

Minutes

Ordinary Council Meeting

Thursday 15 February 2024
At 5.30pm

Council Chambers, 39 Bannister Road, Boddington

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

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1. **DECLARATION OF OPENING**

The Shire President, Garry Ventris declared the meeting open at 5.30pm.

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

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

2. **ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**

2.1 **Attendance**

Cr Garry Ventris	Shire President
Cr Eugene Smalberger	Deputy Shire President
Cr Andrew Ryley	Councillor
Cr Lee Lewis	Councillor
Mrs Julie Burton	Chief Executive Officer
Mrs Cara Ryan	Executive Manager Corporate Services
Mr James Wickens	Executive Manager Development Services
Mr Fabian Houbrechts	Executive Manager Infrastructure Services
Mrs Thalia Douglas	Executive Assistant (minutes)

Visitors: 2

2.2 **Apologies**

Nil

2.3 **Leave of Absence**

Nil

3. **DISCLOSURES OF INTEREST**

Cr Eugene Smalberger declared an Impartially Interest in item 9.4.1. President of the Boddington Progress Group Inc.

Cr Lee Lewis declared an Impartially Interest in item 9.4.1. Vice President of the Boddington Progress Group Inc.

4. **PUBLIC QUESTION TIME**

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

5. **PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil

6. **CONFIRMATION OF MINUTES**

Officer Recommendation and Council Decision

COUNCIL RESOLUTION: 20/24

Moved: Cr L Lewis

Seconded: Cr A Ryley

That the minutes of the Ordinary Council Meeting held on Thursday 18 January 2024 be confirmed as a true record of proceedings.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil

7. **ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

Nil

8. **RECEPTION OF MINUTES AND RECOMMENDATIONS OF COMMITTEES**

Nil

9. **REPORTS OF OFFICERS**

9.1 DEVELOPMENT SERVICES

Nil

9.2 CHIEF EXECUTIVE OFFICER

9.2.1 Lease Renewal

File Reference:	3.0046
Applicant:	Nil
Previous Item:	Special Council Meeting November 2021 Item 8.6.1
Author:	Chief Executive Officer
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	9.2.1A Deed of Variation – Headlease

Summary

Council is requested to approve a variation to the current lease agreement between the Shire of Boddington (Shire) and Newmont Boddington Gold Pty Ltd (Newmont), for two residential houses.

Background

In 2021, the Shire entered into a two year lease agreement with Newmont for two residential properties for the purposes of staff housing. The lease has recently come to an end, and discussions have been held with Newmont with regard to the opportunity for the Shire to continue this arrangement.

Comment

The rental housing market in Boddington continues to be very constrained, and potential staff as well as existing staff are finding it very difficult to live in the town, resulting in fewer applicants for vacant positions, employees leaving after a short period due to the inability to find appropriate accommodation, and higher turnover rates of employees due to increased costs of travel.

Newmont have provided in principle support for an extension to the existing lease, by proposing a variation (Attachment 9.2.1A), with the following key components:

- Expiry Date: Both Properties 30 January 2026
- \$1,300 (plus GST) per property per month (\$300/week).
- Outgoings are the responsibility of the Shire (electricity, telephone, gas, internet)
- Newmont will pay rates and charges to the Shire of Boddington, as well as charges for water (other than excess water), and any taxes in respect of the Premises.
- The use is to be for residential purposes only, for an affiliate of the Shire.
- Newmont is to be responsible for structural repairs, or works of a capital nature.
- The Shire is to be responsible for insurance costs of the property.

The ability to continue the lease arrangement for these properties, will assist to reduce the ongoing strategic risk around housing shortages for staff, with negligible financial impact to the Shire.

Consultation

Nil

Strategic Implications

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

Nil

Policy Implications

Nil

Financial Implications

The financial implications that will result from the recommendation are negligible, as the cost of the lease, as well as outgoings, will be passed on to the tenant. Minor maintenance items may need to be attended to during the period of the lease, however, where damage is caused by the tenant, this cost will be passed on to them.

Economic Implications

Nil

Social Implications

Nil

Environmental Considerations

Nil

Risk Considerations

Risk Statement and Consequence	The key risk is not taking up the opportunity to secure housing for staff, resulting in an insufficient workforce to service the community, and an inability for some components of the Shire to operate. There is the potential of inability to rent the houses out for a period of time during the lease period, which would result in a financial impact to the Shire of \$300/week.
Risk Rating (prior to treatment or control)	High
Principal Risk Theme	Operational
Risk Action Plan (controls or treatment proposed)	A bond will be in place for any staff member that occupies the properties.

Officer Recommendation and Council Decision

COUNCIL RESOLUTION: 21/24

Moved: Cr E Smalberger

Seconded: Cr A Ryley

That Council approve the Deed of Variation, as contained in Attachment 9.2.1A, in relation to the existing lease agreement between Newmont Boddington Gold and the

Shire of Boddington, for the properties located at 3 Prussian Way Boddington and 25 Farmers Avenue Boddington.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil

Deed

Deed of Variation – Headlease – 3 Prussian Way and 25 Farmers Avenue, Boddington WA

Newmont Boddington Gold Pty Ltd
Shire of Boddington

1 Definitions and interpretation

1.1 Definitions

In this deed:

Term	Meaning
Lease	the 'Headlease: 3 Prussian Way and 25 Farmers Avenue, Boddington WA' between Newmont (as lessor) and the Shire (as lessee) for Lot 76 on Plan 15858, otherwise known as 3 Prussian Way, Boddington WA and Lot 126 on Plan 15859, otherwise known as 25 Farmers Avenue, Boddington WA dated on or around 16 December 2021.
Variation Date	13 December 2023.

1.2 Interpretation

In this deed unless the context requires otherwise:

- (a) the singular includes the plural, and the plural includes the singular;
- (b) a reference to a person includes an individual and a corporation;
- (c) a reference to a schedule is to a schedule to this deed;
- (d) a reference to a party includes that party's executors, administrators, successors and assigns; and
- (e) a heading may be used to help interpretation, but is not legally binding.

2 Variation

2.1 Variation of the Lease

With effect from the Variation Date, the Lease is varied by:

- (a) deleting Newmont's notice details in clause 16(b) in its entirety and replacing it with the following:

Newmont *Address: Level 5, 500 Hay Street, Subiaco WA
6008*
Email: javier.brodalka@newmont.com
Attention: Javier Brodalka

- (b) deleting Schedule 1 of the Lease in its entirety and replacing it with the following:

Item	Details
1 Premises	<i>The Land, the Buildings and Newmont's Property</i>
2 Land	<i>Lot 76 on Plan 15858 being the whole of the land comprised in certificate of title Volume 1827 Folio 438 and more commonly known as 3 Prussian Way, Boddington.</i> <i>Lot 126 on Plan 15859 being the whole of the land comprised in certificate of title Volume 1820 Folio 916 and more commonly known as 25 Farmers Avenue, Boddington.</i>
3 Commencement Date	Prussian Way Property: 13 December 2021 Farmers Avenue Property: 30 January 2022
4 Term	Prussian Way Property: 4 years, 1 month and 18 days Farmers Avenue Property: 4 years
5 Expiry Date	Both Properties: 30 January 2026
6 Rent	\$1,300 (plus GST) per Property per month
7 Bond	\$1,200
8 Use of Premises	<i>Residential accommodation</i>

2.2 Rent

The parties acknowledge and agree that, as at the Variation Date, the Rent payable under the Lease is \$1,300 (plus GST) per Property per month.

2.3 Condition Report

- (a) A new condition report will be prepared by Newmont and provided to the Shire within 80 days of the Variation Date (**New Condition Report**).
- (b) The parties must comply with clauses 6(b) – (d) of the Lease in relation to the New Condition Report.
- (c) The parties agree that the New Condition Report will replace any previous condition reports and will be the 'Condition Report' as referred to in the Lease.

2.4 Agreement otherwise unchanged

Except as varied under clause 2.1:

- (a) the terms of the Agreement remain unchanged; and

(b) the parties confirm the terms of the Agreement as varied by this deed.

3 General

3.1 Counterparts

This deed may be executed in counterparts. All counterparts when taken together are to be taken to be one instrument.

3.2 Further action

Each party must do everything necessary to give effect to this deed.

3.3 Governing law and jurisdiction

This deed is governed by the laws of the Western Australia. Each party submits to the non-exclusive jurisdiction of the courts of Western Australia.

Signing page

Executed as a deed

Executed by Newmont Boddington Gold Pty Ltd (ACN 101 199 731) in accordance with section 127(1) of the *Corporations Act 2001*:

Director Signature

Director/Secretary Signature (delete whichever is not applicable)

Print Name

Print Name

Date

Date

Signed, sealed and delivered by the Shire of Boddington by affixation of its common seal pursuant to a Resolution of the Council:

Signature of President

Signature of Chief Executive Officer

Print Name

Print Name

Date

Date

9.2.2 Aboriginal Reference Group

File Reference:	3.000658
Applicant:	Nil
Previous Item:	Nil
Author:	Chief Executive Officer
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	9.2.2A Draft Terms of Reference

Summary

Council is requested to endorse the establishment of an Aboriginal Reference Group (ARG), and note a draft Terms of Reference to guide this process.

Background

The Shire of Boddington acknowledge Noongar people as the Traditional Custodians of the land, and recognise their strong connection to land, local waterways, and the community. As at the 2021 Population Census, 3.6% of the Shires population were Aboriginal (60 persons). This is slightly higher than the State average of 3.3%.

Currently, there is no established mechanism for communication between the Shire and Aboriginal community members. Ad-hoc engagement occurs during project planning and delivery, as well as for events, however this is not considered to be an ideal approach in the long term. Discussions with several members of the Aboriginal community have led to the conclusion that the time is right to consider forming a Reference Group, to provide an opportunity for ongoing dialogue between Aboriginal people and the Shire.

The Shire of Boddington has been actively liaising with members of the Aboriginal community throughout 2023 primarily through the Yarning Circle and Cultural Recognition projects. In addition, a member of the Aboriginal community has been invited onto a number of project reference groups, including the Mountain Bike Trails, Lions Weir, Town Centre Revitalisation and Ranford Pool (Darminning) projects. Council has also endorsed a Naming of Places Policy, providing a mechanism for dual naming, and approved the naming of the park in Ranford 'Koolangka Park'.

Comment

The recent opportunities for engagement have strengthened the relationship with Aboriginal people in Boddington, with a high degree of trust now established. As this relationship matures, a greater level of engagement and consultation with First Nations people is sought, to discuss and seek input into Aboriginal community matters and major projects.

Establishing a Reference Group is viewed as the preferred approach to develop meaningful dialogue with the Aboriginal community. This provides a broad focus of working collectively with the community and informing the Shire of local needs and providing important cultural advice.

The key objectives of the ARG are proposed to include:

- To provide support and advice to enable the Shire of Boddington to understand, acknowledge and demonstrate respect for local cultural protocols.
- To provide a first point of contact for the Shire when seeking to engage the local Aboriginal community.

- To provide advice and input on the development and implementation of the Shire’s programs, policies, services and facilities that relate to the local Aboriginal community.
- To provide a forum for raising issues of concern regarding the local Aboriginal community.
- To maintain and enhance positive working relationships between the Shire and the Aboriginal community.

At a regional level, the Shire of Boddington community will be represented by the regional Gnaala Karla Booja (GKB) Aboriginal Corporation. Local Government Authorities aren’t required to have any formal agreements in place with the GKB, and it is considered that a local Aboriginal Reference Group would be complementary to the role of the GKB, with a focus on local matters. Furthermore, in the case where items are to be referred to the GKB, involvement of the local Aboriginal community may assist in a timely and informed decision.

Consultation

Informal discussions have been held with several members of the Aboriginal Community, who have indicated support for the establishment of a regular communication mechanism.

Widespread communication will occur in relation to calling for members of the Group, as well as providing the opportunity to comment on the draft Terms of Reference.

Strategic Implications

Aspiration	People
Outcome 3	An inclusive and supportive community
Objective 3.4	Showcase and celebrate diversity
Action 3.4.1	Implement reconciliation activities with the Aboriginal community

Legislative Implications

Nil

Policy Implications

Nil

Financial Implications

To facilitate ARG, Shire staff will be required to allocate time to attend and administer the activities of the Group.

Economic Implications

Nil

Social Implications

The formation of an Aboriginal Reference Group will allow direct feedback with regard to issues and opportunities for the Aboriginal community. Cultural recognition is also an important element for the broader community.

Environmental Considerations

Nil

Risk Considerations

Risk Statement and Consequence	A lack of positive communication opportunities with First Nations people.
Risk Rating (prior to treatment or control)	Moderate
Principal Risk Theme	Reputational
Risk Action Plan (controls or treatment proposed)	Ongoing

Officer Recommendation

Moved: Cr L Lewis

Seconded: Cr A Ryley

That Council:

1. Approves the establishment of the Aboriginal Reference Group.
2. Notes the draft Terms of Reference to be discussed and endorsed by the Group.
3. Appoints Cr _____ to the Aboriginal Reference Group as the Council Representative.

Amended Motion

COUNCIL RESOLUTION: 22/24

Moved: Cr L Lewis

Seconded: Cr A Ryley

That Council:

1. Approves the establishment of the Aboriginal Reference Group.
2. Notes the draft Terms of Reference to be discussed and endorsed by the Group.
3. Appoints Cr G Ventris and Cr A Ryley to the Aboriginal Reference Group as the Council Delegates.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil

Council Decision

COUNCIL RESOLUTION: 23/24

Moved: Cr L Lewis

Seconded: Cr A Ryley

That Council:

1. Approves the establishment of the Aboriginal Reference Group.
2. Notes the draft Terms of Reference to be discussed and endorsed by the Group.
3. Appoints Cr G Ventris and Cr A Ryley to the Aboriginal Reference Group as the Council Delegates.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil



Terms of Reference Aboriginal Reference Group

1. Purpose

The purpose of the Aboriginal Reference Group (ARG) is to provide for a coordinated approach for engagement with the Aboriginal community, and to facilitate discussion on relevant matters.

2. Objectives

- To provide support and advice to enable the Shire of Boddington to understand, acknowledge and demonstrate respect for local cultural protocols.
- To provide a first point of contact for the Shire when seeking to engage the local Aboriginal community.
- To provide advice and input on the development and implementation of the Shire's programs, policies, services and facilities that relate to the local Aboriginal community.
- To provide a forum for raising issues of concern regarding the local Aboriginal community.
- To maintain and enhance positive working relationships between the Shire and the Aboriginal community.

3. Membership

Membership of the group is comprised of:

- Up to six (6) Aboriginal community members who reside in Boddington

In addition to the core membership, the following non-voting members may attend:

- One (1) Councillor (or proxy) appointed by Council
- Shire of Boddington staff as determined by the Chief Executive Officer

Invited guests are able to attend meetings to present specialist information, but will not have voting rights.

An Expression of Interest (EOI) process will be conducted to appoint members. The EOI will be publically advertised. Assessment of membership applications will be managed by the Chief Executive Officer. Where possible, key stakeholders will be selected to achieve a cross-section of age and gender.

Members of the Aboriginal Reference Group will be appointed for a period of two years.

4. Frequency of Meetings and Procedures

The agenda and meeting documents will be circulated to the Reference Group at least two (2) days prior to the meeting.

The Shire is to provide administrative support to the meeting, including minute taking.

5. Chairperson

The ARG will elect a Chairperson and Deputy Chairperson for a one (1) year term.

The role of the Chairperson includes:

- Fulfilling the role of Chair at meetings of the ARG.
- Representing the ARG and raising awareness about the role of the ARG in the community.
- Liaison with Executive Support in relation to the ARG, and other matters that arise.

