



*'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'*

AGENDA

For The
Ordinary Meeting of Council
To Be Held At

Thursday 19 March 2020

At 5:00pm

Council Chambers
39 Bannister Rd, Boddington

DISCLAIMER

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

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1. DECLARATION OF OPENING:

I acknowledge that this meeting is being held on the traditional lands of the Noongar people.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1	Attendance
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2.1.2	Apologies
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Nil at this time.

2.1.3	Leave of Absence
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Nil at this time.

3. DISCLOSURE OF FINANCIAL INTEREST:

4. PUBLIC QUESTION TIME:

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil at this time

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Nil at this time.

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

5. PETITIONS/DEPUTATIONS/PRESENTATIONS/
SUBMISSIONS:

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Thursday 20 February 2020
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That the minutes of the Ordinary Meeting of Council held on Thursday 20 February 2020 be confirmed as a true record of proceedings

7. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT
DISCUSSION:

8. REPORTS OF OFFICERS AND COMMITTEES:

8.1 PLANNING CONSULTANT:

8.2 MANAGER FINANCIAL SERVICES:

8.2.1 Monthly Financial Statements – February 2020

Disclosure of Interest: Nil
Date:
Author: J Rendell – Manager Financial Services
Attachments: 8.2.1A Financial Statements – February 2020

Summary

Council is to consider Monthly Financial Reports for February 2020.

Background

In accordance with Local Government (Financial Management) Regulations 1996 Council is to adopt Monthly Financial Report including the Operating Statement, Statement of Financial Position at the end of each month. Council has also wishes to consider a summary of financial reconciliations on a monthly basis.

Councillors have the opportunity to query financials before the meeting to satisfy themselves before the item comes before Council.

Comment

The Operating Statement, Statement of Financial Position, Statement of Cash flow, Statement of Financial Activity and Summary of Reconciliations are submitted for the month of February.

FINANCIAL SUMMARY YEAR TO DATE

FINANCIAL SUMMARY YEAR TO DATE FEBUARY 2020

The following commentary is provided to assist in the understanding of Councils financial position. It is emphasised that the comparatives and comments are relative to the YTD budget and are against the revised budget.

The year to date financial result as at February 2020 is more than halfway through the financial year and most of the commentary is based around timing differences only at this stage. Where material differences have been identified in this year's budget comment will be made, it is acknowledged that these items will be adjusted for in the mid-year budget review, which will be undertaken using YTD January 2020 as the working point.

OPERATING RESULT

REVENUE

Revenue is 2.3% or \$137k unfavourable to budget. Within the main items, the following is noted:-

- **Operating Grants** is 26.0% or \$108k unfavourable to budget, it is emphasised that Council received 50% or \$161k, of the 2019/20 FAG (Financial Assistance Grant) and untied road grant from the WA Grants commission in the year 2018/19. This will be adjusted in the budget review.

- **Fees & Charges** is 3.7% or \$35k unfavourable to budget.
- **Interest Earnings** is 28.9% or \$27k unfavourable to budget.
- **Other Revenue** is 82.8% or \$34k favourable to budget.
- **Profit from Asset sales** is \$29k favourable to budget, it is noted that there was not expected to be any profit from asset sales.

EXPENDITURE

Expenditure is 2.5% or \$128k favourable to budget within the main items, the following is noted:-

- **Employee costs** are 6.5% or \$119k favourable to budget.
- **Materials and contracts** are collectively 3.8% or \$48k favourable to budget.
- **Utility charges** are 3.3% or \$8k favourable to budget.
- **Depreciation expense** is 4.6% or \$64k unfavourable to budget.
- **Insurance expenses** is 11.1% or \$28k favourable to budget.
- **Other expenditure** is 14.2% or \$12k unfavourable to budget.

NET RESULT

The net result is 1.6% or \$9k unfavourable result to budget, due to total revenue being \$137k unfavourable and expenditure being \$128k favourable to budget.

FINANCIAL SUMMARY YEAR TO DATE FEBRUARY 2020

CAPITAL ITEMS

Capital revenue is \$11k favourable to YTD budget.

Capital expenditure is 50% or \$1,145k favourable to budget. For a more detailed understanding refer to the Capital Expenditure by Asset Class report. In some cases there is a direct relationship between Capital income and Capital expenditure. Included within this year is an amount of \$3.96M for Councillor New Initiatives in accord with items contained in the Strategic Community Plan.

FUNDING ITEMS

Repayment of loan principal is on budget.

CASH & INVESTMENTS

Cash and investments sits at \$6.2M, this represents a decrease of \$0.3M from the previous month, mainly due to significant rate income being received. It is emphasised however that the majority of funds is tagged as "restricted" and therefore cannot form part of Council's unrestricted or free cash, this will be disclosed at final year end in the Annual financial statements embedded in the Annual Report.

SUMMARY

The overall financial result 182.7% or \$1,213k favourable to budget.

The result is pleasing in that the Shire of Boddington finances are in line with both the annual budget and long term financial plan, and augers well for the financial sustainability,

additionally it indicates that the financial reform undertaken over the last 3 years is bringing favourable as anticipated results.

Statutory Environment - Local Government (Financial Management) Regulations 1996

OFFICER'S RECOMMENDATION – 8.2.1

That Council adopt the:

1. monthly financial statements for the period ending 29 February 2020; and
2. summary of reconciliations for the period ending 29 February 2020.

SHIRE OF BODDINGTON

Interim - Financial Reports for the period ended

29-Feb-20

Report Type

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SHIRE OF BODDINGTON SUMMARY OF FINANCIAL ACTIVITY by Nature or Type Provisional - for the period ended							29-Feb-20
	2019/20 Budget				Variance	% Variance	
	Proposed	Amended	YTD Budget	Actual YTD	YTD	YTD	
Opening Funding Surplus (Deficit)	279,975	279,975	279,975	308,681	28,706	10.3%	
Revenue							
Rates	4,580,000	4,580,000	4,575,529	4,546,075	29,454	-0.6%	
Operating Grants, Subsidies and Contributions	550,704	550,704	415,644	307,737	107,907	-26.0%	
Fees and Charges	1,274,019	1,274,019	940,253	905,567	34,686	-3.7%	
Interest Earnings	132,779	132,779	94,045	66,834	27,211	-28.9%	
Other Revenue	56,478	56,478	41,325	75,561	34,236	82.8%	
Profit from Asset Sales	-	-	-	28,505	28,505		
OPERATING INCOME	6,593,981	6,593,981	6,066,796	5,930,279	136,517	-2.3%	
Expenses							
Employee Costs	- 2,746,307	- 2,746,307	- 1,830,398	- 1,711,498	118,900	6.5%	
Materials and Contracts	- 1,793,894	- 1,793,894	- 1,254,334	- 1,206,092	48,242	3.8%	
Utility Charges	- 339,677	- 339,677	- 234,118	- 226,480	7,638	3.3%	
Depreciation on Non-Current Assets	- 2,087,079	- 2,087,079	- 1,391,312	- 1,455,430	64,118	-4.6%	
Interest Expenses	- 89,044	- 89,044	- 45,624	- 47,850	2,226	-4.9%	
Insurance Expenses	- 247,880	- 247,880	- 251,567	- 223,594	27,973	11.1%	
Loss on Asset Sales	- 16,800	- 16,800	- 11,200	- 7,692	3,508	31.3%	
Other Expenditure	- 162,795	- 162,795	- 81,778	- 93,386	11,608	-14.2%	
OPERATING EXPENDITURE	- 7,483,476	- 7,483,476	- 5,100,331	- 4,972,022	128,309	2.5%	
Net Result (incl. c/f surplus position)	- 609,520	- 609,520	1,246,440	1,266,937	20,497	1.6%	
Adjustments for Non-Cash Items							
Depreciation	2,087,079	2,087,079	1,391,312	1,455,430	64,118	4.6%	
Loss on Asset Disposals	16,800	16,800	11,200	7,692	3,508	-31.3%	
(Profit) on Asset Disposals	-	-	-	28,505	28,505		
Provisions and Accruals	-	-	-	-	-		
	2,103,879	2,103,879	1,402,512	1,434,617	32,105	2.3%	
Net Result before funding and Capex items	1,494,359	1,494,359	2,648,952	2,701,554	52,602	2.0%	
Capital Income and Expenditure							
Non-operating Grants & contributions	1,862,779	1,862,779	333,779	345,085	11,306		
Purchase Land & Buildings	- 180,000	- 180,000	- 120,000	- 174,323	54,323	-45.3%	
Purchase Plant & Equipment	- 713,185	- 713,185	- 691,512	- 242,316	449,196	65.0%	
Purchase Roads, Streets & Bridges	- 2,080,970	- 2,080,970	- 497,432	- 424,274	73,158	14.7%	
Purchase Other Infrastructure	- 35,000	- 35,000	- 16,664	- 15,298	1,366	8.2%	
New Initiatives	- 3,936,881	- 3,936,881	- 972,152	- 296,229	675,923	69.5%	
Proceeds from Asset Sales	184,500	184,500	105,000	106,993	1,993	-1.9%	
Net Capital Items	- 4,898,757	- 4,898,757	- 1,858,981	- 700,361	1,158,620	62.3%	
Funding Items							
Proceeds from New loans	1,000,000	1,000,000	-	-	-		
Repayment of Loan Principal	- 240,532	- 240,532	- 125,953	- 123,696	2,257	1.8%	
Self Supporting Loan Principal Income	-	-	-	-	-		
Total Funding Items	759,468	759,468	- 125,953	- 123,696	2,257	1.8%	
Reserve Items							
Transfers to Reserves	- 17,519	- 17,519	-	-	-	#DIV/0!	
Transfers from Reserves	2,953,482	2,953,482	-	-	-	#DIV/0!	
Net Reserve movement	2,935,963	2,935,963	-	-	-	#DIV/0!	
Closing Funding Surplus (Deficit)	291,034	291,034	664,019	1,877,498	1,213,479	182.7%	

SHIRE OF BODDINGTON STATEMENT OF COMPREHENSIVE INCOME BY NATURE/TYPE Provisional - for the period ended							29-Feb-20
	2019/20 Budget		YTD Budget	Actual YTD	Variance YTD	% Variance YTD	
	Proposed	Amended					
Revenue							
Rates	4,580,000	4,580,000	4,575,529	4,546,075	- 29,454	-0.6%	
Operating Grants, Subsidies and Contributions	550,704	550,704	415,644	307,737	- 107,907	-26.0%	
Fees and Charges	1,274,019	1,274,019	940,253	905,567	- 34,686	-3.7%	
Interest Earnings	132,779	132,779	94,045	66,834	- 27,211	-28.9%	
Other Revenue	56,478	56,478	41,325	75,561	34,236	82.8%	
OPERATING INCOME	6,593,981	6,593,981	6,066,796	5,901,774	- 165,022	-2.7%	
Expenses							
Employee Costs	- 2,746,307	- 2,746,307	- 1,830,398	- 1,711,498	118,900	6.5%	
Materials and Contracts	- 1,793,894	- 1,793,894	- 1,254,334	- 1,206,092	48,242	3.8%	
Utility Charges	- 339,677	- 339,677	- 234,118	- 226,480	7,638	3.3%	
Depreciation on Non-Current Assets	- 2,087,079	- 2,087,079	- 1,391,312	- 1,455,430	- 64,118	-4.6%	
Interest Expenses	- 89,044	- 89,044	- 45,624	- 47,850	- 2,226	-4.9%	
Insurance Expenses	- 247,880	- 247,880	- 251,567	- 223,594	27,973	11.1%	
Other Expenditure	- 162,795	- 162,795	- 81,778	- 93,386	- 11,608	-14.2%	
OPERATING EXPENDITURE	- 7,466,676	- 7,466,676	- 5,089,131	- 4,964,330	124,801	2.5%	
Net Result before Capital Income	- 872,695	- 872,695	977,665	937,443	- 40,222	-4.1%	
Non-Op. Grants, Subsidies and Contributions	1,862,779	1,862,779	333,779	345,085	11,306		
Profit on Asset Disposals	-	-	-	28,505	28,505		
Loss on Asset Disposals	- 16,800	- 16,800	- 11,200	- 7,692	3,508		
OTHER	1,845,979	1,845,979	322,579	365,898	43,319	13.4%	
NET RESULT	973,284	973,284	1,300,244	1,303,341	3,097	0.2%	
Other Comprehensive Income							
Changes on Revaluation of Non-Current Assets	-	-	-	-	-		
Total Other Comprehensive Income	-	-	-	-	-		
TOTAL COMPREHENSIVE INCOME	973,284	973,284	1,300,244	1,303,341	3,097	0.2%	

SHIRE OF BODDINGTON STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM Provisional - for the period ended						
29-Feb-20						
	2018/19 Budget					
	Proposed	Amended	YTD Budget	Actual YTD	Variance YTD	% Variance YTD
Revenue						
Governance	4,931,865	4,931,865	4,832,497	4,736,908 -	95,589	-2.0%
General Purpose Funding	59,287	59,287	41,549	56,101	14,552	35.0%
Law, Order, Public Safety	94,777	94,777	53,996	113,811	59,815	110.8%
Health	29,538	29,538	23,960	13,152 -	10,808	-45.1%
Education and Welfare	612,089	612,089	407,698	357,272 -	50,426	-12.4%
Housing	6,812	6,812	4,528	14,247	9,719	214.6%
Community Amenities	335,446	335,446	307,203	277,480 -	29,723	-9.7%
Recreation and Culture	69,928	69,928	44,761	32,784 -	11,977	-26.8%
Transport	122,247	122,247	97,846	82,415 -	15,431	-15.8%
Economic Services	299,293	299,293	230,966	181,874 -	49,092	-21.3%
Other Property and Services	32,700	32,700	21,792	64,236	42,444	194.8%
	6,593,981	6,593,981	6,066,796	5,930,279 -	136,517	-2.3%
Expenses excluding Finance Costs						
Governance	9,862	9,862 -	28,746	13,771	42,517	147.9%
General Purpose Funding	34,368 -	34,368 -	22,842 -	9,376	13,466	59.0%
Law, Order, Public Safety	474,054 -	474,054 -	327,058 -	400,508 -	73,450	-22.5%
Health	210,125 -	210,125 -	141,420 -	166,145 -	24,725	-17.5%
Education and Welfare	816,185 -	816,185 -	546,749 -	515,957	30,792	5.6%
Housing	37,409	37,409	23,478	16,672 -	6,806	29.0%
Community Amenities	738,902 -	738,902 -	492,202 -	480,769	11,433	2.3%
Recreation and Culture	1,745,353 -	1,745,353 -	1,190,458 -	1,268,566 -	78,108	-6.6%
Transport	2,720,320 -	2,720,320 -	1,823,756 -	1,729,964	93,792	5.1%
Economic Services	741,507 -	741,507 -	524,218 -	399,375	124,843	23.8%
Other Property and Services	39,109	39,109	19,264	16,044 -	3,220	16.7%
	7,394,434 -	7,394,434 -	5,054,707 -	4,924,172	130,535	2.6%
Finance Costs						
Governance	26,285 -	26,285 -	13,142 -	13,771	629	
General Purpose Funding	-	-	-	-	-	
Law, Order, Public Safety	-	-	-	-	-	
Health	-	-	-	-	-	
Education and Welfare	8,354 -	8,354 -	4,176 -	4,301	125	
Housing	28,691 -	28,691 -	15,449 -	16,672	1,223	-7.9%
Community Amenities	-	-	-	-	-	
Recreation and Culture	25,715 -	25,715 -	12,857 -	13,106	249	
Transport	-	-	-	-	-	
Economic Services	-	-	-	-	-	
Other Property and Services	-	-	-	-	-	
	89,044 -	89,044 -	45,624 -	47,850	2,226	-4.9%
Net Result before Capital Income	889,497 -	889,497	966,465	958,256 -	3,756	
Non Operating Grants, Subsidies and Contributions						
General Purpose Funding	664,500	664,500	-	-	-	
Law, Order, Public Safety	-	-	-	-	-	
Education and Welfare	-	-	-	-	-	
Recreation and Culture	200,000	200,000	-	119,286	119,286	
Transport	998,279	998,279	333,779	325,799 -	7,980	
Economic Services	-	-	-	100,000	100,000	
Other Property and Services	-	-	-	-	-	
	1,862,779	1,862,779	333,779	345,085	11,306	
Other Comprehensive Income						
Changes on Revaluation of Non-Current Assets	-	-	-	-	-	
TOTAL COMPREHENSIVE INCOME	973,282	973,282	1,300,244	1,303,341	3,097	0.2%

