



**ANNUAL REPORT &
ANNUAL FINANCIAL REPORT
For the Year Ending 30 June 2018**

Our Vision

'A beautiful place to live'

Working together with the community to achieve our shared objectives

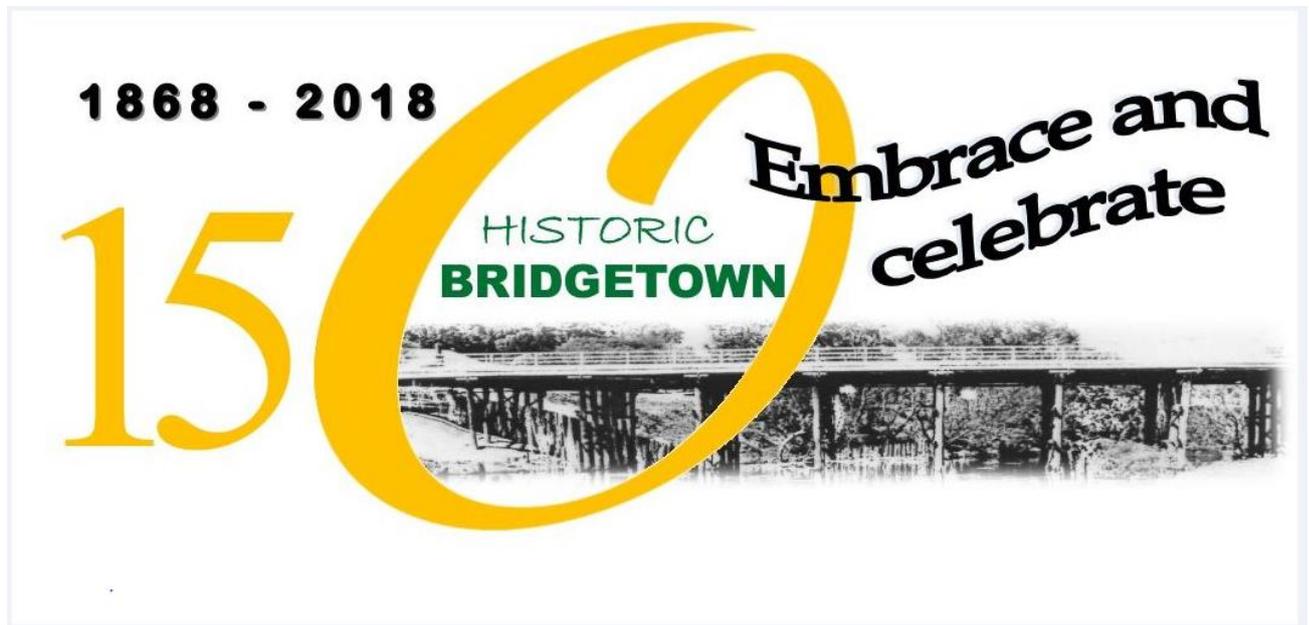


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Part 1 - OVERVIEW

Information about this Report

Council is required under Section 5.53 of the *Local Government Act 1995* (as amended) to prepare an annual report containing information on the following:

- Report from the President;
- Report from the CEO;
- An overview of the Plan for the Future of the district including major initiatives that are proposed to commence or to continue in the next financial year;
- The Financial Report for the financial year;
- Such information as may be prescribed in relation to the payments made to employees;
- A matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*
- Details of entries made under Section 5.121 of the Local Government Act during the financial year in the register of complaints (concerning complaints to the Local Government Standards Panel), including:
 - the number of complaints recorded in the register of complaints;
 - how the recorded complaints were dealt with; and
 - any other details that the regulations may require.
- The Auditors Report for the financial year; and
- Such other information as may be prescribed

Council will strive to provide reports that are characterised by openness and willingness to provide comprehensive information.

Our Shire

The Shire of Bridgetown-Greenbushes is situated in the south west of Western Australia, approximately 270 kms from Perth.

The Shire includes the townsites of:

- Bridgetown
- Greenbushes
- North Greenbushes
- Hester
- Yornup

Within the Shire are the following localities:

- Catterick
- Winnejup
- Maranup Ford
- Hester Brook
- Kangaroo Gully
- Wandillup
- Glennlynn
- Sunnyside
- Kingston
- Yornup

The Shire is bordered by:

- Shire of Donnybrook-Balingup to the north
- Shire of Boyup Brook to the east
- Shire of Manjimup to the south
- Shire of Nannup to the west

The Blackwood River and its associated valley is a significant landscape feature which traverses the width of the Shire. The other river within the Shire is the Donnelly and portions of the south-east portion of the Shire are within the Warren River catchment.

Approximately 45% of the land area of the Shire is under the control of the Crown and is classified into a variety of reserves, being either State Forest, Conservation Area, vacant crown land, vested reserves and unvested reserve land.

The Shire has a Mediterranean type climate with high rainfall of an average 840mm per year. Greenbushes receives over 100mm more annual rainfall with its annual average being 950mm.

The Shire of Bridgetown-Greenbushes Administration Office is located at
1 Steere Street Bridgetown
(PO Box 271, Bridgetown 6255)
Phone: 97610 800
Fax: 97612 023
Email: btnshire@bridgetown.wa.gov.au
Website: www.bridgetown.wa.gov.au

Our Council and Organisational Structure

Elected Members

Local Government elections took place on 21 October 2017 with vacancies occurring in both the North and South Wards. Pat Scallan was elected unopposed in the North Ward. Six candidates contested for the four vacancies in the South Ward, being Peter Quinby, John Bookless, Julia Boyle, Alan Wilson, Steve Hodson and Chris Wallace. At the conclusion of the count, the Returning Officer declared John Bookless, Julia Boyle, Alan Wilson and Chris Wallace elected.

In 2017/18 the Council consisted of:

July – September 2017

North Ward

Cr Tony Pratico

Cr Pat Scallan

South Ward

Cr Julia Boyle

Cr Steve Hodson

Cr Doreen Mackman

Cr Joann Moore

Cr John Nicholas (*President*)

Cr Peter Quinby

Cr Alan Wilson (*Deputy President*)

October 2017 – June 2018

North Ward

Cr Tony Pratico (*President*)

Cr Pat Scallan

South Ward

Cr John Bookless

Cr Julia Boyle

Cr Doreen Mackman

Cr Joann Moore

Cr John Nicholas

Cr Chris Wallace

Cr Alan Wilson (*Deputy President*)

Councillor Attendance at Meetings – July 2017 to June 2018

| Councillor | No. of Council Meetings During Term | No. Attended | No. of Standing Committee Meetings During Term | No. Attended | No. of Electors Meetings During Term | No. Attended |
|-------------------|--|---------------------|---|---------------------|---|---------------------|
| John Bookless | 11 | 11 | 3 | 3 | 1 | 1 |
| Julia Boyle | 16 | 14 | 7 | 7 | 1 | 1 |
| Steve Hodson | 5 | 5 | 4 | 4 | 0 | 0 |
| Doreen Mackman | 16 | 16 | 7 | 7 | 1 | 1 |
| Joann Moore | 16 | 15 | 7 | 7 | 1 | 1 |
| John Nicholas | 16 | 16 | 7 | 7 | 1 | 1 |
| Tony Pratico | 16 | 16 | 7 | 7 | 1 | 1 |
| Peter Quinby | 5 | 5 | 4 | 4 | 0 | 0 |
| Pat Scallan | 16 | 15 | 7 | 6 | 1 | 1 |
| Chris Wallace | 11 | 10 | 3 | 2 | 1 | 1 |
| Alan Wilson | 16 | 14 | 7 | 7 | 1 | 1 |

Council Meetings

Ordinary meetings of Council are held on the last Thursday in each month (excepting December when held earlier in month due to Christmas), commencing at 5.30pm. Council encourages its ratepayers and residents to attend Council meetings and to participate in the Public Question Time segment held at the commencement of each meeting.

Committees

For many years Council had established a 'Local Law, Strategy, Policy & Organisation Development Standing Committee' however since May 2018 this Committee has been suspended and replaced with Concept Forums.

A local government may establish Committees pursuant to Section 5.8 of the Local Government Act 1995 to directly assist the Council in a function, project or issue(s).

In 2017/18 ten (10) Advisory Committees functioned, these being:

Access & Inclusion Advisory Committee

1. To advise Council on the establishment of priorities and review of progress on the implementation of the strategies identified in the relevant Disability Access and Inclusion Plan and the Age Friendly Communities Plan.
2. To formally report to Council annually on the implementation of the Disability Access and Inclusion Plan and the Age Friendly Communities Plan.
3. To carry out consultation with the community as part of the annual review of the Disability Access and Inclusion Plan and Age Friendly Communities Plan.
4. To recommend to Council any changes to the priorities identified in the Disability Access and Inclusion Plan and Age Friendly Communities Plan either as part of the annual review process, or if necessary at other times of the year.

In 2017/18 councillor delegates to this Committee were Cr Mackman and Cr Wilson.

Audit Committee

1. To provide guidance and assistance to the local government -
 - a) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act;
 - b) as to the development of a process to be used to select and appoint a person to be an auditor;
 - c) as to matters to be audited and the scope of audits; and
 - d) as to its function under Part 6 – *Financial Management* of the Act.
2. To review a report given to it by the CEO under regulation 17(3) *CEO to review certain systems and procedures*, and to –
 - a) report to Council the results of that review; and
 - b) give a copy of the CEO's report to Council.

3. Review the annual Compliance Audit Return and report to the Council the results of that review.
4. Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance and report to the Council the results of those reviews.

In 2017/18 councillor delegates to this Committee were Cr Moore, Cr Nicholas, Cr Pratico and Cr Scallan to September 2017 and Cr Bookless, Cr Moore, Cr Pratico and Cr Scallan from October 2017 to June 2018.

Bush Fire Advisory Committee

To provide advice to Council in regard to all matters relating to bush fire control, prevention and management including recommendations on the annual firebreak requirements, capital (equipment) purchase, review of firefighting/prevention practices, fire fighting training, etc.

In 2017/18 councillor delegates to this Committee were Cr Nicholas and Cr Pratico to September 2017 and Cr Pratico and Cr Wallace from October 2017 to June 2018.

CEO Performance Review Committee

As directed by Council from time to time, use the performance appraisal system to ensure that its objectives are achieved in a timely and efficient manner and proposes to use the system to recognise and reward high achievement.

In 2017/18 councillor delegates to this Committee were Cr Mackman, Cr Moore and Cr Nicholas.

Emergency Planning & Preparedness Advisory Committee

1. To ensure the Shire as an organisation has the planning and processes in place that meet the Shire's obligations in the event of an emergency.
2. To document the Shire's role in the event of an emergency.
3. To act as a coordinated link between the Council and the Local Emergency Management Committee (LEMC).
4. To audit and test the Shire's preparedness to deal with emergencies.
5. To monitor the capacity of the Shire's resources (human & material) to respond to emergencies.

In 2017/17 councillor delegates to this Committee were Cr Hodson, Cr Nicholas, Cr Pratico and Cr Wilson to September 2017 and Cr Bookless, Cr Boyle and Cr Pratico from October 2017 to June 2018.

Local Emergency Management Committee (LEMC)

1. To review and maintain the Community Emergency Management Arrangements.
2. To review and maintain the Community Evacuation Plan.
3. To review and maintain the Community Emergency Recovery Plan including documenting processes for the planning and management of recovery after a major disaster.

4. To comply with the Emergency Management Act 2005 in meeting the Business Reporting requirements of the State Emergency Management Committee (SEMC).

In 2017/18 councillor delegates to this Committee were Cr Hodson, Cr Nicholas and Cr Wilson to September 2017 and Cr Pratico, Cr Wallace and Cr Wilson from October 2017 to June 2018.

Roadwise Advisory Committee

1. Raise public awareness of road safety within the Shire.
2. Hosting of annual events such as 'Blessing of the Roads'; 'Mystery Tour of Life'; and 'Cop-it-Sweet Project'.

In 2017/18 councillor delegates to this Committee were Cr Boyle, Cr Moore and Cr Quinby to September 2017 and Cr Nicholas and Cr Pratico from October 2017 to June 2018.

Sustainability Advisory Committee

1. To provide advice to the Council on sustainable natural environment, social and economic issues such as:
 - Air Quality
 - Biodiversity
 - Land Degradation
 - The Built Environment
 - Water
 - Waste Management
 - Community Infrastructure
 - Community Engagement
2. To provide advice to Council on the possible introduction of incentives, initiatives and recommendations which can be introduced into the daily operations of the Shire, Policy setting process, Strategic Plans and Town Planning Schemes to :-
 - Reduce the impacts on the natural environment
 - Reduce the impacts on the climate
 - Initiate sustainable management of resources
3. To identify for the consideration of Council strategies which increase real and sustainable behaviour change in residents, businesses and other members of the community (including tourists) in order to improve environmental outcomes.

In 2017/18 councillor delegates to this Committee were Cr Boyle and Cr Mackman.

Trails Development Advisory Committee

1. Implement Council's economic strategies via identified and proposed tasks.
2. The development of a mountain bike trail business and concept plan.
3. Adding value to existing canoe/kayak, walk, cycle and bridle trails including the Warren Blackwood Strategic Alliance's Regional Trails master plan project.
4. Identifying trail based tourism opportunities.

In 2017/17 councillor delegates to this Committee were Cr Nicholas and Cr Scallan to September 2017 and Cr Scallan and Cr Wallace from October 2017 to June 2018.

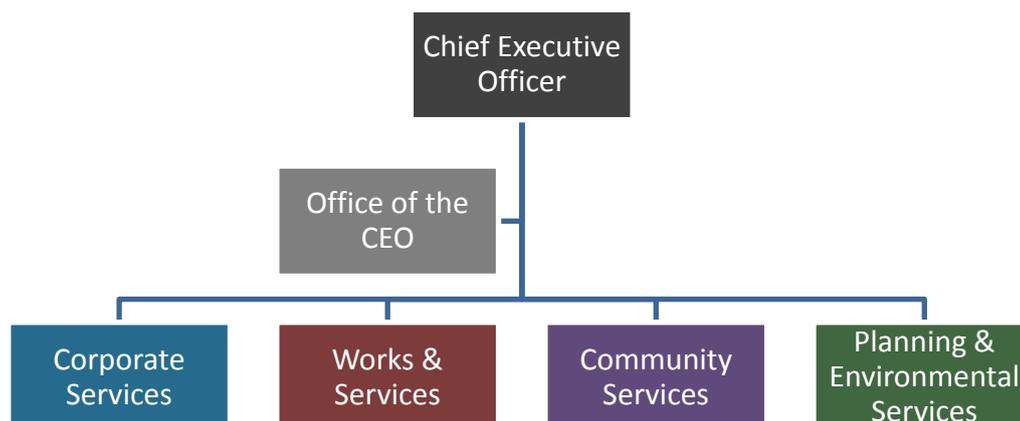
Youth Services Advisory Committee

1. To advise Council on the establishment of priorities and review of progress on the implementation of the strategies identified in the relevant Youth Plan.
2. To formally report to Council annually on the implementation of the Youth Plan.
3. To recommend to Council any changes to the priorities identified in the Youth Plan either as part of the annual review process, or if necessary at other times of the year.

In 2017/18 councillor delegates to this Committee were Cr Pratico and Cr Scallan to September 2017 and Cr Bookless and Cr Pratico from October 2017 to June 2018.

Organisational Structure

The organisation structure for the Shire of Bridgetown-Greenbushes consists of five Departments or Divisions as illustrated below:



Under this structure the Planning & Environmental Services Department staff report directly to the CEO. All other departments report to an Executive Manager, being:

- Executive Manager Corporate Services – Michelle Larkworthy
- Executive Manager Works & Services – Lindsay Crooks
- Executive Manager Community Services – Elizabeth Denniss

The Shire employs a workforce of 99 - with a high number of part-time and casual staff this equates to 48.9 FTE (full time equivalents).

Following is a list of functions/services which each Department is responsible for:

CEO's Office

Governance
Councillor Liaison
Agendas/Minutes
Strategic Planning
Human Resources
Occupational Health and Safety
Website
Citizenship
Local Government Elections
Local Government Compliance
Local Laws
Cemetery Records & Administration
Land Disposition
Economic Development

Corporate Services

Administration
Annual Budgets
Annual Financial Reports
Corporate Business Plan
Long Term Financial Plan
Asset Management
Debtors/Creditors
Insurance
Rates
Payroll
Records Management
Customer Services
Police Licensing
Information Technology (IT)

Planning & Environmental Services

Planning & Development Approvals
Town Planning Schemes and
Amendments
Subdivisions
Road Names
Heritage
Building Approvals
Environmental Health
Shire Building Maintenance
Cleaning of Shire Facilities
Ranger & Regulatory Services
Swimming Pool Approvals &
Inspections

Community Services

Community Development
Service Agreements & Community
Grants
Seniors Issues
Youth Issues
Access & Inclusion
Arts & Culture
Library
Integrated Leisure Centre
Visitors Centre/Tourism
Trails Development

Works & Services

Engineering
Roads (Maintenance and Construction)
Crossovers and Bridges
Parks, Gardens and Reserves, Footpaths
and Walk Trails
Street Trees Maintenance
Traffic Control
Weed Management
Parking Facilities
Cemetery Maintenance
Waste Management
Plant and Machinery
Traffic Counts
Heavy Haulage Approvals

PRESIDENT'S REPORT

I am pleased to present this annual report to the community, reflecting what has been a challenging yet productive year for your Council.

The Chief Executive Officer has also prepared a report in this Annual Report in which he has summarised a number of the main issues addressed by Council in 2017/18. I don't intend to repeat that process but will touch on a couple of the major issues that occurred during the year.

Council Elections

Ordinary Council elections were held on Saturday 21 October 2017. One vacancy applied for the North Ward and four vacancies for the South Ward.

Sitting councillor, Cr Pat Scallan was elected unopposed in the North Ward – congratulations Pat.

In the South Ward six candidates contested the four seats. At the conclusion of the election John Bookless, Julia Boyle, Alan Wilson and Chris Wallace were declared elected and since then have contributed to a functioning and cooperative Council.

I thank the unsuccessful candidates – Steve Hodson and Peter Quinby. Steve served on Council for 9 years and Peter for 4 years and both contributed greatly to a functioning Council during their councillor terms. I thank and congratulate Steve and Peter for their community service as councillors.

I was honoured to be elected as Shire President by the Council. I wish to acknowledge the work done by Cr John Nicholas during his 2 year term as Shire President.

Investigations into the Establishment of a Local Tourism Organisation

In his report the CEO has commented in-depth on the progress during 2017/18 of the investigations into the establishment of a Local Tourism Organisation (LTO) for the area comprising the Shires of Bridgetown-Greenbushes, Manjimup and Nannup.

Investigations into the establishment of a LTO was initiated by the Warren Blackwood Alliance of Councils after receiving direction from representatives of the tourism industry attending a regional tourism forum held in Manjimup a number of years ago. In 2017/18 significant progress was made in the investigations with a steering committee comprising tourism and local government representatives from each of the Shires being formed to develop a model for the LTO.

The Tourism representatives on the steering committee from Bridgetown-Greenbushes were Christine King, Roger Purnell and Tracey Hodgkins. Our local government representative up until October 2017 was Cr Nicholas after which the Shire's Chief Executive Officer took on that role. Thank you to Christine, Roger and Tracey for taking time out of your own businesses and lives to contribute to the development of this important tourism initiative for our region.

There was a great amount of community interest in the planning/investigations into establishing a LTO, most particularly from our community in the Shire of Bridgetown-

Greenbushes. In response to this we held our own information session in December 2017 at Nelsons of Bridgetown where over 100 members of the public attended to hear an update of investigations to date and to ask questions on relevant issues. From this session the Shire of Bridgetown representatives on the steering committee made a recommendation to change the intended model for the LTO to discontinue plans for the LTO to take on the local visitor servicing role that were ably being done by the visitor centres in the region. This change to the model was accepted by the steering committee.

In April 2018 a round of community information sessions were held in Bridgetown, Walpole, Manjimup and Nannup. The feedback from attendees at these sessions was positive enough for the steering committee and Warren Blackwood Alliance of Councils to endorse the proposed model, including the name being the Southern Forests Blackwood Valley Tourism Association” (SFBVTA).

There is still a lot of work to be done before the SFBVTA is up and running and this will start in early 2019 with the appointment of a Board and the employment of an Executive Officer with operations to fully commence in July 2019.

I would like to publicly record my appreciation to the Shire’s Chief Executive Officer Tim Clynch and the Warren Blackwood Alliance of Council’s Executive Officer Katie McDonnell (nee Drummond) for the tremendous amount of work they both did in progressing the project, including them both presenting at all the community information sessions and meeting with all visitor centres to brief them on the proposals.

Warren Blackwood Alliance of Councils

As reported in recent years the cooperation existing between ourselves and the Shires of Manjimup and Nannup is growing and this will bring added benefits to us and the region. The Alliance acts as a representative regional body in regional decision making and planning and looks to identify and pursue opportunities to engage in regional development decision making and raise awareness of local and regional projects and opportunities at the higher levels of government.

In addition to the investigations into the LTO the Alliance’s other significant project in 2017/18 was the planning and implementation of the Warren Blackwood Stock Route. This project is being managed/delivered by the Shire of Bridgetown-Greenbushes on behalf of the Alliance and will result in a world class stock route running from Bridgetown in the north to the southern coast precincts south of Manjimup and Nannup. Completion and opening of the stock route is scheduled to occur in February 2019.

Blues at Bridgetown

Under the chairmanship of Nick Petroff and supported by fellow board members and an army of volunteers ‘Blues at Bridgetown’ continues to develop as one of the best community managed festivals in Western Australia. I continue to receive positive feedback from artists and patrons, especially with regard to the community support that is evident both in the lead-up and during the festival. The Board members put in a lot of time during the year to deliver an outstanding program of artists and the festival is a very significant economic injector for local businesses. On behalf of Council I would like to acknowledge the efforts of Nick and his fellow board members as well as all the volunteers that help to deliver this wonderful event each year.

In recent years Blues at Bridgetown has invested a lot of money in developing infrastructure in Memorial Park and Geegelup Park, including terraced seating, grassed areas, fencing, gazebos and pathways. Whilst this infrastructure does benefit the Blues it also is accessible all year round by the public and the terraced seating in Memorial Park in particular is a well-used asset.

Bridgetown 150 Year Anniversary Celebrations

Bridgetown was settled in 1868, specifically 4 June 1868, meaning that the 150 year anniversary of settlement occurred on 4 June 2018.

A 'Bridgetown Sesquicentennial Working Group' was established to develop a calendar of events for 2018. I was privileged to be a member of this group and would like to publicly thank the other members of the working group for putting together a fantastic program of events in 2018. These members are Tessa Dittrich, Adrian Elder, Pip Mills, Harold Thomas, Jenny Wright, Cr Julia Boyle and Cr Alan Wilson. Shire staff also assisted the group, in particular Glen Norris and Elizabeth Denniss.

Up to the end of June 2018 the main events held to celebrate the 150 year anniversary were the Blackwood Rhapsody held in February and the Bridgetown Sesquicentenary Community Celebration held on 9 June 2018.

The Blackwood Rhapsody was reinvented after many years of inactivity and this year's event was delivered by the Bridgetown Jubilee Singers with assistance from many volunteers and supporters. It was fantastic to see our most historical residence – Bridgedale – hosting a key event in our 150th year.