6. Quorum

The quorum of this group is to be three voting members.

7. Meeting Schedule

Meetings will be scheduled on a quarterly basis.

Meetings are to be held at the Shire of Boddington Administration Office – 39 Bannister Road Boddington, unless otherwise determined by the ARG.

8. Meeting Practices and Procedures

- Meetings will last a maximum duration of 2 hours
- Members will be provided with a meeting agenda and any background documentation two days prior to the meeting. To support informed participation in meetings and maximise use of scheduled meeting times, members are expected to consider background documentation provided prior to the meeting
- Minutes of the meeting will be distributed to all members within two (2) weeks of each meeting being held.
- If a member is unable to attend they must submit their apologies.
- Should a member of the working group miss three (3) consecutive meetings without submitting a prior apology, their membership of the ARG will be subject to review.

9. Responsibilities of Members

All Reference Group members are expected to:

- Act with honesty, good faith and integrity
- Abide by the Terms of Reference as set out in this document
- Actively participate in discussions
- Declare any actual or perceived conflicts of interest at the commencement of each meeting
- Not use any information disclosed at workshops for personal purposes or gains for either themselves or others (including financial gains)
- Abide by the Council and Committee Members Code of Conduct as detailed at <https://www.boddington.wa.gov.au/council/our-council/code-of-conduct.aspx>
- Represent and communicate the views of the broader community they are representing.

Any material breach of the Responsibilities may result in termination of membership.

10. Communication

All ARG members are requested to provide the Shire with contact details (including email) to allow for distribution of workshop notes, and communication before, between and after workshops. Members acknowledge that photos of the Group, or individual members, may be published in various media, and are to expressly advise the Shire if permission for this is not granted.

All ARG members are free to discuss the outcomes of the workshops with other people, however the specific views and opinions of other ARG members are confidential and not to be shared outside the ARG.

11. Delegation

The ARG does not have decision making powers. Decisions relating to expenditure of Shire funds are to be authorised through Shire administrative processes.

DRAFT

9.2.3 Proposed Budget Amendment – Heart Sculpture

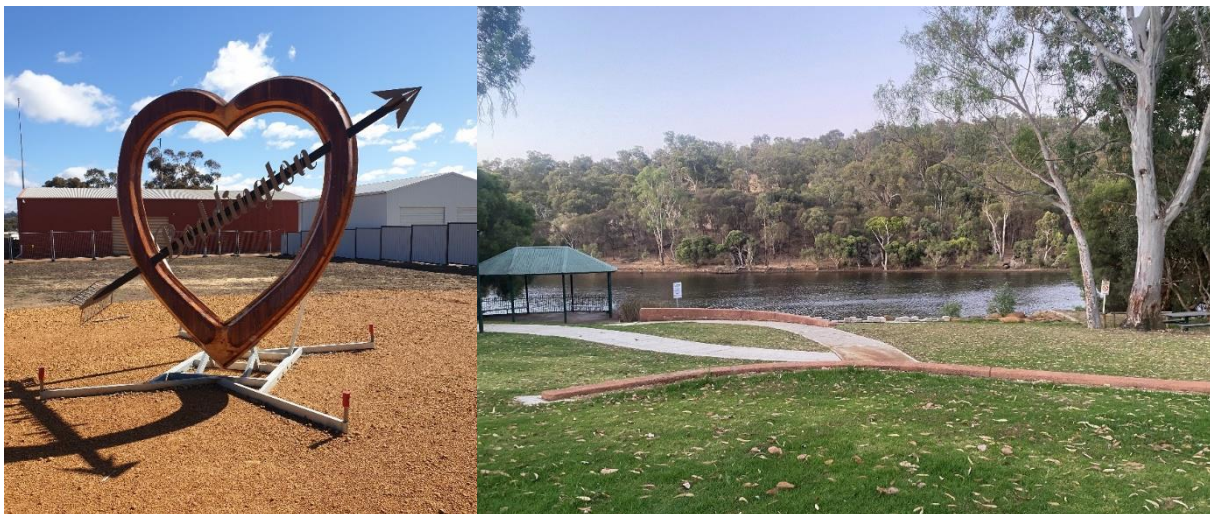
File Reference: 3.000658
Applicant: Nil
Previous Item: Nil
Author: Chief Executive Officer
Disclosure of Interest: Nil
Voting Requirements: Absolute Majority
Attachments: Nil

Summary

Council is requested to approve an amendment to the adopted 2023/24 Budget, to provide funds for the modifications and positioning of the heart sculpture.

Background

The heart sculpture was acquired by the Shire as a part of a previous sculpture competition. In 2023, a permanent location for the heart sculpture was identified as the Hotham River foreshore, in a prominent position overlooking the river.



Since that time, quotations have been sought to modify the frame, to allow it to be secured in the Hotham River foreshore precinct. Given there is no provision for the works in the current budget, Council approval is required to allocate funds to the project should Council wish to continue with the installation.

Comment

The heart sculpture has been designed on a temporary frame to cater for viewing in a non-permanent location. In order to ensure the structure is able to be installed safely and securely in a manner that is suitable for public open space, modification works are required to be carried out. Quotations have been sought for these modifications, ranging between to \$6,848 to \$15,360. Installation costs are expected to be \$1,200. The quotations include timber restoration and protection works, construction of an appropriate frame, and reattaching this frame to the sculpture.

Consideration has been given to the potential cost decrease if the sculpture was located elsewhere, however, irrespective of the location, the modifications are required.

The sculpture will also require annual maintenance, such as the application of an oil product similar to the process for other timber furniture and decking throughout the Shire. Council may wish to consider another location to provide protection from the weather, and therefore reduce ongoing maintenance, however, the cost impact of different locations is considered to be negligible. The positioning of the sculpture overlooking the Hotham River is considered an ideal location.

Council may also determine to not proceed with a public installation and therefore not allocate any funds to the project.

Consultation

Nil

Strategic Implications

Aspiration	Prosperity
Outcome 11	An attractive destination for day trips and short stays visitors
Objective 11.1	Develop and promote high quality tourist accommodation and experiences.

Legislative Implications

Local Government Act 1995

Section 6.8 - Expenditure from municipal fund not included in annual budget

- 1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
 - a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - b) is authorised in advance by resolution*; or
 - c) is authorised in advance by the mayor or president in an emergency.

* Absolute majority required.

Policy Implications

Nil

Financial Implications

The Budget Review has confirmed that there are sufficient funds to accommodate an allocation of \$8,000 to this project.

Economic Implications

The heart sculpture is proposed as a tourism product for Boddington, as a part of the Sculpture Trail. It is considered important to proceed with an installation somewhere in the Town Centre.

Social Implications

Nil

Environmental Considerations

Nil

Risk Considerations

Risk Statement and Consequence	The key risk is the failure to adequately display and promote the heart sculpture, when there may be a community expectation to do so.
Risk Rating (prior to treatment or control)	Moderate
Principal Risk Theme	Reputational
Risk Action Plan (controls or treatment proposed)	If the location is required to be amended, the Sculpture Trail will be revised to modify the heart sculptures part in this.

Officer Recommendation and Council Decision

COUNCIL RESOLUTION: 24/24

Moved: Cr A Ryley

Seconded: Cr L Lewis

That Council approve an amendment to the 2023/24 Budget of \$8,000, being for the modification works and installation of the heart sculpture.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil

9.3 CORPORATE SERVICES

9.3.1 Payment Listing

File Reference:	3.0070
Applicant:	Nil
Previous Item:	Nil
Author:	Executive Manager Corporate Services
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	9.3.1A List of Payments ending 31 January 2024

Summary

The list of payments for January 2024 is presented for noting by Council.

Background

Council has delegated the Chief Executive Officer the exercise of its power to make payments from the Shires municipal fund and the trust fund.

In exercising their authority, and in accordance with the Local Government (Financial Management) Regulation, it is a requirement to produce a list of payments made from Councils Municipal Fund and Trust Fund bank accounts to be presented to Council for the purposes of noting, in the following month.

Comment

The List of Payments have been made in accordance with Council's adopted budget, and statutory obligations.

Consultation

Nil

Strategic Implications

Aspiration	Performance
Outcome 12	Visionary Leadership and Responsible Governance
Objective 12.2	Responsibly manage the Shire's finances, human resources and assets

Legislative Implications

Local Government (Financial Management) Regulations 1996 - Reg 13

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.

Policy Implications

Nil

Financial Implications

As disclosed within the payment listing.

Economic Implications

Nil

Social Implications

Nil

Environmental Considerations

Nil

Risk Considerations

Risk Statement and Consequence	Failure to present a detailed listing of payments made from the Shire bank accounts in the prescribed form would result in non-compliance with the Local Government (Financial Management) Regulations 1996, which may result in a qualified audit.
Risk Rating (prior to treatment or control)	Minor
Principal Risk Theme	Reputational / Compliance
Risk Action Plan (controls or treatment proposed)	Nil

Officer Recommendation and Council Decision

COUNCIL RESOLUTION: 25/24

Moved: Cr L Lewis

Seconded: Cr A Ryley

That Council receive the list of payments for the period ending 31 January 2024 as presented.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil

SHIRE OF BODDINGTON - LIST OF PAYMENTS - JANUARY 2024

Chq/EFT	Date	Name	Description	Amount
202	08/01/2024	SHIRE OF BODDINGTON	REFUND AGOSTINO - BSL	61.65
EFT25995	12/01/2024	INITIAL HYGIENE PTY LTD	SANITARY BIN SERVICE	528.51
EFT25996	12/01/2024	AUSTRALIA POST	POSTAGE FOR DECEMBER 2023	178.30
EFT25997	12/01/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (WA)	EXECUTIVE LEADERSHIP PROGRAM - JAMES WICKENS	2,810.00
EFT25998	12/01/2024	OFFICEWORKS	VISITOR ARMCHAIRS	2,506.79
EFT25999	12/01/2024	LANDGATE	RURAL UV'S CHARGEABLE	74.15
EFT26000	12/01/2024	ADVANTAGE ENVIRONMENTAL PEST CONTROL	ANT TREATMENT AT THE SWIMMING POOL	574.64
EFT26001	12/01/2024	EDGE PLANNING & PROPERTY	PLANNING SERVICES IN DECEMBER 2023	4,906.95
EFT26002	12/01/2024	TEAM GLOBAL EXPRESS PTY LTD	COURIER CHARGES	687.52
EFT26003	12/01/2024	OZTECH SECURITY	3 MONTHS MONITORING AT THE MEDICAL CENTRE	178.00
EFT26004	12/01/2024	SPEEDY ROCKS PTY LTD	PAINTING OF COMMUNITY GYM	11,110.00
EFT26005	12/01/2024	NEWMONT BODDINGTON GOLD	RENT 3 PRUSSIAN WAY	2,600.00
EFT26006	12/01/2024	DORMAKABA AUSTRALIA PTY LTD	AUTOMATIC DOOR SERVICE	115.50
EFT26007	12/01/2024	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT COLLECTION FEES DECEMBER 2023	145.20
EFT26008	12/01/2024	VOLT AIR PTY LTD	ELECTRICAL WORKS AT THE COMMUNITY GYM	15,942.50
EFT26009	12/01/2024	ZIRCODATA PTY LTD	MONTHLY RECORD STORAGE FEES	96.72
EFT26010	12/01/2024	GARRY VENTRIS	COUNCILLOR ALLOWANCES	5,517.00
EFT26011	12/01/2024	ACCESS LIFE	STRENGTH FOR LIFE COACH FEES DECEMBER 2023	315.00
EFT26012	12/01/2024	BODDINGTON MINI SKIPS	COLLECT AND EMPTY SKIP BIN GENERAL WASTE 6M3	315.00
EFT26013	12/01/2024	THE WEST AUSTRALIAN (IRSA)	ADVERTISING IN THE WEST AUSTRALIAN	550.00
EFT26014	12/01/2024	COMMON GROUND TRAILS PTY LTD	BODDINGTON MOUNTAIN BID TRAILS PROGRESS PAYMENT	1,988.55
EFT26015	12/01/2024	BODDINGTON CONCRETE	CONCRETE TO RED HILL RESERVE & WORKS DEPOT	5,911.46
EFT26016	12/01/2024	OFFICE OF THE AUDITOR GENERAL	AUDIT FEES YEAR END 30 JUNE 2023	32,274.00
EFT26017	12/01/2024	PHASE3 LANDSCAPE CONSTRUCTION P/L	PREPARATION OF QUOTATION FOR GRANT APPLICATIONS	528.00
EFT26018	12/01/2024	RURAL & REGIONAL ECONOMIC SOLUTIONS P/L	AGED ACCOMMODATION PROJECT PLANNING	2,141.34
EFT26019	12/01/2024	MARRADONG CONTRACTING PTY LTD	SUPPLY & DELIVER GRAVEL TO HARVEY-QUINDANNING RD	204,595.29
EFT26020	12/01/2024	SCAVENGER SUPPLIES PTY LTD	FULL FACE RESPIRATOR BAG	38.50
EFT26021	12/01/2024	SHERRIN RENTALS PTY LTD	ROLLER HIRE	4,756.41
EFT26022	12/01/2024	J & M REID EARTHMOVING PTY LTD	WATERCART HIRE FOR HQ ROADWORKS	17,396.50
EFT26023	12/01/2024	ANDREW THOMAS RYLEY	COUNCILLOR ALLOWANCES	1,658.00
EFT26024	12/01/2024	BODDINGTON POST OFFICE & STORE	STATIONARY ITEMS FOR DECEMBER 2023	650.68
EFT26025	12/01/2024	SERVICES AUSTRALIA CHILD SUPPORT	PAYROLL DEDUCTIONS/CONTRIBUTIONS	361.45
EFT26026	12/01/2024	CORE BUSINESS AUSTRALIA PTY LTD	ABORIGINAL ENGAGEMENT OFFICER	6,262.20
EFT26027	12/01/2024	GFG TEMPORARY ASSIST	PROJECT MANAGEMENT SERVICES GENERAL	3,522.48
EFT26028	12/01/2024	GREAT WESTERN SERVICES	SUPPLY & INSTALL MDF AND TRIMMINGS TO UAT DOORS	1,482.21
EFT26029	12/01/2024	SUMMERS LEGAL PTY LTD	REPRESENTATION OBJECTION TO EXPLORATION LICENCE	4,683.52
EFT26030	12/01/2024	PRESTIGE LOCK SERVICE	LOCKSMITH COMMUNITY GYM	221.95
EFT26031	12/01/2024	AUSTRALIA'S GOLDEN OUTBACK	MEMBERSHIP OF AUSTRALIA'S GOLDEN OUTBACK	175.00
EFT26032	12/01/2024	STEWART & HEATON PTY LTD	PROTECTIVE WEAR	735.44
EFT26033	12/01/2024	AVON WASTE	RUBBISH SERVICE FOR DECEMBER 2023	6,558.29
EFT26034	12/01/2024	BODDINGTON SERVICE STATION	SERVICE FIRE COMMANDER VEHICLE	859.35
EFT26035	12/01/2024	WESTRAC EQUIPMENT WA PTY LTD	GRADER REPAIRS	1,918.20
EFT26036	12/01/2024	LOGO APPOINTMENTS WA	CONTRACTING SERVICES - RELIEF HR OFFICER	3,480.60
EFT26037	12/01/2024	CHUBB FIRE & SECURITY PTY LTD	MONTHLY FIRE PANEL SERVICING	330.00
EFT26038	12/01/2024	THE LOCK MAN SECURITY	REKEY 19 INTERNAL LOCKS	1,460.00
EFT26039	19/01/2024	BODDINGTON HARDWARE AND NEWSAGENCY	HARDWARE ITEMS DECEMBER 2023	11,786.84
EFT26040	19/01/2024	CONTRACT AQUATIC SERVICES	POOL MANAGEMENT CONTRACT JANUARY 2024	15,000.00
EFT26041	19/01/2024	GABRIELLE LOUISEMARY ROBERTS	REFUND FOR CANCELLED BUILDING APPLICATION	61.65
EFT26042	19/01/2024	THE FOOD BOSS	CATERING SERVICES	136.00
EFT26043	19/01/2024	BODDINGTON MINI SKIPS	TOWN BIN COLLECTION FOR DECEMBER 2023	2,340.00
EFT26044	19/01/2024	PERTH BOUNCY CASTLE HIRE	INFLATABLES FOR AUSTRALIA DAY 2024	5,321.58
EFT26046	19/01/2024	BIG SKY ENTERTAINMENT (WA) PTY LTD	MUSIC FOR AUSTRALIA DAY EVENT	2,585.00
EFT26047	19/01/2024	OPTIC CONCRETE	CRIB ROOM & TABLE CONCRETE SLABS	6,572.50
EFT26048	19/01/2024	TAYLOR MICKLE	REIMBURSEMENT FOR REFRESHMENTS	54.00
EFT26049	19/01/2024	KAREN ELIZABETH JOHNSTON	RATES REFUND A1799	97.00
EFT26050	19/01/2024	GREG DAY MOTORS	FUEL FOR DECEMBER 2023	10,057.62
EFT26051	19/01/2024	SHIRE OF BODDINGTON	BSL COMMISSION DECEMBER 2023	35.00
EFT26052	19/01/2024	AUSTRALIAN TAXATION OFFICE	BAS DECEMBER 2023	70,915.00
EFT26053	19/01/2024	DEPARTMENT OF MINES,INDUSTRY REGULATION AND SAFETY	BSL FOR DECEMBER 2023	2,055.16
EFT26054	19/01/2024	CAROL JOY ANNE ALLBEURY	REFUND FOR RENT FORREST ST	1,482.00
EFT26055	19/01/2024	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF DECEMBER 2023	231.75
EFT26056	19/01/2024	SHIRE OF BODDINGTON	COMMISSION BCITF DECEMBER 2023	8.25
EFT26057	25/01/2024	BODDINGTON MEDICAL CENTRE	PRE-EMPLOYMENT MEDICAL	330.00
EFT26058	25/01/2024	LANDGATE	ONLINE LAND ENQUIRY	30.50
EFT26059	25/01/2024	ADVANTAGE ENVIRONMENTAL PEST CONTROL	PEST CONTROL - HOTHAM PARK	341.00
EFT26060	25/01/2024	BODDINGTON TYRE SERVICE	NEW TYRES & BATTERY MINI DIGGER, RANGER VEHICLE AND FIRE CONTROL VEHICLE	2,961.00
EFT26061	25/01/2024	DOWN TO EARTH TRAINING & ASSESSING	STAFF TRAINING COURSE	100.00
EFT26062	25/01/2024	DEPARTMENT OF BIODIVERSITY, CONSERVATION AND ATTRACTIONS	COMMUNICATION BASE LEASE 1916/97	2,119.69
EFT26063	25/01/2024	ABCO PRODUCTS PTY LTD	CLEANING PRODUCTS	571.60
EFT26064	25/01/2024	BODDINGTON CARPET CARE	CARPET CLEANING AT VARIOUS SHIRE BUILDINGS	7,898.00
EFT26065	25/01/2024	COLOR CONTRAST PAINTING SERVICES	PAINTING OF THE COMMUNITY GYM	16,236.00
EFT26066	25/01/2024	INDUSTRIAL AUTOMATION GROUP	WI-SP SUPPORT STANDPIPE ACCESS	1,055.45
EFT26067	25/01/2024	BRIGHTHOUSE	CARAVAN PARK RFQ	6,423.64
EFT26068	25/01/2024	SHERIDAN'S	STAFF NAME BADGES	99.94
EFT26069	25/01/2024	WALLIS COMPUTER SOLUTIONS	LAPTOP SET UP AND TRAVEL EXPENSE	2,007.50
EFT26070	25/01/2024	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT COLLECTION FEES FOR DECEMBER 2023	27.50

