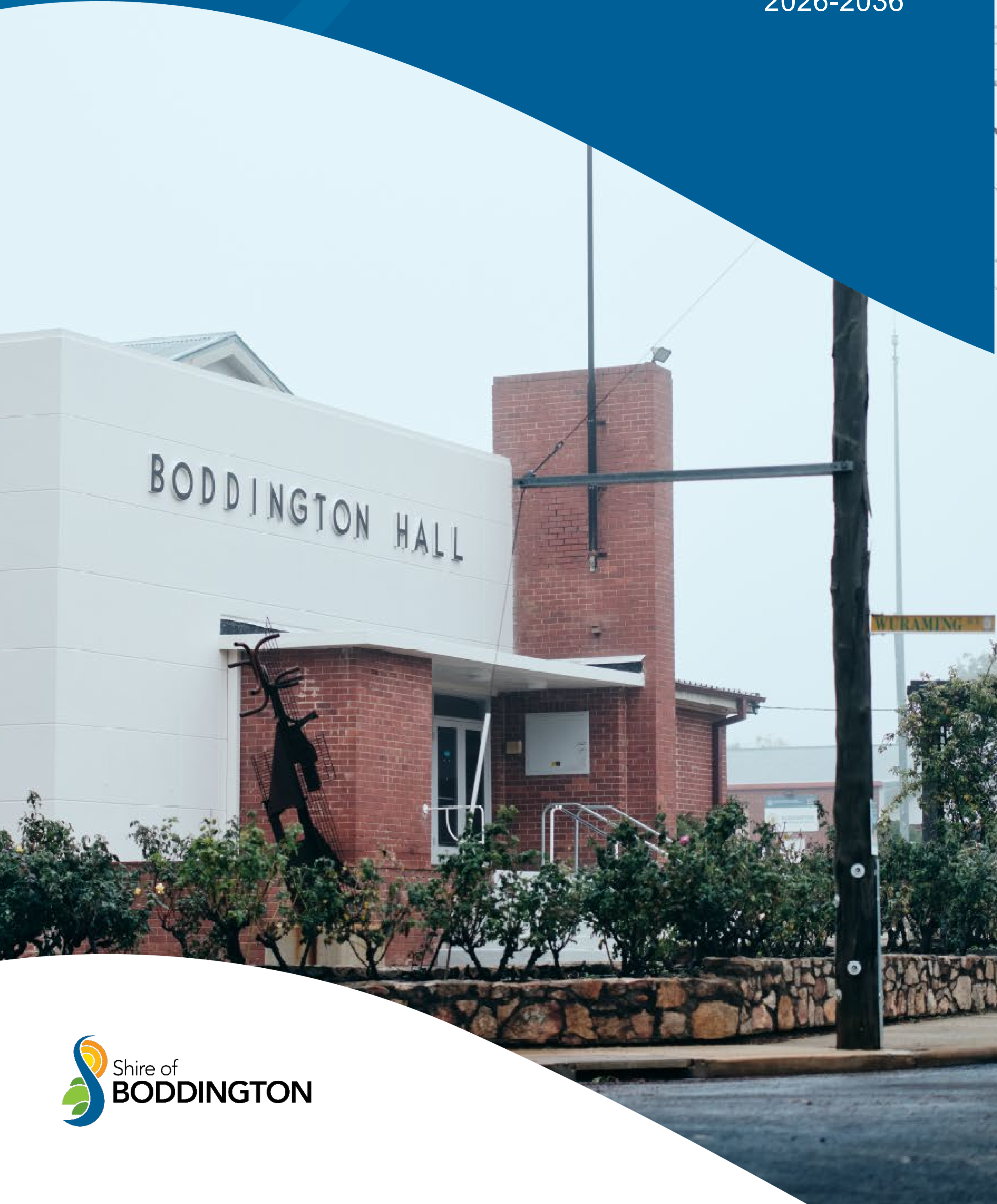
Strategic Resource Plan

2026-2036



Shire of
BODDINGTON

Contents

1.0 Foreword

The Shire of Boddington Strategic Resource Plan 2026–2036 is presented as part of the Shire's ongoing commitment to integrated planning and responsible stewardship of community resources. In an environment of economic uncertainty, rising costs, changing funding landscapes, and increasing community expectations, this Plan provides Council and the community with a clear picture of the Shire's long-term financial, asset management, and workforce capacity to support sustainable service delivery and future growth.

The Strategic Resource Plan is a key component of the Shire of Boddington's Integrated Planning and Reporting Framework and supports the delivery of the strategies and objectives outlined in the Shire of Boddington Council Plan 2026–2036 (a combined Strategic Community Plan and Corporate Business Plan). Together, these plans guide decision-making, resource allocation, and service delivery to achieve the Shire's vision of *"A vibrant and connected community with excellent lifestyle and employment opportunities in a beautiful natural environment."*

The Shire continues to invest in strengthening its strategic planning, financial management, asset management, and organisational capability. This ongoing commitment to continuous improvement ensures that Council is well positioned to respond to emerging challenges, maximise opportunities, and deliver value to the community.

Over the next decade, the Shire will face a range of opportunities and challenges. Population change, demographic shifts, infrastructure demands, economic conditions, and evolving community expectations will continue to influence the services and facilities required by residents and businesses. Maintaining a strong financial position while delivering sustainable and responsive services will remain a key priority for Council.

Community participation is an important part of the planning process. Council encourages residents, businesses, and stakeholders to engage with the Shire's planning initiatives and contribute to shaping the district's future. Members of the community are invited to contact a Councillor or write to the Chief Executive Officer with any questions regarding this Plan.

Eugene Smalberger
Shire President

Julie Burton
Chief Executive Officer

2.0 Key Information

Assumptions

4.5% 2026 to 2028
3.5% 2028/2029 ➔
Inflation Rate

Increasing
Population

Increasing
Levels of Service

Stable
Operations

Balanced
Annual Budget

5% ➔
Rates

3.5% ➔
Fees and Charges

5.5% 2026 to 2028
4.5% 2028/29➔
Employee Costs

Statistics [1 | 2]

7
Council Members

48
Employees
(headcount)

1,257
Electors

832
Dwellings

123km
Distance from Perth

1,901km^2
Area

1,786
Population

[1]My Council webpage, Department of Local Government Industry Regulation and Safety
[2]Australian Bureau of Statistics Boddington (S) (LGA50630) 2021 Census of Population and Housing, viewed 12 June 2024

3.0 Community Profile, Vision and Objective

Location

Located 15 minutes west of Albany Highway, in the Gnaala Karla Booja region and sitting on the banks of the picturesque Hotham River, Boddington is a hidden gem that is fast becoming a popular location for tourists looking for a weekend getaway.

Heritage

Boddington was originally gazetted in 1912. The name Boddington comes from Henry Boddington a shepherd who grazed his sheep on the banks of the Hotham River in the late 1800's.

The rise of the timber industry saw the construction of the Railway Line from Dwellingup to Boddington, that eventually linked with Narrogin to the east. A railway bridge was built over the upper reaches of the Murray River in 1949, then known as "Asquith Bridge", and was used for carting railway timber to the Banksiadale Sawmill.

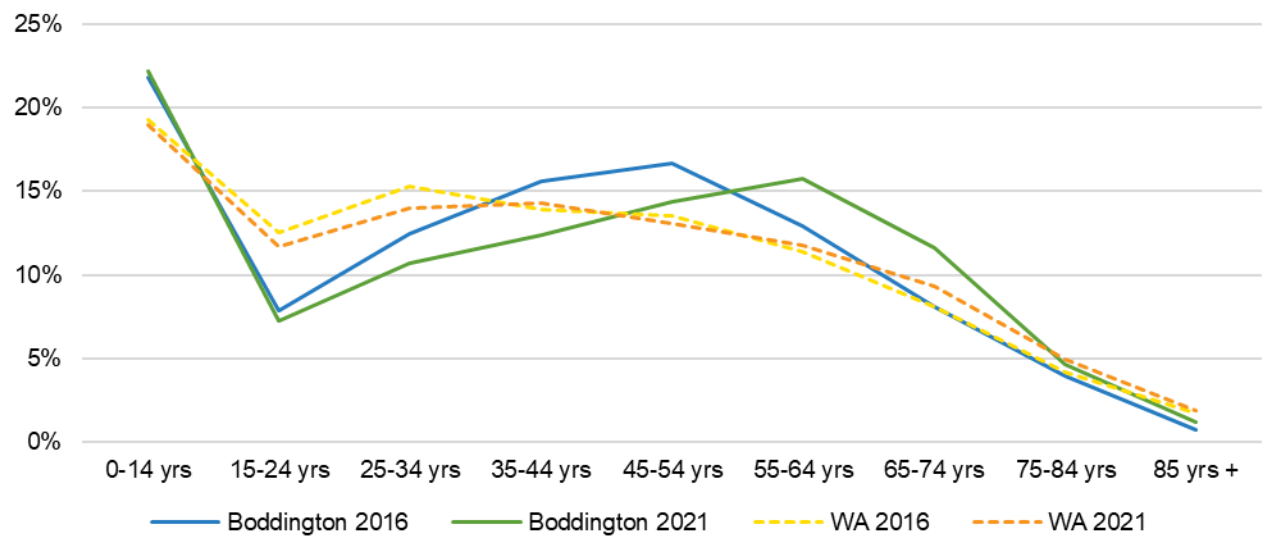
Marradong became the centre of the district with the local Road Board being founded there in 1892. In 1961 the Marradong Road Board was renamed as Shire of Boddington.

People

The following statistics reflect the Shire's population in comparison to the population of the state of Western Australia.

Population	2016		2021
Shire of Boddington	1,849	↓	1,708
WA	2.2m	↑	2.5m

The age demographic of the districts population is reflected by the blue (2016 Census) and green (2021 Census) lines in the chart below.



The West Australian population is reflected by the dotted lines, it is apparent the Shire of Boddington has a lower percentage of younger (under 30 years) residents than the State average.

Vision

The Shire's strategic vision, as stated in the adopted Council Plan 1 July 2026 to 30 June 2036 (combined Strategic Community Plan and Corporate Business Plan): **A vibrant and connected community with excellent lifestyle and employment opportunities in a beautiful natural environment.**

Strategic Objectives

The following core performance areas are identified in the Shire's Council Plan 1 July 2026 to 30 June 2036 and are considered within this Strategic Resource Plan:

- **People**: A connected, inclusive community with excellent access to local health services and residential care for our elderly.
- **Planet**: Everyone is committed to climate action and our future sustainability.
- **Place**: Attractive, liveable towns and rural communities with affordable, accessible housing for all stages of life.
- **Prosperity**: The Shire of Boddington is attracting growing numbers of investors, businesses, visitors, and workers who choose to live locally.
- **Performance**: Local leaders are trusted and respected for listening to diverse community views and making well informed, responsible decisions.

4.0 Executive Summary

The following information provides a brief summary of the Strategic Resource Plan 2026-2036 and should be read in conjunction with the underlying assumptions detailed in this Plan.

Planning for a Progressive and Stable Future

The Shire of Boddington is planning for a positive future with continued growth and development opportunities across the district while maintaining a strong and sustainable financial position.

The local government sector continues to operate in an environment of economic uncertainty, including rising construction and maintenance costs, fuel price fluctuations, workforce challenges, inflationary pressures, and changing funding arrangements. These factors may impact service delivery costs and capital project delivery and will continue to be monitored throughout the life of the Plan.

Long-term infrastructure maintenance and renewal remains a significant challenge and requires external funding to ensure the economic and social benefits provided to the district, broader region and Western Australia are maintained.

Significant Issues

The provision, maintenance and renewal of community infrastructure remains a key priority and major expenditure area for the Shire.

Road and drainage infrastructure maintenance and renewal continue to be a high priority due to the strategic importance of the network to the district and broader region. The maintenance, renewal and upgrade of the road network remains highly dependent on external grants and funding contributions.

Rate revenue is forecast to increase by 5% per annum over the life of the Plan to support long-term financial sustainability and service delivery. These assumptions will be reviewed annually as part of the budget process.

Forecast Capital Projects

A capital works program has been planned over the term of the Plan with a mixture of new/upgrade assets and asset renewals aimed at ensuring the continued provision of high-quality community infrastructure to residents of the Shire. External funding is essential to undertaking these works.

Project	2026-2036 ($)
Gym Equipment	23,824
Computer Equipment	781,593
Furniture Equipment – Total	**805,417**
Plant Renewal Program	4,061,962
CCTV Infrastructure	40,900
Plant and Equipment – Total	**4,102,862**
Building Renewal Program	3,166,017
Housing	6,378,674
Accessible Toilets	156,750
Solar Panel Program	117,414
Old School Precinct	3,623,837
Swimming Pool Buildings	204,500
Caravan Park Upgrades	1,045,000
Community Gym Expansion	100,000
Buildings – Total	**14,792,192**
Footpath Renewal Program	763,191
Rail Trail Project	4,609,982
Bicycle Path Program	241,871
Bannister Rd Rejuvenation	750,000
Footpaths – Total	**6,365,043**
Drainage – Town	1,255,082
Swales Reserves & Parks	91,802
Kerb and Drainage – Total	**1,346,884**

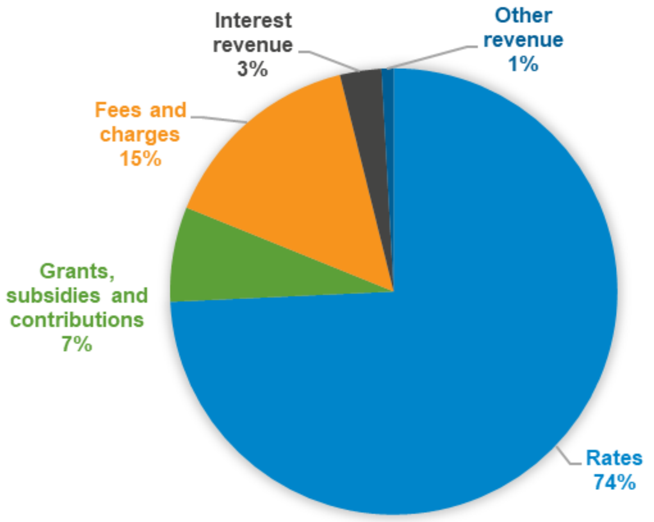
Project	2026-2036 ($)
Regional Road Group Program	11,436,236
Roads to Recovery Program	2,729,742
Shire Funded Program	4,413,915
Parking Bays – Wuraming Ave	128,547
Roads – Total	**18,708,440**
Parks & Ovals Renewal Program	1,294,371
Street Art/Mural Project	66,828
Inclusive Play Equipment	85,698
Caravan Park Upgrades	1,071,225
Swimming Pool Renewal	1,110,706
EV Charging Stations	32,137
Boddington History Main Street	150,000
Infrastructure Other – Total	**3,810,965**

5.0 Long Term Financial Planning Overview

Forecast Revenue

Rates are expected to generate $7.70m in 2026/27, increasing by 5% each year to $11.95m in 2035/36. Over the term of the Plan, rates are projected to comprise 74% of operating revenue. The Shire is reliant on receiving more than $8.97m over the next 10 years in grants, subsidies and contributions to maintain the current level of operations and services. Capital grants are expected to remain relatively stable for road renewal with significant fluctuations for footpaths and other infrastructure as Council seeks to increase the level of service of community infrastructure.

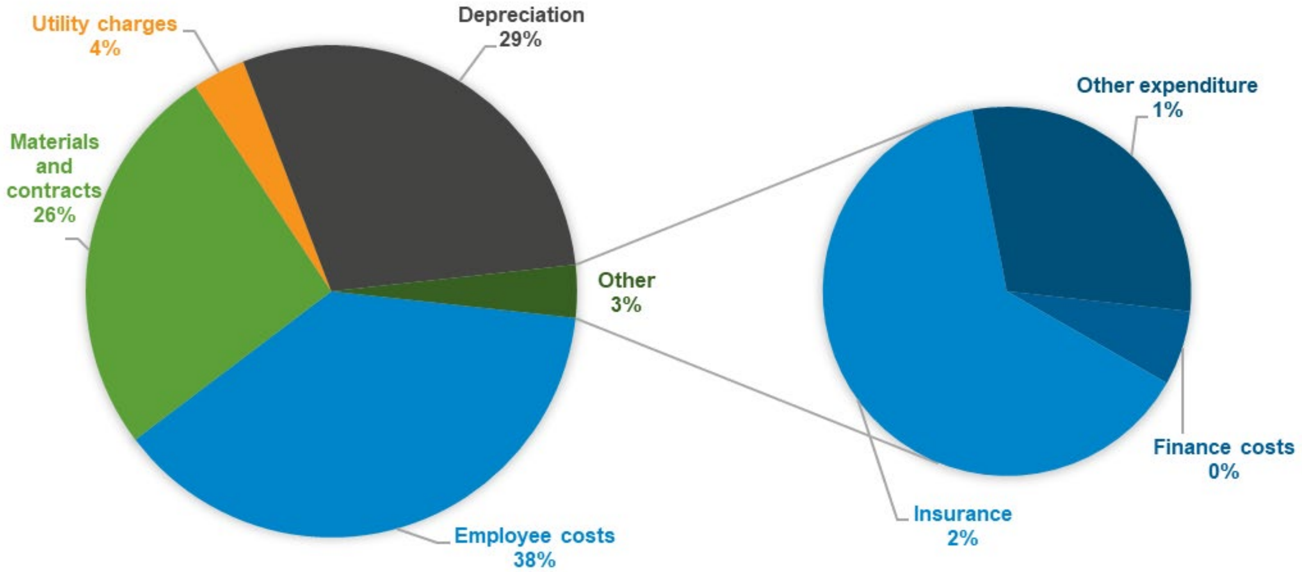
The graph represents the revenue composition over the life of the Plan – Year 1 to 10.



Forecast Expenditure

Expenditure is forecast to increase in line with inflation assumptions adopted within the Plan. Given ongoing economic uncertainty, including inflationary pressures and fluctuating operating costs, an inflation factor of 4.5% has been applied for the first two years of the Plan. This assumption then reduces to 3.5% per annum for the remainder of the planning period. Depreciation expense is an exception, as it is influenced by the addition of assets over the life of the Plan.

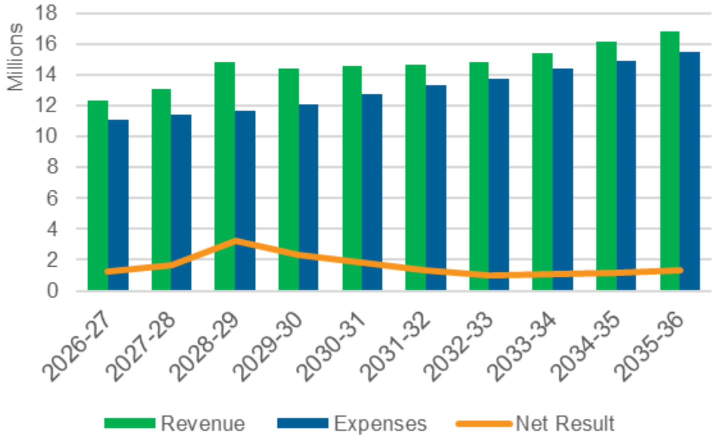
The following graph represents the expenditure composition over the life of the Plan – Year 1 to 10.



Net Result

The chart below reflects in the columns the steady increase in operating revenue (green) and expenditure (blue) forecast over the 10 years, with the orange line reflecting the net result.

A positive net result over the long term indicates net asset values will increase faster than depreciation expenses erodes asset values. This may be masked by continuous revaluation of assets. Improved asset funding or changes to expected useful lives of assets as they are better understood may impact the net result



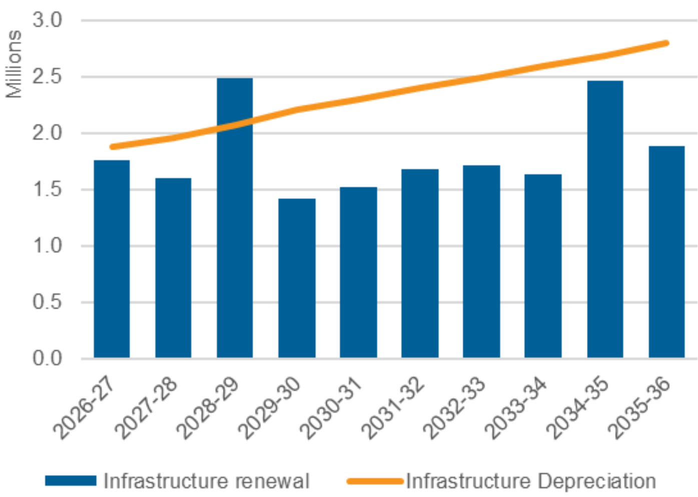
Depreciation Expense

Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. On average, the Shire is planning to renew its infrastructure assets at a lower level than they are depreciating over the term of the Plan.

Where the planned asset renewals are lower than depreciation, the written down value of these assets will decrease over time as depreciation erodes the value of the assets. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

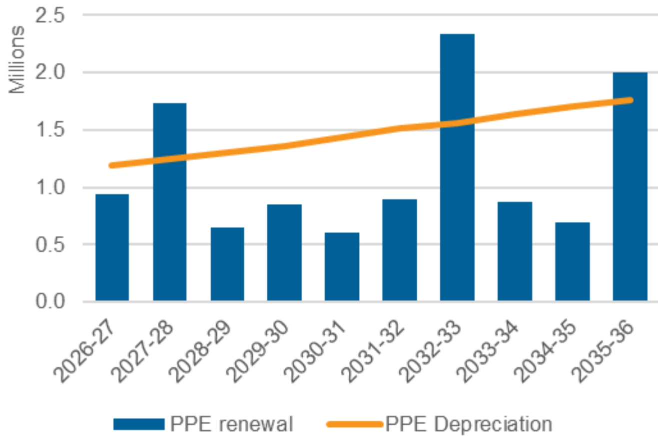
Infrastructure Depreciation Expense -v- Asset Renewal Expenditure

Depreciation expense increases throughout the Plan from $1.88m in year 1 to $2.81m in year 10 as assets are revalued and renewed. Depreciation of infrastructure over the 10 years is $23.43m, shown by the orange line in the chart below. The planned level of infrastructure asset renewal expenditure at $18.18m (reflected by the blue columns) increases over the term of the Plan to above the level of depreciation.



Increases in rate revenue higher than CPI over the life of the Plan, allows for increased expenditure for road renewals. This will decrease the funding gap in the initial years and allow for adequate renewal of roads in the later years. Further review of asset useful lives for infrastructure assets may be required as changes in the construction techniques occur and traffic loads vary.

Property, Plant and Equipment Depreciation Expense -v- Asset Renewal Expenditure



Planned property, plant and equipment asset renewals of $11.59m (reflected by the blue columns) over the 10 years is slightly less than the depreciation expense of $14.71m (reflected by the orange line) over the same period as shown in the chart below.

Ongoing improvements in asset data and the estimation of depreciation expense, along with the future renewal of long-lived assets are expected to support a closer alignment between asset renewals and depreciation expense.

Maintenance Expenditure

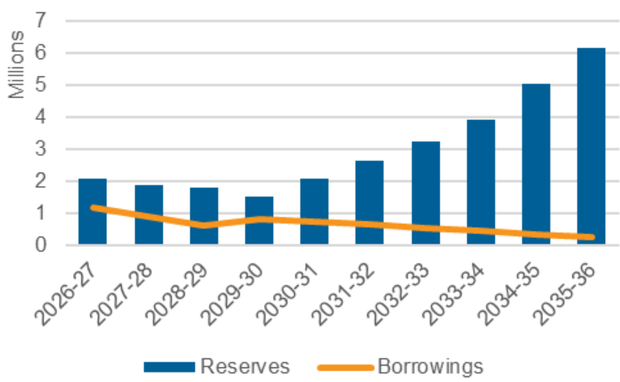
Maintenance expenditure is expected to increase modestly over the life of the Plan due to inflationary pressures and the addition of new and upgraded community assets, including improvements to the Boddington Caravan Park and other community infrastructure. Council will continue to balance maintenance requirements with available funding to ensure assets are maintained to an appropriate standard.

Forecast New/Upgrade Asset Expenditure

Significant capital investment is planned in the early years of the Plan, with a strong focus on road infrastructure, including road renewal and upgrade programs funded through Council, Regional Road Group and Roads to Recovery allocations. Major investment is also planned in the footpath and trail network, including delivery of the Rail Trail project and implementation of the Bicycle Plan.

The Shire is progressing key housing, tourism and economic development initiatives through implementation of the Housing Strategy and upgrades to the Boddington Caravan Park. These projects aim to increase accommodation options and support economic growth within the district.

Forecast Borrowing and Cash Reserves



In general, the financial position of the Shire is expected to improve over the long term. Growth in reserves throughout the life of the Plan will strengthen the Shire's capacity to fund future capital works and manage financial risks.

New borrowings are forecast in 2029/30 to support Housing Strategy projects. Other than this planned borrowing, no additional debt is forecast over the life of the Plan, allowing for ongoing debt management and greater flexibility to respond to unexpected expenditure requirements and future funding opportunities.