The Bridgetown Sesquicentenary Community Celebration was slightly marred by poor weather which was a shame to the many people who put in so much work to deliver this event. However those that attended had a very enjoyable afternoon and evening. Thank you to our local politicians Adele Farina and Terry Redman for their excellent speeches and especially to John Doust for his memorable stories as our Master of Ceremonies for the event.

Conclusion

I would like to thank my fellow councillors for their work in 2017/18. Thanks must also go to our Chief Executive Officer, Mr Tim Clynch, his senior management team of Michelle Larkworthy, Elizabeth Denniss and Lindsay Crooks, and all the staff that are employed at the Shire.

TONY PRATICO
SHIRE PRESIDENT



CHIEF EXECUTIVE OFFICER'S REPORT

Note this report is limited to reporting during the period from 1 July 2018 to 30 June 2018.

During 2017/18 the following meetings of Council were held:

- 12 Ordinary Council meetings;
- 4 Special Council Meetings;
- 7 Standing Committee Meetings;
- 2 Council Concept Forums; and
- 1 Annual General Meeting of Electors.

In addition to these meetings councillors and staff also attended a number of workshops and meetings, both locally and regionally throughout the year.

In May 2018 Council commenced a 6 month trial period, replacing the Standing Committee meeting with a Council Forum. Accordingly Council Forums were held in May and June with a review of the trial scheduled to occur in October 2018.

Concept forums involve councillors and staff meeting to propose, discuss and formulate philosophies, ideas, strategies and concepts for the development of the local government and the district. Such forums often involve projects that are in the early planning stage and are sometime away from being presented to Council for decision.

There were a number of issues and projects that occurred during 2017/18 and these are commented on below:

➤ **Council Elections**

Ordinary Council elections were held on Saturday 21 October 2017. One vacancy applied for the North Ward and four vacancies for the South Ward.

At its ordinary meeting held on 25 January 2017 Council had resolved to conduct the 2017 elections as a postal election, appointing the Electoral Commissioner to be responsible for the conduct of the election.

The Western Australian Electoral Commission appointed Elizabeth Doust as Returning Officer for the Shire of Bridgetown-Greenbushes' elections.

Pat Scallan was the only candidate that nominated for the North Ward therefore he was elected unopposed to a 4 year term, expiring 16 October 2021.

Six candidates contested for the four vacancies in the South Ward, being Peter Quinby, John Bookless, Julia Boyle, Alan Wilson, Steve Hodson and Chris Wallace.

At the conclusion of the count, the Returning Officer declared John Bookless, Julia Boyle, Alan Wilson and Chris Wallace elected for 4 year terms, expiring 16 October 2021.

The full results are set out in the following table:

South Ward

| Candidates | Votes | Percentage |
|---|--------------|-------------------|
| Quinby, Peter | 599 | 13.99% |
| Bookless, John | 931 | 21.74% |
| Boyle, Julia Ann | 774 | 18.08% |
| Wilson, Alan | 688 | 16.07% |
| Hodson, Steve | 539 | 12.59% |
| Wallace, Chris | 751 | 17.54% |
| Total Valid Votes | 4,282 | |
| Total number of Electors: 2,734 = 48.39% turnout | | |

➤ **Election of President and Deputy President**

Following the ordinary local government elections a Special Council meeting was held on 23 October 2017 for the purpose of swearing in the newly elected councillors and for the Council to elect a President and Deputy President. Two nominations for President were received from Cr Nicholas and Cr Pratico and a secret ballot resulted in Cr Pratico being elected (by 5 votes to 4 votes) to the position of Shire President for the term of office expiring on 19 October 2019.

Cr Wilson was the sole nominee for Deputy President therefore he was declared elected unopposed to that position, for the term of office expiring on 19 October 2019.

➤ **Continued Development of Integrated Planning and Annual Budget**

All Local Governments in WA are required to comply with the Integrated Planning and Reporting Framework (IPRF). The core components are:

1. Strategic Community Plan

- Strategy for 10+ years
- Provides the vision, outcomes and Council's strategic priorities
- Identifies long and medium term objectives
- Determines allocation of resources
- Shaped by community input

2. Corporate Business Plan

- Four-year delivery plan
- Aligned to Strategic Community Plan
- Financial projections

3. Annual Budget

- Financial statements and policies for one year

Under the Integrated Planning Framework Council's decisions take the community's aspirations into account and deliver the best results possible with the available resources.

Overviews and reporting on Council's Integrated Planning Framework is contained in Part 2 of Council's Annual Report.

Council reviews its Strategic Community Plan every 2 years, alternating between a desktop review and a comprehensive review. The last review, being a comprehensive review, was completed in 2016/17. The next review, being a desktop review is to occur in 2018/19.

The annual review of the Corporate Business Plan (CBP) occurred between April and June 2018.

Extensive work on asset management planning continued in 2017/18. Key components of each individual Asset Management Plan were consolidated into a single document titled Shire of Bridgetown-Greenbushes Consolidated Asset Management Plan 2016-2026 and was endorsed by Council in June 2017. Updating occurs on an annual basis, as such the plans were again updated and presented to Council to incorporate all capital expenditure on assets undertaken during 2016/17. Improvement plan action items completed during the year were also noted.

The Long Term Financial Plan (LTFP) functions as an informing strategy to the Corporate Business Plan, and details how the Shire will achieve its vision, aspirations and strategic priorities for the community and stakeholders through long term financial planning in a strategic manner. It is a 15 year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities.

As part of its annual integrated planning process Council in 2017/18 reviewed all multi-year capital works plans and adopted an updated Corporate Business Plan. As at 30 June 2018 a draft (updated) LTFP was being prepared for presentation to Council in the first half of 2018/19.

Linked to the LTFP a Ratio Action Plan was endorsed by Council in December 2017. The Plan addressed fair value accounting and the effect on Council's depreciation expense and ratio performance. The action plan has been developed to improve Council's ratio performance in meeting the Department of Local Government, Sport and Cultural Industries' financial ratio benchmarks.

A review of Council's Workforce Plan commenced towards the end of 2017/18. The plan is to address gaps between current and future workforce capability, identify areas of skill or capacity shortage, and outline strategies to address them. This information is to inform the Long Term Financial Plan and Asset Management Plan(s) to ensure the financial and physical resources of the Workforce Plan are included in those plans and planning activities.

The review of the Workforce Plan is expected to be completed by the end of 2018 and will produce the following outcomes:

- An updated Integrated Workforce Plan 2018-2022;
- An updated organisational structure with well-defined roles and reporting lines; and
- Where identified, roles and tasks would be better aligned to strategic and organisational objectives.

➤ Risk Management

The early identification of risks, threats and opportunities is a key role for the CEO and his staff and one that Council, via its Audit Committee, maintains an overseeing role.

An organisational risk management framework has been developed including an organisational risk register, risk management policy which includes risk assessment and acceptance criteria. All organisational risks are assessed and reported at a corporate level according to the adopted assessment and acceptance criteria to allow consistency and informed decision making. The risk register addresses risks in the following areas:

- Asset Sustainability Practices
- Business & Community Disruption
- External Theft & Fraud
- Management of Facilities, Venues and Events
- Failure to Fulfil Compliance Requirements
- Document Management Processes
- IT & Communications Systems and Infrastructure
- Misconduct
- Employment Practices
- Engagement Practices
- Environment Management
- Errors, Omissions & Delays
- Project Management
- Safety and Security Practices
- Supplier/Contract Management

The risk register identifies under each of the above areas current issues (potential risks) and actions to treat or mitigate those risks together with a timetable for implementation. The risk register is updated and reported to the Audit Committee which meets quarterly.

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review every three years the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance. A review was last undertaken in 2016/17 and this found that Council's risk management, internal controls and legislative compliance systems and procedures were appropriate and effectively maintain significant controls. There were however a number of recommendations/improvements still made and many of these were worked on and resolved during 2017/18.

The Shire's Occupational Health & Safety Committee meets on a regular basis consistent with legislation. The Shire participates in a regional occupational safety and health program which provides for specialist input into our safety processes.

In 2017/18 all permanent staff were required to complete a number of mandatory compliance and OSH training modules during the year. Staff completed these

modules using a new online Learning Management System. This system allows staff to log in to their own Learning Programme and complete accordingly. The system also has opportunities for Personal Development Training that can be used to develop skill sets necessary / useful for the various roles staff performs at the Shire. The mandatory modules were Disability Awareness, Social and Digital Media, OSH Fundamentals, Injury Management, Manual Handling and Bullying and Harassment.

➤ **Policy Review/Development**

The annual review of policies was presented to the November 2017 meeting of the Standing Committee. This resulted in 27 policies being amended and 4 policies being revoked.

Separate to the annual policy review the following policies were either prepared or reviewed in 2017/18:

- Gravel Procurement
- Anti-Discrimination, Sexual Harassment and Bullying
- Information Communication Technology Use
- Related Party Disclosures
- Library Membership
- Library Loans
- Community Grants/Donations Funding & Acquittals
- Complaints
- Fire Protection – Shire or Brigade Owned Fire Fighting Appliances
- Disposal of Liquid Waste at Bridgetown Waste Management Facility
- Method of Valuation of Rateable Properties
- Temporary Accommodation

➤ **Bridgetown Sesquicentenary (150 Year Anniversary)**

Although settlement by a small number of land owners occurred in the 1850's and early 1860's the town of Bridgetown (originally Geegelup) was settled in 1868, specifically 4 June 1868. This means the 150 year anniversary of settlement occurred on 4 June 2018.

Rather than simply focusing on a single event close to 4 June the intent was to celebrate the anniversary throughout 2018.

Council commenced planning for the 150 year celebrations in 2016/17 by establishing a Bridgetown Sesquicentennial Working Group to develop a calendar of events for 2018.

The members of the working group were/are:

Tessa Dittrich (representing BGBTA)

Adrian Elder

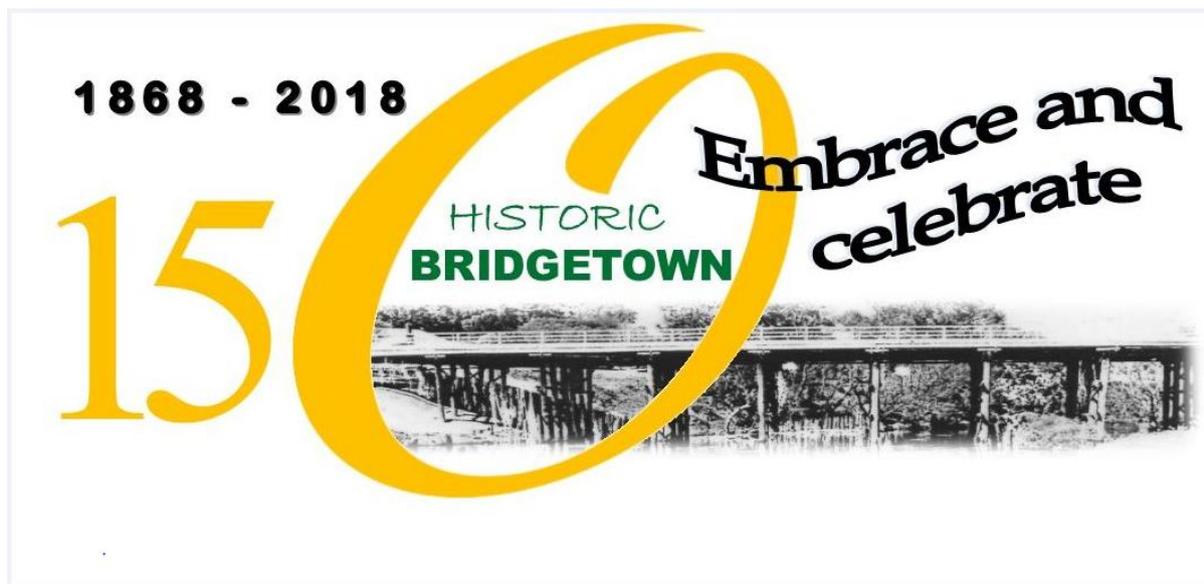
Pip Mills

Harold Thomas (representing Bridgetown Historical Society)

Jenny Wright
Cr Julia Boyle
Cr Tony Pratico
Cr Alan Wilson

The CEO, Executive Manager Community Services and Senior Administration Officer also attended working group meetings

One of the first projects undertaken by the working group was to run a competition for local residents to design a logo and slogan which will be used to brand events that will be held throughout the year. Three individuals submitted 5 logo designs for consideration with the winning logo, submitted by Coleen Russell being:



In the 6 months of 2018 to the end of June, two of the most significant “150” badged events were the Blackwood Rhapsody held in February (coordinated by the Jubilee Singers) and the Bridgetown Sesquicentenary Community Celebration held on 9 June 2018. Wet weather did interfere with much of the celebrations on 9 June, particularly the historical laser light show shown on the outside of the Shire administration building, however those that attended provided positive feedback on the event. Mr John Doust was an entertaining Master of Ceremonies for the event and speeches were made by the Shire President, Cr Tony Pratico, the Hon Terry Redman MLA, and the Hon Adele Farina MLC.





Photographs from Bridgetown Sesquicentenary Community Celebration courtesy of Lee Steinbacher

Further events will be held between 1 July and 31 December to complete the 150 anniversary celebrations.

➤ **Commonwealth Games Baton Relay**

The Queen's Baton Relay came to Bridgetown on Friday 23 February as part of its journey to the Gold Coast 2018 Commonwealth Games.

The Queens Baton Relay was launched from Buckingham Palace on 13 March last year, containing a message from Her Majesty the Queen. The Baton travelled to all nations and territories of the Commonwealth before arriving in Australia in December 2017 where it travelled across the nation for a period of 100 days before arriving at the Gold Coast 2018 Commonwealth Games Opening Ceremony on 4 April 2018.

At the opening ceremony Her Majesty's message was removed from the Baton and read aloud to declare the Games open.

Across Australia approximately 3,800 baton bearers participated in the Queens Baton Relay. For the Bridgetown leg of the relay 11 baton bearers participated of which 6 (Leonie Eastcott, Neil Hornby, Sinead Jameson, Jenny Linto, Di Hollett and Graeme Campbell) were Shire residents.

It was an honour for Bridgetown to be one of only 20 host communities (of which only 6 were in regional areas) in Western Australia and the Shire worked with the organising committee for the Commonwealth Games and Queen's Baton Relay to deliver a memorable experience for the community.

After a short ceremony at Bridgetown Primary School the Baton Relay passed through the town, including a short stop at Bridgetown High School before ending at Memorial Park. Along the route spectators lined the road to cheer each baton bearer and a big crowd awaited the last baton bearer (Leonie Eastcott) as she carried the baton to a community celebration event in the park.

Entertainment was provided by the Jubilee Singers and students from Bridgetown Primary School, Bridgetown High School, St Brigid's School and Boyup Brook High School performed musically with the head boy and head girl from each school also giving excellent speeches to the audience on the meaning and significance of the baton relay and the Commonwealth Games.

The event was a fantastic experience for all involved.



➤ **Building Maintenance/Capital Improvements**

In 2017/18 a large amount of building maintenance and capital improvements occurred on Shire buildings. Whilst many of the works are planned there are also a number of reactive works that must be undertaken each year. Below is a list of the major planned works undertaken in 2017/18:

- Bridgetown Sportsground – complete balustrading on change rooms walkway and other minor works
- Greenbushes Hall – roof repairs, replace air conditioner in doctor's room
- Greenbushes Pool - treat deck woodwork, replace toilet cisterns and paint floors
- Bridgetown Old Gaol – level rear verandah
- Visitor Centre – roof repairs

- Shire Depot – replace termite damaged internal wall and door frames and replace air conditioner
- Library – treat exterior timbers, repair roof leaks, repairs to deck
- Hampton Street ablution block – pressure clean and renew tiles
- Bridgetown Leisure Centre (Recreation Centre) – repair roof leaks, annual reseal of courts, replace exit lights, replace external and mezzanine lighting, repair and remount scoreboards
- Bridgetown Leisure Centre (Swimming Pool) –oil timber shelters, install time clock
- Greenbushes Cricket Pavilion – repair broken floorboards
- Greenbushes Sportsground Kiosk – door, awning and roof repairs
- Yornup School (office of Bridgetown Historical Society) – repairs to electrical wiring
- Bridgetown Civic Centre – various renewal works
- Thomson Park Ablutions – replace damaged sheeting
- Asbestos treatment and removal on a number of Shire buildings
- Termite prevention/management on a number of Shire buildings

➤ **Regional Cooperation**

The Shire of Bridgetown-Greenbushes continued to be a member of the Warren Blackwood Alliance of Councils (WBAC) together with the Shires of Manjimup and Nannup.

The Shire of Bridgetown-Greenbushes was also an active member of the South West Zone of the Western Australian Local Government Association, a representative group of all 12 local governments of the South West Region.

➤ **Proposed Local Tourism Organisation**

In 2017/18 the Warren Blackwood Alliance of Councils' main focus continued to be the investigation into the possible establishment of a Local Tourist Organisation (LTO). The primary objectives in establishing an LTO are the development of a regional brand, consolidation of existing marketing by individual visitor centres into a consolidated effort, maximising the effectiveness of local government expenditure in tourism, reduction of administrative costs, provision of a unified voice for tourism in the region and the elimination of duplicated expenditure by visitor centres.

As at 1 July 2017 the WBAC had appointed a steering group made up of representatives from local government and the tourism industry), to determine the structure of the proposed LTO. The tourism industry representatives for the Shire of Bridgetown-Greenbushes were Christine King, Roger Purnell and Tracey Hodgkins. The Shire's Chief Executive Officer was also a member of the steering group, replacing Cr Nicholas in October 2017.

Towards the end of 2017 the Shire of Bridgetown-Greenbushes representatives became aware of some community disquiet about the LTO proposal and this led to the holding of a community information session on 7 December 2017, noting we were the only Shire of the three to do so. The feedback from this session demonstrated there were concerns about the loss of the Bridgetown Visitor Centre and the ability of the LTO to deliver local visitor servicing. In response to this the Shire of Bridgetown-Greenbushes' representatives put forward an alternative model

to the steering group proposing the LTO not perform local visitor servicing. It quickly became apparent that we had identified concerns that were shared by others and consequently our alternative model was in fact accepted by the steering group as its sole model. It is clear that if this alternative model hadn't been promoted it would have been unlikely that the LTO proposal would have been accepted by the local and regional tourism stakeholders.

In April 2018 a follow-up community information session was held in Bridgetown. This was part of a number of community information sessions held by the Steering Committee with others held in Walpole, Manjimup and Nannup.

The Bridgetown community information session was attended by approximately 100 persons. The feedback from the community information sessions was positive (particularly the Bridgetown session) and as at 30 June 2018 the three Councils were considering entering into 5 year funding commitments towards the LTO and allocating funding from 2018/19 onwards.

The name of the LTO is to be the "Southern Forests Blackwood Valley Tourism Association" (SFBVTA). This was a name put forward at the Bridgetown Community Information Session as it reflects the whole of the area covered by the proposed LTO.

Assuming that the SFBVTA will commence operations in 2019/20 this will allow the Shire of Bridgetown-Greenbushes to review how it will provide local visitor services and this will be a significant project to progress in 2018/19.

➤ **Warren Blackwood Regional Stock Route**

In 2017/18 the WBAC also continued to progress planning for a regional bridle trail from Bridgetown to the south coast. This project has been project managed by staff of the Shire of Bridgetown-Greenbushes on behalf of the WBAC.

The Warren Blackwood Stock Route is a 320 km trail based on the original stock droving routes used by the first farming families of the region. This project began in 2012 with the last of the funding applications and planning completed in 2017/18. The trail itself traverses the three Shire districts of Bridgetown-Greenbushes, Manjimup and Nannup and is located mainly on back-roads managed by each of those local government authorities and the Department of Biosecurity, Conservation and Attractions. There are seven camp sites located on the route, each requiring different site preparation and infrastructure.

As at 30 June 2018 tenders had been called for the design and installation of infrastructure for the seven camp sites. The closing date for tenders was 13 July 2018. In 2018/19 construction of the camp sites and installation of trail markers will be completed together with promotional materials. Opening of the Warren Blackwood Regional Stock Route is being planned for February/March 2019.

➤ **Bridgetown-Greenbushes Leisure Centre**

In September 2017 Council adopted a revised business plan for the leisure centre. The revised business plan focused on 3 key areas:

1. Capital improvements focusing on a proposal to expand the size of the gym.
2. Service delivery improvements which included a proposal to invest in 'Virtual Fitness' as a primary way to delivery health and fitness programs.
3. Whole of lifecycle costings for the entire facility (based on the inclusion of points 1 and 2).

The Business Plan included 10 year projected financials (whole of life cycle costings). These were developed within a specific contextual framework based on industry studies (referenced by Parks & Leisure Australia WA and Fitness Australia: The Health & Fitness Industry Association 2015). These studies demonstrate that 10% of the Australian population is currently a gym member/user and statistics reflect regional centre membership numbers are approximately 5% - 10% of the local population. This figure has been used in setting targets for membership sales and to indicate the successful operation of a gym is within a community.

A grant application to the Department of Sport and Recreation for funds towards the capital costs of the gym expansion project was unsuccessful. The application is to be resubmitted in 2018/19.

➤ **Works Program**

Set out below were the main features of the 2017/18 works program:

Road Works

- Winnejup Road (progressive reconstruction)
- Gommes Lane (reconstruct low lying section)
- Hampton Street (reconstruct John Street to Walter Street)
- John Street (reconstruct between Hampton Street and Coronation Street)
- Nelson Street (asphalt works)
- Huitson Road (gravel resheeting)
- Kendall Road (2nd cost seal)
- Hester Road (2nd coat seal)
- Mockerdillup Road (survey and design)
- Glentulloch Road (survey and design)

Significant funds were also expended on roadside vegetation removal and normal road maintenance functions.

Drainage Works

Dusting Drive
Lockley Street
Phillips Street

Footpath Projects

Lockley Street
Forrest Street

Bridge Works

Blackbutt Road
Hester Cascades Road
Catterick Road
Fletchers Road

➤ **Community Grants, Service Agreements and Other Donations**

In 2017/18 Council continued to provide significant levels of financial assistance to the community, being the sum of \$155,951 in service agreements, community grants and donations. Some of the larger amounts were \$41,822 for the community landcare officer project, \$25,000 partial donation of rates for Geegeelup Village and \$19,500 support for Blues at Bridgetown.

➤ **Development Issues**

In 2017/18 the Shire of Bridgetown-Greenbushes issued a total of 204 building permits with a development value of \$21,949,568 which included 55 new residences. This compared to the statistics for 2016/17, being 141 permits with a construction value of \$10,901,366 (28 new residences).

A total of 109 development (planning) approvals were issued (compared to 112 in 2016/17). This does not include scheme amendments, structure plans or subdivision applications.

➤ **Municipal Inventory Review**

The original Shire of Bridgetown-Greenbushes Municipal (Heritage) Inventory was adopted in 1995 and reviewed in 2001.

The Shire's planning staff progressed a comprehensive review of the Municipal Inventory in 2017/18 with completion of the review scheduled to occur towards the end of 2018/19.

Much of the initial preparation of the MHI Review was based on information provided by landowners through site visits, plus online research of historic newspapers and local publications in relation to events in the Warren-Blackwood district. Where considered appropriate, new information was used to correct, update and/or add to respective place records. Maintenance and renovation of buildings is always ongoing, and as such information will be updated periodically when verifiable information is received or discovered.