SHIRE OF BODDINGTON - LIST OF PAYMENTS - JANUARY 2024

EFT26071	25/01/2024	VOLT AIR PTY LTD	ELECTRICAL WORK AT BODDINGTON OLD SCHOOL	2,689.00
EFT26072	25/01/2024	LG ASSIST ANZ PTY LTD	12 MONTH ADVERTISING PACKAGE	1,320.00
EFT26073	25/01/2024	THE FOOD BOSS	CATERING SERVICES	489.00
EFT26074	25/01/2024	THE WEST AUSTRALIAN (IRSA)	ADVERTISING IN THE WEST AUSTRALIAN IRSA SW	550.00
EFT26075	25/01/2024	PEEL BRIGHT MINDS	SPONSORSHIP PEEL BRIGHT MINDS TRAIL BLAZERS	1,100.00
EFT26076	25/01/2024	FLEX FITNESS EQUIPMENT	FITNESS EQUIPMENT FOR GYM	40,000.00
EFT26077	25/01/2024	CORSIGN WA	SIGNAGE	148.50
EFT26078	25/01/2024	SAPIO PTY LTD	SWIPE CARD SYSTEM FOR THE REC CENTRE	22,857.16
EFT26079	25/01/2024	SERVICES AUSTRALIA CHILD SUPPORT	PAYROLL DEDUCTIONS/CONTRIBUTIONS	357.09
EFT26080	25/01/2024	BELINDA KNIGHT	CONSULTANCY SERVICES - RATE REVIEW	2,722.50
EFT26081	25/01/2024	CONNECT CALL SERVICES	AFTER HOURS CALL SERVICE DECEMBER 2023	539.00
EFT26082	25/01/2024	EVERGREEN SYNTHETIC GRASS	BOWLING GREEN PROJECT	88,117.20
EFT26083	25/01/2024	PYKE PLUMBING & GAS PTY LTD	GYM PROJECT - PLUMBING WORK	10,090.63
EFT26084	25/01/2024	EV CHARGING SYSTEMS	EV CHARGING SYSTEM BODDINGTON OLD SCHOOL	39,013.78
EFT26085	25/01/2024	INTERNODE PTY LTD	BROADBAND SERVICE AT THE MEDICAL CENTRE	109.99
EFT26086	25/01/2024	AVON WASTE	RUBBISH SERVICE FOR JANUARY 2024	13,063.24
EFT26087	25/01/2024	LOGO APPOINTMENTS WA	CONTRACTING SERVICES - RELIEF HR OFFICER	5,141.29
EFT26088	25/01/2024	METRO COUNT	BITUMEN TAPE	284.90
EFT26089	25/01/2024	THE LOCK MAN SECURITY	REKEY LOCKS AT THE GYM	1,313.50
DD16155.1	02/01/2024	PRECISION ADMINISTRATION SERVICES P/L	SUPERANNUATION CONTRIBUTIONS	15,253.23
DD16155.2	02/01/2024	WESTNET	INTERNET CHARGES - MEDICAL CENTRE	39.95
DD16155.3	02/01/2024	KLEENHEAT GAS	CYLINDER SERVICE FEE - 20 POLLARD ST	200.20
DD16157.1	03/01/2024	NATIONAL AUSTRALIA BANK	TRANSACT FEE	16.75
DD16159.1	04/01/2024	WESTNET	INTERNET CHARGES - POOL	59.95
DD16159.2	04/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	4,850.45
DD16159.3	04/01/2024	SYNERGY	ELECTRICITY CHARGES - CENTRAL PARK	72.84
DD16161.1	05/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	3,229.25
DD16169.1	08/01/2024	NEWBOOK PTY LTD	CARAVAN PARK ONLINE BOOKINGS 97 @ \$1.10	256.70
DD16169.2	08/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,303.45
DD16169.3	08/01/2024	SYNERGY	ELECTRICITY CHARGES - DRS HOUSE 15 BLUE GUM	169.82
DD16169.4	08/01/2024	TELSTRA LIMITED	MOBILE PHONE CHARGES - SHIRE	686.17
DD16171.1	09/01/2024	PRECISION ADMINISTRATION SERVICES P/L	SUPERANNUATION CONTRIBUTIONS	14,048.56
DD16171.2	09/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	913.65
DD16173.1	10/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,051.80
DD16177.1	11/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	6,450.45
DD16182.1	15/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	560.95
DD16184.1	12/01/2024	SYNERGY	ELECTRICITY CHARGES - VARIOUS SHIRE LOCATIONS	3,257.13
DD16184.2	12/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	2,494.50
DD16190.1	16/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	12,221.70
DD16191.1	17/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	909.90
DD16191.2	17/01/2024	SYNERGY	ELECTRICITY CHARGES - VARIOUS SHIRE LOCATIONS	2,031.44
DD16191.3	17/01/2024	TELSTRA LIMITED	PHONE CHARGES - SES LANDLINES	195.00
DD16200.1	18/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	108.20
DD16211.1	22/01/2024	WATER CORPORATION	WATER CHARGES - VARIOUS SHIRE LOCATIONS	1,088.86
DD16211.2	22/01/2024	BOC GASES	GAS CONTAINER FEES	19.85
DD16212.1	23/01/2024	PRECISION ADMINISTRATION SERVICES P/L	SUPERANNUATION CONTRIBUTIONS	15,785.35
DD16212.2	23/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,502.85
DD16212.3	23/01/2024	WA TREASURY CORPORATION	LOAN GUARANTEE	6,416.54
DD16213.1	19/01/2024	BUSINESS FUEL CARDS (FLEET CARD)	FIRE BRIGADE FLEET CARDS	368.65
DD16213.2	19/01/2024	WATER CORPORATION	WATER CHARGES - VARIOUS SHIRE LOCATIONS	5,714.01
DD16213.3	19/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,220.90
DD16214.1	24/01/2024	WATER CORPORATION	WATER CHARGES - VARIOUS SHIRE LOCATIONS	29,241.70
DD16214.2	24/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	426.00
DD16214.3	24/01/2024	SYNERGY	ELECTRICITY CHARGES - VARIOUS SHIRE LOCATIONS	2,435.38
DD16214.4	24/01/2024	TELSTRA LIMITED	PHONE CHARGES - VARIOUS SHIRE LOCATIONS	1,049.45
DD16227.1	29/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,569.25
DD16227.2	29/01/2024	SYNERGY	ELECTRICITY CHARGES - VARIOUS SHIRE LOCATIONS	2,153.88
DD16228.1	30/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,649.30
DD16228.2	30/01/2024	KLEENHEAT GAS	BULK GAS - VARIOUS SHIRE LOCATIONS	1,234.18
DD16228.3	30/01/2024	SYNERGY	ELECTRICITY CHARGES - TV TOWER	446.15
DD16229.1	25/01/2024	EASIFLEET MANAGEMENT	LEASE PAYMENT - CEO 1HIZ195 & EMDS 1GVR651	3,960.44
DD16229.2	25/01/2024	WATER CORPORATION	WATER CHARGES- VARIOUS SHIRE LOCATIONS	3,441.02
DD16229.3	25/01/2024	NATIONAL AUSTRALIA BANK	NAB CONNECT FEE	70.73
DD16229.4	25/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,511.80
DD16230.1	31/01/2024	NATIONAL AUSTRALIA BANK	NAB BPAY & ACCT FEES	447.57
DD16230.2	31/01/2024	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	420.25
DD16230.3	31/01/2024	SYNERGY	ELECTRICITY CHARGES - COMMUNITY HUB	256.91
DD		NAB CREDIT CARD		6,374.54
				<u>911,238.40</u>
		JEFF ATKINS		
	12/12/2023	JAYCAR PTY LTD	REPLACEMENT NBN POWER SUPPLY WITH LEAD	51.95
	12/12/2023	D A CHRISTIE PTY LTD	EMBROIDERY SHIRE LOGO	161.70
	27/12/2023	DEPARTMENT OF TRANSPORT	TRANSFER FEE 1TZB422	20.40
		JAMES WICKENS		
		SAM KEMPTON		
	07/12/2023	KMART	ITEMS FOR THE CHRISTMAS CELEBRATIONS	587.75
	07/12/2023	KMART	ITEMS FOR THE CHRISTMAS CELEBRATIONS	271.50
	07/12/2023	KMART	ITEMS FOR THE CHRISTMAS CELEBRATIONS	-5.00
	07/12/2023	KMART	ITEMS FOR THE CHRISTMAS CELEBRATIONS	-4.00
	11/12/2023	BODDINGTON POST OFFICE	PRIZE FOR THE SENIORS LUNCH	55.95
	11/12/2023	ALL WALKS OF LIFE	PRIZE FOR THE SENIORS LUNCH	50.00

SHIRE OF BODDINGTON - LIST OF PAYMENTS - JANUARY 2024

11/12/2023 BODDINGTON HARDWARE	PRIZE FOR THE SENIORS LUNCH	50.00
11/12/2023 BODDINGTON PHARMACY	PRIZE FOR THE SENIORS LUNCH	50.00
11/12/2023 NIKITTA LEE BEAUTY	PRIZE FOR THE SENIORS LUNCH	50.00
11/12/2023 THE FOOD BOSS	PRIZE FOR THE SENIORS LUNCH	50.00
11/12/2023 BITCHIN KITCHEN	PRIZE FOR THE SENIORS LUNCH	50.00
11/12/2023 BODDINGTON POST OFFICE	PRIZES FOR THE CHRISTMAS CELEBRATIONS 2023	211.65
13/12/2023 NETFLIX	SUBSCRIPTION FOR THE YOUTH CENTRE	16.99
18/12/2023 KMART	TABLE DECORATIONS FOR THE SENIORS LUNCH	108.00
CARA RYAN		
04/12/2023 BIGW	STATIONERY TO BE REIMBURSED	58.00
04/12/2023 EG GROUP/EATON FAIR	FUEL - BT04	101.53
07/12/2023 ADOBE	LICENSE	66.39
11/12/2023 SHIRE OF WANDERING	FUEL - BT04	116.52
21/12/2023 BODDINGTON POST OFFICE	FAREWELL GIFT CARD - EMPLOYEE GRATUITY	50.00
27/12/2023 WA NEWSPAPER	DIGITAL SUBSCRIPTION	28.00
27/12/2023 SHIRE OF WANDERING	FUEL - BT04	101.08
JULIE BURTON		
04/12/2023 MAILCHIMP	NEWSLETTER SOFTWARE	50.24
04/12/2023 EXETEL PTY LTD	INTERNET PLAN	975.00
04/12/2023 BOUNDARY ISLAND	STAFF CHRISTMAS FUNCTION	950.00
05/12/2023 DROP BOX	COUNCILLOR INFORMATION	18.69
14/12/2023 ADOBE	LICENSE	29.99
15/12/2023 BODDINGTON POST OFFICE	STAFF CHRISTMAS GIFT CARDS	750.00
15/12/2023 BODDINGTON POST OFFICE	STAFF CHRISTMAS GIFT CARDS	750.00
15/12/2023 BODDINGTON POST OFFICE	STAFF CHRISTMAS GIFT CARDS	500.00
19/12/2023 REMARKABLE	SUBSCRIPTION FEE	4.99
28/12/2023 NAB CARD FEE	FEE	45.00
28/12/2023 NAB INTERNATIONAL TRANSACTION FEES	FEE	2.22
PAYROLL PAYMENTS		
NAB	NET PAYROLL F/N ENDING 07/01/2024	71,119.65
NAB	NET PAYROLL F/N ENDING 21/01/2024	81,869.74
TOTAL MUNI		<u>1,064,227.79</u>
TOTAL TRUST & MUNI		<u>1,064,227.79</u>

9.3.2 Financial Report

File Reference: 3.0056
Applicant: Nil
Previous Item: Nil
Author: Executive Manager Corporate Services
Disclosure of Interest: Nil
Voting Requirements: Simple Majority
Attachments: 9.3.2A Monthly Financial Report January 2024

Summary

The Monthly Financial Report for 31 January 2024 is presented for Councils consideration.