SHIRE OF BODDINGTON RATE SETTING STATEMENT Provisional - for the period ended							29-Feb-20
	2019/20 Budget Proposed	2019/20 Budget Amended	YTD Budget	Actual YTD	Variance YTD	% Variance YTD	
Revenue							
Operating Grants, Subsidies and Contributions	550,704	550,704	415,644	307,737 -	107,907	-26.0%	
Fees and Charges	1,274,019	1,274,019	940,253	905,567 -	34,686	-3.7%	
Interest Earnings	132,779	132,779	94,045	66,834 -	27,211	-28.9%	
Other Revenue	56,478	56,478	41,325	75,561	34,236	82.8%	
Profit from Asset Sales	-	-	-	28,505	28,505		
Total Operating Revenue excluding Rates	2,013,981	2,013,981	1,491,267	1,384,204 -	107,064	-7.2%	
Expenses							
Employee Costs	- 2,746,307 -	- 2,746,307 -	- 1,830,398 -	- 1,711,498	118,900	6.5%	
Materials and Contracts	- 1,793,894 -	- 1,793,894 -	- 1,254,334 -	- 1,206,092	48,242	3.8%	
Utility Charges	- 339,677 -	- 339,677 -	- 234,118 -	- 226,480	7,638	3.3%	
Depreciation on Non-Current Assets	- 2,087,079 -	- 2,087,079 -	- 1,391,312 -	- 1,455,430 -	64,118	-4.6%	
Interest Expenses	- 89,044 -	- 89,044 -	- 45,624 -	- 47,850 -	2,226	-4.9%	
Insurance Expenses	- 247,880 -	- 247,880 -	- 251,567 -	- 223,594	27,973	11.1%	
Loss on Asset Sales	- 16,800 -	- 16,800 -	- 11,200 -	- 7,692	3,508		
Other Expenditure	- 162,795 -	- 162,795 -	- 81,778 -	- 93,386 -	11,608	-14.2%	
Operating Expenditure	- 7,483,476 -	- 7,483,476 -	- 5,100,331 -	- 4,972,022	128,309	2.5%	
Operating Result Excluding Rates Income	- 5,469,495 -	- 5,469,495 -	- 3,609,064 -	- 3,587,818	21,245	1%	
Adjustments for Non-Cash Items							
Depreciation	2,087,079	2,087,079	1,391,312	1,455,430	64,118	-4.6%	
(Profit)/Loss on Asset Disposals	16,800	16,800	11,200 -	20,813 -	32,013		
Provisions & Accruals	-	-	-	-	-		
	2,103,879	2,103,879	1,402,512	1,434,617	32,105	-2.3%	
Capital Income and Expenditure							
Purchase of Capital Expenditure	- 6,946,036 -	- 6,946,036 -	- 2,297,760 -	- 1,152,439	1,145,321	49.8%	
Non-operating Grants & contributions	1,862,779	1,862,779	333,779	345,085	11,306		
Proceeds from Asset Sales	184,500	184,500	105,000	106,993	1,993	-1.9%	
	- 4,898,757 -	- 4,898,757 -	- 1,858,981 -	- 700,361	1,158,620	62.3%	
Funding & Reserve Items							
Proceeds from New loans	1,000,000	1,000,000	-	-	-		
Repayment of Loan Principal	- 240,532 -	- 240,532 -	- 125,953 -	- 123,696	2,257	1.8%	
Transfers to Reserves	- 17,519 -	- 17,519 -	-	-	-		
Transfers from Reserves	2,953,482	2,953,482	-	-	-		
	3,695,431	3,695,431 -	125,953 -	123,696	2,257	1.8%	
Estimated Surplus/(Deficit) July 1 B/Fd,	279,974	279,974	279,974	308,681 -	28,707		
Estimated Surplus/(Deficit) C/F or YTD,	291,034	291,034	664,019	1,877,498 -	1,213,479	182.7%	
Amount required from General Rate	- 4,580,000 -	- 4,580,000 -	- 4,575,530 -	- 4,546,074 -	29,456	-0.6%	

SHIRE OF BODDINGTON STATEMENT OF FINANCIAL POSITION Provisional - for the period ended		
	30-Jun-19 Audited	29-Feb-20 YTD Actual
CURRENT ASSETS		
Cash and Cash Equivalents	5,052,930	6,187,138
Equity Reserve Investments	-	-
Trade & Other Receivables	559,135	858,497
Inventories	-	-
TOTAL CURRENT ASSETS	5,612,065	7,045,634
NON CURRENT ASSETS		
Trade and Other Receivables	30,934	30,934
Property Plant & Equipment	29,841,540	29,748,790
Land Held for Resale	-	-
Infrastructure	53,384,328	53,088,436
TOTAL NON CURRENT ASSETS	83,256,802	82,868,160
TOTAL ASSETS	88,868,868	89,913,794
CURRENT LIABILITIES		
Trade & Other Payables	662,214	435,760
Employee Provisions	323,626	323,626
Borrowings	240,532	116,836
Trusts	-	91,735
TOTAL CURRENT LIABILITIES	1,226,372	967,957
NON CURRENT LIABILITIES		
Trade & Other Payables - Specific	300,000	300,000
Borrowings	1,818,039	1,818,040
Employee Provisions	45,024	45,024
TOTAL NON CURRENT LIABILITIES	2,163,063	2,163,064
TOTAL LIABILITIES	3,389,435	3,131,021
EQUITY		
Retained Earnings	32,701,686	34,005,029
Reserves Cash Backed	4,365,804	4,365,802
Revaluation Reserve	48,411,940	48,411,942
TOTAL EQUITY	85,479,432	86,782,772
TOTAL LIABILITIES & EQUITY	88,868,868	89,913,794

LOAN PRINCIPAL REPAYMENTS							
COA	Description	IE Summary	Inc/Exp Analysis Summary	Original Budget	Amended	YTD Budget	YTD Actual
3042460	PRINCIPAL ON LOAN 105	71	Other Expenses	\$126,681	\$126,681	\$63,340.50	\$62,712
2113200	LOAN 106 - REC CENTRE	71	Other Expenses	\$0	\$0	\$0.00	\$0
3074200	PRINCIPAL LOAN 83	71	Other Expenses	\$11,373	\$11,373	\$11,373.00	\$10,332
3083000	PRINCIPAL ON LOAN 100	71	Other Expenses	\$15,710	\$15,710	\$7,855.00	\$7,731
3091402	PRINCIPAL ON LOAN 91	71	Other Expenses	\$0	\$0	\$0.00	\$0
3091460	PRINCIPAL ON LOAN 94	71	Other Expenses	\$13,437	\$13,437	\$6,718.50	\$6,612
3091470	PRINCIPAL ON LOAN 97	71	Other Expenses	\$13,627	\$13,627	\$6,813.50	\$6,705
3113046	PRINCIPAL - LOAN 103	71	Other Expenses	\$0	\$0	\$0.00	\$0
3113048	PRINCIPAL - LOAN 106 REC CENTRE	71	Other Expenses	\$59,704	\$59,704	\$29,852.00	\$29,603
3121100	PRINCIPAL LOAN 102	71	Other Expenses	\$0	\$0	\$0.00	\$0
TOTAL				\$240,532	\$240,532	\$125,953	\$123,696

MOVEMENT NET CURRENT ASSET POSITION - RECONCILIATION			
	2019/20 Budget		Actual
	Approved	Forecast	YTD
NCA items from Statement of Financial Activity			
Current Assets	3,647,169	3,647,169	7,094,421
Less: Current Liabilities	- 412,044	- 412,044	- 851,121
Add: Restricted Assets/Principal Repayment	- 2,946,301	- 2,946,301	- 4,365,802
Net Current Assets	288,823	288,823	1,877,498
REPRESENTED BY - (From Financial Position) Movement			
Net Current Assets	288,823	288,823	1,877,498
REPRESENTED BY - (From Rate Setting Statement) Movement			
Closing Surplus Position	291,034	291,034	1,877,498
Net Current Assets	291,034	291,034	1,877,498

Attachment 8.2.1A

SHIRE OF BODDINGTON
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SHIRE OF BODDINGTON

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SHIRE OF BODDINGTON

CAPITAL EXPENDITURE BY ASSET CLASS

Provisional - for the period ended

29-Feb-20

COA	Description	Asset Type	Budget	Amended	YTD Budget	YTD Actual
3042202	EXISTING BUILDINGS 17/18	Land & Buildings	180,000	180,000	120,000	174,323
3132008	VISITOR CENTRE	Land & Buildings	-	-	-	-
		Land & Buildings Total	180,000	180,000	120,000	174,323
3102201	REFUSE SITE	Other Infrastructure	10,000	10,000	-	-
3105050	OVALS PARKS & CEMETERIES	Other Infrastructure	25,000	25,000	16,664	-
3113000	CCTV PROJECT CAPITAL EXPENDITURE	Other Infrastructure	-	-	-	648
3113082	DAM IMPROVEMENTS - WATER TO OVAL	Other Infrastructure	-	-	-	14,650
		Other Infrastructure Total	35,000	35,000	16,664	15,298
3042209	COMPUTER EQUIPMENT	Plant & Equip	25,000	25,000	16,664	3,659
3042208	OFFICE EQUIPMENT	Plant & Equip	25,000	25,000	25,000	-
3042219	VEHICLE COST UPGRADE	Plant & Equip	251,000	251,000	251,000	-
3051220	Fire Tender Boddington	Plant & Equip	-	-	-	10,255
3121096	LOADER	Plant & Equip	215,000	215,000	215,000	214,000
3121097	TRACTOR	Plant & Equip	30,000	30,000	30,000	-
3121066	ROAD SWEEPER & MINI DIGGER	Plant & Equip	127,185	127,185	127,184	-
3139302	MINOR CAPITAL ITEMS	Plant & Equip	40,000	40,000	26,664	14,402
		Plant & Equip Total	713,185	713,185	691,512	242,316
3121086	Main Roads Bridge Program	Roads Infrastructure	1,329,000	1,329,000	-	-
3112220	CULVERTS & DRAINAGE	Roads Infrastructure	100,000	100,000	66,664	13,402
3121090	ROADS TO RECOVERY	Roads Infrastructure	133,779	133,779	88,294	-
3121704	RESEALS - MUNI	Roads Infrastructure	146,221	146,221	96,502	-
3121710	GRAVEL ROAD RESHEETS	Roads Infrastructure	-	-	-	-
3121800	ROAD CONST. - RRG	Roads Infrastructure	300,000	300,000	197,996	402,881
3121803	FOOTPATHS	Roads Infrastructure	71,970	71,970	47,976	7,991
		Roads Infrastructure Total	2,080,970	2,080,970	497,432	424,274
3105225	BODDINGTON CEMETERY	Councillor New Initiatives	22,500	22,500	22,500	-
3112100	SKATEPARK	Councillor New Initiatives	700,000	700,000	-	27,389
3112205	PUMP TRACK	Councillor New Initiatives	618,750	618,750	-	-
3105250	NATURE PLAYGROUND	Councillor New Initiatives	400,000	400,000	-	-
3105500	FORESHORE LANDSCAPE/DESIGN	Councillor New Initiatives	1,042,750	1,042,750	834,199	163,226
3113010	LOVING RANFORD	Councillor New Initiatives	30,000	30,000	30,000	15,676
3113205	TULLIS BRIDGE PROJECT	Other Infrastructure	1,000,000	1,000,000	-	-
3113005	RANFORD POOL INFO BAY/ENTRY STATEMENTS	Councillor New Initiatives	10,623	10,623	10,621	2,578
3113120	OTHER COUNCILLOR INITIATIVES	Councillor New Initiatives	27,082	27,082	18,048	2,636
3146203	ENTRY STATEMENTS & PUBLIC ART	Councillor New Initiatives	85,176	85,176	56,784	84,724
		Councillor New Initiatives Total	3,936,881	3,936,881	972,152	296,229
		Grand Total	6,946,036	6,946,036	2,297,760	1,152,439

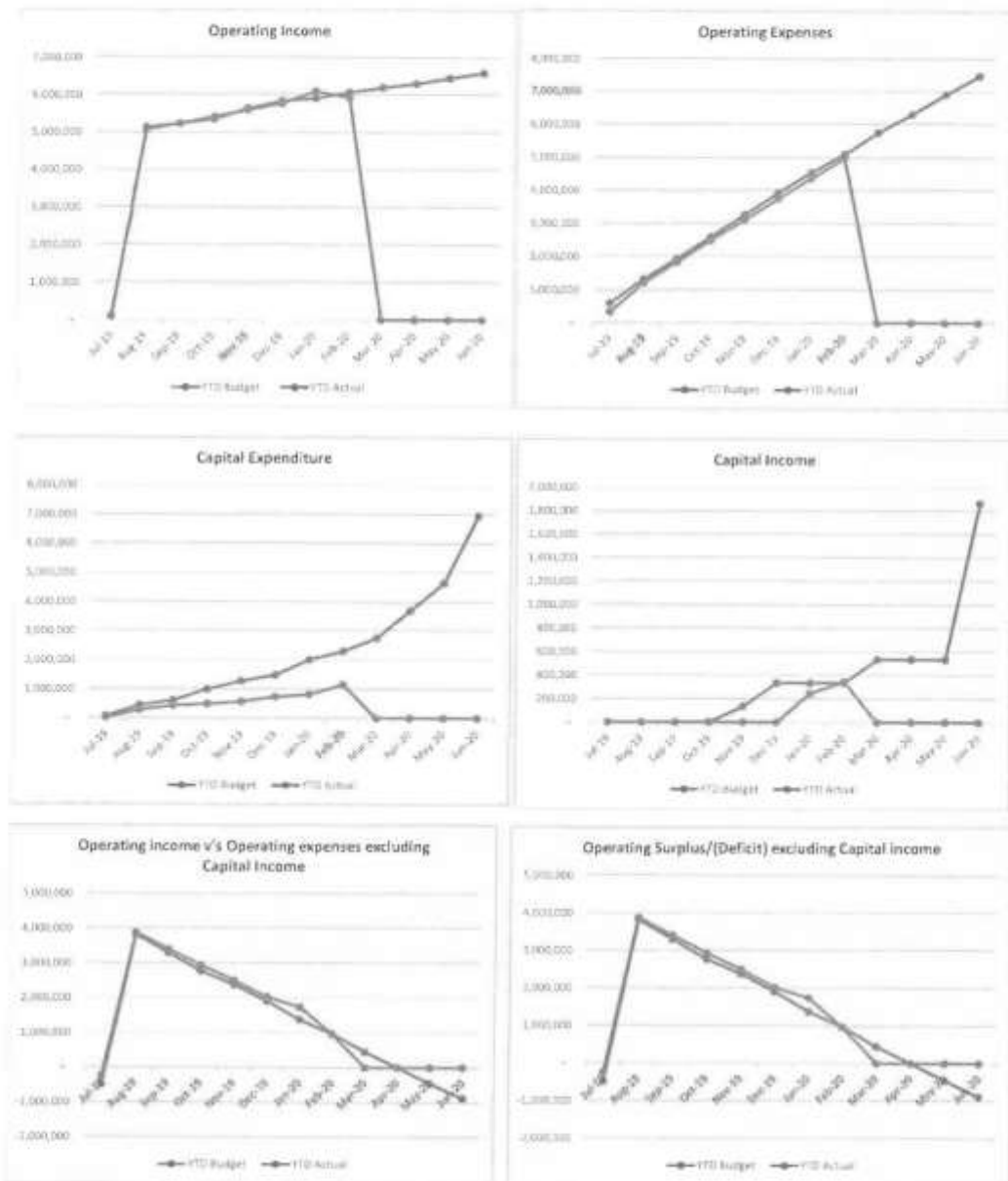
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6/03/2020 Financial Format Feb 2020 Capital Expenditure

CAPITAL EXPENDITURE - EXISTING BUILDINGS - By JOBS					29-Feb-20
Job	Description	Original Budget	Amended	YTD Budget	YTD Actual
BAC1999	Bannister Road Shire Office - Capital	-	-	-	-
BCC1028	Pollard Street Child Care Centre - Capital	-	-	-	-
BCC1029	Johnstone Street Community Newspaper - Capital	-	-	-	-
BCC1999	Bannister Road - Caravan Park Caretaker Residence - Capital	-	-	-	-
BCC3999	Bannister Road - Caravan Park Caretaker Residence - Capital	-	-	-	-
BDC1015	Farmer Ave - Depot Lunch Room - Capital	-	-	-	-
BDC2015	Farmer Ave - Depot Lunch Room - Capital	-	-	-	-
BEC1029	Johnstone Street Emergency Services Shed - Capital	-	-	-	-
BFC1039	Wurraming Ave - Foreshore Toilet Block - Capital	-	-	-	-
BFC1049	Boddington Vbfb/Ses - Capital	-	-	-	3,721
BIC1024	Hotham Street Ic Unit 1 - Capital	-	-	-	-
BIC2024	Hotham Street Ic Unit 2 - Capital	-	-	-	-
BIC3024	Hotham Street Ic Unit 3 - Capital	-	-	-	2,640
BIC4024	Hotham Street Ic Unit 4 - Capital	-	-	-	-
BMC1024	Hotham Street Medical Centre - Capital	-	-	-	5,984
BOC1025	Forrest Street Old School - Main Classroom - Capital	-	-	-	-
BOC2025	Forrest Street Old School - Main Classroom - Capital	-	-	-	14,950
BOC3025	Forrest Street Old School Storeroom - Capital	-	-	-	-
BOC4025	Forrest Street Old School - Main Classroom - Capital	-	-	-	-
BPC1999	Bannister Road Public Toilets - Capital	-	-	-	-
BRC1025	Forrest Street Retirement Unit 1 - Capital	-	-	-	-
BRC2025	Forrest Street Retirement Unit 2 - Capital	-	-	-	-
BRC3025	Forrest Street Retirement Unit 3 - Capital	-	-	-	-
BRC4025	Forrest Street Retirement Unit 4 - Capital	-	-	-	-
BRC1999	Bannister Road Recreation Centre - Capital	-	-	-	-
BRC4040	Hakea Road Rodeo Grounds - Mens Toilets - Capital	-	-	-	71,741
BRC5040	Hakea Road Rodeo Grounds Ablutions No 2 - Capital	-	-	-	59,923
BSC1027	Hill Street 34 (Staff Housing) - Capital	-	-	-	-
BSC1028	Pollard Street Swimming Pool Ablutions - Capital	-	-	-	-
BSC1045	Pecan Place 3 (Staff Housing) - Capital	-	-	-	-
BSC1050	Prussian Way 20 (Staff Housing) - Capital	-	-	-	-
BSC1054	Blue Gum Close 15 (Staff Housing) - Capital	-	-	-	-
BSC1063	Club Drive Sporting Complex - Capital	-	-	-	15,363
BSC2029	Johnstone Street 46 (Staff Housing) - Capital	-	-	-	-
BSC2054	Blue Gum Close 16 (Staff Housing) - Capital	-	-	-	-
BSC3028	Pollard Street Swimming Pool Kiosk/Pump Room - Capital	-	-	-	-
BTC1029	Community Hub Visitor Ctr - Capital	-	-	-	-
BVC1039	Johnstone Street Town Hall - Capital	-	-	-	-
BWC1013	Robins Road Waste Site Office - Capital	-	-	-	-
BYC1999	Bannister Road Youth Centre - Capital	-	-	-	-
TOTAL EXISTING BUILDINGS		-	-	-	174,323
REPRESENTED BY:					
COA					
3042202 EXISTING BUILDINGS 17/18		180,000	180,000	120,000	174,323

GRAPHICAL DISCLOSURE OF FINANCIAL PERFORMANCE
For the period ended

29-Feb-20



A/BA/262001 (Corporate Services) Manager Finance/Financial Reports ((Launch)) 2019-20/29-Feb-2020/Data for Graphs

8.2.2 List of Payments – February 2020

Disclosure of Interest: Nil
Date:
Author: J Rendell
Attachments: 8.2.2A List of Payments - Confidential

Summary

The Local Government (Financial Management) Regulations 1996 require the preparation of a List of Payments made from the Council's bank accounts.