This approach also supports the continued growth of cash-backed reserves, ensuring funds are available for future asset renewal requirements and to leverage external grant funding opportunities as they arise. A new Financial Resilience Reserve has also been incorporated into the Plan to strengthen the Shire's long-term financial sustainability and provide capacity to respond to potential economic impacts associated with possible future mine closure.

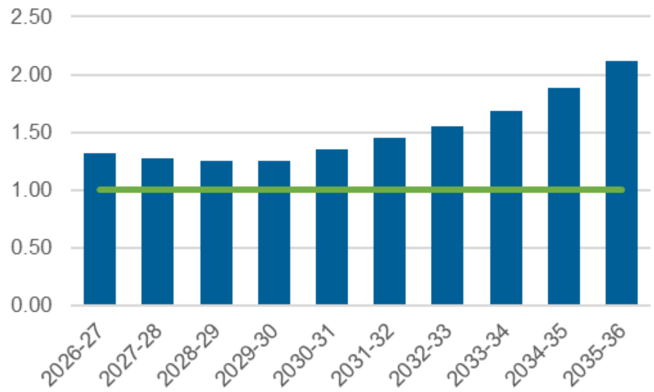
Forecast Operating Ratios 2026-2036

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios. The green line reflects the Department of Local Government, Industry Regulation and Safety (the Department) minimum target level of the ratio.

Current Ratio

Measures the Shire's ability to meet its short-term financial obligations from unrestricted current assets.

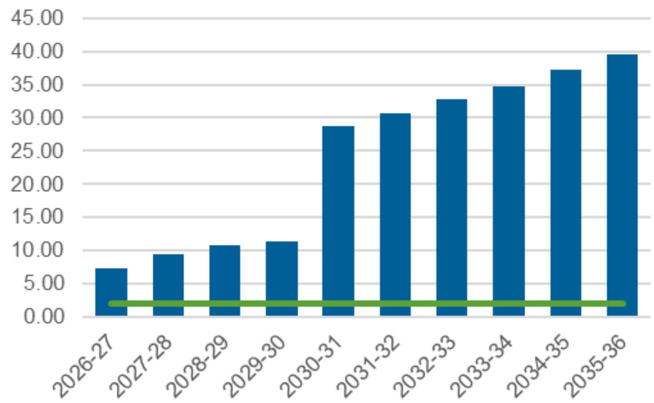
The Current Ratio is forecast to remain above the benchmark of 1.0 throughout the life of the Plan and improve steadily over the forecast period. This indicates a strong liquidity position and the capacity to meet short-term financial obligations while supporting future service delivery and capital investment.



Debt Service Cover Ratio

Measures the Shire's capacity to generate sufficient operating cash to meet debt repayment obligations.

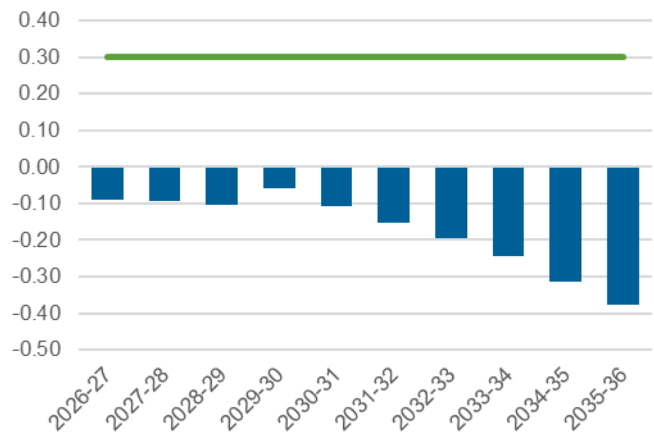
The ratio remains well above the benchmark throughout the life of the Plan and improves steadily over the forecast period. This indicates a strong capacity to meet existing debt commitments and provides flexibility to support future borrowing requirements should strategic opportunities arise.



Net Liabilities Ratio

Measures the extent to which net financial liabilities can be serviced by operating revenue and provides an indication of the Shire's capacity to access additional debt for future capital funding requirements. A decreasing ratio represents an improvement in financial position.

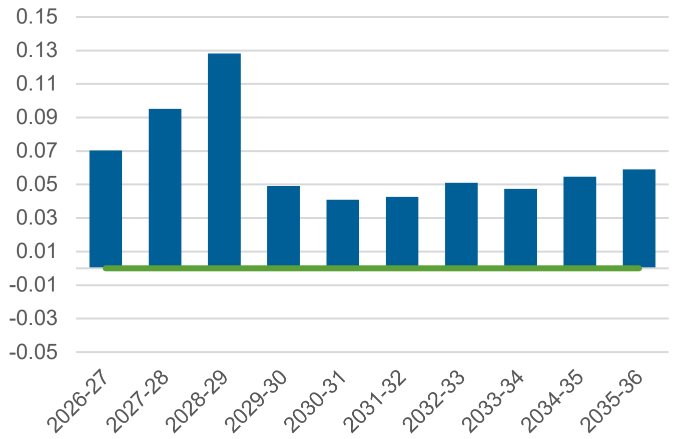
The ratio remains well below the benchmark throughout the life of the Plan and continues to improve over the forecast period. This indicates a strong financial position and provides capacity to access future borrowings should the need arise.



Operating Surplus Ratio

Measures the extent to which revenue raised not only covers operating expenses but also provides for capital funding, debt repayment and transfers to reserves.

The ratio remains positive and above the benchmark throughout the life of the Plan, indicating the Shire is forecast to generate sufficient operating revenue to meet its operating expenditure requirements. The forecast operating surpluses support ongoing investment in asset renewal, reserve growth and long-term financial sustainability.



An explanation of all ratios is provided at Section 12.

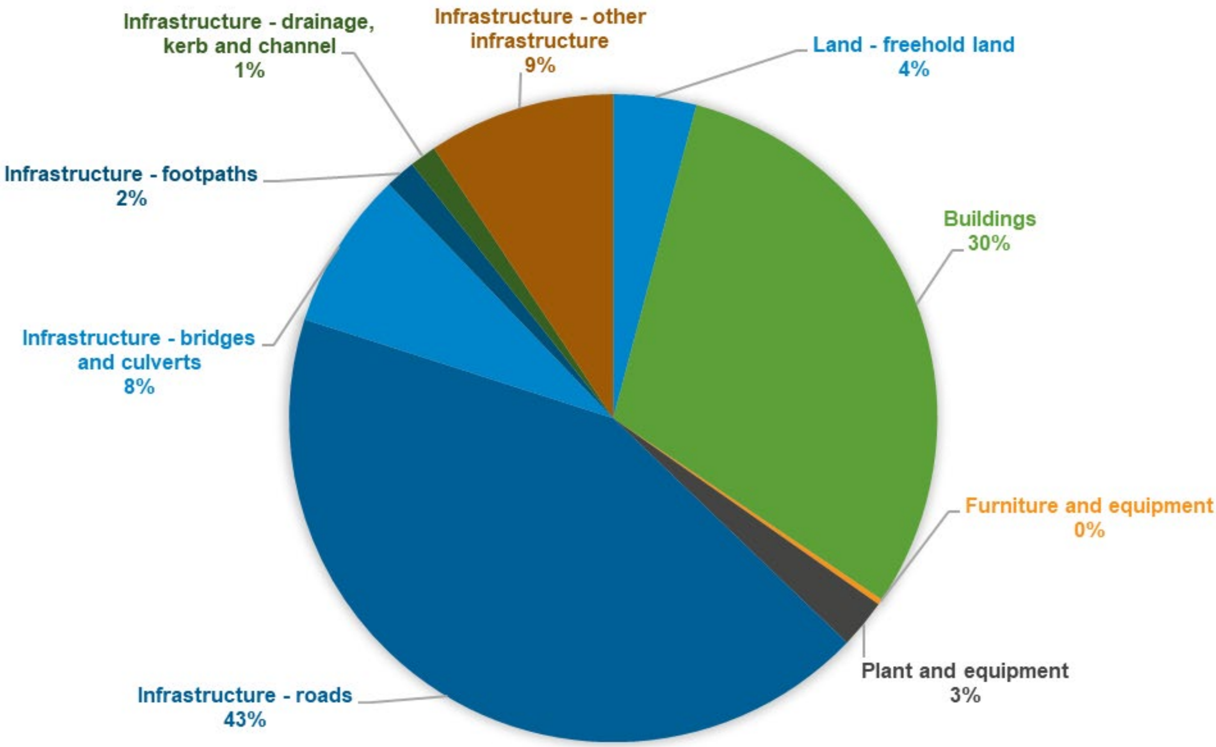
Shire of BODDINGTON

6.0 Asset Management Planning Overview

Key Asset Information

As at June 2025, the Shire controls an asset network with a written down value of $103.26m, of which roads infrastructure constitutes the largest component values as reflected in the chart below.

Written Down Value by Asset Class



Asset Management Policy

The purpose of an asset management policy is to:

- Provide a framework for the sustainable management of the Shire's asset portfolio.
- Ensure an organisation wide and inclusive approach is taken to asset management.
- Ensure adequate provision is made for the maintenance and replacement of assets in accordance with the assessed levels of service.

The asset management policy is intended to provide clear direction in relation to Council's expectations for the sustainable management of its assets and applies to Elected Members, Employees and Contractors/Consultants engaged by the Shire.

Asset Management Strategy

Developing an asset management strategy is a planned process of continuous improvement across all its components. Key improvements for each class of asset are discussed at the end of each section in Appendix A.

When planning for the future renewal of Shire assets, a condition-based estimation of remaining useful life was applied (where possible) as it was viewed as the most appropriate methodology. Where condition information was unavailable, an age based estimation of remaining useful life was applied.

Modelling was undertaken to determine the long term funding required for asset maintenance and renewal. By adjusting the estimated useful life of assets, the balance between the risk of loss of asset service and the financial costs of asset renewal and maintenance was determined.

Detailed long term planning is required for the renewal of building assets, due to the scale of expenditure in relation to these assets and the likelihood of usage/design upgrades when renewal occurs. Unfortunately, planning for the renewal of long-lived assets carries with it a high level of uncertainty. This is due to the uncertainty associated with the allocation of future external contributions and the potential for a sudden and unexpected change in grant funding.

It is important to note, capital works identified in this Plan, funded by external contributions, may be postponed or reduced in scale should external funding not eventuate. Postponing asset renewal past forecast estimated useful life and an optimum intervention point increases the risk associated with sudden unexpected asset failure, bringing with it the potential for a loss of service.

Recognising a proportion of assets have been constructed with the assistance of external financial contributions, the Shire seeks to, within its financial capacity, maintain these assets into the future. A strategy of alignment of estimated asset useful lives with the forecast financial capacity aims to ensure the long term affordability of Shire assets. By focusing resources and efforts on a small number of key critical assets, the Shire has achieved its targeted asset management outcomes, integrated with financial planning within its forecast financial capacity based on an annual rate increase of 5% throughout the life of the Plan.

Level of Service

The level of service for roads, at its most basic, is reflected in the speed and weight ratings across the road network. As a measure, the lengths of sealed and unsealed road for each speed and weight rating is viewed as the most appropriate indicator of the level of service of the road network and will continue to be monitored into the future.

Level of service measures are defined for most asset classes within Appendix A.

Financial Management Strategy for Assets

Based on the 2024/25 Annual Financial Statements and 2025/26 Annual Budget, a financial baseline was established for operating revenue and expenditure. This baseline has been adjusted over the 10-year planning period to reflect forecast changes in revenue, expenditure, asset renewal requirements and strategic priorities.

The Shire continues to operate in an environment of economic uncertainty, including inflationary pressures, rising construction and maintenance costs, workforce challenges and changing funding arrangements. To reflect these conditions, expenditure forecasts incorporate an inflation factor of 4.5% for the first two years of the Plan and 3.5% per annum thereafter.

Maintaining sufficient operating revenue to fund ongoing service delivery and asset renewal remains a cornerstone of the Shire's financial strate gy. This approach includes forecast rate increases above CPI, prudent management of operating expenditure, the use of reserves where appropriate, and the continued growth of cash-backed reserves to support future asset renewal and financial resilience.

Forecast Planned and Required Asset Renewals

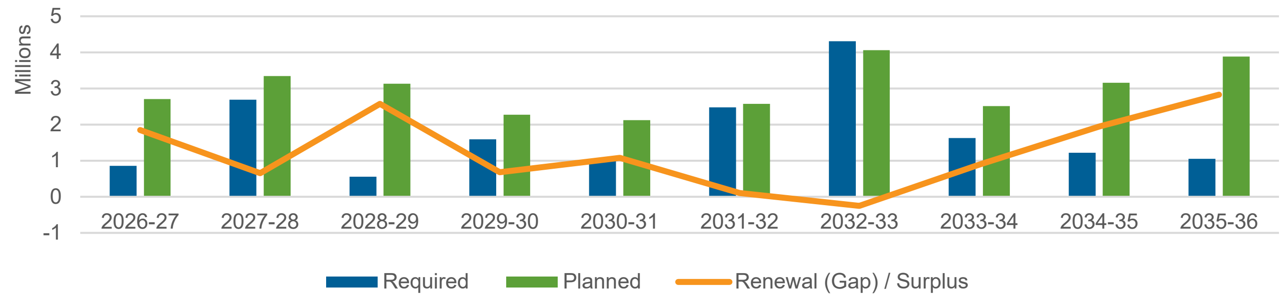
Forecast planned and required asset renewals are shown in the graph below and table on the right. Planned renewals reflect budgeted expenditure, while required renewals are based on estimated replacement costs and remaining useful life.

The Shire aims to renew assets at the end of their useful life. Buildings are maintained to support continued use beyond their standard life. A current review of road asset valuations, conditions and useful lives will further refine future renewal forecasts.

The difference between planned and required renewal, referred to as the asset renewal funding surplus/(deficit), is shown by the line in the chart and corresponding column in the table.

These forecasts are based on assumptions and estimates that may differ from actual outcomes.

Year	Planned Asset Renewal	Required Asset Renewal	Asset Renewal Surplus / (Deficit)
2026-27	2,709,623	860,878	1,848,745
2027-28	3,340,298	2,690,014	650,284
2028-29	3,132,066	555,724	2,576,342
2029-30	2,274,367	1,595,828	678,539
2030-31	2,123,068	1,044,642	1,078,426
2031-32	2,575,085	2,472,297	102,788
2032-33	4,058,443	4,310,047	-251,603
2033-34	2,515,427	1,623,495	891,932
2034-35	3,161,678	1,217,680	1,943,997
2035-36	3,882,602	1,053,981	2,828,620
Total	**29,772,656**	**17,424,586**	**12,348,070**



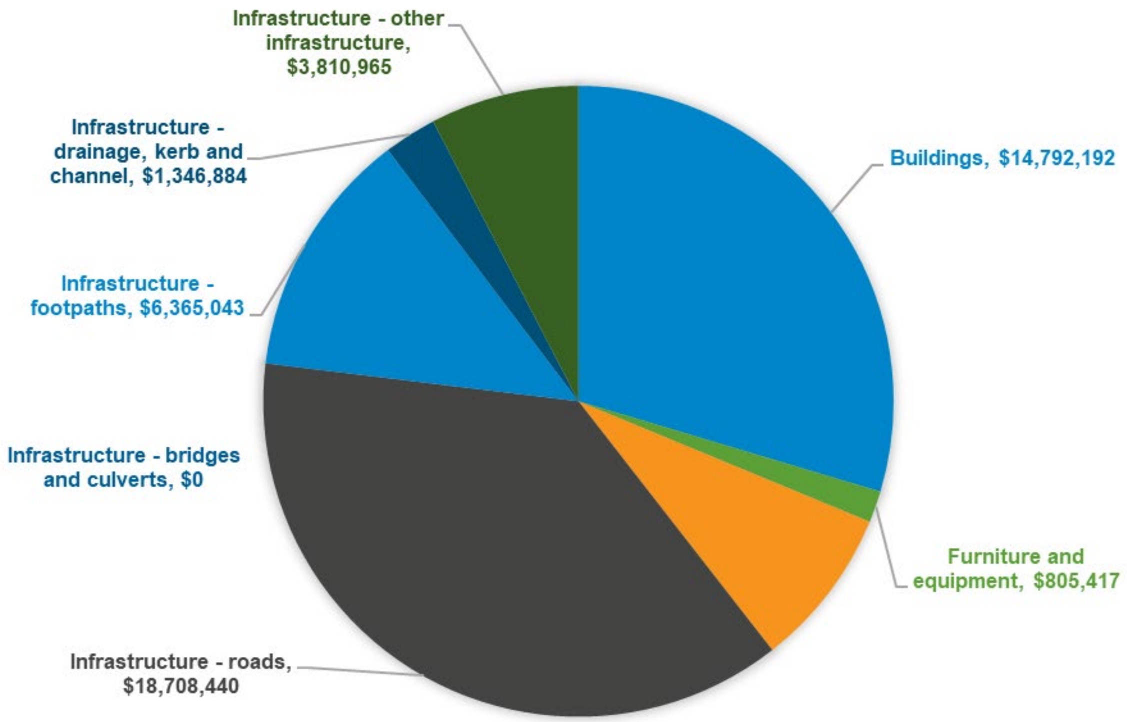
The spike in 2028/29 is planned upgrades to the Caravan Park infrastructure and Rail Trail, while the spike in 2032/33 onwards is due to various building renewal requirements. Further review and update of this asset information should address this theoretical renewal requirement.

As assets approach their initial estimated asset renewal, the timing and need for renewal will be re-assessed and may well vary, enabling the reallocation of limited resources between asset classes and years, using cash backed reserves.

Planned Asset Expenditure

Renewal asset expenditure of $29.77m has been planned as per the previous table with $20.16m of new and expansion of asset planned.

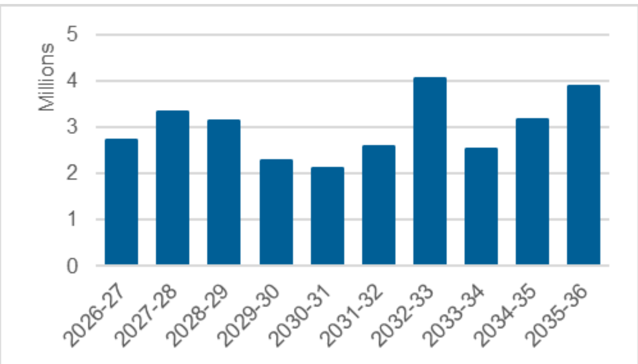
Planned Capital Expenditure 2026-2036



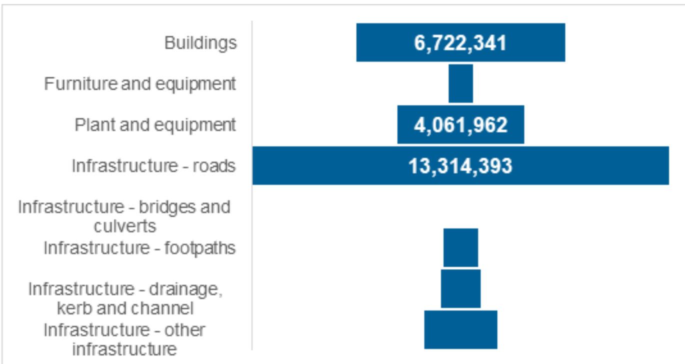
Planned Asset Renewal

Planned asset renewal expenditure has been determined by allocating the expected funds available for capital expenditure. Allocation of these funds between the various asset classes was undertaken to best match the required asset renewal expenditure. The timing and level of planned asset renewal expenditure for each asset class is summarised in the charts below.

Planned Asset Renewal Expenditure



Planned Asset Renewal Expenditure by Class

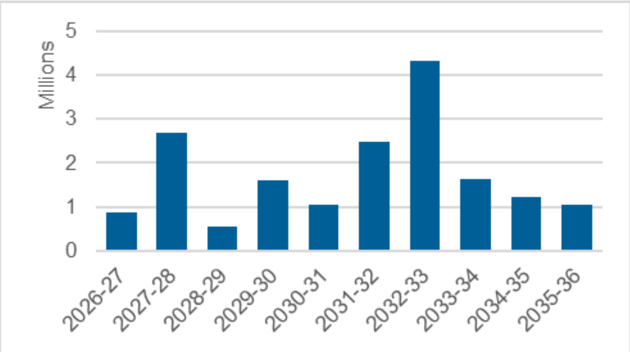


Planned asset renewals by asset class over the 10 years of the Plan, reflected in the chart above, shows the major renewal spend relates to road infrastructure.

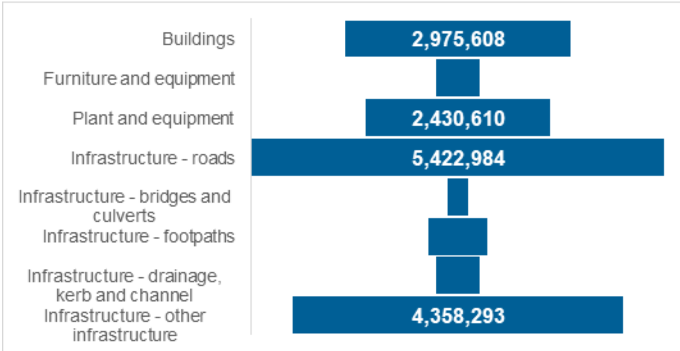
Required Renewal Expenditure

Required asset renewal expenditure for the road network has been estimated based on road conditions and forecast estimated standard useful lives. For other asset classes, forecast asset renewals have been based on the age of the assets and their estimated remaining useful life (determined during recent revaluations) combined with current replacement costs. Required asset renewal expenditure has been estimated based on forecast renewal costs and timings. Total asset renewals of $17.42m are forecast to be required over the 10 years of the Plan, based on existing asset data.

Required Renewal Expenditure



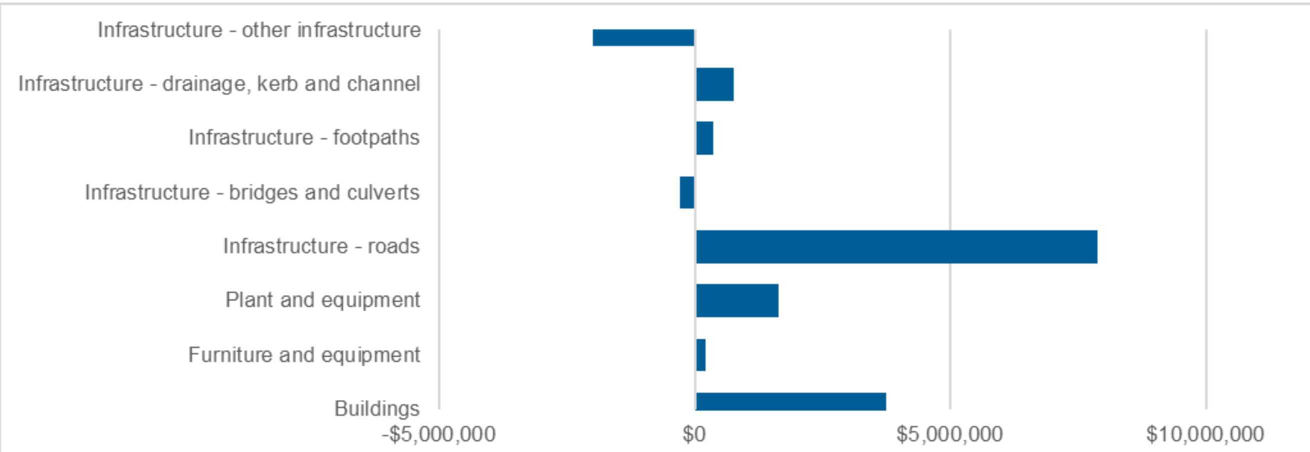
Required Asset Renewal Expenditure by Class



Renewal of roads infrastructure dominate the forecast required asset renewals over the 10 years.

Asset Renewal Funding Surplus / (Gap)

Differences between the forecast planned and required asset renewals for all each asset class over the 10 years of the Plan exist, as shown in the chart below.



While planned renewals are lower than theoretical requirements for other infrastructure, drainage, and bridges, it is higher for footpaths, roads and buildings. These differences in planned asset expenditure are not considered to be of long-term significance, as required renewal forecasts are highly dependent on a number of factors, such as maintenance expenditure. Given the Shire has planned to spend more overall on asset renewal than current forecast asset renewal requirements it has the capacity to reallocate planned renewal expenditure between asset classes if required in the future.

Further analysis and revision of asset valuation information and associated underlying assumptions and estimates is required to confirm true required asset renewal expenditure. Required renewal expenditure for road assets will also be heavily influenced by future road usage and maintenance.

7.0 Workforce Planning Overview

The Shire faces a range of workforce opportunities and challenges with a diverse mix of demographics in the workplace.