Background

In accordance with the Local Government Act 1995, a statement of financial activity must be presented at an Ordinary Meeting of Council. This is required to be presented within two months, after the end of the month, to which the statement relates.

The statement of financial activity is to report on the revenue and expenditure as set out in the annual budget for the month, including explanations of any variances. Regulation 34, from the Local Government (Financial Management) Regulations 1996 sets out the detail that is required to be included in the reports.

Comment

The attached monthly financial statements and supporting information have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

Consultation

Nil

Strategic Implications

Aspiration	Performance
Outcome 12	Visionary Leadership and Responsible Governance
Objective 12.2	Responsibly manage the Shire's finances, human resources and assets

Legislative Implications

Local Government Act 1995

Section 6.4 Specifies that a local government is to prepare such other financial reports as are prescribed.

Local Government (Financial Management) Regulations 1996

Regulation 34 states:

- (1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that month in the following detail:
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
 - (b) budget estimates to the end of month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to

- which the statement relates;
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c);
- (e) the net current assets at the end of the month to which the statement relates.

Sub regulations 2, 3, 4, 5, and 6 prescribe further details of information to be included in the monthly statement of financial activity.

Policy Implications

Nil

Financial Implications

As disclosed in the financial statements.

Economic Implications

Nil

Social Implications

Nil

Environmental Considerations

Nil

Risk Considerations

Risk Statement and Consequence	Failure to monitor the Shire’s ongoing financial performance would increase the risk of a negative impact on the Shire’s financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.
Risk Rating (prior to treatment or control)	Minor
Principal Risk Theme	Reputational / Compliance
Risk Action Plan (controls or treatment proposed)	Nil

Officer Recommendation and Council Decision

COUNCIL RESOLUTION: 26/24

Moved: Cr L Lewis

Seconded: Cr E Smalberger

That Council receive the financial statements as presented, for the period ending 31 January 2024.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)

For the Period Ended 31 January 2024

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF BODDINGTON
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

		Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c)-(b)	(c)-(b)/(b)		
	\$	\$	\$	\$	%		
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	6	6,538,742	6,529,573	6,537,767	8,194	0%	
Grants, subsidies and contributions	10	339,835	195,123	208,333	13,210	7%	
Fees and charges		1,199,971	856,084	918,935	62,851	7%	
Interest revenue		211,977	119,139	177,609	58,470	49%	▲
Other revenue		103,450	60,142	109,352	49,210	82%	▲
Profit on disposal of assets	8	65,582	65,582	30,103	(35,479)	(54%)	▼
		8,459,557	7,825,643	7,982,099	156,456		
Expenditure from operating activities							
Employee costs		(3,253,044)	(1,910,294)	(1,862,861)	47,433	2%	
Materials and contracts		(3,149,536)	(1,891,880)	(1,758,709)	133,171	7%	
Utility charges		(341,558)	(199,498)	(193,909)	5,589	3%	
Depreciation		(2,706,950)	(1,579,053)	(1,349,859)	229,194	15%	▲
Finance Costs		(54,968)	(29,131)	(29,131)	0	0%	
Insurance		(226,419)	(226,356)	(227,069)	(713)	(0%)	
Other expenditure		(25,850)	(15,085)	(19,301)	(4,216)	(28%)	
Loss on disposal of assets	8	0	0	0	0	0%	
		(9,758,325)	(5,851,297)	(5,440,839)	410,458		
Non-cash amounts excluded from operating activities	2(b)	2,641,368	1,513,471	1,319,756	(193,715)	(13%)	▼
Amount attributable to operating activities		1,342,600	3,487,817	3,861,016	373,199		
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	10	3,876,677	391,192	532,562	141,370	36%	▲
Proceeds from disposal of assets	8	189,000	21,000	33,818	12,818	61%	▲
		4,065,677	412,192	566,380	154,188		
Outflows from investing activities							
Payments for property, plant and equipment	8	(1,684,009)	(642,809)	(654,314)	(11,505)	(2%)	
Payments for construction of infrastructure	8	(5,435,531)	(665,813)	(836,297)	(170,484)	(26%)	▼
		(7,119,540)	(1,308,622)	(1,490,612)	(181,990)		
Amount attributable to investing activities		(3,053,863)	(896,430)	(924,232)	(27,802)		
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	515,555	211,963	211,963	0	0%	
		515,555	211,963	211,963	0		
Outflows from investing activities							
Repayment of borrowings	9	(369,416)	(183,061)	(183,061)	0	0%	
Transfer to reserves	4	(834,536)	(19,000)	(25,268)	(6,268)	(33%)	
		(1,203,952)	(202,061)	(208,329)	(6,268)		
Amount attributable to financing activities		(688,397)	9,902	3,634	(6,268)		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus of deficit at the start of the financial year	2(a)	2,383,660	2,383,660	2,110,832	(272,828)	(11%)	▼
Amount attributable to operating activities		1,342,600	3,487,817	3,861,016			
Amount attributable to investing activities		(3,053,863)	(896,430)	(924,232)			
Amount attributable to financing activities		(688,397)	9,902	3,634			
Surplus or deficit after imposition of general rates		(16,000)	4,984,949	5,051,250			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF BODDINGTON
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2024**

	30-06-2023	31 Jan 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,009,668	9,933,038
Trade and other receivables	637,549	1,825,764
Other assets	7,883	7,883
TOTAL CURRENT ASSETS	8,655,100	11,766,685
NON-CURRENT ASSETS		
Trade and other receivables	23,375	23,375
Other financial assets	40,745	40,745
Property, plant and equipment	38,372,382	38,468,657
Infrastructure	62,303,561	62,304,273
TOTAL NON-CURRENT ASSETS	100,740,063	100,837,050
TOTAL ASSETS	109,395,163	112,603,735
CURRENT LIABILITIES		
Trade and other payables	913,531	543,737
Other liabilities	3,386,114	4,113,766
Borrowings	369,416	186,355
Employee related provisions	203,240	203,240
TOTAL CURRENT LIABILITIES	4,872,301	5,047,098
NON-CURRENT LIABILITIES		
Other liabilities	0	0
Borrowings	1,386,659	1,386,659
Employee related provisions	65,440	65,440
TOTAL NON-CURRENT LIABILITIES	1,452,099	1,452,099
TOTAL LIABILITIES	6,324,400	6,499,197
NET ASSETS	103,070,763	106,104,538
EQUITY		
Retained surplus	34,019,769	37,305,560
Reserve accounts	2,041,385	1,829,422
Revaluation surplus	66,969,556	66,969,556
TOTAL EQUITY	103,030,710	106,104,538

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

SHIRE OF BODDINGTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 08 February 2024

SHIRE OF BODDINGTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening	Last Year Closing	Year to Date
	Note	30 June 2023	30 June 2023	31 Jan 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	4	8,009,668	8,009,668	9,933,038
Rates receivables	5	300,227	300,227	748,881
Receivables	5	336,500	337,325	1,076,883
Inventories		0	0	0
Other current assets		7,883	7,883	7,883
Less: Current liabilities				
Payables	7	(789,786)	(913,531)	(543,739)
Borrowings	9	(369,416)	(369,416)	(186,355)
Capital grant/contribution liability	10	(3,236,207)	(3,086,114)	(3,813,766)
Lease Loan - retirement village		0	(300,000)	(300,000)
Provisions		(203,240)	(203,240)	(203,240)
Less: Total adjustments to net current assets	2(c)	(1,671,969)	(1,671,969)	(1,668,335)
Closing funding surplus / (deficit)		2,383,660	2,110,832	5,051,250

(b) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
	Notes	\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	8	(65,582)	(65,582)	(30,103)
Add: Depreciation on assets		2,706,950	1,579,053	1,349,859
Total non-cash items excluded from operating activities		2,641,368	1,513,471	1,319,756

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening	Last Year Closing	Year to Date
		30 June 2023	30 June 2023	31 January 2024
Adjustments to net current assets				
Less: Reserves - restricted cash	4	(2,041,385)	(2,041,385)	(1,854,690)
Add: Borrowings	9	369,416	369,416	186,355
Add: Provisions - employee		0	0	0
Total adjustments to net current assets		(1,671,969)	(1,671,969)	(1,668,335)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF BODDINGTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

	Var. \$	Var. %	Explanation of Variances
	\$	%	
Revenue from operating activities			
Rates	8,194	0%	
Grants, subsidies and contributions	13,210	7%	
Fees and charges	62,851	7%	
Interest revenue	58,470	49%	▲ Permanent Variance - Interest earnings exceeding budget expectation due to increasing interest rates.
Other revenue	49,210	82%	▲ Permanent Variance - reimbursement for Workers Compensation payment higher than budget estimate.
Profit on disposal of assets	(35,479)	(54%)	▼ Timing - Vehicles still to be traded for new
Expenditure from operating activities			
Employee costs	47,433	2%	
Materials and contracts	133,171	7%	
Utility charges	5,589	3%	
Depreciation	229,194	15%	▲ Permanent - As a result of review of depreciation rates for building & other infrastructure following asset revaluation for June 2023
Finance Costs	0	0%	
Insurance	(713)	(0%)	
Other expenditure	(4,216)	(28%)	
Loss on disposal of assets	0	0%	
Non-cash amounts excluded from operating activities.	(193,715)	(13%)	▼ Permanent Variance - See above note regarding Depreciation variance
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	141,370	36%	▲ Permanent - Main Roads funding held in liabilities 21/22 - \$172,000
Proceeds from disposal of assets	12,818	61%	▲ Permanent - trade in values on Ranger Ute & Digger higher than budget estimate
Proceeds from financial assets at amortised cost - self supporting loans	0	0%	
Outflows from investing activities			
Payments for financial assets at amortised cost - self supporting loans	0	0%	
Payments for property, plant and equipment	(11,505)	(2%)	
Payments for construction of infrastructure	(170,484)	(26%)	▼ Permanent - 'Main Road Bridge Program - Bridge 4860 Lower Hotham Rd - funds received in 2021/2022. See corresponding capital grant funding variance.
Inflows from financing activities			
Proceeds from new debentures	0	0%	
Transfer to reserves	0	0%	
Outflows from financing activities			
Payments for principal portion of lease liabilities	0	0%	
Repayment of borrowings	0	0%	
Transfer to reserves	(6,268)	(33%)	
Surplus of deficit at the start of the financial year	(272,828)	(11%)	▼ Permanent Movement of Lease Loan of \$300,000 Liability moved from Non-Current to Current

SHIRE OF BODDINGTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

4 CASH AND FINANCIAL ASSETS

CASH AND INVESTMENTS

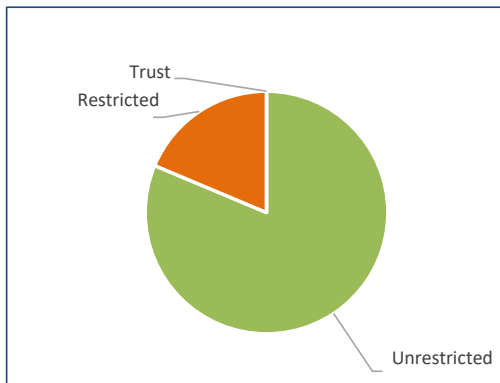
Description	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on hand							
Petty Cash & Floats	400	0	400			0.00%	On Hand
At Call Deposits							
Municipal Funds	509,092	0	509,092		NAB		At Call
Reserve Funds	0	0	0		NAB		At Call
Bonds & Deposits	148,195	0	148,195		NAB		At Call
Term Deposits & Overnight Cash Deposits							
Municipal Funds	7,420,661	0	7,420,661		Treasury	4.30%	Overnight
Reserve Funds	0	1,854,690	1,854,690		Treasury	4.30%	Overnight
Total	8,078,348	1,854,690	9,933,038	0			

KEY INFORMATION

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

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

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



Total Cash	Unrestricted
\$9.93 M	\$8.08 M

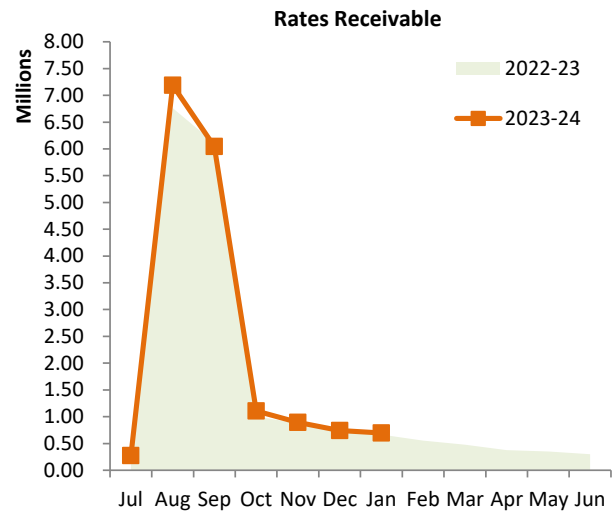
CASH BACKED RESERVES

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant	276,078	11,043	3,813	50,000		(121,343)	0	215,778	279,891
Building	299,278	11,971	4,134	100,000		0	0	411,249	303,412
Community Facility Fund	81,509	3,260	1,126	10,000		0	0	94,769	82,635
Refuse Site	80,345	3,214	1,109	50,000		0	0	133,559	81,454
Aged Housing	212,850	8,514	2,940	25,000		(90,000)	0	156,364	215,790
Swimming Pool	221,471	8,858	3,059	76,359		0	0	306,688	224,530
River Crossing	88,701	3,550	1,225	0		(92,249)	0	2	89,926
Prepaid Conditional Grants	203,985	0	0	0		(203,985)	(203,985)	0	0
Unspent Conditional Grants	7,978	0	0	0		(7,978)	(7,978)	0	0
Public Open Space	318,132	12,725	4,394	250,000		0	0	580,857	322,526
Town Weir Reserve	251,058	10,042	3,468	200,000		0	0	461,100	254,526
Total	2,041,385	73,177	25,268	761,359	0	(515,555)	(211,963)	2,360,366	1,854,690

SHIRE OF BODDINGTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

5 RECEIVABLES

Rates receivable	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	253,668	300,227
RATES - levied this year	5,227,323	6,537,767
RUBBISH - levied this year	253,247	298,036
ESL - levied this year	107,448	117,012
TOTAL levied this year	5,588,018	6,952,815
Less - collections to date	(5,541,459)	(6,504,161)
Equals current outstanding	300,227	748,881
Net rates collectable	300,227	748,881
% Collected	94.9%	89.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
		\$	\$	\$	\$	\$
Receivables - general	(4,639)	34,335	856,094	29,598	94,381	1,009,769
Percentage		3.4%	84.8%	2.9%	9.3%	
Balance per trial balance						
Sundry receivable						1,009,770
GST receivable						60,325
Increase in Allowance for impairment of receivables from contracts with customers						(4,873)
Other receivables - employee related provisions						11,661
Total receivables general outstanding						1,076,883

Amounts shown above include GST (where applicable)

KEY INFORMATION

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 uncollectable 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.