Background

A list of the payments made in each month is to be prepared and presented to a meeting of Council in the following month.

This list of payments is to be reviewed by Council separately from the monthly financial statements. This will ensure that the requirement of the Financial Regulations for the list of payments made in one month to be presented to the Council meeting in the following month, will be met even if the financial statements are not presented to that meeting.

Councillors have the opportunity to query or inspect invoices before the meeting to satisfy themselves before the item comes before Council.

Comment

The List of Payments for the month of February is presented in Attachment 8.2.2A.

Statutory Environment

Local Government (Financial Management) Regulations 1996

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.
- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –
- (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing –
- (a) for each account which requires council authorisation in that month –
 - (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.

- (3) A list prepared under subregulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Policy Implications - Nil

OFFICER'S RECOMMENDATION – 8.2.2

That Council adopts the list of payments for the period ending 29 February 2020; at Attachment 8.2.2A.

8.2.3 Annual Budget Review 2019/20

File Ref. No:	ADM0314
Disclosure of Interest:	Nil
Date:	14 March 2020
Author:	James Rendell Manager Financial Services
Attachments:	8.2.3A Summary of Financial Activity 8.2.3B Revised Statutory Budget end June 2020

Summary

This report presents, pursuant to Regulation 33A of the Local Government (*Financial Management*) Regulations, the Review of the 2019/20 Annual Budget based on actuals and commitments for the first 7 months of the year, and forecasts for the remainder of the financial year:

This report recommends that the report titled *Review of Budget for the period ended 30th June 2020* together with any recommendations contained therein, be adopted.

Background

A budget review was undertaken during February based on financial performance up to 31st January 2020 and the financial position as at that date. The review is a comparison of adopted budget, current budget and the annual forecast for the whole 2019/20 financial year. The forecasts are made based on the financial results as at 31st January 2020 and are a combined effort by the SoB - Executive Management Team (EMT) and Council. All comparatives and changes in this summary are against the adopted budget. A separate report "Boddington Shire Council Revised Budget 2019/20" has been provided to disclose changes from the adopted budget, this report will also be sent to the Department as required within the Act.

Comment

Regulation 33A(2A) of the Financial Management Regulations requires every local government to address the following items, as part of the mandatory annual budget review:

1. consider the local government's financial performance in the period beginning on 1st July and ending no earlier than 31st December in that financial year and no later than 31st March in that financial year;
2. consider the Local Government's financial position as at the date of the review; and
3. review the outcomes for the end of that financial year that are forecast in the budget.

The above three requirements are discussed, below:

1. Financial performance for the period from 1st July 2019 to 31st January 2020 has been submitted monthly to Council meetings in the form of a:
 - Summary of Financial Activity
 - Statement of Comprehensive Income (by nature/type)
 - Statement of Rate setting
 - Capital Expenditure report.

Council has therefore considered the financial performance for the 7 months to 31st January 2020 and adopted those accounts as reflecting the Shire's performance for that period. Therefore, it is considered that the requirement (a) of the Regulation 33A relating to the

consideration of the financial performance during the relevant period has already been complied with.

2. Financial position as at 31st January 2020:

The monthly management accounts, referred to in (a) above contained a Balance Sheet providing information on the Shire's financial position as at the relevant date. Therefore, it is considered that the requirement (b) of the Regulation 33A relating to the consideration of the financial position as at the date of the review has also been complied with.

3. Outcome of the Budget Review

Prudent implementation of the budget by management as well as Regulatory requirements dictate the need for a formalised, management review of the progress, at least half way through the year.

Attached to this report, is the Review of Budget for the period ended 30 June 2020.

The report has been prepared from estimates provided by the Senior Executive Management Team having regard to likely carry forward works, including associated incomes, and significant "unders and overs." The report's focus is the financial position of the Shire in a governance context. Councillors with specific information needs about particular costs or incomes are welcome to approach the CEO separately about these matters at any time.

Strategic Implications

"Good governance and strategic leadership," coupled with "effective and efficient corporate and administrative services," are the Council's identified Strategic Plan Framework outcomes required.

Statutory Environment

Regulation 33A of the Local Government Financial Management Regulations states:

1. *Between 1st January and 31st March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must (a) consider the local government's financial performance in the period beginning on 1st July and ending no earlier the 31st December in that financial year; and*
 - (b) *consider the local government's financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
2. *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the Council.*
3. *A Council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
**Absolute majority required*
4. *Within 30 days after a Council has made a determination, a copy of the review and determination is to be provided to the Department.*

Policy Implications - Nil.

Financial Implications

The 2019/20 Review of Budget is presented as an attachment in this report, showing a slightly worse off unrestricted (free) cash position of \$5k compared to adopted budget.

Economic Implications - Nil

Social Implications - Nil

Environmental Considerations - Nil

Consultation - Executive Management Team & Councillors

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION – ITEM 8.2.3

That Council:

- 1. Adopt the Revised Budget for the period ended 30th June 2020, and**
- 2. Submit a copy of the rise budget to the Department of Local Government within 30 days of adoption.**

SHIRE OF BODDINGTON SUMMARY OF FINANCIAL ACTIVITY by Nature or Type Provisional - for the period ended							29-Feb-20
	2019/20 Budget				Change to		
	Proposed	Amended	YTD Budget	Actual YTD	Proposed Budget	YTD	
Opening Funding Surplus (Deficit)	279,975	308,681	279,975	308,681	28,706	10.3%	
Revenue							
Rates	4,580,000	4,580,000	4,575,529	4,546,075	-	0.0%	
Operating Grants, Subsidies and Contributions	550,704	499,781	415,644	307,737	50,923	-9.2%	
Fees and Charges	1,274,019	1,241,734	940,253	905,567	32,286	-2.5%	
Interest Earnings	132,779	124,269	94,045	66,834	8,510	-6.4%	
Other Revenue	56,478	117,040	41,325	75,561	60,562	107.2%	
Profit from Asset Sales	-	28,505	-	28,505	28,505		
OPERATING INCOME	6,593,981	6,591,329	6,066,796	5,930,279	2,652	0.0%	
Expenses							
Employee Costs	- 2,746,307	- 2,603,026	- 1,830,398	- 1,711,498	143,281	-5.2%	
Materials and Contracts	- 1,793,894	- 1,852,518	- 1,254,334	- 1,206,092	58,624	3.3%	
Utility Charges	- 339,677	- 331,440	- 234,118	- 226,480	8,237	-2.4%	
Depreciation on Non-Current Assets	- 2,087,079	- 2,207,381	- 1,391,312	- 1,455,430	120,302	5.8%	
Interest Expenses	- 89,044	- 89,044	- 45,624	- 47,850	-	0.0%	
Insurance Expenses	- 247,880	- 229,157	- 251,567	- 223,594	18,723	-7.6%	
Loss on Asset Sales	- 16,800	- 16,800	- 11,200	- 7,692	-	0.0%	
Other Expenditure	- 162,795	- 154,816	- 81,778	- 93,386	7,979	-4.9%	
OPERATING EXPENDITURE	- 7,483,476	- 7,484,182	- 5,100,331	- 4,972,022	706	0.0%	
Net Result (incl. of surplus position)	- 609,520	- 584,173	1,246,440	1,266,937	25,348	1.6%	
Adjustments for Non-Cash Items							
Depreciation	2,087,079	2,207,381	1,391,312	1,455,430	120,302	5.8%	
Loss on Asset Disposals	16,800	16,800	11,200	7,692	-	0.0%	
(Profit) on Asset Disposals	-	- 28,505	-	28,505	28,505		
	2,103,879	2,195,676	1,402,512	1,491,627	91,797	2.3%	
Net Result before funding and Capex items	1,494,359	1,611,503	2,648,952	2,758,565	117,145	2.0%	
Capital Income and Expenditure							
Non-operating Grants & contributions	1,862,779	1,884,565	333,779	345,085	21,786	1.2%	
Purchase Land & Buildings	- 180,000	- 211,900	- 120,000	- 174,323	31,900	17.7%	
Purchase Plant & Equipment	- 713,185	- 712,185	- 691,512	- 242,316	1,000	-0.1%	
Purchase Roads, Streets & Bridges	- 2,080,970	- 2,140,970	- 497,432	- 424,274	60,000	2.9%	
Purchase Other Infrastructure	- 35,000	- 76,694	- 16,664	- 15,298	41,694	119.1%	
New Initiatives	- 3,936,881	- 2,998,803	- 972,152	- 296,229	938,078	-23.8%	
Proceeds from Asset Sales	184,500	184,500	105,000	106,993	-	0.0%	
Net Capital Items	- 4,898,757	- 4,071,487	- 1,858,981	- 700,361	827,270	-16.9%	
Funding Items							
Proceeds from New loans	1,000,000	1,000,000	-	-	-	0.0%	
Repayment of Loan Principal	- 240,532	- 240,532	- 125,953	- 123,696	-	0.0%	
Self Supporting Loan Principal Income	-	-	-	-	-		
Total Funding Items	759,468	759,468	- 125,953	- 123,696	-	1.8%	
Reserve Items							
Transfers to Reserves	- 17,519	- 1,017,519	-	-	1,000,000	#DIV/0!	
Transfers from Reserves	2,953,482	3,004,216	-	-	50,734	#DIV/0!	
Net Reserve movement	2,935,963	1,986,697	-	-	949,266	#DIV/0!	
Closing Funding Surplus (Deficit)	291,034	286,182	664,020	1,934,509	4,850	182.7%	



REVISED BUDGET 2019/20

BODDINGTON SHIRE COUNCIL REVISED BUDGET 2019/20

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SHIRE OF BODDINGTON
APPROVED BUDGET 2019/20
 Summary of Financial Activity
 For the Year Ended 30 June 2020

Note	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
Opening Funding Surplus (Deficit)	308,681	279,975	369,622
Revenue			
Rates	4,580,000	4,580,000	4,513,324
Operating Grants, Subsidies, Cont.	499,781	550,704	833,493
Fees and Charges	1,241,734	1,274,020	1,195,134
Service Charges	-	-	-
Interest Earnings	124,269	132,779	147,415
Profit on Sale of Assets	28,505	-	6,750
Fair Value Adjustment to financial assets in P/L	-	-	30,934
Other Revenue	117,040	56,478	80,703
	6,591,329	6,593,981	6,807,753
Expenses			
Employee Costs	(2,603,026)	(2,746,307)	(2,683,401)
Materials and Contracts	(1,852,518)	(1,793,894)	(1,764,986)
Utility Charges	(331,440)	(339,677)	(347,629)
Depreciation on Non-Current Assets	(2,207,381)	(2,087,079)	(2,087,079)
Interest Expenses	(89,044)	(89,044)	(100,140)
Insurance Expenses	(229,157)	(247,880)	(235,075)
Loss on Sale of Assets	(16,800)	(16,800)	(61,669)
Other Expenditure	(154,816)	(162,795)	(123,879)
	(7,484,182)	(7,483,476)	(7,403,858)
Adjustment for Non Cash Items			
(Profit)/Loss on Sale of Assets	(11,705)	16,800	54,919
Depreciation of Assets	2,207,381	2,087,079	2,087,079
	2,195,676	2,103,879	2,141,998
Result before Capital & Financing	1,611,504	1,494,360	1,915,516
Capital Items			
Non-operating revenue	1,884,565	1,862,779	932,555
Land & Buildings	(211,900)	(180,000)	(225,992)
Road Infrastructure	(640,000)	(580,000)	(693,146)
Bridges & Culverts	(1,429,000)	(1,429,000)	0
Footpaths	(71,970)	(71,970)	(54,317)
Streetscape/Water to Ranford	0	0	(131,635)
New Initiatives (Council)	(2,998,803)	(3,936,881)	(121,929)
Infrast. Other/Light Towers/Water to oval	(76,694)	(25,000)	(270,739)
Plant & Motor Vehicles	(662,185)	(663,185)	(46,928)
Furniture & Office Equipment	(50,000)	(50,000)	(35,072)
Waste Infrastructure	0	(10,000)	0
	(4,255,987)	(5,083,257)	(1,047,205)
Financing Items			
Proceeds from Asset Sales	184,500	184,500	1,058,250
Repayment of debentures	(240,532)	(240,532)	(226,327)
Proceeds from New Loans	1,000,000	1,000,000	0
Transfer to Reserves	(1,017,519)	(17,519)	(2,865,960)
Transfer from Reserves	3,004,216	2,953,482	1,474,907
	2,930,665	3,879,931	(559,630)
Cash Surplus/(Deficit) Carried F'wd.	286,182	291,034	308,681

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SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Statement of Comprehensive Income by Nature or Type
For the Year Ended 30 June 2020

	Note	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
Revenue				
Rates	8	4,580,000	4,580,000	4,513,324
Operating Grants, Subsidies, Cont.	10	499,781	550,704	833,493
Fees and Charges	11	1,241,734	1,274,020	1,195,134
Service Charges		0	0	0
Interest Earnings	2(a)	124,269	132,779	147,415
Other Revenue		117,040	56,478	80,703
		6,562,824	6,593,981	6,770,069
Expenses				
Employee Costs		(2,603,026)	(2,746,307)	(2,683,401)
Materials and Contracts		(1,852,518)	(1,793,894)	(1,764,986)
Utility Charges		(331,440)	(339,677)	(347,629)
Depreciation on Non-Current Assets	2(a)	(2,207,381)	(2,087,079)	(2,087,079)
Interest Expenses	2(a)	(89,044)	(89,044)	(100,140)
Insurance Expenses		(229,157)	(247,880)	(235,075)
Other Expenditure		(154,816)	(162,795)	(123,879)
		(7,467,382)	(7,466,676)	(7,342,188)
Non-Operating Grants, Subsidies & Contributions		1,884,565	1,862,779	532,555
Fair Value Adjustment to financial assets in P/L		0		30,934
Profit on Asset Disposals	4	28,505	0	6,750
Loss on Asset Disposals	4	(16,800)	(16,800)	(61,669)
Net Result		991,712	973,284	(63,548)
Other Comprehensive Income		0	0	0
Changes on re-valuation of non-current assets		0	0	(405,696)
Total Comprehensive Income		991,712	973,284	(469,245)

Notes: Fair value adjustments to financial assets at fair value through Profit or Loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Statement of Cash Flows
For the Year Ended 30 June 2020

	Note	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
Cash Flows From Operating Activities				
Receipts				
Rates		4,545,000	4,580,000	4,429,777
Operating Grants, Subsidies, Contributions		758,916	550,704	833,493
Service Charges		0	0	0
Fees and Charges		1,470,869	1,511,385	1,087,071
Interest Earnings		124,269	132,779	143,760
Goods and Services Tax		0	0	4,518
Other Revenue		117,040	56,478	173,632
		7,016,093	6,831,346	6,672,250
Payments				
Employee Costs		(2,603,026)	(2,746,307)	(2,657,829)
Materials and Contracts		(2,452,096)	(2,031,258)	(1,833,460)
Utility Charges		(331,440)	(339,677)	(347,629)
Insurance Expenses		(229,157)	(247,880)	(235,075)
Interest Expenses		(89,044)	(89,044)	(98,440)
Goods and Services Tax		0	0	89
Other Expenditure		(154,816)	(162,795)	(123,879)
		(5,859,579)	(5,616,961)	(5,296,223)
Net Cash Provided By Operating Activities	15(b)	1,156,513	1,214,385	1,376,027
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale		0	0	0
Payments for Purchase of Property, Plant & Equipment		(924,085)	(893,185)	(315,812)
Payments for Construction of Infrastructure		(5,216,467)	(6,052,851)	(1,263,948)
Non-Operating Grants, Subsidies, Contributions used for the Development of Assets		1,884,565	1,862,779	532,555
Proceeds from Sale of Land Held for Resale		0	0	0
Proceeds from Sale of Plant & Equipment	4	184,500	184,500	1,058,250
Net Cash Used in Investing Activities		(4,071,487)	(4,898,757)	11,045

