



SHIRE OF BODDINGTON

'The Council and Staff of the Shire of Boddington, in partnership with the community, are committed to operating effectively and efficiently to provide quality lifestyle opportunities that encourage population growth and development'

MINUTES

For The
Special Meeting of Council

Held

5:30pm 30 September 2021

At the
Council Chambers
39 Bannister Road Boddington

DISCLAIMER

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Minutes

1.	DECLARATION OF OPENING:	4
2.	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:	4
2.1.1	Attendance.....	4
2.1.2	Apologies.....	4
2.1.3	Leave of Absence	4
3.	DISCLOSURES OF INTEREST:	4
4.	PUBLIC QUESTION TIME:	4
4.1	RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:	5
4.2	WRITTEN QUESTIONS PROVIDED IN ADVANCE:	5
4.3	PUBLIC QUESTIONS FROM THE GALLERY:	5
5.	PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:	5
6.	CONFIRMATION OF MINUTES:	5
7.	ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION:	5
8.	REPORTS OF OFFICERS AND COMMITTEES:	6
8.1	CHIEF EXECUTIVE OFFICER:	6
8.1.1	Adoption of 2021-22 Annual Budget	6
9.	ELECTED MEMBERS' MOTION OF WHICH PREVIOUS MOTION HAS BEEN GIVEN.....	56
10.	URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING.....	56
11.	CONFIDENTIAL ITEM	56
12.	CLOSURE OF MEETING	56

1. DECLARATION OF OPENING:

Cr Garry Ventris, Shire President, declared the meeting open at 5:37pm and gave the following address:

I would like to begin by acknowledging the Traditional Owners of the land on which we meet today. I would also like to pay my respects to Elders past and present.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr Garry Ventris	Shire President
Cr Earl Schreiber	Deputy Shire President
Cr Coert Erasmus	Councillor
Cr Samreid Manez	Councillor (absent)
Cr Jason Hoffman	Councillor (absent)
Cr Ian Webster	Councillor
Julie Burton	CEO
Jeff Atkins	Manager of Works & Services
Tamsin Hodder	Executive Officer (minutes)

Visitors: Nil.

2.1.2 Apologies

Cr Eugene Smalberger	Councillor
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2.1.3 Leave of Absence

Nil

3. DISCLOSURES OF INTEREST:

Nil.

4. PUBLIC QUESTION TIME:

Nil.

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Nil

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

Nil.

5. PETITIONS/DEPUTATIONS/PRESENTATIONS/
SUBMISSIONS:

Nil

6. CONFIRMATION OF MINUTES:

Nil.

7. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT
DISCUSSION:

Nil

8. REPORTS OF OFFICERS AND COMMITTEES:

8.1 CHIEF EXECUTIVE OFFICER:

8.1.1 Adoption of 2021-22 Annual Budget

Applicant:	Not Applicable
File Ref. No:	FINM019
Disclosure of Interest:	Nil
Attachments:	8.1.1A Statutory Budget 2021-22 8.1.1B Schedule of Fees and Charges 2021-22

Summary

The purpose of this report is for Council to consider and adopt the 2021-2022 Annual Budget.

Background

The 2021-2022 Annual Budget has been prepared in accordance with Section 6.2 of the Local Government Act 1995 and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33.

The Budget has been compiled in accordance with presentations made to Councillors at Budget workshops held in July and August 2021.

Comment

The draft Budget includes information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. The 2021-2022 Annual Budget comprises the following information:

1. Budget Statement of Comprehensive Income By Nature/Type for the Year Ending 30 June 2022
2. Budget Statement of Comprehensive Income By Program for the Year Ending 30 June 2022
3. Budget Statement of Cash Flows for the Year Ending 30 June 2022
4. Budget Rate Setting Statement by Program for the Year Ending 30 June 2022
5. Budget Statement of Financial Activity for the Year Ending 30 June 2022
6. Notes to the Budget

Key components of the Budget include:

- The total amount to be raised from rates is \$5,225,193
- Salaries and Wages have increased by a modest 0.53%, despite a 2.5% increase to the award. Other employee costs, such as increases to the superannuation guarantee charge, and workers compensation insurance, contribute to an overall 5% increase to employee costs.
- No funds have been used from the Shires' Financial Reserves in the 2021/22 year.
- An allocation of \$222,233 has been set aside for the replacement of plant and equipment. The replacement of plant and equipment will be funded from \$34,000 in proceeds from the trade in of existing plant and equipment, with the remaining

balance funded from general revenue. No funds have been utilised from the Plant and Equipment Reserve.

- \$1,300,638 has been allocated to road projects, funded by Roads to Recovery, Regional Road Group, and municipal funds.
- Removal of a limited number of tip passes for residential ratepayers and residents.
- Other projects:
 - Footpath capital works - \$111,073
 - Quindanning Cemetery Niche Wall - \$4,500
 - Ranford Playground - \$35,000
 - Early Learning Centre - Drainage & Shade Sails - \$60,000
 - Sculpture Competition - \$33,600
 - Relocation of Sculptures \$15,000
 - Installation of Lighting in Hotham Park - \$200,000
 - Swimming Pool Refurbishments - \$28,000
 - Lions Rotunda Refurbishments - \$4,000
 - Allocation to future costs of Weir Dredging - \$50,000
 - Shire Website Upgrade to allow mobile compatibility & increased functionality - \$48,000

Materiality

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires that a Statement of Financial Activity be prepared each month reporting on the sources and application of funds as set out in the Annual Budget. Further, the statement is to report material variances between the amended Budget and actual sources and application of funds. Each financial year, a local government is required to adopt a percentage or value, calculated in accordance with Australian Accounting Standards, to be used for reporting material variances. A continuation of the 2020/21 level of materiality variance of 10% or \$10,000, whichever is the greater, is proposed.

Financial Implications

Specific financial implications are as outlined in the discussion section of this report and as itemised in the 2021/22 draft Budget attached for adoption. To finance the expenditure and capital works in the draft Budget, after allowing for all other sources of income such as grants, fees and charges, and interest on investments, the Shire will require \$5,080,315 from rates.

Statutory Environment

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 following 30 June. Divisions 5 and 6 of Part 6 of the Local Government Act 1995 refer to the setting of Budgets and raising of rates and charges. The Local Government (Financial Management) Regulations 1996 detail the form and content of the Budget. The 2021/22 Budget as presented meets statutory requirements.

An extension was granted by the Minister until 30 September 2021.

Consultation

Consultation in relation to the proposed differential rates was undertaken in accordance with legislative requirements. One submission was received and considered by Council at the Special Council meeting on 23 September 2021.

Options

Council may choose to:

1. Adopt the Budget as presented; or
2. Request changes be made to the draft Budget, noting that this will require the Statutory Budget to be adjusted, deferring the adoption of the Budget.

Voting Requirements

Absolute Majority

OFFICER'S RECOMMENDATION – 8.1.1

COUNCIL RESOLUTION: 108/21

Moved: Cr Webster

1. Adopts the 2021/22 Budget as detailed in Appendix 8.1.1A.
2. Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts \$10,000 or 10%, whichever is the greater, as the materiality threshold for 2021-2022.
3. Pursuant to Section 6.16 of the Local Government Act 1995; adopts the Shire of Boddington Schedule of Fees and Charges 2021-2022 included in Attachment 8.1.1B.

Seconded: Cr Erasmus

Carried: 4/0

SHIRE OF BODDINGTON

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement by Program	7
Rate Setting Statement by Nature or Type	8
Index of Notes to the Budget	9

SHIRE'S VISION

A vibrant and connected community providing employment and lifestyle opportunities and a beautiful natural environment, surprisingly close to the coast and city.

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

ATTACHMENT 8.1.1A

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	5,225,193	4,775,251	4,769,615
Operating grants, subsidies and contributions	9(a)	367,919	626,176	410,750
Fees and charges	8	1,213,952	1,203,287	1,106,573
Interest earnings	12(a)	17,300	20,511	42,500
Other revenue	12(b)	35,830	74,303	47,155
		6,860,194	6,699,528	6,376,593
Expenses				
Employee costs		(3,048,975)	(2,606,651)	(2,893,730)
Materials and contracts		(2,578,728)	(2,224,441)	(1,911,354)
Utility charges		(298,245)	(356,439)	(312,930)
Depreciation on non-current assets	5	(2,393,945)	(2,393,945)	(2,393,945)
Interest expenses	12(d)	(86,218)	(91,622)	(92,845)
Insurance expenses		(271,598)	(249,647)	(234,543)
Other expenditure		(159,510)	(100,996)	(135,017)
		(8,837,219)	(8,023,741)	(7,974,364)
Subtotal				
		(1,977,025)	(1,324,213)	(1,597,771)
Non-operating grants, subsidies and contributions	9(b)	1,271,930	569,641	1,305,799
Profit on asset disposals	4(b)	0	140,107	0
Fair value adjustments to financial assets at fair value through profit or loss		0	1,292	0
		1,271,930	711,040	1,305,799
Net result				
		(705,095)	(613,173)	(291,972)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(705,095)	(613,173)	(291,972)

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES
RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF BODDINGTON
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