Classification and subsequent measurement

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

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

6 RATE REVENUE

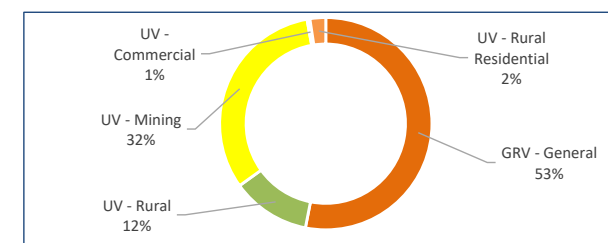
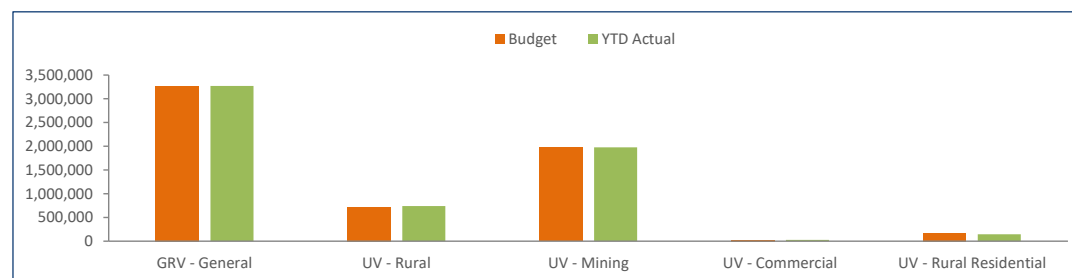
RATE REVENUE

General rate revenue	Budget						YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Interim Rate \$	Total Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
RATE TYPE										
Gross rental value										
GRV - General	0.116774	561	28,017,281	3,271,690	1,000	3,272,690	3,271,690	0	0	3,271,690
Unimproved value										
UV - Rural	0.005205	135	138,105,000	718,837	1,000	719,837	718,837	21,025	0	739,862
UV - Mining	0.031027	128	63,725,776	1,977,220	0	1,977,220	1,977,220	0	0	1,977,220
UV - Commercial	0.021617	2	1,252,000	27,064	0	27,064	27,064	0	0	27,064
UV - Rural Residential	0.009397	127	15,719,000	147,711	20,000	167,711	147,711	0	0	147,711
Sub-Total		953	246,819,057	6,142,522	22,000	6,164,522	6,142,522	21,025	0	6,163,547
Minimum payment	Minimum \$									
Gross rental value										
GRV - General	945	129	239,881	121,905	0	121,905	121,905	0	0	121,905
Unimproved value										
UV - Rural	945	99	13,088,000	93,555	0	93,555	93,555	0	0	93,555
UV - Mining	945	42	193,745	39,690	0	39,690	39,690	0	0	39,690
UV - Commercial	945	0	0	0	0	0	0	0	0	0
UV - Rural Residential	945	126	10,767,500	119,070	0	119,070	119,070	0	0	119,070
Sub-total		396	24,289,126	374,220	0	374,220	374,220	0	0	374,220
Amount from general rates						6,538,742				6,537,767

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

General Rates	
Budget	Actual
\$6.54 M	\$6.54 M



SHIRE OF BODDINGTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

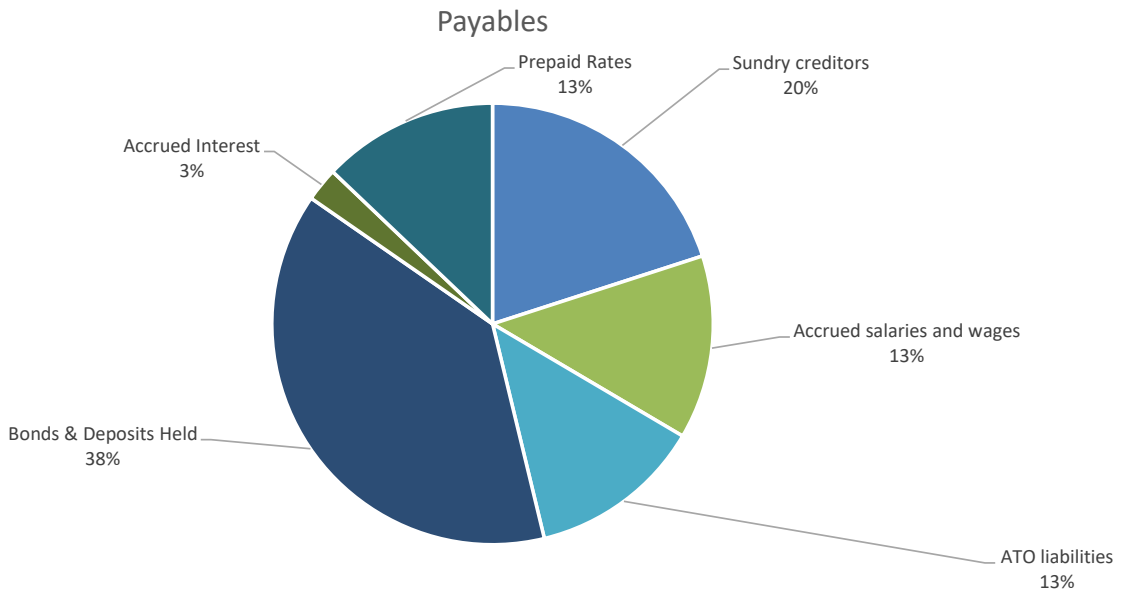
7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	67,072	11,464	0	0	78,536
Percentage	0%	85.4%	14.6%	0%	0%	
Balance per trial balance						
Sundry creditors						78,536
Accrued salaries and wages						52,827
ATO liabilities						50,017
Bonds & Deposits Held						150,722
Accrued Interest						9,691
Prepaid Rates						50,559
Unclaimed Funds						490
Road Safety Alliance						150,897
Total payables general outstanding						543,739

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.

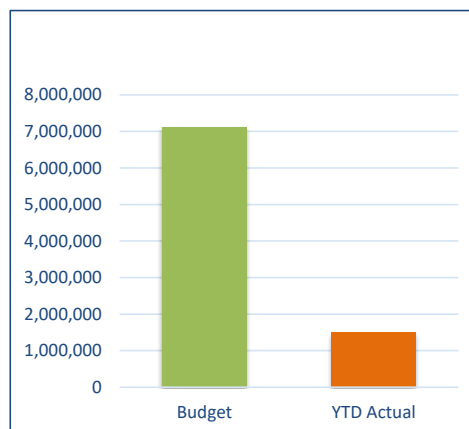


8 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Furniture and Equipment	49,039	29,839	29,057	(782)
Land and Buildings	919,700	550,700	557,720	7,020
Plant and Equipment	715,270	62,270	67,538	5,268
Road Infrastructure	1,588,689	364,500	363,420	(1,080)
Footpath Infrastructure	679,414	7,800	7,852	52
Drainage Bridges Culverts	425,000	12,000	184,500	172,500
Infrastructure - Parks, Gardens, Recreation Facilities	2,742,428	281,513	280,525	(988)
Total Capital Acquisitions	7,119,540	1,308,622	1,490,612	181,990
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,876,677	391,192	532,562	141,370
Other (disposals & C/Fwd)	189,000	21,000	33,818	12,818
Cash backed reserves				
Aged Housing	100,000	0	0	0
Contribution - operations	2,953,863	896,430	1,136,195	239,765
Capital funding total	7,119,540	1,308,622	1,490,612	181,990

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$7.12 M	\$1.49 M	21%

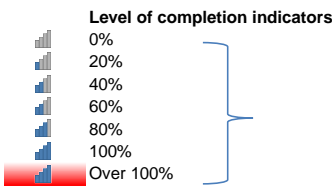
Capital Grants	Annual Budget	YTD Actual	% Received
	\$3.88 M	\$0.53 M	14%

8 CAPITAL ACQUISITIONS DETAILED

Capital Disposals

Asset description	Amended Budget			YTD Actual		
	Net Book Value	Proceeds	Profit / (Loss)	Net Book Value	Proceeds	Profit / (Loss)
Isuzu 4.5T Tipper	16,036	15,000	(1,036)	0	0	0
Hino 6T Truck	33,000	40,000	7,000	0	0	0
Ford Ranger Supercab	5,150	14,000	8,850	2,992	22,000	19,008
Mitsubishi Pajero	350	30,000	29,650	0	0	0
Dingo Digger	1,091	7,000	5,909	723	11,818	11,095
Road Broom	0	8,000	8,000	0	0	0
McConnel Flail Mower	40,855	40,000	(855)	0	0	0
Fuso Truck	26,936	35,000	8,064	0	0	0
	123,418	189,000	65,582	3,715	33,818	30,103

Capital Acquisitions




























Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)
IT Equipment	34,200	19,000	18,072	928
Councillor Tablets	4,000	0	0	0
CCTV Upgrades	10,839	10,839	10,985	(146)
Total Furniture & Equipment	49,039	29,839	29,057	782
Building Asset Renewal Program	120,000	10,000	0	10,000
Upgrade to Pavilion to accommodate Gym	239,000	239,000	250,914	(11,914)
Crib Room for Deport	150,000	136,000	135,358	642
Recreation Centre - Solar Panels	20,000	20,000	20,500	(500)
Doctors House - Solar Panels	5,000	5,000	6,950	(1,950)
Foreshore Toilet Block	120,000	0	0	0
Recreation Centre	17,500	17,500	21,026	(3,526)
Pound Complex	15,000	0	0	0
Depot	18,200	18,200	17,617	583
Visitor Centre	25,000	0	0	0
Upgrade Interpretive Centre	100,000	15,000	15,113	(113)
Land - Eucalypt Street	90,000	90,000	90,242	(242)
Total Land & Buildings	919,700	550,700	557,720	(6,778)
4.5 Tonne Tipper	60,000	0	0	0
6 Tonne Truck	270,000	0	0	0
Slip on Unit for Ranger Vehicle	27,270	27,270	27,270	0
Replace Ford Ranger Supercab	42,500	0	0	0
Replace Mitsubishi Pajero Sport	60,000	0	0	0
Dingo Mini Digger	35,000	35,000	40,268	(5,268)
Road Broom	62,000	0	0	0
Mitsubishi Fuso Tip Truck	110,000	0	0	0
Portable CCTV Trailer	30,000	0	0	0
Crossman Rd Standpipe	18,500	0	0	0
Total Plant & Equipment	715,270	62,270	67,538	(5,268)
RTR - Chalk Brook Road Crossing	161,639	6,500	6,475	25
Linemarking - Forrest Street	7,000	0	0	0
Gravel Sheeting	62,589	2,500	2,573	(73)
RRG - Crossman Rd - Surface treatment & Reseal	328,500	1,500	1,456	44
RRG - Harvey Quindanning Rd - improve geometry widen	848,962	354,000	352,916	1,084
RRG - Lower Hotham Rd - Reseal, shoulders, drainage	179,999	0	0	0
Total Road Infrastructure	1,588,689	364,500	363,420	1,080

8 CAPITAL ACQUISITIONS DETAILED (CONTINUED)

Capital Acquisitions (continued)

Account Description	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)
 Footpath renewal program	65,000	0	0	0
 Club Drive, Hadea Rd and Adam Street (east side)	104,414	7,800	7,852	(52)
 Mountain Bike Trail	510,000	0	0	0
Total Footpath Infrastructure	679,414	7,800	7,852	(52)
 Kerbing - Town Roads	10,000	0	0	0
 Improve Townsite Drainage	200,000	12,000	12,500	(500)
 Forrest Street Drainage	50,000	0	0	0
 William Street River Crossing	165,000	0	0	0
 Main Roads - Bridge Replacement	0	0	172,000	(172,000)
Total Drainage/Bridges & Culverts	425,000	12,000	184,500	(172,500)
 Street Art/Mural Project	35,000	0	0	0
 EV Charging Stations	33,906	33,906	35,467	(1,561)
 Lighting for Hotham Park	15,000	15,000	12,246	2,754
 Red Hill Reserve	5,203	3,500	4,581	(1,081)
 Bicycle Racks for Hotham Park	10,000	0	0	0
 Town Street Revitalisation	1,930,272	14,000	13,875	125
 Regional Destination Signage	80,000	0	0	0
 Standard Green, Blue & Brown Signage	30,000	2,000	1,903	97
 Community Club - Playground	93,600	0	0	0
 Install Bore at Hotham Park	86,500	84,000	83,287	713
 Resurface Bowling Green	100,947	80,107	80,107	0
 Niche Wall	10,000	0	0	0
 Darminning (Ranford Pool)	200,000	5,000	5,261	(261)
 Boddington Sign (Albany Hwy)	35,000	35,000	34,560	440
 Tennis Court - surface rejuvenation	32,000	9,000	9,238	(238)
 Marradong Fire Brigade	30,000	0	0	0
 Tennis Courts - retaining wall	15,000	0	0	0
Total Other Infrastructure	2,742,428	281,513	280,525	988
Grand Total	7,119,540	1,308,622	1,490,612	(181,748)

9 BORROWINGS

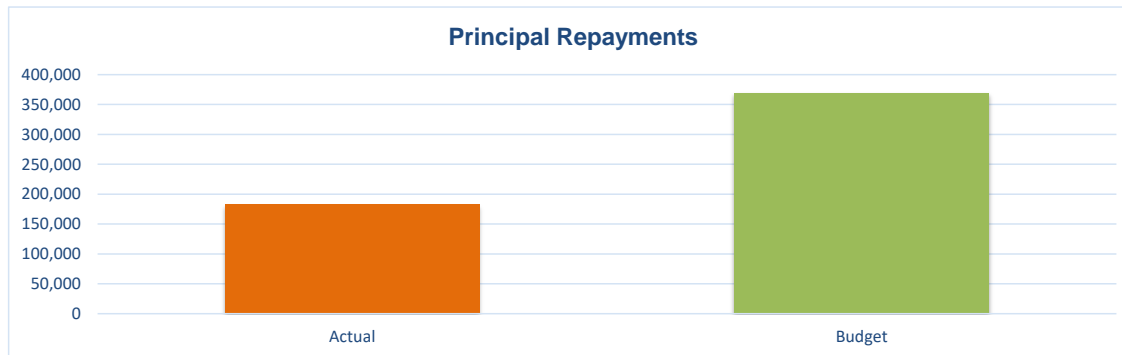
Repayments - borrowings

Information on borrowings Particulars	Loan No.	Interest %	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	
Governance											
Administration Centre	105	4.01%	148,485	0	0	73,506	148,485	74,979	0	2,977	10,206
Education and welfare											
Childcare Centre	100	6.42%	64,728	0	0	9,954	20,228	54,774	44,500	2,078	5,075
Housing											
3 Pecan Place	94	6.45%	147,872	0	0	8,523	17,321	139,349	130,551	4,769	10,328
34 Hill Street	97	6.45%	149,962	0	0	8,644	17,566	141,318	132,396	4,836	10,474
Recreation and culture											
Recreation Centre	106	3.36%	528,888	0	0	33,824	68,217	495,064	460,671	8,885	19,438
Recreation Centre	107	1.56%	716,140	0	0	48,610	97,599	667,530	618,541	5,586	12,298
Total			1,756,075	0	0	183,061	369,416	1,573,014	1,386,659	29,131	67,819
Current borrowings			369,416					186,355			
Non-current borrowings			1,386,659					1,386,659			
			1,756,075					1,573,014			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments	\$183,061
Interest Earned	\$177,609
Interest Expense	\$29,131
Reserves Balance	\$1,854,690
Loans Due	\$1,573,014