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Statement of Cash Flows (Continued)
For the Year Ended 30 June 2020

	Note	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
Cash Flows from Financing Activities				
Repayment of Debentures	5	(240,532)	(240,532)	(226,327)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	1,000,000	1,000,000	0
Net Cash Provided By (Used In) Financing Activities		759,468	759,468	(226,327)
Net Increase (Decrease) in Cash Held		(2,155,505)	(2,924,904)	1,160,745
Cash at Beginning of Year		5,052,930	4,560,614	3,892,183
Cash and Cash Equivalents at the End of the Year	15(a)	2,897,425	1,635,709	5,052,930

SHIRE OF BODDINGTON
APPROVED BUDGET 2019/20
Statement of Changes in Equity
For the Year Ended 30 June 2019

Note	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
RETAINED SURPLUS			
Balance 1 July	32,701,686	32,832,146	34,156,787
Transfer from/(to) Reserves	1,986,697	2,935,963	1,391,553
Net Result	991,712	990,084	63,548
Balance 30 June	35,680,094	36,758,193	32,701,686
CASH BACKED RESERVES			
Balance 1 July	4,365,804	4,280,639	2,974,251
Transfer (from)/to Reserves	(1,986,697)	2,935,963	1,391,553
Balance 30 June	2,379,107	1,344,676	4,365,804
ASSET REVALUATION RESERVE			
Balance 1 July	48,411,940	48,817,637	48,817,637
Transfer (from)/to Reserves	0	0	(405,696)
Balance 30 June	48,411,940	48,817,637	48,411,940
TOTAL EQUITY	86,471,142	86,920,507	85,479,432

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Rate Setting Statement
 For the Year Ended 30 June 2020

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
Revenue			
Operating Grants, Subsidies, Contributions	499,781	550,704	833,493
Fees and Charges	1,241,734	1,274,020	1,195,134
Service Charges	0	0	0
Interest Earnings	124,269	132,779	147,415
Profit on Sale of Assets	28,505	0	6,750
Fair Value Adjustment to financial assets in P/L			30,934
Other Revenue	117,040	56,478	80,703
	2,011,329	2,013,981	2,294,430
Expenses			
Employee Costs	(2,603,026)	(2,746,307)	(2,683,401)
Materials and Contracts	(1,852,518)	(1,793,894)	(1,764,986)
Utility Charges	(331,440)	(339,677)	(347,629)
Depreciation on Non-Current Assets	(2,207,381)	(2,087,079)	(2,087,079)
Interest Expenses	(89,044)	(89,044)	(100,140)
Insurance Expenses	(229,157)	(247,880)	(235,075)
Loss on Sale of Assets	(16,800)	(16,800)	(61,669)
Other Expenditure	(154,816)	(162,795)	(123,879)
	(7,484,182)	(7,483,476)	(7,403,857)
Adjustments for Cash Budget Requirements:			
Non-Cash Expenditure and Revenue			
(Profit)/Loss on Asset Disposals	(11,705)	16,800	54,919
Movement in Accruals and Provisions	0	0	0
Depreciation on Assets	2,207,381	2,087,079	2,087,080
	2,195,676	2,103,879	2,141,999

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Rate Setting Statement
 For the Year Ended 30 June 2020

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
Capital Expenditure and Revenue			
Land Held for Resale	0	0	0
Land and Buildings	(211,900)	(180,000)	(225,992)
Infrastructure - Roads	(640,000)	(580,000)	(693,146)
Infrastructure - Bridges/Drainage	(1,429,000)	(1,429,000)	0
Infrastructure - Footpaths	(71,970)	(71,970)	(54,317)
Infrastructure - Streetscape	0	0	(131,635)
New Initiatives	(2,998,803)	(3,936,881)	(121,929)
Waste Infrastructure	0	(10,000)	0
Infrast. Other/Light Towers/Water to oval	(76,694)	(25,000)	(270,739)
Plant and Equipment	(662,185)	(663,185)	(46,928)
Furniture and Equipment	(50,000)	(50,000)	(35,072)
Grants/Contributions for Develop. of Assets	1,884,565	1,862,779	532,555
Proceeds from Disposal of Assets	184,500	184,500	1,058,250
Proceeds from Sale of Land Held for Resale	0	0	0
Repayment of Debentures	(240,532)	(240,532)	(226,327)
Proceeds from New Debentures	1,000,000	1,000,000	0
Transfers to Reserves (Restricted Assets)	(1,017,519)	(17,519)	(2,865,960)
Transfers from Reserves (Restricted Assets)	3,004,216	2,953,482	1,474,407
	(1,325,322)	(1,203,327)	(1,606,835)
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	308,681	279,974	369,622
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	286,182	291,034	308,681
Amount Required to be Raised from Rates	(4,580,000)	(4,580,000)	(4,513,324)

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Statement of Financial Position
For the Year Ended 30 June 2020

	2019/20 Revised Budget	2019/20 Adopted Budget	2018/19 Actual
ASSETS			
Current Assets			
Cash and cash equivalents	2,897,425	1,635,709	5,052,930
Receivables	330,000	330,000	559,135
Inventories	-	-	-
Local Government House Units	30,934	-	-
	<u>3,258,359</u>	<u>1,965,709</u>	<u>5,612,065</u>
NON - CURRENT ASSETS			
Receivables	-	-	30,934
Land Held for Resale	-	272,538	-
Property Plant & Equipment	30,765,626	30,929,547	29,841,541
Infrastructure	56,187,306	57,492,860	53,384,328
	<u>86,952,932</u>	<u>88,694,945</u>	<u>83,256,803</u>
TOTAL ASSETS	<u>90,211,291</u>	<u>90,660,654</u>	<u>88,868,868</u>
LIABILITIES			
Current Liabilities			
Payables	300,000	300,000	662,214
Borrowings	240,532	240,532	240,532
Provisions	284,000	284,000	323,626
	<u>824,532</u>	<u>824,532</u>	<u>1,226,372</u>
Non - current Liabilities			
Trade & Other payables	300,000	300,000	300,000
Borrowings	2,573,529	2,573,529	1,818,039
Provisions	42,084	42,084	45,024
	<u>2,915,613</u>	<u>2,915,613</u>	<u>2,163,063</u>
TOTAL LIABILITIES	<u>3,740,145</u>	<u>3,740,145</u>	<u>3,389,435</u>
NET ASSETS	<u>86,471,142</u>	<u>86,920,507</u>	<u>85,479,432</u>
EQUITY			
Retained Earnings	35,680,094	36,758,193	32,701,686
Cash Backed Reserves	2,379,107	1,344,676	4,365,804
Asset Revaluation Reserve	48,411,940	48,817,637	48,411,940
TOTAL EQUITY	<u>86,471,142</u>	<u>86,920,507</u>	<u>85,479,432</u>

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 Council 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 16 to this budget document.

(b) 2018/19 Actual Balances

Balances shown in this budget as 2018/19 Actuals per audited accounts have been used in the preparation of the revised budget.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) 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.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Goods and Services Tax (GST) (Continued)

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.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

(g) 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 the statement of financial position.

(h) 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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) 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.

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.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Land Held for Resale (Continued)

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.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

- (i) that are plant and equipment; and

- (ii) that are -

- (I) land and buildings; or

- (II) infrastructure;

and

- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation on the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset type are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

SHIRE OF BODDINGTON

REVISED BUDGET 2019/20

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the *Initial Recognition* section as detailed above.

Those assets carried at fair value will be carried in accordance with the *Revaluation Methodology* section as detailed above.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

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.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Major depreciation periods are as per Council adopted policy F20 Non Current Asset Capitalisation and Depreciation Control.

Land and Buildings

Land	Not depreciated
Buildings	
- External Structure	100 years
- Roof Structure	25 years
- Fitout, including flooring	10 years
- Mechanicals	15 years

Furniture and Equipment

Computers	3 years
Communications	5 years
Furniture	10 years
Equipment	5 years

Plant and Equipment

Light Plant	5 years
Medium Plant	7 to 10 years
Heavy Plant	10 to 15 years
Minor Plant	7 to 10 years

Roads

Sealed and Unsealed Roads - formation	Not depreciated
Sealed Roads - Pavement	100 years
Sealed Roads - Surface	5 to 20 years
Unsealed Roads - Pavement	5 to 10 years

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

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

(m) Impairment of Assets

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

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council'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 Council'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 Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee Benefits (Continued)

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

(p) 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.

(q) Provisions

Provisions are recognised when the Council has a 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.

(r) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Comparative Figures

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

(t) Budget Comparative Figures

Unless otherwise stated, the actual comparative figures shown in this budget document relate to the actual estimates for the relevant item of disclosure at the time of budget preparation and may differ from the audited financial accounts for the previous year.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

Note	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
2. OPERATING REVENUES AND EXPENSES			
(a) Result from Ordinary Activities			
The result from ordinary activities includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit	28,800	28,800	28,000
Other Services	0	0	0
Depreciation			
By Class			
Land and Buildings	468,100	442,589	442,589
Furniture and Equipment	47,435	44,850	44,850
Plant and Equipment	244,912	231,564	231,564
Roads & Bridges	788,949	745,951	745,951
Footpaths	51,990	49,157	49,157
Drainage	237,319	224,385	224,385
Parks & Ovals	31,284	29,579	29,579
Public Facilities	136,254	128,828	128,828
Foreshore & Caravan Park	41,466	39,206	39,206
Other Infrastructure incl. Cemeteries	159,672	150,970	150,970
	2,207,381	2,087,081	2,087,079
Interest Expenses (Finance Costs)			
- Debentures (refer note 5(a))	89,044	89,044	100,140
	89,044	89,044	100,140
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	7,519	7,519	30,900
- Other Funds	86,750	97,546	83,304
- Other Restricted Funds	0	0	2,418
Other Interest Revenue (refer note 13)	30,000	27,714	30,793
	124,269	132,779	147,415

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

2. OPERATING REVENUES AND EXPENSES (Continued)

(b) Statement of Programme/Activities

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

GOVERNANCE

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.

LAW, ORDER, PUBLIC SAFETY

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Food quality, pest control and financial assistance in the provision of medical and doctor services.

EDUCATION AND WELFARE

Operation of day care centre and Retirement Village Units.

HOUSING

Provision of staff and residential housing.

COMMUNITY AMENITIES

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of storm water drainage, environmental services, public conveniences and cemetery operation. Community assistance grants, crime prevention and youth services.

RECREATION AND CULTURE

Maintenance of halls, aquatic centres, recreation centres and various reserves; operation of library and community development services.

TRANSPORT

Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, depot maintenance.

ECONOMIC SERVICES

The regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

OTHER PROPERTY & SERVICES

Private works operation, plant repairs, operations and administrative costs.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
3. ACQUISITION OF ASSETS			
The following assets are budgeted to be acquired during the year:			
By Class			
Land held for resale	0	0	0
Land and Buildings	211,900	180,000	225,992
Infrastructure Assets - Roads	640,000	580,000	669,381
Infrastructure Assets - Bridges	1,329,000	1,329,000	0
Infrastructure Assets - Footpaths	71,970	71,970	54,317
Infrastructure Assets - Drainage	100,000	100,000	23,766
Plant & Equipment	662,185	663,185	46,928
Streetscape & New initiatives	2,998,803	3,936,881	253,564
Waste Infrastructure	0	10,000	0
Infrastructure Assets - Other	76,694	25,000	270,739
Furniture & Equipment	50,000	50,000	35,072
	6,140,552	6,946,036	1,579,760

To obtain further details of Asset Acquisitions refer to attachment
 - Acquisition of Assets - 2019/20 Budget

4. DISPOSALS OF ASSETS

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

By Class

	Not Book Value 2019/20 Draft Budget \$	Sale Proceeds 2019/20 Draft Budget \$	** Profit(Loss) 2019/20 Draft Budget \$
Land and Buildings	0	0	0
Plant and Equipment	201,300	213,005	11,705
Furniture and Equipment	0	0	0
Infrastructure Assets - Roads	0	0	0
Infrastructure Assets - Footpaths	0	0	0
Infrastructure Assets - Drainage	0	0	0
Infrastructure Assets - Other	0	0	0
	201,300	213,005	11,705

Summary

Profit on Asset Disposals
 Loss on Asset Disposals

2019/20 Budget \$
28,505
(16,800)

** Profit/(loss) Includes Revaluation Reserve Surplus & Deficits

SHIRE OF BODDINGTON

REVISED BUDGET 2019/20

Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

INFORMATION ON BORROWINGS

Debt Repayments

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

Particulars	Loan No	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				2019/20 Budget \$	2018/19 Actual \$	2019/20 Budget \$	2018/19 Actual \$	2019/20 Budget \$	2018/19 Actual \$
Governance									
Loan 105 - Administration Centre	L105	686,833	0	126,681	120,565	560,153	686,833	26,285	31,216
Education & Welfare									
Loan 99 - Aged Care Housing Devt.	L099	0	0	0	0	0	0	0	0
Loan 100 - Child Care Centre	L100	133,988	0	15,710	13,845	118,278	133,988	8,354	9,316
Health									
Loan 83 - Doctor's residence	L083	36,446	0	11,373	10,661	25,074	36,446	2,211	2,923
Housing									
Loan 77 - Johnstone St. - Housing	L077	0	0	0	0	0	0	0	0
Loan 91 - Executive - Housing	L091	0	0	0	0	0	0	0	0
Loan 94 - Pecan Place - Housing	L094	207,139	0	13,437	12,612	193,702	207,139	13,147	13,974
Loan 97 - Hill Street - Housing	L097	210,067	0	13,627	12,789	196,440	210,067	13,333	14,171
Community Amenities									
Loan 81 - Refuse site	L081	0	0	0	0	0	0	0	0
Recreation & Culture									
Loan 103 - Recreation Centre	L103	0	0	0	0	0	0	0	0
Loan 106 - Recreation Centre	L106	780,119	0	59,704	53,855	720,415	780,119	25,715	27,671
Loan 107 - Other Recreation	L107	0	1,000,000	0	0	1,000,000	0	0	0
Transport									
Loan 102 - Grader	L102	0	0	0	0	0	0	0	0
		2,054,593	1,000,000	240,532	226,327	2,814,061	2,054,593	89,044	99,271

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SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
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 For the Year Ended 30 June 2020

INFORMATION ON BORROWINGS (Continued)

New Debentures - 2019/20

Particulars/Purpose	Estimated Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Recreation & Culture	1,000,000			10			1,000,000	*

Unspent Debentures

Council will have unspent debenture fund as follows, these will be held in restricted cash backed reserves

Particulars/Purpose	Unspent as at		Used	
	30 June 20 Budget	30 June 19 Actual	30 June 20 Budget	
Recreation & Culture	1,000,000	0	0	
Total	1,000,000	0	0	

Overdraft

Council approved an overdraft facility with a limit of \$0.5 M.