➤ **Waste Issues**

Planning and design for a new liquid waste pond and a new inert tipping site at the Bridgetown Waste Disposal Site were completed in 2017/18 with both projects to be implemented in 2018/19.

In January 2018 Council resolved to close the green waste site at Greenbushes. For several years the free disposal of green waste had been allowed at a site adjacent to the Greenbushes Sportsground. The existence of this site generated significant community discussion with opinions divided on the need for such a facility. Towards the end of 2017 the use of the site by commercial contractors escalated and caused the volume of material to substantially increase. Access to the site had been unlimited and persons sometimes disposed of other rubbish at the site leading to concerns being raised about potential asbestos disposal.

The Shire continued to participate in a regional waste management study with other local governments of the south-west so that future options to use a regional site can be considered.

➤ **Bushfire Risk Management Plan**

The Shire of Bridgetown-Greenbushes was one of sixteen priority local governments identified by the Department of Fire and Emergency Services (DFES) to participate in the Bushfire Risk Management Program.

A Bushfire Risk Management Plan (BRMP) was completed using a template supplied by DFES in conjunction with the *Guidelines for Preparing a Bushfire Risk Management Plan* (DFES, 2015). The Plan was prepared by Mr Ben Anderson, appointed and funded by DFES as the Bushfire Risk Planning coordinator for the Shires of Bridgetown-Greenbushes, Boyup Brook and Donnybrook-Balingup.

The Office of Bushfire Risk Management (OBRM) approved the Shire of Bridgetown-Greenbushes BRMP on 7 August 2017 following which the draft Plan was presented to Council in September 2017 for adoption.

The aim of the Bushfire Risk Management Plan (BRM Plan) is to document a coordinated and efficient approach toward the identification, assessment and treatment of assets exposed to bushfire risk within the Shire of Bridgetown-Greenbushes.

On 2 February 2018 the Minister for Emergency Services announced the release of \$1.47 million in funding to be spent on the treatment of bushfire risks under the Government's \$15 million Mitigation Activity Fund. In 2017/18 the \$1.47 million funding supported 374 individual treatments across 15 local governments, including 37 in the Shire of Bridgetown-Greenbushes. The Shire of Bridgetown-Greenbushes received funding of \$143,570 to undertake bushfire mitigation works on the 37 sites within the Shire district.

➤ **Other Notable Items**

- Australia Day events were held in Bridgetown and Greenbushes, the latter hosted by the Greenbushes Ratepayers and Residents Association. Winners of the 2018 Citizen of the Year Awards, more commonly known as the 'Australia Day Awards' were:
 - Citizen of the Year - Barbara Johnson
 - Citizen of the Year – Youth (under 25 years) - Douglas Sumner-McGhie
 - Citizen of the Year – Senior (over 65 years) - Rita Baldock
 - Active Citizenship – Group or Event - Greenbushes Tidy Towns
- The annual volunteers function was held on 23 May 2018 and annual seniors' morning tea held in August.
- Acquisition of land along Geegelup Brook continued in accordance with Council's applicable policy.
- A new Shire website is being developed with it intended to go live by November 2018.
- A revised Local Trails Plan was adopted by Council in November 2017 after a community consultation process. The Plan provides a clear snapshot of the

extent of Council's previous achievements in the area of trails development and also outlines Councils current and future financial commitment to trails development.

- Two new mobile phone towers were erected in the district – at Winnejump and Maranup. The Shire lobbies Government regularly for more towers in its district.
- A tender was awarded to Mick Tuck Grader Service for a 3 year construction operator grader service contract at 850 to 900 hours per annum which includes a mentoring and training role/commitment to existing works staff so that a succession plan can be put in place for internal filling of the construction grader operator position after 3 years.
- Council endorsed a 'Bridgetown Art Trail' project which was initiated by a group of local community members seeking to develop additional public art in Bridgetown. Planning and securing grant funding were the main focuses of the project in 2017/18 with the making and installation of the new art to occur in 2018/19, preferably by 31 December 2018 so that the project could be linked to the Bridgetown 150 year anniversary celebrations.
- Council's Youth Advisory Committee and Youth Leadership Team met throughout the year to discuss issues of relevance to our youth and to plan youth events.
- The Shire worked with the South West Development Commission, Greenbushes Aged Community Committee Inc. (GACC), and aged care developer, Access Housing Australia Ltd to explore the provision of additional independent aged care living units in both Bridgetown and Greenbushes. This led to Council divesting its equity in the aged units at Stinton Gardens in Greenbushes to Access Housing Australia Ltd in order to facilitate the development of more units at that site. Shire staff also liaised with Access Housing in investigating suitable sites in Bridgetown (in alignment with their own feasibility study, budget constraints and needs assessment) for private purchase to develop 4 independent units.
- Council's Access and Inclusion Committee developed a "Senior Services Providers Leaflet" for distribution to service providers including the Bridgetown Medical Centre, CRCs, library and Bridgetown Leisure Centre. The Committee also compiled an information sheet providing information on accessibility to local business and this has been published on the Shire's website. Elsewhere in the Shire Annual Report is a separate description of initiatives undertaken in 2017/18 by the Access and Inclusion Committee.
- A bus run was trialled as a pilot program from January to March 2018 with little support/usage by the community. The routes were adapted during the pilot program to try and capture the needs of the community. Council determined to cease the program due to low patronage.
- In December 2016 Council resolved to investigate the options available to the Shire taking ownership of the Dumpling Gully Dams (and associated area) commonly called the Dumpling Gully Precinct to incorporate the area into a Shire Reserve which can be developed for both passive and active recreation activities for the community and to manage and protect the Wetlands and associated unique fauna and flora of the region. During 2017/18 discussions continued to be held with both the Water Corporation and the Department of Parks and Wildlife to discuss the processes required for this land transfer to occur. The land transfer process has been complicated by the need to extract the land from State Forest and is taking far longer than anticipated

however both Government agencies continued to be committed to completing the transfer and the process is expected to be completed in 2019.

- Council lodged two submissions on the development of a climate change policy statement developed by the Western Australian Local Government Association (WALGA). On both submissions Council endorsed the recommendations made by its Sustainability Advisory Committee.
- Other strategic submissions lodged by Council in 2017/18 were on a container deposit scheme discussion paper released by the Department of Environment Regulation, and a submission to WALGA on the Review of the Local Government Act Discussion Paper.

➤ **Appreciation**

In conclusion I thank all staff for their efforts during 2017/18. As at 30 June 2018 the Shire employed 61 full-time and part-time employees and 38 casual employees which added up to a full-time equivalent (FTE) of 48.9 positions. The whole of the Shire staff is responsible for a diverse range of duties and handle them most effectively and efficiently.

Permanent or contracted employees that left the employ of the Shire in 2017/18 were:

- Carol Armstrong
- Jayne Dittrich
- Kathy Matthews
- Emma Pickering
- Stuart Walton
- Heidi Wares

New permanent or contracted employees commencing with the Shire in 2017/18 were:

- Katelyn McCoy
- Marius Olsen
- Leith Poad
- Peter Waller

Finally, in conclusion I would also like the express appreciation for the efforts of all the councillors in 2017/18 for their work on behalf of the community.

Tim Clynch
Chief Executive Officer



PART 2 – PLAN FOR THE FUTURE

Council's Integrated Planning Framework

All Local Governments in WA are required to comply with the Integrated Planning and Reporting Framework (IPRF).

The core components are:

1. Strategic Community Plan

- Strategy for 10+ years
- Provides the vision, outcomes and Council's strategic priorities
- Identifies long and medium term objectives
- Determines allocation of resources
- Shaped by community input

2. Corporate Business Plan

- Four-year delivery plan
- Aligned to Strategic Community Plan
- Financial projections

3. Annual Budget

- Financial statements and policies for one year

The Strategic Community Plan responds to three questions put to the community and the local government:

- Where are we now?
- Where do we want to be?
- How do we get there?

The Shire's Integrated Planning Framework addresses these needs by providing a process to:

- Ensure community input is obtained
- Determine long term (10+ years) objectives
- Identify the resourcing to deliver against the long term objectives
- Clearly articulate long term financial implications and strategies

Under the Integrated Planning Framework Council's decisions take the community's aspirations into account and deliver the best results possible with the available resources.

The Strategic Community Plan sets the scene for the whole framework – it expresses the community's vision and priorities for the future and shows how the Council and community intend to make progress over a ten year period.

Detailed implementation for the next four years is covered in the Corporate Business Plan. The "Informing Strategies" – particularly the Long Term Financial Plan, Asset

Management Plans and Workforce Plan – show how the Plan will be managed and resourced.

The Strategic Community Plan is a ten year plan. However, it is not fixed for ten years – it would be long out of date by then. Rather, it is a “rolling” plan which is reviewed every two years.

Integrated planning and reporting gives a local government a framework for establishing local priorities and for linking this information to operational functions. The *Local Government (Administration) Regulations 1996* require each local government to adopt a Strategic Community Plan and a Corporate Business Plan.

A successful integrated planning and reporting process will deliver the following outcomes:

- A Strategic Community Plan that clearly links the community's aspirations with the Council's vision and long term strategy
- A Corporate Business Plan that integrates resourcing plans and specific council plans with the Strategic Community Plan.

Integrated Planning provides for:

- Strategic planning systems that deliver accountable and measurable linkages between community aspirations, financial capacity and practical service delivery.
- Financial planning systems that accurately demonstrate a local government's capacity to deliver services and manage assets that can sustain communities into the future'.
- Effective asset management systems with the rigour of process and integrity of data to accurately reflect true asset management costs.

The Strategic Community Plan is the overarching plan guiding all the Shire's activities. The Plan identifies the issues that are important to our community, sets out the community's vision and objectives as well as strategies to implement the objectives.

For the Strategic Community Plan the two yearly reviews alternate between a minor review (updating as needed) and a major review (going through all the steps again). The plan is continuously looking ahead, so each review keeps a ten year horizon. This is to ensure that the best decisions are made in the short to medium term.

The diagram on the following page illustrates the Shire of Bridgetown-Greenbushes' Integrated Planning and Reporting Framework and where the Corporate Business Plan, Strategic Community Plan and various informing strategies together with the annual budget sit in the Framework. The diagram illustrates the process used to guide Council's decisions, resource allocations and planning.



Overview of Council's Strategic Community Plan

Council initially adopted its Strategic Community Plan in June 2013 with its first review being a desktop review in 2015/16. In 2016/17 Council conducted a comprehensive review of its Strategic Community Plan with a new Plan being adopted in June 2017.

The Strategic Community Plan prioritises community aspirations giving consideration to:

- Social objectives
- Economic objectives
- Environmental objectives
- Factors such as changing demographics and land use.

The Shire of Bridgetown-Greenbushes Strategic Community Plan reflects the vision for the future and is the principal strategic guide for our future planning and activities. Based on the community engagement conducted during its preparation, the Plan sets out the vision for the Shire's future and captures the community's aspirations and values.

The Strategic Community Plan, adopted by Council in June 2017, has five (5) key goals:

1. Our economy will be strong, diverse and resilient;
2. Our natural environment is valued, conserved and enjoyed;
3. Our built environment is maintained, protected and enhanced;
4. A community that is friendly and welcoming; and
5. Our leadership will be visionary, collaborative and accountable.

Objectives have been developed for each of the key goals and under each of these sit a number of strategies. The following page contains an overview of the Strategic Community Plan's key goals and objectives.

The Strategic Community Plan shares the vision and aspirations of our community and will influence how the Council resources and delivers its planning and operations. The Plan is used in a number of ways, including:

- Guiding Council priority-setting and decision-making;
- A mechanism for the on-going interaction of local planning initiatives;
- Inform decision-making at other agencies and organisations, including community and State Government;
- Provide a rationale to pursue grants and other resources to demonstrate how specific projects align with the aspirations of the community, and within the strategic direction outlined in the Strategic Community Plan;
- Inform potential investors and developers of the community's key priorities, and the ways in which it seeks to grow and develop; and
- Engage local businesses, community groups and residents in various ways to contribute to the Shire's future.

Overview of the Strategic Community Plan Key Goals & Objectives

| Key Goal 1 Our economy will be strong, diverse and resilient | Key Goal 2 Our natural environment is valued, conserved and enjoyed | Key Goal 3 Our built environment is maintained, protected and enhanced | Key Goal 4 A community that is friendly and welcoming | Key Goal 5 Our leadership will be visionary, collaborative and accountable |
|--|--|--|---|---|
| 1.1 A diverse economy that provides a range of business and employment opportunities | 2.1 Value, protect and enhance our natural environment | 3.1 Maintained townscape heritage and character | 4.1 A cohesive community with a sense of pride | 5.1 Our community actively participates in civic life |
| 1.2 A proactive approach to business development | 2.2 Enhanced parklands, reserves and gardens | 3.2 Outdoor spaces, places and buildings are fit for purpose | 4.2 Programs and facilities that encourage community resilience | 5.2 We maintain high standards of governance, accountability and transparency |
| | 2.3 Effectively utilised natural resources | 3.3 Maintain an appropriate standard of transport networks, roads and pathways | 4.3 Appropriate community led local transport systems | 5.3 We operate within the Integrated Planning Framework |
| | 2.4 An informed community on land management and sustainable living | | 4.4 Promoting volunteerism | 5.4 We participate in regional collaboration |
| | 2.5 Effectively managed waste services | | 4.5 High levels of responsiveness to emergencies and emergency recovery | 5.5 We are strong advocates for our community |
| | 2.6 Development is sympathetic to the landscape | | 4.6 Fire prepared communities | |
| | | | 4.7 A safe area | |

Council reviews its Strategic Community Plan every 2 years, alternating between a desktop review and a comprehensive review. The last review, being a comprehensive review, was completed in 2016/17. The next review, being a desktop review is to occur in 2018/19.

Overview of Council's Corporate Business Plan

The Corporate Business Plan activates the Strategic Community Plan by responding to:

- Council's distillation and prioritisation of the community's short, medium and long term aspirations.
- Existing operational plans, priorities and external factors impacting on resourcing.
- The assessment and integration of services and business area plans.

Regulation 19DA of the Local Government (Administration) Regulations 1996 requires an annual review of the Corporate Business Plan.

The annual review of the Corporate Business Plan (CBP) occurred between April and June 2018 with senior management initially work shopping the existing CBP for the purpose of identifying items that had been achieved, items that required a change to the intended delivery timeline and/or costs and new initiatives that would assist Council in delivery of its Strategic Community Plan. This was followed by consideration at the May Concept Forum where further amendments were made. Finally the updated CBP was presented to and endorsed by Council at its June 2018 meeting.

The layout of our Corporate Business Plan reflects the same five key goal areas as identified by our 10+ Year Strategic Community Plan 2017. Each Key Goal is broken down into objectives and strategies, defined as:

Objectives:

These are the community's aspirations. A range of objectives sits under each key goal.

Strategies

These are the things that Council will do to achieve the objectives.

Actions

How each strategy is to be achieved.

The Corporate Business Plan lists actions against each of the strategies, detailing how each strategy will be delivered. Although the Corporate Business Plan is a 4 year timeframe it is a rolling document subject to annual review, hence a 5th year column (2022/23 onwards) has been included so that projects or services not expected to be delivered for at least 4 years are not overlooked in future reviews of the Corporate Business Plan and can also be factored into the financial projections in the Long Term Financial Plan.

Corporate Business Plan – Annual Reporting

Part 5 at the end of the Annual Report is a copy of an annual reporting spreadsheet for the year ending 30 June 2018, showing how the specific actions within the Corporate Business Plan were implemented in 2017/18.

Major initiatives or actions that were either fully or substantially completed in 2017/18 include:

- Celebrated the first six months of the 50 year anniversary of Bridgetown with a series of community events
- Implementation of local trails plan
- Planning for the regional bridle trail
- Continuation of work on developing our asset management plans
- Continuation of fair value requirements
- Annual Road, Footpath and Drainage construction programs
- A 4-Year Building Maintenance and Capital Improvements Plan was prepared and endorsed
- Plant replacement in accordance with Plant Replacement Plan
- Review of 'Parks & Gardens' service levels
- Implementation of the Youth Friendly Community Plan
- Implementation of the Age Friendly Community Plan
- Implementation of the Disability Access and Inclusion Plan
- Lobbying for additional mobile phone coverage and NBN rollout
- Review of the Municipal Inventory (heritage buildings)
- Progressive acquisition of land adjacent to Geegelup Brook
- Preparation and implementation of a Shire fire management plan
- Provision of community grants and service agreements in a competitive funding process for local community groups and organisations
- Maintained financial support of the community landcare service
- Planning completed for the upgrade of the northern information bay at Bridgetown
- Erection of shade sails at Thomson Park
- Initiated the preparation of a development plan for the River Park Precinct
- Completion of planning for gym expansion project
- Installation of new microphone and audio system in council chambers
- Planning completed and approvals obtained for the construction of a new liquid waste pond at the waste disposal site
- Closure of the green waste disposal area in Greenbushes
- Continued preparation of a Local Planning Strategy
- Commenced the development of a local planning policy to provide more direction and clarity on bush fire planning requirements for development applications
- Installed emergency power systems for key shire buildings
- Investigated acquisition of land in Greenbushes commercial area to allow for upgrade of parking and rear laneway near roadhouse
- Worked with the Warren Blackwood Alliance of Councils to complete investigations into the possible establishment of a Local Tourism Organisation (LTO)
- Review and enforcement of annual firebreak order

- Publication of the “Insight” newsletter 6 times per annum
- Hosting of community events such as Australia Day Breakfast, volunteers function and community Christmas party
- Ran a pilot program for introduction of a local bus service using the community bus
- Improvements to shire website

Major initiatives or actions in the Corporate Business Plan proposed to be undertaken in 2018/19 include:

- Continue to celebrate Bridgetown’s 150 year anniversary in 2018
- Conduct a desktop review of the Strategic Community Plan
- Submittal of grant applications for funding of the gym expansion project
- Implementation of local trails plan
- Review the Workforce Plan and organisational structure
- Completion of planning for the regional bridle trail and commence of construction
- Preparation of a development plan for the River Park Precinct
- Preparation of a parkland improvement strategy
- Complete planning for development of a stage in Memorial Park
- Continuation of work on developing our asset management plans
- Continuation of fair value requirements
- Annual Road, Footpath and Drainage construction programs
- Plant replacement in accordance with Plant Replacement Plan
- Implementation of the Age Friendly Community Plan
- Implementation of the Disability Access and Inclusion Plan
- Implementation of the Youth Friendly Community Plan
- Develop new ACROD bays in Bridgetown commercial area
- Develop a new archives storage facility at the Shire Depot
- Planning for a proposed light industrial area next to the Bridgetown Sportsground
- Construction of a new liquid waste pond at the waste disposal site
- Develop an inert waste area at the waste disposal site
- Continued preparation of a Local Planning Strategy
- Complete the development of a local planning policy to provide more direction and clarity on bush fire planning requirements for development applications
- Rebuild the Shire website
- Review of the Municipal Inventory (heritage buildings)
- Progressive acquisition of land adjacent to Geegelup Brook
- Preparation and implementation of a Shire fire management plan
- Review of the 4-Year Building Maintenance and Capital Improvements Plan
- Provision of community grants and service agreements in a competitive funding process for local community groups and organisations
- Maintain financial support of the community landcare service
- Acquire vesting of the Dumpling Gully waterbodies from the Water Corporation
- Prepare concept development plan for a new playground at Highlands Estate
- Review and enforcement of annual firebreak order
- Publication of the “Insight” newsletter 6 times per annum

- Hosting of community events such as Australia Day Breakfast, volunteers function and community Christmas party
- Acquire a secondary water source for reticulation of Bridgetown Sportsground
- Upgrade northern information bay in Bridgetown
- Plan for development of a youth precinct and hang out space in Bridgetown including the skate park
- Review directional signage to car parking
- Develop a dump point in Bridgetown and other 'RV friendly' infrastructure
- Progress acquisition of land in Greenbushes commercial area to allow for upgrade of parking and rear laneway near roadhouse
- Work with the Warren Blackwood Alliance of Councils to complete investigations into the possible establishment of a Local Tourism Organisation (LTO)
- Acquire suitable land tenure for the Bridgetown Railway Station
- Continuation of the summer evening outdoor film festival

Asset Management Planning

In June 2016 Council adopted initial Asset Management Plans for the following asset classes:

- Transport Infrastructure Asset Management Plan;
- Parks, Reserves and Other Infrastructure Asset Management Plan;
- Property Infrastructure Asset Management Plan; and
- Plant and Equipment Asset Management Plan

Extensive work on asset management planning continued in 2017/18. Asset Management Plans are 'living' documents and need to be regularly updated and actions noted in the associated improvement plans. Improvements are required in the quality of data held for all of Council's asset classes. These improvements include ensuring the useful lives, remaining useful lives, replacement cost and current condition of Council's assets are accurately rated and recorded as these factors have a major influence on the projected renewal cost and ultimately on the size of any reported funding 'gap'.

Key components of each individual Asset Management Plans were consolidated into a single document titled Shire of Bridgetown-Greenbushes Consolidated Asset Management Plan 2016-2026 and was endorsed by Council in June 2017. Updating occurs on an annual basis, as such the plans were again updated and presented to Council (in May 2018) to incorporate all capital expenditure on assets undertaken during 2016/17. Improvement plan action items completed during the year were also noted.

Long Term Financial Planning

The Long Term Financial Plan (LTFP) functions as an informing strategy to the Corporate Business Plan, and details how the Shire will achieve its vision, aspirations and strategic priorities for the community and stakeholders through long term financial planning in a strategic manner.

The LTFP is based on:

- an analysis of the internal and external environment(s);
- identifying economic, market and labour issues which impact on the shire's ability to deliver services and provide support to the community and civic infrastructure; and
- mapping the data in time to identify gaps and risks.

The LTFP is a plan which will continue to evolve as the Shire responds to internal and external changes. It is a 15 year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. Through these planning processes, annual budgets that align with strategic objectives are developed.

The LTFP:

- indicates a local government's long term financial sustainability;
- allows early identification of financial issues and their longer term impacts;
- indicates the linkages between specific plans and strategies; and
- enhances the transparency and accountability of the Council to the community and stakeholders.

As at 30 June 2018 a draft (updated) LTFP was being prepared for presentation to Council in the first half of 2018/19.

Linked to the LTFP a Ratio Action Plan was endorsed by Council in December 2017. The Plan addressed fair value accounting and the effect on Council's depreciation expense and ratio performance. The action plan has been developed to improve Council's ratio performance in meeting the Department of Local Government, Sport and Cultural Industries' financial ratio benchmarks.

Workforce Planning

A review of Council's Workforce Plan commenced towards the end of 2017/18. An integrated workforce plan identifies and reports on the internal capacity to meet current and future needs of the goals and objectives of the Shire and the community, both in capacity and capability. It identifies the gaps or surplus in human, assets or financial resources and identifies strategies to ensure there are the right people in the right place and at the right time to deliver on objectives and realistic expectations. The plan is to address gaps between current and future workforce capability, identify areas of skill or capacity shortage, and outline strategies to address them. This information is to inform the Long Term Financial Plan and Asset Management Plan(s) to ensure the financial and physical resources of the Workforce Plan are included in those plans and planning activities.

The review of the Workforce Plan is expected to be completed by the end of 2018 and will produce the following outcomes:

- An updated Integrated Workforce Plan 2018-2022;

- An updated organisational structure with well-defined roles and reporting lines; and
- Where identified, roles and tasks would be better aligned to strategic and organisational objectives.