SHIRE OF BODDINGTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grants, subsidies and contributions liability				Grants, subsidies & contribution revenue				
	Liability 1 Jul 23	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 24	YTD Budget	Adopted Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants, subsidies and contributions									
General purpose funding									
Federal Grant - General Purpose	0	0	0	0	1,763	3,526	0	3,526	1,763
Federal Grant - Local Roads				0	6,622	13,243	0	13,243	6,622
Law, order, public safety									
DFES - Fire Brigade Operating Grant	0	0	0	0	45,894	61,190	0	61,190	46,128
Mitigation Activity Grant	0	0	0	0	11,375	19,500	0	19,500	11,000
DFES - SES Operating Grant	0	0	0	0	22,950	30,600	0	30,600	22,714
AWARE Grant Funding	0	0	0	0	0	0	0	0	9,050
Abandoned Vehicles	0	0	0	0	250	500	0	500	576
Education and welfare									
Seniors - Living Stronger/Longer	0	0	0	0	2,331	4,000	0	4,000	4,074
Welfare Grants	0	0	0	0	2,331	4,000	0	4,000	1,150
Recreation and culture									
South 32 - Events Contribution	0	0	0	0	25,000	25,000	0	25,000	25,531
Christmas Celebration	0	0	0	0	8,000	8,000	0	8,000	6,850
Australia Day Grant	0	0	0	0	2,500	2,500	0	2,500	8,000
Mountain Bike Trail Funding	0	0	0	0	0	0	0	0	0
Library Childrens Week Grant	0	0	0	0	0	0	0	0	0
Better Beginnings Grant	0	0	0	0	0	0	0	0	0
Thank a Volunteer	0	0	0	0	1,750	3,000	0	3,000	1,100
Transport									
Main Roads - Direct Road Grant	0	0	0	0	63,776	63,776	0	63,776	63,776
Road Safety Alliance	0	0	0	0	0	0	0	0	0
Economic services									
Contributions Area Promotion & Tourism	0	0	0	0	581	1,000	0	1,000	0
South 32 Cultural Centre	1,905,059	0	0	1,905,059	0	100,000	0	100,000	0
	1,905,059	0	0	1,905,059	195,123	339,835	0	339,835	208,333
Non-operating contributions									
General purpose funding									
LRCI - Darminning Pool Upgrades	0	0	0	0	141,192	170,596	0	170,596	51,179
LRCI - Main Street Revitalisation	53,482	149,652	0	203,134	0	141,192	0	141,192	0
South 32 - Community Investment	227,864	750,000	0	977,864	0	0	0	0	0
Recreation and culture									
Community Gym	100,000	0	0	100,000	0	100,000	0	100,000	0
Mountain Bike Funding	0	0	0	0	0	490,000	0	490,000	0
Community Club - Playground	0	0	0	0	0	93,600	0	93,600	0
Bowling Club - Resurface Bowling Green	0	0	0	0	0	54,896	0	54,896	0
Peel Devt. Comm - Rail Trail Grant	13,414	0	0	13,414				0	
Transport									
Footpath Grant	0	0	0	0	0	50,000	0	50,000	17,500
Main Street Revitalisation Project	272,136	0	0	272,136	0	1,703,400	0	1,703,400	0
EV Charging Stations	0	0	0	0	0	17,513	0	17,513	0
Roads to Recovery Funding	0	0	0	0	0	161,639	0	161,639	7,883
Regional Road Group Funding	112,159	284,000	(284,000)	112,159	250,000	893,841	0	893,841	284,000
Special Bridge Funding	402,000	0	(172,000)	230,000	0	0	0	0	172,000
	1,181,055	1,183,652	(456,000)	1,908,707	391,192	3,876,677	0	3,876,677	532,562
TOTALS	3,086,114	1,183,652	(456,000)	3,813,766	586,315	4,216,512	0	4,216,512	740,895

SHIRE OF BODDINGTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

11 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Closing Surplus				0
3146209	Land Acquisition - Eucalypt Street	Res 100/23	Capital Expenses			(90,000)	(90,000)
8011482	Aged Housing Reserve	Res100/23	Capital Revenue		90,000		0
3042100	Legal Expenses	Res 108/23	Operating Expenses			(16,000)	(16,000)
				0	90,000	(106,000)	(16,000)

9.3.3 Differential Rating Policy

File Reference:	3.000596
Applicant:	Nil
Previous Item:	Ordinary Council Meeting July 2022 Item 9.2.2 Ordinary Council Meeting October 2022 Item 9.3.3
Author:	Executive Manager Corporate Services
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	9.3.3A Draft Differential Rating Policy

Summary

Council is requested to consider and adopt a new policy, being the Differential Rating Policy.

Background

The Strategic Rating Review was adopted by Council at the Ordinary Meeting of Council, held the 21 July 2022. The review identified a number of matters for opportunities to improve the rating outcomes for the Shire. In summary the recommendations included:

1. Implement a single (uniform) rate in the dollar for Gross Rental Value (GRV) properties, including residential, commercial/industrial and mining
2. Consolidating Unimproved Value (UV) differential rates to two categories, being mining, and rural.
3. Increase the UV Mining rates to align with sector averages.
4. Review the UV Rural properties method of valuation, to ensure the basis of valuation is appropriate, that is, the land is being used for rural purposes.

The first 3 recommendations were implemented through the adoption of the 2022/2023 Budget. The final recommendation focusing on UV Rural properties valuation method commenced in February 2023. The review specifically focused on properties zoned as Rural Residential and Rural Smallholdings.

As the exact impact on rates due to the valuation changes remains unknown, a policy has been drafted to provide for the implementation of a differential rate for affected properties. This Policy provides an opportunity to allow gradual phasing in of uniform rates over time.

Comment

The purpose of the Rating Review is not to unjustly escalate rates, but rather to correctly categorise the valuation method, ensuring compliance with local government rating principles. It is anticipated that the rates for some of the properties may increase, while others may decrease.

One of the recommendations within the Review was to implement a uniform rate for GRV. While this is still a long term objective, it is important to ensure that property owners are not significantly impacted.

An option for Council's consideration, is to implement a Policy which provides for the gradual phasing in of the uniform rating method. This can be achieved by closing the gap over one or more years, between the differential rate in the dollar and the uniform rate in the dollar. The need to implement this Policy will be determined during the rates modelling process, each year.

Given the importance of minimising the impact of significant rating increases, it is recommended

that Council consider the Policy (Attachment 9.3.3A) to allow the phase in of uniform rating by applying differential rates to properties adversely affected by a change in valuation method.

Consultation

Nil

Strategic Implications

Aspiration	Performance
Outcome 12	Visionary Leadership and Responsible Governance
Objective 12.2	Responsibly manage the Shire’s finances, human resources and assets

Legislative Implications

Local Government Act 1995, Section 6.33 Differential General Rates
 Local Government (Financial Management) Regulations 1996, 52A

Policy Implications

The recommendation proposes a new policy.

Financial Implications

This Policy dictates the method of rating when adopting differential rates through the Annual Budget process.

Economic Implications

Nil

Social Implications

By adopting this Policy, Councils commitment is confirmed to objectively and fairly impose rates during the Annual Budget adoption, while taking into consideration the valuation changes occurring to properties zoned Rural Residential and Rural Smallholdings.

Environmental Considerations

Nil

Risk Considerations

Risk Statement and Consequence	While differential rates aim to address specific circumstances of different property types, there's a risk of creating perceived or actual inequities. Property owners may view the system as unfair, especially if the criteria for differentiation are not clearly communicated or understood.
Risk Rating (prior to treatment or control)	Moderate
Principal Risk Theme	Reputational
Risk Action Plan (controls or treatment proposed)	The Policy on Differential Rating provides clear guidance on the criteria used to differentially rate.

Officer Recommendation and Council Decision

COUNCIL RESOLUTION: 27/24

Moved: Cr L Lewis

Seconded: Cr E Smalberger

That Council adopt the Differential Rating Policy in accordance with Attachment 9.3.3A.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil

Purpose

The purpose of this Policy is to provide guidance for categorising properties into the most suitable valuation category by considering a combination of the properties Town Planning Scheme zones and predominate land use.

Scope

This applies to all properties located in the Shire of Boddington. Council is to consider this Policy during the annual rate setting process.

Definitions

Term	Meaning
Policy	This Shire of Boddington policy titled "Differential Rating"
Unimproved Value (UV)	The value of the land only, excluding any building or improvements. Applied to land predominantly for rural purposes only
Gross Rental Value (GRV)	The value that the land, buildings and improvements might reasonably be expected to earn each year if it was rented out.

Policy Statement

The following principles are to be considered in relation to each rating category:

GRV – General

No differential rate in the dollar applies to properties within this category.

GRV - Rural Residential

The rate in the dollar applying to years 2024/25 and 2025/26, to properties zoned "Rural Residential" or "Rural Smallholdings", is to be considered to minimise the impact of the change to the valuation method of rating for these lots. This may result in the imposition of a differential rate in the dollar.

UV - Rural

No differential rate in the dollar applies to properties zoned "Rural".

UV – Rural Residential

A differential rate in the dollar, applying to years 2024/25 and 2025/26, to properties zoned "Rural Residential" or "Rural Smallholdings", is to be considered. This may result in the imposition of a differential rate in the dollar.

UV - Mining

A differential rate is to be applied to Mining operations including all Mining Tenements, as well as UV valuations held for mining purposes.

Responsible Officer	Executive Manager Corporate Services
History	Adopted XX February 2024
Delegation	
Relevant Legislation	Local Government Act 1995, Section 6.33 Differential General Rates Local Government (Financial Management) Regulations 1996, 52A
Related Documentation	Department of Local Government, Sport and Cultural Industries – Rating Policy : Differential Rates

9.3.4 2022/2023 Budget Review

File Reference:	3.0010
Applicant:	Not Applicable
Previous Item:	Nil
Author:	Executive Manager Corporate Services
Disclosure of Interest:	Nil
Voting Requirements:	Absolute Majority
Attachments:	9.3.4A 2023-24 Budget Review Report

Summary

To consider and adopt the Annual Budget Review as presented for the period 1 July 2023 to 31 December 2023.

Background

The Local Government (Financial Management) Regulations 1996, Regulation 33A as amended, requires that local governments conduct a budget review between 1 January and the last day of February in each financial year. The results of the review and accompanying report from the review must be presented to Council on or before 31 March in that financial year. The review and determination is then to be provided to the Department of Local Government, Sport and Cultural Industries within 14 days of the adoption of the review.

The Budget Review has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. The report for the period 1 July 2023 to 31 December 2023, shown in the attachment, has been prepared incorporating year to date budget variations and forecast to 30 June 2024. Consideration of the status of various projects and programs was undertaken to ensure any anticipated variance were captured within the review document where possible.

The material variance levels which have been reported for budget review, have utilised the same materiality levels as monthly reporting to determine the extent of explanation.

Comment

The budget review report includes at Note 4 a summary of predicted variances contained within the Statement of Budget Review, including whether variances are considered to be permanent (where a difference is likely between the current budget and the expected outcome to 30 June) or due to timing (where a project is likely to be delayed beyond 30 June).

Features of the review as summarised from the detailed financial reports attached are as follows:

Increase in grant funding for bushfire brigades, SES and LEMC	\$32,953
Interest earnings on term deposit out performing budget estimates	\$120,000
Increase on reimbursements for bushfire brigades with contributions from an insurance claim and Newmont	\$41,500
Overall saving on salaries and wages	\$85,764
Additional expenditure for temporary relief staff required to fill vacancies during recruitment period	(\$65,000)
Savings on members allowances during period of vacancies	\$9,096
Increased expenditure for bushfire brigade operations and local	(\$68,050)

emergency operations	
Reduction in consultancy expenses in tourism/marketing due to in house expertise	\$65,000
Saving in road maintenance repairs which includes repairs to South Crossman Road being reclassified as asset renewal	\$72,623
Additional reimbursement from insurer for workers compensation payments	\$40,000
Funding for Main Roads bridge program brought forward from 2024/2025	\$402,000
Main Roads bridge program brought forward from 2024/2025	(\$402,000)
Saving on upgrades to foreshore toilet block, installation of signs and the rejuvenation of the tennis Court surface	\$50,000
Delivery of plant and equipment and completion of Interpretive Centre to occur in 2024/2025	\$310,000
Repairs to South Crossman Road, includes gravel sheeting and is now classified as asset renewal	(\$113,155)
Movement between current liabilities and non-current liabilities required after adoption of Annual Budget and prior to 2022/2023 Annual Financial audit completion.	(\$272,828)

Due to the combined value of the above adjustments the balanced budget is now predicted to be a surplus of \$307,903. This predicted surplus contains a number of timing adjustments totaling \$310,000, which are required to be carried over to the 2024-2025 Budget. This includes plant and equipment purchases, and upgrades to the Interpretive Centre which are not expected to be fully complete by 30 June.

The legislation surrounding budget review is in place to ensure local governments conduct a formal review of the likely budget outcome during the third quarter of the financial year. It is important to note, presentation and adoption of the budget review document alone does not change the original budget estimates. Any amendments to the budget should be in accordance with Section 6.8, of the Local Government Act. It is common practice however, to amend the budget at the same time as undertaking the review, with these amendments being included within the budget review documents.

Following the completion of the budget review and to properly consider the impact of the estimated projections at 30 June 2024, some items have been identified as requiring a budget amendment to properly account for these variances where appropriate. Required budget amendments have been included in Note 4 of the attached budget review document for information, and also presented as a separate recommendation to the budget review for Council consideration.

Consultation

Nil

Strategic Implications

Aspiration	Performance
Outcome 12	Visionary Leadership and Responsible Governance
Objective 12.2	Maintain a high standard of leadership, corporate governance and customer service

Legislative Implications

Local Government (Financial Management) Regulations 1996 Regulation 33A requires:

- (1) Between 1 January and last day of February in each financial year a local government is to carry out a review of its annual budget review of its budget for that year.
- (2A) The review of an annual budget for a financial year must –
 - (a) Consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) Consider the local government’s financial position as at the date of the review; and
 - (c) Include the following –
 - (i) the annual budget adopted by the local government;
 - (ii) an update of each of the estimates included in the annual budget;
 - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
 - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for the item.
- (2) The review of an annual budget for a financial year must be submitted to the Council on or before 31 March in that financial year.
- (3) A Council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
**Absolute Majority*
- (4) Within 14 days after a Council has made a determination, a copy of the review and determination is to be provide to the Department.

Section 6.8(1) (b) of the Local Government Act 1995 provides that expenditure can be incurred when not included in the annual budget provided it is authorised in advance by resolution (absolute majority required).

Policy Implications

Nil

Financial Implications

Due to the combined value of the above variations, the 2023/24 Budget is now predicted to have a surplus of \$307,903.