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SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
6. RESERVES			
(a) Leave			
Opening Balance	0	0	282,930
Amount Set Aside / Transfer to Reserve	0	0	4,078
Amount Used / Transfer from Reserve	0	0	(287,008)
	0	0	0
(b) Plant & Vehicle			
Opening Balance	886,943	886,943	601,943
Amount Set Aside / Transfer to Reserve	0	0	285,000
Amount Used / Transfer from Reserve	(662,185)	(663,185)	0
	224,758	223,758	886,943
(c) Building			
Opening Balance	321,077	321,077	316,515
Amount Set Aside / Transfer to Reserve	0	0	4,562
Amount Used / Transfer from Reserve	(321,077)	(321,077)	0
	0	0	321,077
(d) Local Organisation Assistance Fund			
Opening Balance	31,133	31,133	30,691
Amount Set Aside / Transfer to Reserve	579	579	442
Amount Used / Transfer from Reserve	0	0	0
	31,712	31,712	31,133
(e) Aged Housing			
Opening Balance	628,019	628,019	619,096
Amount Set Aside / Transfer to Reserve	6,016	6,016	8,923
Amount Used / Transfer from Reserve	0	0	0
	634,035	634,035	628,019
(f) Staff Housing			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	0	0	0
(g) Refuse Site			
Opening Balance	38,866	38,866	38,314
Amount Set Aside / Transfer to Reserve	772	772	552
Amount Used / Transfer from Reserve	0	0	0
	39,638	39,638	38,866

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
6. RESERVES (Continued)			
(h) High School Sharing Resource			
Opening Balance	0	0	25,663
Amount Set Aside / Transfer to Reserve	0	0	370
Amount Used / Transfer from Reserve	0	0	(26,033)
	0	0	0
(i) Public Open Space			
Opening Balance	1,775,394	1,825,394	242,441
Amount Set Aside / Transfer to Reserve	0	0	1,597,953
Amount Used / Transfer from Reserve	(1,687,953)	(1,737,953)	(65,000)
	87,441	87,441	1,775,394
(j) River Crossing			
Opening Balance	46,915	46,915	65,964
Amount Set Aside / Transfer to Reserve	0	0	951
Amount Used / Transfer from Reserve	0	0	(20,000)
	46,915	46,915	46,915
(k) Recreation Centre			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	0	0	0
(l) Swimming Pool			
Opening Balance	20,684	20,684	10,532
Amount Set Aside / Transfer to Reserve	10,152	10,152	10,152
Amount Used / Transfer from Reserve	0	0	0
	30,836	30,836	20,684
(m) Unspent Loans			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	1,000,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	1,000,000	0	0
(n) Prepaid Conditional Grants			
Opening Balance	196,506	195,534	212,017
Amount Set Aside / Transfer to Reserve	0	0	183,092
Amount Used / Transfer from Reserve	(183,001)	(181,267)	(198,603)
	13,505	14,267	196,506
(o) Unspent Conditional Grants			
Opening Balance	420,265	286,075	528,143
Amount Set Aside / Transfer to Reserve	0	0	769,885
Amount Used / Transfer from Reserve	(150,000)	(50,000)	(877,763)
	270,265	236,075	420,265
Total Reserves	2,379,103	1,344,675	4,365,804

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
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 For the Year Ended 30 June 2020

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
6. RESERVES (Continued)			
6. Movements to/from Reserves			
Transfers to Reserves			
Leave	0	0	4,078
Plant & Vehicle	0	0	285,000
Building	0	0	4,562
Local Organisation Assistance Fund	579	579	442
Aged Housing	6,016	6,016	8,923
Staff Housing	0	0	0
Refuse Site	772	772	552
High School Sharing Resource	0	0	370
Public Open Space	0	0	1,597,953
River Crossing	0	0	951
Recreation Centre	0	0	0
Swimming Pool	10,152	10,152	10,152
Unspent Loans	1,000,000	0	0
Prepaid Conditional Grants	0	0	183,092
Unspent Conditional Grants	0	0	769,885
	1,017,519	17,519	2,865,960
Transfers from Reserves			
Leave	0	0	(287,008)
Plant & Vehicle	(662,185)	(663,185)	0
Building	(321,077)	(321,077)	0
Local Organisation Assistance Fund	0	0	0
Aged Housing	0	0	0
Staff Housing	0	0	0
Refuse Site	0	0	0
High School Sharing Resource	0	0	(26,033)
Public Open Space	(1,687,953)	(1,737,953)	(65,000)
River Crossing	0	0	(20,000)
Recreation Centre	0	0	0
Swimming Pool	0	0	0
Unspent Loans	0	0	0
Prepaid Conditional Grants	(183,001)	(181,267)	(198,603)
Unspent Conditional Grants	(150,000)	(50,000)	(877,763)
	(3,004,216)	(2,953,482)	(1,474,407)
Total Transfer to/(from) Reserves	(1,986,697)	(2,935,963)	1,391,553

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

6. RESERVES (Continued)

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

Leave

This reserve is for the cash backed Annual leave entitlements.

Plant & Vehicle

This reserve is for the purchase of major plant and equipment.

Building

This reserve is for the purchase of buildings.

Local Organisation Assistance Fund

This Reserve is for the assistance of local communities in the Shire of Boddington.

Aged Housing

This reserve is for the construction and/or capital maintenance of retirement units owned by the Shire.

Staff Housing

This reserve is for the construction and/or capital maintenance of staff housing.

Refuse Site

This reserve is for the upgrade and rationalisation of Refuse Disposal Facilities within the Shire

High School Sharing Resource

This Reserve is for the sharing of resources between the High school and Shire of Boddington.

Public Open Space

This reserve is to provide for loan repayments.

River Crossing

This Reserve is for purpose of providing for future capital upgrade of the River crossing.

Recreation Centre

This Reserve is for purpose of providing for future capital upgrade of Recreational Hardcourts

Swimming Pool

This Reserve is for purpose of providing for future capital upgrade of the Boddington swimming pool.

Prepaid Conditional Grants

To provide a mechanism for identifying prepaid grants where the expenditure associated with be incurred in the next financial year, these mainly consist of prepaid Financial Assistance Grants (FAG) and local roads grants.

Unspent Conditional Grants

To provide a mechanism for identifying conditional unspent grants where the expenditure associated will be undertaken in future years be it operating or capital in nature.

Unspent Loans

To provide a mechanism for restricting loan proceeds unspent for future expenditures be it of an operating or capital nature, this forms part of restricted funds.

For the Year Ended 30 June 2020
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	425,393	291,034	594,198
Cash - Restricted	2,472,032	1,344,675	4,458,732
Receivables	300,000	300,000	559,135
Inventories	0	0	0
	<u>3,197,425</u>	<u>1,935,709</u>	<u>5,612,065</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions	(300,000)	(300,000)	(662,214)
NET CURRENT ASSET POSITION	<u>2,897,425</u>	<u>1,635,709</u>	<u>4,949,851</u>
Less: Cash - Restricted	(2,472,032)	(1,344,675)	(4,458,732)
Add: Secured by Floating Charge	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>425,393</u>	<u>291,034</u>	<u>491,120</u>

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

8. RATING INFORMATION - 2019/20 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Budgeted Rate Revenue \$	Budgeted Interim Rates \$	Budgeted Back Rates \$	Budgeted Total Revenue \$	2018/19 Actual \$
Differential General Rate								
UV - Mining	0.031850	44	37,717,262	1,200,968	0	0	1,200,968	1,161,315
UV - Non_Rural	0.024812	1	703,000	17,443	0	0	17,443	21,577
UV - Rural	0.006716	240	121,305,222	658,155	13,398	0	671,553	679,692
GRV - Mining	0.074270	2	20,635,000	1,532,561	0	0	1,532,561	1,509,943
GRV - Townsites	0.108500	475	7,018,900	775,170	0	0	775,170	751,297
Sub-Totals		762	187,379,384	4,184,297	13,398	0	4,197,695	4,123,824
Minimum Rates								
UV - Mining	960.00	42	165,901	40,320	0	0	40,320	39,900
UV - Rural	825.00	233	112,278	192,225	0	0	192,225	220,400
GRV - Mining	960.00	1	20	960	0	0	960	950
GRV - Townsites	960.00	155	541,084	148,800	0	0	148,800	128,250
Sub-Totals		431	819,283	382,305	0	0	382,305	389,500
Ex Gratia Rates								4,513,324
Discount								0
Totals							4,580,000	4,513,324

Note: The proposed rates in the dollar were amended after the advertising period was over.

All land except 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.

The general rates detailed above for the 2019/20 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 payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

9. SPECIFIED AREA RATE & SERVICE CHARGES - 2019/20 FINANCIAL YEAR

The Shire of Boddington did not have any specified area rates or service charges for 2018/19 and does not plan to raise any in 2019/20.

10. OPERATING & CAPITAL GRANTS

	2019/20 Revised Budget	2019/20 Adopted Budget	2018/19 Actual
Recurring operating grants	\$	\$	\$
WAGC - General Purpose Grant	57,268	80,606	93,411
WAGC - Local Roads Grant	85,902	122,058	209,270
Road Safety Alliance	73,185	73,185	82,750
Childcare	45,000	88,100	105,775
Rural Living Expo	0	30,000	0
MRWA Direct Grants	50,910	49,062	47,750
ESL Grant & Fire Mitigation - Brigades	137,461	49,080	52,817
ESL Grant - SES	22,440	27,800	30,630
Healthways ABC Grant	11,300	25,000	25,750
Other Grants	16,315	5,813	11,784
Sub - total	499,781	550,704	659,937
Non - recurring operating grants			
DFES Bushfire Management Planning Co-ordinator	0	0	173,556
Sub - total	0	0	173,556
Total Operating Grants	499,781	550,704	833,493
Capital Grants			
Grants Comm'n - Bridge Fund	664,500	664,500	97,943
MRWA Bridge Funding	664,500	664,500	0
Regional Road Group Grants	240,000	200,000	290,200
Road to Recovery Grants	133,779	133,779	0
Dam water to ovals	0	0	104,412
Outdoor Exercise Equipment/Hotham Park SoM	100,000	0	20,000
Recreational/Sport Lights/CCTV Camera	31,786	0	10,000
Pump Track	50,000	50,000	50,000
Skate Park	150,000	100,000	0
Public Art/Entry Statements	0	0	0
Nature Playground	50,000	50,000	0
Total Capital Grants	1,884,565	1,862,779	532,555

SHIRE OF BODDINGTON
Other Comprehensive Income
Notes to and Forming Part of the Budget
Total Comprehensive Income

11. FEES & CHARGES REVENUE

	2019/20 Revised Budget	2019/20 Adopted Budget	2018/19 Actual
Statutory fees	\$	\$	\$
Animal control	10,500	8,344	7,103
Building control	8,000	10,010	9,814
Planning control	5,000	8,783	8,611
Sub-total	23,500	27,138	25,528
User fees			
Administration	12,416	14,780	14,633
Aged Housing	107,048	177,233	73,274
Cemetery	20,000	9,700	8,568
Childcare	360,000	343,756	337,015
Caravan park	168,000	165,705	162,456
Doctor/Health	25,334	28,425	26,481
WA Transport (licencing)	35,625	33,980	33,643
Fire, Standpipe & Vehicle control	14,590	5,463	12,432
Halls & housing	11,000	20,185	19,811
Leases	77,787	77,254	78,198
Library	200	150	282
Other	54,493	29,763	64,524
Rates	14,500	10,564	15,053
Swimming pool	10,500	11,070	10,853
Waste services	305,241	316,963	310,748
Youth	1,500	1,892	1,634
Sub-total	1,218,234	1,246,882	1,169,606
Total Fees & Charges	1,241,734	1,274,020	1,195,134

12. RATE PAYMENT DISCOUNTS, WAIVERS & CONCESSIONS - 2019/20 FINANCIAL YEAR

The Shire of Boddington will not be providing a discount for early payment of rates for 2019/20.

13. INTEREST CHARGES AND INSTALMENTS - 2019/20 FINANCIAL YEAR

Rates are due and payable on 9 October 2019 or 35 days after the date of service appearing on the rate notice whichever is later.

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$27,714.

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2020

Instalment Options

Instalment options are available to ratepayers for payment of their rates.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 9 October 2019 or 35 days after the date of service appearing on the rate notice whichever is later.

Option 2 (Two Instalments)

First instalment to be received on or before 9 October 2019 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and one half of the current rates and service charges. The second instalment to be made on 14 February 2020 or four months and 35 days from service of rates notice whichever is later.

Option 3 (Four Instalments)

First instalment to be received on or before 9 October 2019 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and one quarter of the current rates and service charges. The second, third and fourth instalments are to be made on 9 December 2019, 14 February 2020 and 17 April 2020 or at two month intervals whichever is later.

The revenue from the imposition of the interest and administration charge under this option is estimated at \$11,475 is dissected as follows:

	2019/20 Revised Budget \$
Charges on Instalment Plan	0
Interest on Instalment Plan	10,000
	10,000

14. COUNCILLORS' REMUNERATION

The following fees, expenses and allowances are to be paid to council members and/or the president.

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
Meeting Fees incl. President and Deputy President Allowance	55,561	55,561	52,000
Councillor Conferences	7,800	5,252	4,650
Travelling, Childcare and Communication Expenses	6,105	7,225	4,301
	69,466	68,038	60,951

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

15. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
Cash - Unrestricted	425,393	291,034	594,198
Cash - Restricted	2,472,032	1,344,675	4,458,732
	<u>2,897,425</u>	<u>1,635,709</u>	<u>5,052,930</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Reserves

Leave	0	0	0
Plant & Vehicle	224,758	223,758	886,943
Building	0	0	321,077
Local Organisation Assistance Fund	31,712	31,712	31,133
Aged Housing	634,035	634,035	628,019
Staff Housing	0	0	0
Refuse Site	39,638	39,638	38,866
High School Sharing Resource	0	0	0
Public Open Space	87,441	87,441	1,775,394
River Crossing	46,915	46,915	46,915
Recreation Centre	0	0	0
Swimming Pool	30,836	30,836	20,684
Unspent Loans	1,000,000	0	0
Prepaid Conditional Grants	13,505	14,267	196,506
Unspent Conditional Grants	270,265	236,075	420,265
	<u>2,379,103</u>	<u>1,344,677</u>	<u>4,365,804</u>

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

Net Result	991,712	973,284	(63,548)
Depreciation	2,207,381	2,087,079	2,087,080
(Profit)/Loss on Sale of Asset	(11,705)	16,800	54,919
(Increase)/Decrease in Receivables	259,135	0	(172,807)
(Increase)/Decrease in Inventories	0	0	(30,934)
Increase/(Decrease) in Payables	(405,444)	0	22,865
Increase/(Decrease) in Employee Provisions	0	0	11,007
Grants/Contributions for the Development of Assets	(1,884,565)	(1,862,779)	(532,555)
Net Cash from Operating Activities	<u>1,156,513</u>	<u>1,214,384</u>	<u>1,376,027</u>

SHIRE OF BODDINGTON
REVISED BUDGET 2019/20
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2020

	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	500,000	500,000	500,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	55,000	55,000	55,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Available	555,000	555,000	555,000
Loan Facilities			
Loan Facilities in use at Balance Date	0	0	0
Unused Loan Facilities at Balance Date	0	0	0

16. TRUST FUNDS

Estimated movements in funds held over which the Municipality has no control do not affect the 2019/20 Budget or Annual Financial Statements as they are included in consolidated accounts.

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2019/20.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2019/20.

REVISÉ BUDGET 2019/20

Capital Expenditure Funding Schedule

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2020

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8.3 PRINCIPAL ENVIRONMENTAL HEALTH OFFICER/
BUILDING SURVEYOR:

8.4 MANAGER WORKS & SERVICES:

8.5 DIRECTOR CORPORATE & COMMUNITY SERVICES:

8.5.1 Request for Sponsorship – Boddington Progress Group

File Ref. No: RCSV002
Disclosure of Interest: Nil
Date: 12 March 2020
Author: Graham Stanley – Director Corporate & Community Services
Attachment: Nil

Summary

The Boddington Progress Group Inc. has written to Council seeking sponsorship to assist with the staging of the of the 2020 Boddington Medieval Festival. This report makes a recommendation to underwrite the event for a sum of up to \$2,000.

Background

Dawn Newman, Secretary of the Boddington Progress Group writes:

Dear Sir,

The Boddington Progress Group is responsible for holding various events in Boddington with the aim of providing entertainment, theatre and activities for the residents of Boddington, owing to the fact that there are no movie theatres or activities for families, whilst at the same time bringing visitors to the town to sustain economic development for the region.

Our major event, is the Boddington Medieval Festival, which will be the fourth annual event and is being held on 2nd May 2020. This event has major activities for everyone and is a family friendly event bringing over 1500 people to the region. The festival is being held at the Rodeo Grounds from 10am until 11pm.

We are requesting Boddington Shire to be a sponsor of this event in 2020. Last year we had expenses of \$11k and to date have operated just to cover costs however, 2019 resulted in operating at some \$3k loss which our surveys showed was because the Federal Government called an election on the same day, resulting in people staying away because of voting.

This is not the result we would like to achieve and 2020 and should be a much larger event resulting in larger income through stall & gate fees however without having sponsors we cannot budget for Advertising/Entertainment and props etc.

We would like Boddington Shire Council to be a sponsor for this event and if an amount of \$2 – 5K could be considered it would really assist us to attract better entertainment which results in better gate fees. Our aim is to be self sufficient within three years which would be excellent and with support of our Shire Council we should be able to achieve this goal.

We hope this request could be considered and we await your reply.

Regards

*Dawn Newman
Secretary
Boddington Progress Group*

Comment

The Boddington Medieval Festival has certainly been successful in attracting people to and interest in Boddington and has the potential to develop into something very big for Boddington that could rival the success of the Rodeo if it is managed properly. In the past it has brought many visitors to town which has positive spinoffs for local accommodation and hospitality businesses and brings positive publicity to Boddington.

There are a number of medieval fairs and festivals around Australia but from a quick internet search I was only able to find two others in WA. York which is held at the end of September and Balingup which is held in August. There appears to be a growing interest around Australia in these type of events and the timing of the Boddington Medieval Festival in May is ideal because it is 6 months before the Rodeo and is well before the Balingup and York events.

If Council wishes to support this event financially it could do it in a number of ways. One way would be to provide a donation or sponsorship each year of a given amount of money. Another way would be to act as underwriter of the event up to a designated amount of money.

Strategic Implications

Consistent with the 2019-2029 Strategic Community Plan *Pillar 1: "A vibrant and connected community – Facilities & services that support lifelong wellbeing - 1.6 Support and diversify recreational activities for people of all ages"*. Also consistent with Pillar 2: *"A thriving and diverse economy – Increase tourism as an economic driver – 2.6 Support event-based tourism initiatives"*.

Statutory Environment

Local Government Act 1995

Section 2.7(2) –

Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies; and

Section 3.1 –

(1) The general function of a local government is to provide for the good government of persons in its district.

(2) The scope of the general function of a local government is to be construed in the context of its other functions under this Act or any other written law and any constraints imposed by this Act or any other written law on the performance of its functions.