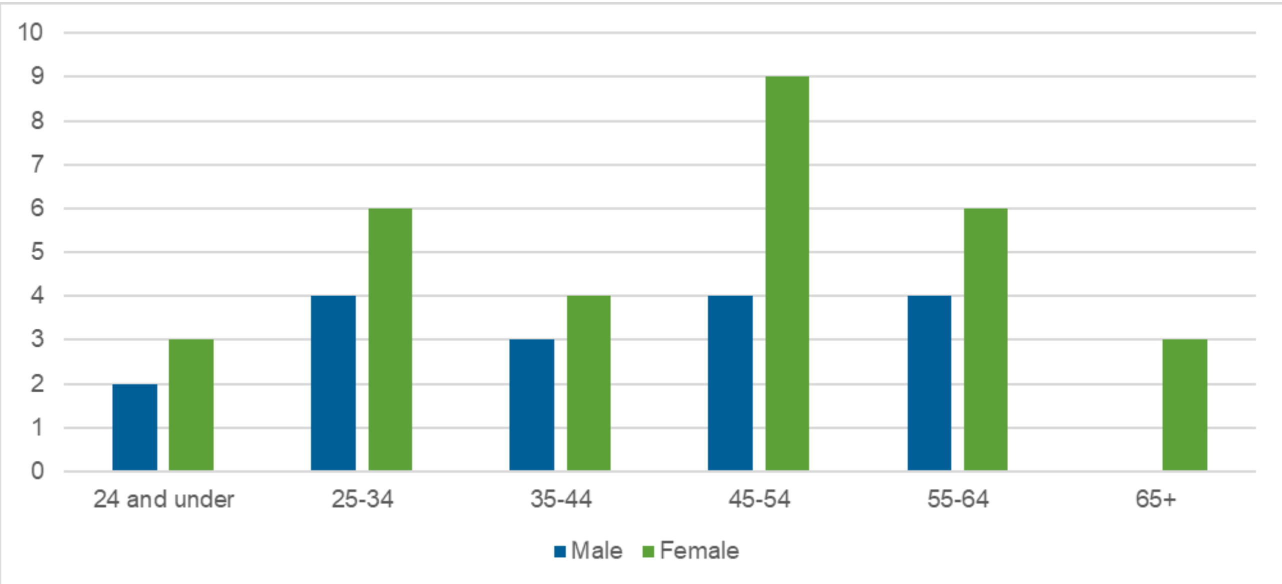
The Shire continues striving to meet the changing service demands of its community. This requires a skilled, flexible and productive workforce across the organisation to deliver the Shire's Council Plan objectives.

Workforce Profile

Information	As at 31 May 2026
Number of Employees	48 Headcount 34 FTE
Status of employment	21 Full Time 14 Part Time 13 Casual
Gender	65% (31) female 35% (17) male
Employee Costs (Budget)	$3,804,072
Employment type	There is a range of full time, part time, fixed term contract and casual staff employed

Information	As at 31 May 2026
Annual/LSL Liability[1]	Current $280,500 Non-Current $37,105
Age Profile	The average age of current employees is 45 years
Years of Service	The average length of service is 3 years
Award and Agreement	Local Government Officers (WA) Award 2021 Municipal Employees (WA) 2021

Workforce Demographics



The current age distribution is mostly within the 35-65 age range with six employees under 30 years, as shown in the chart below. This includes full-time, part-time and casual staff.

[1] Shire of Boddington 2024/2025 Annual Financial Statements

Turnover Rate

Over the period 2021/22 to 2025/26, the average annual staff turnover rate was 35%, including full-time, part-time and casual employees. Turnover peaked at 44% in 2023/24, influenced by the transfer of the Early Learning Centre and its staff to Regional Early Education and Development (REED).

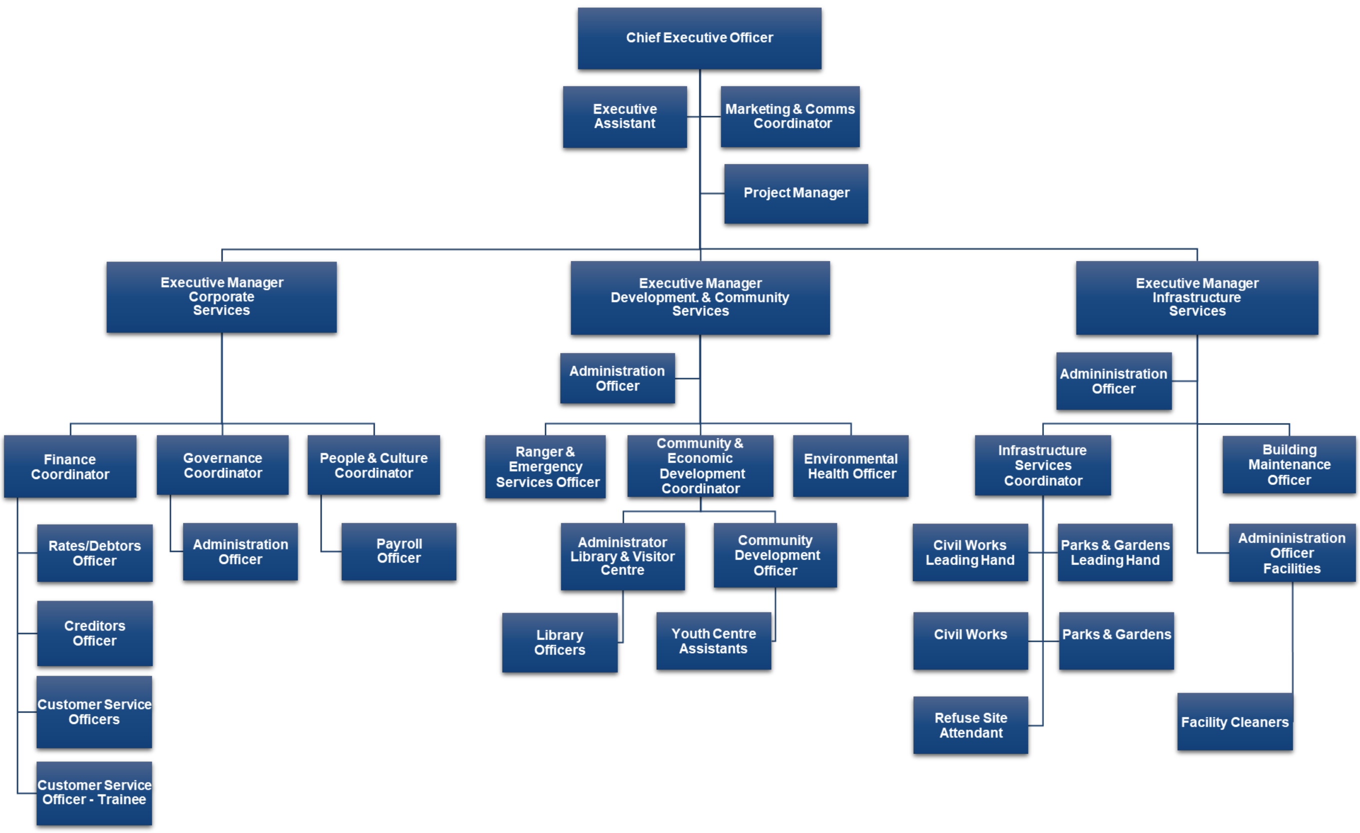
Turnover has since declined to 28% in 2025/26, indicating improved workforce stability. While workforce attraction and retention remain challenges for regional local governments, the Shire will continue to monitor workforce trends and support succession planning, recruitment and retention initiatives.

Workforce Supply Demand Analysis

In meeting future challenges, the Shire continually reviews its core functions in terms of potential outsourcing, insourcing and collaborations. This is further discussed in Appendix D.

Organisation Structure

The organisational structure is a dynamic process and needs to be developed in accordance with changing priorities and considering the difficulty in attracting and retaining suitably qualified employees to the Shire, the current structure is not expected to change significantly during the term of this Plan.



Workforce Risk Assessment

Risk Issues	Likelihood	Consequences Strategic	Consequences Operational	Consequences Combined	Risk Category
Knowledge loss due to staff turnover	Likely	Minor	Major	Major	High
Physical and financial constraints limit staff numbers	Likely	Minor	Major	Major	High
Sudden unplanned loss of a high number of key staff	Possible	Major	Major	Major	High
Organisational capacity insufficient to meet future needs	Possible	Major	Major	Major	High
High staff turnover due to organisational cultural issues	Possible	Major	Major	Major	High
Selection, recruitment and training costs increase	Possible	Insignificant	Minor	Minor	Moderate
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Moderate
Long leave absences of key staff due to large accrued leave entitlement	Unlikely	Minor	Minor	Minor	Low

8.0 Scenario Modelling

Scenarios were developed to test the financial impact of increased levels of operating funding from rates. To ascertain the effect of increased and decreased funding levels, modelling of various scenarios was undertaken.

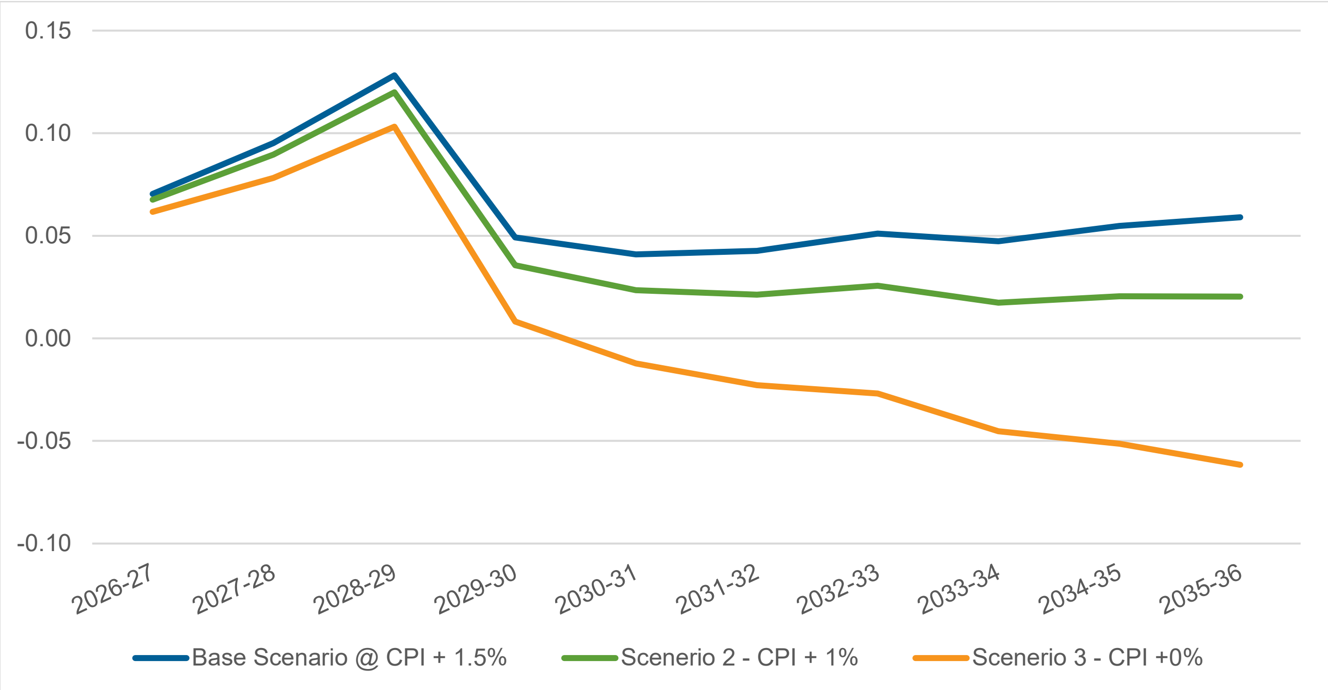
A base scenario was established, assuming a rates yield of 5.0% (comprising CPI at 3.5% plus a 1.5% increase) sustained over the life of the Plan. Two alternative scenarios were also developed from this base as shown in the table below. All other assumptions remained the same across the three scenarios.

	Rates 2025/2026		
Scenario	Increase above 3.5%	Total Increase	Variance from Base Level in Year 10
Base Scenario	1.5%	5.0%	0
Scenario 2	1.0%	4.5%	(2,998,799)
Scenario 3	0.0%	3.5%	(8,743.023)

The base scenario was selected as the most appropriate for the Plan. It provides for levels of rate revenue and fees and charges that support the ongoing delivery of current service levels and the renewal of community assets.

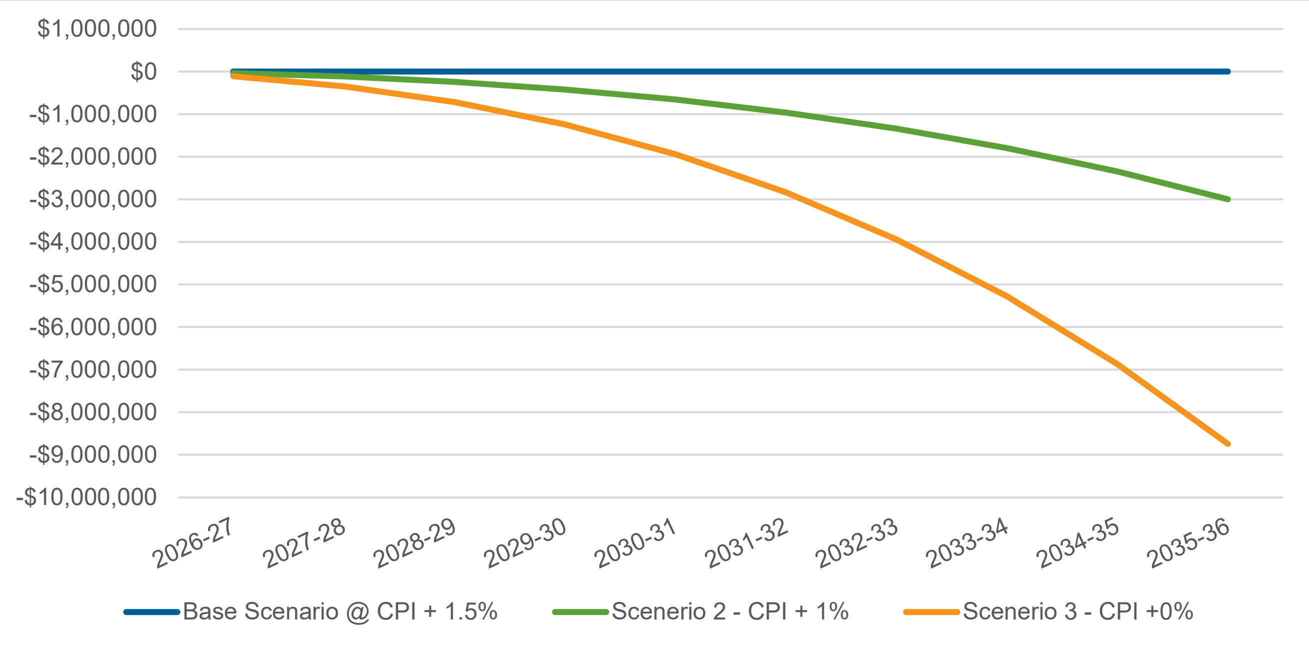
Scenario Comparison – Operating Surplus Ratio

The chart below shows the impact of the same change in total rates yield on the Shire's Operating Surplus Ratio (other assumptions remaining the same). The base scenario was selected as it strengthens the Shire's financial position and allows the Shire to meet its asset renewal expectations.



Estimated Surplus (Deficit) June 30 Carried Forward

The chart below reflects the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same.



The cumulative impact of the changes in rates along with fees and charges results in the surplus (deficit) shown in the table below.

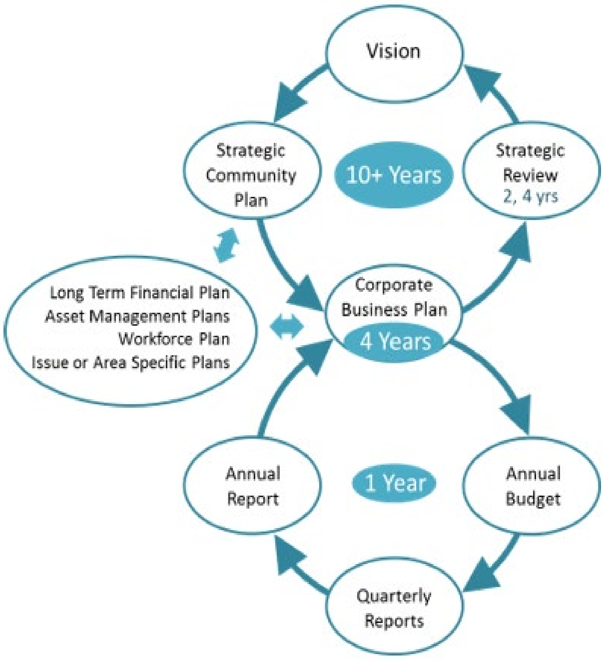
	Estimated Surplus / (Deficit)		
Year	Base Scenario CPI + 2% $	Scenario 2 CPI + 1% $	Scenario 3 CPI +0% $
2026-27	0	(36,684)	(110,052)
2027-28	0	(115,004)	(343,914)
2028-29	0	(240,361)	(716,493)
2029-30	0	(418,632)	(1,243,935)
2030-31	0	(656,213)	(1,943,700)
2031-32	0	(960,055)	(2,834,665)
2032-33	0	(1,337,701)	(3,937,211)
2033-34	0	(1,797,338)	(5,273,335)
2034-35	0	(2,347,835)	(6,866,753)
2035-35	0	(2,998,799)	(8,743,023)

9.0 Strategic Planning and Policies with Other Plans

Linkage

The Strategic Resource Plan is one component of a number of integrated strategic planning practices the Shire has developed. Combining asset management planning and long term financial planning into one document, the Strategic Resource Plan considers, and influences, workforce planning along with other key strategic plans. This Strategic Resource Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department's Integrated Planning Framework and Guidelines.



Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the Shire's Council Plan 1 July 2026 to 30 June 2036, an integrated Strategic Community Plan and Corporate Business Plan, as illustrated in the diagram to the right.

Council Plan 1 July 2026 to 30 June 2036

The Shire has taken the approach of a combined Strategic Community Plan and Corporate Business Plan, delivering a Council Plan. The Council Plan has been prepared to cover a period of 10 years and sets out the community's vision, aspirations and objectives for the Shire. To achieve the vision, a series of priorities, objectives and strategies were developed. Many strategies may be required to achieve a single objective and many objectives are needed to achieve a single priority.

Individual strategies all require actions involving extra human, physical and financial resources. Achieving the Shire's strategic priorities requires careful operational planning and prioritisation. The Council Plan also contains details of the actions and resources (human, asset and financial) to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the Council Plan are set out in the Strategic Resource Plan for the period. This planning provides an assurance the actions contained in the Council Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

Workforce and Other Strategic Plans

The Workforce Plan and other strategic plans integrate with the Strategic Resource Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the Shire's assets and financial resources. As far as possible, these requirements are met in the Plan.

The Shire's Workforce Plan has been developed as part of this Strategic Resource Plan.

10.0 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

11.0 Assumptions, Risks, Uncertainties and Sensitivity

Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
District Growth in Population: The number of residents in the Shire is expected to remain stable.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Rates Level Increase: Annual rates have been based on an increase in the total rate yield of 1.5% higher than forecast inflation rate of 3.5%.	High	Mining rates constitute 68% of the Shire rate yield. A significant downturn in mining activity may impact the ability of the Shire to raise forecast rates.	High	± $968,959 to the value of rates per 1% movement in the value over the life of the Plan.
Grants and Contributions: Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Capital Grants and Contributions: Remain in line with funding requirements identified for various capital works.	High	The forecast capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± $167,648 to the value of capital grants and contributions per 1% movement in the value over the life of the Plan.
Fees and Charges: Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Interest Revenue: Interest earning of an average rate of 4% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty
Other Revenue: Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty

Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Employee Costs: Increased annually by forecast inflation plus 2% in 2026/27 & 2027/28 then reducing to 1% + CPI for the remainder of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Materials and Contracts: Increased annually by forecast inflation.	High	Materials and contract expenditure is sensitive to inflationary pressures, fuel prices, contractor availability, construction costs and broader economic conditions. Sustained increases in these costs may impact the affordability and timing of planned works and service delivery.	High	± $340,086 to the value of materials and contracts per 1% movement in the value over the life of the Plan. A high level of uncertainty exists regarding future construction, maintenance and contract costs due to inflationary pressures and market conditions.
Depreciation: Depreciation has been calculated using an average depreciation rate based on the estimated useful lives on individual assets.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Insurance: Increased annually by forecast inflation plus 1%.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Expenditure: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Loss on Asset Disposal: A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Revaluations: In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciations leading to a change in the net result. The revaluation of assets will have no impact on Cashflows.	High	±$5,363,794 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±$9,490,650 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
Impairment of Assets: No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
Infrastructure Assets: Roads infrastructure expenditure is based on the 10 Year Road Expenditure Program and all other infrastructure assets are base on 10 Year Capital Plan.	High	Significant components of the road and infrastructure program are dependent on external grant funding. Changes in grant availability may affect the timing and scope of planned capital works.	High	±$167,648 to the value of infrastructure assets per 1% movement in the capital grants received over the life of the Plan.
Property, Plant and Equipment: Building expenditure is in accordance with the 10 Year Capital Plan, and plant expenditure is based on the Plant Replacement Program.	Medium	Not assessed as high financial risk as the frequency of capital grants for buildings is not as pervasive as roadwork's and plant and equipment replacement is not influenced by external grant funds.	Medium	Not assessed as high level of uncertainty.

Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Borrowings: New borrowings are forecast in 2029/30 to support Housing Strategy projects. No further borrowings are currently planned over the life of the Plan.	High	If the Shire is not able to secure borrowings in the future, the likely impact will be the cancellation or postponement of related asset acquisitions leading to a reduction in service levels over the short to medium term.	Low	Not assessed as high level of uncertainty.
Employee Entitlements: It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

Equity– Assumptions, Risks, Uncertainties and Sensitivity

Disclosure Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Cash Backed Reserves: It has been assumed the Shire will invest cash reserves in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Revaluation Surplus: Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±$5,363,794 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±$9,490,650 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.

Shire of BODDINGTON

Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Ownership of Strategic Assets: The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
Inflators: Forecast inflation is at 4.5% per annum for the first two years of the Plan and 3.5% per annum thereafter.	Medium	Not assessed as high financial risk.	High	± $1,304,786 to operating revenue per 1% movement in the inflators over the life of the Plan. ± $1,310,069 to operating expenditure per 1% movement in the inflators over the life of the Plan.
Commercial Activities: The Shire has no plans to undertake a significant commercial activity during the period of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
General Economic Forecasts for State: The economic forecast for the State is closely linked to the success of the mining industry. Demand for minerals is expected to remain relatively stable; however, economic conditions remain subject to fluctuations in commodity markets, inflation, labour availability and broader global economic factors.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for Region: Historically, the region's economy is heavily dependent on agriculture, mining and tourism and this remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

12.0 Monitoring and Performance

Monitoring

The Plan will be the subject of a desktop review each year to consider changing circumstances, with a full revision scheduled every two years in line with the review of the Council Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

Ratio Targets

The financial ratios set out in the table below, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Indicator guidelines.

The Department's Advisory Standard also provides target levels for each of the ratios.

Ratio	Calculations	Indication	Minimum Score
Current Ratio	Current Assets Current Liabilities	Measurement of the Shire's liquidity and its ability to meet its short-term financial obligations.	1
Debt Service Coverage Ratio	Operating Revenues plus Federal Assistance Grant Adjustment less Operating expenses less Depreciation and Interest Expense Debt Service Costs including principal and interest	Measurement of the Shire's ability to service its debt (including lease obligations.	2
Net Liabilities Ratio	Total Liabilities less Financial Assets, including current cash & cash equivalents, current trade & other receivables, current other financial assets, non-current trade & other receivables and non- current financial assets Operating Revenues plus Federal Assistance Grant Adjustment	An indicator of the extent to which the net financial liabilities of the Shire can be serviced by its operating revenues. Potential indicator of the Shire's capacity to access new/additional debt to meet furture capital funding requirements.	0.3
Operating Surplus Ratio	Operating Revenue plus capital grants for asset renewal less Operating Expenses Operating Revenues plus capital grants for asset renewal	An indicator of the extent to which revenue raised by the Shire not only covers operational expenses but also provides for capital funding, debt repayment and transfers to reserves	0

13.0 Improvement Plan

Strategic Resource Improvement Plan

All strategic plans require continuous development in order to improve the quality of planning. The following asset management areas are suggested as worthy of focus in the future.

As a small regional local government, the Shire must prioritise its asset management improvement activities within available financial and human resources. A risk-based approach is adopted to ensure resources are directed towards areas of greatest need and that improvements are implemented progressively over time.

Road Asset data: Road asset data is currently being reviewed as part of a fair valuation process, including an assessment of asset condition and useful lives. The outcomes of this review will improve the accuracy of future renewal forecasts and better inform future Strategic Resource Plans.

Hierarchy: A hierarchy exists for road assets and should be further developed for other asset classes.

Level of Service: Level of service measures were defined within the previous Asset Management Plan. No systems are currently in place to record and report against these levels of service.

Risk Management: Risk management is used as a decision making tool to define and treat risks facing the Shire when seeking to meet its defined objectives. The Shire is improving utilising risk techniques and as risk management is further developed, a greater understanding of risks will be formalised.

Operation and Maintenance: The Shire does not have a current documented Operation and Maintenance Strategy.

Renewal and Replacement: A key component of understanding long term asset funding requirements is determination of the extent and timing of likely costs to refurbish or replace an asset in future in order to maintain a consistent level of service to the community. Constant review and improvement to these forecasts is likely to result in improved planning outcomes.

New, Upgrade and Disposal: The Shire does not have a current documented Capital Investment Plan to address future asset demands or Asset Disposal Plan (other than the disposal of plant and equipment).

Standard Useful Life Estimates: The current review of road asset data will support improved estimation of useful lives and renewal requirements for road asset components.

There are a number of improvement actions as per the Asset Management Improvement Plan, some key improvement actions resulting from this Strategic Resourcing Plan are to:

- Report levels of service for key assets.
- Improve the accuracy of future financial forecasts through improved forecasting of operational, maintenance, renewal, new and upgrade costs.
- Maintain formal asset maintenance and renewal programs for all assets.

Appendices

List of Appendices

Appendix A1 – Critical Assets

Description

Along with regional and local distributor roads, a number of other assets have been nominated as critical to the Shire providing services to the community. These assets will be prioritised when allocating annual funding to help ensure they are maintained to an acceptable condition.

A list of these assets (excluding roads) is provided below along with their relevant estimated current replacement cost.

Asset	Current Replacement Cost ($)
Administration Centre	3,716,000
Health – Medical Centre	3,535,316
Recreation (Evacuation) Centre	6,965,129
Heavy Plant	1,824,167
Total	**16,040,612**

Maintenance requirements for these assets will be identified annually and prioritised through the Annual Budget cycle.

Road assets are discussed further in Appendix A2 with regional and local distributor roads being given funding prioritisation over other road assets as required

Appendix A2 – Infrastructure Roads

Significant Matters

The continued provision of the road network remains one of the key priorities for the Shire. A number of rural roads within the Shire are currently utilised as key mining, agricultural and tourist routes. The continued planning for future road infrastructure renewals, influenced by condition-based estimation of the remaining useful life, is not currently considered important due to the extent of road upgrades currently planned. The planned upgrades will provide improved service to the community, and will be given funding prioritisation over other road assets.

Road Inventory

The Shire of Boddington has a road network servicing an area of 1,901[1] square kilometres.

Road asset information is recorded in a dedicated road inventory database. In 2022, an external consultant conducted a road infrastructure condition assessment and valuation, which forms the basis for current measurements and replacement cost estimates. A similar review is scheduled for the 2025–2026 financial year and is planned to be undertaken every four years.

Using dimension data from the Shire's road asset database and applying standard unit rates, management has estimated the current replacement cost of road assets as shown in the table below. The table outlines the various road components and their associated replacement costs.

Infrastructure Road Assets	Current Replacement Cost ($)
Roads	
Pavement	20,518,204
Subgrade	22,303,680
Surface	8,101,857
Road Total	**50,923,741**
Drainage, Kerb & Channel	
Kerbing	722,610
Open Drain (Excavated)	510,606
Table Drain (Shallow)	40,872
Underground Pipe	996,800
Drainage, Kerb & Channel Total	**2,270,888**

Infrastructure Road Assets	Current Replacement Cost ($)
Bridges & Culverts	
Bridges	8.890,603
Culverts	5,793,194
Bridges & Culverts Total	**14,683,797**
Footpaths	
Footpath	2,807,020
Footpath Total	**2,807,020**

[1] Australian Bureau of Statistics Boddington (S) (LGA50630) 2021 Census of Population and Housing, viewed 12 June 2024

Financial Summary

Financial impacts of managing the Shire road assets are broken down into maintenance, new and renewal expenditure, each of which is examined separately as follows.

Maintenance Expenditure

Road maintenance expenditure includes maintenance of associated infrastructure such as drainage and footpaths. Road maintenance expenditure is primarily related to the grading of unsealed roads and associated drainage clearing within the district, along with reactionary minor repair works and minor flood damage repairs. As far as possible the road maintenance program is scheduled annually, based on staff knowledge of road conditions and expected traffic volumes.

Road maintenance expenditure is comprised of the following estimated costs in 2026/27.

Expenditure by Nature	$
Road Maintenance	
Materials & Contracts	158,384
Employee & Plant Costs	371,625
Road Maintenance Total	**530,009**
Drainage, Kerb & Channel Maintenance	
Materials & Contracts	2,090
Employee & Plant Costs	2,746
Drainage, Kerb & Channel Maintenance Total	**4,836**

Expenditure by Nature	$
Bridges & Culverts Maintenance	
Materials & Contracts	35,008
Employee & Plant Costs	4,313
Bridges & Culverts Total	**39,321**
Footpath Maintenance	
Materials & Contracts	5,225
Employee & Plant Costs	16,949
Footpath Maintenance Total	**22,174**

New Expenditure

Road safety related projects will be prioritised where issues are identified. External grant funding is essential to achieve any safety upgrades and road upgrades.

Project	$
Road Upgrades	
Road Program – RRG	5,265,500
Parking Bays Wuraming Ave	128,547
Road Upgrade Total	**5,394,047**

Project	$
Footpaths	
Implement Bicycle Plan	241,871
Rail Trail – Stage 2	4,578,632
Footpath Upgrade Total	**4,820,503**

Renewal Expenditure

Road works are prioritised based on staff knowledge of the conditions of roads and expected usage patterns and this is conducted during the budget process. All planned works are funded through a combination of internal funds and external grants.

In the chart's below, planned expenditure is shown as green columns, with required renewals as the blue columns. The orange line shows the difference between the two expenditure levels.

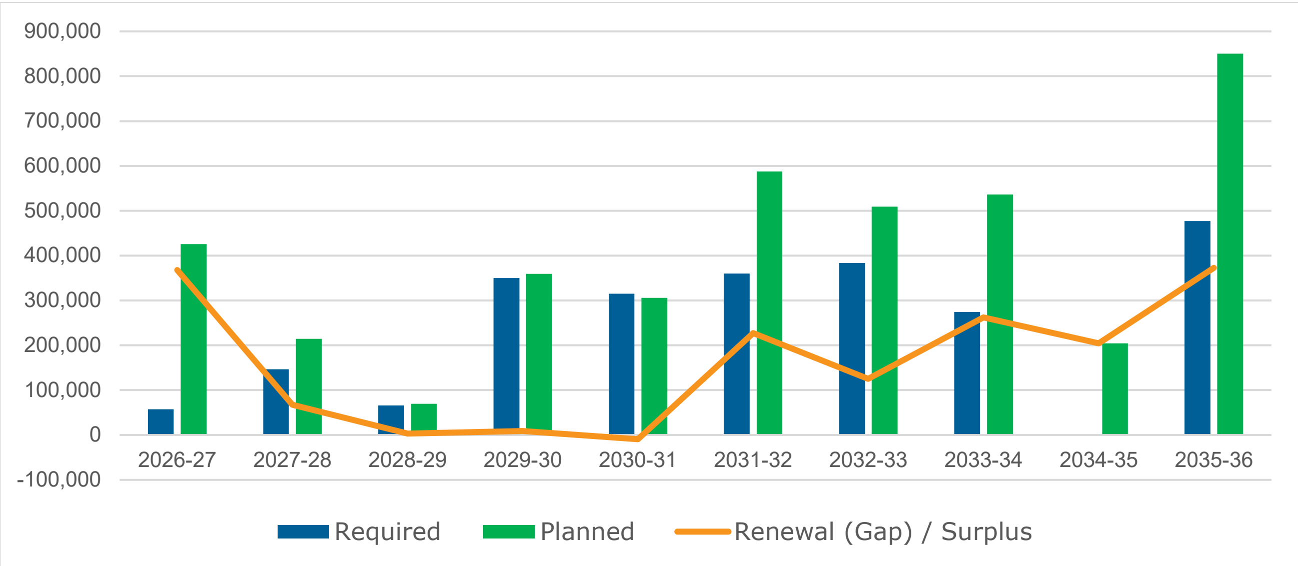
Planned road renewal over the term totals $13,314,393. Required road renewal is calculated at $5,422,984 for the term, overall, there is a $7,891,409 renewal surplus for the Shire's road assets.

Planned renewal is spread across the term to mitigate the required renewal spikes. This is discussed further over the page.

Planned drainage, kerbing and channel infrastructure renewal over the term totals $1,346,884. Required drainage, kerbing and channel infrastructure renewal is calculated at $573,373 for the term, overall, there is a $770,511 renewal surplus for the Shire's drainage, kerbing and channel infrastructure assets.

Planned footpath infrastructure renewal over the term totals $1,156,063. Required footpath infrastructure renewal is calculated at $791,107 for the term, overall, there is a $364,956 renewal surplus for the Shire's footpath infrastructure assets

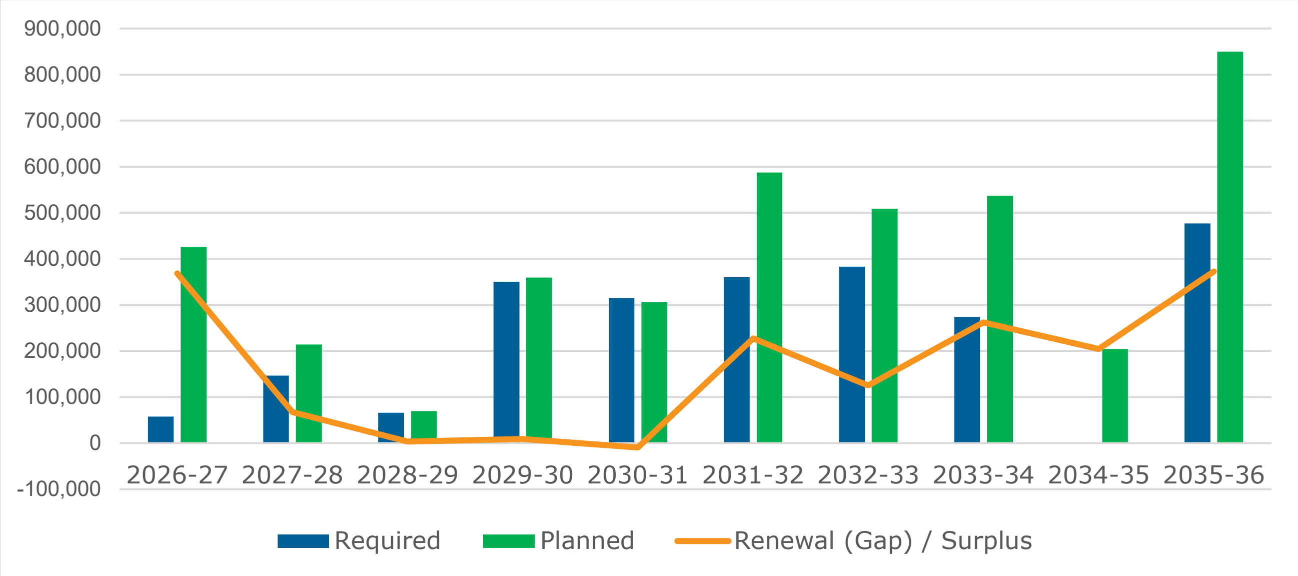
Required v Planned Asset Renewals – Roads Infrastructure



The values represented in the chart above are detailed in the table below.

	Required ($)	Planned ($)	(Gap) Surplus ($)
2026-2027	114,167	899,623	785,456
2027-2028	719,461	1,298,348	578,887
2028-2029	0	1,322,030	1,322,030
2029-2030	263,431	1,133,546	870,115
2030-2031	203,972	1,295,115	1,091,143
2031-2032	947,630	1,371,091	423,461
2032-2033	2,990,571	1,233,365	(1,757,206)
2033-2034	0	1,310,881	1,310,881
2034-2035	25,812	1,855,535	1,829,723
2035-2036	157,940	1,594,859	1,436,919

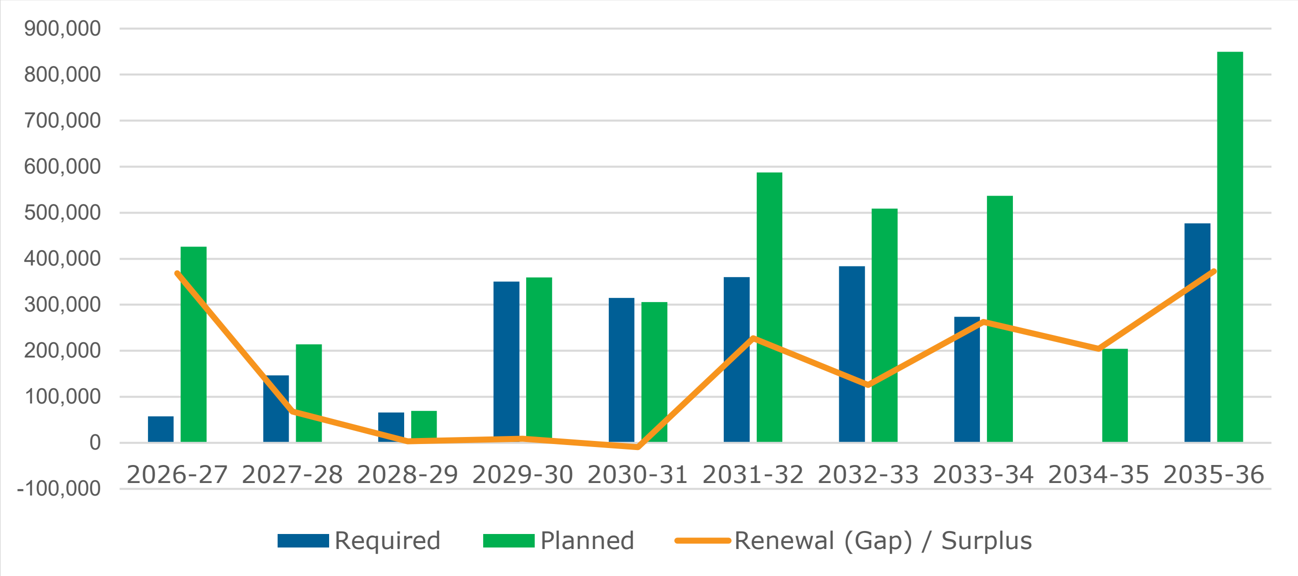
Required v Planned Asset Renewals – Drainage, Kerbing and Channel Infrastructure



The values represented in the above chart are detailed in the table below.

	Required ($)	Planned ($)	(Gap) Surplus ($)
2026-2027	0	0	0
2027-2028	574,236	219,450	(354,786)
2028-2029	0	0	0
2029-2030	0	232,831	232,831
2030-2031	2,137	91,802	89,665
2031-2032	0	249,414	249,414
2032-2033	0	0	0
2033-2034	0	267,179	267,179
2034-2035	0	0	0
2035-2036	0	286,208	286,208

Required v Planned Asset Renewals – Footpaths Infrastructure



The values represented in the above chart are detailed in the table below.

	Required ($)	Planned ($)	(Gap) Surplus ($)
2026-2027	0	815,000	815,000
2027-2028	0	31,350	31,350
2028-2029	85,869	69,630	(16,240)
2029-2030	0	0	0
2030-2031	0	74,589	74,589
2031-2032	348,325	0	(348,325)
2032-2033	21,832	79,902	58,070
2033-2034	0	0	0
2034-2035	335,081	85,593	(249,489)
2035-2036	0	0	0

Forecast Planned and Required Road Renewal Expenditure

The level and extent of the renewal surplus is dependent on the accuracy of unit cost estimates and remaining useful life estimates for each road component. An improvement in this information once current upgrade works are complete will result in improved planning outcomes and enable the scheduling of works to minimise the negative impact of renewal spikes.

One of the largest impacts on road component lives is the volume and weight of traffic traversing a road length. Where this exceeds the roads construction capabilities, sudden unexpected road failure may occur. Whilst road renewals may be forecast based on the age and condition of the asset, expected traffic volumes and weights are an important factor and difficult to forecast within Western Australian rural areas.

Many assumptions have been utilised in arriving at the remaining useful life of each individual road asset by the external valuers. Remaining useful life of sheeted roads has not been determined by measurement of the remaining level of sheeted material with an annual rate of wear applied but has rather been based on a worst-case estimate. For this reason, management has not planned to replace the unsealed roads in accordance with the valuation information.

Asset preservation for the road network remains a key priority for the Shire and ensuring appropriate funds are available to renew the road network when required is a key consideration of all planning.

Level of Service

Level of service measures have not been routinely recorded or reported on. Detailed performance measures and performance targets for road construction and maintenance have been developed through the review of the previously identified road level of service indicators and are shown in the following tables.

Speed and weight ratings of the road network are considered the best overall indicator of the level of service of the road network as a whole.

Road Construction

Key Performance Measure	Level of Service	Performance Measure Process	Performance Targets
Gravel Road Construction			
Condition	Gravel roads are constructed to a high standard	Customer Complaints	One complaint per road per year
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned	Customer Complaints	One per road
		Number of damage/injury claims	0 claims
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget	100% completed within timeframe and on budget
Bitumen Road Construction			
Condition	Bitumen roads are constructed to a high standard.	Customer complaints.	One complaint per road per year.
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints.	One per road.
		Number of damage/injury claims.	0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.

Road Maintenance

Key Performance Measure	Level of Service	Performance Measure Process	Performance Targets
Gravel Road Maintenance			
Condition	Gravel roads are maintained to a high standard and on a regular basis. Drainage is also assessed in order to minimise the risk of flooding and damage	Customer Complaints	One complaint per road per year
		Routine road inspection	One complaint per year with managers
Function	To ensure that all gravel roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed
Safety	To provide a gravel road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% Addressed
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.
Bitumen Road Maintenance/Drainage			
Condition	Bitumen roads are maintained to a high standard and on a regular basis. Drainage is also to be assessed, and drains cleaned in order to minimise the risk of flooding and damage.	Customer complaints.	One complaint per road per year.
		Routine road inspection.	Two per year with managers.
Function	To ensure that all bituminised roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a bituminised road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

Drainage Maintenance

Key Performance Measure	Level of Service	Performance Measure Process	Performance Targets
Infrastructure – Drainage Maintenance			
Condition	Drainage is to be assessed, and drains cleaned in order to minimise the risk of flooding and damage.	Customer complaints.	Two complaints per road per year.
		Routine road inspection.	Two per year with managers.
Function	To ensure that all roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	Two complaint per road per year.
	To ensure that any maintenance issues that arise are dealt with promptly.	Within 5 working days of notification.	95% addressed.
Safety	To provide a road network that is free of hazards.	Hazard mitigation implemented (signage/barricades) within 2 hours of notification. Hazard removed/rectified as soon as possible.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

Footpath Maintenance

Key Performance Measure	Level of Service	Performance Measure Process	Performance Targets
Infrastructure – Footpath Maintenance			
Condition	Footpaths are maintained to a reasonable standard and on a regular basis.	Customer complaints.	One complaint per year.
		Routine footpath inspection.	Two per year with managers.
Function	To ensure that all footpaths are maintained in order to provide a useable and safe footpaths network for users.	Customer complaints.	One complaint per year.
	To ensure that any maintenance issues that arise are dealt with promptly.	Within 5 working days of notification.	95% addressed.
Safety	To provide a footpath network that is free of hazards.	Hazard mitigation implemented (signage/barricades) within 24 hours of notification. Hazard removed/rectified as soon as possible.	95% addressed.
Cost Effectiveness	Efficient footpath maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

Risk Management

An assessment of risks associated with the delivery from road assets has identified the following risks and treatment strategies.

Risk	Consequence	Risk Rating	Risk Treatment
Increased truck sizes, and increased pressure on to run larger, heavier trucks over road assets	Likelihood of severe damage increases.	High	Increased truck sizes, and increased pressure on to run larger, heavier trucks over road assets
Asset condition decreases due to flood damage.	Desired level of service not maintained.	Medium	Ensure adequate drainage in road design and maintenance to mitigate risk of flood damage.
Climate change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Traffic incident attributable to sub-standard road conditions or road layout.	Liability risk.	Low	Ensure road network is maintained in compliance with applicable standards.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.
Trip incident attributable to sub-standard footpath conditions.	Liability risk.	Low	Footpath network is maintained in compliance with applicable standards and inspected annually.

Improvement

Monitoring and reporting of the key performance measures is important to help ensure levels of service are maintained.

Continued improvement in the knowledge of the road network (including road conditions) and forecasting of road renewal timing and costs is essential for managing the road network. As renewal timing and cost forecasting improves, opportunities for efficiency gains may be identified and included within future plans.

Monitoring of actual renewal costs against estimated renewal costs will improve the accuracy of future unit cost estimates. Routine monitoring of traffic volumes and road conditions will further improve the ability of the Shire to forecast future road renewal priorities.

Appendix A3 – Buildings

Significant Matters

The Shire controls building assets which are vital to the provision of administrative and recreational facilities to the community.

The long life and high cost of renewing buildings results in significant spikes in future funding requirements as a building reaches a stage in its lifecycle when it can no longer provide the desired level of service. New design criteria usually result in buildings being constructed to a different standard on renewal which often results in the need for additional funding. Planning for adequate future funding of building renewals is one of the most significant long-term challenges for the Shire as it seeks to preserve assets for future generations.

Inventory

Land and buildings were valued by independent professional valuers at 30 June 2023, based on an inspection undertaken. The replacement costs of major buildings contained within the valuation report is shown in the table below.

Composition of Estimated Current Replacement Cost of Building Assets

Building	Current Replacement Cost ($)
Administration	3,716,000
Civic - Amenities	1,680,500
Civic - Clubs/Community Groups	3,273,000
Civic - Emergency Services	305,000
Civic - Town/Community Hall	3,601,000
Demountable Amenities	790,600
Education - Child Care	634,000
Education - Classroom	2,057,000
Health - Medical Centre	3,501,000
Industrial - Awnings/Canopy	15,700
Recreation - Clubhouse	4,450,000
Recreation - Hall/Sports Centre	6,907,000
Recreation - Kiosk	180,100
Recreation - Picnic Shelter/Rotunda	139,700
Residential Dwellings	7,133,000
Sheds	2,194,010
Judges Box	75,900
Buildings Total	**40,653,510**

Financial Summary

The financial impacts of managing the Shire building assets has been broken down into maintenance, new and renewal expenditure, each of which is examined separately.

Maintenance Expenditure

Routine maintenance expenditure is forecast to increase in line with inflation. A detailed building maintenance plan has been developed to help ensure buildings are maintained at a level to maximise their useful life and minimise the need to renew entire building structures.

Building operating and maintenance expenditure is comprised of the estimated costs shown for 2026/27 in the table on the right.

Expenditure by Nature	$
Materials and Contracts	376,626
Insurance	92,570
Utility Costs	205,604
Employee & Plant Costs	363,938
Building Maintenance Totals	**1,038,738**

New/Upgrade Asset Expenditure

A number of projects are planned over the life of the 10-year plan, with a total of $8.07 million allocated to new buildings and building improvements. Significant investment is planned in housing projects, with expenditure programmed across multiple years to support the delivery of the Housing Strategy and increase housing availability within the district.

Other major projects include the Old School Precinct revitalisation, swimming pool upgrades and community gym expansion, which are expected to enhance community facilities and support future growth.

The table on the right shows the new and upgraded building expenditure currently planned over the life of the 10-year Plan.

Project	$
Swimming Pool - Buildings	104,500
New Housing Investment	6,378,674
Old School Precinct	1,272,279
Solar Panels	57,648
Accessible Toilets in Town Hall	156,750
Community Gym Expansion	100,000
New/Upgrade Building Total	**8,069,851**

Renewal Expenditure

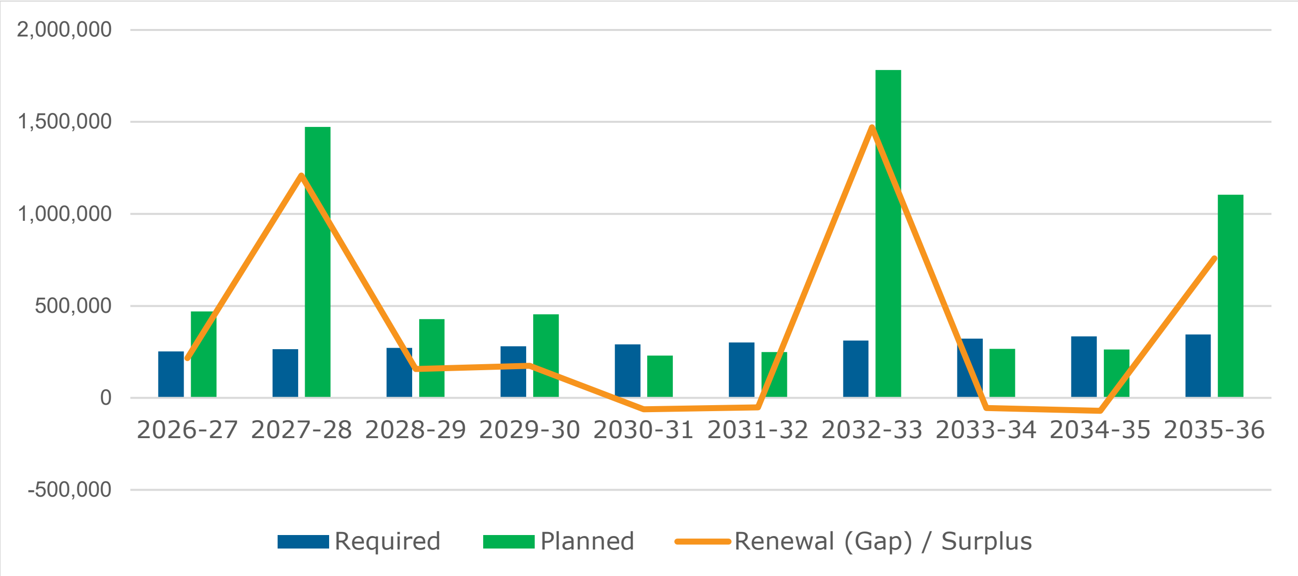
Using the estimated remaining useful life and the 'reinstatement with new' values provided in the independent valuation report, the timing and extent of future required property renewals has been forecast (adjusted for inflation). Whilst the valuation indicates the required renewal timings, given the forecast level of planned maintenance, building assets are expected to last well beyond the indicated renewal timings.