PART 3 – REGULATORY REQUIREMENTS

Compliance Audit Return

One of the measures of Council's performance is the Compliance Audit Report which is required to be completed annually and submitted to the Department of Local Government, Sport & Cultural Industries. The report provides questions relating to a Council's compliance with the requirements of the *Local Government Act 1995* across a range of areas. For the 2017 year, the Compliance Audit Report covered the following areas:

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosures of Interest
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Tenders for Providing Goods and Services

After completing the responses to the questions contained in the 2017 Compliance Audit Return it should be noted that compliance was achieved in all areas.

The annual Compliance Audit Return was considered by Council's Audit Committee before being presented to Council's March 2018 meeting where it was formally adopted.

Complaints to the Ombudsman WA

During 2017/18 one (1) complaint regarding actions or operations of the Shire was made to the Ombudsman WA.

Following discussions with an officer from the Office of the Ombudsman a review of procedures (relating to the complaint) was undertaken and appropriate staff advised of the updated procedures.

Public Interest Disclosures

A local government is required to appoint one of its officers to act as the Council's Public Interest Disclosures Officer under the *Public Interest Disclosures Act 2003*. The CEO has appointed the Executive Manager Community Services to fulfil this role. The legislation requires the reporting of serious wrongdoing with the State public sector and local government as well as providing the mechanism for responding to reports.

No disclosures were received in relation to the Shire of Bridgetown-Greenbushes during 2017/18.

Freedom of Information Matters

Council is required under Part 5 of the Freedom of Information (FOI) Act to prepare and publish an up-to-date Information Statement at intervals of not more than 12 months. In 2017/18 the Information Statement was reviewed and presented to Council in April 2018.

During 2017/18 year, the Shire received and processed two (2) FOI requests.

National Competition Policy

Local Government is required to report annually on the implementation, application and effects of the National Competition Policy (NCP) with regard to three areas, being competitive neutrality, legislation review, and structural reform. As the Shire of Bridgetown-Greenbushes did not acquire any new entities or privatise any activities during 2017/18, there was no requirement for competitive neutrality testing.

Report on Disability Access & Inclusion Plan

Officers continue to work with Council's Access and Inclusion Committee, service providers and community members to identify new ways to improve access and inclusion within the organisation and to fine tune existing methods to ensure all Councillors, Officers and contractors understand the importance of universal access and inclusion and work toward fulfilling the strategies outlined in Council's Disability Access and Inclusion Plan.

Existing/continuing procedures include:

- DAIP included in the induction pack for new staff members
- DAIP is available electronically for staff and contractors
- Contractors are made aware of DAIP requirements
- Training in disability awareness is required for all staff and contractors
- All shire position vacancies are advertised through Forrest Personnel

Engagement with Community

Pathways and roadways continue to be prioritized and ongoing modifications to pathways around the CBD have improved access for gophers, wheelchairs and people with mobility challenges. ACROD bay locations have been finalized with works to be completed by the end of January 2019. Concerns raised by the Access and Inclusion Committee regarding the safety of the intersection between Steward Street, Civic Lane and Steere Street prompted a Main Roads and Works and Services Department review and proposed modifications to improve visibility.

The Access and Inclusion Committee members continue to engage with community members, stakeholders and service providers on issues relating to access and inclusion within the shire. The number of people on the Access and Inclusion Committee has increased with a request for the inclusion of a representative from Blackwood Parent Support.

An audit of businesses along the town centre was undertaken by members of the Access and Inclusion Committee which has resulted in an Accessible Business's list that has been uploaded onto the Visitor Centre and Shire websites. The newly reviewed Shire website has an access and inclusion page.

The community bus Rosie, had come to the end of her useful life working for the shire and was replaced with a new community bus – “Miss Rosie”. The new community bus includes an accessibility step, a wheelchair lift and removable seats to incorporate an area for people with wheelchairs.

A pilot public transport service the Shuttle Bus was trialled during January, February and March of 2018 to assess the need for intra-shire transport. The pilot participation rates were very low and a review of the costing revealed that the ongoing costs of providing this service to so few people was untenable.

Outcome 1 – People with disability have the same opportunities as other people to access the services of, and any events organised by the Shire of Bridgetown-Greenbushes:

- The promotion of the Library Home Delivery Service was increased –
- Piloted a Shuttle bus service at reduced cost to assess the community support for a local transport service.
- Review of inclusive programs at the Bridgetown Leisure Centre including;
 - The provision of private swimming lessons with specially trained instructors (swimming instruction - disability),
 - Continued to provide Kidfit and Teenfit at the BLC.
 - Purchased a piece of accessible cardio gym equipment.
 - Facilitated inclusive coding programs at the Library and purchased laptops to support the increased participation in the program.
 - Review of pricing for participation in inclusive programs at the Bridgetown Leisure Centre.

Outcome 2 – People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Bridgetown-Greenbushes:

- Continued to Implemented the 10 year footpath works program incorporating any works identified as urgent by the Access and Inclusion Committee or community members.
- Accessible Business List for all businesses/buildings in the town centre and Shire facilities
- The Accessible Business List has been included on the Visitor Centre and shire websites
- Building code applied
- Increased the membership of DAIC
- Review of ACROD and permit parking - working with local business to provide further ACROD bays around the town centre and have finalised locations for three new ACROD bays works to begin in 2019.

Outcome 3 – People with disability receive information from the Shire of Bridgetown-Greenbushes in a format that will enable them to access information as readily as other people are able to access it:

- Seniors Pamphlets were reviewed and updated to include service providers for seniors and people with disability in this shire and are located at the Bridgetown Hospital, Bridgetown Medical Centre, Bridgetown Library, Leisure Centre, Greenbushes CRC and Bridgetown CRC-completed in Arial font for easier reading.
- All minutes and text for public access is completed in non San Serif font.
- The hearing enhancement system is available for committees and public meetings and for community access for meetings and presentations.

Outcome 4 - People with disability receive the same level and quality of service from staff of the Shire of Bridgetown-Greenbushes as other people receive from the staff of the Shire of Bridgetown-Greenbushes:

- The ongoing provision of the online training platform.
- Disability awareness training is included as a focus of the training platform.
- Increased provision feedback forms/surveys across numerous service areas.
- Provision of DAIP to new members of staff, contractors and elected members.
- Access and Inclusion Committee updates in Insight.

Outcome 5 - People with disability have the same opportunities as other people to make complaints to the Shire of Bridgetown-Greenbushes:

- Increased provision of complaint feedback forms
- Staff training in disability awareness to assist in appropriately managing complaints by people with disability

Outcome 6 - People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Bridgetown-Greenbushes:

- The role and activities of the Shire's Access and Inclusion Committee were promoted to the community.
- The Access and Inclusion Committee met once every 2 months.
- Media releases were provided in both print and electronic media and to key disability groups.
- DAIP progress has been regularly monitored by Access and Inclusion Committee.
- Access and Inclusion Committee actively pursue the views of people with disabilities on a wide range of issues.
- An accessible businesses link was uploaded onto the shire website and visitor centre website promoting businesses that are accessible in town.

Outcome 7 - People with disability have the same rights and opportunities as other people to obtain and maintain employment with the Shire of Bridgetown-Greenbushes:

- The equal opportunities employment policy was reviewed.
- Job vacancies are promoted via the supported employment network.
- All placement requests were given the same consideration for people with and without disability.
- Access and Inclusion Committee regularly monitored the progress of DAIP.
- Consult people with disabilities using a range of different consultation mediums and methods.

Outcome 8 - The Shire of Bridgetown-Greenbushes provides information and encouragement to raise the awareness of the community regarding disability access and inclusion:

- The provision and promotion of inclusive term programs in each of the facilities
- The promotion of accessible businesses
- Pilot of local bus service
- Completion of the filming and editing of inclusive programs facilitated under the Disability Services Commission - Inclusion grant funding round - to be screened to the community at an outdoor film event.
- Accessing your community – update in the insight.

Implementation

DAIP continues to be implemented through the Access and Inclusion Committee who work to bring to Councils attention any issues regarding access and inclusion. The committee work to prioritise strategies and undertake audits and assessment based on community feedback and identified need. A detailed review of the Disability Access and Inclusion Plan will be completed in early 2019.

Report on Complaints made against Councillors

In accordance with Section 5.53 of the Local Government Act and the associated Local Government (Rules of Conduct) Regulations 2007, a summary of complaints made during the year is to be included in the Annual Report.

No complaints (breaches) were made during 2017/18.

Prescribed Information on Payments to Employees

Section 5.53(g) of the Local Government Act requires disclosure of information as prescribed in relation to payments made to employees. Specifically Regulation 19B of the Local Government (Administration) Regulations 1996 requires the following information to be included in the Annual Report:

- (a) the number of employees of the local government entitled to an annual salary of \$100 000 or more;

- (b) the number of those employees with an annual salary entitlement that falls within each band of \$10 000 over \$100 000.

In 2017/18 five employees of the Shire of Bridgetown-Greenbushes were entitled to an annual salary of \$100 000 or more. The applicable bands were:

- \$100,000-\$110,000 – 2
- \$110,000-\$120,000 – 2
- \$180,000-\$190,000 - 1

Local Laws

Section 3.16 of the *Local Government Act 1995*, requires a local government to review its local laws every eight years to determine if they should be amended, repealed or left unchanged. The last eight year statutory review took place during the 2015/2016 year. During this review the following Local Laws were identified as requiring amendments:

- Cemeteries Local Law
- Keeping and Welfare of Cats Local Law
- Parking and Parking Facilities Local Law

In 2017/18 the above local law amendments progressed as described below:

Cemeteries Amendment Local Law

The purpose and effect of the Amendment Local Law was to provide additional clarification to Funeral Directors, Monumental Masons and the general public on Council's requirements in relation to funerals and monumental works as well as correcting a duplication error in clause 3.3(2). Final adoption took place at Council's April 2018 meeting.

Keeping and Welfare of Cats Amendment Local Law

The purpose and effect of the proposed Amendment Local Law was to remove clauses that were no longer relevant to the Principal Local Law and to amend a typographical error.

At the close of this submission period one (1) submission had been received with the submitter raising 25 separate points or queries concerning the contents of the Amendment Local Law and as these were discussed with the newly appointed Senior Ranger it was apparent that several of the clauses contained in the current local law (which were to remain) were in conflict with the Cat Act 2011.

This has been the case with other local government's Cat Local Laws as well as the majority of the Cat Local Laws across the State that were written prior to the Cat Act coming into force.

The Cat Act has wide powers and covers most of the clauses contained in the Keeping and Welfare of Cats Local Law however the main purpose of a Cat Local Law, since the introduction of the Cat Act, should be relating to "confinement" and "limitations".

In view of the above Council resolved at its July 2017 not to proceed with the making of the Amendment Local Law but instead directed the CEO to develop a new Cats Local Law to address issues that are not covered in the Cat Act 2011, such as limitations and confinement. At the close of the advertising period 1 submission had been received (the same submitter who had raised questions/queries to the Keeping and Welfare of Cats Amendment Local Law), raising more question and queries. A report was prepared for presentation to the August 2018 meeting and the outcome will be reported in the 2018/2019 Annual Report.

Parking and Parking Facilities Amendment Local Law

The purpose and effect of the proposed Amendment Local Law was to provide further definition to clause 1.3(1) under “sign” interpretation. Following the close of the advertising period Council (at the July 2017 meeting) resolved to adopt the Amendment Local Law without modification.

Other Shire of Bridgetown-Greenbushes Local Laws are:

- Activities in Thoroughfares and Trading in Thoroughfares and Public Places 2000 (amended 2007 and 2012)
- Bush Fire Brigades 2000 (amended 2009)
- Dogs 2000 (amended 2001, 2008, 2011 and 2014)
- Fencing 2004 (amended 2007 and reviewed without amendment in 2008)
- Health 2001, (amended 2003)
- Local Government Property 2000 (reviewed 2008 without amendment in 2008; amended by the Minister in 2015)
- Pest Plants 2009

Record Keeping Plan (State Records Act 2000)

The Shire of Bridgetown-Greenbushes Record Keeping Plan approved by the State Records Commission in 2014 was prepared with its objectives to ensure:

- Compliance with Section 19 of the *State Records Act 2000*
- Best practice record keeping is conducted in accordance with State Records Commission Standards and Records Management Standard AS15489
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions
- Recorded information can be retrieved quickly, accurately and cheaply when required
- Protection and preservation of government records

The efficiency and effectiveness of the Shire’s Record Keeping Plan, together with the staff training program, is reviewed regularly. A major review of the Record Keeping Plan was completed in August 2015 and successive major reviews will be undertaken every five years. In between the major reviews or the Record Keeping Plan Council reviews all policies associated with the Plan on an annual basis.

The Shire conducts an ongoing Record Keeping Training Program which includes both existing and new employees. This program covers, amongst other things, the

roles and responsibilities of employees with regards to compliance with the Shire's Record Keeping Plan.

The Shire has an electronic record keeping system (Synergy Soft) which is used to record all incoming mail/documents.

Electronic record keeping programs are also used for recording of financial data, building approvals, planning approvals, property ownership & rating details, purchasing, cemetery registers and dog & cat ownership.

Workload Indicators – 2017/18

| | |
|---|-------------|
| Total Incoming Items Registered in Synergy | 4048 |
| These items are registered as follows: | |
| General Correspondence | 1590 |
| Emails | 1154 |
| Building Application | 196 |
| Building Correspondence | 19 |
| Customer Service Requests | 875 |
| Human Resource | 3 |
| Planning Applications | 147 |
| Planning Correspondence | 13 |
| Septic Applications | 22 |
| Septic Correspondence | 4 |
| File Notes | 2 |
| Submissions | 8 |
| Tenders | 4 |
| Public Incident | 1 |
| Submissions | 8 |
| Legal | 1 |
| Financial | 1 |

| | |
|---|-------------|
| Total Outgoing Items Registered in Synergy | 2256 |
| These items are registered as follows: | |
| General Correspondence | 989 |
| Emails | 459 |
| Building Correspondence | 321 |
| Health | nil |

| | |
|-------------------------|-----|
| Human Resource | 1 |
| Planning Correspondence | 427 |
| Septic Correspondence | 53 |
| Surveys | 1 |
| Accident and Incident | 1 |
| Hazard Alert | 2 |
| File Notes | 2 |

PART 4 – FINANCIALS

APPENDIX 1

ANNUAL FINANCIAL REPORT AND INDEPENDENT AUDIT REPORT

SHIRE OF BRIDGETOWN-GREENBUSHES

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2018

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Principal place of business:
1 Steere Street
BRIDGETOWN WA 6255

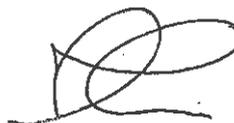
**SHIRE OF BRIDGETOWN-GREENBUSHES
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Bridgetown-Greenbushes for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Shire of Bridgetown-Greenbushes at 30 June 2018 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 28th day of November 2018



Tim Clynych
Chief Executive Officer

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

| | NOTE | 2018 Actual \$ | 2018 Budget \$ | 2017 Actual \$ |
|---|-------|----------------------|----------------------|----------------------|
| Revenue | | | | |
| Rates | 19(a) | 4,363,497 | 4,370,822 | 4,151,674 |
| Operating grants, subsidies and contributions | 2(a) | 2,598,543 | 1,625,103 | 3,445,056 |
| Fees and charges | 2(a) | 1,612,048 | 1,631,538 | 1,562,312 |
| Interest earnings | 2(a) | 208,406 | 177,363 | 180,782 |
| Other revenue | 2(a) | 209,233 | 156,345 | 196,380 |
| | | 8,991,727 | 7,961,171 | 9,536,204 |
| Expenses | | | | |
| Employee costs | | (4,420,103) | (4,503,196) | (4,236,629) |
| Materials and contracts | | (2,073,748) | (2,682,472) | (1,866,881) |
| Utility charges | | (272,895) | (258,911) | (252,376) |
| Depreciation on non-current assets | 9(b) | (3,636,599) | (3,536,445) | (3,799,700) |
| Interest expenses | 2(a) | (84,395) | (84,384) | (94,735) |
| Insurance expenses | | (235,841) | (242,333) | (240,481) |
| Other expenditure | | (290,184) | (311,269) | (311,026) |
| | | (11,013,765) | (11,619,010) | (10,801,828) |
| | | (2,022,038) | (3,657,839) | (1,265,624) |
| Non-operating grants, subsidies and contributions | 2(a) | 1,616,273 | 1,833,005 | 3,134,756 |
| Profit on asset disposals | 9(a) | 29,424 | 15,769 | 1,818 |
| (Loss) on asset disposals | 9(a) | (101,287) | (66,478) | (9,037) |
| Reversal of prior year loss on revaluation of Infrastructure - bridges | 8(b) | 891,622 | 0 | 0 |
| | | 413,994 | (1,875,543) | 1,861,913 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes on revaluation of non-current assets | 10 | (5,625,495) | 0 | 2,671,511 |
| | | (5,625,495) | 0 | 2,671,511 |
| | | (5,211,501) | (1,875,543) | 4,533,424 |

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

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

| | NOTE | 2018 Actual | 2018 Budget | 2017 Actual |
|---|------|--------------------|--------------------|------------------|
| Revenue | 2(a) | \$ | \$ | \$ |
| Governance | | 41,422 | 810 | 1,058 |
| General purpose funding | | 6,454,551 | 5,489,715 | 7,235,086 |
| Law, order, public safety | | 381,911 | 275,088 | 316,829 |
| Health | | 17,445 | 20,500 | 19,850 |
| Education and welfare | | 598 | 18,509 | 728 |
| Housing | | 11,602 | 10,665 | 8,451 |
| Community amenities | | 1,051,829 | 994,189 | 990,511 |
| Recreation and culture | | 546,728 | 726,533 | 368,237 |
| Transport | | 100,056 | 108,822 | 182,596 |
| Economic services | | 132,913 | 126,923 | 178,147 |
| Other property and services | | 252,672 | 189,417 | 234,711 |
| | | 8,991,727 | 7,961,171 | 9,536,204 |
| Expenses | 2(b) | | | |
| Governance | | (983,840) | (961,377) | (927,789) |
| General purpose funding | | (116,468) | (117,095) | (118,947) |
| Law, order, public safety | | (787,659) | (736,965) | (711,131) |
| Health | | (77,497) | (83,010) | (63,873) |
| Education and welfare | | (181,772) | (210,846) | (206,496) |
| Housing | | (32,182) | (40,524) | (31,491) |
| Community amenities | | (1,691,681) | (1,652,079) | (1,580,550) |
| Recreation and culture | | (2,556,528) | (3,084,623) | (2,711,005) |
| Transport | | (3,774,921) | (3,902,251) | (3,569,409) |
| Economic services | | (540,409) | (573,786) | (614,531) |
| Other property and services | | (186,413) | (172,070) | (171,871) |
| | | (10,929,370) | (11,534,626) | (10,707,093) |
| Finance Costs | 2(b) | | | |
| General purpose funding | | 0 | (100) | 0 |
| Community amenities | | (13,575) | (13,571) | (17,287) |
| Recreation and culture | | (70,820) | (70,713) | (76,621) |
| Economic services | | 0 | 0 | (827) |
| | | (84,395) | (84,384) | (94,735) |
| | | (2,022,038) | (3,657,839) | (1,265,624) |
| Non-operating grants, subsidies and contributions | 2(a) | 1,616,273 | 1,833,005 | 3,134,756 |
| Profit on disposal of assets | 9(a) | 29,424 | 15,769 | 1,818 |
| (Loss) on disposal of assets | 9(a) | (101,287) | (66,478) | (9,037) |
| Reversal of prior year loss on revaluation of Infrastructure - bridges | 8(b) | 891,622 | 0 | 0 |
| | | 2,436,032 | 1,782,296 | 3,127,537 |
| Net result | | 413,994 | (1,875,543) | 1,861,913 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes on revaluation of non-current assets | 10 | (5,625,495) | 0 | 2,671,511 |
| Total other comprehensive income | | (5,625,495) | 0 | 2,671,511 |
| Total comprehensive income | | (5,211,501) | (1,875,543) | 4,533,424 |

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018**

| | NOTE | 2018 | 2017 |
|---|-------|--------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 7,156,483 | 6,522,458 |
| Trade and other receivables | 5 | 277,314 | 339,903 |
| Inventories | 6 | 22,013 | 18,957 |
| TOTAL CURRENT ASSETS | | 7,455,810 | 6,881,318 |
| NON-CURRENT ASSETS | | | |
| Other receivables | 5 | 142,088 | 142,972 |
| Property, plant and equipment | 7 | 35,755,380 | 35,681,782 |
| Infrastructure | 8 | 169,250,080 | 175,599,133 |
| TOTAL NON-CURRENT ASSETS | | 205,147,548 | 211,423,887 |
| TOTAL ASSETS | | 212,603,358 | 218,305,205 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 11 | 661,739 | 1,041,064 |
| Current portion of long term borrowings | 12(a) | 268,033 | 248,493 |
| Provisions | 13 | 931,888 | 888,397 |
| TOTAL CURRENT LIABILITIES | | 1,861,660 | 2,177,954 |
| NON-CURRENT LIABILITIES | | | |
| Long term borrowings | 12(a) | 1,863,582 | 2,020,181 |
| Provisions | 13 | 68,662 | 86,115 |
| TOTAL NON-CURRENT LIABILITIES | | 1,932,244 | 2,106,296 |
| TOTAL LIABILITIES | | 3,793,904 | 4,284,250 |
| NET ASSETS | | 208,809,454 | 214,020,955 |
| EQUITY | | | |
| Retained surplus | | 115,629,829 | 115,946,350 |
| Reserves - cash backed | 4 | 4,082,692 | 3,352,177 |
| Revaluation surplus | 10 | 89,096,933 | 94,722,428 |
| TOTAL EQUITY | | 208,809,454 | 214,020,955 |

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018**

| | | RESERVES | | | |
|-----------------------------------|------|---------------------|------------------|------------------------|--------------------|
| | NOTE | RETAINED SURPLUS | CASH BACKED | REVALUATION SURPLUS | TOTAL EQUITY |
| | | \$ | \$ | \$ | \$ |
| Balance as at 1 July 2016 | | 114,657,202 | 2,779,412 | 92,050,917 | 209,487,531 |
| Comprehensive income | | | | | |
| Net result | | 1,861,913 | 0 | 0 | 1,861,913 |
| Changes on revaluation of assets | 10 | 0 | 0 | 2,671,511 | 2,671,511 |
| Total comprehensive income | | 1,861,913 | 0 | 2,671,511 | 4,533,424 |
| Transfers from/(to) reserves | | (572,765) | 572,765 | 0 | 0 |
| Balance as at 30 June 2017 | | 115,946,350 | 3,352,177 | 94,722,428 | 214,020,955 |
| Comprehensive income | | | | | |
| Net result | | 413,994 | 0 | 0 | 413,994 |
| Changes on revaluation of assets | 10 | 0 | 0 | (5,625,495) | (5,625,495) |
| Total comprehensive income | | 413,994 | 0 | (5,625,495) | (5,211,501) |
| Transfers from/(to) reserves | | (730,515) | 730,515 | 0 | 0 |
| Balance as at 30 June 2018 | | 115,629,829 | 4,082,692 | 89,096,933 | 208,809,454 |

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018**

| | NOTE | 2018 Actual | 2018 Budget | 2017 Actual |
|---|------|----------------|----------------|----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | \$ | \$ | \$ |
| Receipts | | | | |
| Rates | | 4,324,821 | 4,373,464 | 4,145,446 |
| Operating grants, subsidies and contributions | | 2,663,860 | 1,651,703 | 3,423,340 |
| Fees and charges | | 1,589,105 | 1,634,538 | 1,558,736 |
| Interest earnings | | 206,686 | 177,363 | 178,326 |
| Goods and services tax | | 425,399 | 350,400 | 397,678 |
| Other revenue | | 212,839 | 156,345 | 224,793 |
| | | 9,422,710 | 8,343,813 | 9,928,319 |
| Payments | | | | |
| Employee costs | | (4,383,516) | (4,478,196) | (4,231,181) |
| Materials and contracts | | (2,471,201) | (3,082,876) | (1,297,115) |
| Utility charges | | (270,906) | (258,211) | (231,910) |
| Interest expenses | | (84,407) | (84,384) | (94,769) |
| Insurance expenses | | (235,841) | (242,333) | (240,481) |
| Goods and services tax | | (386,761) | (346,000) | (440,939) |
| Other expenditure | | (287,638) | (311,269) | (329,725) |
| | | (8,120,270) | (8,803,269) | (6,866,120) |
| Net cash provided by (used in) operating activities | 14 | 1,302,440 | (459,456) | 3,062,199 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | | (1,243,313) | (2,271,652) | (1,081,639) |
| Payments for construction of infrastructure | | (1,122,619) | (2,011,341) | (2,649,085) |
| Non-operating grants, subsidies and contributions | | 1,616,273 | 1,833,005 | 3,134,756 |
| Proceeds from sale of fixed assets | | 199,052 | 330,000 | 66,818 |
| Net cash provided by (used in) investment activities | | (550,607) | (2,119,988) | (529,150) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | | (257,059) | (248,492) | (263,180) |
| Repayment of finance leases | | | | (19,772) |
| Proceeds from self supporting loans | | 19,251 | 10,685 | 10,297 |
| Proceeds from new borrowings | | 120,000 | 120,000 | 0 |
| Net cash provided by (used in) financing activities | | (117,808) | (117,807) | (272,655) |
| Net increase (decrease) in cash held | | 634,025 | (2,697,251) | 2,260,394 |
| Cash at beginning of year | | 6,522,458 | 6,524,064 | 4,262,064 |
| Cash and cash equivalents at the end of the year | 14 | 7,156,483 | 3,826,813 | 6,522,458 |

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

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

| | NOTE | 2018 Actual | 2018 Budget | 2017 Actual |
|--|-------|------------------|------------------|------------------|
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | | | | |
| | | 1,760,980 | 1,745,997 | 625,995 |
| | | 1,760,980 | 1,745,997 | 625,995 |
| Revenue from operating activities (excluding rates) | | | | |
| Governance | | 41,422 | 2,992 | 1,058 |
| General purpose funding | | 2,091,054 | 1,118,793 | 3,083,312 |
| Law, order, public safety | | 384,385 | 284,588 | 316,829 |
| Health | | 17,445 | 20,500 | 19,850 |
| Education and welfare | | 598 | 18,509 | 728 |
| Housing | | 11,602 | 10,665 | 8,451 |
| Community amenities | | 1,052,043 | 996,924 | 992,329 |
| Recreation and culture | | 548,261 | 726,533 | 368,237 |
| Transport | | 1,016,881 | 110,174 | 182,596 |
| Economic services | | 132,913 | 126,923 | 178,147 |
| Other property and services | | 252,672 | 189,417 | 234,711 |
| | | 5,549,276 | 3,606,018 | 5,386,248 |
| Expenditure from operating activities | | | | |
| Governance | | (983,840) | (962,084) | (927,789) |
| General purpose funding | | (116,468) | (117,195) | (118,947) |
| Law, order, public safety | | (881,840) | (788,961) | (711,131) |
| Health | | (77,497) | (83,010) | (63,873) |
| Education and welfare | | (181,772) | (210,846) | (206,496) |
| Housing | | (32,182) | (40,524) | (31,491) |
| Community amenities | | (1,712,258) | (1,668,925) | (1,600,058) |
| Recreation and culture | | (2,627,452) | (3,155,336) | (2,788,059) |
| Transport | | (3,774,921) | (3,912,751) | (3,575,792) |
| Economic services | | (540,409) | (573,786) | (615,358) |
| Other property and services | | (186,413) | (172,070) | (171,871) |
| | | (11,115,052) | (11,685,488) | (10,810,865) |
| Operating activities excluded | | | | |
| (Profit) on disposal of assets | 9(a) | (29,424) | (15,769) | (1,818) |
| Loss on disposal of assets | 9(a) | 101,287 | 66,478 | 9,037 |
| (Reversal) of prior year loss on revaluation of fixed assets | | (891,622) | 0 | 0 |
| Movement in deferred pensioner rates (non-current) | | (16,019) | 0 | (14,075) |
| Movement in employee benefit provisions (non-current) | | (12,326) | 0 | (10,446) |
| Depreciation and amortisation on assets | 9(b) | 3,636,599 | 3,536,445 | 3,799,700 |
| Amount attributable to operating activities | | (1,016,301) | (2,746,319) | (1,016,224) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | | 1,616,273 | 1,833,005 | 3,134,756 |
| Proceeds from disposal of assets | 9(a) | 199,052 | 330,000 | 66,818 |
| Purchase of property, plant and equipment | 7(b) | (1,243,313) | 0 | (1,081,639) |
| Purchase and construction of infrastructure | 8(b) | (1,122,619) | 0 | (2,649,085) |
| Amount attributable to investing activities | | (550,607) | 2,163,005 | (529,150) |
| FINANCING ACTIVITIES | | | | |
| Repayment of long term borrowings | 12(a) | (257,059) | (248,492) | (263,180) |
| Repayment of Finance Leases | | 0 | 0 | (19,772) |
| Proceeds from new long term borrowings | 12(b) | 120,000 | 120,000 | 0 |
| Proceeds from self supporting loans | 12(a) | 19,251 | 10,685 | 10,297 |
| Transfers to reserves (restricted assets) | 4 | (1,541,961) | (422,167) | (1,142,877) |
| Transfers from reserves (restricted assets) | 4 | 811,446 | 1,035,359 | 570,112 |
| Amount attributable to financing activities | | (848,323) | 495,385 | (845,420) |
| Surplus(deficiency) before general rates | | (2,415,231) | (87,929) | (2,390,794) |
| Total amount raised from general rates | 19 | 4,363,497 | 4,370,922 | 4,151,774 |
| Net current assets at June 30 c/fwd - surplus/(deficit) | 20 | 1,948,266 | 4,282,993 | 1,760,980 |

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2018

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations.), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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.

CRITICAL ACCOUNTING 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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE 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.

THE LOCAL GOVERNMENT REPORTING ENTITY (Cont.)

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 22 to these financial statements.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under roads

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

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

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

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES

(a) Revenue

| | 2018 | 2017 |
|-------------------------------|------------------|------------------|
| | \$ | \$ |
| Other revenue | | |
| Reimbursements and recoveries | 105,050 | 155,862 |
| Other | 104,183 | 40,518 |
| | 209,233 | 196,380 |
| Fees and Charges | | |
| Governance | 216 | 251 |
| General purpose funding | 53,037 | 57,652 |
| Law, order, public safety | 37,519 | 46,058 |
| Health | 17,445 | 19,850 |
| Education and welfare | 9 | 9 |
| Housing | 10,400 | 7,200 |
| Community amenities | 1,050,451 | 990,383 |
| Recreation and culture | 233,451 | 242,116 |
| Transport | 9,346 | 8,667 |
| Economic services | 129,293 | 121,703 |
| Other property and services | 70,881 | 68,423 |
| | 1,612,048 | 1,562,312 |

During 2017/18 Council resolved to amend its fees and charges as follows:

New Fee Introduced

Community Bus

Shuttle Bus Service

New Fee

\$ 4.00

Deleted Fee

Bridgetown Library

Administration Fee - Overdue Book

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant Revenue

Grants, subsidies and contributions are included as operating and non-operating revenues in the Statement of Comprehensive Income:

| | 2018 | 2017 |
|--|------------------|------------------|
| | \$ | \$ |
| Operating grants, subsidies and contributions | | |
| Governance | 40,645 | 0 |
| General purpose funding | 1,824,933 | 2,838,590 |
| Law, order, public safety | 342,830 | 268,743 |
| Recreation and culture | 299,425 | 108,675 |
| Transport | 90,710 | 157,369 |
| Economic services | 0 | 51,679 |
| Other property and services | 0 | 20,000 |
| | 2,598,543 | 3,445,056 |
| Non-operating grants, subsidies and contributions | | |
| Law, order, public safety | 288,483 | 311,098 |
| Community amenities | 104,941 | 11,364 |
| Recreation and culture | 24,909 | 142,773 |
| Transport | 1,197,940 | 2,669,521 |
| | 1,616,273 | 3,134,756 |
| Total grants, subsidies and contributions | 4,214,816 | 6,579,812 |

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, Donations and Other Contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 18.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current period.

Interest earnings

- Loans receivable - clubs/institutions
 - Reserve funds
 - Other funds
- Other interest revenue (refer note 19(c))

| | 2018 Actual | 2018 Budget | 2017 Actual |
|--|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| | 1,714 | 1,588 | 1,976 |
| | 77,894 | 64,400 | 59,752 |
| | 85,080 | 69,000 | 77,102 |
| | 43,718 | 42,375 | 41,952 |
| | 208,406 | 177,363 | 180,782 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

Interest expenses (finance costs)

Long term borrowings (refer Note 12(a))

Finance lease

Rental charges

Operating leases

| | 2018 | 2017 |
|--|--------|--------|
| | \$ | \$ |
| | 14,800 | 14,850 |
| | 14,800 | 14,850 |
| | 84,395 | 93,908 |
| | 0 | 827 |
| | 84,395 | 94,735 |
| | 63,448 | 63,627 |
| | 63,448 | 63,627 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

3. CASH AND CASH EQUIVALENTS

| | NOTE | 2018 | 2017 |
|---|--------|-----------|-----------|
| | | \$ | \$ |
| Unrestricted | | 3,073,791 | 3,170,281 |
| Restricted | | 4,082,692 | 3,352,177 |
| | | 7,156,483 | 6,522,458 |
| The following restrictions have been imposed by regulations or other externally imposed requirements: | | | |
| Leave Reserve | 4 | 177,112 | 171,985 |
| Plant Reserve | 4 | 318,625 | 210,636 |
| Land & Building Reserve | 4 | 709,401 | 688,894 |
| Bushfire Reserve | 4 | 687 | 473 |
| Maranup Road Maintenance Reserve | 4 | 101,525 | 98,586 |
| Subdivision Reserve | 4 | 379,565 | 339,210 |
| Sanitation reserve | 4 | 19,903 | 58,761 |
| Recreation Floor Reserve | 4 | 175,310 | 170,235 |
| MGB Reserve | 4 | 74,222 | 72,073 |
| Refuse Site Post Closure Reserve | 4 | 208,099 | 197,219 |
| Drainage Reserve | 4 | 10,747 | 3,629 |
| Community Bus Replacement Reserve | 4 | 48,985 | 87,161 |
| SBS Tower Replacement Reserve | 4 | 30,718 | 29,829 |
| Playground Equipment Reserve | 4 | 25,846 | 20,431 |
| Swimming Pool Reserve | 4 | 4,307 | 4,182 |
| Car Park Reserve | 4 | 922 | 895 |
| ROMANS Reserve | 4 | 4,591 | 4,458 |
| Building Maintenance Reserve | 4 | 145,551 | 160,557 |
| Strategic Reserve | 4 | 64,136 | 45,073 |
| Matched Grants Reserve | 4 | 30,287 | 19,871 |
| Aged Care Infrastructure Reserve | 4 | 54,477 | 52,900 |
| Equipment Reserve | 4 | 5,844 | 6,508 |
| Assets & GRV Valuation Reserve | 4 | 84,308 | 66,168 |
| Bridgetown Leisure Centre Reserve | 4 | 124,897 | 133,635 |
| Trails Reserve | 4 | 20,698 | 20,099 |
| Light Fleet Vehicle Reserve | 4 | 19,500 | 0 |
| Unspent Grants | 4 & 18 | 1,158,879 | 688,709 |
| Unspent Loans | 4 & 12 | 83,550 | 0 |
| | | 4,082,692 | 3,352,177 |

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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

Cash and cash equivalents (Continued)

and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

4. RESERVES - CASH BACKED

| | 2018 Actual Opening Balance | 2018 Actual Transfer to | 2018 Actual Transfer (from) | 2018 Actual Closing Balance | 2018 Budget Opening Balance | 2018 Budget Transfer to | 2018 Budget Transfer (from) | 2018 Budget Closing Balance | 2017 Actual Opening Balance | 2017 Actual Transfer to | 2017 Actual Transfer (from) | 2017 Actual Closing Balance |
|-----------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Leave Reserve | 171,985 | 5,127 | 0 | 177,112 | 171,985 | 4,158 | 0 | 176,143 | 167,856 | 4,129 | 0 | 171,985 |
| Plant Reserve | 210,636 | 271,879 | (163,890) | 318,625 | 210,636 | 246,093 | (357,000) | 99,729 | 209,777 | 254,593 | (253,734) | 210,636 |
| Land & Building Reserve | 688,894 | 20,536 | (29) | 709,401 | 688,894 | 16,657 | (108,688) | 596,863 | 676,544 | 16,350 | (4,000) | 688,894 |
| Bushfire Reserve | 473 | 5,214 | (5,000) | 687 | 473 | 11 | 0 | 484 | 19,383 | 90 | (19,000) | 473 |
| Maranup Road Maintenance Reserve | 98,586 | 2,939 | 0 | 101,525 | 98,586 | 2,384 | 0 | 100,970 | 96,220 | 2,366 | 0 | 98,586 |
| Subdivision Reserve | 339,210 | 40,355 | | 379,565 | 339,210 | 18,202 | 0 | 357,412 | 314,824 | 24,386 | 0 | 339,210 |
| Sanitation reserve | 58,761 | 1,752 | (40,610) | 19,903 | 58,762 | 1,421 | (15,801) | 44,382 | 179,685 | 2,200 | (123,124) | 58,761 |
| Recreation Floor Reserve | 170,235 | 5,075 | 0 | 175,310 | 170,235 | 4,116 | 0 | 174,351 | 166,148 | 4,087 | 0 | 170,235 |
| MGB Reserve | 72,073 | 2,149 | 0 | 74,222 | 72,073 | 1,743 | 0 | 73,816 | 70,343 | 1,730 | 0 | 72,073 |
| Refuse Site Post Closure Reserve | 197,219 | 10,880 | 0 | 208,099 | 197,219 | 9,769 | 0 | 206,988 | 187,581 | 9,638 | 0 | 197,219 |
| Drainage Reserve | 3,629 | 7,118 | 0 | 10,747 | 3,629 | 88 | 0 | 3,717 | 3,542 | 87 | 0 | 3,629 |
| Community Bus Replacement Reserve | 87,161 | 12,568 | (50,744) | 48,985 | 87,161 | 17,107 | (53,334) | 50,934 | 82,617 | 4,544 | 0 | 87,161 |
| SBS Tower Replacement Reserve | 29,829 | 889 | 0 | 30,718 | 29,828 | 721 | 0 | 30,549 | 29,112 | 717 | 0 | 29,829 |
| Playground Equipment Reserve | 20,431 | 5,415 | 0 | 25,846 | 20,431 | 3,094 | 0 | 23,525 | 14,793 | 5,638 | 0 | 20,431 |
| Swimming Pool Reserve | 4,182 | 125 | 0 | 4,307 | 4,182 | 101 | 0 | 4,283 | 4,082 | 100 | 0 | 4,182 |
| Car Park Reserve | 895 | 27 | 0 | 922 | 895 | 22 | 0 | 917 | 874 | 21 | 0 | 895 |
| ROMANS Reserve | 4,458 | 133 | 0 | 4,591 | 4,458 | 108 | 0 | 4,566 | 4,351 | 107 | 0 | 4,458 |
| Building Maintenance Reserve | 160,557 | 4,475 | (19,481) | 145,551 | 160,557 | 3,882 | (16,376) | 148,063 | 65,085 | 98,863 | (3,391) | 160,557 |
| Strategic Reserve | 45,073 | 21,343 | (2,280) | 64,136 | 45,073 | 21,090 | 0 | 66,163 | 27,347 | 25,726 | (8,000) | 45,073 |
| Matched Grants Reserve | 19,871 | 10,416 | 0 | 30,287 | 19,871 | 10,480 | 0 | 30,351 | 20,615 | 5,506 | (6,250) | 19,871 |
| Aged Care Infrastructure Reserve | 52,900 | 1,577 | 0 | 54,477 | 52,900 | 1,279 | 0 | 54,179 | 51,630 | 1,270 | 0 | 52,900 |
| Equipment Reserve | 6,508 | 2,636 | (3,300) | 5,844 | 6,508 | 2,657 | (3,300) | 5,865 | 3,900 | 2,608 | 0 | 6,508 |
| Assets & GRV Valuation Reserve | 66,168 | 34,140 | (16,000) | 84,308 | 66,168 | 33,767 | (25,000) | 74,935 | 31,052 | 35,116 | 0 | 66,168 |
| Bridgetown Leisure Centre Reserve | 133,635 | 3,962 | (12,700) | 124,897 | 133,635 | 3,231 | (78,561) | 58,305 | 136,748 | 3,332 | (6,445) | 133,635 |
| Trails Reserve | 20,099 | 599 | 0 | 20,698 | 20,099 | 486 | 0 | 20,585 | 0 | 20,000 | 99 | 20,099 |
| Light Fleet Vehicle Reserve | 0 | 19,500 | 0 | 19,500 | | 19,500 | 0 | 19,500 | 0 | 0 | 0 | 0 |
| Unspent Grants & Loans | 688,709 | 1,051,132 | (497,412) | 1,242,429 | 688,709 | 0 | (377,299) | 311,410 | 215,303 | 619,673 | (146,267) | 688,709 |
| | 3,352,177 | 1,541,961 | (811,446) | 4,082,692 | 3,352,177 | 422,167 | (1,035,359) | 2,738,985 | 2,779,412 | 1,142,877 | (570,112) | 3,352,177 |

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

4. RESERVES - CASH BACKED

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

| Name of Reserve | Purpose of the reserve |
|-----------------------------------|---|
| Leave Reserve | To be used to fund annual and long service leave requirements. |
| Plant Reserve | To be used for the purchase of major plant. |
| Land & Building Reserve | To be used for the future acquisition of land and buildings. |
| Bushfire Reserve | To be used for the purchase of district fire fighting equipment, buildings and fire fighting plant. |
| Maranup Road Maintenance Reserve | To be used to maintain the section of Maranup Ford Road between the old and new entrances to the Talison Mine. |
| Subdivision Reserve | To be used for the construction of sub-division feeder roads and road upgrades where it is a condition of planning or development approval. |
| Sanitation reserve | To be used for the provision of waste management services and waste facilities. |
| Recreation Floor Reserve | To be used to fund future timber floor replacement at the Bridgetown Recreation Centre. |
| MGB Reserve | To be used for the maintenance of the mobile garbage bin project. |
| Refuse Site Post Closure Reserve | To be used to rehabilitate the Shire's refuse sites. |
| Drainage Reserve | To be used for drainage upgrade works. |
| Community Bus Replacement Reserve | To be used to purchase a replacement community bus. |
| SBS Tower Replacement Reserve | To be used for replacement of the SBS tower. |
| Playground Equipment Reserve | To be used for replacement of playground equipment. |
| Swimming Pool Reserve | To be used for studies on the pool for life expectancy and upgrades required to enable its future usage. |
| Car Park Reserve | To hold contributions for funding car park construction. |
| ROMANS Reserve | To be used to fund the take-up of roads condition information into ROMANS. |
| Building Maintenance Reserve | To be used to fund capital improvements to council buildings and facilities. |
| Strategic Reserve | To be used to fund strategic planning actions and other strategic initiatives as determined by the Council. |
| Matched Grants Reserve | To provide a funding mechanism for grants that require a matched funding component. |
| Aged Care Infrastructure Reserve | To contribute to the construction of non-council aged care buildings. |
| Equipment Reserve | To be used to fund the purchase of gym and exercise equipment. |
| Assets & GRV Valuation Reserve | To be used to fund future property and infrastructure revaluations. |
| Bridgetown Leisure Centre Reserve | To be used for the purpose of funding new initiatives at the Bridgetown Leisure Centre |
| Trails Reserve | To be used for funding of new local trail initiatives and projects. |
| Light Fleet Vehicle Reserve | To be used for the purchase of light fleet vehicles. |
| Unspent Grants & Loans | To be used for the recording of unspent grant and loan funds. |

Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

5. TRADE AND OTHER RECEIVABLES

Current

| | |
|---------------------------------------|--|
| Rates outstanding | |
| Sundry debtors | |
| GST receivable | |
| Loans receivable - clubs/institutions | |
| Accrued interest on investments | |
| Accrued interest on SSL | |

Non-current

| | |
|---------------------------------------|--|
| Rates outstanding - pensioners | |
| Loans receivable - clubs/institutions | |
| ESL outstanding - pensioners | |

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding

Includes:

Past due and not impaired

Sundry debtors

Includes:

Past due and not impaired

Impaired

| | 2018 | 2017 |
|--|----------------|----------------|
| | \$ | \$ |
| | 126,308 | 102,877 |
| | 137,339 | 184,093 |
| | 805 | 39,443 |
| | 8,337 | 10,685 |
| | 4,522 | 2,801 |
| | 3 | 4 |
| | 277,314 | 339,903 |
| | 118,171 | 102,926 |
| | 17,627 | 34,530 |
| | 6,290 | 5,516 |
| | 142,088 | 142,972 |
| | 126,308 | 102,877 |
| | 67,849 | 55,351 |
| | 2,780 | 6,871 |

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

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

Classification and subsequent measurement

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

6. INVENTORIES

Current

Fuel, oil and materials

| 2018 | 2017 |
|--------|--------|
| \$ | \$ |
| 22,013 | 18,957 |
| 22,013 | 18,957 |

SIGNIFICANT ACCOUNTING POLICIES

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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

7 (a). PROPERTY, PLANT AND EQUIPMENT

| | 2018 | 2017 |
|---|------------------------------|------------------------------|
| | \$ | \$ |
| Land and buildings | | |
| Land - freehold land at: | | |
| - Independent valuation 2017 | 5,211,500 | 5,211,500 |
| | <u>5,211,500</u> | <u>5,211,500</u> |
| Land - vested in and under the control of Council at: | | |
| - Independent valuation 2017 | 2,330,000 | 2,330,000 |
| | <u>2,330,000</u> | <u>2,330,000</u> |
| Total land | <u>7,541,500</u> | <u>7,541,500</u> |
| Buildings - non-specialised at: | | |
| - Independent valuation 2017 | 130,000 | 130,000 |
| Less: accumulated depreciation | (4,966) | 0 |
| | <u>125,034</u> | <u>130,000</u> |
| Buildings - specialised at: | | |
| - Independent valuation 2017 | 23,523,145 | 23,523,145 |
| - Additions after valuation | 210,148 | 0 |
| Less: accumulated depreciation | (497,538) | 0 |
| | <u>23,235,755</u> | <u>23,523,145</u> |
| Total buildings | <u>23,360,789</u> | <u>23,653,145</u> |
| Total land and buildings | <u>30,902,289</u> | <u>31,194,645</u> |
| Furniture and equipment at: | | |
| - Management valuation 2016 | 262,392 | 262,392 |
| - Additions after valuation | 49,393 | 10,721 |
| Less: accumulated depreciation | (76,681) | (37,698) |
| | <u>235,104</u> | <u>235,415</u> |
| Plant and equipment at: | | |
| - Management valuation 2016 | 3,907,840 | 3,907,840 |
| - Additions after valuation | 1,381,415 | 717,194 |
| Less: accumulated depreciation | (685,299) | (374,425) |
| | <u>4,603,956</u> | <u>4,250,609</u> |
| Works in progress at at: | | |
| - Buildings | 14,031 | 1,113 |
| | <u>14,031</u> | <u>1,113</u> |
| Total property, plant and equipment | <u>35,755,380</u> | <u>35,681,782</u> |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

| | Land - freehold land | Land - vested in and under the control of Council | Total land | Buildings - non-specialised | Buildings - specialised | Total buildings | Total land and buildings | Furniture and equipment | Plant and equipment | Works in progress at | Total property, plant and equipment |
|---|----------------------|---|------------|-----------------------------|-------------------------|-----------------|--------------------------|-------------------------|---------------------|----------------------|-------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2016 | 4,763,200 | 3,013,339 | 7,776,539 | 808,910 | 20,335,495 | 21,144,405 | 28,920,944 | 262,392 | 3,907,840 | 0 | 33,091,176 |
| Additions | 0 | 17,052 | 17,052 | 25,233 | 236,116 | 261,349 | 278,401 | 10,721 | 792,517 | 0 | 1,081,639 |
| (Disposals) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (74,037) | 0 | (74,037) |
| Revaluation increments/ (decrements) transferred to revaluation surplus | 448,300 | (700,391) | (252,091) | (677,377) | 3,600,979 | 2,923,602 | 2,671,511 | 0 | 0 | 0 | 2,671,511 |
| Depreciation (expense) | 0 | 0 | 0 | (26,766) | (648,332) | (675,098) | (675,098) | (37,698) | (375,711) | 0 | (1,088,507) |
| Transfers | 0 | 0 | 0 | 0 | (1,113) | (1,113) | (1,113) | 0 | 0 | 1,113 | 0 |
| Carrying amount at 30 June 2017 | 5,211,500 | 2,330,000 | 7,541,500 | 130,000 | 23,523,145 | 23,653,145 | 31,194,645 | 235,415 | 4,250,609 | 1,113 | 35,681,782 |
| Additions | 0 | 0 | 0 | 0 | 210,148 | 210,148 | 210,148 | 38,673 | 981,574 | 12,918 | 1,243,313 |
| (Disposals) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (270,915) | 0 | (270,915) |
| Depreciation (expense) | 0 | 0 | 0 | (4,966) | (497,538) | (502,504) | (502,504) | (38,984) | (357,312) | 0 | (898,800) |
| Carrying amount at 30 June 2018 | 5,211,500 | 2,330,000 | 7,541,500 | 125,034 | 23,235,755 | 23,360,789 | 30,902,289 | 235,104 | 4,603,956 | 14,031 | 35,755,380 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|---|----------------------|--|--------------------------------|------------------------|---|
| Land and buildings | | | | | |
| Land - freehold land | Level 2 | Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology | Independent registered valuers | June 2017 | Price per hectare / market borrowing rate |
| Land - vested in and under the control of Council | Level 3 | Improvements to land valued using cost approach using depreciated replacement cost | Independent registered valuers | June 2017 | Improvements to land using construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs |
| Buildings - non-specialised | Level 2 | Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology | Independent registered valuers | June 2017 | Price per square meter / market borrowing rate |
| Buildings - specialised | Level 3 | Improvements to land valued using cost approach using depreciated replacement cost | Independent registered valuers | June 2017 | Improvements to land using construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements (Continued)

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|--------------------------------|----------------------|---|----------------------|------------------------|--|
| Furniture and equipment | | | | | |
| Furniture and equipment | Level 2 | Market approach using recent observable market data for similar items / income approach using discounted cashflow methodology | Management valuation | June 2016 | Price per item |
| Furniture and equipment | Level 3 | Cost approach using depreciated replacement cost | Management valuation | June 2016 | Purchase costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) Inputs |
| Plant and equipment | | | | | |
| Plant and equipment | Level 2 | Market approach using recent observable market data for similar items / income approach using discounted cashflow methodology | Management valuation | June 2016 | Price per item |
| Plant and equipment | Level 3 | Cost approach using depreciated replacement cost | Management valuation | June 2016 | Purchase costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) Inputs |

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

8 (a). INFRASTRUCTURE

| | 2018 | 2017 |
|--------------------------------|--------------------|--------------------|
| | \$ | \$ |
| Infrastructure - roads | | |
| - Independent valuation 2015 | 0 | 199,165,563 |
| - Independent valuation 2018 | 188,265,943 | 0 |
| - Additions after valuation | 0 | 2,600,093 |
| Less: accumulated depreciation | (40,353,126) | (45,751,949) |
| | <u>147,912,817</u> | <u>156,013,707</u> |
| Infrastructure - footpaths | | |
| - Independent valuation 2015 | 0 | 3,178,210 |
| - Independent valuation 2018 | 3,086,535 | 0 |
| - Additions after valuation | 0 | 77,586 |
| Less: accumulated depreciation | (790,547) | (889,140) |
| | <u>2,295,988</u> | <u>2,366,656</u> |
| Infrastructure - drainage | | |
| - Independent valuation 2015 | 0 | 7,075,793 |
| - Independent valuation 2018 | 7,251,867 | 0 |
| - Additions after valuation | 0 | 244,428 |
| Less: accumulated depreciation | (2,559,065) | (2,741,914) |
| | <u>4,692,802</u> | <u>4,578,307</u> |
| Infrastructure - parks & ovals | | |
| - Independent valuation 2015 | 0 | 3,681,967 |
| - Independent valuation 2018 | 4,213,400 | 0 |
| - Additions after valuation | 0 | 319,604 |
| Less: accumulated depreciation | (1,494,866) | (1,664,866) |
| | <u>2,718,534</u> | <u>2,336,705</u> |
| Infrastructure - bridges | | |
| - Independent valuation 2015 | 0 | 8,648,227 |
| - Independent valuation 2018 | 10,452,039 | 0 |
| - Additions after valuation | 0 | 1,303,270 |
| Less: accumulated depreciation | (3,642,154) | (4,075,339) |
| | <u>6,809,885</u> | <u>5,876,158</u> |
| Infrastructure - other | | |
| - Independent valuation 2015 | 0 | 1,101,480 |
| - Independent valuation 2018 | 5,234,000 | 0 |
| - Additions after valuation | 0 | 3,831,748 |
| Less: accumulated depreciation | (612,938) | (577,841) |
| | <u>4,621,062</u> | <u>4,355,387</u> |
| Works in progress | | |
| - Roads | 99,727 | 70,593 |
| - Drainage | 23,138 | 1,620 |
| - Bridges | 35,833 | 0 |
| - Other Infrastructure | 40,294 | 0 |
| | <u>198,992</u> | <u>72,213</u> |
| Total infrastructure | <u>169,250,080</u> | <u>175,599,133</u> |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

| | Infrastructure · roads | Infrastructure · footpaths | Infrastructure · drainage | Infrastructure · parks & ovals | Infrastructure · bridges | Infrastructure · other | Works in progress | Total Infrastructure |
|---|------------------------|----------------------------|---------------------------|--------------------------------|--------------------------|------------------------|-------------------|----------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2016 | 156,964,666 | 2,429,312 | 4,589,489 | 2,483,454 | 4,682,176 | 4,447,732 | 64,412 | 175,661,241 |
| Additions | 1,176,252 | 12,990 | 79,329 | 27,222 | 1,303,270 | 42,221 | 7,801 | 2,649,085 |
| Depreciation (expense) | (2,127,211) | (75,646) | (90,511) | (173,971) | (109,288) | (134,566) | | (2,711,193) |
| Carrying amount at 30 June 2017 | 156,013,707 | 2,366,656 | 4,578,307 | 2,336,705 | 5,876,158 | 4,355,387 | 72,213 | 175,599,133 |
| Additions | 730,082 | 53,296 | 85,074 | 33,388 | 94,000 | 0 | 126,779 | 1,122,619 |
| Revaluation increments/ (decrements) transferred to revaluation surplus | (6,697,280) | (48,059) | 120,924 | 522,888 | 73,684 | 402,348 | | (5,625,495) |
| Revaluation (loss)/ reversals transferred to profit or loss | | | | | 891,622 | | | 891,622 |
| Depreciation (expense) | (2,133,692) | (75,905) | (91,503) | (174,447) | (125,579) | (136,673) | | (2,737,799) |
| Carrying amount at 30 June 2018 | 147,912,817 | 2,295,988 | 4,692,802 | 2,718,534 | 6,809,885 | 4,621,062 | 198,992 | 169,250,080 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|--------------------------------|----------------------|--|--------------------------------|------------------------|--|
| Infrastructure - roads | 3 | Cost approach using depreciated replacement cost | Independent registered valuers | June 2018 | Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs |
| Infrastructure - footpaths | 3 | Cost approach using depreciated replacement cost | Independent registered valuers | June 2018 | Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs |
| Infrastructure - drainage | 3 | Cost approach using depreciated replacement cost | Independent registered valuers | June 2018 | Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs |
| Infrastructure - parks & ovals | 3 | Cost approach using depreciated replacement cost | Independent registered valuers | June 2018 | Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs |
| Infrastructure - bridges | 3 | Cost approach using depreciated replacement cost | Independent registered valuers | June 2018 | Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs |
| Infrastructure - other | 3 | Cost approach using depreciated replacement cost | Independent registered valuers | June 2018 | Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs |

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

9. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under control

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

| | Actual Net Book Value | Actual Sale Proceeds | Actual Profit | Actual Loss | Budget Net Book Value | Budget Sale Proceeds | Budget Profit | Budget Loss |
|-----------------------------------|-----------------------------|----------------------------|------------------|----------------|-----------------------------|----------------------------|------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Plant and Equipment | | | | | | | | |
| Governance | | | | | | | | |
| P3055 - 2014 Subaru Liberty | 0 | 0 | 0 | 0 | 11,818 | 14,000 | 2,182 | 0 |
| P3060 - 2013 Holden Cruze | 0 | 0 | 0 | 0 | 8,707 | 8,000 | 0 | (707) |
| Law, order, public safety | | | | | | | | |
| P2051 - 2014 Holden Colorado | 0 | 0 | 0 | 0 | 15,000 | 19,000 | 4,000 | 0 |
| P4110 - 1997 Isuzu Fire tender | 64,947 | 15,000 | 0 | (49,947) | 65,702 | 45,000 | 0 | (20,702) |
| P4165 - 2010 Isuzu D Max | 14,474 | 15,000 | 526 | 0 | 14,073 | 12,000 | 0 | (2,073) |
| P4135 - 1998 Hino Fire Tender | 0 | 0 | 0 | 0 | 69,221 | 40,000 | 0 | (29,221) |
| P4200 - 2006 Ford Courier | 2,000 | 3,948 | 1,948 | 0 | 2,000 | 7,500 | 5,500 | 0 |
| P4175 - 2010 Isuzu D Max | 15,530 | 15,000 | 0 | (530) | 0 | 0 | 0 | 0 |
| P4170 - 2010 Isuzu D Max | 15,612 | 12,000 | 0 | (3,612) | 0 | 0 | 0 | 0 |
| Slip on Units x 11 | 45,292 | 5,200 | 0 | (40,092) | 0 | 0 | 0 | 0 |
| Community amenities | | | | | | | | |
| P2225 - 2002 Ford Courier | 2,001 | 2,215 | 214 | 0 | 2,000 | 2,000 | 0 | 0 |
| P3010 - 2014 Holden Colorado | 0 | 0 | 0 | 0 | 18,265 | 21,000 | 2,735 | 0 |
| P4045 - 2003 Mitsubishi Rosa Bus | 17,911 | 10,909 | 0 | (7,002) | 18,275 | 15,000 | 0 | (3,275) |
| Recreation and culture | | | | | | | | |
| P2045 - 2012 Ford Ranger | 15,500 | 17,033 | 1,533 | 0 | 15,500 | 15,500 | 0 | 0 |
| P2270 - 2012 Ford Ranger | 9,000 | 8,896 | 0 | (104) | 9,000 | 9,000 | 0 | 0 |
| Transport | | | | | | | | |
| P2220 - 2012 Ford Ranger | 8,648 | 8,851 | 203 | 0 | 8,648 | 9,000 | 352 | 0 |
| P2165 - 2009 Ford Ranger | 0 | 0 | 0 | 0 | 11,000 | 11,000 | 0 | 0 |
| P2086 - 2007 Volvo Loader | 60,000 | 85,000 | 25,000 | 0 | 60,000 | 60,000 | 0 | 0 |
| P2037 - 2009 Mitsubishi Tip Truck | 0 | 0 | 0 | 0 | 40,500 | 30,000 | 0 | (10,500) |
| P2092 - 2007 John Deere Tractor | 0 | 0 | 0 | 0 | 11,000 | 12,000 | 1,000 | 0 |
| | 270,915 | 199,052 | 29,424 | (101,287) | 380,709 | 330,000 | 15,769 | (66,478) |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

9. FIXED ASSETS (Continued)

(b) Depreciation

| | 2018 | 2017 |
|--------------------------------|------------------|------------------|
| | \$ | \$ |
| Buildings - non-specialised | 4,966 | 26,766 |
| Buildings - specialised | 497,538 | 648,332 |
| Furniture and equipment | 38,984 | 37,698 |
| Plant and equipment | 357,312 | 375,711 |
| Infrastructure - roads | 2,133,692 | 2,127,211 |
| Infrastructure - footpaths | 75,905 | 75,646 |
| Infrastructure - drainage | 91,503 | 90,511 |
| Infrastructure - parks & ovals | 174,447 | 173,971 |
| Infrastructure - bridges | 125,579 | 109,288 |
| Infrastructure - other | 136,673 | 134,566 |
| | 3,636,599 | 3,799,700 |

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

9. FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

DEPRECIATION

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

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

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

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

| | |
|---|-----------------|
| Buildings | 30 to 120 Years |
| Furniture and equipment | 4 to 15 Years |
| Plant and equipment | 3 to 25 Years |
| Infrastructure - Roads | |
| Pavement | 60 Years |
| Seal | |
| - bituminous | 20 Years |
| - asphalt surfaces | 25 Years |
| Kerb barriers | 50 Years |
| Road signage | 15 Years |
| Infrastructure - Footpaths | 40 to 50 Years |
| Infrastructure - Drainage | 80 Years |
| Infrastructure - Parks and ovals | 10 to 50 Years |
| Bridges | |
| Road bridges | 80 Years |
| Pedestrian bridges | 50 Years |
| Infrastructure - Other | |
| Car parks pavement | 60 Years |
| Car parks seal | 25 Years |
| Street furniture | 15 Years |
| Bus shelters | 15 Years |
| Reservoirs and dams | 50 Years |
| Swimming pool infrastructure | 50 Years |
| All other infrastructure | 30 Years |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

10. REVALUATION SURPLUS

| | 2018 | | | | 2017 | | | | | |
|--------------------------------|------------|-------------|-------------|-------------|------------|------------|-------------|-------------|-------------|------------|
| | 2018 | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 | 2017 |
| | Opening | Revaluation | Revaluation | Total | Closing | Opening | Revaluation | Revaluation | Total | Closing |
| | Balance | Increment | (Decrement) | Movement on | Balance | Balance | Increment | (Decrement) | Movement on | Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Land and buildings | 20,267,735 | 0 | 0 | 0 | 20,267,735 | 17,596,224 | 2,671,511 | 0 | 2,671,511 | 20,267,735 |
| Furniture and equipment | 112,864 | 0 | 0 | 0 | 112,864 | 112,864 | 0 | 0 | 0 | 112,864 |
| Plant and equipment | 359,636 | 0 | 0 | 0 | 359,636 | 359,636 | 0 | 0 | 0 | 359,636 |
| Infrastructure - roads | 70,023,866 | 0 | (6,697,280) | (6,697,280) | 63,326,586 | 70,023,866 | 0 | 0 | 0 | 70,023,866 |
| Infrastructure - footpaths | 1,214,679 | 0 | (48,059) | (48,059) | 1,166,620 | 1,214,679 | 0 | 0 | 0 | 1,214,679 |
| Infrastructure - drainage | 2,435,409 | 120,924 | 0 | 120,924 | 2,556,333 | 2,435,409 | 0 | 0 | 0 | 2,435,409 |
| Infrastructure - parks & ovals | 238,071 | 522,888 | 0 | 522,888 | 760,959 | 238,071 | 0 | 0 | 0 | 238,071 |
| Infrastructure - bridges | 0 | 73,684 | 0 | 73,684 | 73,684 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - other | 70,168 | 402,348 | 0 | 402,348 | 472,516 | 70,168 | 0 | 0 | 0 | 70,168 |
| | 94,722,428 | 1,119,844 | (6,745,339) | (5,625,495) | 89,096,933 | 92,050,917 | 2,671,511 | 0 | 2,671,511 | 94,722,428 |

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

11. TRADE AND OTHER PAYABLES

Current

| | | |
|--|----------------|------------------|
| Sundry creditors | 470,587 | 861,592 |
| Accrued interest on long term borrowings | 238 | 250 |
| Accrued salaries and wages | 83,704 | 85,473 |
| ATO liabilities | 507 | 45 |
| Retentions | 93,704 | 93,704 |
| Accrued Expenditure | 12,999 | 0 |
| | 661,739 | 1,041,064 |

| | 2018 | 2017 |
|--|----------------|------------------|
| | \$ | \$ |
| Sundry creditors | 470,587 | 861,592 |
| Accrued interest on long term borrowings | 238 | 250 |
| Accrued salaries and wages | 83,704 | 85,473 |
| ATO liabilities | 507 | 45 |
| Retentions | 93,704 | 93,704 |
| Accrued Expenditure | 12,999 | 0 |
| | 661,739 | 1,041,064 |

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

Trade and other payables (Continued)

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

12. INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

| Particulars | Principal | New Loans | Principal Repayments | | Principal 30 June 2018 | | Interest Repayments | |
|------------------------------------|-------------|-----------|----------------------|---------|------------------------|-----------|---------------------|--------|
| | 1 July 2017 | | Actual | Budget | Actual | Budget | Actual | Budget |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Community amenities | | | | | | | | |
| 107B - Bridgetown Transfer Station | 9,487 | | 9,487 | 9,486 | 0 | 0 | 231 | 233 |
| 108 - Landfill Site (Track Loader) | 118,448 | | 21,793 | 21,794 | 96,655 | 96,654 | 4,664 | 4,669 |
| 113 - Landfill Site New Cell | 404,482 | | 97,708 | 97,708 | 306,774 | 306,774 | 8,663 | 8,669 |
| 114 - Liquid and Inert Waste Sites | 0 | 120,000 | 0 | 0 | 120,000 | 120,000 | 18 | 0 |
| Recreation and culture | | | | | | | | |
| 105 - Memorial Park Improvements | 54,304 | | 26,317 | 26,317 | 27,987 | 27,987 | 2,985 | 2,989 |
| 106 - Somme Creek Parkland | 42,952 | | 20,816 | 20,815 | 22,136 | 22,137 | 2,360 | 2,364 |
| 112 - Bridgetown Swimming Pool | 1,593,786 | | 61,687 | 61,687 | 1,532,099 | 1,532,099 | 63,765 | 63,772 |
| | 2,223,459 | 120,000 | 237,808 | 237,807 | 2,105,651 | 2,105,651 | 82,686 | 82,696 |

| Particulars | Principal | New Loans | Principal Repayments | | Principal 30 June 2018 | | Interest Repayments | |
|-------------------------------|-------------|-----------|----------------------|---------|------------------------|-----------|---------------------|--------|
| | 1 July 2017 | | Actual | Budget | Actual | Budget | Actual | Budget |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Self Supporting Loans | | | | | | | | |
| Recreation and culture | | | | | | | | |
| 110 - Bridgetown Bowling Club | 45,215 | 0 | 19,251 | 10,685 | 25,964 | 34,530 | 1,709 | 1,588 |
| | 45,215 | 0 | 19,251 | 10,685 | 25,964 | 34,530 | 1,709 | 1,588 |
| | 2,268,674 | 120,000 | 257,059 | 248,492 | 2,131,615 | 2,140,181 | 84,395 | 84,284 |

Self supporting loans are financed by payments from third parties.
All other loan repayments were financed by general purpose revenue.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

12. INFORMATION ON BORROWINGS (Continued)

(a) Repayments - Borrowings (Continued)

| | 2018 | 2017 |
|-------------------|------------------|------------------|
| Borrowings | \$ | \$ |
| Current | 268,033 | 248,493 |
| Non-current | 1,863,582 | 2,020,181 |
| | <u>2,131,615</u> | <u>2,268,674</u> |

(b) New Borrowings - 2017/18

| Particulars/Purpose | Amount Borrowed | | Institution | Loan Type | Term Years | Total Interest & Charges | Interest Rate | Amount (Used) | | Balance Unspent |
|------------------------------------|-----------------|----------------|-------------|-----------|------------|--------------------------|---------------|-----------------|----------------|-----------------|
| | Actual | Budget | | | | | | Actual | Budget | |
| | \$ | \$ | | | | \$ | % | \$ | \$ | \$ |
| 114 - Liquid and Inert Waste Sites | 120,000 | 120,000 | WATC | Debenture | 5 | 0 | 2.73% | (36,450) | 120,000 | 83,550 |
| | <u>120,000</u> | <u>120,000</u> | | | | <u>0</u> | | <u>(36,450)</u> | <u>120,000</u> | <u>83,550</u> |

(c) Unspent Borrowings

| Particulars | Date Borrowed | Unspent Balance 1 July 17 | Borrowed During Year | Expended During Year | Unspent Balance 30 June 18 |
|------------------------------------|---------------|---------------------------|----------------------|----------------------|----------------------------|
| | | \$ | \$ | \$ | \$ |
| 114 - Liquid and Inert Waste Sites | June 2018 | 0 | 120,000 | (36,450) | 83,550 |
| | | <u>0</u> | <u>120,000</u> | <u>(36,450)</u> | <u>83,550</u> |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

12. INFORMATION ON BORROWINGS (Continued)

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities - current

Loan facilities - non-current

Total facilities in use at balance date

Unused loan facilities at balance date

| | 2018 | 2017 |
|--|------------------|------------------|
| | \$ | \$ |
| | 200,000 | 200,000 |
| | 0 | 0 |
| | 5,000 | 5,000 |
| | 0 | 0 |
| | 205,000 | 205,000 |
| | | |
| | 268,033 | 248,493 |
| | 1,863,582 | 2,020,181 |
| | 2,131,615 | 2,268,674 |
| | | |
| | Nil | NIL |

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

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

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

Borrowing costs

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

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

13. PROVISIONS

Opening balance at 1 July 2017

Current provisions
Non-current provisions

Additional provision
Amounts used

Balance at 30 June 2018

Comprises

Current
Non-current

| | Provision for Annual Leave | Provision for Long Service Leave | Total |
|--|---|---|--------------|
| | \$ | \$ | \$ |
| | 445,657 | 442,740 | 888,397 |
| | 0 | 86,115 | 86,115 |
| | 445,657 | 528,855 | 974,512 |
| | (324,087) | 6,376 | (317,711) |
| | 302,038 | 41,711 | 343,749 |
| | 423,608 | 576,942 | 1,000,550 |
| | 423,608 | 508,280 | 931,888 |
| | 0 | 68,662 | 68,662 |
| | 423,608 | 576,942 | 1,000,550 |