(3) A liberal approach is to be taken to the construction of the scope of the general function of a local government.

Policy Implications - Nil

Financial Implications

Underwriting the event would mean that the Shire would only be required to make a contribution in the event that the festival ran at a loss and that would be limited to the maximum amount determined by the Shire.

Economic Implications

The Medieval Festival has the potential to grow into a very large event growing in popularity, bringing many visitors to our Shire, which has benefits for local businesses. The event raises the profile of Boddington as it is targeted mainly at visitors to the district.

Social Implications

Providing support for local events adds to the strength of our community and helps to make Boddington a more desirable place to live.

Environmental Considerations – Nil

Consultation

Discussed at Councillor Information session held 05 March 2020.
Discussed with CEO.

Options

Council can resolve to:

1. adopt the recommendations;
2. adopt the recommendations with further amendments; or
3. not accept the recommendation, giving reasons.

Voting Requirements - Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.5.1

COUNCIL RESOLUTION

Moved: Cr

That Council resolves:

1. To offer to underwrite Boddington Progress Group Inc. for the staging of the 2020 Boddington Medieval Festival up to a sum of \$2,000 should it proceed.

8.5.2 Request for Financial Assistance – Quindanning Picnic Race Club

File Ref. No: RCSV003
Disclosure of Interest: Nil
Date: 12 March 2020
Author: Graham Stanley – Director Corporate & Community Services
Attachment: Nil

Summary

Quindanning Picnic Race Club has requested assistance from Council to cover the cost of water used preparing the race track at the Picnic Races held at Easter each year. It is recommended that Council agrees to provide an annual sponsorship of \$1,000 to assist the race club.

Background

Robyn Cavanagh, President of the Quindanning Picnic Race Club writes:

Dear Chris,

The Quindanning race club would like to approach the Boddington shire for assistance with the water supply from the Quindanning stand pipe required for Easter race day.

The water is used to prepare a safe racing track for both the horse and rider competing in numerous events throughout the afternoon of race day.

This generally requires, depending on the year, 10 x 9000 lts water truck loads.

With the introduction of increased water rates, our small club operating with limited funds would find this a large financial outlay.

Your consideration to our situation would be greatly appreciated

Kind regards

Robyn Cavanagh

President

Quindanning Picnic Race Club

Comment

The current standpipe water charge is \$9.50 per kilolitre. Based on the above estimated usage that equates to a charge of \$855. Currently the Shire provides some in-kind assistance to the Race Club but it varies from year to year. Last year the assistance was limited to erecting traffic signage prior to the weekend and removing it after the event and the overall cost was minimal.

Picnic Race Day is a popular event and adds to the social fabric of our Shire. If Council wishes to provide assistance to the race club there are a number of ways it could be facilitated. One way would be to waive the standpipe charge. Another way would be to make an annual donation to the event. If the water charges are waived then the Council would forgo approximately \$855 dollars in income and this would vary dependent on the usage.

Another way would be to make an annual donation to the race club which they could use to cover the cost of the water. A donation of \$1,000 per annum is suggested. An annual donation would be simpler to administer and would be more transparent. That way water usage would be paid for and the income from water and the cost of water would be more closely correlated. It may also provide an incentive to the Race Club to use less water, saving money and allowing them to use surplus funds towards cartage or other operational costs.

Strategic Implications

Consistent with the 2019-2029 Strategic Community Plan *Pillar 1: "A vibrant and connected community – Facilities & services that support lifelong wellbeing - 1.6 Support and diversify recreational activities for people of all ages."* Also consistent with *Pillar 2: "A thriving and diverse economy – Increase tourism as an economic driver – 2.6 Support event-based tourism initiatives"*.

Statutory Environment

Local Government Act 1995

- Section 2.7(2) – Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies; and
- Section 3.1 –
- (1) The general function of a local government is to provide for the good government of persons in its district.
 - (2) The scope of the general function of a local government is to be construed in the context of its other functions under this Act or any other written law and any constraints imposed by this Act or any other written law on the performance of its functions.
 - (3) A liberal approach is to be taken to the construction of the scope of the general function of a local government.

Policy Implications - Nil.

Financial Implications

An annual donation of \$1,000 per annum will have little impact on this year's budget as funds are included in the budget for such requests. In future years the donation would be specifically budgeted for.

Economic Implications – Nil

Social Implications

Providing support for local sporting and social clubs adds to the strength of our community and helps to make Boddington a more desirable place to live. The Annual Easter Picnic Race Day is growing in popularity bringing many visitors to our Shire, which has benefits for local businesses.

Environmental Considerations – Nil

Consultation

Discussed at Councillor Information session held 05 March 2020.

Options

Council can resolve to:

1. adopt the recommendations;
2. adopt the recommendations with further amendments; or
3. not accept the recommendation, giving reasons.

Voting Requirements - Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.5.2

COUNCIL RESOLUTION

Moved: Cr

That Council resolves:

1. To provide a donation of \$1,000 per annum commencing in 2021 to the Quindanning Picnic Race Club to assist with the cost of maintaining the race track during the Easter Picnic Races.

8.5.3 Charge for Water from Dam Standpipe

File Ref. No:
Disclosure of Interest: Nil
Date: 12 March 2020
Author: Graham Stanley – Director Corporate & Community Services
Attachment: Nil

Summary

This report recommends the introduction of a new charge for commercial quantities of non-potable water taken from the dam standpipe. A commercial quantity is deemed as being quantities in excess of 7 kl taken over a 7 day period.

Background

Recently the new standpipe from the old Water Corporation dam became operational. Council has initially advertised the water as being free. It is now suggested that council considers imposing a charge for commercial users to recoup some operational expenses and act as a deterrent from large quantities of water being taken for commercial purposes.

Comment

Currently there is a charge of \$3.70 per kilolitre for water from the community standpipe at Crossman. Commercial users from the larger capacity standpipes pay \$9.50 per kilo litre. There is an incentive for commercial users to use the free, dam standpipe if the water they are using does not need to be potable. As a disincentive for users to take large quantities, lowering the dam level quickly, it is suggested that Council imposes a charge for larger quantities.

It is suggested that domestic users be those who take 1 kilolitre per day or 7kl over a 7 day period. For those who take more, a charge of \$1.85/kl be introduced. This is 50% of the community standpipe charge. To introduce the charge Council will be required to advertise the new charge by way of Local Notice otherwise wait until the new fees and charges are set with the annual budget.

Strategic Implications - Nil.

Statutory Environment

Local Government Act 1995

Section 2.7(2) –

Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies;

Section 3.1 –

(1) The general function of a local government is to provide for the good government of persons in its district.

(2) The scope of the general function of a local government is to be construed in the context of its other functions under this Act or any other written law

and any constraints imposed by this Act or any other written law on the performance of its functions.

(3) A liberal approach is to be taken to the construction of the scope of the general function of a local government;

Section 6.16 -

(1) A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.

* Absolute majority required.

(3) Fees and charges are to be imposed when adopting the annual budget but may be —

(a) imposed* during a financial year; and

(b) amended* from time to time during a financial year.

* Absolute majority required.

Section 6.17

(1) In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —

(a) the cost to the local government of providing the service or goods; and

(b) the importance of the service or goods to the community; and

(c) the price at which the service or goods could be provided by an alternative provider.

(2) A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.

(3) The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —

(a) under section 5.96; or

(b) under section 6.16(2)(d); or

(c) prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service;

Section 6.19

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

(a) its intention to do so; and

(b) the date from which it is proposed the fees or charges will be imposed.

Policy Implications - Nil.

Financial Implications

Charging for commercial quantities of water has the potential to enable the Shire to recover some of the costs of providing the standpipe and water however its main purpose is to act as a deterrent for people to take more water than is required. At this stage the amount of income to be raised is unknown.

Economic Implications – Nil.

Social Implications – Nil.

Environmental Considerations

Potential to reduce wasteful use of water.

Consultation

Discussed at Councillor Information session held 05 March 2020.

Options

Council can resolve to:

4. adopt the recommendations;
5. adopt the recommendations with further amendments; or
6. not accept the recommendation, giving reasons.

Voting Requirements - Absolute Majority

OFFICER'S RECOMMENDATION – ITEM 8.5.3

COUNCIL RESOLUTION

Moved: Cr

That Council resolves:

1. To introduce a charge of \$1.85/kl of non-potable water taken from the Boddington Dam standpipe for quantities in excess of 7kl in any 7 day period;
2. The new charge take effect from 1st April 2020;
3. The new charge be advertised in the Narrogin Observer, The Boddington News, the Shire Website and Facebook Page and on Shire notice boards.

8.5.4	Compliance Audit Return 2019
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File Ref. No: GOVN 003
Disclosure of Interest: Nil
Date: 13 March 2020
Author: Graham Stanley
Attachments: 8.5.4a Compliance Audit Return 2019

Summary

The Department of Local Government, Sport and Cultural Industries require the Compliance Audit Return for the period 1st January 2019 to 31st December 2019 to be completed, endorsed and included within an Ordinary Meeting Agenda papers.

Background

The Compliance Audit Return (CAR) is a Department of Local Government, Sport and Cultural Industries prepared checklist of some of the statutory requirements for Local Governments in the twelve months to 31st December 2019.

The Statutory Compliance Audit Return is to be:

1. presented to the Audit Committee for consideration at a meeting of the Audit Committee; by Council;
2. recommended for Adoption by Council at an Audit Committee Meeting;
3. presented to the Council at a meeting of Council;
4. adopted by the Council; and
5. the adoption recorded in the minutes of the meeting at which it is adopted.

After the Compliance Audit Return has been presented to Council, a certified copy of the return, along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit is to be submitted to the Director General, Department of Local Government, Sport and Cultural Industries by 31 March 2020.

Comment

Council's Audit Committee will consider the Compliance Audit Return at their meeting held on Thursday 19th March 2020. It is anticipated, although not certain, that the Committee's recommendation will be that which is included in the Committee's Recommendation section at the end of this report. The Compliance Audit Return 2019 is included at Attachment 8.5.4A.

The 2019 CAR continues in a reduced format with questions focused on high-risk areas of compliance and statutory reporting as prescribed in Regulation 13 of the Local Government (Audit) Regulations 1996.

Some additional questions seeking input into Integrated Planning and Reporting have also been added and although optional, I have completed them.

In completing the Compliance Audit Return there were three items identified where Council did not complete its statutory requirements or where there could be confusion about this fact. The first area of non-compliance is in relation to the Corporate Business Plan.

Council's Corporate Business Plan is currently out of date and it should be reviewed every year. A new Corporate Business Plan has been prepared and is being presented to Council at this meeting.

The other two items occurred in the areas covered by the optional questions. Financial Management Regulation 5 (2) (c) requires the CEO to conduct a review of the appropriateness and effectiveness of the local government's financial management systems and procedures and for the results of the review to be reported to Council. A review was conducted in 2018/19 but the results weren't reported formally to a meeting of Council. A report on the Financial Management review is being presented to Council at this meeting.

The third item is in relation to Audit Regulation 17. This requires the CEO to review and report to Council the effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance. Again such a review was conducted in 2018/19 and whilst it had been discussed at information sessions it was not formally presented to the Audit Committee or a meeting of Council. A report on the review is being presented to the Audit Committee this month and dependent on their recommendation will subsequently be presented to the Council.

Strategic Implications - There appear no further implications in this regard.

Statutory Environment

Local Government Act 1995

7.13. Regulations as to audits

- (1) Regulations may make provision —
 - (aa) as to the functions of the CEO and the audit committee in relation to audits carried out under this Part and reports made on those audits;
 - (ab) as to the functions of audit committees, including the selection and recommendation of an auditor;
 - (ac) as to the procedure to be followed in selecting an auditor;
 - (ad) as to the contents of the annual report to be prepared by an audit committee;
 - (ae) as to monitoring action taken in respect of any matters raised in a report by an auditor;
 - (a) with respect to matters to be included in agreements between local governments and auditors;
 - (b) for notifications and reports to be given in relation to agreements between local governments and auditors, including any variations to, or termination of such agreements;
 - (ba) as to the copies of agreements between local governments and auditors being provided to the Department;
 - (c) as to the manner in which an application may be made to the Minister for approval as an auditor;
 - (d) in relation to approved auditors, for —
 - (i) reviews of, and reports on, the quality of audits conducted;
 - (ii) the withdrawal by the Minister of approval as an auditor;
 - (iii) applications to the State Administrative Tribunal for the review of decisions to withdraw approval;
 - (e) for the exercise or performance by auditors of their powers and duties under this Part;
 - (f) as to the matters to be addressed by auditors in their reports;

- (g) requiring auditors to provide the Minister with such information as to audits carried out by them under this Part as is prescribed;
 - (h) prescribing the circumstances in which an auditor is to be considered to have a conflict of interest and requiring auditors to disclose in their reports such information as to a possible conflict of interest as is prescribed;
 - (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are —
 - (i) of a financial nature or not; or
 - (ii) under this Act or another written law.
- (2) Regulations may also make any provision about audit committees that may be made under section 5.25 in relation to committees.

Local Government (Audit) Regulations 1996

13. Prescribed statutory requirements for which compliance audit needed (Act s. 7.13(1)(i))
For the purposes of section 7.13(1)(i) the statutory requirements set forth in the Table to this regulation are prescribed.

Table

<i>Local Government Act 1995</i>		
s. 3.57	s. 3.58(3) and (4)	s. 3.59(2), (4) and (5)
s. 5.16	s. 5.17	s. 5.18
s. 5.36(4)	s. 5.37(2) and (3)	s. 5.42
s. 5.43	s. 5.44(2)	s. 5.45(1)(b)
s. 5.46	s. 5.67	s. 5.68(2)
s. 5.69(5)	s. 5.70	s. 5.71B(5) and (7)
s. 5.73	s. 5.75	s. 5.76
s. 5.77	s. 5.88	s. 5.89A
s. 5.103	s. 5.120	s. 5.121
s. 7.1A	s. 7.1B	s. 7.3
s. 7.6(3)	s. 7.9(1)	s. 7.12A
<i>Local Government (Administration) Regulations 1996</i>		
r. 18A	r. 18C	r. 18E
r. 18F	r. 18G	r. 19
r. 19C	r. 19DA	r. 22
r. 23	r. 28	r. 34B
r. 34C		
<i>Local Government (Audit) Regulations 1996</i>		
r. 7	r. 10	
<i>Local Government (Elections) Regulations 1997</i>		
r. 30G		
<i>Local Government (Functions and General) Regulations 1996</i>		
r. 7	r. 9	r. 10
r. 11A	r. 11	r. 12

r. 14(1), (3) and (5)	r. 15	r. 16
r. 17	r. 18(1) and (4)	r. 19
r. 21	r. 22	r. 23
r. 24	r. 24AD(2), (4) and (6)	r. 24AE
r. 24AF	r. 24AG	r. 24AH(1) and (3)
r. 24AI	r. 24E	r. 24F
<i>Local Government (Rules of Conduct) Regulations 2007</i>		
r. 11		

14. Compliance audits by local governments
- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be –
- (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.
15. Compliance audit return, certified copy of etc. to be given to Director General
- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –
- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Director General by 31 March next following the period to which the return relates.
- (2) In this regulation –
- certified** in relation to a compliance audit return means signed by –
- (a) the mayor or president; and
 - (b) the CEO.

Policy Implications - There appear no further implications in this regard.

Financial Implications - There appear no further implications in this regard.

Economic Implications - There appear no further implications in this regard.

Social Implications - There appear no further implications in this regard.

Environmental Considerations - There appear no further implications in this regard.

Consultation

The Shire of Boddington Audit Committee considered this matter in making the recommendation to Council.

Options

Council can approve the Audit Committee's Recommendation or not.