ATTACHMENT 8.1.1A

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		42,435	131,831	43,000
General purpose funding		5,367,369	5,108,716	4,931,771
Law, order, public safety		124,793	111,463	154,264
Health		39,290	39,418	20,265
Education and welfare		505,200	478,492	449,580
Housing		23,400	26,189	20,100
Community amenities		296,030	302,523	289,310
Recreation and culture		48,895	66,916	67,918
Transport		110,080	124,215	128,210
Economic services		291,697	297,022	241,170
Other property and services		11,005	12,743	31,005
		6,860,194	6,699,528	6,376,593
Expenses excluding finance costs	4(a),5,12(c)(e)(e)			
Governance		(106,276)	(164,831)	(87,241)
General purpose funding		(22,307)	(11,879)	(24,080)
Law, order, public safety		(523,783)	(475,340)	(490,460)
Health		(218,897)	(186,263)	(232,570)
Education and welfare		(816,473)	(968,976)	(672,863)
Housing		3,563	(119,919)	312
Community amenities		(837,143)	(715,311)	(977,558)
Recreation and culture		(2,088,386)	(1,757,898)	(1,852,819)
Transport		(3,309,496)	(2,709,345)	(2,866,826)
Economic services		(827,708)	(587,063)	(653,317)
Other property and services		(4,095)	(235,294)	(24,097)
		(8,751,001)	(7,932,119)	(7,881,519)
Finance costs	7,6(a),12(d)			
Governance		(21,154)	(20,851)	(21,154)
Education and welfare		(6,237)	(6,973)	(7,329)
Housing		(23,448)	(25,603)	(26,158)
Recreation and culture		(35,379)	(38,195)	(38,204)
		(86,218)	(91,622)	(92,845)
Subtotal		(1,977,025)	(1,324,213)	(1,597,771)
Non-operating grants, subsidies and contributions	9(b)	1,271,930	569,641	1,305,799
Profit on disposal of assets	4(b)	0	140,107	0
Fair value adjustments to financial assets at fair value through profit or loss		0	1,292	0
		1,271,930	711,040	1,305,799
Net result		(705,095)	(613,173)	(291,972)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(705,095)	(613,173)	(291,972)

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

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.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services

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

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health

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

EDUCATION AND WELFARE

To provide services to the elderly, children and youth

Operation of senior citizens centre and independent care units. Assistance to playgroups and other voluntary services.

HOUSING

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

COMMUNITY AMENITIES

To provide services required by the community

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.

RECREATION AND CULTURE

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

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

TRANSPORT

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

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.

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing

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

OTHER PROPERTY AND SERVICES

To monitor and control Shire's overheads operating accounts

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

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

ATTACHMENT 8.1.1A

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,225,193	4,775,318	4,769,615
Operating grants, subsidies and contributions		1,748,334	766,666	389,309
Fees and charges		1,213,952	917,187	1,106,573
Interest received		17,300	20,384	42,500
Goods and services tax received		0	109,021	0
Other revenue		35,830	74,303	47,155
		8,240,609	6,662,879	6,355,152
Payments				
Employee costs		(3,014,185)	(2,561,547)	(2,858,940)
Materials and contracts		(2,578,728)	(3,177,967)	(1,911,354)
Utility charges		(298,245)	(356,439)	(312,930)
Interest expenses		(86,218)	(93,549)	(92,845)
Insurance paid		(271,598)	(249,647)	(234,543)
Goods and services tax paid		0	(5,518)	0
Other expenditure		(159,510)	(207,814)	(135,017)
		(6,408,484)	(6,652,481)	(5,545,629)
Net cash provided by (used in) operating activities	3	1,832,125	10,398	809,523
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(347,233)	(681,690)	(968,382)
Payments for construction of infrastructure	4(a)	(1,866,023)	(1,564,443)	(3,033,745)
Non-operating grants, subsidies and contributions		(384,356)	569,641	1,305,799
Proceeds from sale of plant and equipment	4(b)	34,000	140,107	113,818
Net cash provided by (used in) investing activities		(2,563,612)	(1,536,385)	(2,582,510)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(357,077)	(344,397)	(345,124)
Net cash provided by (used in) financing activities		(357,077)	(344,397)	(345,124)
Net increase (decrease) in cash held		(1,088,564)	(1,870,384)	(2,118,111)
Cash at beginning of year		3,255,458	5,125,842	5,125,713
Cash and cash equivalents at the end of the year	3	2,166,894	3,255,458	3,007,602

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

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

ATTACHMENT 8.1.1A

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,043,001	520,550	1,023,331
		1,043,001	520,550	1,023,331
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9(a)	367,919	626,176	410,750
Fees and charges	8	1,213,952	1,203,287	1,106,573
Interest earnings	12(a)	17,300	20,511	42,500
Other revenue	12(b)	35,830	75,595	47,155
Profit on asset disposals	4(b)	0	140,107	0
		1,635,001	2,065,676	1,606,978
Expenditure from operating activities				
Employee costs		(3,048,975)	(2,606,651)	(2,893,730)
Materials and contracts		(2,578,728)	(2,224,441)	(1,911,354)
Utility charges		(298,245)	(356,439)	(312,930)
Depreciation on non-current assets	5	(2,393,945)	(2,393,945)	(2,393,945)
Interest expenses	12(d)	(86,218)	(91,622)	(92,845)
Insurance expenses		(271,598)	(249,647)	(234,543)
Other expenditure		(159,510)	(101,017)	(135,017)
		(8,837,219)	(8,023,762)	(7,974,364)
Non-cash amounts excluded from operating activities	2(b)	2,428,735	2,222,279	2,428,735
Amount attributable to operating activities		(3,730,482)	(3,215,257)	(2,915,320)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	1,271,930	569,641	1,305,799
Payments for property, plant and equipment	4(a)	(347,233)	(681,690)	(968,382)
Payments for construction of infrastructure	4(a)	(1,866,023)	(1,564,443)	(3,033,745)
Proceeds from disposal of assets	4(b)	34,000	140,107	113,818
Amount attributable to investing activities		(907,326)	(1,536,385)	(2,582,510)
Amount attributable to investing activities		(907,326)	(1,536,385)	(2,582,510)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(357,077)	(344,397)	(345,124)
Transfers to cash backed reserves (restricted assets)	7(a)	(61,202)	0	(20,000)
Transfers from cash backed reserves (restricted assets)	7(a)	0	1,363,789	1,093,339
Amount attributable to financing activities		(418,279)	1,019,392	728,215
Budgeted deficiency before general rates		(5,056,087)	(3,732,250)	(4,769,615)
Estimated amount to be raised from general rates	1(a)	5,225,193	4,775,251	4,769,615
Net current assets at end of financial year - surplus/(deficit)	2	169,106	1,043,001	0

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

Rates	9
Net Current Assets	16
Reconciliation of cash	19
Asset Acquisitions	20
Asset Disposals	21
Asset Depreciation	22
Borrowings	23
Reserves	25
Fees and Charges	26
Grant Revenue	26
Revenue Recognition	27
Elected Members Remuneration	28
Other Information	29
Interests in Joint Arrangements	30
Trust	31
Significant Accounting Policies - Other Information	32

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES AND SERVICE CHARGES

ATTACHMENT 8.1.1A

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate									
Gross rental valuations									
GRV - General	0.111213	475	7,119,005	791,726	0	0	791,726	772,236	771,706
GRV - Mining	0.090161	2	20,635,000	1,860,472	0	0	1,860,472	1,673,829	1,673,828
Unimproved valuations									
UV - Rural	0.006884	242	108,471,000	746,714	1,000	0	747,714	673,888	673,816
UV - Mining	0.032646	48	43,849,051	1,431,496	0	0	1,431,496	1,269,358	1,264,325
UV - Non Rural	0.025432	2	883,500	22,469	0	0	22,469	18,286	18,286
Sub-Totals		769	180,957,556	4,852,877	1,000	0	4,853,877	4,407,597	4,401,961
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
GRV - General	984	155	419,914	152,520	0	0	152,520	149,760	149,760
GRV - Mining	984	1	20	984	0	0	984	960	960
Unimproved valuations									
UV - Rural	750	234	21,171,000	175,500	0	0	175,500	176,614	176,614
UV - Mining	984	43	190,782	42,312	0	0	42,312	40,320	40,320
UV - Non Rural	984	0	0	0	0	0	0	0	0
Sub-Totals		433	21,781,716	371,316	0	0	371,316	367,654	367,654
		1,202	202,739,272	5,224,193	1,000	0	5,225,193	4,775,251	4,769,615
Total amount raised from general rates							5,225,193	4,775,251	4,769,615

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

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	18 November 2021	0	0.0%	7.0%
Option two				
First instalment	18 November 2021	0	0.0%	7.0%
Second instalment	18 March 2022	0	3.0%	7.0%
Option three				
First instalment	18 November 2021	0	0.0%	7.0%
Second instalment	18 January 2022	0	3.0%	7.0%
Third instalment	18 March 2022	0	3.0%	7.0%
Fourth instalment	18 May 2022	0	3.0%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan interest earned	2,500	2,865	2,500
Unpaid rates and service charge interest earned	12,000	13,536	19,000
	14,500	16,401	21,500

1. 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 and minimum payment

Description	Characteristics	Objects	Reasons
GRV 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 GRV valuation. It also includes properties with a GRV valuation that are held by or leased by a company whose primary activities involve mining. It does not include properties with a GRV valuation that comprise a single dwelling in the township of Boddington.	This sector comprises mining properties subjected to GRV Rating and Council considers that the sector has been contributing to the services and infrastructure of the shire in a fair manner.	The imposition of GRV General rate to these properties in addition to the rates the sector pays from UV Mining rated properties which it holds would cause the sector to contribute at a level which would not be fair. For this reason, the GRV Mining rate is lower than the GRV General rate.
GRV General	This rating category covers all properties with a GRV valuation not categorised as GRV Mining.	This sector comprises the residential and commercial properties in the town area.	Council considers that this sector has been contributing to the services and infrastructure of the Shire in a fair manner.