Economic Implications

Nil

Social Implications

Nil

Environmental Considerations

Nil

Risk Considerations

Risk Statement and Consequence	Failure to manage the Shire’s ongoing expenditure and income against budget estimates would increase the risk of a negative impact on the Shire’s financial position. Further, failure to present a detailed budget review in the prescribed form or closing date would result in noncompliance with the Local Government
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	(Financial Management) Regulations 1996, which may result in a qualified audit.
Risk Rating (prior to treatment or control)	Moderate
Principal Risk Theme	Reputational / Compliance
Risk Action Plan (controls or treatment proposed)	Nil

Officer Recommendation and Council Decision NO 1

COUNCIL RESOLUTION: 28/24

Moved: Cr L Lewis

Seconded: Cr E Smalberger

That Council

- 1. Adopt the 2023/24 Budget Review carried out as at 31 January 2024.**
- 2. Adopt the following budget amendments as contained in detail at Note 4 of the Budget Review Report :**

Reason	Impact on Closing Surplus
Increase to operating revenue, due to increased interest earnings, additional grant funding and reimbursements	\$194,453
Decrease to operating expenses relating to members allowances, salary and wages, consultants and road maintenance	\$270,483
Increase to operating expenses required to cover costs associated with engaging relief staff through recruitment agencies	(\$65,000)
Increase to operating expenses required for bushfire brigade and local emergency operations	(\$68,050)
Increase to capital revenue due to the bringing forward of funding for Main Roads bridge program	\$402,000
Increase to capital expenses required for Main Roads bridge program for substructure repairs	(\$402,000)
Decrease to capital expenses for savings on foreshore toilet block, signage and rejuvenation of tennis court surface	\$50,000
Increase to capital expenses required for gravel sheeting undertaken on South Crossman Road reallocated from operating expenses	(\$113,155)
Adjustment to opening surplus mainly due to movement between current liabilities and non-current liabilities relating to retirement village lease loan	(\$272,828)

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil



BUDGET REVIEW REPORT

For the Period Ended 31 December 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF BODDINGTON
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2023

	Note	Budget v Actual			Estimated Year at End Amount (b)	Predicted Variance \$ (a) - (b)	Var.
		Adopted Budget	Updated Budget Estimates (a)	YTD Actual			
		\$	\$	\$			
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates		6,538,742	6,538,742	6,537,767	6,538,742		
Grants, subsidies and contributions	3.1	339,835	339,835	176,336	372,788	32,953 ▲	
Fees and charges		1,199,971	1,199,971	821,857	1,199,971		
Interest revenue	3.2	211,977	211,977	176,761	331,977	120,000 ▲	
Other revenue	3.3	103,450	103,450	95,862	184,950	81,500 ▲	
Profit on disposal of assets		65,582	65,582	30,103	65,582		
		8,459,557	8,459,557	7,838,686	8,694,010	234,453	
Expenditure from operating activities							
Employee costs	3.4	(3,253,044)	(3,253,044)	(1,632,441)	(3,167,280)	85,764 ▲	
Materials and contracts	3.5	(3,133,536)	(3,149,536)	(1,610,182)	(3,135,867)	13,669 ▲	
Utility charges		(341,558)	(341,558)	(143,196)	(341,558)		
Depreciation		(2,706,950)	(2,706,950)	(1,223,524)	(2,706,950)		
Finance Costs		(54,968)	(54,968)	(29,131)	(54,968)		
Insurance		(226,419)	(226,419)	(227,069)	(226,419)		
Other expenditure		(25,850)	(25,850)	(12,793)	(25,850)		
Loss on disposal of assets		0	0	0	0		
		(9,742,325)	(9,758,325)	(4,878,336)	(9,658,892)	99,433	
Non-cash amounts excluded from operating activities		2,641,368	2,641,368	1,193,421	2,641,368		
Amount attributable to operating activities		1,358,600	1,342,600	4,153,771	1,676,486	333,886	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital grants, subsidies and contributions	3.6	3,876,677	3,876,677	248,562	4,278,677	402,000 ▲	
Proceeds from disposal of assets		189,000	189,000	33,818	189,000		
		4,065,677	4,065,677	282,380	4,467,677	402,000	
Outflows from investing activities							
Payments for property, plant and equipment	3.7	(1,594,009)	(1,684,009)	(538,458)	(1,324,009)	360,000 ▲	
Payments for construction of infrastructure	3.8	(5,435,531)	(5,435,531)	(493,083)	(5,950,686)	(515,155) ▼	
		(7,029,540)	(7,119,540)	(1,031,541)	(7,274,695)	(155,155)	
Amount attributable to investing activities		(2,963,863)	(3,053,863)	(749,161)	(2,807,018)	246,845	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		425,555	515,555	211,963	515,555		
		425,555	515,555	211,963	515,555	0	
Outflows from investing activities							
Repayment of borrowings		(369,416)	(369,416)	(183,061)	(369,416)		
Transfer to reserves		(834,536)	(834,536)	(18,522)	(834,536)		
		(1,203,952)	(1,203,952)	(201,583)	(1,203,952)	0	
Amount attributable to financing activities		(778,397)	(688,397)	10,380	(688,397)	0	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus of deficit at the start of the financial year	3.9	2,383,660	2,383,660	2,110,832	2,110,832	(272,828) ▼	
Amount attributable to operating activities		1,358,600	1,342,600	4,153,771	1,676,486	333,886 ▲	
Amount attributable to investing activities		(2,963,863)	(3,053,863)	(749,161)	(2,807,018)	246,845 ▲	
Amount attributable to financing activities		(778,397)	(688,397)	10,380	(688,397)	0	
Surplus or deficit after imposition of general rates	2(a)	0	(16,000)	5,525,823	291,903	307,903	

SHIRE OF BODDINGTON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2023

1 BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

SHIRE OF BODDINGTON
NOTES TO THE BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2023

2 NET CURRENT FUNDING POSITION

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

	Note	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 31 Dec 2023	Estimated Year at End Amount 30 June 2024
(a) Composition of estimated net current assets						
Current assets						
Cash and cash equivalents	4	8,009,668	5,337,484	5,231,484	10,668,829	5,629,387
Rates receivables	5	300,227	227	227	790,733	227
Receivables	5	337,325	336,500	336,500	1,094,306	336,500
Inventories		0	0	0	0	0
Other current assets		7,883	7,883	7,883	7,883	7,883
Less: Current liabilities						
Payables	7	(913,531)	(700,949)	(700,949)	(586,978)	(700,949)
Borrowings	9	(369,416)	(380,208)	(380,208)	(186,355)	(380,208)
Capital grant/contribution liability	10	(3,086,114)	(2,327,540)	(2,327,540)	(4,097,766)	(2,327,540)
Lease Loan - retirement village		(300,000)	0	0	(300,000)	0
Provisions		(203,240)	(203,240)	(203,240)	(203,240)	(203,240)
Less: Total adjustments to net current assets	2(c)	(1,671,969)	(2,070,157)	(1,980,157)	(1,661,589)	(2,070,157)
Closing funding surplus / (deficit)		2,110,832	0	(16,000)	5,525,823	291,903

(b) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 31 Dec 2023	Estimated Year at End Amount 30 June 2024
Non-cash items excluded from operating activities						
			\$	\$	\$	
Adjustments to operating activities						
Less: Profit on asset disposals	8	(65,582)	(65,582)	(65,582)	(30,103)	(65,582)
Add: Depreciation on assets		2,706,950	2,706,950	2,706,950	1,223,524	2,706,950
Total non-cash items excluded from operating activities		2,641,368	2,641,368	2,641,368	1,193,421	2,641,368

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 31 Dec 2023	Estimated Year at End Amount 30 June 2024
Adjustments to net current assets						
Less: Reserves - restricted cash	4	(2,041,385)	(2,450,365)	(2,360,365)	(1,847,944)	(2,450,365)
Add: Borrowings	9	369,416	380,208	380,208	186,355	380,208
Add: Provisions - employee		0	0	0	0	0
Total adjustments to net current assets		(1,671,969)	(2,070,157)	(1,980,157)	(1,661,589)	(2,070,157)

**SHIRE OF BODDINGTON
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2023**

2 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 of Boddington applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Boddington's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

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

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

PROVISIONS

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

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

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 of Boddington's operational cycle. In the case of liabilities where the Shire of Boddington 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 of Boddington's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF BODDINGTON
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2023

3 PREDICTED VARIANCES

	Var. \$	Timing / Permanent
	\$	
REVENUE FROM OPERATING ACTIVITIES		
3.1 Grants, subsidies and contributions		
AWARE grant funding for the review and rewrite of the Local Emergency Management Arrangements (LEMA), successful December 2023. With funding due February 2024.	9,050	Permanent
Additional funding received from DFES ESL operating grant for Bushfire Brigades and SES, following the completion of the 2022/2023 acquittal.	23,903	Permanent
3.2 Interest revenue		
Interest earned on Municipal Funds exceeding budget projections attributed to consistently higher interest rates.	120,000	Permanent
3.3 Other revenue		
Reimbursement from Newmont to be passed on to Bushfire Brigades for carrying out controlled burns.	20,000	Permanent
Insurance claim reimbursement expected for damage incurred to a bushfire appliance sustained at a fire incident out of the district.	21,500	Permanent
Reimbursement for Workers Compensation payments to employees to exceed budget estimates.	40,000	Permanent
EXPENDITURE FROM OPERATING ACTIVITIES		
3.4 Employee costs		
Savings forecasted for Salaries and Wages allocation for administration.	64,000	Permanent
Workers Compensation payments more than budget estimates (see increase to reimbursements).	(40,000)	Permanent
Projected savings are anticipated in the Salaries and Wages allocation for road works construction, as staff vacancies are filled.	61,764	Permanent
3.5 Materials and contracts		
Temporary relief staff sourced from recruitment agency (see reduction in wages)	(65,000)	Permanent
Saving in members allowances due to three vacancies over two quarters.	9,096	Permanent
Increase costs to Brigade operations due to increased repairs to fire appliances. Insurance claim raised for repairs to vehicle sustained at out of district fire.	(39,000)	Permanent
Works carried out by brigades for Newmont burn-off. (see increase to reimbursements)	(20,000)	Permanent
Expenditure for consultant to review and document Local Emergency Management Arrangements (LEMA), fully funded AWARE Grant Program	(9,050)	Permanent
Budget allocation for engineer contract costs to be reduced, due to in-house expertise.	10,000	Permanent
Maintenance works carried out on bridges not as extensive as previous years.	20,000	Permanent
Allocation for Marketing/Tourism consultant no longer required, due to in-house expertise.	65,000	Permanent
Budget allocation for Road maintenance, reallocated from maintenance to Gravel Sheetting for South Crossman Road repairs.	96,391	Permanent
Contractor cost higher than budget expectation for Road Maintenance due to shortage of road works staff. (See saving in Employee Costs)	(53,768)	Permanent

SHIRE OF BODDINGTON
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2023

3 PREDICTED VARIANCES

	Var. \$	Timing / Permanent
	\$	
INFLOWS FROM INVESTING ACTIVITIES		
3.6 Capital grants, subsidies and contributions		
Main Road Bridge Program - Bridge 4860 and Bridge 3085 substructure repairs brought forward from 2024/2025	402,000	Permanent
OUTFLOWS FROM INVESTING ACTIVITIES		
3.7 Payments for property, plant and equipment		
Upgrade to foreshore toilet block forecasted to come in under budget estimate.	20,000	Permanent
Installation of Standard Green, Blue & Brown Signage below budget expectations	10,000	Permanent
Rejuvenation of Tennis Court surface has been completed under budget	20,000	Permanent
Delay in delivery of 6 Tonne Tipper. To be delivered in 2024/2025	270,000	Timing
Unlikely to complete upgrades to Interpretive Centre with Concept Designs still to be adopted by Council.	40,000	Timing
3.8 Payments for construction of infrastructure		
Main Roads Bridge Program - renewal works on Bridge 4860 and Bridget 3085 brought forward from 2024/2025.	(402,000)	Permanent
Gravel Sheeting - South Crossman Road - Funds allocated from Rural Road Maintenance	(113,155)	Permanent
3.9 SURPLUS OR DEFICIT AT THE START OF THE FINANCIAL YEAR		
Movement between Non-current Liabilities to Current Liabilities due to payment of retirement village lease loan. Notice given just after budget adoption and prior to 2022/2023 Annual Financial Report audit completion.	(272,828)	

SHIRE OF BODDINGTON
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2023

4 PROPOSED BUDGET AMENDMENTS

List of amendments required to original budget adoption as a result of this Budget Review

GL Code	Description	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$
					0
	Opening Surplus			(272,828)	(272,828)
2033005	Interest On Municipal Funds	Operating Revenue	120,000		(152,828)
3041020	Member Allowances	Operating Expenses	9,096		(143,732)
3042015	Administration Salaries	Operating Expenses	64,000		(79,732)
3042019	Administration Relief Staff	Operating Expenses		(45,000)	(124,732)
3051001	Brigade Operations	Operating Expenses		(39,000)	(163,732)
3051050	Fire Control Expenses	Operating Expenses		(20,000)	(183,732)
2051001	DFES ESL Operating Grant	Operating Revenue	18,690		(165,042)
2051015	Other Income Fire Services	Operating Revenue	41,500		(123,542)
3053056	AWARE Grant Expenditure	Operating Expenses		(9,050)	(132,592)
2053010	Grants & Contributions - AWARE	Operating Revenue	9,050		(123,542)
2053010	ESL SES Operating Grant	Operating Revenue	5,213		(118,329)
3121002	Engineer Contract Costs	Operating Expenses	10,000		(108,329)
3121055	Street Tree Maintenance	Operating Expenses	5,000		(103,329)
3121069	Road Maintenance - Unsealed Road	Operating Expenses	37,387		(65,942)
3121070	Road Maintenance - Sealed Road	Operating Expenses	35,000		(30,942)
3121076	Contributions to Main Roads	Operating Expenses	7,000		(23,942)
3121085	Repairs to Bridges	Operating Expenses	20,000		(3,942)
2121804	Special Bridge Funding	Capital Revenue	402,000		398,058
	Main Roads Bridge Program	Capital Expenses		(402,000)	(3,942)
3138010	Marketing/Tourism Consultant	Operating Expenses	65,000		61,058
3141016	Internal Relief Staff	Operating Expenses		(20,000)	41,058
3141020	Superannuation	Operating Expenses	18,000		59,058
3112250	Upgrade to Foreshore Toilet Block	Capital Expenses	20,000		79,058
3121710	South Crossman Road	Capital Expenses		(113,155)	(34,097)
3132202	Standard Green, Blue & Brown Signage	Capital Expenses	10,000		(24,097)
3113225	Tennis court surface rejuvenation	Capital Expenses	20,000		(4,097)
			916,936	(921,033)	(4,097)

9.4 COMMUNITY AND ECONOMIC DEVELOPMENT

9.4.1 Boddington Interpretive Centre Enhancement Concept Plan

File Reference:	3.000650
Applicant:	Nil
Previous Item	Nil
Author:	Coordinator Community and Economic Development
Disclosure of Interest:	Nil
Voting Requirements	Simple Majority
Attachments:	9.4.1A Boddington Interpretive Centre Concept Plan 9.4.1B Community Planning Session Consultation Notes

Summary

Council is requested to endorse the Concept Plan for the Boddington Interpretive Centre Enhancement, following community consultation.

Background

In May 2022, community consultation was undertaken to inform the Council Plan. Residents expressed aspiration for the Boddington Interpretive Centre to be enhanced so the quality of the experience is complimentary with the adjacent Hotham Park which was redeveloped prior. It was envisioned the enhancement would coincide with providing a 7 day per week visitor information point from the Library as well.

Following appointment of a consultant in February 2023 the enhancement project was expected to commence, however the café lessee provided notification of their intention to end their lease from mid-March 2023. To prevent the enhancement project from limiting potential uses of the café space, the project was paused during the lease expression of interest period.

Following Council endorsing a new lease of the café space in June 2023, the enhancement project commenced in August 2023 with a Community Planning Session. Approximately 15 participants attended the session to determine key themes for the Concept Plan, while considering the opportunities and constraints of the existing building.

The draft Concept Plan (Attachment 9.4.1A) was presented to Elected Members at the Councillor Concept Forum in October 2023. Suggestions on design elements were noted, though no further changes were advised and subsequently the draft Concept Plan was made available for public comment during November 2023.

Council resolved to defer the endorsement of the Concept Plan at its Ordinary Meeting in January 2024, pending further consideration at a Councillor Concept Forum in February 2024. No further amendments were raised.

The key elements of the floorplan contained within the draft Concept Plan include:

- Visitor Info/ Library Desk - It is proposed that a new wall is to be built adjacent to the existing reception desk and is to be used for the mounting of brochure racks and a large welcome graphic. A new retail unit to be placed in front of the wall. Space behind the new wall can be used as an additional nook for storage.
- Play Area - The current children's play area is to remain in its current position.
- Cafe Seating - Containing the café seating into the area specified would help reduce visual clutter in the space and create clearer visual pathways between the entrance and the Visitor Info/ Library desk and the entrance to the Interpretive Centre.