OFFICER'S RECOMMENDATION – ITEM 8.5.4

That Council accepts the recommendation of the Audit Committee that the Compliance Audit Return, included at Attachment 8.5.4A Compliance Audit Return 2019, for the period 1st January 2019 to 31st December 2019, as completed by the President and Chief Executive Officer, be endorsed and duly signed accordingly.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
Local Government, Sport
and Cultural Industries

Boddington - Compliance Audit Return 2019

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A		Graham Stanley
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A		Graham Stanley
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A		Graham Stanley
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Graham Stanley
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A		Graham Stanley
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A		Graham Stanley
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A		Graham Stanley
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Graham Stanley
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	Yes		Graham Stanley
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Graham Stanley
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Graham Stanley
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Graham Stanley
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Graham Stanley
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes		Graham Stanley
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Graham Stanley
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes		Graham Stanley
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Graham Stanley
Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Graham Stanley
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	N/A		Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Graham Stanley
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Graham Stanley
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Graham Stanley
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	Yes		Graham Stanley
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	N/A		Graham Stanley
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes		Graham Stanley
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Graham Stanley
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Graham Stanley
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Graham Stanley
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Graham Stanley
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Graham Stanley
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Graham Stanley
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
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No	Reference	Question	Response	Comments	Respondent
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Graham Stanley
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	Yes		Graham Stanley
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	N/A		Graham Stanley
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Graham Stanley

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	Yes		Graham Stanley
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Graham Stanley

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1) (2)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates?	Yes		Graham Stanley
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	Yes		Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Graham Stanley
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Graham Stanley
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes		Graham Stanley
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	Yes		Graham Stanley
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		Graham Stanley
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes		Graham Stanley
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	N/A		Graham Stanley
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	N/A		Graham Stanley
9	S7.12A (5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A		Graham Stanley
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes		Graham Stanley
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes		Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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No	Reference	Question	Response	Comments	Respondent
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Graham Stanley
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes		Graham Stanley
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes		Graham Stanley

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	15/10/2013	Graham Stanley
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	No	A new Corporate Business Plan has been prepared and will be submitted for adoption by Council on 19/03/2020	Graham Stanley
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	17/12/2019	Graham Stanley
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A	17/12/2019	Graham Stanley
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	18/12/2018	Graham Stanley
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	20/08/2019	Graham Stanley
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	16/07/2012	Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Graham Stanley
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	N/A		Graham Stanley
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	N/A		Graham Stanley
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	N/A		Graham Stanley
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	N/A		Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A		Graham Stanley
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes		Graham Stanley
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Graham Stanley
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Graham Stanley
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred?	Yes		Graham Stanley
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Graham Stanley

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	No	A review was conducted in 2018/19 however it wasn't presented to Council Meeting. The review will be presented in 2019/20.	Graham Stanley
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	No	A review was conducted in 2018/19 however it wasn't presented to Council Meeting. The review will be presented in 2019/20.	Graham Stanley
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	N/A	The required information was included in the Annual Report however no Electors meeting was held in 2019. The 2017/18 Annual Report was presented to the Annual Electors meeting held in December 2018. The 2018/19 Annual Report was presented to an Electors meeting held in February 2020.	Graham Stanley
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Graham Stanley
Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	Yes		Graham Stanley
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	N/A		Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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No	Reference	Question	Response	Comments	Respondent
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Graham Stanley
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Graham Stanley
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation?	Yes		Graham Stanley
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	Yes		Graham Stanley
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	Yes		Graham Stanley
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Graham Stanley
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	Yes		Graham Stanley
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes		Graham Stanley
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	N/A		Graham Stanley
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A		Graham Stanley
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	N/A		Graham Stanley
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A		Graham Stanley
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	Yes		Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
Local Government, Sport
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A		Graham Stanley
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	N/A		Graham Stanley
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	N/A		Graham Stanley
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	N/A		Graham Stanley
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	N/A		Graham Stanley
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Graham Stanley
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	N/A		Graham Stanley
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	N/A		Graham Stanley
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	N/A		Graham Stanley
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	N/A		Graham Stanley

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
Local Government, Sport
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?	Yes		Graham Stanley
27	F&G Reg 11A	Did the local government comply with it's current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Graham Stanley

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Boddington

Signed CEO, Boddington

8.5.5 2019 Financial Management Review

File Ref. No: FINM014
Disclosure of Interest: Nil
Date: 16 March 2020
Author: Chris Littlemore
Attachments: 5.1.1A 2019 Financial Management Review - Confidential

Summary

The Council is to consider receiving the 2019 Financial Management Review.

Background

Council received the 2019 Financial Management Review on 24 September 2019. The report must be presented to Council for consideration.

Comment

Every 3 years the CEO is obliged to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government and report to the local government the results of those reviews.

Council engaged Butler Settineri (Audit) Pty Ltd to undertake the review on behalf of the CEO to ensure transparency and probity.

There report and management responses appear in the attachment for Council consideration and receipt.

Strategic Implications - There appear no further implications in this regard.

Statutory Environment

Local Government (Financial Management) Regulations 1996

5. CEO's duties as to financial management -

(2) The CEO is to —

- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Policy Implications - Nil.

Financial Implications - Nil.

Economic Implications - Nil.

Social Implications - Nil.

Environmental Considerations - Nil.

Consultation - Nil

Council can resolve to:

1. accept the Officer's Recommendation; or
2. amend the Officer's Recommendation; or
3. not accept the Officer's Recommendation, giving reasons..

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.5.5

That Council receives the 2019 Financial Management Review and notes the management responses there in.

8.5.6 Regulation 17 Review

File Ref. No: FINM014
Disclosure of Interest: Nil
Date: 16 March 2020
Author: Graham Stanley – Director Corporate & Community Services
Attachment: 8.5.4A – Shire of Boddington 2018 Regulation 17 Review prepared by AMD Chartered Accountants - Confidential Document

Summary

A review of the appropriateness and effectiveness of risk management, internal controls and legislative compliance of the Shire was conducted by AMD Chartered Accountants in accordance with the Local Government (Audit) Regulations 1996, Regulation 17, for the period ended 31 December 2018. A copy of their report which includes management responses was submitted to the Audit Committee prior to this meeting and the recommendation of the Committee is now submitted to Council for consideration.

Background

Under Regulation 17 of the Local Government (Audit) Regulations 1996 at least once in every three years the CEO is to review the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance and report the results of the reviews to the Audit Committee.

Comment

AMD Chartered Accountants undertook such a review in late 2018 and submitted their report dated 21 December to the CEO. The report was discussed at a Councillor Information Centre in 2019 however under the legislation it is required to be submitted to the Audit Committee. The Audit Committee will then make a recommendation to the Council.

Strategic Implications - Nil.

Statutory Environment

Local Government (Audit) Regulations 1996

Regulation 16. – Functions of audit committee
An audit committee has the following functions –
(c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to –
(i) report to the council the results of that review; and
(ii) give a copy of the CEO's report to the council;
(d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –
(i) regulation 17(1); and
(f) to oversee the implementation of any action that the local government –
(iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and

Regulation 17. –

CEO to review certain systems and procedures

(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –

(a) risk management; and

(b) internal control; and

(c) legislative compliance.

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.

Policy Implications - Nil.

Financial Implications - Nil

Economic Implications – Nil

Social Implications - Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council can resolve to:

1. adopt the recommendations;
2. adopt the recommendations with further amendments; or
3. not accept the recommendation, giving reasons.

Voting Requirements - Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.5.6

COUNCIL RESOLUTION

Moved: Cr

That the Council accepts the recommendation of the Audit Committee:

1. To accept the 2018 Regulation Review report prepared by AMD Chartered Accountants and notes the responses provided in the report by Shire management.

8.6 CHIEF EXECUTIVE OFFICER:

8.6.1 Action Sheet

Disclosure of Interest: Nil
Date:
Author: Chris Littlemore

Purpose of Report

To bring forward Councillors information the Action Report with actions taken on previous Council resolutions.

Meeting Date	Resolution Number	Responsible Officer	Subject	Date Completed	Comments Current Status
20/2/2020	8.5.1	DCCS	Draft Related Party Disclosures Policy	21/2/20	On website
	8.5.2	DCCS	Request for assistance – Wandering Boddington Clay Target Club	12/03/2020	Generator purchased
	8.5.3	DCCS	Proposed Change to Pool Opening Hours	27/2/20	On website
	8.6.3	CEO	Southern Dirt Funding Commitment		In progress
	8.6.4	CEO	2 nd Acquisition Sculpture Competition		In progress

For information only.

8.6.2 Actions Performed Under Delegated Authority for the Month Of February

File Ref. No: ADM0686
Disclosure of Interest: Nil
Date: 13 March 2020
Author: Chief Executive Officer
Attachments: Nil

Summary

To report back to Council actions performed under delegated authority for the month of February.

Background

There is no specific requirement to report on actions performed under delegated authority. But to increase transparency this report has been prepared for Council and includes all actions performed under delegated authority for the month of February.

Development Approvals issued

Building Permits issued;

Health Approvals issued;

One off delegations to the Chief Executive Officer;

Affixing of Common Seal

Comment

The following tables outline the action performed within the organization relative to delegated authority for the month of February and are submitted to Council for information.

Common Seal	
Date Affixed	Documentation

Authorisation to call Tenders	
Date	Action

Peter Haas - PEHO			
Building Applications			
Application No.	Applicant	Lot & Street	Type of Building Work
3274	M Olsson PO Box 271 Boddington	Lot 306 River Road No 111 Forrest Street Boddington	3 bay Car Port
3277	C & D Bartle 119 Mistletoe View Crossman	Lot 12 No 119 Mistletoe View Crossman	Swimming pool
3218	Culford Agri Industry Level 1, 45 Stirling Highway Nedlands	Lot 11 No 6364 Albany Highway North Bannister	Occupancy Permit
Health			

Steve Thompson - Town Planning Consultant			
Development Approvals			
Application No.	Applicant	Lot & Street	Type of Approval
Subdivision Applications			
Application No.	Applicant	Lot & Street	Action
Land Administration			
Application No.	Applicant	Lot & Street	Action

Strategic Implications – Nil

Statutory Environment

Regulation 19 of the *Local Government (Administration) Regulations 1996* requires delegates to keep a record of each occasion on which they exercise the powers or discharge the duties delegated to them.

Policy Implications - Nil

Financial Implications - Nil

Economic Implications – Nil

Social Implications - Nil

Environmental Considerations – Nil

Consultation - Nil

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION – ITEM 8.6.2

That Council accept the report outlining the actions performed under delegated authority for the month of February.

8.6.3 Adoption of Corporate Business Plan 2019 - 2023

File Ref. No:	CROM012
Disclosure of Interest:	Nil
Date:	18 March 2020
Author:	CEO
Attachments	8.6.3A Corporate Business Plan 2019-2023

Council is to consider adopting the Corporate Business Plan 2019-2023.

Background

The Corporate Business Plan is part of a suite of plans including the Strategic Community Plan, Workforce Plan, Long-Term Financial Plan and Asset Management Plans.

Comment

The adoption of Council's CBP 2019 – 2023 is a "catch up" bridging the adoption of the Strategic Community Plan in December 2019 and Council's 2019/20 Budget which was adopted in August 2019. The adoption of the CBP achieves compliance with the Local Government (Administration) Regulations 1996, and has been influenced by the Department of Local Government's Framework and Guidelines for Integrated Planning and Reporting – Sept 2016.

Strategic Implications – Nil

Statutory Environment - Section 5.56(1) and (2) of the Local Government Act 1995 requires that each local government is 'to plan for the future of the district', by developing plans in accordance with the regulations. Local Government (Administration) Regulations 1996 (s19DA) outlines what is required of a Corporate Business plan and the requirement to develop asset management, workforce and long term financial plans.

Policy Implications - Nil

Financial Implications - Nil

Economic Implications - Nil

Social Implications - Nil

Environmental Considerations – Nil

Consultation - Councillors

Options

Council can:

1. adopt the recommendation/s;
2. adopt the recommendation/s with further amendments; or
3. not accept the recommendation/s, giving reasons..

Voting Requirements - absolute Majority

COUNCIL RESOLUTION

Moved: Cr

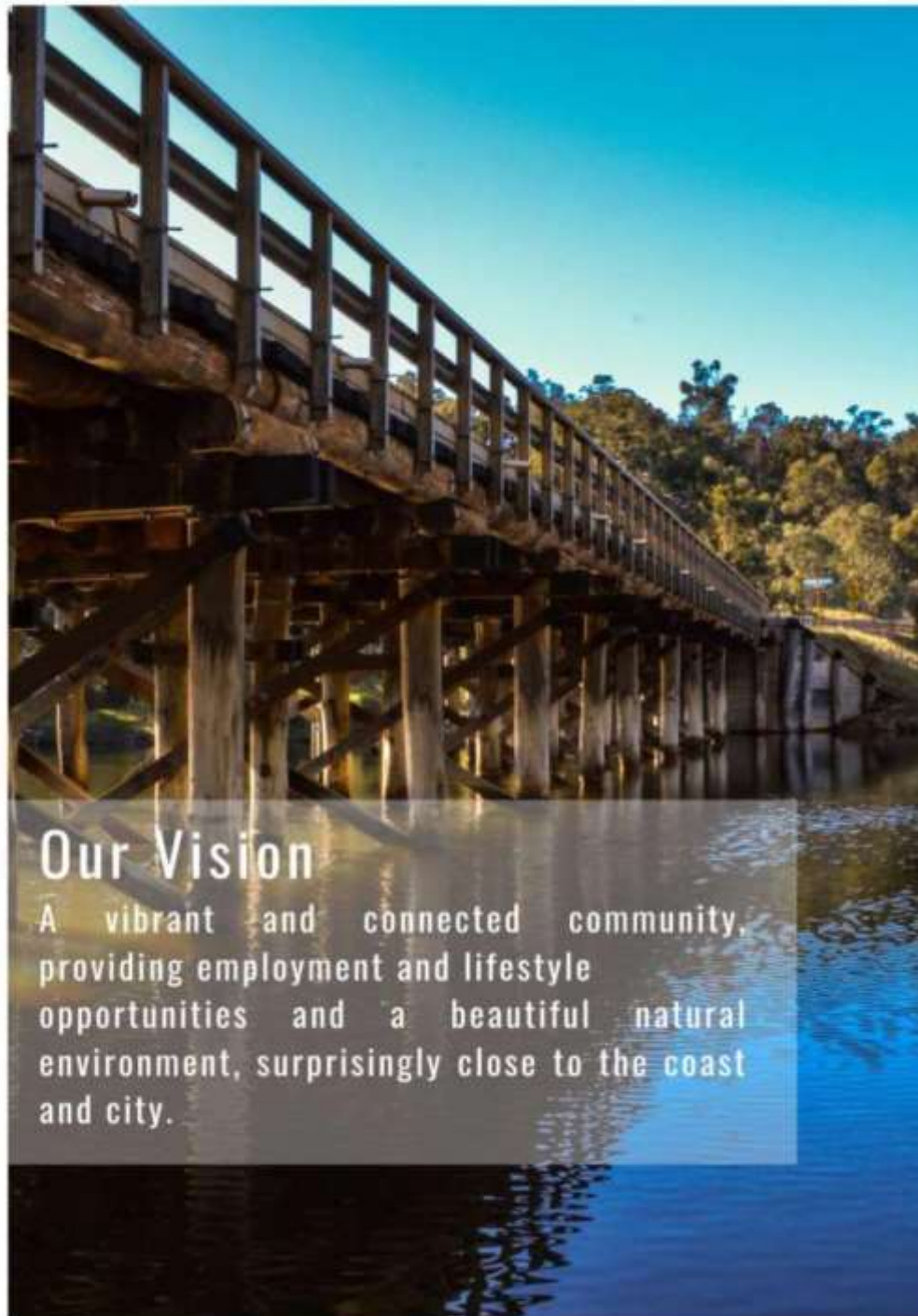
That Council:

1. Adopt the Corporate Business Plan 2019 - 2023
2. Requests the Chief Executive Officer give local public notice of the reviewed plan as per the requirements of the *Local Government Act 1995*.



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Pillar 3- A Healthy, Clean, Green, and Sustainable Environment	10



Our Vision

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

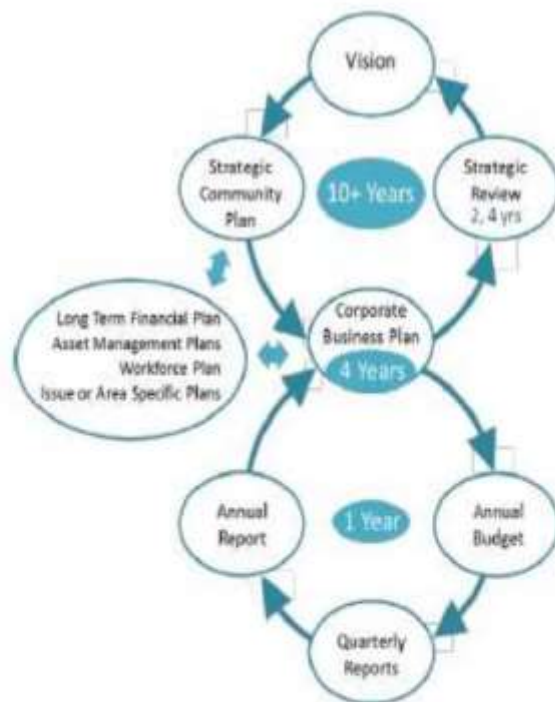
What is a Corporate Business Plan?

The Corporate Business Plan is the Council's 4-year planning document. It gives effect to the first four years of the Strategic Community Plan and is pivotal in ensuring that the medium term commitments are both strategically aligned and affordable. Or more simply the Strategic Community Plan identifies what should happen and the Corporate Business Plan identifies how it can happen. This is achieved through rigorous scrutiny and prioritisation in the Strategic Review process (see diagram below for the Integrated Planning and Reporting cycle).

It should be noted that the Corporate Business Plan is reviewed and updated every year.

Sitting alongside the Corporate Business Plan are the Long Term Financial Plan, Asset Management Plan and the Workforce Plan. These focus on the essential resource management concerns, the ability to attract, retain and train staff, the ability to secure adequate income and to maintain the condition of existing infrastructure while providing essential new infrastructure.

Other plans are also developed by Councils to meet legislative requirements such as Equal Opportunity and the Disability Services Acts, or to meet environmental objectives and social priorities. More technical plans such as risk management plans and information communications technology plans also help provide depth and robustness to Council planning.