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (continued)

Description	Characteristics	Objects	Reasons
UV 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 UV valuation. It also includes properties with a UV valuation that are, held by or leased by a company whose primary activities involve mining.	<p>The object of the rate for this category is to rate properties at a higher than the UV General differential rate to improve fairness and equity outcomes by:</p> <ul style="list-style-type: none">· 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: <ol style="list-style-type: none">1. Mining areas and known mineral resources cover a considerable portion of the district with the most extensive resource being bauxite.2. Other than the Shire of Collie, the Shire of Boddington is the local government that is most impacted by mining operations in the South-West Land Division (generally the area from Geraldton to Esperance).3. The Shire receives a number of enquiries from landowners and other stakeholders regarding the planning implications of living and investing in the vicinity of bauxite mining operations.4. 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.5. The mining buffer covers a significant portion of the district including parts of the Boddington townsite, various rural residential and rural smallholding estates and many freehold rural properties. There is a mining buffer of 1200 metres for bauxite mining surrounding known bauxite resources.	This sector comprises properties outside the town area, which are not used for rural purposes. Council considers that this sector has not been contributing to the services and infrastructure of the Shire in a fair manner.

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (continued)

Description	Characteristics	Objects	Reasons
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 by or leased by a company whose primary activities involve mining.	<p>6. The mining buffer has been proposed to be considerably expanded in recent years based on advice from South32 and State Government agencies including the Department of Mines and Petroleum.</p> <p>7. The Shire has spent considerable time and funds to review the Shire of Boddington Local Planning Strategy, which was endorsed by the Western Australian Planning Commission (WAPC) in 2018. A key driver of this review was the modified mining buffer. The Shire's efforts have included raising awareness and liaising with landowners, the community and stakeholders.</p> <p>8. The Shire will spend an increasing amount of time and funds to assist in protecting and accommodating bauxite mining through the Shire of Boddington Local Planning Scheme No. 3 (LPS3). This included the WAPC requirement to give statutory weight to the mining buffer through a Mining Buffer Special Control Area to be, introduced into LPS3. LPS3 also includes provisions to control development within the Mining Buffer Special Control Area.</p> <p>9. South32 operations have resource implications on other Shire services and assets including environmental health, emergency management, administration and roads. Examples of this include the haul road crossing on Morts Road, the proposed haul road crossing on Lower Hotham Road and the significant restoration works on Lower Hotham Road on three recent occasions when a dam burst on South32 property.</p>	This sector comprises properties outside the town area, which are not used for rural purposes. Council considers that this sector has not been contributing to the services and infrastructure of the Shire in a fair manner.

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating (continued)

Description	Characteristics	Objects	Reasons
UV Rural	This rating category covers all properties with a UV valuation and predominant usage that involves agricultural production or horticultural production activities and lifestyle properties.	This sector comprises the rural properties outside the town area	Council considers that this sector has been contributing to the services and infrastructure of the shire in a fair manner.
UV - Non Rural	This rating category covers all properties with a UV valuation with any intensive usage, which is significantly different from agricultural or horticultural production.	The object of the rate for this category is to rate properties at a higher than the UV Rural differential rate to improve fairness and equity outcomes by: · Applying a premium to compensate for the different valuation method and comparably lower valuation level to equivalent properties held for intensive usage in built-up areas.	This sector comprises the rural properties outside the town area and Council considers that this sector has not been contributing to the services and infrastructure of the shire in a fair manner.

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2022.

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS

ATTACHMENT 8.1.1A

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted
Cash and cash equivalents - restricted
Receivables

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	440,427	(158,145)	1,051,888
3	1,726,467	3,413,603	1,955,714
	393,176	1,796,139	585,934
	2,560,070	5,051,597	3,593,536
	(404,000)	(404,000)	(1,392,277)
	0	(1,678,834)	0
6	0	(357,077)	0
	(260,497)	(260,497)	(245,545)
	(664,497)	(2,700,408)	(1,637,822)
	1,895,573	2,351,189	1,955,714
2.(c)	(1,726,467)	(1,308,188)	(1,955,714)
	169,106	1,043,001	0

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Depreciation on assets
Movement in non-current pensioner deferred rates
Movement in non-current employee provisions

Non cash amounts excluded from operating activities

	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Note	\$	\$	\$
4(b)	0	(140,107)	0
	0	(1,292)	0
5	2,393,945	2,393,945	2,393,945
	0	(6,265)	0
	34,790	(24,002)	34,790
	2,428,735	2,222,279	2,428,735
7	(1,726,467)	(1,665,265)	(1,955,714)
	0	357,077	0
	(1,726,467)	(1,308,188)	(1,955,714)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Boddington becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire of Boddington contributes to a number of superannuation funds on behalf of employees.

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

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	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Cash at bank and on hand		2,166,894	3,255,458	3,007,602
Total cash and cash equivalents		2,166,894	3,255,458	3,007,602
Held as				
- Unrestricted cash and cash equivalents		440,427	(158,145)	1,051,888
- Restricted cash and cash equivalents		1,726,467	3,413,603	1,955,714
		2,166,894	3,255,458	3,007,602
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,726,467	3,413,603	1,955,714
		1,726,467	3,413,603	1,955,714
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	7	1,726,467	1,665,265	1,955,714
Bonds & deposits held			92,052	0
Contract liabilities		0	1,656,286	0
		1,726,467	3,413,603	1,955,714
Reconciliation of net cash provided by operating activities to net result				
Net result		(705,095)	(613,173)	(291,972)
Depreciation	5	2,393,945	2,393,945	2,393,945
(Profit)/loss on sale of asset	4(b)	0	(140,107)	0
(Increase)/decrease in receivables		1,402,963	(1,222,511)	0
Increase/(decrease) in payables		0	(1,022,927)	0
Increase/(decrease) in contract liabilities		(1,656,286)	1,193,862	(21,441)
Increase/(decrease) in unspent operating grants		(22,548)	0	0
Increase/(decrease) in employee provisions		34,790	(9,050)	34,790
Non-operating grants, subsidies and contributions		384,356	(569,641)	(1,305,799)
Net cash from operating activities		1,832,125	10,398	809,523

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>														
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	0	0	8,500
Buildings - specialised	0	0	0	0	0	0	0	5,000	0	65,000	0	70,000	148,820	222,000
Furniture and equipment	55,000	0	0	0	0	0	0	0	0	0	0	55,000	11,555	58,000
Plant and equipment	0	0	0	40,000	0	0	0	0	182,233	0	0	222,233	521,315	679,882
	55,000	0	0	40,000	0	0	0	5,000	182,233	65,000	0	347,233	681,690	968,382
<u>Infrastructure</u>														
Infrastructure - roads	0	0	0	0	0	0	0	0	1,300,638	0	0	1,300,638	541,793	1,453,279
Infrastructure - footpaths	0	0	0	0	0	0	0	0	111,073	0	0	111,073	0	50,000
Infrastructure - drainage, kerbs & ch	0	0	0	0	55,000	0	0	0	0	0	0	55,000	9,689	150,000
Infrastructure - parks & ovals	0	0	0	0	0	0	0	35,000	0	0	0	35,000	34,379	51,135
Infrastructure - other infrastructure	0	0	0	0	5,000	0	0	28,000	50,000	40,000	0	123,000	80,774	250,006
Infrastructure - foreshore	0	0	0	0	0	0	0	241,312	0	0	0	241,312	897,808	1,079,325
	0	0	0	0	60,000	0	0	304,312	1,461,711	40,000	0	1,866,023	1,564,443	3,033,745
Total acquisitions	55,000	0	0	40,000	60,000	0	0	309,312	1,643,944	105,000	0	2,213,256	2,246,133	4,002,127

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport	34,000	34,000	0	0	0	140,107	140,107	0	113,818	113,818	0	0
	34,000	34,000	0	0	0	140,107	140,107	0	113,818	113,818	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	34,000	34,000	0	0	0	140,107	140,107	0	113,818	113,818	0	0
	34,000	34,000	0	0	0	140,107	140,107	0	113,818	113,818	0	0

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - bridges & culverts
Infrastructure - footpaths
Infrastructure - drainage, kerbs & channel
Infrastructure - parks & ovals
Infrastructure - public facilities
Infrastructure - other infrastructure
Infrastructure - foreshore
Infrastructure - caravan park
Infrastructure - waste site

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
62,050	62,050	62,050
112,395	112,395	112,395
43,675	43,675	43,675
53,115	53,115	53,115
53,665	53,665	53,665
54,970	54,970	54,970
568,720	568,720	568,720
1,319,505	1,319,505	1,319,505
48,850	48,850	48,850
77,000	77,000	77,000
2,393,945	2,393,945	2,393,945
56,942	56,942	56,942
407,026	407,026	407,026
26,346	26,346	26,346
249,815	249,815	249,815
891,782	891,782	891,782
233,878	233,878	233,878
59,501	59,501	59,501
63,808	63,808	63,808
32,270	32,270	32,270
136,883	136,883	136,883
137,493	137,493	137,493
29,757	29,757	29,757
19,439	19,439	19,439
49,005	49,005	49,005
2,393,945	2,393,945	2,393,945

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Asset Class	Useful life
Buildings	10 to 100 years
Furniture and equipment	1 to 12 years
Plant and equipment	1 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	75 years
seal	
- bituminous seals	10 to 30 years
- asphalt surfaces	10 to 30 years
Gravel roads	
- formation	not depreciated
- pavement	6 to 15 years
Footpaths - slab	30 years
Sewerage piping	75 years
Water supply piping and drainage systems	40 to 75 years
Caravan park infrastructure	7 to 15 years
Foreshore infrastructure	10 to 25 years
Parks and ovals infrastructure	5 to 25 years
Waste site infrastructure	
Other infrastructure	3 to 50 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 2022

6. INFORMATION ON 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 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Loans	2020/21 Actual Principal Repayments	Actual Principal outstanding 30 June 2021	2020/21 Actual Interest Repayments	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Administration Centre	105	WATC	4.01%	429,525	0	(137,150)	292,375	(21,154)	561,337	0	(131,812)	429,525	(20,851)	561,337	0	(131,812)	429,525	(21,154)
Health																		
Doctors Residence	83	WATC	6.57%	12,942	0	(12,942)	0	(632)	25,074	0	(12,132)	12,942	(1,068)	26,114	0	(12,132)	13,982	(1,451)
Education and welfare																		
Childcare Centre	100	WATC	6.42%	102,445	0	(17,826)	84,619	(6,237)	119,180	0	(16,735)	102,445	(6,973)	119,180	0	(16,735)	102,445	(7,329)
Housing																		
3 Pecan Place	94	WATC	6.45%	179,384	0	(15,256)	164,128	(11,328)	193,702	0	(14,318)	179,384	(13,091)	193,702	0	(14,318)	179,384	(12,267)
34 Hill Street	97	WATC	6.45%	181,920	0	(15,472)	166,448	(11,488)	196,440	0	(14,520)	181,920	(11,444)	196,895	0	(14,520)	182,375	(12,440)
Recreation and culture																		
Recreation Centre	106	WATC	3.36%	660,580	0	(63,819)	596,761	(21,600)	722,307	0	(61,727)	660,580	(23,072)	722,307	0	(61,727)	660,580	(23,692)
Recreation Centre	107	WATC	1.56%	906,847	0	(94,612)	812,235	(13,779)	1,000,000	0	(93,153)	906,847	(15,123)	1,000,000	0	(93,880)	906,120	(14,512)
				2,473,643	0	(357,077)	2,116,566	(86,218)	2,818,040	0	(344,397)	2,473,643	(91,622)	2,819,535	0	(345,124)	2,474,411	(92,845)
				2,473,643	0	(357,077)	2,116,566	(86,218)	2,818,040	0	(344,397)	2,473,643	(91,622)	2,819,535	0	(345,124)	2,474,411	(92,845)

All borrowing repayments will be financed by general purpose revenue.

(b) **New borrowings - 2021/22**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) **Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) **Credit Facilities**

	2021/22 Budget	2020/21 Actual	2020/21 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	30,000	30,000	20,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	780,000	780,000	770,000
Loan facilities			
Loan facilities in use at balance date	2,116,566	2,473,643	2,474,411

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
7. CASH BACKED RESERVES

ATTACHMENT 8.1.1A

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Plant reserve	220,766	265	0	221,031	574,466	0	(353,700)	220,766	574,466	3,794	(353,700)	224,560
(b) Building reserve	96,947	116	0	97,063	96,947	0		96,947	96,946	640	0	97,586
(c) Local organisation assistance reserve	31,559	9,240	0	40,799	31,559	0		31,559	31,559	208	0	31,767
(d) Refuse site reserve	39,397	47	0	39,444	39,397	0		39,397	39,397	260	0	39,657
(e) Aged housing reserve	366,155	440	0	366,595	636,605	0	(270,450)	366,155	636,605	4,203	0	640,808
(f) Swimming pool reserve	20,967	25	0	20,992	20,967	0		20,967	20,967	138	0	21,105
(g) River crossing reserve	47,556	57	0	47,613	47,556	0		47,556	47,556	314	0	47,870
(h) Prepaid conditional grants reserve	199,193	239	0	199,432	199,193	0		199,193	199,193	1,315	0	200,508
(i) Unspent conditional grants reserve	376,011	452	0	376,463	376,011	0		376,011	376,011	2,483	0	378,494
(j) Public open space reserve	266,714	321	0	267,035	1,006,353	0	(739,639)	266,714	1,006,353	6,645	(739,639)	273,359
(k) Town weir reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
	1,665,265	61,202	0	1,726,467	3,029,054	0	(1,363,789)	1,665,265	3,029,053	20,000	(1,093,339)	1,955,714

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Plant reserve	Ongoing	to fund the purchase of new or second hand plant and equipment
(b) Building reserve	Ongoing	to fund the construction of buildings
(c) Local organisation assistance reserve	Ongoing	to fund local organisation projects as per Council policy
(d) Refuse site reserve	Ongoing	to fund the establishment and operation of the refuse disposal facilities. All surplus income over expenditure for Sanitation at the end of the financial year is transferred to this reserve.
(e) Aged housing reserve	Ongoing	to fund future aged housing developments
(f) Swimming pool reserve	Ongoing	to fund the ongoing upgrading and maintaining of the swimming pool
(g) River crossing reserve	Ongoing	to fund the upgrading and refurbishment of river crossings as decided by Council
(h) Prepaid conditional grants reserve	Ongoing	to provide a mechanism for identifying prepaid grants where the expenditure will be incurred in the next financial year
(i) Unspent conditional grants reserve	Ongoing	be it operating or capital in nature
(j) Public open space reserve	Ongoing	to fund the upgrade and rationalisation of Public Open Space and parklands within the Shire
(k) Town weir reserve	Ongoing	to fund renewal, replacement, upgrade and maintenance expenses related to the town weir.

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
30,850	31,884	29,800
7,500	7,651	3,500
34,600	25,370	53,500
38,250	13,159	19,225
457,700	464,891	404,580
22,100	22,754	16,720
296,030	299,962	289,310
40,795	38,707	35,608
300	4,579	300
283,322	291,538	231,525
2,505	2,792	22,505
1,213,952	1,203,287	1,106,573

9. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
5,200	72,106	2,600
107,376	305,353	107,376
90,193	83,182	100,764
0	25,219	0
47,500	13,601	45,000
0	2,561	0
7,000	3,500	25,000
109,780	119,292	127,910
870	1,362	2,100
367,919	626,176	410,750

(b) Non-operating grants, subsidies and contributions

Community amenities
Recreation and culture
Transport

100,000	0	0
0	141,500	137,500
1,171,930	428,141	1,168,299
1,271,930	569,641	1,305,799
1,639,849	1,195,817	1,716,549

Total grants, subsidies and contributions

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	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
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Elected member G Ventris			
President's allowance	8,500	8,500	8,320
Meeting attendance fees	11,000	11,219	9,351
Annual allowance for ICT expenses	515	515	515
Travel and accommodation expenses	500	0	500
	20,515	20,234	18,686
Elected member E Schreiber			
Deputy President's allowance	2,125	2,125	2,080
Meeting attendance fees	5,500	5,594	4,674
Annual allowance for ICT expenses	515	515	515
	8,140	8,234	7,269
Elected member E Coert			
Meeting attendance fees	5,500	5,611	4,674
Annual allowance for ICT expenses	515	515	515
	6,015	6,126	5,189
Elected member J Hoffman			
Meeting attendance fees	5,500	1,676	4,674
Annual allowance for ICT expenses	515	129	515
	6,015	1,805	5,189
Elected member S Manez			
Meeting attendance fees	5,500	4,335	4,674
Annual allowance for ICT expenses	515	515	515
Travel and accommodation expenses	500	362	500
	6,515	5,212	5,689
Elected member E Smallberger			
Meeting attendance fees	5,500	5,683	4,674
Annual allowance for ICT expenses	515	515	515
	6,015	6,198	5,189
Elected member I Webster			
Meeting attendance fees	5,500	4,335	4,674
Annual allowance for ICT expenses	515	515	515
	6,015	4,850	5,189
Elected member R McSwain			
Meeting attendance fees	0	1,324	0
	0	1,324	0
Elected member W McGrath			
Meeting attendance fees		313	0
	0	313	0
Elected member M Glynn			
Meeting attendance fees	0	284	0
	0	284	0
Total Elected Member Remuneration	59,230	54,580	52,400
President's allowance	8,500	8,500	8,320
Deputy President's allowance	2,125	2,125	2,080
Meeting attendance fees	44,000	40,374	37,395
Annual allowance for ICT expenses	3,605	3,219	3,600
Travel and accommodation expenses	1,000	362	1,000
	59,230	54,580	52,395

12. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	2,000	0	20,000
- Other funds	800	4,110	1,000
Other interest revenue (refer note 1b)	14,500	16,401	21,500
	17,300	20,511	42,500
(b) Other revenue			
Reimbursements and recoveries	35,830	74,303	47,155
	35,830	74,303	47,155
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	30,000	28,000	30,000
	30,000	28,000	30,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	86,218	91,622	92,845
	86,218	91,622	92,845

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2021/22.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Boddington's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

There are no funds held at balance date over which the local government has no control and which are not included in the financial statements.

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.



SCHEDULE OF FEES & CHARGES 2021/2022

FEE & CHARGE DESCRIPTION	Page No.
Photocopying/Rates & Admin	1
Laminating	1
Rates	1
Freedom of Information	1
Retirement Unit Rent	2
Early Learning Centre	2
Youth Centre	2
Water/Search & Council documents	2
Town Hall/Pavilion & Foreshore	3
Boddington Old School	3
Bonds	3
Recreation Centre	3
Sporting Club Hire Charges	4
Swimming Pool	4
Cemetery Fees	5
Caravan & Camping Fees	6
Long Term Accommodation	6
Plant & Equipment	7
Directional Signage	7
Ranger Fees & Charges	8
Dog & Cat Registration Fees	9
Refuse & Tipsite	10
Health	11
Town Planning	12 & 13
Building Including BRB & BCITF	14

Schedule of Fees and Charges 2021/2022

PHOTOCOPYING/FAXES/ELECTORAL ROLLS					
GL	FEE/CHARGE DESCRIPTION	2020/2021		2021/2022	
		Black & White	Colour	Black & White	Colour
Single Sided Photocopy A4		per page	per page	per page	per page
120340100	1-10 Copies	\$0.60	\$3.20	\$0.65	\$3.30
	11-25	\$0.50	\$2.90	\$0.55	\$3.00
	26-100	\$0.50	\$2.80	\$0.55	\$3.00
	Over 100	\$0.30	\$2.65	\$0.35	\$2.75
	Over 500	\$0.20	\$1.20	\$0.25	\$1.30
Double Sided Photocopy A4		per page	per page	per page	per page
120340100	1-10 Copies	\$0.65	\$5.80	\$0.70	\$6.00
	11-25	\$0.60	\$5.30	\$0.65	\$5.50
	26-100	\$0.50	\$5.10	\$0.55	\$5.25
	Over 100	\$0.35	\$5.00	\$0.40	\$5.20
	Single Sided Photocopy A3	\$0.60	\$5.70	\$0.65	\$5.90
	Double Sided Photocopy A3	\$0.75	\$11.45	\$0.80	\$11.75
Laminating		per page	per page	per page	per page
120340100	A4	\$2.10	N/A	\$2.15	N/A
	A3	\$3.10	N/A	\$3.20	N/A
	Faxing				
	Initial page	\$5.70	N/A	\$5.85	N/A
	Each consecutive page(s)	\$2.05	N/A	\$2.10	N/A

RATE ENQUIRY & OTHER FEES			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
120310150	Rates Inquiry/Orders & Requisitions	\$86.00	\$99.00
	Reply to Requisitions	\$101.00	\$103.50
	Rates Notices Reprint - Per Notice	\$21.25	\$21.30
120310450	Instalment Interest Charge - excludes eligible & deferred pensioner rates	3.00%	3.00%
120310100	Direct Debit Administration fee Per Rate Assessment	\$25.00	\$25.00
	Special arrangement to pay rates and services charges per assessment	\$25.00	\$25.00

FREEDOM OF INFORMATION			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
120340110	Application fee under Section 16 (1) of the FOI Act 1992*	\$30.00	\$30.00
	Application fee under Section 16 (1) (g) of the FOI Act 1992 - Pensioners*	\$22.50	\$25.00
	Per hour charge for staff dealing with FOI application*	\$30.00	\$30.00
	Per hour charge for supervised access*	\$30.00	\$30.00
	Per hour charge for staff time photocopying*	\$30.00	\$30.00
	Per page charge for photocopying**	\$0.20	\$0.20
	Charge for duplicating a tape, film or computer information	Actual Cost	Actual Cost
	Delivery, packaging & postage	Actual Cost	Actual Cost
	Advanced deposit which may be required by an agency under Section 18 (1) or	25%	25%
	Further advanced deposit: which may be required by an agency under Section 18 (4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	75%	75%

*Limited to \$30 or less under legislation

**Limited to \$0.20 under legislation

Schedule of Fees and Charges 2021/2022

RETIREMENT VILLAGE & INDEPENDENT LIVING UNITS				
GL	TYPE	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
120820130	RV	Type 1 Unit - Includes operating cost fees (2 bed 1 garage)	\$210.00	\$210.00
	RV	Type 3 Unit - Includes operating cost fees (3 bed 2 garage)	\$240.00	\$240.00
120820150	IL New	IL Units (non capital contribution on entry)	\$230.00	\$230.00
	IL Old	Leased Units - Weekly operating costs	\$30.00	\$30.00

LIVING LONGER LIVING STRONGER				
GL		FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
2082080		Initial Assessment Tier 1	\$85.00	\$85.00
		Initial Assessment Tier 2	\$60.00	\$60.00
		Casual session fee Tier 1	\$5.00	\$5.00
		Casual session fee Tier 2	\$5.00	\$5.00

EARLY LEARNING CENTRE				
GL		FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
120820010		Half Day 6AM to Midday or Midday to 6PM - Permanent Booking	\$62.00	\$64.00
		Half Day 6AM to Midday or Midday to 6PM - Casual Booking	\$68.00	\$70.00
		Full Day - Permanent Booking	\$93.00	\$98.00
		Full Day - Casual Booking	\$102.00	\$105.00
		Before School - Permanent Booking	\$20.50	\$21.00
		Before School - Casual Booking	\$22.50	\$23.00
		After School - Permanent Booking	\$25.50	\$26.00
		After School - Casual Booking	\$28.00	\$28.00
		Short-term Care (2hrs)	\$25.50	\$26.00
		Early Opening Fee (5:30AM to 6:00AM)	\$7.00	\$10.00
		Late Closing Fee (6:00PM to 6:30PM)	\$7.00	\$10.00
		Late Fee (\$1 per minute for first 15 minutes)	ACTUAL	ACTUAL
		Late Fee (\$10 per minute thereafter)	ACTUAL	ACTUAL
		Cancellation Notice Permanents - 2 weeks' notice - Full Fees applicable	-	-
		Cancellation Notice Casual Bookings - 24 Hours' notice - Full Fees applicable	-	-

YOUTH CENTRE				
GL		FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
121170600		Entry fee	\$2.00	\$0.00
121170600		Food and beverage		Seasonal price list

WATER CHARGES/SEARCH FEES/BOOK SALES/COUNCIL MINUTES/SPECIAL SERIES NUMBER PLATES				
GL		FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
120510100		Standpipe Water - Commercial use per kilolitre (or part thereof)	\$9.50	\$9.60
		Standpipe Water - Community use per kilolitre (or part thereof)	\$3.70	\$4.80
		Standpipe Water (all) - Minimum fee	\$0.00	\$9.60
		Standpipe Access Cards or Keys : First Registration GST Free (Bond)	\$115.00	\$118.00
		Standpipe Water - Non-potable Commercial use per kL (or part thereof)	\$1.85	\$2.50
		Standpipe Water - Non-potable Community use per kL (or part thereof)	\$0.00	\$1.85
120340100		Search fees: eg. Property File, general etc (Minimum 1 Hour Charge)	\$63.00	\$64.60
121160200		History Books - Becoming Boddington	\$32.85	\$33.70
120340100		Council Minutes (per copy) - Free of charge on website	\$46.30	\$47.50
120340250		Special Series Number Plates*	\$305.00	\$307.70

*DOT Portion \$205.00 + Shire Charge

ATTACHMENT 8.1.1B
Shire of Boddington
Schedule of Fees and Charges
2021/2022

TOWN HALL/PAVILLION/FORESHORE/TOWN OVAL/SCHOOL OVAL/BODDINGTON OLD SCHOOL HIRE					
GL	FEE/CHARGE DESCRIPTION	2020/2021		2021/2022	
Local Clubs/ Local Community Groups		Per 8 hours	Per 24 hours	Per 8 hours	Per 24 hours
121110100	No Alcohol	\$36.00	\$56.00	\$36.90	\$57.00
	No Alcohol hourly rate	\$11.60	\$11.60	\$11.90	\$12.00
	Consuming alcohol - BYO	\$126.00	\$210.00	\$129.15	\$215.00
	Consuming/selling alcohol - licenced (no hourly rate offered)	\$147.00	\$242.00	\$150.70	\$248.00
Any other hirer		Per 8 hours	Per 24 hours	Per 8 hours	Per 24 hours
121110100	No Alcohol	\$184.00	\$245.00	\$188.60	\$250.00
	No Alcohol hourly rate	\$26.30	\$26.30	\$27.00	\$27.00
	Consuming/selling alcohol - licenced (no hourly rate offered)	\$202.00	\$274.00	\$207.05	\$280.00
Local Community Groups facilitating activities for the children/youth of Boddington		Per 8 hours	Per 24 hours	Per 8 hours	Per 24 hours
121110100	Emergency Service Groups	\$0.00	\$0.00	\$0.00	\$0.00
	Town Oval - light usage (all users) hourly rate	\$15.80	\$15.80	\$16.20	\$16.00

BODDINGTON OVALS				
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022	
121130300	Oval - Community Group day rate		\$242.00	\$248.00
	Oval - Community Group per hour		TBD	\$10.00
	Oval - Non - Community Group day rate		\$605.00	\$620.00
	Oval - Non - Community Group per hour		TBD	\$25.00

BONDS				
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022	
173211000	Access, Facility and Key*		\$115.00	\$118.00
	Cleaning Bond		\$115.00	\$118.00
	Sporting Clubs (key bond)		\$115.00	\$118.00
	Key Bond**		\$115.00	\$118.00
	Gazebo Bond		\$115.00	\$118.00

* Standpipe access cards and keys returned within 24 hours, where payment has been made by credit card, bond can be returned to the same card.

**Key Bond is applicable to all hirers.

RECREATION CENTRE CHARGES					
GL	FEE/CHARGE DESCRIPTION	2020/2021		2021/2022	
121130350	Function Room	Private	With Alcohol	Private	With Alcohol
	(8am-5pm)	\$126.00	\$158.00	\$129.15	\$162.00
	24 hr period	\$263.00	\$295.00	\$269.60	\$302.00
	Per hour	\$31.60	\$36.80	\$32.40	\$37.00
	Kitchen				
	24 hour period	\$79.00	N/A	\$81.00	N/A
	Internal Amenities (Access)	\$79.00	\$79.00	\$81.00	\$81.00
	Kitchen & Function				
	24 hour period	\$316.00	\$347.00	\$323.90	\$355.00
	CMCA Whole of facility (except hardcourts)				
	Per event (weekly)	N/A	\$3,000.00	N/A	\$3,075.00
	Equipment/Cutlery Hire				
	Projector	\$35.00			
	Hire for under 40 settings	\$46.00			
	Hire for 41 or more settings	\$70.00			
	Stadium				
	Single court per hour	\$21.00		\$22.00	
	Double court per hour	\$32.00		\$33.00	

** Furniture purchased for the Recreation Centre is not to be removed or taken to other venues.

ATTACHMENT 8.1.1B
Shire of Boddington
Schedule of Fees and Charges
2021/2022

SPORTING CLUB HIRE CHARGES			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
121130900	Boddington Badminton Club - includes junior	\$321.00	\$321.00
	Boddington Cricket Club - includes junior	\$492.50	\$492.50
	Boddington Football Club - includes junior	\$4,550.00	\$4,550.00
	Boddington Netball Club - includes junior	\$1,138.50	\$1,138.50
	Boddington Tennis Club - includes junior	\$1,138.50	\$1,138.50
	Boddington Soccer Club - includes junior	\$126.30	\$126.30
	Boddington Junior Basketball	\$126.30	\$126.30
	Introductory Sports Initial Fee	\$91.60	\$91.60

SWIMMING POOL CHARGES			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
2112020	Season family - immediate dependants only	\$240.00	\$245.00
	Season - Adult	\$109.50	\$112.00
	Season - Child 3-17 yrs & Seniors card holder	\$60.00	\$61.00
	Daily - Adult	\$3.10	\$3.20
	Daily - Child 3 - 17 years	\$2.10	\$2.00
	Daily - Concessions	\$1.60	\$2.00
	Daily - Aged Pensioners/Seniors	\$1.60	\$2.00
	Daily - School entry	\$1.60	\$2.00
	Discounted Pass - Adult (10 entries) 10% discount	\$29.40	\$28.80
	Discounted Pass - Child (10 entries) 10% discount	\$19.50	\$18.00
	Lane Hire (commercial operators)	\$19.00	\$19.50
	After Hours Fee	\$68.40	\$70.00
	Swimming Carnival	No Charge	No Charge

ATTACHMENT 8.1.1B
Shire of Boddington
Schedule of Fees and Charges
2021/2022

CEMETERY FEES			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
2105020	Burial	\$663.00	\$1,925.00
	Extra depth (per 300mm)	\$168.00	\$170.00
Grave Re-opening			
	Ordinary Grave - No Masonry	\$696.00	\$1,923.00
Land for Graves			
2105020	Grant of right of burial GST FREE	\$126.00	\$180.00
	Exhumation Fee	\$1,390.00	\$2,400.00
	Re-internment After Exhumation	\$696.00	\$1,200.00
Monumental Work			
2105020	Permission to Erect Headstone	\$177.00	\$177.00
	Permit	\$25.00	\$25.00
Funeral Director's licence			
2105020	Annual Fee	\$505.00	\$505.00
	Single Funeral Permit	\$85.00	\$85.00
	Re-issue of Grant of Burial/Registration of Assigned Grant GST FREE	\$85.00	\$180.00
Penalty Fees - Additional Charge			
2105020	Internment of Oblong or Oversized Casket	\$241.00	\$250.00
	Internment on weekend, public holiday or after hours	\$33.00	\$200.00
Disposal of Ashes			
2105020	Spreading of Ashes	\$76.00	\$0.00
	Second Internment- Second Plaque on Plate	At cost + 10%	At cost + 10%
	Placement of Ashes in Existing Family Grave 300 mm depth	\$174.00	\$250.00
Reservations			
210520	Niche Wall - single	\$76.00	\$180.00
Miscellaneous Charges			
2105020	Copy of Grant of Burial	\$34.00	\$35.00
	Plaques	At cost	At Cost + 10%
	Plaque Installation Costs (staff labour)	\$86.00	\$150.00
	Chair Hire - per chair (incl GST)	-	\$1.65

ATTACHMENT 8.1.1B
Shire of Boddington
Schedule of Fees and Charges
2021/2022

CARAVAN & CAMPING SITES					
G/L	FEE/CHARGE DESCRIPTION	2020/2021		2021/2022	
		2 Adults & 2 Children	Additional persons	2 Adults & 2 Children	Additional per/person
2132060	En-suite site - weekly	\$230.00	N/A	\$230.00	N/A
	En-suite site - single night	\$57.00	\$10.00	\$57.00	\$10.50
	Other sites - weekly	\$190.00	\$30.00	\$190.00	\$31.00
	Other sites - single night	\$35.00	\$10.00	\$35.00	\$10.50
	Camping - powered	\$20.00	\$8.00	\$25.00	\$8.50
	Camping - Non - powered	\$20.00	\$8.00	\$20.00	\$8.50
	Caravan Clubs (self-contained camping)	\$10.40	\$5 power (if required)	\$10.40	\$6 power (if required)
	Caravan Clubs discount on all fees	10%	N/A	10%	N/A
	TAWKers children stay for free up to 3 nights on presentation of membership				

OVERNIGHT ACCOMODATION (OLD POLICE STATION)- Maximum 6 guests		2020/2021		2021/2022	
2132065	Per night (up to 4 persons)	\$150.00	N/A	\$150.00	\$25.00
	Per night - Rodeo Fri/Sat (up to 4 persons)	\$300.00	N/A	\$300.00	\$25.00

Overflow Camping (max 2 adults 4 children per site)		2020/2021		2021/2022	
2132060	Overflow camping (non rodeo) per site	\$16.00		\$16.00	
	Overflow camping (non rodeo) per person	-		\$10.00	
	Rodeo Weekend Fri/Sat only - per Adult	\$26.00		\$26.00	
	Rodeo Weekend Fri/Sat only - per Child	\$10.40		\$10.40	

LONG TERM ACCOMMODATION - 28 CONTINUOUS NIGHTS OR MORE (GST INCLUDED IN RATE)					
G/L	FEE/CHARGE DESCRIPTION	2020/2021		2021/2022	
		2 Adults & 2 Children	Additional persons	2 Adults & 2 Children	Additional per/person
2132010	En-suite site - weekly	\$180.00	\$30.00	\$185.00	\$31.00
	Other sites - weekly	\$160.00	\$30.00	\$164.00	\$31.00
	Tenancy documentation preparation fee (3 months or over)	N/A	\$60.30	N/A	\$61.80

ATTACHMENT 8.1.1B
Shire of Boddington
Schedule of Fees and Charges
2021/2022

PLANT & EQUIPMENT/PRIVATE WORKS (HOURLY)			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
121460050	Grader per hour	\$195.00	\$200.00
	Truck (tandem) (10m3) per hour	\$183.00	\$188.00
	Loader per hour	\$183.00	\$188.00
	Tractor per hour	\$166.00	\$170.00
	Multi Tyred Roller per hour + MOB	\$173.00	\$177.00
	Massey Loader/Tractor per hour	\$166.00	\$170.00
	Road Broom & Utility	\$183.00	\$188.00
	Footpath sweeper	\$166.00	\$170.00
	Tractor & slasher	-	\$200.00
	Utility per hour	\$86.00	\$88.00
	Supervisor (including vehicle) per hour	\$183.00	\$188.00
	Supervisor (excluding vehicle) per hour	\$97.00	\$99.00
	Labour Hire per hour	\$86.00	\$88.00
Overtime Labour Charge			
	Time and a half per hour	\$135.00	\$138.00
	Double time per hour	\$173.00	\$177.00

DIRECTIONAL SIGNAGE			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
121460050	Directional Signage Request	\$100.00	\$102.00
	Directional Signage Ordering, Manufacturing & Erection	\$420.00	\$430.00
	Directional signage Return	\$100.00	\$102.00



ATTACHMENT 8.1.1B
Shire of Boddington
Schedule of Fees and Charges
2021/2022

RANGER FEES & CHARGES			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
Animals			
120520200	Animal destruction fee - (during office hours)	\$88.50	\$90.70
120520100	Ranger call out fee - applicable in cases of livestock wander on road, animal destruction and illegal burning - per hour fee (<i>min 3 hours</i>)	\$151.60	\$155.40
	Transportation of animals impounded per vehicle load or part thereof	At cost + 10% Administration Fee	At cost + 10% Administration Fee
	Wandering livestock - Local law charge	\$240.00	\$246.00
	Additional labour fee for dealing with stock	\$86.30	\$88.50
Impound fees			
120520100	Mon - Fri (excluding public holidays) 8am - 5pm	\$68.40	\$70.10
	All other times	\$184.00	\$188.60
Impound Sustenance Fees -daily			
120520100	Dogs & Cats	\$22.00	\$22.60
	Horses, mules, bulls, geldings etc (per head)	\$21.00	\$21.55
	Pigs, rams, lambs, goats etc. (per head)	\$14.00	\$14.50
Animal Trap - Bond & Hiring fee			
120520400	Bond - cat trap small, dog/fox trap large (per trap)	\$115.00	\$118.00
	Hire first week	\$14.00	\$14.40
	Hire weekly after first week	\$39.00	\$39.00
Parking Local Laws			
120530400	Parking in no parking area	\$58.00	\$60.00
	Parking contrary top signs or limitations	\$58.00	\$60.00
	Parking contrary to directions of an Authorised person	\$58.00	\$60.00
	Parking during prohibited period	\$58.00	\$60.00
	Parking against the flow of traffic	\$58.00	\$60.00
	Parking closer than 1 metre from another vehicle	\$58.00	\$60.00
	Causing obstruction	\$58.00	\$60.00
	Double Parking	\$58.00	\$60.00
	Denying access to private drive or right of way	\$58.00	\$60.00
	Parking on footpath	\$58.00	\$60.00
	Parking within 10 metres of intersection	\$58.00	\$60.00
	Parking in thoroughfare for purpose of sale	\$58.00	\$60.00
	Parking a trailer or Caravan on a thoroughfare	\$58.00	\$60.00
	Parking in thoroughfare for purpose of repairs	\$58.00	\$60.00
	Parking an unlicensed vehicle on a thoroughfare	\$58.00	\$60.00
	Driving or parking on a Reserve	\$58.00	\$60.00
	Stopping contrary to a "No Stopping" sign	\$58.00	\$60.00
	Failure to park wholly within parking bay	\$58.00	\$60.00
	Removing, defacing or altering the mark of, an Authorised Person	\$58.00	\$60.00
Vehicles/Abandoned Vehicles Recovery			
120530300	During office hours plus tow vehicle recovery of cost charges, plus refuse charges applicable	\$87.00	\$89.20
	After hours plus tow vehicle recovery of cost charges, plus refuse charges applicable	\$153.50	\$157.40

ATTACHMENT 8.1.1B
Shire of Boddington
Schedule of Fees and Charges
2021/2022

DOG REGISTRATION FEES & CHARGES							
GL	FEE/CHARGE DESCRIPTION	2020/2021			2021/2022		
Dog Registration - all expire on 31st October each year		1 Year	3 Years	Lifetime	1 Year	3 Years	Lifetime
120520300	Unsterilised	\$50.00	\$120.00	\$250.00	\$50.00	\$120.00	\$250.00
	Sterilised	\$20.00	\$42.50	\$100.00	\$20.00	\$42.50	\$100.00
	Working dogs (25% of above rates)						
	Unsterilised	\$12.50	\$30.00	\$62.50	\$12.50	\$30.00	\$62.50
	Sterilised	\$5.00	\$10.60	\$25.00	\$5.00	\$10.60	\$25.00
	Pensioner concession (50%)						
	Unsterilised	\$25.00	\$60.00	\$125.00	\$25.00	\$60.00	\$125.00
	Sterilised	\$10.00	\$21.25	\$50.00	\$10.00	\$21.25	\$50.00
	Pensioner - Working Dogs (50% of Working dogs)						
	Unsterilised	\$6.25	\$15.00	\$31.25	\$6.25	\$15.00	\$31.25
	Sterilised	\$2.50	\$5.30	\$12.50	\$2.50	\$5.30	\$12.50
	Registration of dog kept in approved kennel	\$200.00	N/A	N/A	\$200.00	N/A	N/A

***All Dog registration fees are legislated in the Dog Act**

CAT REGISTRATION FEES & CHARGES							
GL	FEE/CHARGE DESCRIPTION	2020/2021			2021/2022		
Cat Registration - all expire on 31st October each year		1 Year	3 Years	Lifetime	1 Year	3 Years	Lifetime
120520350	Sterilised	\$20.00	\$42.50	\$100.00	\$20.00	\$42.50	\$100.00
Pensioner concession (50%)		1 Year	3 Years	Lifetime	1 Year	3 Years	Lifetime
120520350	Sterilised	\$10.00	\$21.25	\$50.00	\$10.00	\$21.25	\$50.00

***All Cat registration fees are legislated in the Cat Act**

**** Any and all veterinary fees and charges will be passed on to the owner of the animal plus any staff time to transport and retrieve the animal**

MICROCHIPPING CHARGES			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
120520300	DOG MICROCHIPPING (INCL GST)	-	\$50.00
120520350	CAT MICROCHIPPING (INCL GST)	-	\$50.00

Schedule of Fees and Charges 2021/2022

REFUSE CHARGES			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
Kerbside Refuse & Recycling Charges (No GST)			
121010100	Domestic Kerbside Refuse & Recycling Collection	\$321.00	\$329.00
121020400	Commercial Kerbside Refuse & Recycling Collection	\$321.00	\$329.00
121010600	Commercial/Domestic Additional Kerbside Refuse Bin & additional recycling bin service cost (Bins included in price)	\$321.00	\$329.00
121010100	Domestic Refuse WITHOUT kerbside recycling collection	\$252.00	\$260.00
121020400	Commercial Refuse WITHOUT kerbside recycling collection	\$252.00	\$260.00
121010100	Kerbside Recycling Bin service only Domestic	\$79.00	\$85.00
121020400	Kerbside Recycling Bin service only Commercial	\$79.00	\$85.00
121010600	Additional Kerbside Recycling Bin service only Domestic or Commercial	\$79.00	\$85.00
Eligible Pensioners/Seniors			
121010100	Kerbside Refuse & Recycling Collection on rate notice	\$179.00	\$185.00
121010600	Additional Kerbside Refuse Bin & additional recycling bin service cost (Bins included in price)	\$321.00	\$330.00
121010100	Domestic Refuse WITHOUT kerbside recycling collection	\$126.00	\$130.00
121010100	Additional Refuse Bin service only (Bin included in price)	\$252.00	\$260.00
121010100	Kerbside Recycling Bin service only Domestic	\$79.00	\$85.00
121010100	Additional Kerbside Recycling Bin service only Domestic	\$79.00	\$85.00

***Lost/Stolen/Damaged bins will be charged to the ratepayer at cost**

TIP REFUSE CHARGES			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
121010300	Each ticket = disposal of 1m3 of any type of waste	\$25.00	\$26.00
121010300	Each wheely bin ticket = 0.230m3 of any waste	\$6.30	\$7.00
-	Clean Green Waste - Domestic	FREE	FREE
121010300	Clean Green Waste - Commercial per 1m3	\$5.80	\$6.00
-	Clean Green Waste - Commercial mulched	FREE	FREE
121010300	If green waste is unable to be mulched per 1m3	\$25.00	\$26.00
121010300	Asbestos burial per m3	\$168.00	\$172.00
121020500	Septage per litre (cents)	\$0.07	\$0.10
121010300	Vehicle bodies - car 3 tickets	\$76.00	\$78.00
121010300	Vehicle bodies - truck 6 tickets	\$152.00	\$156.00
121020500	Out of hours supervision refuse site access by prior appointment - per hour or part thereof - minimum 1 hour	\$86.00	\$88.00
121010300	Non-Commercial Mattress Disposal	-	FREE
	Commercial Mattress Disposal	-	Not Accepted

***Any refuse without a ticket will incur a \$10 surcharge if not settled within a week**

ATTACHMENT 8.1.1B
Shire of Boddington
Schedule of Fees and Charges
2021/2022

HEALTH CHARGES			
GL	FEE/CHARGE DESCRIPTION	2020/2021	2021/2022
120751000	Stallholders Permit per annum	\$505.00	\$518.00
	Stallholders/Traders permit per day (or part thereof)	\$51.00	\$52.00
	Stallholders permit per day (or part thereof) community /non profit	-	\$0.00
	Traders Permit	\$1,010.00	\$1,035.00
	Offensive Trade Licence other eg Piggery per annum	\$263.00	\$279.00
121030100	Septic Tank Applications - Local Govt Report	\$132.00	\$135.00
121340100	Construction of Annex or shed at Caravan Park	\$111.00	\$114.00
121218200	Rural numbering (at time of Building Licence submitted)	\$91.00	\$93.00
121340100	Lodging House Licence 6-15 persons per annum	\$66.00	\$68.00
	Lodging House Licence 16-25 persons per annum	\$132.00	\$135.00
	Lodging House Licence 26+ persons per annum	\$192.00	\$197.00
120751000	Water Testing	\$91.00	\$93.00
	Water Testing travel per klm	\$0.9108	\$0.9336
121340150	Swimming Pool inspections (2nd Inspection if required)	\$91.00	\$93.00
172212100	Kerb/Footpath Bond	\$2,330.00	\$2,388.00
	Monthly Building Licences Report (email) per annum	\$290.00	\$297.00
Application to construct or install an apparatus for the treatment of sewage (Septic Tank Application)			
121030100	Application fee - Statutory Fee*	\$118.00	\$118.00
	Inspection fee - Statutory Fee*	\$118.00	\$118.00

* Indicates Statutory Fee and can only be increased by legislation

ATTACHMENT 8.1.1B
Shire of Boddington
Schedule of Fees and Charges
2021/2022

TOWN PLANNING FEES & CHARGES		
GL	FEE/CHARGE DESCRIPTION	2021/2022
Development Application Fees		
121040100	No more than \$50,000	\$147.00
	More than \$50,000 but less than \$500,000	0.32% of estimate
	More than \$500,000 but less than \$2.5m	\$1,700 + 0.257% every \$1 over \$0.5m
	More than \$2.5m but less than \$5m	\$7,161 + 0.206% every \$1 over \$2.5m
	More than \$5m but less than \$21.5m	\$12,633 + 0.123% every \$1 over \$5m
	More than \$21.5m	\$34,196.00
Miscellaneous Development Applications		
121040100	Single dwelling (with approved building envelope or complying with setbacks)	\$147.00
	Ancillary Accommodation/Granny Flat/Caretakers Dwelling	\$147.00
	Farm-stay/Bed & Breakfast/Holiday Cottage (in existing residence)	\$308.00
	Application for home occupation	\$222.00
	Industry Cottage	\$222.00
	Sign Application Fee	\$147.00
	Relocation of a Building envelope	\$308.00
	Setback reduction (in addition to other fees)	\$147.00
	Application for change of use or for change of a non-conforming use where no new development is occurring	\$295.00
	Alfresco Dining	\$147.00
	Extending conditional Development Approval/Renewal Fee	\$73.00
	Extractive Industry	\$758.00
	Timber Plantation - value of development based on estimated minimum costs of development of \$1,200 per planted hectare	\$600.00
	Rural Use/Industry a) 'P' use in LPS No. 2	\$147.00
	Rural Use/Industry b) 'AA' or "SA" use in LPS No. 2	\$470.00
	Strata Title Fees a) For a certificate under Section 5B(2)	\$121.00
	Strata Title Fees b) For a certificate under Section 8A(f) or 9(3)	\$121.00
Development Assessment Panel (DAP)		
121040100	Not less than \$2m and less than \$7m	\$5,701.00
	Not less than \$7m and less than \$10m	\$8,801.00
	Not less than \$10m and less than \$12.5m	\$9,576.00
	Not less than \$12.5m and less than \$15m	\$9,849.00
	Not less than \$15m and less than \$17.5m	\$10,122.00
	Not less than \$17.5m and less than \$20m	\$10,397.00
	\$20m or more	\$10,670.00
	An application under regulation 17 (Form 2: Amendment)	\$245.00

***NB: Town Planning fees are set by legislation and the fee applicable at the time will be charged**

Schedule of Fees and Charges 2021/2022

TOWN PLANNING FEES & CHARGES		
GL	FEE/CHARGE DESCRIPTION	2021/2022
Scheme Amendments/Structure Plan		
121040100	Basic Amendment	\$600.00
	Standard Amendment	\$2,750.00
	Complex Amendment	\$5,000.00
	Basic Structure Plan	\$1,000.00
	Standard Structure Plan	\$2,750.00
	Complex Structure Plan	\$5,000.00
	Revised Basic Structure Plan	\$600.00
	Revised Standard Structure Plan	\$2,750.00
	Revised Complex Structure Plan	\$5,000.00
	Local Development Plans	\$2,750.00
	Revised Local Development Plans	\$600.00
Subdivisions		
121040100	Clearance Certificates	
	Up to 5 lots (per lot)	\$73.00
	6 - 195 lots (per lot) first 5	\$73.00
	6 - 195 lots (per lot) thereafter	\$35.00
	More than 195 lots (total)	\$7,393.00
	Engineering Supervision Fees % contract price	1.50%
	Maintenance Bond (held for 12 months) % contract price	4.00%
Other Planning Fees		
121040100	Issue of Zoning certificate	\$73.00
	Section 40 Certificate	\$82.00
	Issue of property settlement questionnaire	\$73.00
	Issue of written planning advice	\$73.00
	Certificate of Title Search	\$85.00
	Permanent Road Reserve closure + Advertising Costs	\$1,000.00
	Cash in lieu of car parking per car park bay	\$4,372.00
	Cash in lieu of car parking per car park bay - land construction and drainage costs	Allowance
Planning Documents (all on website)		
121040100	Local Planning Scheme Text & Maps	\$100.00
	Local Planning Strategy	\$100.00
	Boddington- Ranford Townsite Strategy	\$100.00
	Municipal Heritage Inventory	\$100.00
	Flood Strategy	\$100.00

***NB: Town Planning fees are set by legislation and the fee applicable at the time will be charged**

**ATTACHMENT 18
Schedule of Fees and Charges
2021/2022**

BUILDING CONTROL								
GL	FEE/CHARGE DESCRIPTION		BUILDING PERMIT		BCITF		BSL (BRB)	
121340100	Class	Class Description	Certified Permit	Uncertified Permit	Value of works <=\$20k	Value of works >\$20k	Value of works <=\$45k	Value of works >\$45k
	1a	Single dwelling (detached house)	0.19% of value with a min. fee of \$110.00	0.32% of value with a min. fee of \$110.00	\$0	0.2% of value	\$61.65	0.137% of value
	1b	Boarding/Guest house (less than 300m2 which houses no more than 12 people)	0.09% of value with a min. fee of \$110.00	N/A	\$0			
	2	2 or more separate dwellings						
	3	Residential dwelling (other than class 1 or 2) for long term/transient living (retirement village/motel)						
	4	A dwelling in a building that is not Class 5,6,7, 8 or 9						
	5	An office building for commercial or professional purposes (excluding buildings of Class 7,7,8, or 9)						
	6	Retail shop for the sale of goods or supply of services (hairdresser/restaurant)						
	7	Car park or storage						
	8	Laboratory or production building						
	9	A building of a public nature (health centre)						
	10	Non habitable building (garage/shed/swimming pool)						
BUILDING PERMIT					BCITF		BSL (BRB)	
121340100	All	Occupancy Permit or Building Approval Certificate for approved building work under Sections 47, 49 52 or 65 of the Building Act	\$110.00				\$61.65	\$61.65
		Occupancy Permit or Building Approval Certificate for approved building work under Section 51 of the Building Act			0.18% of the estimated value of the unauthorised work but not less than \$92 for a Occupancy Permit. 0.38% of the estimated value of the unauthorised work for a Building Approval Certificate	0.2% of value	\$123.30	0.274% of the value of work
	All		\$110.00					
	1 or 10	Demolition Class 1 or 10 building	\$110.00				\$61.65	
	2 - 9	Demolition Class 2 - 9 building (each storey)	\$110.00				\$61.65	
	All	Application for Occupancy Permit for a completed building (\$46)	\$110.00					
	All	Application for modification of an occupancy permit for additional use of a building on a temporary basis (\$48)	\$110.00					

***NB: Building fees are set by legislation and the fee applicable at the time will be charged**

9. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS MOTION HAS BEEN GIVEN

Nil.

10. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING

Nil.

11. CONFIDENTIAL ITEM

Nil.

12. CLOSURE OF MEETING

There being no further business, Cr Garry Ventris, Shire President, declared the meeting closed at 5:44pm.

These minutes were confirmed by the Council as a true and accurate record at the Ordinary Council Meeting on 21 October 2021

GARRY VENTRIS
(Shire President)