Maintaining borrowing capacity or funds in an appropriate reserve is important to ensure funds are available in future years when buildings are required to be renewed due to the high level of expenditure in renewing building assets.

Forecast Planned and Required Building Renewal Expenditure

The chart below outlines the required building renewals based on the most recent building valuations. The Shire's planned renewal works exceed the minimum required levels, as many buildings are being renewed prior to reaching the end of their useful life.

Key renewal projects over the life of the Plan include the ongoing Building Renewal Program, upgrades to the Boddington Caravan Park, and investment in the Old School Precinct. The increase in expenditure in 2027/28 reflects planned upgrades to the Boddington Caravan Park, including improvements to the camp kitchen, while the increase in 2032/33 relates to future works associated with the Old School Precinct.



The values represented in the above chart are detailed in the table below.

	Required ($)	Planned ($)	(Gap) Surplus ($)
2026-2027	253,429	470,000	216,571
2027-2028	264,833	1,473,450	1,208,617
2028-2029	271,479	428,490	157,011
2029-2030	280,981	454,574	173,593
2030-2031	290,815	229,505	(61,311)
2031-2032	300,994	249,414	(51,580)
2032-2033	311,529	1,782,420	1,470,891
2033-2034	322,432	267,179	(55,254)
2034-2035	333,717	263,362	(70,356)
2035-2036	345,398	1,103,947	758,549

Level of Service

Detailed performance measures and performance targets for buildings are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Targets
Condition	The building's meets the expectations of the community.	Customer complaints.	One per year per building.
Function	To provide the communities with a facility that can be utilised for the purpose it was designed for.	Customer complaints.	One per year per building.
Safety	The building is safe and suitable for its intended use.	Number of injury claims	0 claims.

Risk Management

Risk	Consequence	Risk Rating	Risk Treatment
Public Liability incident attributable to sub-standard property conditions or property layout.	Liability Risk.	Medium	Ensure property assets are maintained in compliance with applicable standards.
Climate Change.	Likelihood of severe storm damage increases.	Medium	Consider climate change impacts when designing and managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based risk and on lifecycle cost.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Sudden significant increase in population.	Sudden increase in level of service requirements.	Low	Monitor population trends and industry developments in the region.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.

Improvement

The Shire recognises the importance of strengthening asset management planning for its building portfolio and is committed to continuous improvement in this area. As part of this commitment, the Shire is investigating fit-for-purpose asset management software to enhance its ability to track, manage and forecast building maintenance and renewal requirements.

A review of the Building Asset Management Plan is scheduled for 2027/28 to ensure the plan remains current and fit for purpose. This review will be undertaken in conjunction with a building valuation review, including an assessment of asset condition and useful lives. The outcomes of this work will improve the accuracy of future renewal forecasts and long-term financial planning.

Although demand for building assets is expected to remain relatively stable, the Shire remains focused on maintaining these assets to an appropriate standard. Enhanced monitoring, reporting and asset data quality will continue to support informed decision-making and sustainable asset management outcomes.

Appendix A4 – Other Infrastructure

Significant Matter

The Shire controls a number of other infrastructure assets, which are significant to the community.

The nature of these assets is varied. Changing requirements due to community expectations will require further analysis to fully consider future funding requirements as individual assets require expenditure.

Availability of grant funding will significantly impact the timing and extent of expenditure on these assets.

Inventory

Other Infrastructure assets were valued by independent professional valuers effective as at 30 June 2023, based on an inspection undertaken. The Shire's Other Infrastructure assets current replacement cost at the time of valuation at 30 June 2023 was $13.5 million and is detailed in the below table.

Composition of Estimated Current Replacement Cost of Other Infrastructure Assets

Building	Current Replacement Cost ($)
Fences	646,340
Hardstand and Internal Roads	4,082,100
Lighting	655,010
Marine Improvements	71,200
Miscellaneous	887,748
Park Assets	2,056,650
Pool Assets	1,365,600
Retaining Walls	849,620
Sporting Equipment	2,533,160
Waste	324,700
Other Infrastructure Total	**13,472,128**

Financial Summary

The financial impact of managing the Shire's other infrastructure assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

Maintenance Expenditure

Other infrastructure assets maintenance expenditure is forecast to increase in line with inflation.

Other Infrastructure operating and maintenance expenditure is comprised of the estimated costs shown for 2026/27 in the table on the right.

Expenditure by Nature	$
Materials and Contracts	390,206
Insurance	12,624
Utility Costs	78,584
Employee & Plant Costs	494,054
Other Infrastructure Maintenance Totals	**975,468**

New Expenditure

The following new/upgrade projects are planned during the term of this Plan. These projects will be reassessed during the annual budget process and will require external funding to be undertaken.

Project	$
Street Art/Mural Project	66,828
Inclusive Play Equipment	85,698
EV Charging Station	32,137
Upgrades to Swimming Pool Surrounds	1,110,706
History of Boddington on Main Street	150,000
Other Infrastructure New/Upgrade Total	**1,445,368**

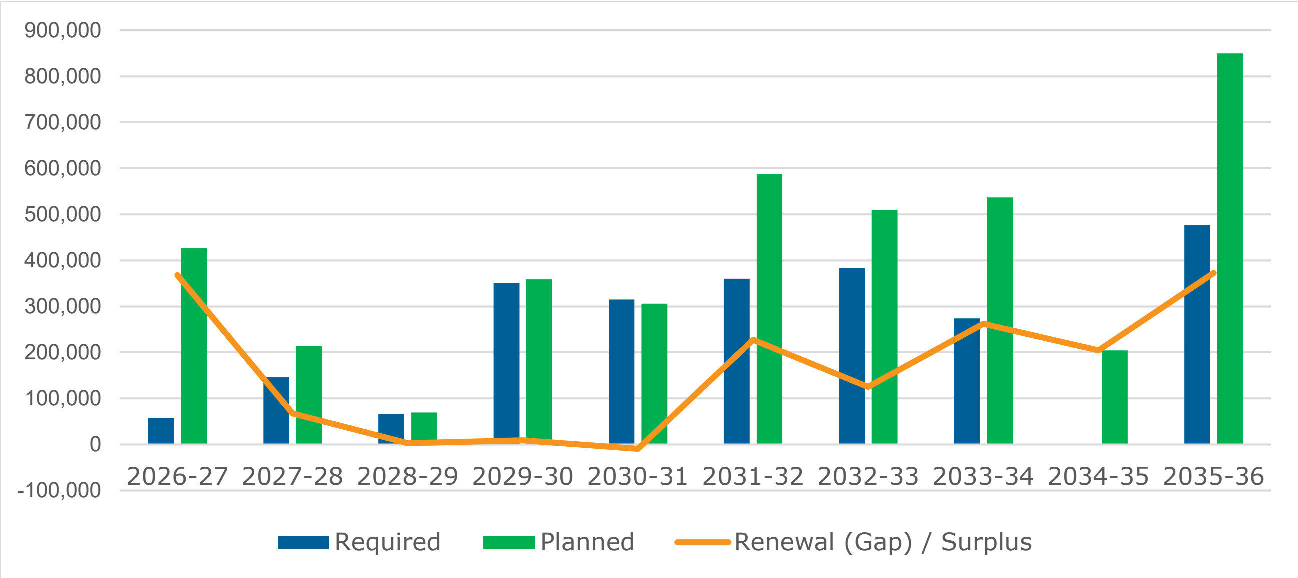
Renewal Expenditure

Using the estimated remaining useful life and the ‘reinstatement with new’ values provided in the independent valuation report, the timing and extent of future required renewals has been forecast (adjusted for inflation). Minor asset renewals will be determined and funded within the annual budget cycle. Renewal of other infrastructure assets will be considered on a case by case basis at the time the asset is viewed as requiring renewal.

Forecast Planned and Required Other Infrastructure Renewal Expenditure

The chart below outlines the required Other Infrastructure renewals based on the most recent valuations. Planned expenditure is shown as the green columns with forecast required renewals shown as the blue columns. The orange line shows the variation between the two levels

A significant portion of the required renewals relates to hardstands and internal roads. The extent of the renewal shortfall depends on the accuracy of unit cost estimates and the remaining useful life data for each asset. As asset information improves, so too will the ability to plan effectively allowing the Shire to better schedule works and minimise the impact of renewal spikes.



The values represented in the above chart are detailed in the table below.

	Required ($)	Planned ($)	(Gap) Surplus ($)
2026-2027	387,660	50,000	(337,660)
2027-2028	928,804	52,250	(876,554)
2028-2029	28,280	1,092,650	1,064,369
2029-2030	407,676	55,436	(352,240)
2030-2031	175,846	57,376	(118,470)
2031-2032	480,003	59,384	(420,619)
2032-2033	572,538	404,673	(167,865)
2033-2034	968,113	63,614	(904,499)
2034-2035	382,401	530,213	147,812
2035-2036	26,972	0	(26,972)

Level of Service

Detailed performance measures and performance targets for other infrastructure assets are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Targets
Condition	Well maintained community facilities.	Customer complaints.	Under 5 per year
	Community satisfaction with asset.	Community survey.	90% satisfaction
Function	Fit for purpose.	Customer complaints.	Under 5 per year
	Community importance with asset.	Customer survey.	90% satisfaction
Safety	To ensure that any maintenance issues or hazards are dealt with promptly.	Issue or hazard is dealt with within one working day of notification. If hazard is serious to be addressed within 2 hours of notification.	95% addressed

Improvement

The improvement of asset management planning for other infrastructure assets is not currently viewed as a priority as risks are able to be managed through annual operational planning.

Appendix A5 – Plant and Equipment

Significant Matters

The Shire has a large plant and equipment portfolio which includes items such as graders, tractors, utility vehicles, trailers and passenger vehicles. It also owns an extensive listing of furniture and equipment, such as office furniture, IT and communication equipment, to support operations.

A 10-year plant replacement program is updated on an annual basis as part of the Shire's annual budget process. Heavy plant is considered a critical asset, given the part it plays in responding to any natural emergency within the Shire.

Inventory

The table below separates the Shire's plant and equipment into the major asset types and shows the current replacement cost as per the Shire's internally produced plant replacement program. A register of plant and equipment is maintained within the financial reporting system

Composition of Estimated Current Replacement Costs of Plant and Equipment Assets

Asset	Current Replacement Cost ($)
Diggers	225,000
Grader	375,000
Loaders	465,000
Mowers	127,000
Rollers	150,000
Sweeper	75,000
Tractors	140,000
Trailer	50,000
Trucks	535,000
Utility Vehicles	340,000
Vehicles	155,000
Total	**2,637,000**

Financial Summary

The financial impacts of managing the Shire plant and equipment assets are broken down into maintenance, new and renewal expenditure, each of which is examined separately.

Maintenance is undertaken in accordance with manufacturers' guidelines and is provided for within the annual budget and this Plan. No significant changes to maintenance or operating expenditure are forecast.

New Expenditure

The following new plant and equipment items are included in the Plant Replacement Program and are scheduled for acquisition during the life of the Plan.

Asset	$
UTV Side by Side	32,000
Trailer and dolly	100,000
Total	**132,000**

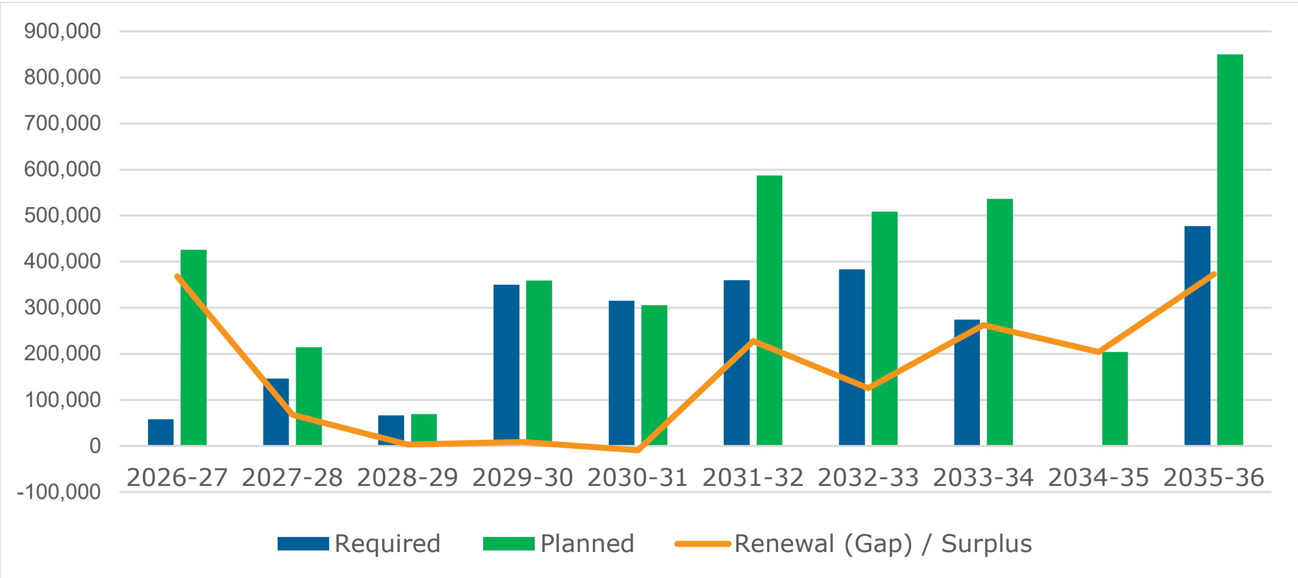
Renewal Expenditure

The Shire has allocated funding for the replacement of IT related equipment, as well as gym equipment, however, there is no formal replacement or renewal program in place. These items are considered on an annual basis as part of the Shire's budget process and are not planned in detail.

The plant replacement program is updated annually and is expected to remain fully funded by annual allocations to the Plant Replacement Cash Reserve.

Forecast Planned and Required Other Infrastructure Renewal Expenditure

The chart below outlines the required plant and equipment renewals based on the most recent valuations. Planned expenditure is shown as the green columns with forecast required renewals shown as the blue columns. The orange line shows the variation between the two levels



Plant Disposal

This Plan incorporates the Shire's 10-year Plant Replacement Program. The Plant Replacement Program outlines the purchase, disposal and funding elements for plant and equipment

Level of Service

Level of service measures are defined below.

Detailed performance measures and performance targets for plant and equipment replacement and maintenance are defined in the following table.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Targets
Function	To ensure Council employees are able to meet Council requirements.	Council plant and equipment is serviceable for all Council programs.	90% satisfaction.
	To ensure that Councils Capital Works Program is completed.	Capital Works Program completed on time and within budget.	100% completed and within budget.
	To ensure that any maintenance requirements are carried out.	Maintenance schedule adhered to.	100% completed and on time.
Compliance	To ensure Council employees are able to meet Council requirements.	Council plant and equipment is serviceable for all Council programs.	90% satisfaction.

Risk Management

An assessment of risks associated with holding plant and equipment items has identified the following risks and the treatment strategy for each risk.

Risk	Consequence	Risk Rating	Risk Treatment
Inadequate funding for renewal and maintenance resulting in deterioration of plant and equipment and an increase in maintenance and operating costs.	Desired level of service not maintained.	High	Ensure funding for renewals included within the plant replacement program and budgets.
Existing plant and equipment assets do not comply with regulations.	Prosecution risk.	High	Regular scheduled inspection and maintenance on all plant and equipment. Ensure safety systems in line with regulations.

Improvement Plan

Improving asset management planning for plant and equipment is not currently viewed as a priority as risks are sufficiently managed through the 10 year plant replacement program. Demand for plant and equipment assets is expected to remain relatively stable into the future.

Appendix A6 – Estimated Asset Life and Residual Value

The table below lists the estimated useful life and residual value of assets to sub-class level. These values were used to calculate the planned renewal and depreciation of an asset

Asset Class	Asset Sub-Class	Pavement Type	Estimated Useful Live	Estimated Residual Value
Roads	Pavement	Pavement - Sealed - Access Rd	60	
Roads	Pavement	Pavement Structure - Unsealed Road	40	
Roads	Pavement	Pavement Structure - Unsealed Road	20	
Roads	Pavement	Pavement - Sealed - Distributor Rd	60	
Roads	Subgrade	Subgrade Structure - Access Road	100	100%
Roads	Subgrade	Subgrade Structure - Distributor Road	100	100%
Roads	Surface	Surface Structure - Single Seal	10	
Roads	Surface	Surface Structure - Brick Paving	50	
Roads	Surface	Surface Structure - Double Seal	20	
Roads	Surface	Surface Structure - Asphalt	25	
Roads	Surface	Surface Structure - Cement Concrete	80	
Footpaths	Footpath	Brick Paving Footpath	50	
Footpaths	Footpath	In situ Concrete Footpath	60	
Footpaths	Footpath	Asphalt Footpath	30	
Footpaths	Footpath	Concrete Slabs Footpath	50	
Drainage, kerb and channel	Kerbing		75	
Drainage, kerb and channel	Open Drain (Excavated)		15	
Drainage, kerb and channel	Table Drain (Shallow)		15	
Drainage, kerb and channel	Underground Pipe		100	
Bridges and culverts	Bridge	Round Timber with Concrete Deck	100	
Bridges and culverts	Culvert	Concrete	100	
Bridges and culverts	Culvert	Helicore (Corrugated Steel)	100	
Bridges and culverts	Culvert	Timber constructions	100	
Bridges and culverts	Culvert	Aluminium	100	
Bridges and culverts	Culvert	High Density Polyethyl	100	
Plant and equipment	Construction		15	
Plant and equipment	Light Vehicle		6	
Plant and equipment	Parks		10	
Plant and equipment	Trucks and Trailers		10	

Asset Class	Asset Sub-Class	Hierarchy	Estimated Useful Live	Estimated Residual Value
Land - freehold land	Commercial	Town	100	100%
Land - freehold land	Industrial	Town	100	100%
Land - freehold land	Industrial	Town Fringe	100	100%
Land - freehold land	Residential	Town	100	100%
Land - freehold land	Residential	Town Fringe	100	100%
Land - freehold land	Rural	Town Fringe	100	100%
Buildings - non-specialised	Residential - Detached House	Standard	60.58	
Buildings - specialised	Administration	Standard	61.38	
Buildings - specialised	Civic - Amenities	Basic	86.89	
Buildings - specialised	Civic - Amenities	Standard	77.12	
Buildings - specialised	Civic - Amenities	Superior	70.97	
Buildings - specialised	Civic - Clubs/Community Groups	Superior	66.92	
Buildings - specialised	Civic - Clubs/Community Groups	Basic	62.39	
Buildings - specialised	Civic - Clubs/Community Groups	Standard	45.43	
Buildings - specialised	Civic - Emergency Services	Standard	86.95	
Buildings - specialised	Civic - Town/Community Hall	Standard	71.16	
Buildings - specialised	Civic - Town/Community Hall	Superior	64.9	
Buildings - specialised	Demountable - Amenities	Standard	54.24	
Buildings - specialised	Demountable - Other Transportable	Standard	64.07	
Buildings - specialised	Demountable - Other Transportable	Superior	63.11	
Buildings - specialised	Demountable - Other Transportable	Basic	50.87	
Buildings - specialised	Education - Child Care/Kindergarten	Standard	65.28	
Buildings - specialised	Education – Classroom	Standard	55.45	
Buildings - specialised	Education - Classroom	Superior	53.16	
Buildings - specialised	Health - Medical Centre	Standard	100.2	
Buildings - specialised	Industrial - Awnings/Canopy	Basic	61.73	
Buildings - specialised	Recreation - Clubhouse	Standard	59.53	
Buildings - specialised	Recreation - Clubhouse	Basic	68.63	
Buildings - specialised	Recreation - Hall/Sports Centre	Standard	66.65	
Buildings - specialised	Recreation - Kiosk	Standard	76.87	
Buildings - specialised	Recreation - Kiosk	Basic	102.54	
Buildings - specialised	Recreation - Picnic Shelter/Rotunda	Superior	108.76	
Buildings - specialised	Recreation - Picnic Shelter/Rotunda	Standard	61.84	
Buildings - specialised	Residential - Detached House	Standard	57.26	
Buildings - specialised	Residential - Semi Detached/Duplex	Standard	76.65	
Buildings - specialised	Shed - Earth Floor	Standard	81.64	
Buildings - specialised	Shed - Earth Floor	Basic	87.21	
Buildings - specialised	Shed - Fully Enclosed	Superior	83.21	
Buildings - specialised	Shed - Fully Enclosed	Standard	87.86	
Buildings - specialised	Shed - Fully Enclosed	Basic	85.61	
Buildings - specialised	Shed - Partly Walled	Standard	93.36	
Buildings - specialised	Shed - Partly Walled	Basic	83.98	
Buildings - specialised	Shed - Partly Walled	Superior	83.78	

Appendix B1 – Forecast Financial Statements

Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

The statements have been prepared based on a number of forecasts and estimates, and readers should ensure they have read and understood the reliance section under Other Matters at the end of the document.

Statements of Comprehensive Income
Often referred to as the operating statement, it shows the revenues and expenses over the periods classified by Nature to disclose a net result.

Statement of Financial Position
More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

Statement of Changes in Equity
This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

Statement of Cashflows
Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

Statement of Financial Activity
A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

Statement of Net Current Asset Composition
A statement showing how the closing estimated surplus/deficit has been calculated.

Statement of Fixed Asset Movements
A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

Statement of Fixed Asset Funding
A summary of the capital expenditure by asset class and the source of funding for each class.

Nature
A number of statements in the Plan are disclosed using nature descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the Local Government (Financial Management) Regulation 1996

Shire of BODDINGTON

Appendix B2 - Forecast Statement of Comprehensive Income by Nature 2026-2036

	2022-23	2023-24	2024-25	Base	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Revenues														
Rates	6,124,419	6,539,478	6,953,535	7,336,829	7,703,670	8,088,854	8,493,297	8,917,962	9,363,860	9,832,053	10,323,655	10,839,838	11,381,830	11,950,921
Grants, subsidies and contributions	973,317	723,784	743,302	718,009	764,761	791,527	819,231	847,904	877,580	908,296	940,086	972,989	1,007,044	1,042,290
Fees and charges	1,690,231	1,391,319	1,480,427	1,431,427	1,652,641	1,727,010	1,787,455	1,850,016	1,914,767	1,981,784	2,051,146	2,122,936	2,197,239	2,274,142
Interest revenue	176,304	380,062	448,687	386,830	370,989	368,684	360,243	356,653	345,222	368,386	390,802	413,756	442,075	487,029
Other revenue	285,303	250,512	217,173	94,550	97,859	101,284	104,829	108,498	112,296	116,226	120,294	124,504	128,862	133,372
	9,249,574	9,285,155	9,843,124	9,967,645	10,589,920	11,077,360	11,565,055	12,081,033	12,613,725	13,206,745	13,825,983	14,474,024	15,157,050	15,887,755
Expenses														
Employee costs	(3,136,188)	(3,190,598)	(3,477,594)	(3,804,072)	(4,013,296)	(4,234,027)	(4,424,558)	(4,623,664)	(4,831,728)	(5,049,156)	(5,276,368)	(5,513,805)	(5,761,926)	(6,021,213)
Materials and contracts	(2,608,481)	(2,969,296)	(2,486,175)	(3,066,922)	(3,225,668)	(3,157,307)	(3,006,157)	(3,079,684)	(3,322,446)	(3,428,012)	(3,511,509)	(3,649,736)	(3,740,818)	(3,887,253)
Utility charges	(354,802)	(349,460)	(383,681)	(370,119)	(386,774)	(404,179)	(418,325)	(432,967)	(448,121)	(463,805)	(480,038)	(496,839)	(514,229)	(532,227)
Depreciation	(2,707,158)	(2,483,450)	(2,596,413)	(2,596,800)	(3,076,180)	(3,209,247)	(3,379,650)	(3,570,141)	(3,742,882)	(3,910,336)	(4,053,175)	(4,230,274)	(4,398,793)	(4,571,477)
Finance costs	(66,165)	(53,182)	(41,531)	(35,258)	(49,552)	(40,783)	(31,636)	(22,094)	(36,188)	(32,133)	(27,895)	(23,463)	(18,829)	(13,985)
Insurance	(218,803)	(227,069)	(232,240)	(224,629)	(234,737)	(245,300)	(256,339)	(267,874)	(279,929)	(292,525)	(305,689)	(319,445)	(333,820)	(348,842)
Other expenditure	(25,245)	(20,155)	(94,472)	(108,980)	(113,884)	(119,009)	(123,174)	(127,485)	(131,947)	(136,565)	(141,345)	(146,292)	(151,413)	(156,712)
	(9,116,842)	(9,293,210)	(9,312,106)	(10,206,780)	(11,100,091)	(11,409,852)	(11,639,840)	(12,123,909)	(12,793,241)	(13,312,534)	(13,796,019)	(14,379,854)	(14,919,827)	(15,531,708)
	132,732	(8,055)	531,018	(239,135)	(510,171)	(332,492)	(74,785)	(42,876)	(179,515)	(105,789)	29,964	94,169	237,222	356,047
Capital grants, subsidies and contributions	1,216,850	1,429,885	2,540,527	8,235,383	1,760,720	1,992,892	3,296,671	2,357,407	2,008,214	1,473,248	984,871	961,659	968,618	960,533
Fair value adjustments to financial assets at fair value through profit or loss	1,843	840	(1,775)	0	0	0	0	0	0	0	0	0	0	0
Profit on asset disposals	26,028	31,103	151,089	121,711	0	0	0	0	0	0	0	0	0	0
Loss on asset disposal	0	(6,417)	(31,932)	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	1,377,453	1,447,356	3,188,927	8,117,959	1,250,549	1,660,400	3,221,886	2,314,531	1,828,699	1,367,459	1,014,836	1,055,829	1,205,841	1,316,580
Other comprehensive income	9,141,543	0	0	0	3,968,513	4,165,194	4,363,008	4,590,796	4,841,937	5,069,844	5,323,535	5,467,407	5,691,642	5,913,633
TOTAL COMPREHENSIVE INCOME	**10,518,996**	**1,447,356**	**3,188,927**	**8,117,959**	**5,219,063**	**5,825,593**	**7,584,894**	**6,905,327**	**6,670,636**	**6,437,303**	**6,338,370**	**6,523,236**	**6,897,482**	**7,230,213**

Page 60

Appendix B3 - Forecast Statement of Financial Position 2026-2036

	2023	2024	2025	Base	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
CURRENT ASSETS														
Unrestricted cash and cash equivalents	5,968,283	5,826,194	7,127,632	4,633,696	4,633,696	4,633,696	4,633,695	4,633,695	4,633,694	4,633,694	4,633,694	4,633,695	4,633,695	4,633,695
Restricted cash and cash equivalent	2,041,385	2,571,946	3,031,389	2,141,018	2,083,410	1,872,388	1,782,625	1,496,868	2,075,966	2,636,348	3,210,203	3,918,181	5,042,027	6,158,437
Trade and other receivables	635,929	554,121	683,337	683,336	683,336	683,336	683,336	683,336	683,336	683,336	683,336	683,336	683,336	683,336
Other assets	7,883	41,018	170,478	170,478	170,478	170,478	170,478	170,478	170,478	170,478	170,478	170,478	170,478	170,478
TOTAL CURRENT ASSETS	8,653,480	8,993,279	11,012,836	7,628,528	7,570,920	7,359,898	7,270,134	6,984,377	7,563,475	8,123,856	8,697,711	9,405,690	10,529,536	11,645,946
NON-CURRENT ASSETS														
Financial assets	40,745	41,585	39,810	39,810	39,810	39,810	39,810	39,810	39,810	39,810	39,810	39,810	39,810	39,810
Other receivables	23,375	28,912	32,976	32,976	32,976	32,976	32,976	32,976	32,976	32,976	32,976	32,976	32,976	32,976
Property plant and equipment	38,372,382	38,434,877	38,386,880	42,283,182	43,844,693	46,451,317	47,891,221	49,398,083	52,345,102	54,802,079	57,355,502	59,651,954	61,219,257	63,420,177
Infrastructure	62,263,509	63,087,338	64,877,387	72,747,181	76,201,897	79,362,674	85,319,068	91,215,389	94,270,810	97,597,604	100,711,306	104,128,290	108,228,168	112,029,753
TOTAL NON-CURRENT ASSETS	100,700,011	101,592,712	103,337,053	115,103,149	120,119,376	125,886,777	133,283,075	140,686,257	146,688,698	152,472,469	158,139,594	163,853,030	169,520,211	175,522,715
TOTAL ASSETS	109,353,491	110,585,991	114,349,889	122,731,677	127,690,295	133,246,675	140,553,209	147,670,634	154,252,173	160,596,325	166,837,306	173,258,720	180,049,747	187,168,662
CURRENT LIABILITIES														
Trade and other payables	911,908	963,127	1,036,159	1,036,162	1,036,162	1,036,162	1,036,162	1,036,162	1,036,162	1,036,162	1,036,162	1,036,162	1,036,162	1,036,162
Contract liabilities	3,386,114	3,474,279	4,170,847	4,170,847	4,170,847	4,170,847	4,170,847	4,170,847	4,170,847	4,170,847	4,170,847	4,170,847	4,170,847	4,170,847
Current portion of long-term liabilities	369,416	228,376	236,161	219,851	269,214	278,360	287,902	89,096	93,151	97,390	101,821	106,455	111,299	0
Provisions	203,240	232,052	280,501	280,501	280,501	280,501	280,501	280,501	280,501	280,501	280,501	280,501	280,501	280,501
TOTAL CURRENT LIABILITIES	4,870,678	4,897,834	5,723,668	5,707,361	5,756,724	5,765,870	5,775,412	5,576,606	5,580,661	5,584,900	5,589,331	5,593,965	5,598,809	5,487,510
NON-CURRENT LIABILITIES														
Long-term borrowings	1,386,659	1,158,283	922,122	1,202,271	892,464	614,104	326,202	737,105	643,955	546,565	444,744	338,289	226,989	226,989
Provisions	65,440	51,804	37,105	37,105	37,105	37,105	37,105	37,105	37,105	37,105	37,105	37,105	37,105	37,105
TOTAL NON-CURRENT LIABILITIES	1,452,099	1,210,087	959,227	1,239,376	929,569	651,209	363,307	774,210	681,060	583,670	481,849	375,394	264,094	264,094
TOTAL LIABILITIES	6,322,777	6,107,921	6,682,895	6,946,737	6,686,293	6,417,079	6,138,719	6,350,817	6,261,720	6,168,570	6,071,180	5,969,359	5,862,904	5,751,604
NET ASSETS	**103,030,714**	**104,478,070**	**107,666,994**	**115,784,940**	**121,004,003**	**126,829,596**	**134,414,490**	**141,319,818**	**147,990,453**	**154,427,755**	**160,766,126**	**167,289,362**	**174,186,844**	**181,417,057**
EQUITY														
Retained surplus	34,019,773	34,936,570	37,666,049	46,674,366	47,982,524	49,853,945	53,165,594	55,765,883	57,015,483	57,822,560	58,263,541	58,611,392	58,693,386	58,893,556
Reserves - cash backed	2,041,385	2,571,944	3,031,389	2,141,018	2,083,410	1,872,388	1,782,625	1,496,868	2,075,966	2,636,348	3,210,203	3,918,181	5,042,027	6,158,437
Asset revaluation surplus	66,969,556	66,969,556	66,969,556	66,969,556	70,938,069	75,103,263	79,466,271	84,057,067	88,899,003	93,968,847	99,292,382	104,759,789	110,451,431	116,365,064
TOTAL EQUITY	**103,030,714**	**104,478,070**	**107,666,994**	**115,784,940**	**121,004,003**	**126,829,596**	**134,414,490**	**141,319,818**	**147,990,453**	**154,427,755**	**160,766,126**	**167,289,362**	**174,186,844**	**181,417,057**

Appendix B4 – Forecast Statement of Changes in Equity 2026-2036

	2023	2024	2025	Base	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
RETAINED SURPLUS														
Opening balance	32,642,320	34,019,773	34,936,567	37,666,036	46,674,366	47,982,524	49,853,945	53,165,594	55,765,883	57,015,483	57,822,560	58,263,541	58,611,392	58,693,386
Net result	1,377,453	1,447,356	3,188,927	8,117,959	1,250,549	1,660,400	3,221,886	2,314,531	1,828,699	1,367,459	1,014,836	1,055,829	1,205,841	1,316,580
Amount transferred (to)/from reserves	0	(530,559)	(459,445)	890,371	57,608	211,022	89,763	285,757	(579,099)	(560,382)	(573,855)	(707,978)	(1,123,846)	(1,116,410)
Closing balance	34,019,773	34,936,570	37,666,049	46,674,366	47,982,524	49,853,945	53,165,594	55,765,883	57,015,483	57,822,560	58,263,541	58,611,392	58,693,386	58,893,556
RESERVES ACCOUNTS														
Opening balance	2,041,385	2,041,385	2,571,944	3,031,389	2,141,018	2,083,410	1,872,388	1,782,625	1,496,868	2,075,966	2,636,348	3,210,203	3,918,181	5,042,027
Amount transferred to/(from) retained surplus		530,559	459,445	(890,371)	(57,608)	(211,022)	(89,763)	(285,757)	579,099	560,382	573,855	707,978	1,123,846	1,116,410
Closing balance	2,041,385	2,571,944	3,031,389	2,141,018	2,083,410	1,872,388	1,782,625	1,496,868	2,075,966	2,636,348	3,210,203	3,918,181	5,042,027	6,158,437
ASSET REVALUATION SURPLUS														
Opening balance	57,828,013	66,969,556	66,969,556	66,969,556	66,969,556	70,938,069	75,103,263	79,466,271	84,057,067	88,899,003	93,968,847	99,292,382	104,759,789	110,451,431
Total other comprehensive income	9,141,543	0	0	0	3,968,513	4,165,194	4,363,008	4,590,796	4,841,937	5,069,844	5,323,535	5,467,407	5,691,642	5,913,633
Closing balance	66,969,556	66,969,556	66,969,556	66,969,556	70,938,069	75,103,263	79,466,271	84,057,067	88,899,003	93,968,847	99,292,382	104,759,789	110,451,431	116,365,064
TOTAL EQUITY	**103,030,714**	**104,478,070**	**107,666,994**	**115,784,940**	**121,004,003**	**126,829,596**	**134,414,490**	**141,319,817**	**147,990,453**	**154,427,756**	**160,766,126**	**167,289,362**	**174,186,844**	**181,417,057**

Appendix B5 – Forecast Statement of Cashflows 2026-2036

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	$	$	$	$	$	$	$	$	$	$
Cash flows from operating activities										
Receipts										
Rates	7,703,670	8,088,854	8,493,297	8,917,962	9,363,860	9,832,053	10,323,655	10,839,838	11,381,830	11,950,921
Grants, subsidies and contributions	764,761	791,527	819,231	847,904	877,580	908,296	940,086	972,989	1,007,044	1,042,290
Fees and charges	1,652,641	1,727,010	1,787,455	1,850,016	1,914,767	1,981,784	2,051,146	2,122,936	2,197,239	2,274,142
Interest revenue	370,989	368,684	360,243	356,653	345,222	368,386	390,802	413,756	442,075	487,029
Other revenue	97,859	101,284	104,829	108,498	112,296	116,226	120,294	124,504	128,862	133,372
	10,589,920	11,077,360	11,565,055	12,081,033	12,613,725	13,206,745	13,825,983	14,474,024	15,157,050	15,887,755
Payments										
Employee costs	(4,013,296)	(4,234,027)	(4,424,558)	(4,623,664)	(4,831,728)	(5,049,156)	(5,276,368)	(5,513,805)	(5,761,926)	(6,021,213)
Materials and contracts	(3,225,668)	(3,157,307)	(3,006,157)	(3,079,684)	(3,322,446)	(3,428,012)	(3,511,509)	(3,649,736)	(3,740,818)	(3,887,253)
Utility charges	(386,774)	(404,179)	(418,325)	(432,967)	(448,121)	(463,805)	(480,038)	(496,839)	(514,229)	(532,227)
Finance costs	(49,552)	(40,783)	(31,636)	(22,094)	(36,188)	(32,133)	(27,895)	(23,463)	(18,829)	(13,985)
Insurance	(234,737)	(245,300)	(256,339)	(267,874)	(279,929)	(292,525)	(305,689)	(319,445)	(333,820)	(348,842)
Other expenditure	(113,884)	(119,009)	(123,174)	(127,485)	(131,947)	(136,565)	(141,345)	(146,292)	(151,413)	(156,712)
	(8,023,911)	(8,200,605)	(8,260,190)	(8,553,768)	(9,050,359)	(9,402,197)	(9,742,844)	(10,149,580)	(10,521,035)	(10,960,231)
Net cash provided by (used in) operating activities	**2,566,009**	**2,876,755**	**3,304,865**	**3,527,264**	**3,563,366**	**3,804,547**	**4,083,139**	**4,324,443**	**4,636,015**	**4,927,524**
Cash flows from investing activities										
Payments for purchase of property, plant & equipment	(1,475,000)	(2,521,050)	(1,258,469)	(1,352,554)	(2,910,707)	(2,320,418)	(2,352,796)	(2,146,032)	(1,361,910)	(2,001,534)
Payments for construction of infrastructure	(2,729,623)	(2,398,598)	(5,169,993)	(5,075,874)	(2,115,011)	(2,368,996)	(2,127,940)	(2,427,714)	(3,062,849)	(2,754,735)
Proceeds from capital grants, subsidies and contributions	1,760,720	1,992,892	3,296,671	2,357,407	2,008,214	1,473,248	984,871	961,659	968,618	960,533
Proceeds from sale of plant & equipment	80,730	108,194	15,522	45,901	122,332	65,151	83,970	97,443	50,427	95,921
Net cash provided by (used in) investing activities	(2,363,173)	(2,818,563)	(3,116,269)	(4,025,120)	(2,895,171)	(3,151,015)	(3,411,895)	(3,514,644)	(3,405,714)	(3,699,815)
Cash flows from financing activities										
Repayment of debentures	(260,445)	(269,214)	(278,360)	(287,902)	(89,096)	(93,151)	(97,390)	(101,821)	(106,455)	(111,299)
Proceeds from new debentures	0	0	0	500,000	0	0	0	0	0	0
Net cash provided by (used in) financing activities	(260,445)	(269,214)	(278,360)	212,098	(89,096)	(93,151)	(97,390)	(101,821)	(106,455)	(111,299)
Net increase (decrease) in cash held	(57,609)	(211,022)	(89,764)	(285,758)	579,099	560,382	573,855	707,978	1,123,846	1,116,410
Cash at beginning of year	6,774,714	6,717,106	6,506,084	6,416,320	6,130,563	6,709,661	7,270,042	7,843,897	8,551,876	9,675,722
Cash and cash equivalents at the end of year	6,717,105	6,506,084	6,416,320	6,130,562	6,709,662	7,270,042	7,843,898	8,551,876	9,675,722	10,792,132

Reconciliation of net cash provided by operating activities to net result

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Net result	1,250,549	1,660,400	3,221,886	2,314,531	1,828,699	1,367,459	1,014,836	1,055,829	1,205,841	1,316,580
Depreciation	3,076,180	3,209,247	3,379,650	3,570,141	3,742,882	3,910,336	4,053,175	4,230,274	4,398,793	4,571,477
Grants/contributions for the development of assets	(1,760,720)	(1,992,892)	(3,296,671)	(2,357,407)	(2,008,214)	(1,473,248)	(984,871)	(961,659)	(968,618)	(960,533)
Net cash from operating activities	**2,566,009**	**2,876,755**	**3,304,865**	**3,527,264**	**3,563,366**	**3,804,547**	**4,083,139**	**4,324,443**	**4,636,015**	**4,927,524**

Appendix B6 – Forecast Statement of Financial Activity 2026-2036

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	$	$	$	$	$	$	$	$	$	$
FUNDING FROM OPERATIONAL ACTIVITIES										
Revenues										
Rates	7,703,670	8,088,854	8,493,297	8,917,962	9,363,860	9,832,053	10,323,655	10,839,838	11,381,830	11,950,921
Grants, subsidies and contributions	764,761	791,527	819,231	847,904	877,580	908,296	940,086	972,989	1,007,044	1,042,290
Fees and charges	1,652,641	1,727,010	1,787,455	1,850,016	1,914,767	1,981,784	2,051,146	2,122,936	2,197,239	2,274,142
Interest revenue	370,989	368,684	360,243	356,653	345,222	368,386	390,802	413,756	442,075	487,029
Other revenue	97,859	101,284	104,829	108,498	112,296	116,226	120,294	124,504	128,862	133,372
	10,589,920	11,077,360	11,565,055	12,081,033	12,613,725	13,206,745	13,825,983	14,474,024	15,157,050	15,887,755
Expenses										
Employee costs	(4,013,296)	(4,234,027)	(4,424,558)	(4,623,664)	(4,831,728)	(5,049,156)	(5,276,368)	(5,513,805)	(5,761,926)	(6,021,213)
Materials and contracts	(3,225,668)	(3,157,307)	(3,006,157)	(3,079,684)	(3,322,446)	(3,428,012)	(3,511,509)	(3,649,736)	(3,740,818)	(3,887,253)
Utility charges (electricity, gas, water etc.)	(386,774)	(404,179)	(418,325)	(432,967)	(448,121)	(463,805)	(480,038)	(496,839)	(514,229)	(532,227)
Depreciation	(3,076,180)	(3,209,247)	(3,379,650)	(3,570,141)	(3,742,882)	(3,910,336)	(4,053,175)	(4,230,274)	(4,398,793)	(4,571,477)
Finance costs	(49,552)	(40,783)	(31,636)	(22,094)	(36,188)	(32,133)	(27,895)	(23,463)	(18,829)	(13,985)
Insurance	(234,737)	(245,300)	(256,339)	(267,874)	(279,929)	(292,525)	(305,689)	(319,445)	(333,820)	(348,842)
Other expenditure	(113,884)	(119,009)	(123,174)	(127,485)	(131,947)	(136,565)	(141,345)	(146,292)	(151,413)	(156,712)
	(11,100,091)	(11,409,852)	(11,639,840)	(12,123,909)	(12,793,241)	(13,312,534)	(13,796,019)	(14,379,854)	(14,919,827)	(15,531,708)
	(510,171)	(332,492)	(74,785)	(42,876)	(179,515)	(105,789)	29,964	94,169	237,222	356,047
Funding position adjustments										
Depreciation	3,076,180	3,209,247	3,379,650	3,570,141	3,742,882	3,910,336	4,053,175	4,230,274	4,398,793	4,571,477
Net funding from operational activities	2,566,009	2,876,755	3,304,865	3,527,265	3,563,367	3,804,547	4,083,139	4,324,443	4,636,015	4,927,524
FUNDING FROM CAPITAL ACTIVITIES										
Inflows										
Proceeds on disposal	80,730	108,194	15,522	45,901	122,332	65,151	83,970	97,443	50,427	95,921
Capital grants, subsidies and contributions	1,760,720	1,992,892	3,296,671	2,357,407	2,008,214	1,473,248	984,871	961,659	968,618	960,533
Outflows										
Purchase of property plant and equipment	(1,475,000)	(2,521,050)	(1,258,469)	(1,352,554)	(2,910,707)	(2,320,418)	(2,352,796)	(2,146,032)	(1,361,910)	(2,001,534)
Purchase of infrastructure	(2,729,623)	(2,398,598)	(5,169,993)	(5,075,874)	(2,115,011)	(2,368,996)	(2,127,940)	(2,427,714)	(3,062,849)	(2,754,735)
Net funding from capital activities	(2,363,173)	(2,818,563)	(3,116,269)	(4,025,120)	(2,895,171)	(3,151,015)	(3,411,895)	(3,514,644)	(3,405,714)	(3,699,815)
FUNDING FROM FINANCING ACTIVITIES										
Inflows										
Transfer from reserves	155,245	310,871	226,425	435,802	5,000	295,171	386,681	136,489	62,437	217,057
New borrowings	0	0	0	500,000	0	0	0	0	0	0
Outflows										
Transfer to reserves	(97,637)	(99,849)	(136,662)	(150,045)	(584,099)	(855,553)	(960,536)	(844,467)	(1,186,283)	(1,333,467)
Repayment of past borrowings	(260,445)	(269,214)	(278,360)	(287,902)	(89,096)	(93,151)	(97,390)	(101,821)	(106,455)	(111,299)
Net funding from financing activities	(202,836)	(58,192)	(188,597)	497,855	(668,195)	(653,532)	(671,245)	(809,800)	(1,230,301)	(1,227,709)
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0
Estimated surplus/deficit June 30 C/Fwd	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Appendix B7 – Forecast Statement of Net Current Asset Composition 2026-2036

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	$	$	$	$	$	$	$	$	$	$
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0
CURRENT ASSETS										
Unrestricted cash and equivalents	4,633,696	4,633,696	4,633,695	4,633,695	4,633,694	4,633,694	4,633,694	4,633,695	4,633,695	4,633,695
Restricted cash and cash equivalent	2,083,410	1,872,388	1,782,625	1,496,868	2,075,966	2,636,348	3,210,203	3,918,181	5,042,027	6,158,437
Trade and other receivables	683,336	683,336	683,336	683,336	683,336	683,336	683,336	683,336	683,336	683,336
Other assets	170,478	170,478	170,478	170,478	170,478	170,478	170,478	170,478	170,478	170,478
CURRENT LIABILITIES										
Trade and other payables	(1,036,162)	(1,036,162)	(1,036,162)	(1,036,162)	(1,036,162)	(1,036,162)	(1,036,162)	(1,036,162)	(1,036,162)	(1,036,162)
Contract liabilities	(4,170,847)	(4,170,847)	(4,170,847)	(4,170,847)	(4,170,847)	(4,170,847)	(4,170,847)	(4,170,847)	(4,170,847)	(4,170,847)
Reserves	(2,083,410)	(1,872,388)	(1,782,625)	(1,496,868)	(2,075,966)	(2,636,348)	(3,210,203)	(3,918,181)	(5,042,027)	(6,158,437)
Movement in accrued salaries and wages	(280,501)	(280,501)	(280,501)	(280,501)	(280,501)	(280,501)	(280,501)	(280,501)	(280,501)	(280,501)
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0

Appendix B8 – Forecast Statement of Fixed Asset Movements 2026-2036

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	$	$	$	$	$	$	$	$	$	$
CAPITAL WORKS - INFRASTRUCTURE										
Infrastructure - roads	1,514,623	1,928,348	2,095,577	1,727,546	1,719,115	1,781,091	1,643,365	1,823,381	2,368,035	2,107,359
Infrastructure - drainage, kerb and channel	0	219,450	0	232,831	91,802	249,414	0	267,179	0	286,208
Infrastructure - footpaths	1,015,000	177,650	1,756,809	2,927,015	74,589	77,200	79,902	82,698	85,593	88,588
Infrastructure - other infrastructure	200,000	73,150	1,317,607	188,482	229,505	261,291	404,673	254,456	609,222	272,579
Total capital works - infrastructure	**2,729,623**	**2,398,598**	**5,169,993**	**5,075,874**	**2,115,011**	**2,368,996**	**2,127,940**	**2,427,714**	**3,062,849**	**2,754,735**
Represented by:										
Additions - expansion, upgrades and new	965,000	797,200	2,685,684	3,654,061	596,128	689,106	410,000	786,040	591,509	873,668
Additions - renewal	1,764,623	1,601,398	2,484,309	1,421,813	1,518,882	1,679,890	1,717,940	1,641,674	2,471,340	1,881,067
Total Capital Works - Infrastructure	**2,729,623**	**2,398,598**	**5,169,993**	**5,075,874**	**2,115,011**	**2,368,996**	**2,127,940**	**2,427,714**	**3,062,849**	**2,754,735**
Asset movement reconciliation										
Total capital works infrastructure	2,729,623	2,398,598	5,169,993	5,075,874	2,115,011	2,368,996	2,127,940	2,427,714	3,062,849	2,754,735
Depreciation infrastructure	(1,882,820)	(1,960,937)	(2,078,243)	(2,215,484)	(2,305,289)	(2,400,477)	(2,490,281)	(2,593,084)	(2,693,958)	(2,806,974)
Revaluation of infrastructure assets (inflation)	2,607,913	2,723,115	2,864,644	3,035,931	3,245,699	3,358,274	3,476,044	3,582,354	3,730,987	3,853,823
Net movement in infrastructure assets	**3,454,716**	**3,160,777**	**5,956,394**	**5,896,321**	**3,055,421**	**3,326,794**	**3,113,703**	**3,416,984**	**4,099,878**	**3,801,585**
CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT										
Buildings	980,000	2,234,700	1,039,202	954,574	2,536,026	1,674,638	1,794,713	1,539,458	934,934	1,103,947
Furniture and equipment	49,000	51,205	149,972	38,805	68,851	58,197	49,170	69,975	222,541	47,701
Plant and equipment	446,000	235,145	69,295	359,175	305,830	587,584	508,913	536,599	204,435	849,886
Total capital works property, plant and equipment	**1,475,000**	**2,521,050**	**1,258,469**	**1,352,554**	**2,910,707**	**2,320,418**	**2,352,796**	**2,146,032**	**1,361,910**	**2,001,534**
Represented by:										
Additions - expansion, upgrades and new	530,000	782,150	610,712	500,000	2,306,521	1,425,224	12,293	1,272,279	671,573	0
Additions - renewal	945,000	1,738,900	647,757	852,554	604,186	895,195	2,340,503	873,753	690,338	2,001,534
Total capital works property, plant and equipment	**1,475,000**	**2,521,050**	**1,258,469**	**1,352,554**	**2,910,707**	**2,320,418**	**2,352,796**	**2,146,032**	**1,361,910**	**2,001,534**
Asset movement reconciliation										
Total capital works property, plant and equipment	1,475,000	2,521,050	1,258,469	1,352,554	2,910,707	2,320,418	2,352,796	2,146,032	1,361,910	2,001,534
Depreciation property, plant and equipment	(1,193,359)	(1,248,310)	(1,301,407)	(1,354,657)	(1,437,593)	(1,509,859)	(1,562,894)	(1,637,190)	(1,704,835)	(1,764,504)
Net book value of disposed/written off assets	(80,730)	(108,194)	(15,522)	(45,901)	(122,332)	(65,151)	(83,970)	(97,443)	(50,427)	(95,921)
Revaluation of property, plant and equipment (inflation)	1,360,600	1,442,078	1,498,364	1,554,865	1,596,237	1,711,569	1,847,491	1,885,053	1,960,655	2,059,810
Net movement in property, plant and equipment	**1,561,511**	**2,606,624**	**1,439,904**	**1,506,862**	**2,947,019**	**2,456,977**	**2,553,423**	**2,296,452**	**1,567,303**	**2,200,919**
CAPITAL WORKS - TOTALS										
Capital works										
Total capital works infrastructure	1,475,000	2,521,050	1,258,469	1,352,554	2,910,707	2,320,418	2,352,796	2,146,032	1,361,910	2,001,534
Total capital works property, plant and equipment	2,729,623	2,398,598	5,169,993	5,075,874	2,115,011	2,368,996	2,127,940	2,427,714	3,062,849	2,754,735
Total capital works	**4,204,623**	**4,919,648**	**6,428,462**	**6,428,428**	**5,025,718**	**4,689,414**	**4,480,736**	**4,573,746**	**4,424,759**	**4,756,269**
Fixed asset movement										
Net movement in infrastructure assets	1,561,511	2,606,624	1,439,904	1,506,862	2,947,019	2,456,977	2,553,423	2,296,452	1,567,303	2,200,919
Net movement in property, plant and equipment	3,454,716	3,160,777	5,956,394	5,896,321	3,055,421	3,326,794	3,113,703	3,416,984	4,099,878	3,801,585
Net movement in fixed assets	**5,016,227**	**5,767,401**	**7,396,298**	**7,403,183**	**6,002,441**	**5,783,771**	**5,667,126**	**5,713,436**	**5,667,181**	**6,002,504**

Shire of BODDINGTON

Appendix B9 – Forecast Statement of Capital Funding 2026-2036

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	$	$	$	$	$	$	$	$	$	$
Capital expenditure										
Infrastructure - roads	1,514,623	1,928,348	2,095,577	1,727,546	1,719,115	1,781,091	1,643,365	1,823,381	2,368,035	2,107,359
Infrastructure - drainage, kerb and channel	0	219,450	0	232,831	91,802	249,414	0	267,179	0	286,208
Infrastructure - footpaths	1,015,000	177,650	1,756,809	2,927,015	74,589	77,200	79,902	82,698	85,593	88,588
Infrastructure - other infrastructure	200,000	73,150	1,317,607	188,482	229,505	261,291	404,673	254,456	609,222	272,579
Buildings	980,000	2,234,700	1,039,202	954,574	2,536,026	1,674,638	1,794,713	1,539,458	934,934	1,103,947
Furniture and equipment	49,000	51,205	149,972	38,805	68,851	58,197	49,170	69,975	222,541	47,701
Plant and equipment	446,000	235,145	69,295	359,175	305,830	587,584	508,913	536,599	204,435	849,886
Total - Capital expenditure	**4,204,623**	**4,919,648**	**6,428,462**	**6,428,428**	**5,025,718**	**4,689,414**	**4,480,736**	**4,573,746**	**4,424,759**	**4,756,269**
Funded by:										
Capital grants & contributions										
Infrastructure - roads	1,010,720	1,203,704	1,216,500	1,065,830	1,008,214	973,248	984,871	961,659	968,618	960,533
Infrastructure - footpaths	750,000	39,188	1,040,171	1,291,577	0	0	0	0	0	0
Infrastructure - other infrastructure	0	0	1,040,000	0	0	0	0	0	0	0
Buildings	0	750,000	100,000	0	1,000,000	500,000	0	0	0	0
Total - Capital grants & contributions	**1,760,720**	**1,992,892**	**3,396,671**	**2,357,407**	**2,008,214**	**1,473,248**	**984,871**	**961,659**	**968,618**	**960,533**
Own source funding										
Infrastructure - roads	503,903	724,644	879,077	661,716	710,901	807,843	658,494	861,722	1,399,416	1,146,826
Infrastructure - drainage, kerb and channel	0	219,450	0	232,831	91,802	249,414	0	267,179	0	286,208
Infrastructure - footpaths	265,000	138,463	716,638	1,635,438	74,589	77,200	79,902	82,698	85,593	88,588
Infrastructure - other infrastructure	200,000	73,150	277,607	188,482	229,505	261,291	404,673	254,456	609,222	272,579
Buildings	980,000	1,484,700	939,202	454,574	1,536,026	1,174,638	1,794,713	1,539,458	934,934	1,103,947
Furniture and equipment	49,000	51,205	149,972	38,805	68,851	58,197	49,170	69,975	222,541	47,701
Plant and equipment	365,270	126,951	53,773	313,274	183,498	522,433	424,943	439,156	154,008	753,965
Total - Own source funding	**2,363,173**	**2,818,563**	**3,016,269**	**3,525,120**	**2,895,171**	**3,151,015**	**3,411,895**	**3,514,644**	**3,405,714**	**3,699,815**
Borrowings										
Infrastructure - other infrastructure	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	500,000	0	0	0	0	0	0
Total - Borrowings	**0**	**0**	**0**	**500,000**	**0**	**0**	**0**	**0**	**0**	**0**
Other (disposals & C/Fwd)										
Plant and equipment	80,730	108,194	15,522	45,901	122,332	65,151	83,970	97,443	50,427	95,921
Total - Other (disposals & C/Fwd)	**80,730**	**108,194**	**15,522**	**45,901**	**122,332**	**65,151**	**83,970**	**97,443**	**50,427**	**95,921**
Total Capital Funding	**4,204,623**	**4,919,648**	**6,428,462**	**6,428,428**	**5,025,718**	**4,689,414**	**4,480,736**	**4,573,746**	**4,424,759**	**4,756,269**

Appendix B10 – Asset Renewals 2026-2036

Required Asset Renewals

Asset Class	2026-27 $	2027-28 $	2028-29 $	2029-30 $	2030-31 $	2031-32 $	2032-33 $	2033-34 $	2034-35 $	2035-36 $
Buildings	253,429	264,833	271,479	280,981	290,815	300,994	311,529	322,432	333,717	345,398
Furniture and equipment	47,837	56,135	103,993	12,179	56,687	35,315	30,088	58,832	140,669	46,526
Plant and equipment	57,786	146,545	66,102	350,211	315,184	360,030	383,490	274,117	0	477,146
Infrastructure - roads	114,167	719,461	0	263,431	203,972	947,630	2,990,571	0	25,812	157,940
Infrastructure – bridges and culverts	0	0	0	281,350	0	0	0	0	0	0
Infrastructure - drainage, kerb and channel	0	574,236	0	0	2,137	0	0	0	0	0
Infrastructure - footpaths	0	0	85,869	0	0	348,325	21,832	0	335,081	0
Infrastructure - other infrastructure	387,660	928,804	28,280	407,676	175,846	480,003	572,538	968,113	382,401	26,972
Total	**860,878**	**2,690,014**	**555,724**	**1,595,828**	**1,044,642**	**2,472,297**	**4,310,047**	**1,623,495**	**1,217,680**	**1,053,981**

Planned Asset Renewals

Asset Class	2026-27 $	2027-28 $	2028-29 $	2029-30 $	2030-31 $	2031-32 $	2032-33 $	2033-34 $	2034-35 $	2035-36 $
Buildings	470,000	1,473,450	428,490	454,574	229,505	249,414	1,782,420	267,179	263,362	1,103,947
Furniture and equipment	49,000	51,205	149,972	38,805	68,851	58,197	49,170	69,975	222,541	47,701
Plant and equipment	426,000	214,245	69,295	359,175	305,830	587,584	508,913	536,599	204,435	849,886
Infrastructure - roads	899,623	1,298,348	1,322,030	1,133,546	1,295,115	1,371,091	1,233,365	1,310,881	1,855,535	1,594,859
Infrastructure – bridges and culverts	0	0	0	0	0	0	0	0	0	0
Infrastructure - drainage, kerb and channel	0	219,450	0	232,831	91,802	249,414	0	267,179	0	286,208
Infrastructure - footpaths	815,000	31,350	69,630	0	74,589	0	79,902	0	85,593	0
Infrastructure - other infrastructure	50,000	52,250	1,092,650	55,436	57,376	59,384	404,673	63,614	530,213	0
Total	**2,709,623**	**3,340,298**	**3,132,066**	**2,274,367**	**2,123,068**	**2,575,085**	**4,058,443**	**2,515,427**	**3,161,678**	**3,882,602**

Asset Renewal Funding Surplus (Deficit)

Asset Class	2026-27 $	2027-28 $	2028-29 $	2029-30 $	2030-31 $	2031-32 $	2032-33 $	2033-34 $	2034-35 $	2035-36 $
Buildings	216,571	1,208,617	157,011	173,593	(61,311)	(51,580)	1,470,891	(55,254)	(70,356)	758,549
Furniture and equipment	1,163	(4,930)	45,979	26,626	12,164	22,882	19,082	11,143	81,872	1,175
Plant and equipment	368,214	67,700	3,193	8,964	(9,354)	227,554	125,423	262,482	204,435	372,740
Infrastructure - roads	785,456	578,887	1,322,030	870,115	1,091,143	423,461	(1,757,206)	1,310,881	1,829,723	1,436,919
Infrastructure – bridges and culverts	0	0	0	(281,350)	0	0	0	0	0	0
Infrastructure - drainage, kerb and channel	0	(354,786)	0	232,831	89,665	249,414	0	267,179	0	286,208
Infrastructure - footpaths	815,000	31,350	(16,240)	0	74,589	(348,325)	58,070	0	(249,489)	0
Infrastructure - other infrastructure	(337,660)	(876,554)	1,064,369	(352,240)	(118,470)	(420,619)	(167,865)	(904,499)	147,812	(26,972)
Total	**1,848,745**	**650,284**	**2,576,342**	**678,539**	**1,078,426**	**102,788**	**(251,603)**	**891,932**	**1,943,997**	**2,828,620**

Appendix B11 – Forecast Significant Accounting Policies

Basis of Preparation

The Long-Term Financial Plan, as part of this Strategic Resource Plan (the Plan), comprises forecast financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

Judgements, Estimates and Assumptions

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

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

The Local Government Reporting Entity

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

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 forecast financial statements.

Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation

Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time preparation.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions, and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the Shire.

Goods and Services Tax (GST)

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

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

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

Superannuation

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

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.

Trade and Other Receivables

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

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

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

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

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

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

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

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

Fixed Assets

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

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 are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the 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.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the following table.

Asset Class	Effective average depreciation rate
Buildings	1.54%
Furniture and equipment	5.80%
Plant and equipment	6.98%
Infrastructure - roads	1.41%
Infrastructure - bridges & culverts	1.19%
Infrastructure - drainage, kerb and channel	2.55%
Infrastructure - footpaths	1.75%
Infrastructure - other infrastructure	3.65%

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 Disposal

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

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.

Employee Benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

Trade and Other Payables

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

Provisions

Provisions are recognised when the Shire 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.

Current and Non-Current Classification

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

Appendix C1 - Glossary

Funding Gap

A funding gap exists whenever an entity has insufficient capacity to fund asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current funding gap means service levels have already or are currently falling. A projected funding gap if not addressed will result in a future diminution of existing service levels.

Infrastructure Assets

Physical assets that contribute to meeting the needs of organisations or the need for access to major economic and social facilities and services, e.g. properties, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally, the components and hence the assets have long lives. They are fixed in place and often have no separate market value.

Key Performance Indicator

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

Level of Service

The defined service quality for a particular activity or service area (i.e. street lighting) against which service performance can be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environment, acceptability and cost.

Maintenance

All actions necessary for retaining an asset as near as practicable to its original condition but excluding rehabilitation or renewal. Maintenance occurs on a routine (at least annual) basis.

Planned Maintenance

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

Reactive Maintenance

Unplanned repair work that is carried out in response to service requests and management/supervisory directions.

Significant Maintenance

Maintenance work to repair components or replace sub-components that need to be identified as a specific maintenance item in the maintenance budget.

Unplanned Maintenance

Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

Maintenance Expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure which was anticipated in determining the asset's useful life.

Materiality

The notion of materiality guides the margin of error acceptable, the degree of precision required, and the extent of the disclosure required when preparing general purpose financial reports. Information is material if its omission, misstatement or non-disclosure has the potential, individually or collectively, to influence the economic decisions of users taken on the basis of the financial report or affect the discharge of accountability by the management or governing body of the entity.

Modern Equivalent Asset

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and improvements and efficiencies in production and installation techniques

Net Present Value (NPV)

The value to the organisation of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

Non-Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Shire, for example parks and playgrounds, footpaths, properties and bridges, libraries, etc

Operations Expenditure

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation is on the other hand included in operating expenses

Pavement Management System

A systematic process for measuring and predicting the condition of property pavements and wearing surfaces over time and recommending corrective actions.

Recoverable Amount

The higher of an asset's fair value, less costs to sell and its value in use.

Recurrent Expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

Recurrent Funding

Funding to pay for recurrent expenditure.

Remaining Useful Life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life.

Renewal

Works to upgrade refurbish or replace existing facilities with facilities of equivalent capacity or performance capability.

Residual Value

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, e.g. public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

Risk Management

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

Section or Segment

A self-contained part or piece of an infrastructure asset.

Service Potential

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

Service Potential Remaining

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that are still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

Specific Maintenance

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, replacement of air conditioning equipment, etc. This work generally falls below the capital/maintenance threshold and needs to be identified in a specific maintenance budget allocation.

Sub-Component

Smaller individual parts that make up a component part.

Useful Life

May be expressed as either:

(a) The period over which a depreciable asset is expected to be used; or
(b) The number of production or similar units (i.e. intervals, cycles) that is expected to be obtained from the asset.

Appendix D1 – Workforce Planning

Induction

The Shire of Boddington Workforce Plan 2026–2030 forms an integral part of our integrated Strategic Resource Plan 2026-2036. The Plan assists the Shire to respond to its workforce challenges in a strategic way as we work with the community to build a bright future and a capable workforce.

The Shire's Council Plan 1 July 2026 to 30 June 2036, outlines the community's hopes and aspirations, with detailed strategies and actions to progress these identified. The Workforce Plan plays an important part as we seek to ensure the Shire has the right people, in the right place, at the right time, to meet the needs of our community.

The Shire continues its journey to meet the changing service demands of its community. This requires a skilled, flexible and productive workforce across the organisation to deliver the Shire's Council Plan objectives. It also requires the organisation to build a culture of discipline, innovation and continual improvement to make it happen.

What is workforce planning?

Workforce planning is a process of analysis to ensure the Shire has the right people, in the right place, at the right time to achieve the objectives set out in the Shire's Council Plan.

Workforce planning assists management to anticipate change, identify the important issues driving workforce activity and implement the strategies to support positive workforce development and strategic outcomes.

Key principles of workforce planning

- Building workforce strategies aligned to and supporting the Shire's strategic direction and values.
- Ensuring the workforce planning process is part of the Shire's integrated planning process.
- Actively involve managers and employees in developing, communicating and implementing the workforce strategies.
- Utilising a risk management approach to workforce planning and identifying 'mission critical' areas of operations.
- Establishing effective implementation processes to ensure the successful execution of core strategies.
- Continually monitoring and evaluating the progress towards implementing the workforce strategies and measuring its contribution towards meeting the Shire's strategic goals.

Integration with the Integrated Planning and Reporting Framework

Workforce planning responds to the requirements under the State Integrated Planning and Reporting Framework which is a planning obligation on all local governments in Western Australia. The key elements of the framework are reflected in the diagram to the right.

Appendix D2 – Shire of Boddington Analysis

The External Environment

There are a range of external trends and challenges that influence and determine the key strategies developed in this Workforce Plan. These key trends include:

Socio Demographic Trends

- A multi-generational workforce, each with their own needs, aspirations, and expectations.
- High percentage of 0-14 years old's within the district[2]. 54% of the resident population are between 35 and 74 years old.
- Greater work/life balance expectations.
- Regional location.
- Accommodation shortage.

Competition

- Projected talent and skill shortage.
- Demand for mining workforce competing for talent.

Economic

- Cost of living and inflationary pressures within WA.
- Global and national economic uncertainty resulting in a reducing availability of external grants and contributions.

Political

- The implementation of initiatives in relation to the Integrated and Reporting Framework may require additional local resources as well as new capabilities.
- Increasing expectation in relation to corporate governance standards and transparency of decision making, bringing with it a range of workforce considerations.
- Ongoing increasing statutory requirements for local government.

Technology

- The pace of change and emerging technology trends present local governments with both challenges and opportunities in managing information, delivering services, improving processes and decision making.
- Technology provides a range of tools to assist workforce management including communicating with employees, e-learning, employee monitoring and connecting employees across locations.
- Trends such as social media, cloud-based applications, robotic automation will be of particular importance and application in the future.

Industry

- There is an increasing lack of sustainability in financing renewal of assets, with ageing community infrastructure playing a major role. There is a heavy reliance on state or federal funding.
- Significant cost shifting from other levels of government to the local level without the associated resources.

Customers

- Many customers are becoming better informed and assertive about their rights.

[2] Australian Bureau of Statistics Boddington (S) (LGA50630) 2021 Census of Population and Housing, viewed 12 June 2024

The External Labour Market

The external labour market demand indicates difficulties in attracting and retaining skilled staff in key occupations across the State, due mainly to continuing labour demand in the mining, construction and professional services, scientific and technical service, public service, community and health sectors. This is based on the occupations in high and medium demand in the WA State Priorities Occupation List[3] produced by the Department of Training and Workforce Development. In this case, there is the additional challenge of the regional location that further impact recruitment and retention to the district.

Some of the specific positions that are regarded as being in high demand in Western Australia, which may impact the Shire in regard to recruitment and retention include:

- Chief Executive Officer.
- Environmental Health Officer.
- Accountant / Finance Manager.
- Human Resource Manager.
- Plant Operators.
- Engineers.

It is noted, the external market is somewhat volatile due to changing economic conditions in the mining, manufacturing and construction industries. There are also ongoing impacts from recent global events and disruptions, which are yet to be fully reflected in the data collection process.

The Shire identified the following skills as challenging to source:

- Chief Executive Officer.
- Accounting / Finance.
- Plant Operators / Labourers.
- Grader Operators.
- Rangers.
- Multi-skilled local government experienced staff.
- Governance / Compliance.

Due to the regional location, it is challenging to attract and retain skilled staff in all areas. As needs arise, identifying alternative opportunities include potential for shared services, virtual or remote options.

3Department of Training & Workforce Development: SPOL year: 2023

Shire of Boddington Internal Operating Environment

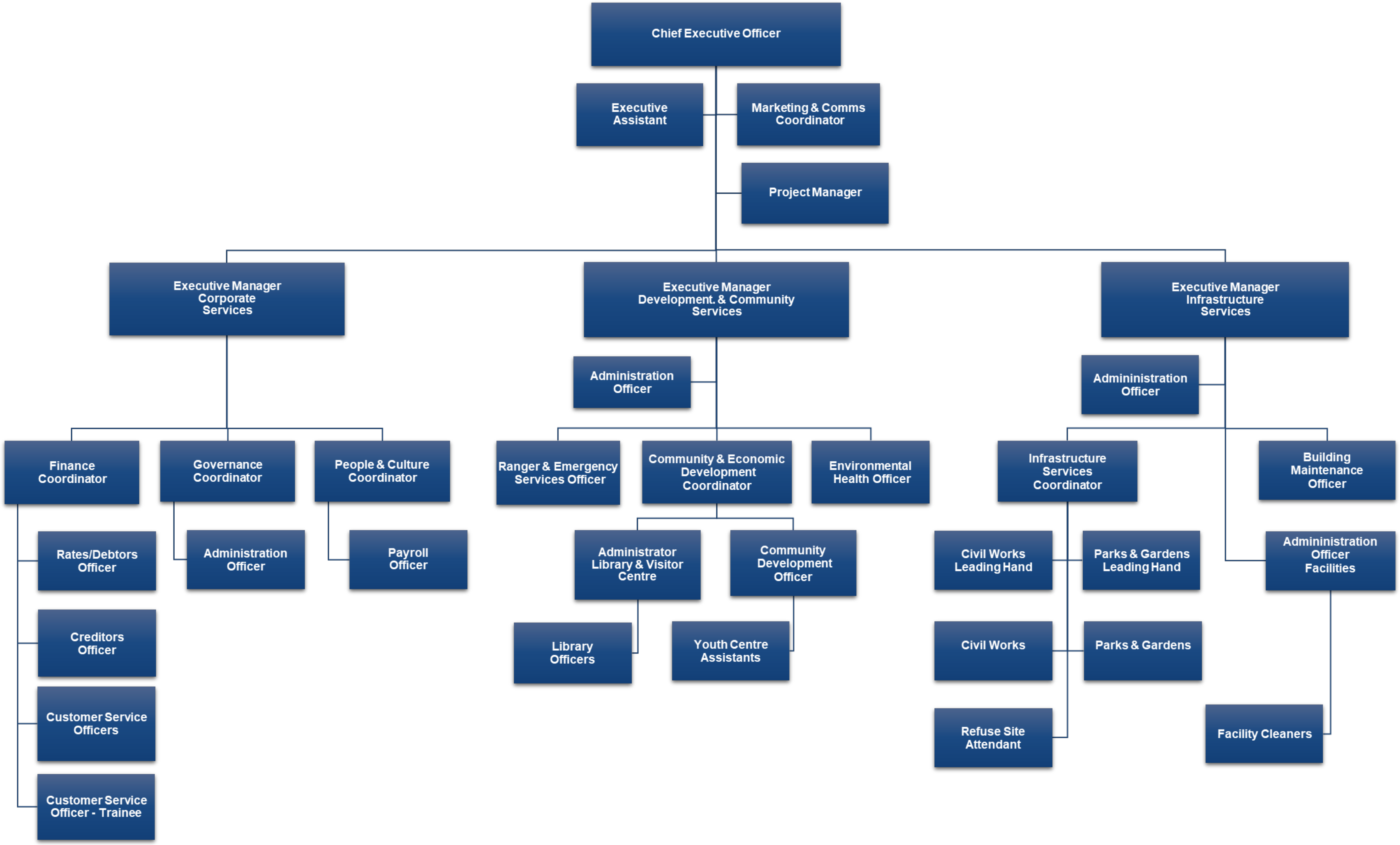
The Shire provides a number of services to the community as listed below:

- Co-ordination of Shire activities and functions.
- Co-ordination of management functions.
- Liaison with Government and Ministerial offices.
- Corporate | strategic planning.
- Business | economic development.
- Statutory compliance.
- Executive support to Council.
- Special projects.
- Financial administration.
- Human resources | work, health and safety.
- Information | communication.
- Community development.
- Library | information services.
- Procurement.
- Asset management.
- Sport | recreation facilities and services.
- Caravan park.
- Retirement Village | affordable housing.
- Support for volunteers.
- Information | tourism services.
- Event support.
- Roads | streets.
- Shire buildings maintenance | heritage assets.
- Parks | gardens | reserves.
- Waste services.
- Cleaning.
- Ranger services.
- Emergency services.
- Cemetery.
- Health administration | inspection services.
- Building | planning services.
- Private works.

Shire of BODDINGTON

Organisation Structure

The organisational structure is a dynamic process and needs to be developed in accordance with changing priorities and considering the difficulty in attracting and retaining suitably qualified employees to the Shire, however the current structure is not expected to change significantly during the term of this Plan. It is expected that there will be a number of vacancies at any given time due to staff turnover



Shire of BODDINGTON

Workforce Profile

Information	As at 31 May 2026
Number of Employees	48 Headcount 34 FTE
Status of employment	21 Full Time 14 Part Time 13 Casual
Gender	65% (31) female 35% (17) male
Total employee costs	$3,804,072
Employment type	There is a range of full time, part time, fixed term contract and casual staff employed

Project	As at 31 May 2026
Annual/LSL Liability[1]	Current $280,500 Non-Current $37,105
Age Profile	The average age of current employees is 45 years
Years of Service	The average length of service is 3 years
Award and Agreement	Local Government Officers (WA) Award 2021 Municipal Employees (WA) 2021

Workforce Demographics

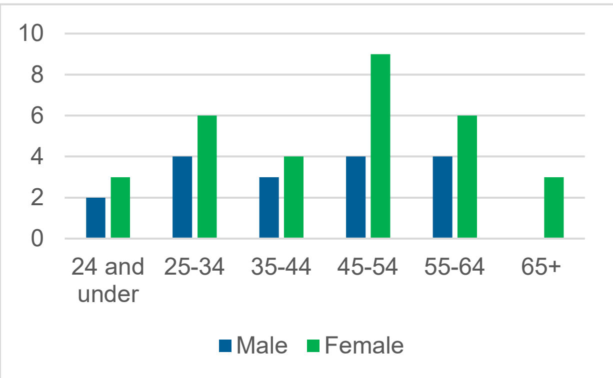
This section contains an analysis of some key workforce metrics such as age, gender and terminations. Included in this analysis are full time, part time and casual staff as well as those on leave, including long service and maternity leave, however contractors, agency staff and group apprentices are excluded.

The workforce gender balance composition at 31 May 2026 was 65% female and 35% male. As indicated above, this composition includes full time, part time and casual staff.

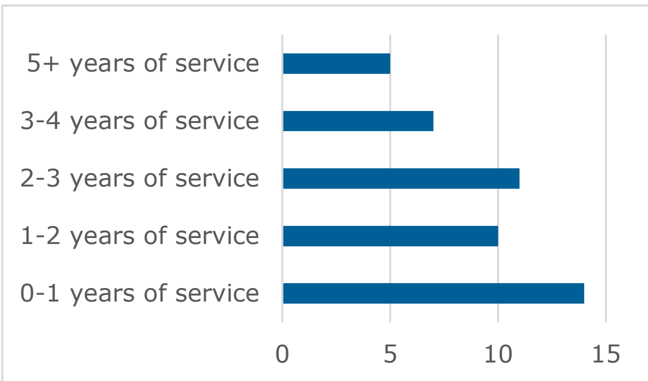
A considerable proportion (67%) of employees are over 35 years of age. Attracting and retaining younger employees is an important challenge as this cohort are often a source of innovation as well as representing the talent pool for the future.

Of the Shire's 48 employees, 26 are aged 45+, and 46% are aged 50+. This demographic profile presents potential risks to knowledge retention and business continuity if experienced staff were to leave the organisation at short notice. Addressing this risk could include identifying and training potential successors for business-critical roles, as well as developing broader strategies to retain mature workers. The Shire already supports flexible working arrangements and has introduced a four-day work week roster for outside works staff, providing a foundation for further retention initiatives.

Workforce by Age and Gender



Length of Service



[1] Shire of Boddington 2024/2025 Annual Financial Statements

Shire of BODDINGTON

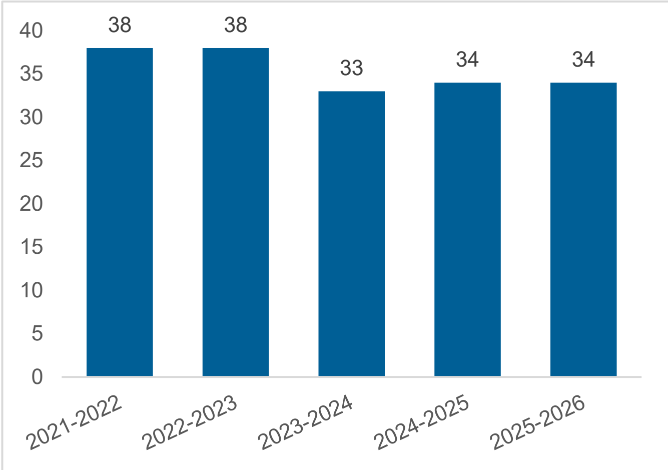
Historical Employee Information

Full time Equivalent

Employee levels fluctuate throughout the year as staff are recruited and terminated. The drop from 38 FTE in 2022–23 to 33 FTE in 2023-2024 is largely due to the transfer of Early Childcare staff to REED, as shown in the chart to the right.

Workforce levels have since stabilised at approximately 34 FTE.

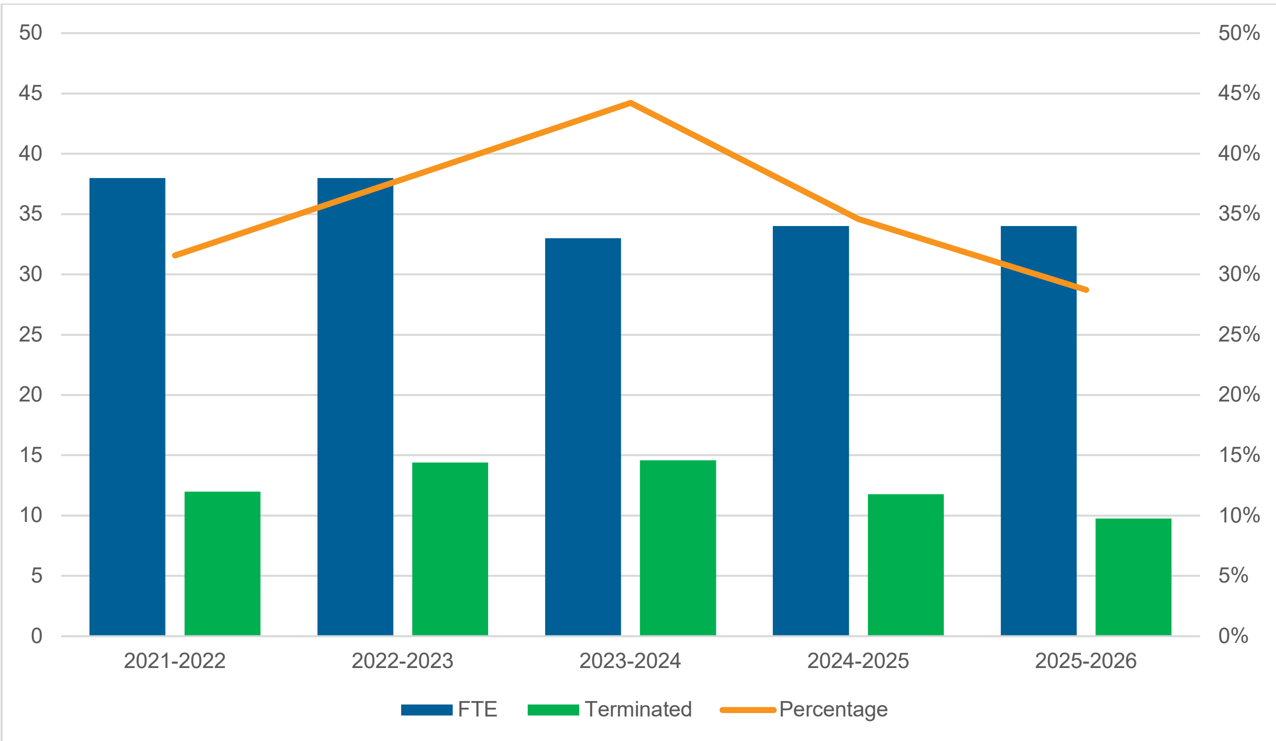
It is forecast that workforce levels will increase permanently by approximately 1 FTE from 2026/27. Further details regarding this increase are outlined in the Workforce Supply Demand Analysis section.



Turnover Rate

The following graph showing the exit rates for the Shire of Boddington for the period 2021/22 to 2025/26. These results should be considered in the context of the Shire's workforce size, regional location and overall length of service. Over this period, the average annual turnover rate was 35%.

Turnover peaked at 44% in 2023/24, influenced in part by the transfer of Early Learning Centre staff to Regional Early Education and Development (REED). Since then, turnover has declined to 28% in 2025/26, indicating improved workforce stability. While attracting and retaining employees remains a challenge for regional local governments, the current trend is positive and ongoing monitoring of workforce turnover will assist future workforce planning.



Appendix D3 – Council Plan Workforce Implications

Overview

This section addresses:

- Council Plan (*Strategic Community Plan and Corporate Business Plan*).
- Key risk areas.
- Future workforce demand and requirements.
- Workforce Supply Demand Analysis.

Council Plan

In 2022, the Shire adopted a revised approach to strategic planning, replacing separate Strategic Community and Corporate Business Plans with an integrated Council Plan covering the period 1 July 2022 to 30 June 2032. The Council Plan is reviewed annually, with the most recent review extending its horizon to 1 July 2026 to 30 June 2036. Each review is informed by community consultation, with feedback used to refine priorities and guide the strategies within the updated Council Plan.

The Workforce Plan is part of a broader integrated planning framework aimed at achieving the Shire of Boddington's vision as identified in the Council Plan. This Plan identifies five core performance areas:

- **People:** A connected, inclusive community with excellent access to local health services and residential care for our elderly.
- **Planet:** Everyone is committed to climate action and our future sustainability.
- **Place:** Attractive, liveable towns and rural communities with affordable, accessible housing for all stages of life.
- **Prosperity:** The Shire of Boddington is attracting growing numbers of investors, businesses, visitors, and workers who choose to live locally.
- **Performance:** Local leaders are trusted and respected for listening to diverse community views and making well informed, responsible decisions.

There are a range of challenges impacting on the Shire and potential strategic shifts in business operations that may occur which will directly impact the way services are delivered and resourced.

Core Business and Service Delivery

Over recent years, the Shire has experienced a substantial increase in both core and non-core services required to be delivered. This has been driven by higher community expectations, increasing governance and compliance obligations, local government reform, significant cost shifting from other levels of government, and the growing number of strategic projects identified within the Council Plan.

While these factors have placed sustained pressure on existing resources to deliver current services, they have also reduced the organisation's capacity to focus on emerging priorities such as community development, economic development, advocacy, strategic leadership and facilitation roles.

As part of the overall planning process, Council and the Executive have reviewed and redefined the range of core and non-core services that underpin service delivery to the community. This review has also identified services that could potentially be:

- Outsourced to external providers.
- Insourced from other local governments.
- Delivered collaboratively with neighbouring councils on a shared-service basis.

Core Business and Service Delivery (continued)

The increasing number and complexity of projects identified within the Council Plan, together with growing governance, compliance and reporting obligations, continue to place demands on the organisation. These activities require resources for planning, coordination, stakeholder engagement, implementation and ongoing monitoring, while maintaining existing service levels to the community.

The Shire continues to review service delivery models and organisational capacity to ensure resources are aligned with strategic priorities and community expectations. This includes consideration of opportunities for outsourcing, insourcing and collaborative service delivery arrangements where appropriate.

- These strategic directions have significant implications for workforce planning, including:
- Reallocation of resources as collaborative, insourcing and outsourcing arrangements are implemented.
- Development of new or enhanced skills to operate in a more collaborative environment and manage projects, contracts and changing service delivery models.
- Additional resources to support strategic initiatives, organisational improvement activities and growth in community assets.
- Effective management of staff through associated change processes.

Key Risk Areas

An analysis of the current workforce identified the following risks areas. These risks have been assessed using the risk based approach as set out in Appendix D3. A scoring system was used to determine a risk category of extreme, high, moderate, low or very low.

The risk events are scored according to their likelihood, and consequence and risk mitigation strategic actions have been developed.

Workforce Risk Assessment

Risk Issues	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequences	Risk Category
Knowledge loss due to staff turnover	Likely	Minor	Major	Major	High
Physical and financial constraints limit staff numbers	Likely	Minor	Major	Major	High
Sudden unplanned loss of a high number of key staff	Possible	Major	Major	Major	High
Organisational capacity insufficient to meet future needs	Possible	Major	Major	Major	High
Difficulty attracting and retaining suitably skilled employees in a regional location	Possible	Major	Major	Major	High
Selection, recruitment and training costs increase	Possible	Insignificant	Minor	Minor	Moderate
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Moderate
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Moderate

Appendix D4 – Strategies to Meet Future Workforce Needs

Workforce Supply Demand Analysis

In meeting future challenges, the Shire continually reviews its core functions and service delivery models, including opportunities for outsourcing, insourcing and collaboration.

The initiatives identified in the Council Plan will continue to place demands across the organisation due to the increasing number and complexity of projects requiring delivery. These projects require resources for planning, coordination, reporting, stakeholder engagement and implementation, while maintaining existing service levels to the community.

Corporate Services will continue to experience increased demand in relation to reviewing internal processes and procedures, responding to local government reform requirements, implementing the Enterprise Resource Planning (ERP) project, and supporting improved organisational efficiency and reporting outcomes. To assist with these initiatives, a temporary 1 FTE position is planned to support the implementation of the ERP project and other strategic priorities.

Demand for Community Services is expected to increase modestly over the term of the Plan as community facilities and services continue to expand. Infrastructure Services are also expected to experience a slight increase in resource requirements, with a permanent increase of 1 FTE planned from 2026/27 to support additional cleaning and parks and gardens maintenance associated with growth in community assets. Workforce requirements will continue to be reviewed to ensure resources remain aligned with service delivery needs and organisational objectives.

Strategic Shifts

There has been a significant shift over the last few years in the delivery of core and non-core business of Local Government, due to federal and state government cost shifting and this is being evidenced within the Shire.

As part of the workforce planning process, the Shire has redefined its core and non-core services, this is an ongoing process, with constant review and development required.

Whilst the core businesses of the Shire still take precedence as a fundamental service delivery priority, there has been growth in what has been considered non-core services such as community development, economic development and tourism.

These changes bring with them a significant shift in the role of the Shire, with an increasing focus on facilitation, advocacy, project delivery, partnership development and strategic leadership, rather than solely being a direct provider of services.

This will have significant implications for the Shire in the mid-term. It may result in new or changing job roles, skills and additional allocation of resources to meet some of the changing requirements. Some of the emerging capability requirements are expected to be in areas such as project management, governance and compliance, asset management, economic development, community development, contract management and specialised planning.

Equal Opportunities

As an Equal Opportunity Employer, the Shire is dedicated to diversity in the workplace, providing merit-based employment opportunities on the basis of qualifications, values and business needs.

Service Delivery Models

Along with the business shifts and growth opportunities identified in the Council Plan, there is a significant need and opportunity for the Shire to analyse how it delivers services to add to efficiency and effectiveness. This may include the review and updating of processes for greater efficiency, automating, considering alternative delivery models and collaborative approaches. This will have significant implications across the organisation, particularly within Corporate Services, Community Services and Infrastructure Services, as each area responds to changing service delivery requirements, increasing project workloads and organisational improvement initiatives.

Some of the strategies to be considered include systematically reviewing job roles and functions to gain greater efficiencies and effectiveness, realigning resources and redesigning jobs and delivery structures.

Succession Management

Currently, succession planning is managed by developing multi-skilled employees to ensure in the event of sudden loss of staff, key positions are covered to limit service delivery impact. Some succession gaps are evident, and a formal succession management process is not currently active. Ongoing on-the-job training, mentoring and skills development are required to support succession planning for key operational and administrative roles and reduce the risk of knowledge loss. Due to the Shire's regional location and competition for skilled labour, attracting and retaining employees remains an ongoing challenge.

Developing Young Local Talent

The Shire, where possible, identifies and is open to developing local talent. Traineeship opportunities are made available when a suitable opportunity arises.

The Shire has a history of sourcing local talent, representing not only a valuable workforce pool, but it also contributes to the economic development of the district. Workforce strategies available to promote this aim include providing student work experience opportunities and offering apprenticeships and traineeships where opportunities arise.

Additional Incentives

The Shire currently offers complimentary gym and pool membership and additional co-contribution superannuation. A relocation allowance is available for certain positions and is negotiated through the recruitment process. Whilst the Shire is committed to providing these incentives, workforce attraction and retention continues to be influenced by the availability of suitable housing within the district.

Performance Outcomes and Measures

The following diagram identifies the Shire’s strategic objectives and how the Shire intends to assess the effectiveness of the actions.

Diagram: Workforce Plan Performance Measurement

The key strategic objectives identified drive the core strategies of the Workforce Plan, these are in the tables following.

The prioritisation of the actions is identified in the following tables, with forecast timing when the action is planned to be undertaken indicated.

Shire of BODDINGTON

Workforce Objectives and Strategies

Objective 1 – Attracting and selecting the right people

Attracting and retaining people with the capability and commitment to contribute to the Shire of Boddington

Strategy	Action	2026/27	2027/28	2028/29	2029/30	Future
1.1 Customised recruitment strategies that meet the needs and expectations of the organisation.	1.1.1 As vacancies arise consider opportunities within organisation structure and bespoke recruitment to the new role requirements	✓	✓	✓	✓	✓
1.2 Identify and market the benefits of working for the Shire of Boddington	1.2.1 Maintain list of financial and non-financial rewards and benefits offered to employees	✓	✓	✓	✓	✓
1.3 Ensure an appropriate induction and orientation process	1.3.1 Review the current induction and orientation process	✓	✓	✓	✓	✓
1.4 Continue to focus on local employment where opportunities exist	1.4.1 Promote the Shire as an employer to the local community	✓	✓	✓	✓	✓
1.5 Review selection process to facilitate best candidate selection outcomes	1.5.1 Review the selection process to ensure people with the right skills sets and most suitable candidate are selected for the future needs and growth of the Shire	✓	✓	✓	✓	✓
1.6 Workforce attraction	1.6.1 Promote the benefits of living and working in Boddington and review workforce attraction initiatives as required	✓	✓	✓	✓	✓

Objective 2 – Retaining and engaging our valued workforce

Building and retaining a highly engaged workforce, committed and connected to our Shire and community

Strategy	Action	2026/27	2027/28	2028/29	2029/30	Future
2.1 Support development and upskilling	2.1.1 Identify relevant training needs and opportunities	✓	✓	✓	✓	✓
2.2 Provide sufficient job role clarity, work direction, workload management, feedback on performance and support in role.	2.2.1 Ensure current job descriptions are in place and provided at commencement in roles	✓	✓	✓	✓	✓
	2.2.2 Undertake performance reviews as per policy and employment agreements	✓	✓	✓	✓	✓
2.3 Regular communication with the workforce	2.3.1 Continue regular meetings between executive, supervisors and staff	✓	✓	✓	✓	✓

Objective 3 – A strategic workforce, with the capability and capacity to meet strategic objectives
Building a flexible, innovative, and capable workforce

Strategy	Action	2026/27	2027/28	2028/29	2029/30	Future
3.1 Appropriate organisational structure	3.1.1 Regular assessment of organisation structure, seeking to meet the needs of the organisation whilst recognising the funding restrictions	✓	✓	✓	✓	✓
	3.1.2 Continue to seek external funding where possible and look for opportunities for resource sharing where appropriate	✓	✓	✓	✓	✓
3.2 Recognised critical positions and critical position management	3.2.1 Recruit skilled personnel as required, recognising opportunities for alternative work arrangements and/or contractors to meet essential skills if appropriate	✓	✓	✓	✓	✓
	3.2.2 Ensure appropriate policies and procedures documented to assist in mitigating knowledge loss risk due to staff turnover	✓	✓	✓	✓	✓
3.3 Ensure appropriate job descriptions	3.3.1 Job descriptions reviews conducted as part of the induction and performance review process	✓	✓	✓	✓	✓
	3.3.2 Regular assessment of organisation structure, seeking to meet the needs of the organisation whilst recognising the funding restrictions	✓	✓	✓	✓	✓
3.4 Succession planning and knowledge retention	3.4.1 Identify critical positions and implement knowledge transfer and succession planning strategies where appropriate	✓	✓	✓	✓	✓

Key Performance Indicators

Key performance indicators are listed below.

Strategic Workforce Objective	Workforce Outcomes	Assessment	Ratio Or Measure
Attracting and selecting a capable and committed workforce	Adequate staff levels with appropriate skills	Effectiveness of recruitment processes	Average number of vacancies annually
	Recruitment	Time taken to fill vacancies	Average days to fill vacancies
Retaining and engaging our valued workforce	Staff turnover	The percentage of employee initiated separation rate	Gross number of staff resignations divided by total staff
	Employee leave	Accrued leave liability	Number of employees with accrued annual leave exceeding 150 hours
	Sick leave	The number of workplace absences due to health related reasons	Number of sick day absences divided by number of available working days
	Training and development	The average level of investment in training	Training expense divided by number of FTE employees
A strategic workforce, with the capability and capacity to meet strategic objectives	Appropriate policies and procedures in plan	Review of policies and procedures (Audit Regulation 17 Review)	Non-compliance noted
	Occupational Health and Safety	Frequency and cost of lost time injuries	Total hours lost due to injury divided by number of work hours available

Appendix D5 – Monitoring and Evaluation of Outcomes

Evaluation

The ongoing evaluation of the Workforce Plan is required to address the following:

- The progress towards meeting the performance indicator targets.
- The progress towards meeting strategic actions of the Workforce Plan.

Implementation

Implementation of the Workforce Plan may be impacted by competitive priorities and the need for the application of dedicated resources. For a return to be achieved on the current planning investment, these matters will need to continue to be a focus in the future.

Review

Regular review of the Workforce Plan, particularly the strategies and actions contained in the tables, is required to ensure they are being achieved. The preferred timing is a review at least annually. The Strategic Resource Plan will need to be reviewed annually, and its financial impact included in the Council Plan and Annual Budget.

Appendix D6 – Risk Assessment and Acceptance Criteria

Shire of Boddington Measure of Consequence								
Rating (Level)	Compliance	Environment	Financial	Health / People	Property	Reputational	Service Interruption	Projects
Insignificant (1)	No noticeable regulatory or statutory impact	Contained, reversible impact managed by on-site response	Less than $10,000	Near miss Minor first aid injuries	Inconsequential damage	Unsubstantiated, low impact, low profile or 'no news' item	No material service interruption < 3 hours	< 5% deviation in project outputs (time, cost, scope and quality) or funding
Minor (2)	Some temporary non-compliances	Contained, reversible impact managed by internal response	$10,000 - $50,000	Medical – type injuries	Localised damage rectified by routine internal procedures	Un/Substantiated, low impact, low news item	Short-term temporary interruption – backlog cleared < 1 day	5-10% deviation in project outputs (time, cost, scope and quality) or funding
Moderate (3)	Short term non-compliance but with significant regulatory requirements imposed	Contained, reversible impact managed by internal and external agencies	$50,001 to $500,000	Lost-time physical or mental injury <30 days / Multiple staff morale problems	Localised damage requiring internal and external resources to rectify	Un/Substantiated, public embarrassment, moderate impact, moderate news profile	Medium-term temporary interruption – backlog cleared by additional resources < 1 week	10-25% deviation in project outputs (time, cost, scope and quality) or funding
Major (4)	Non-compliance results in termination of services or imposed penalties	Uncontained, reversible impact managed by a coordinated response from external agencies	$500,001 to $1,000,000	Lost-time physical or mental injury <30 days / Widespread staff morale problems	Significant and / or widespread damage requiring internal and external resources to rectify	Substantiated, public embarrassment, high impact, high news profile, third party actions	Prolonged interruption of services – additional resources required; performance affected < 1 month	25-50% deviation in project outputs (time, cost, scope and quality) or funding
Catastrophic (5)	Non-compliance results in litigation, criminal charges, significant damages and / or penalties	Uncontained, irreversible impact	> $1,000,000	Fatality, permanent disability Shire no longer an employer of choice. Loss of key staff	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment and building	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Indeterminate prolonged interruption of services – non-performance > 1 month	More than 50% deviation in project outputs (time, cost, scope and quality) or funding

Shire of Boddington Measures of Likelihood				
Level	**Rating**	**Description**	**In the Past**	**Control Effectiveness**
1	**Rare**	The event may only occur in exceptional circumstances (<5% chance)	Less than once in 10 years	Controls are very strong and operating as intended. There is no scope for improvement
2	**Unlikely**	The event could occur at some time (<10% chance)	Once in 10 years	Controls are strong and operating as intended
3	**Possible**	The event should occur at some time (20% chance)	Once in 3 years	Controls are operating as intended, but there is scope for improvement
4	**Likely**	The event will probably occur in most circumstances (>50% chance)	Once per year	Controls are operating; however, inadequacies exist
5	**Almost Certain**	The event is expected to occur in most circumstances (> 90% chance)	More than once per year	Controls are weak, do not exist, or are not being complied with

Shire of Boddington Risk Rating						
		Consequence				
		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)

Shire of Boddington Risk Acceptance Criteria			
Risk Rank	**Description**	**Criteria**	**Responsibility**
Low	**Acceptable**	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Coordinator / Team Leader
Moderate	**Monitor**	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Executive Team Member
High	**Urgent Attention Required**	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	CEO and Executive
Extreme	**Unacceptable in most circumstances**	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous documented monitoring	Council

Other Matters

References

Reference to the following documents or sources were made during the preparation of this Strategic Resource Plan.

- Shire of Boddington draft Council Plan 1 July 2026 to 30 June 2036;
- Shire of Boddington Council Plan 1 July 2025 to 30 June 2035;
- Shire of Boddington Employee information, extracted May 2026;
- Shire of Boddington Annual Financial Report 2023-24;
- Shire of Boddington Annual Financial Report 2025-26;
- Shire of Boddington Adopted Annual Budget 2025-26; and
- Council website: www.boddington.wa.gov.au

Document Management

Version	2026-2036 | V1.0
Status	Final | Adopted
Date	7 June 2026
Date of Adoption	24 June 2026
Council Resolution	Ordinary Council Meeting – June 2026 Council Resolution 72/26

Shire of
BODDINGTON

T 08 9883 4999 | E shire@boddington.wa.gov.au

39 Bannister Road, Boddington WA 6390 | PO Box 4, Boddington WA 6390

www.boddington.wa.gov.au