Forecast Statement of Funding

	Year 1	Year 2	Year 3	Year 4
	2019/20 P	2020/21 P	2021/22 P	2022/23 P
Rates	4,580,000	4,717,467	4,882,578	5,053,469
Operating Grants (Recurring)	553,435	540,325	553,833	569,340
User Charges & Statutory Fees	1,278,659	1,283,424	1,334,761	1,388,152
Interest Earnings	132,779	82,714	83,626	84,691
Other Revenue	51,838	53,136	54,464	55,826
TOTAL OPERATING INCOME	6,596,711	6,677,066	6,909,262	7,151,478
EXPENSES				
Employee Costs	2,784,741	2,854,360	2,925,719	3,013,490
Materials & Contracts	1,793,894	1,833,046	1,822,828	1,870,557
Utility Charges	339,677	356,661	374,494	393,219
Depreciation	2,087,079	2,128,821	2,171,397	2,214,825
Interest Expense	89,044	97,354	85,006	72,322
Insurances	247,880	256,556	265,535	274,829
Other Expenditure	162,794	167,678	187,708	177,889
TOTAL EXPENSES	7,505,109	7,694,476	7,832,687	8,017,131
Operating Surplus/(Deficit)	(908,398)	(1,017,410)	(923,425)	(865,653)
NON OPERATING INCOME				
Non Operating Grants & Subsidies	1,862,779	517,779	417,779	367,779
Loss on Asset Disposals	(16,800)	-	-	-
NON-OPERATING INCOME	1,845,979	517,779	417,779	367,779
NET RESULT	937,581	(499,631)	(505,646)	(497,874)
CAPITAL EXPENDITURE BY ASSET TYPE				
Land & Buildings	180,000	212,122	216,364	220,692
Computers	25,000	30,000	25,000	25,000
Drainage & Culverts	100,000	79,000	73,000	75,000
Bridges	1,329,000	-	-	-
Footpaths	71,970	89,328	91,114	92,936
Roads Infrastructure	580,000	636,600	642,312	649,595
Plant & Motor Vehicles	663,185	65,000	559,000	95,000
Furniture & Office Equipment	25,000	10,000	10,000	20,000
Other Infrastructure	-	25,000	-	-
Ovals & Parks	25,000	87,660	89,413	91,201
Waste Services	10,000	-	-	-
Strategic Items (New Initiatives)	3,936,881	-	-	200,000
TOTAL CAPITAL EXPENDITURE	6,946,036	1,234,710	1,706,203	1,469,424
FUNDING DECISIONS				

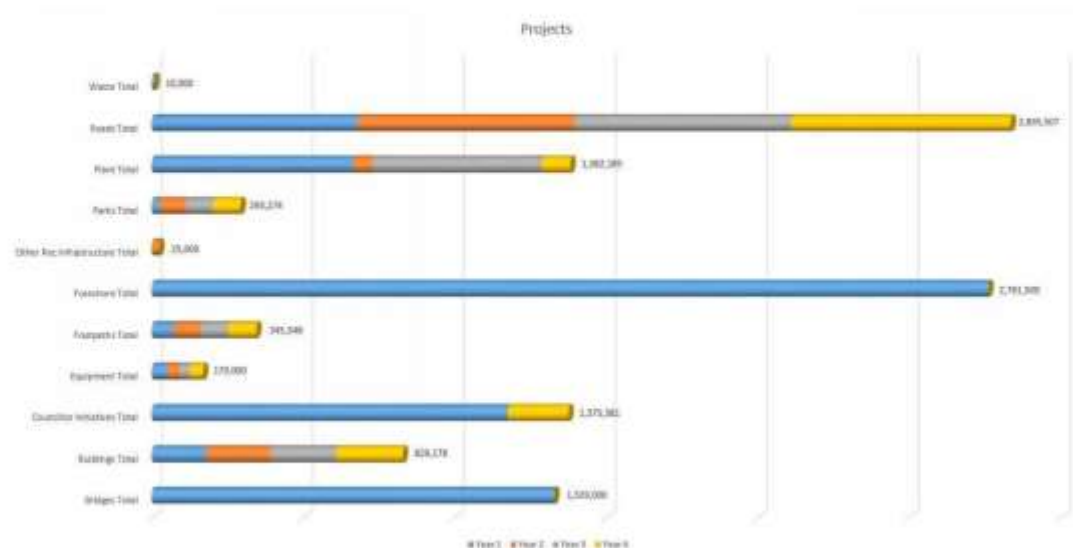
Attachment 8.6.3A

Principal Loan Repayments	(240,532)	(309,323)	(321,670)	(320,771)
Proceeds from New Loans	1,000,000	-	-	-
Proceeds from Asset Sales	184,500	123,000	87,500	201,000
Transfer from Reserves	2,953,482	415,000	209,000	504,000
Transfer to Reserves	(17,519)	(638,577)	(222,500)	(401,000)
TOTAL	3,879,931	(409,900)	(247,670)	(16,771)
NON CASH ADJUSTMENTS				
Less Depreciation	2,087,079	2,128,821	2,171,397	2,214,825
Less Loss on Asset Sales	16,800	-	-	-
TOTAL	2,103,879	2,128,821	2,171,397	2,214,825
Cash Surplus/(Deficit) for the reporting period	(24,644)	(15,419)	(288,121)	230,756
Accumulated Cash Surplus/(Deficit)	231,863	216,443	(71,678)	159,078

Capital Program

	Year 1 2019/20 P	Year 2 2020/21 P	Year 3 2021/22 P	Year 4 2022/23 P
Roads				
Pavement	300,000	351,000	351,000	351,000
Reseals	280,000	285,600	291,312	298,595
Urban Drainage & Culverts	100,000	79,000	73,000	75,000
Footpaths/Kerb & channel	71,970	89,328	91,114	92,936
Bridges	1,329,000	-	-	-
Total Roads & Road Infrastructure	2,080,970	804,928	806,426	817,531
Ovals & Parks & other Infrastructure	25,000	112,660	89,413	91,201
Waste Services	10,000	-	-	-
Information Systems	25,000	30,000	25,000	25,000
Office Furniture & Equipment	25,000	10,000	10,000	20,000
Buildings	180,000	212,122	216,364	220,692
Plant & equipment	663,185	65,000	559,000	95,000
Strategic Items				
Tullis Bridge	1,000,000	-	-	-
Skate Park/Pump Track	1,318,750	-	-	-
Entry Statements & Public Art	85,176	-	-	-
Foreshore improvements	1,442,750	-	-	-
Other	90,205	-	-	200,000
TOTAL	6,946,036	1,234,710	1,706,203	1,469,424

Projects



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Pillar 1- A Vibrant and Connected Community

Our objective is to attract more people to be part of the Boddington community.

Strategy	19/20	20/21	21/22	22/23	23 >
1.1 Encourage development of vacant residential land to provide affordable housing	✓	✓	✓	✓	✓
1.2 Work with local employers, especially mining, to encourage employees to live locally	✓	✓	✓	✓	✓
1.3 Plan for ageing in place with appropriate housing and residential options	✓	✓	✓	✓	✓
1.4 Advocate to ensure utilities planning is undertaken to support the growth of resident population	✓	✓	✓	✓	✓
1.5 Develop the foreshore to provide a key recreation destination for the community	✓	✓	✓	✓	✓
1.6 Support and diversify recreational activities for people of all ages and abilities	✓	✓	✓	✓	✓
1.7 Advocate for mental health service provision in the region	✓	✓	✓	✓	✓
1.8 Attract support services for those who require them including assisted living, aged care and respite	✓	✓	✓	✓	✓
1.9 Support existing education facilities, and look for opportunities to extend education levels offered	✓	✓	✓	✓	✓
1.10 Provide opportunities for engagement and connection for those at risk of social isolation (youth, people with a disability, older residents)	✓	✓	✓	✓	✓
1.11 Celebrate the cultural diversity of the community	✓	✓	✓	✓	✓
1.12 Support opportunities for volunteering and community connection	✓	✓	✓	✓	✓
1.13 Celebrate public art as a unique point of community pride	✓	✓	✓	✓	✓
1.14 Ensure all geographical areas and demographic segments within the Shire are equally acknowledged as being part of the community	✓	✓	✓	✓	✓

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Pillar 2- A Thriving and Diverse Economy

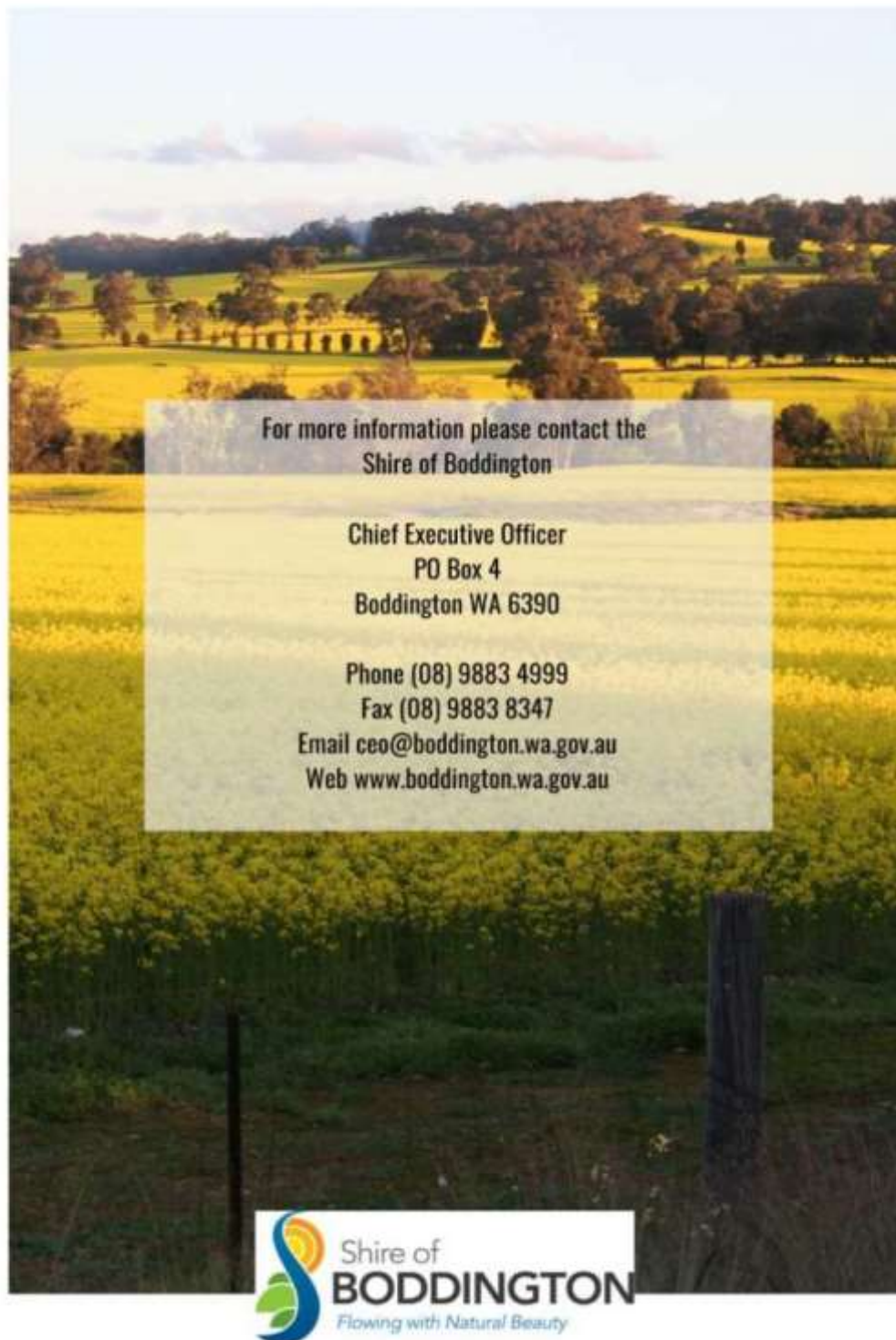
Our objective is to increase tourism as an economic driver.

Strategy	19/20	20/21	21/22	22/23	23 >
2.1 Develop a tourism marketing strategy for domestic and international visitors	✓	✓	~	~	✓
2.2 Identify opportunities for new tourism businesses and tourism-friendly businesses	✓	✓	✓	✓	✓
2.3 Launch new attractions such as Hotham Park foreshore development with statewide marketing	✓	✓	✓	✓	✓
2.4 Progress trail infrastructure and market opportunities for trail-based holiday packages	~	✓	✓	✓	✓
2.5 Continue to collaborate with surrounding areas for regional visitor attraction	✓	✓	✓	✓	✓
2.6 Support event-based tourism initiatives	✓	✓	✓	✓	✓
2.7 Pursue the development of a regional industrial hub with a focus on sustainable waste management and intensive agriculture industries	✓	✓	✓	✓	✓
2.8 Maintain strong relationships with the major businesses in the Shire, and partner to deliver events and resources to promote local businesses and products	✓	✓	✓	✓	✓
2.9 Provide amenity in the main street	~	✓	~	✓	✓
2.10 Advocate for critical infrastructure to enable growth, in particular superfast broadband to enable participation in the digital economy, and an extension to the power network to enable future economic growth	✓	✓	✓	✓	✓
2.11 Advocate for local mining operators to employ locals, particularly local young people	✓	✓	✓	✓	✓

Pillar 3- A Healthy, Clean, Green, and Sustainable Environment

Our objective is for a natural environment that is attractive, sustainable and protected.

Strategy	19/20	20/21	21/22	22/23	23 >
3.1 Increase planting of native flora on public and private land	~	✓	✓	✓	✓
3.2 Streetscaping and tree planting on Shire land to enhance canopy cover	~	✓	✓	✓	✓
3.3 Support sustainable natural resource management	✓	✓	✓	✓	✓
3.4 Carbon emissions from Shire activities are minimised and offset	✓	✓	✓	✓	✓
3.5 Explore waste re-use opportunities as a diversion from landfill	✓	✓	✓	✓	✓
3.6 Promote and upgrade recycling opportunities	✓	✓	✓	✓	✓
3.7 Educate the community on waste best practice	✓	✓	✓	✓	✓
3.8 Adopt best practice domestic waste disposal strategies	✓	✓	✓	✓	✓



8.6.4 Boddington Aged Care Progress

File Ref. No: CSER028
Disclosure of Interest: Nil
Date: 16 March 2020
Author: CEO
Attachments: 8.6.4A Google Image

Summary

Council is to consider progressing an aged care facility in Boddington.

Background

The Strategic Community Plan provides the Council should investigate options for a future facility for Boddington.

Comment

It was anticipated following the Councillor Information Session that contact could be made with a company which was actively expanding its network of aged care facilities in Western Australia. It was hoped that Council could get some guidance as to whether there would be interest in operating a facility in Boddington.

Unfortunately with the outbreak of the coronavirus, aged care providers have been concentrating on dealing with the outbreak and its implications.

However, the initial work which was done in relation to the preparation of this report is relevant and timely to release for the information of members of the public.

One of the biggest obstacles in the provision of aged care facilities is the cost of infrastructure. Being able to address this issue will define whether such a facility would ever be constructed in Boddington.

Minister Andrew Hastie has indicated that some Federal funding may be available if Council and the State Government are able to raise matching funds. This Federal funding could amount to several million dollars.

Council is in a strong financial position and should consider in the forthcoming budget if it intends to put aside funds for such a future construction.

Council could raise in the order of \$3 million over the next 2 financial years according to the following table:

	2019/20	2020/21	2021/22
Amount	\$1M (own funds)	\$500K Rates	\$1,000K Rates
		\$500K (own funds)	
Progressive total	\$1M	\$2M	\$3M

The funds from the 19/20 financial year would come from unexpended loan funds. The following financial year would require Council to find savings of \$500,000 and at the same time increase rates by the same amount. In the following financial year 21/22, the funding would come from increased rates alone.

It is anticipated that the increased rates would come from the two major mining corporations, Newmont Australia and South 32. In line with State Government announcements, Council should look to frame the forthcoming budget to minimise rates increases for households.

A likely location is shown on the attached Google image, being between the hospital and the Director of Nursing house.

This location could allow for a facility up to a proximally 1500 m² with 400 m² of car parking available off Forest Street.

Strategic Implications – This proposal addresses Pillar 1 of the Strategic Community Plan, “1.8 Attract or develop support services for those who require them including assisted living, aged care and respite.”

Statutory Environment Nil

Policy Implications - Nil

Financial Implications - Provision would be needed in the forthcoming budget to set aside funds in a reserve for the purpose.

Economic Implications - The provision of local aged care services and facilities will have a net positive impact on the local economy.

Social Implications - The Community is keen to see the development of facilities not only for the benefit of the elderly but to ensure family cohesion by allowing seniors to remain in the community.

Environmental Considerations – Nil

Consultation -Councillors

Options

Council can:

1. adopt the recommendation/s;
2. adopt the recommendation/s with further amendments; or
3. not accept the recommendation/s, giving reasons..

Voting Requirements - simple Majority

OFFICER RECOMMENDATION – ITEM 8.6.4

COUNCIL RESOLUTION

Moved: Cr

That Council:

1. Establish a reserve for Development of Aged Care Facilities;
2. Transfer \$1 million unexpended loan funds to the reserve;
3. Provide a further allocation of \$1 million to the reserve in FY 20/21 and 21/22 In the forthcoming budgets for those years; and

4. Seek financial support from the state government as well as the use of the land behind the hospital for future construction of aged care facilities.
5. Endeavours to minimise rate increases for households in the 2020/21 budget.



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 at this time.

11. CONFIDENTIAL ITEM:

Nil

12. CLOSURE OF MEETING: