$1,030.00	N
Cash in Lieu of Car Parking Per Car Park Bay		\$4,638.50	N
Cash in Lieu of Car Parking Per Car Park Bay - Land Construction and Drainage Costs		Allowance	N
Extractive Industries (Local Law)			
Extractive Industry Bond		As determined	N
Extractive Industry - Annual Renewal	Per Annum	\$309.00	N
Extractive Industry - Public Advertising		At cost	N
Extractive Industry - Transfer		\$515.00	N
Extractive Industry Licence Application		\$1,545.00	N
NB : Town Planning fees are set by legislation and the fee applicable at the time will be charged			

2026/27

FEES and CHARGES

Building Services		Fee \$ (GST incl)	GST Y/N
Application for Building Permit - Residential & Minor Buildings: Class 1 and Class 10		\$182.65 minimum	
Building Services Levy (BSL)*	\$value X 0.137%	\$61.65min	N
Building Permit - Uncertified*	\$value X 0.32% PLUS BSL	\$121.00min	N
Building Permit - Certified*	\$value X 0.19% PLUS BSL	\$121.00min	N
CTF Levy*			
(Construction Training Fund) - Only payable where the construction value exceeds \$20,000 inc GST	\$value x 0.2%		N
Application for Building Permit - Commercial Buildings: Class 2 to Class 9		\$182.65 minimum	
Building Services Levy (BSL)*	\$value X 0.137%	\$61.65 min	N
Building Permit - Certified*	\$value x 0.09% plus BSL	\$121.00 min	N
(Construction Training Fund) - Only payable where the construction value exceeds \$20,000 inc GST	\$value x 0.2%		N
*Fees prescribed by Regulations; such fees will be amended as Regulations are amended.			
Application for Building Permit Amendments - Minor Changes Under \$20,000			
Building Services Levy (BSL)*		\$61.65	N
Amended Building Permit – Uncertified or Certified		\$200^ plus BSL	N
Amending Builder's Details – Replacement Builder with no changes to plans		No charge	N
Amending Builder's Details – Replacement Builder with changes to plans. Priced on Application.		\$200^ min	N
Resubmission due to amendments included with Notice of Completion. Priced on Application		\$198^ min	N
Application to extend the time during which a building or demolition permit has effect*		\$121.00	N
Application for Occupancy Permit - Commercial Buildings: Class 2 to Class 9			
Building Services Levy (BSL)*		\$61.65	N
Occupancy Permit - Complete building (section 46)*		\$121.00	N
Temporary Occupancy Permit - Incomplete building (Section 47)*		\$121.00 plus BSL	N
Occupancy Permit Modification - Additional use of a building on a temporary basis (Section 48)*		\$121.00 plus BSL	N
Occupancy Permit Replacement - Permanent change of the building's use or classification (Section 49)*		\$121.00 plus BSL	N
Replacement Occupancy Permit (Section 52)*		\$121.00 plus BSL	N
Application for Demolition Permit		\$171.65 minimum	
Building Services Levy (BSL)*	\$value x 0.137%	\$61.65 min	N
Residential Buildings: Class 1 or Class 10*		\$121.00 plus BSL	N
Commercial Buildings: Class 2 to Class 9*	Per Storey	\$121.00	N
(Construction Training Fund) - Only payable where the construction value exceeds \$20,000 inc GST	\$value x 0.2%		N
Application for Retrospective Approval - Residential & Minor Buildings: Class 1 and Class 10		\$244.30 minimum	
Building Services Levy (BSL)*	\$value x 0.274%	\$123.30min	N
Building Approval Certificate (Section 51)*	\$value x 0.38% plus BSL	\$121 min	N
(Construction Training Fund) - Only payable where the construction value exceeds \$20,000 inc GST	\$value x 0.2%		N
Application for Retrospective Approval - Commercial Buildings: Class 2 to Class 9		\$233.30 minimum	
Building Services Levy (BSL)*	\$value x 0.274%	\$123.30 min	N
Occupancy Permit (Section 51)*	\$value x 0.18% plus BSL	\$121.00 min	N
(Construction Training Fund) - Only payable where the construction value exceeds \$20,000 inc GST	\$value x 0.2%		
Request for Certificate of Compliance			
Certificate of Design Compliance Class 2 to Class 9 Buildings Includes one inspection; additional inspections are charged at \$200 per hour.		\$600^ min plus \$VALUE x 0.1%	N
Certificate of Construction Compliance Includes one inspection; additional inspections are charged at \$200 per hour.		\$600^ minimum	N
Certificate of Building Compliance Includes one inspection; additional inspections are charged at \$200 per hour. Priced on application.		\$600^ minimum	N
Application to Vary Residential Design Codes or Fencing Local Law			
Residential Design Code Variation – Minor Structure Class 10		\$278.00	N
Residential Design Code Variation – New Residence or Additions/Alterations Class 1		\$556^	N
Residential Design Code Variation Review - Minor Structure Class 10		\$278^	N
Residential Design Code Variation Review – New Residence or Additions/Alterations Class 1		\$556^	N

2026/27

FEES and CHARGES

Building Services (continued)		Fee \$ (GST incl)	GST Y/N
Private Swimming Pool Inspections			
Swimming Pool Inspection		\$78.00	N
Swimming Pool Additional Inspections - upon request and charged per inspection		\$312.00	N
Miscellaneous Building Fees			
Written advice/consultation with a Building Surveyor	\$200 per hour	\$200 min	N
Installation of Annex (Rigid) or Park Home	\$200 per hour		
Class 1 on Caravan Park & Camping Grounds		\$200 min	N
Application for approval of battery powered smoke alarms (includes inspection)*		\$190.75	N
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)*		\$2,160.15	N
Kerb/Footpath Bond		\$2,300.00	N
Rural Numbering (at time of Building License submitted)		\$103.00	Y
*Fees prescribed by Regulations; such fees will be amended as Regulations are amended.			

7. **CLOSURE OF MEETING**