- Interpretive Centre Entrance - Suspended cockatoos draw the visitor's eye from the cafe entrance to the Interpretive Centre.
- Interpretive Centre Entrance – The entrance is further highlighted by a large welcome sign, ceiling feature baffles and directional lighting.
- Large Wall Graphic - A large feature wall graphic to be applied to the wall with existing free standing circular showcases placed in front.
- Interactive Sculpture - A large sculptural piece allows the incorporation of digital interactive elements and projections.
- Banquet Seating - A curved bench seat is to be built to provide a space for visitors to sit and watch projections.
- Interpretive Information – Existing joinery is to be repurposed to allow space for digital interpretation.

The key elements of the concept render contained within the draft Concept Plan include:

- Existing floor finish to remain.
- New wall mounted entry signage highlights entrance corridor and is a clear visual cue from the cafe entrance.
- Ceiling mounted baffles make the entrance corridor more intimate and mark the transition from the cafe space into the Interpretive Centre.
- Suspended cockatoos create a visual path into the Interpretive Centre.
- A new dark paint colour to the walls of the Interpretive Centre leads visitors into the space while further defining the centre from the cafe space.
- Feature lighting to the ceiling highlights the centre entrance.
- Suspended black cockatoos lead the visitor to a 'nest' of sculptural feathers, which become the centerpiece of the space. The feathers are projected onto with videos that celebrate multiple aspects of Boddington's history and culture. One possible aspect could be a creation story related to the black cockatoos of the area.
- Large graphics to the exterior windows help to control the lighting in the space for projections to be seen.
- New banquet seating with inbuilt speakers or headsets to allow visitors to listen to a spoken or musical soundtrack that complements the other interactive elements and creates a fully immersive experience.
- Existing joinery to be covered with new graphics displaying interpretive information. QR codes placed around the joinery allow visitors to access more information regarding each interpretive theme.
- The ceiling tile to be painted a light blue to mimic the sky and complement the new proposed colour scheme.
- Lighting in the Interpretive Centre to be revisited in the design stage to ensure it is inviting.
- The draft Concept Design shows the evolution of the planning that has taken place, from the identification of the facilities, the functional relationships and the relevant zones and precincts.

Comment

The consultation has now concluded following the public comment period. Two submissions were received and summarised as follows:

#	Submission	Officer Comment
1	My only comment is to ask why build a new wall at the library or the information desk? Can brochures not be place on the wall where the computers and	The feedback received about making use of the space currently allocated to the public access computers is acknowledged. The new wall was suggested by participants at

	<p>photocopier currently are? The current desk could be altered to make a more welcoming information centre front ie the long edge for the library, the short edge for the information centre desk</p>	<p>the Community Planning Session. The intention is to serve a dual purpose by providing privacy for the unisex accessible toilet, in addition to locating visitor brochures closer to Shire staff. There would also be opportunity to consider the space currently allocated to the public access computers for a retail purpose. The advantage of the present layout is that staff can supervise computer access from the front desk to provide digital assistance, and ensure appropriate use. Any proposal to move the public access computers to another location within the Library will require removal of some shelving which will reduce the resources available to the public at one time. During 2022-23 additional shelves were installed to meet community need.</p>
2	<p>The land here is made in layers of stories. Story upon story, layer upon layer, dialect upon dialect.</p> <p>Some stories agree, some disagree, many weave even more stories. Each story has a voice, some have passed and yet that story lives on in someone or something.</p> <p>Interpretive is not a kind word or one I would use as it denotes an overseer. Oral history recording spend money there while they are here with us. Their words paint our history creating our shared myths.</p> <p>A symbol is a gateway to wonder upon but beware tokenism as it's taking over the world due to its convenience. Going forward our children need to know how to care for their place by knowing "all" the stories of their place and NOT bombarded with attention seeking tokenism. Simple is the hardest discipline.</p> <p>Basically when we can hear authentic stories from authentic voices in a non distracting environment we are enriched. I'd spend the money on this.</p>	<p>The feedback received about ensuring First Nations people speak for their history and culture is acknowledged. This will be implemented as part of the detailed design phase of the project for any Aboriginal element considered.</p>

Based on the submissions received no further changes to the Concept Plan are recommended. Following endorsement of the Concept Plan the subsequent step will be to commence Detailed

Design. The Detailed Design will determine the specific elements including the fittings, furniture, graphics and the digital outcomes within the scope and spatial allocations determined by the Concept Plan, as well as suggestions provided at the Councillor Concept Forum in October 2023.

Consultation

The Concept Plan was developed from the ideas and aspirations raised by residents, as well as by representatives from local businesses and community groups, at the Community Planning Session in August 2023. This was followed by the consultant providing a presentation to Elected Members at the Councillor Concept Forum in October 2023, as well as the public comment period during November 2023.

Strategic Implications

Aspiration	Prosperity
Outcome 11	An attractive destination for day trips and short stays visitors.
Objective 11.1	Develop and promote high quality tourist accommodation and experiences.
Action 11.1.7	Enhance the interpretive centre to provide an appealing and interactive visitor space.

Legislative Implications

Nil

Policy Implications

Purchasing of Goods and Services
Community Engagement

Financial Implications

No amendment to the existing budget allocation is proposed at this point in time.

Economic Implications

Enhancing visitor awareness of local attractions and experiences enhances the value of their itinerary, resulting in increased length of stay and/or visiting frequency. This reinforces the economic multiplier effect for local businesses, as the temporary increase in population facilitates additional opportunities to spend locally.

Social Implications

Visitor servicing reinforces a sense of civic pride, identity and esteem among local residents by recognising and celebrating the strengths and opportunities of their community.

Environmental Considerations

Visitor servicing enhances awareness and conservation of the natural environment, biodiversity and cultural assets. These are integral to providing a unique visitor experience in Boddington and offering point of difference to other daytrip and weekend destinations.

Risk Considerations

Risk Statement and Consequence	The key risk arises from Council endorsing a direction that is different from the community engagement outcome.
Risk Rating (prior to treatment or control)	Medium (9)
Principal Risk Theme	Reputational
Risk Action Plan (controls or treatment proposed)	Nil

Officer Recommendation

That Council endorse the Boddington Interpretive Centre Enhancement Concept Plan as contained in Attachment 9.4.1A.

Alternative Motion

COUNCIL RESOLUTION: 29/24

Moved: Cr E Smalberger

Seconded: Cr L Lewis

That Council places the Concept Plan on hold, and authorises the Boddington Progress Group Inc. to develop a draft design for the Interpretive Centre.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil

Council Decision

COUNCIL RESOLUTION: 30/24

Moved: Cr E Smalberger

Seconded: Cr L Lewis

That Council places the Concept Plan on hold, and authorises the Boddington Progress Group Inc. to develop a draft design for the Interpretive Centre.

Carried: 4-0

For: Cr G Ventris, Cr E Smalberger, Cr L Lewis, Cr A Ryley

Against: Nil

Reason for Change: Council felt there was benefit in exploring an alternative option.

CREATIVE SPACES



BODDINGTON INTERPRETIVE CENTRE ENHANCEMENT

Concept Presentation – Revision B

Issued 24 October 2023

Proposed Floor Plan

- 1 Visitor Info/ Library Desk - It is proposed that a new wall is to be built adjacent to the existing reception desk and is to be used for the mounting of brochure racks and a large welcome graphic. A new retail unit to be placed in front of the wall. Space behind the new wall can be used as an additional nook for cafe storage.
- 2 Play Area - The current children's play area is to remain in it's current position.
- 3 Cafe Seating - Containing the cafe seating into the area specified would help reduce visual clutter in the space and create clearer visual pathways between the entrance and the Visitor Info/ Library desk and the entrance to the Interpretive Centre.
- 4 Interpretive Centre Entrance - Suspended cockatoos draw the visitors eye from the cafe entrance to the Interpretive Centre.
- 5 Interpretive Centre Entrance - The entrance is further highlighted by a large welcome sign, ceiling feature baffles and directional lighting.
- 6 Large Wall Graphic - A large feature wall graphic to be applied to the wall with existing free standing circular showcases placed in front.



- 7 Interactive Sculpture - A large sculptural piece allows the incorporation of digital interactive elements and projections.
- 8 Banquet Seating - A curved bench seat is to be built to provide a space for visitors to sit and watch projections.
- 9 Interpretive Information - Existing joinery is to be re purposed to allow space for digital interpretation.

Zones

- Existing Library
- Shared Visitor Information /Library Desk
- Cafe Seating
- Existing Cafe
- Interpretive Centre

Precedent Study

- 1 Creative Spaces completed Herdsman Lake Discovery Centre in 2021. Here, a dark wall colour combined with brightly coloured feature graphics and considered accent lighting creates a dynamic exhibition space and exciting visitor journey.
- 2 This precedent shows the temporary exhibition space at Belmont Museum, with the temporary exhibit 'Faces of Belmont' completed by Creative Spaces. Once again a dark wall colour and targeted lighting contribute to create a powerful exhibition. This nook like space also provides adequate wall and floor space for a variety of exhibition displays that can be changed easily.
- 3 This example shows an interactive display by designers Cassonmann at the Imperial War Museum in London. Here, 3D silhouettes are projected onto allowing multiple stories to be told simultaneously.
- 4 A banquet seat designed by Creative Spaces for the Wadjemup Museum on Rottnest Island. Audio headsets are incorporated into this joinery item so visitors can sit and listen to a range of audio stories.



Concept Render

- 1 Existing floor finish to remain.
- 2 New wall mounted entry signage highlights entrance corridor and is a clear visual cue from the cafe entrance.
- 3 Ceiling mounted baffles make the entrance corridor more intimate and mark the transition from the cafe space into the Interpretive Centre.
- 4 Suspended cockatoos create a visual path into the Interpretive Centre.
- 5 A new dark paint colour to the walls of the Interpretive Centre leads visitors into the space while further defining the centre from the cafe space.
- 6 Feature lighting to the ceiling highlights the centre entrance.



Concept Render

- 1 Suspended black cockatoos lead the visitor to a 'nest' of sculptural feathers, which become the centerpiece of the space. The feathers are projected onto with videos that celebrate multiple aspects of Boddington's history and culture. One possible aspect could be a creation story related to the black cockatoos of the area.
- 2 Large graphics to the exterior windows help to control the lighting in the space for projections to be seen.
- 3 New banquet seating with inbuilt speakers or headsets to allow visitors to listen to a spoken or musical soundtrack that complements the other interactive elements and creates a fully immersive experience.
- 4 Existing joinery to be covered with new graphics displaying interpretive information. QR codes placed around the joinery allow visitors to access more information regarding each interpretive theme.
- 5 The ceiling tile to be painted a light blue to mimic the sky and complement the new proposed colour scheme.
- 6 Lighting in the Interpretive Centre to be revisited in the design stage to ensure it is inviting.





We'd love to chat!

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creativespaces.com.au

7/1 Almondbury Rd
Mount Lawley WA 6050

THANK YOU

We look forward to hearing your feedback

Boddington Interpretation Enhancement Project

Community Consultation Notes

Comments about the current interpretive centre:

- Current layout is too dark, not inviting, needs to be lightened up.
- Space needs to be more lively.
- Mixed demographic – different tech for different audiences.
- Needs a better experience – stories, trails etc.
- Want people to come back – return visitors – close enough to Perth for a weekend.
- Need to enhance the entrance to the Interpretive Centre, perhaps with kookaburras or cockatoos (cockatoos a better idea to match the mosaic on the exterior sign).
- Consider covering the windows facing the car park to add more wall space.
- Tablets didn't work well – video was too long on the TV screen.
- What would keep people in Boddington?
- Swap the Interpretive Centre and Library.

Story suggestions for the centre (in no particular order):

- Tannin Extracts Factory (<https://www.boddington.wa.gov.au/live/about-boddington/tannin-extracts-factory.aspx>), the rail line.
- Mining, farming, history to be included, changeable stories, need to make Boddington look clever.
- Sports theme.
- Celebrating all things Boddington.
- Trails – especially walk trails that are accessible from the centre (this was spoken about many times – important to include). Also the history of the trail – how it came to be, why was it built?
- Indigenous – history and future, families. Need a trails map in hard copy with distances included.
- Animals endemic to Boddington, ie. Red tail cockatoos (information from Peel Harvey Catchment Council), Numbats.
- Old school, original classroom, could be coloured green for education then anything aligned to education would be coloured green (I think this was for printed material linking the education attractions together).
- Muleman (unsure of the spelling of this – sorry) Corner, Ranford was dug by internees – Europeans from around WA were interned during WWII.
- Rodeo in Boddington is the longest running in Australia, could have a video, have the rodeo call when walking into the Interpretive Centre, 2027 will be 50 years, Stan Sherry has been involved in every one.
- Field of Quilts.
- Larks – is a closed event but would have the possibility of public viewing?
- Contemporary events a central theme.
- Create a calendar of events so people could plan 12 months in advance.
- Plants growing in and around Boddington.
- 4 or 5 generations of families in town with stories and information.
- Rock display?

Display suggestions for the centre:

- Goggles to view through as if the visitor were a truck driver.
- TV screen – repurposing existing content – perhaps without sound?
- On the wall – aerial view of Boddington. Perhaps a Google Earth Map.
- Audio featuring birds of the region, or rodeo sounds to be played on entering the building.
- Art exhibitions > proactive partnerships within the community. Showcase community members and the collections they have (ie, Bridesmaids dresses from Boddington).
- How can the school be involved?
- Area to have space to hang artworks.
- Temporary exhibition space – will need to be programmed. Also need to build on partnerships (such as PHCC, Art Council, RRR, FOR).

- Newspaper wallpaper or have newspaper covers on the café tables.
- Historical things to touch and read.
- Have on the TV events in Boddington.
- Could possibly have a touchscreen which features different stories of Boddington.
- There is a Marradong Trails Booklet in hard copy with copy available at all major stops and should be available at the Interpretive Centre.

Other discussions:

- Consider souvenirs that aren't run of the mill ie. Hat pins, test tubes of gold/bauxite from Boddington. Consider including a retail space into the centre for local products.
- The house on the corner with the low fence opposite the CRC, could have some signage on the fence for Hotham Park, Interpretive Centre.
- There is now outdoor space for families at Hotham Park, the caravan park, so suggestion to create something on a pavement on the main street, pavement blocks that can be changed, stories on the blocks/bricks. Voss in TAS has something similar.
- Could do with signage and wayfinding in and around Boddington.
- Project – enhance the internal space, perhaps use the library as visitor servicing space.
- Library has dual space which includes the storytime area.
- Have a sliding door at the back.
- Original toilet door was to the exterior of the building (seems to have been moved to the interior once the extension went on).
- Move the fireplace to the corner near the toilet.
- Plaques throughout Boddington to be developed into a Trails Map
- Sculpture Trail
- Walking Trail
- RSL Boddington, have a trail where visitors start at RSL Park, then go to the RSL Hall, then areas that were developed by the RSL, Sculpture in the Park.

9.5 INFRASTRUCTURE SERVICES

Nil

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

Nil

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

Nil

12. CONFIDENTIAL ITEMS

Nil

13. **CLOSURE OF MEETING**

There being no further business, Cr Garry Ventris, Shire President, declared the meeting closed at 5.57pm.

These minutes were confirmed by the Council as a true and accurate record at the Ordinary Council Meeting.

<u>GARRY VENTRIS</u>		<u>28-3-24</u>
Shire President Full Name	Shire President Signature	Date