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

14. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

| | 2018 Actual | 2018 Budget | 2017 Actual |
|---------------------------|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Cash and cash equivalents | 7,156,483 | 3,826,813 | 6,522,458 |

**Reconciliation of Net Cash Provided By
Operating Activities to Net Result**

| | | | |
|---|-------------|-------------|-------------|
| Net result | 413,994 | (1,875,543) | 1,861,913 |
| Non-cash flows in Net result: | | | |
| Depreciation | 3,636,599 | 3,536,445 | 3,799,700 |
| (Profit)/loss on sale of asset | 71,863 | 50,709 | 7,219 |
| Reversal of loss on revaluation of fixed assets | (891,622) | 0 | 0 |
| Changes in assets and liabilities: | | | |
| (Increase)/decrease in receivables | 44,222 | 32,642 | (44,629) |
| (Increase)/decrease in inventories | (3,056) | (2,000) | (4,615) |
| Increase/(decrease) in payables | (379,325) | (378,704) | 584,685 |
| Increase/(decrease) in provisions | 26,038 | 10,000 | (7,318) |
| Grants contributions for the development of assets | (1,616,273) | (1,833,005) | (3,134,756) |
| Net cash from operating activities | 1,302,440 | (459,456) | 3,062,199 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

15. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

| | 2018 | 2017 |
|-----------------------------|-------------|-------------|
| | \$ | \$ |
| Governance | 22,853 | 15,234 |
| General purpose funding | 5,560 | 4,975 |
| Law, order, public safety | 3,772,376 | 3,394,730 |
| Health | 1,674 | 2,059 |
| Education and welfare | 630,690 | 645,905 |
| Housing | 673,716 | 690,287 |
| Community amenities | 6,203,478 | 6,087,421 |
| Recreation and culture | 29,289,874 | 29,120,550 |
| Transport | 158,102,749 | 165,028,514 |
| Economic services | 1,025,292 | 1,049,090 |
| Other property and services | 12,558,776 | 11,964,144 |
| Unallocated | 316,320 | 302,296 |
| | 212,603,358 | 218,305,205 |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

16. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

| | 2018 | 2017 |
|--|---------|------|
| | \$ | \$ |
| | | |
| | 46,362 | 0 |
| | 138,435 | 0 |
| | | |
| | 184,797 | 0 |

The capital expenditure projects outstanding at the end of the current reporting period represents the construction of the new records storage facility and purchase of a new truck and tractor.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

| | | |
|--|--------|---------|
| | 64,525 | 59,226 |
| | 10,194 | 61,647 |
| | 0 | 0 |
| | 74,719 | 120,873 |

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

17. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

| | 2018 Actual | 2018 Budget | 2017 Actual |
|------------------------------|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Meeting Fees | 78,200 | 78,200 | 78,200 |
| President's allowance | 8,500 | 8,500 | 8,500 |
| Deputy President's allowance | 2,125 | 2,125 | 2,125 |
| Travelling expenses | 0 | 2,000 | 0 |
| Telecommunications allowance | 18,540 | 18,540 | 18,540 |
| | 107,365 | 109,365 | 107,365 |

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

| | 2018 | 2017 |
|------------------------------|----------------|----------------|
| | \$ | \$ |
| Short-term employee benefits | 580,805 | 568,342 |
| Post-employment benefits | 52,227 | 50,756 |
| Other long-term benefits | 10,162 | 17,546 |
| | 643,194 | 636,644 |

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Transactions with related parties

Transactions between related parties, and the Shire are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

| | 2018 | 2017 |
|----------------------------|-------------|-------------|
| | \$ | \$ |
| Sale of goods and services | 2,412 | 22,388 |

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

18. CONDITIONS OVER GRANTS/CONTRIBUTIONS

| Grant/Contribution | Opening Balance ⁽¹⁾ 1/07/16 | Received ⁽²⁾ 2016/17 | Expended ⁽³⁾ 2016/17 | Closing Balance ⁽¹⁾ 30/06/17 | Received ⁽²⁾ 2017/18 | Expended ⁽³⁾ 2017/18 | Closing Balance 30/06/18 |
|---|--|------------------------------------|------------------------------------|---|------------------------------------|------------------------------------|--------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Law, order, public safety | | | | | | | |
| 15/16 DFES - 1st Quarter ESL | 43,343 | 0 | (43,343) | 0 | 0 | 0 | 0 |
| 15/16 DFES - SES | 4,716 | 0 | (4,716) | 0 | 0 | 0 | 0 |
| 16/17 DFES - 1st Quarter ESL | 0 | 46,413 | 0 | 46,413 | 0 | (46,413) | 0 |
| 17/18 Office of Emergency Management - Mitigation | 0 | 0 | 0 | 0 | 71,785 | (54,357) | 17,428 |
| 17/18 DFES - 1st Quarter ESL | 0 | 0 | 0 | 0 | 48,933 | 0 | 48,933 |
| Education and welfare | | | | | | | |
| 13/14 Dept Local Govt & Comm - Youth | 1,000 | 0 | (1,000) | 0 | 0 | 0 | 0 |
| 14/15 Dept Local Govt & Comm - Youth 2nd grant | 10,000 | 0 | (10,000) | 0 | 0 | 0 | 0 |
| 14/15 Dept Local Govt & Comm - Bridgefest | 5,000 | 0 | (5,000) | 0 | 0 | 0 | 0 |
| 15/16 Disability Services - Community Inclusion & Participation | 35,599 | 0 | (16,114) | 19,485 | 0 | (19,485) | 0 |
| 16/17 Dept Local Govt & Comm - Aged Friendly Community | 0 | 10,000 | 0 | 10,000 | 0 | (10,000) | 0 |
| Recreation and culture | | | | | | | |
| 14/15 Shire of Manjimup - Bridle Trail | 4,250 | 0 | 0 | 4,250 | 0 | 0 | 4,250 |
| 14/15 Shire of Nannup - Bridle Trail | 4,250 | 0 | 0 | 4,250 | 0 | 0 | 4,250 |
| 14/15 Lotterywest - Pool Mosaic | 15,230 | 0 | (15,230) | 0 | 0 | 0 | 0 |
| 15/16 Community Arts Network - Pool Mosaic | 14,297 | 0 | (14,297) | 0 | 0 | 0 | 0 |
| 15/16 Dept Sport & Recreation - Kidsport | 372 | 0 | (372) | 0 | 0 | 0 | 0 |
| 15/16 Dept Sport & Recreation - Born to Move | 1,139 | 0 | (1,139) | 0 | 0 | 0 | 0 |
| 16/17 Shire of Manjimup - Bridle Trail | 0 | 5,750 | 0 | 5,750 | 0 | 0 | 5,750 |
| 16/17 Shire of Nannup - Bridle Trail | 0 | 5,750 | 0 | 5,750 | 0 | 0 | 5,750 |
| 16/17 Lotterywest - Thomson Park | 0 | 14,550 | 0 | 14,550 | 0 | (14,550) | 0 |
| 16/17 Four Seasons Estate | 0 | 136,364 | 0 | 136,364 | 0 | (4,250) | 132,114 |
| 16/17 Dept Sport & Recreation - Kidsport | 0 | 15,000 | (12,109) | 2,891 | 0 | (2,891) | 0 |
| 17/18 SWD - Warren Stock Route | 0 | 0 | 0 | 0 | 222,483 | (27,258) | 195,225 |
| 17/18 Lotterywest - Blackwood River Foreshore | 0 | 0 | 0 | 0 | 42,187 | (25,787) | 16,400 |
| 17/18 Dept Local Govt Sport & Culture - Seniors program | 0 | 0 | 0 | 0 | 3,000 | (1,552) | 1,448 |
| 17/18 Dept Sport & Recreation - Art Trail | 0 | 0 | 0 | 0 | 20,000 | 0 | 20,000 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

18. CONDITIONS OVER GRANTS/CONTRIBUTIONS (Continued)

| Grant/Contribution | Opening Balance ⁽¹⁾ 1/07/16 | Received ⁽²⁾ 2016/17 | Expended ⁽³⁾ 2016/17 | Closing Balance ⁽¹⁾ 30/06/17 | Received ⁽²⁾ 2017/18 | Expended ⁽³⁾ 2017/18 | Closing Balance 30/06/18 |
|---|--|------------------------------------|------------------------------------|---|------------------------------------|------------------------------------|--------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Transport | | | | | | | |
| 10/11 Kangaroo Gully from Trust | 30,243 | 0 | 0 | 30,243 | 0 | (30,243) | 0 |
| 15/16 Blackspot - Brockman Highway | 39,614 | 0 | (28,806) | 10,808 | 0 | 0 | 10,808 |
| 16/17 RRG - Winnejup Road | 0 | 120,000 | (43,455) | 76,545 | 0 | (76,545) | 0 |
| 16/17 FAGS - Brockman Highway Bridge | 0 | 314,000 | (285,625) | 28,375 | 0 | 0 | 28,375 |
| 16/17 Roads to Recovery - Bridge Works | 0 | 681,000 | (397,965) | 283,035 | 0 | (283,035) | 0 |
| 17/18 Roads to Recovery | 0 | 0 | 0 | 0 | 727,940 | (249,792) | 478,148 |
| 17/18 FAGS - Blackbutt Road Bridge | 0 | 0 | 0 | 0 | 190,000 | 0 | 190,000 |
| Economic services | | | | | | | |
| 15/16 Tourism WA - R4R Sustainability | 6,250 | 0 | (6,250) | 0 | 0 | 0 | 0 |
| Other property and services | | | | | | | |
| 16/17 Country Local Govt Fund - Youth development | 0 | 20,000 | (10,000) | 10,000 | 0 | (10,000) | 0 |
| Total | 215,303 | 1,368,827 | (895,421) | 688,709 | 1,326,328 | (856,158) | 1,158,879 |

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

19. RATING INFORMATION

(a) Rates

| RATE TYPE | Rate in \$ | Number of Properties | Value | Rate Revenue | Interim Rates | Back Rates | Total Revenue | Budget Rate Revenue | Budget Interim Rate | Budget Back Rate | Budget Total Revenue |
|---|---------------|----------------------------|-------------|-----------------|------------------|---------------|------------------|---------------------------|---------------------------|------------------------|----------------------------|
| Differential general rate / general rate | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Gross rental valuations | | | | | | | | | | | |
| Shire | 0.087341 | 1,645 | 25,096,812 | 2,191,981 | 13,927 | 317 | 2,206,225 | 2,191,981 | 9,000 | 1,000 | 2,201,981 |
| Unimproved valuations | | | | | | | | | | | |
| Shire Rural | 0.006001 | 485 | 183,089,000 | 1,098,717 | 3,575 | | 1,102,292 | 1,098,717 | | | 1,098,717 |
| Bridgetown Urban Farmland | 0.005101 | 3 | 2,200,000 | 11,222 | | | 11,222 | 11,222 | | | 11,222 |
| Mining | 0.078436 | 15 | 929,834 | 72,932 | (1,640) | | 71,292 | 72,933 | | | 72,933 |
| Sub-Total | | 2,148 | 211,315,646 | 3,374,852 | 15,862 | 317 | 3,391,031 | 3,374,853 | 9,000 | 1,000 | 3,384,853 |
| Minimum payment | \$ | | | | | | | | | | |
| Gross rental valuations | | | | | | | | | | | |
| Shire | 867.00 | 829 | 4,138,195 | 718,743 | 333 | | 719,076 | 718,743 | | | 718,743 |
| Unimproved valuations | | | | | | | | | | | |
| Shire Rural | 1,074.00 | 239 | 31,310,900 | 256,686 | (3,048) | | 253,638 | 256,686 | | | 256,686 |
| Bridgetown Urban Farmland | 1,074.00 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| Mining | 760.00 | 14 | 28,247 | 10,640 | (3,314) | | 7,326 | 10,640 | | | 10,640 |
| Sub-Total | | 1,082 | 35,477,342 | 986,069 | (6,029) | 0 | 980,040 | 986,069 | 0 | 0 | 986,069 |
| | | 3,230 | 246,792,988 | 4,360,921 | 9,833 | 317 | 4,371,071 | 4,360,922 | 9,000 | 1,000 | 4,370,922 |
| Rates in Advance Brought Forward | | | | | | | (69,568) | | | | 0 |
| Rates in Advance Carried Forward | | | | | | | 61,994 | | | | 0 |
| Total amount raised from general rate | | | | | | | 4,363,497 | | | | 4,370,922 |

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

19. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Waivers or Concessions

| Rate or Fee and Charge to which the Waiver or Concession is Granted | Type | Discount % | Discount \$ | 2018 Actual \$ | 2018 Budget \$ |
|--|------------|---------------|----------------|----------------------|----------------------|
| Landfill Site Maintenance | Concession | 100% | | 15,224 | 17,300 |
| Hall Hire | Waiver | Various | | 2,367 | 4,000 |
| Rates | Write-Off | Various | | 91 | 100 |
| Sundry Debtors | Write-Off | Various | | 3,876 | 0 |
| Blues Festival Food Stallholder | Waiver | 100.00% | | 723 | 0 |
| Blues Festival Stallholder (non-food) | Waiver | 100.00% | | 192 | 0 |
| | | | | 22,473 | 21,400 |

19. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs (Continued)

Waivers or Concessions (Continued)

| Rate or Fee and Charge to which the Waiver or Concession is Granted | Circumstances in which the Waiver or Concession is Granted and to whom it was available | Objects of the Waiver or Concession | Reasons for the Waiver or Concession |
|---|---|--|---|
| Landfill Site Maintenance | Owners of Multiple vacant properties | Recognises that owners of multiple vacant properties would generate less landfill requirements than if the land was developed. | "Where more than one assessment is held in identical name or names, no more than one charge will apply, except in the following situations: (i) A habitable dwelling house or commercial rented premises is situated on the additional property; or (ii) The additional properties are separated by more than 10 kilometres as measured cadastrally on an appropriate map." |
| Hall Hire | Community groups/organisations | Support Community groups/organisations | Council considers that support of these groups affords an overall benefit to the community. |
| Blues Festival Food Stallholder | Food Stallholders | To encourage business to have a street presence during the Saturday street party | Business that wish to sell food from a stall outside its business must already be a registered as a food business. |
| Blues Festival Stallholder (non-food) | Stallholders (non-food) | To encourage business to have a street presence during the Saturday street party | Non-food merchandise stalls are not generally inspected by the health officer unless issues such as canopy tethering, signage, etc. are deemed to pose a risk to the public. |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

19. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

| Instalment Options | Date Due | Instalment Plan | Instalment Plan | Unpaid Rates |
|---------------------|-----------|-----------------|-----------------|---------------|
| | | Admin Charge | Interest Rate | Interest Rate |
| | | \$ | % | % |
| Option One | | | | |
| Single full payment | 29-Sep-17 | 0 | 0.00% | 11.00% |
| Option Two | | | | |
| First instalment | 29-Sep-17 | 0.00 | 5.50% | 11.00% |
| Second instalment | 29-Nov-17 | 8.45 | 5.50% | 11.00% |
| Third instalment | 29-Jan-18 | 8.45 | 5.50% | 11.00% |
| Fourth instalment | 29-Mar-18 | 8.45 | 5.50% | 11.00% |

| | 2018 Actual | 2018 Budget |
|-----------------------------|---------------|---------------|
| | \$ | \$ |
| Interest on unpaid rates | 28,217 | 28,175 |
| Interest on instalment plan | 15,501 | 14,200 |
| Charges on instalment plan | 23,810 | 20,500 |
| | <u>67,528</u> | <u>62,875</u> |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

20. NET CURRENT ASSETS

| Composition of net current assets for the purposes of the Rate Setting Statement | 2018 (30 June 2018 Carried Forward) \$ | 2018 (1 July 2017 Brought Forward) \$ | 2017 (30 June 2017 Carried Forward) \$ |
|---|--|---|--|
| Surplus/(Deficit) 1 July 17 brought forward | 1,948,266 | 1,760,980 | 1,760,980 |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | | | |
| Unrestricted | 3,073,791 | 3,170,281 | 3,170,281 |
| Restricted | 4,082,692 | 3,352,177 | 3,352,177 |
| Receivables | | | |
| Rates outstanding | 126,308 | 102,877 | 102,877 |
| Sundry debtors | 137,339 | 184,093 | 184,093 |
| GST receivable | 805 | 39,443 | 39,443 |
| Loans receivable - clubs/institutions | 8,337 | 10,685 | 10,685 |
| Accrued interest on investments | 4,522 | 2,801 | 2,801 |
| Accrued interest on SSL | 3 | 4 | 4 |
| Inventories | | | |
| Fuel, oil and materials | 22,013 | 18,957 | 18,957 |
| LESS: CURRENT LIABILITIES | | | |
| Trade and other payables | | | |
| Sundry creditors | (470,587) | (861,592) | (861,592) |
| Accrued interest on long term borrowings | (238) | (250) | (250) |
| Accrued salaries and wages | (83,704) | (85,473) | (85,473) |
| ATO liabilities | (507) | (45) | (45) |
| Retentions | (93,704) | (93,704) | (93,704) |
| Accrued Expenditure | (12,999) | 0 | 0 |
| Current portion of long term borrowings | (268,033) | (248,493) | (248,493) |
| Provisions | | | |
| Provision for annual leave | (423,608) | (445,657) | (445,657) |
| Provision for long service leave | (508,280) | (442,740) | (442,740) |
| Unadjusted net current assets | 5,594,150 | 4,703,364 | 4,703,364 |
| Adjustments | | | |
| Less: Reserves - restricted cash | (4,082,692) | (3,352,177) | (3,352,177) |
| Less: Loans receivable - clubs/institutions | (8,337) | (10,685) | (10,685) |
| Add: Current portion of long term borrowings | 268,033 | 248,493 | 248,493 |
| Add: Component of leave liabilities not required to be funded | 177,112 | 171,985 | 171,985 |
| Adjusted net current assets - surplus/(deficit) | 1,948,266 | 1,760,980 | 1,760,980 |

Difference

There was no difference between the surplus/(deficit) 1 July 2017 brought forward position used in the 2018 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2017 audited financial report.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

21. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

| | Carrying Value | | Fair Value | |
|------------------------------|------------------|------------------|------------------|------------------|
| | 2018 | 2017 | 2018 | 2017 |
| | \$ | \$ | \$ | \$ |
| Financial assets | | | | |
| Cash and cash equivalents | 7,156,483 | 6,522,458 | 7,156,483 | 6,522,458 |
| Receivables | 419,402 | 482,875 | 419,402 | 482,875 |
| | 7,575,885 | 7,005,333 | 7,575,885 | 7,005,333 |
| Financial liabilities | | | | |
| Payables | 661,739 | 1,041,064 | 661,738 | 1,041,064 |
| Borrowings | 2,131,615 | 2,268,674 | 2,131,615 | 2,268,674 |
| | 2,793,354 | 3,309,738 | 2,793,353 | 3,309,738 |

Fair value is determined as follows:

Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.

Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

21. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. Council has an Investment Policy and the Policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash is subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C.

Impact of a 1% ⁽¹⁾ movement in interest rates on cash

| | 2018 | 2017 |
|-------------------------------------|-------------|-------------|
| | \$ | \$ |
| - Equity | 71,565 | 65,225 |
| - Statement of Comprehensive Income | 71,565 | 65,225 |

Notes:
⁽¹⁾ Sensitivity percentages based on management's expectation of future possible interest rate movements.

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

| | 2018 | 2017 |
|--|-------------|-------------|
| | % | % |
| Percentage of rates and annual charges | | |
| - Current | 0.00% | 0.00% |
| - Overdue | 100.00% | 100.00% |
| Percentage of other receivables | | |
| - Current | 91.00% | 96.00% |
| - Overdue | 9.00% | 4.00% |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Shire’s Payables and Borrowings are set out in the Liquidity Table below:

| | Due within 1 year | Due between 1 & 5 years | Due after 5 years | Total contractual cash flows | Carrying values |
|--------------------|----------------------------------|--|----------------------------------|---|----------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| <u>2018</u> | | | | | |
| Payables | 661,739 | 0 | 0 | 661,739 | 661,739 |
| Borrowings | 345,852 | 915,789 | 1,505,519 | 2,767,160 | 2,131,615 |
| | <u>1,007,591</u> | <u>915,789</u> | <u>1,505,519</u> | <u>3,428,899</u> | <u>2,793,354</u> |
| <u>2017</u> | | | | | |
| Payables | 1,041,064 | 0 | 0 | 1,041,064 | 1,041,064 |
| Borrowings | 332,777 | 1,016,125 | 1,630,978 | 2,979,880 | 2,268,674 |
| | <u>1,373,841</u> | <u>1,016,125</u> | <u>1,630,978</u> | <u>4,020,944</u> | <u>3,309,738</u> |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings (continued)

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

| <u>Year ended 30 June 2018</u> | <u><1 year</u> | <u>>1<2 years</u> | <u>>2<3 years</u> | <u>>3<4 years</u> | <u>>4<5 years</u> | <u>>5 years</u> | <u>Total</u> | Weighted Average Effective Interest Rate |
|---|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------|--------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | % |
| Borrowings | | | | | | | | |
| Fixed rate | | | | | | | | |
| Long term borrowings | 50,124 | 0 | 324,401 | 96,655 | 120,000 | 1,532,099 | 2,123,279 | 3.77% |
| Weighted average Effective interest rate | 6.25% | 0.00% | 2.36% | 4.13% | 2.73% | 4.04% | | |
| Year ended 30 June 2017 | | | | | | | | |
| Borrowings | | | | | | | | |
| Fixed rate | | | | | | | | |
| Long term borrowings | (9,486) | (97,256) | 0 | (449,697) | (118,448) | (1,593,787) | (2,268,674) | 3.82% |
| Weighted average Effective interest rate | 3.27% | 6.25% | 0.00% | 2.43% | 4.13% | 4.04% | | |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

22. TRUST FUNDS

Funds held at balance date over which the Shire has no control and which are not included in the financial statements are as follows:

| | 1 July 2017 | Amounts Received | Amounts Paid | 30 June 2018 |
|----------------------------------|----------------|---------------------|--------------|----------------|
| | \$ | \$ | \$ | \$ |
| BCITF | 3,663 | 20,508 | (20,805) | 3,366 |
| Builders Registration Board Levy | 6,232 | 34,013 | (34,661) | 5,584 |
| Traffic Act | 0 | 1,262,043 | (1,262,043) | 0 |
| Relocated Housing Bonds | 9,492 | 645 | (4,060) | 6,077 |
| Subdivision Clearance Bonds | 66,092 | 353 | (6,735) | 59,710 |
| Cat Trap Bonds | 52 | 650 | (602) | 100 |
| Community Bus Bonds | 850 | 8,450 | (7,500) | 1,800 |
| Community Stall Bonds | 250 | 700 | (850) | 100 |
| Earthworks Bonds | 52,442 | 1,508 | (3,066) | 50,884 |
| Hall Hire Bonds | 800 | 3,550 | (3,150) | 1,200 |
| Standpipe Card Bonds | 7,383 | 800 | (400) | 7,783 |
| Council Built Asset Bonds | 17,528 | 104 | 0 | 17,632 |
| Bushfire Donations | 5,367 | 32 | 0 | 5,399 |
| Accommodation - Visitor Centre | 60,510 | 248,594 | (255,175) | 53,929 |
| South West Coach Lines | 507 | 4,784 | (4,824) | 467 |
| Other Visitor Centre | 16 | 3,178 | (2,450) | 744 |
| TransWA | 1,184 | 13,224 | (13,000) | 1,408 |
| General Trust | 14,556 | 6,966 | (2,651) | 18,871 |
| | <u>246,924</u> | | | <u>235,054</u> |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

23. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

| | Title | Issued / Compiled | Applicable (1) | Impact |
|-------|--|--------------------------|-----------------------|---|
| (i) | AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8) | December 2014 | 1 January 2018 | Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect. |
| (ii) | AASB 15 Revenue from Contracts with Customers | December 2014 | 1 January 2019 | <p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend on the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p> |
| (iii) | AASB 16 Leases | February 2016 | 1 January 2019 | <p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p> |

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

23. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS (Continued)

| | Title | Issued / Compiled | Applicable (1) | Impact |
|------|---|--------------------------|-----------------------|---|
| (iv) | AASB 1058 Income of Not-for-Profit Entities | December 2016 | 1 January 2019 | <p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p> |

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

| | | |
|------|---|----------------|
| (i) | AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities | 1 January 2017 |
| (ii) | AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities | 1 January 2017 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2018

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2018

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

h) Fair value hierarchy (Continued)

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

25. ACTIVITIES/PROGRAMS

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

COMMUNITY VISION

'A beautiful place to live'

Working together with the community to achieve our shared objectives

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

| PROGRAM NAME | OBJECTIVE | ACTIVITIES |
|----------------------------------|--|---|
| GOVERNANCE | To provide a decision making process for the efficient allocation of scarce resources. | Administration and operation of facilities and services to members of the council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans. |
| GENERAL PURPOSE FUNDING | To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| LAW, ORDER, PUBLIC SAFETY | To provide services to help ensure a safer community. | Supervision of various by-laws, fire prevention, emergency services and animal control. |
| HEALTH | To provide an operational framework for good community health. | Food quality, pest control, and support the operation of child health clinics. |
| EDUCATION AND WELFARE | To support disadvantaged persons, the elderly, children and youth. | Support with the provision of day care and pre-school facilities; assistance to playgroups, retirement villages, services for senior citizens and youth, and other voluntary services. |
| HOUSING | Help ensure adequate housing. | Maintenance of staff and rental housing. |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

25. ACTIVITIES/PROGRAMS (Continued)

| PROGRAM NAME | OBJECTIVE | ACTIVITIES |
|------------------------------------|--|--|
| COMMUNITY AMENITIES | Provide services required by the community. | Rubbish collection services, operation of refuse sites, environmental protection, administration of the town planning scheme, development of land, maintenance of cemeteries, maintenance and operation of public conveniences and storm water drainage maintenance. |
| RECREATION AND CULTURE | To establish and manage efficiently infrastructure and resources which will help the social well being of the community. | Maintenance of halls, the leisure centre and various reserves; operation of library, heritage facilities and cultural activities. |
| TRANSPORT | To provide effective and efficient transport services to the community. | Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and parking control. |
| ECONOMIC SERVICES | To help promote the Shire and improve its economic wellbeing. | The regulation and provision of tourism, area promotion, economic development, building control, (agricultural) noxious weeds management and water standpipes. |
| OTHER PROPERTY AND SERVICES | | Private works, plant repairs and operation costs, business units activities and directorate costs. |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

26. FINANCIAL RATIOS

| | 2018 | 2017 | 2016 |
|-----------------------------------|--------|--------|--------|
| Current ratio | 2.00 | 1.76 | 1.24 |
| Asset consumption ratio | 0.77 | 0.76 | 0.79 |
| Asset renewal funding ratio | 1.16 | 0.96 | 1.50 |
| Asset sustainability ratio | 0.50 | 0.85 | 1.40 |
| Debt service cover ratio | 7.38 | 6.94 | 2.90 |
| Operating surplus ratio | (0.19) | (0.21) | (0.51) |
| Own source revenue coverage ratio | 0.57 | 0.56 | 0.56 |

The above ratios are calculated as follows:

| | |
|-----------------------------------|--|
| Current ratio | $\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$ |
| Asset consumption ratio | $\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$ |
| Asset renewal funding ratio | $\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$ |
| Asset sustainability ratio | $\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expenses}}$ |
| Debt service cover ratio | $\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$ |
| Operating surplus ratio | $\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$ |
| Own source revenue coverage ratio | $\frac{\text{own source operating revenue}}{\text{operating expenses}}$ |

INDEPENDENT AUDITOR'S REPORT

To the Shire of Bridgetown-Greenbushes

Report on the Audit of the Financial Report

Opinion

We have audited the annual financial report of Shire of Bridgetown-Greenbushes which comprises the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In our opinion the annual financial report of Shire of Bridgetown-Greenbushes:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of Shire of Bridgetown-Greenbushes for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of Shire of Bridgetown-Greenbushes in accordance with the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Shire of Bridgetown-Greenbushes's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of Shire of Bridgetown-Greenbushes is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing Shire of Bridgetown-Greenbushes's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of Shire of Bridgetown-Greenbushes.

The Council is responsible for overseeing Shire of Bridgetown-Greenbushes's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of our audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire of Bridgetown-Greenbushes's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire of Bridgetown-Greenbushes's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In accordance with the *Local Government (Audit) Regulations 1996* we report that:

- (i) In our opinion, the following matters indicate significant adverse trends in the financial position of the Shire of Bridgetown-Greenbushes:
 - a. Operating surplus ratio as reported in Note 26 of the financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard of zero for the last three years (2016: -0.51, 2017: -0.21 and 2018: -0.19).
- (ii) There were no instances of non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls of any other written law identified during the course of our audit.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In our opinion, the asset consumption ratio and the asset renewal ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of Shire of Bridgetown-Greenbushes for the year ended 30 June 2018 included on the Shire of Bridgetown-Greenbushes's website. The Shire of Bridgetown-Greenbushes's management is responsible for the integrity of the Shire of Bridgetown-Greenbushes website. This audit does not provide assurance on the integrity of the Shire of Bridgetown-Greenbushes's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

AMD Chartered Accountants



TIM PARTRIDGE
Director

28-30 Wellington Street, Bunbury, Western Australia Dated this 28th day of November 2018

PART 5 – MEASURING OUR PERFORMANCE

APPENDIX 2

REPORT ON 2017/18 IMPLEMENTATION OF ACTIONS CONTAINED IN CORPORATE BUSINESS PLAN

Corporate Business Plan 2017/18 to 2020/21 Annual Reporting for 2017/18 Year – Progressing of Actions

Note the comments provided against each action are an abbreviated summary and where relevant more information will be provided in the 2017/18 Annual Report

Key Goal 1 – Our Economy will be Strong, Diverse and Resilient

Objectives:

1.1 A diverse economy that provides a range of business and employment opportunities

1.2 A proactive approach to business development

| Strategy Ref. | Strategy | Action Ref. | Action | Comment |
|---------------|---|-------------|--|--|
| 1.1.1 | Encourage long term growth in the district in order to retain and enhance services | 1.1.1.1 | Support the establishment of job creation enterprises | The most effective means of supporting job creation enterprises is via the regulatory processes such as planning and building approvals. In 2017/18 the most significant job creation enterprise was the commencement of the Talison Lithium expansion project. Council assisted this project by granting approval for a mine camp at North Greenbushes for housing of construction workers associated with the project. |
| | | 1.1.1.2 | Preserve priority agricultural areas | The Western Australian Planning Commission has developed a number of policies that have an objective for protecting priority agricultural areas from competing land uses. Shire staff has regard to these policies when assessing relevant subdivision applications. The protection of priority agricultural areas will a strong focus in the new Local Planning Strategy that is currently being prepared and is scheduled for completion in 2018/19. |
| 1.1.2 | Develop and implement strategic plans and actions that attract economic development | 1.1.2.1 | Implement a business innovation grant program separate to the community grants program | This Action was scheduled for implementation in 2019/20 and 2020/21 but Council when reviewing the Corporate Business Plan in June 2018 resolved to delete this action. |

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| | | 1.1.2.2 | In partnership with the business community investigate potential to promote Bridgetown as a small conference destination | The CBP identified this Action to be undertaken in 2019/20. Nevertheless as a way of promoting ideas and initiatives a new VC member newsletter was started. Also information was sent to VC members suggesting regular member meetings however this wasn't supported by members. |
| | | 1.1.2.3 | Improve promotion of the Shire as a tourism destination | The CBP identified this Action to be undertaken from 2018/19 onwards. Funds are included in the annual budget for VC marketing initiatives and support is provided to the BGBTA for its Winter in Bridgetown Festival. During 2017/18 work also progressed on the requirements to be met for Bridgetown and Greenbushes to be an RV Friendly Town and RV Friendly Destination respectively. |
| | | 1.1.2.4 | Continue to participate in initiatives to further expand regional tourism | The focus has been on the establishment of a Local Tourism Organisation (LTO) which is reported elsewhere in this document. Some "promotional" collaboration with other visitor centres did occur during 2017/18. |
| | | 1.1.2.5 | Review provision of local visitor centre/information service delivery | Although some preliminary discussions were held with councillors about the scope of the proposed review any further progress on this action has been deferred until a final decision has been made on the establishment of a Local Tourism Organisation (LTO) – expected to be by September 2018. |
| | | 1.1.2.6 | Develop a Shire of Bridgetown-Greenbushes Economic Development Strategy | The CBP identified this Action to be undertaken in 2020/21. The focus on economic development initiatives in 2018/19 was on the planning for creation of a Local Tourism Organisation. The Executive Manager Community Services was nominated to participate in the South West Regional Economic Development Network and the skills and ideas from being a member of this group will assist in future preparation of the Shire's Economic Development Strategy. |
| | | 1.1.2.7 | Achieve RV friendly town/s status for both Bridgetown and Greenbushes | There are some issues (dump point, free overnight camping in both towns) that need to be resolved before these designations can be achieved. Further work on |

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| | | | | progressing these will occur in 2018/19. |
| 1.1.3 | Plan for expansion of the commercial area | 1.1.3.1 | Ensure the local planning scheme allows for growth of commercial development | Notwithstanding that there is considered to be ample commercial land identified in the Local Planning Scheme the draft Local Planning Strategy (currently being prepared) does identify some "mixed use" zoning opportunities that will allow additional commercial development to occur. |
| 1.1.4 | Develop industrial and light industrial areas | 1.1.4.1 | Partner Landcorp in releasing 1st stage of the Sportsground Light Industrial Area | LandCorp's Regional Development Assistance Program (RDAP) was established to address the prohibitive costs sometimes associated with developments in regional WA, which often makes such developments unviable for private developers. Over the 7 year life of RDAP approximately 250 residential and industrial lots have been released in regional towns. Through this program the development of a light industrial area in Bridgetown (adjacent to sportsground) was proposed however in early 2018 Landcorp advised the Shire that due to various factors, including reductions in funding for the RDAP program, progression of the Bridgetown LIA proposal has been deferred indefinitely. With the very significant expansion works at the Greenbushes Talison Lithium mine site there exists tremendous opportunities for growth of small light industrial businesses to service the expansion project, both during the construction period and beyond. Unfortunately the capital costs of establishing the LIA are beyond the capacity of the Shire of Bridgetown-Greenbushes. In June 2018 this issue was raised with the Minister for Regional Development via the South West Zone of WALGA. |
| | | 1.1.4.2 | Determine the need for financial incentives for businesses to develop land in the LIA | Not progressed due to lack of progress in Action 1.1.4.1 above. |
| 1.1.5 | Pursue improvements to infrastructure and services, including utilities | 1.1.5.1 | Lobby State Government to provide reticulated gas and extend infill sewerage in Bridgetown and Greenbushes | Investigations into possible extensions of the reticulated gas network are a State Government responsibility and no specific Shire action occurred in 2017/18. During 2017/18 infill sewer works were being carried out in Bridgetown. These works will connect 256 residential |

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| | | | | properties in Bridgetown. As at 30 June 2018 the works were well behind schedule with the Water Corporation now advising that completion is expected towards the end of 2018. The South West Development Commission has advised of its intention in 2018/19 to review the South West Regional Blueprint. The Shires of Bridgetown-Greenbushes, Manjimup and Nannup have agreed to consolidate their individual responses for this review into a single submission from the Warren Blackwood Alliance of Councils. A Council workshop for the Shire of Bridgetown-Greenbushes review was held on 1 June 2018. |
| | | 1.1.5.2 | Continue to work with Water Corporation for the provision of infrastructure to improve and secure the continuity of potable water | Meetings and other discussions are held with representatives of the Water Corporation on a regular basis. |
| 1.1.6 | Work with key partners (business and government) to improve telecommunications within the Shire | 1.1.6.1 | Lobby Government on fixing mobile phone blackspots | Commonwealth funding was provided to Telstra for the erection of two new mobile phone towers in the Shire of Bridgetown-Greenbushes – one at Huitson Road, Maranup and the other at Wheatley-Giblett Road, Winnejup. |
| 1.1.7 | Improve tourist facilities | 1.1.7.1 | Upgrade information bays at Bridgetown | Funds were included in the 2018/19 budget for this project. An architect was engaged to prepare a number of concept plan options and these were presented to the May 2018 Council Concept Forum where a preferred design was identified subject to various modifications. The same architect was instructed to finalise concept plans for this option and the matter is scheduled for presentation to the July 2018 Council Concept Forum. The funds in the 2017/18 budget will be carried-forward to 2018/19. Also the direction from Council is that only the northern information bay will be addressed in this project. |
| | | 1.1.7.2 | Investigate establishment of a free Wi-Fi hotspot location/s | Preliminary research completed. |
| | | 1.1.7.3 | Consult and design for a new stage at Memorial Park | Some informal discussions were had with Blues at Bridgetown regarding its requirements for a stage for the |

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| | | | | Blue Owls Nest venue. There was difficulty in progressing these discussions with Blues at Bridgetown due to their lack of availability so the project has been pushed back with planning to be completed in 2018/19 and the stage to be constructed in 2019/20. |
| | | 1.1.7.4 | Develop a stage at Memorial Park | Refer comments above. |
| 1.1.8 | Develop trails – culinary, art, walk, mountain bike, canoe and bridle | 1.1.8.1 | Develop the South West Bridle Trail | Planning for the regional bridle trail is being pursued by the Shire of Bridgetown-Greenbushes on behalf of the Warren Blackwood Alliance of Councils. In 2017/18 final design planning was completed and with funding already secured the project proceeded to the procurement stage. A Request for Tender was called for construction of the camp sites and is due to be awarded by September 2018. The trail specific materials (interpretive signage, traffic markers and guide posts) have been ordered and/or delivered. Construction and trail marking is due to begin 2018/19 with trail completion scheduled for December 2018. |
| | | 1.1.8.2 | Complete detailed planning and costing for the Old Rectory Loop Trail | Planning for this trail is being undertaken in conjunction with the River Park Foreshore Development Plan that will be completed in 2018/19. Funding for the preparation of this plan was obtained in 2017/18. |
| | | 1.1.8.3 | Prepare Local Trails Masterplan | Council adopted the revised Local Trails Plan at its November 2017 meeting. |
| 1.1.9 | Support tourism activities that focus on events, adventure, agriculture, food, heritage and the natural environment | 1.1.9.1 | Investigate, in partnership with the local tourism sector, the establishment of a Local Tourism Organisation (LTO) | As at 1 July 2017 the Warren Blackwood Alliance of Councils (WBAC) had appointed a steering group (made up of representatives from local government and the tourism industry) to determine the structure of the proposed local Tourism Organisation (LTO) for the area covered by the Shires of Bridgetown-Greenbushes, Manjimup and Nannup. The LTO will work within the State Government's tourism framework, working with Tourism WA and Australia South West. The LTO will coordinate all tourism activity within the Warren Blackwood Region with its main aims being to grow the |

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| | | | | <p>regional tourism sector and markets by attracting more visitors to the region and to act as a peak body for all tourism stakeholders in the region. Marketing and promotion of the region and up-skilling of our tourism sector will be key objectives.</p> <p>During the early considerations of the steering group Shire of Bridgetown-Greenbushes representatives became aware of some community disquiet about the LTO and in response held a community information session in December 2017. The feedback from this session was there were concerns about the loss of the Bridgetown Visitor Centre and the ability of the LTO to deliver local visitor servicing. In response to this the Shire of Bridgetown-Greenbushes representatives put forward an alternative model to the steering group proposing the LTO not perform local visitor servicing and this model was accepted by the steering group as its sole model. Community information sessions were held in April 2018 including one in Bridgetown.</p> <p>As at 30 June 2018 the three Councils were considering entering into 5 year funding commitments towards the LTO and allocating funding from 2018/19 onwards.</p> |
| | | 1.1.9.2 | Review local visitor servicing (with or without a LTO) | Although some preliminary discussions were held with councillors about the scope of the proposed review any further progress on this action has been deferred until a final decision has been made on the establishment of a Local Tourism Organisation (LTO) – expected to be by September 2018. |
| | | 1.1.9.3 | Providing a proportion of Visitor Centre membership fees to the BGBTA to enable it to progress business and tourism initiatives | This is an annual occurrence. Payment to the BGBTA in 2017/18 was made in January 2018. |
| 1.1.10 | Deliver or support a range of events where a demonstrable | 1.1.10.1 | Support festivals and events that promote local businesses and encourage community participation | In 2017/18 funding via either a service agreement or community grant was provided to Blues at Bridgetown, Winter in Bridgetown Festival, Blackwood Country |

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| | community benefit can be shown | | | Gardens Festival, Blackwood Marathon, Bridgetown Agricultural Show, Golden Horseshoe Endurance Ride, Grow Greenbushes Australia Day event, Probus South West Conference and Bridgetown Easter Tennis Tournament. Via CEO donations financial assistance was provided to the Bridgetown Scramble, Bridgetown/Greenbushes golf challenge, Blackwood Valley Wine Show, Greenbushes Community Shed Opening, Bridgetown Bowling Club "Dash for Cash" event, Rotary Club "Hawaiian Ride for Youth" and Greenbushes Fun Run. |
| | | 1.1.10.2 | Prepare an Events Policy/Procedure | The CBP identified this Action to be undertaken in 2018/19. |
| 1.2.1 | Embrace a "can do" approach to development | 1.2.1.1 | Develop a Local Planning Scheme that provides both facilitation and regulation support to business | A precursor to preparing the Local Planning Scheme is completion of the Local Planning Strategy. Via the annual review of the Corporate Business Plan and other 2018/19 budget planning a funding proposal to achieve completion of the Local Planning Strategy in 2018/19 was endorsed. |
| | | 1.2.1.2 | Develop internal and external planning, building control and environmental health processes that have regard to the importance of business development and social capacity whilst ensuring regulatory compliance is met | Implementing this action is seen as more of an attitudinal and cultural philosophy rather than developing specific processes. Relevant staff have been instructed that Council wishes to encourage a "can do" attitude to development however this isn't to be interpreted as meaning all development will be automatically approved. Rigorous assessment of the impacts of a proposed development still occurs. |
| 1.2.2 | Design and implement business retention strategies and initiatives for support of existing and potential new businesses | 1.2.2.1 | Facilitate regular gatherings of local business to provide information; facilitate networking and demonstrate leadership | The Bridgetown Greenbushes Business & Tourism association already provides this forum opportunity (via 'Business After 5') so there is no need for the Shire to provide a competing forum. Instead the Shire supports the BGBTA in this initiative via attending the forums and periodically presenting at them. |
| 1.2.3 | Communicate and engage with the business community | 1.2.3.1 | Attend and participate in "Business After 5" functions | The CEO and several councillors attend most "Business After 5" functions. |

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| | | 1.2.3.2 | Have Council representation on the BGBTA | In 2017/18 the Council representatives were Cr Peter Quinby (up to November 2018) and Cr John Bookless (after November 2018). |
| 1.2.4 | Ensure the Shire's procurement policies support local business and local employment | 1.2.4.1 | Implement the recommendations of the 2016 Local Purchasing Audit | This is an ongoing action. |
| | | 1.2.4.2 | Compile a local suppliers' inventory of services and products, for use by all local businesses (including the Shire) when considering purchases. | The CEO had some discussions with local businesses about this initiative. When reviewing the Corporate Business Plan in May and June 2018 Council determined to discontinue the compilation of a local suppliers list. |

Key Goal 2 – Our Natural Environment is Valued, conserved and Enjoyed

Objectives:

- 2.1 Value, protect and enhance our natural environment
- 2.2 Enhanced parklands, reserves and gardens
- 2.3 Effectively utilised natural resources
- 2.4 An informed community on land management and sustainable living
- 2.5 Effectively managed waste services
- 2.6 Development is sympathetic to the landscape

| Strategy Ref. | Strategy | Action Ref. | Action | Comment |
|---------------|---|-------------|---|--|
| 2.1.1 | Support and promote sound environmental management practices | 2.1.1.1 | Conduct offset plantings as part of tree clearing applications | This is undertaken when made a condition of clearing permits. |
| | | 2.1.1.2 | Prepare stormwater management plans for Bridgetown and Greenbushes | The CBP identified this Action to be undertaken from 2021/22 onwards. |
| 2.1.2 | Support local and regional environmental initiatives | 2.1.2.1 | Maintain financial support of the community landcare service | Council provided a financial contribution to Bridgetown-Greenbushes Community Landcare of \$41,822 in 2017/18. |
| | | 2.1.2.2 | Work with local landcare groups in informing the community about the importance of weed control | Shire staff worked with to Bridgetown-Greenbushes Community Landcare on a number of projects or initiatives. |
| 2.1.3 | Identify opportunities for protecting and enhancing the health of the Blackwood River and tributaries | 2.1.3.1 | Support local landcare groups in initiatives that improve the health of the Blackwood River | Council provides financial support to Bridgetown-Greenbushes Community Landcare. |
| | | 2.1.3.2 | Prepare a Geegelup Brook beautification and flood management plan | The CBP identified this Action to be undertaken in 2019/20. |
| 2.1.4 | Consider opportunities for greater recreational and commercial use of the Blackwood River | 2.1.4.1 | Prepare a development concept plan for River Park and surrounds | Funding obtained to engage consultants to prepare plan – completion of plan will occur in 2018/19. |
| | | 2.1.4.2 | Redesign and reconstruct the river boardwalk | Design planning commenced in 2017/18 and will be |

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| | | | | completed as part of River Park Foreshore Development Plan. |
| 2.1.5 | Improve public access to natural waterways | 2.1.5.1 | Ensure the Local Trails Masterplan identifies opportunities for trails adjacent to waterways | The Local Trails Plan, adopted by Council identifies issues relating to the potential development of two priority trails being the Geegelup Mountain Bike Trails Network and the Blackwood River Foreshore development, the latter of which is adjacent to the Blackwood River. |
| 2.2.1 | Prepare and implement strategies for development and maintenance of parklands and reserves | 2.2.1.1 | Establish a hierarchy of park maintenance and associated service levels for all parks and reserves | A review of Parks and Gardens service levels was progressed in 2017/18. This saw the identification of current service levels and some direction from council on where further investigations should occur. These areas will be further investigated in 2018/19. |
| | | 2.2.1.2 | Prepare a parkland improvement strategy | The CBP identified this Action to be undertaken in 2018/19. |
| | | 2.2.1.3 | Maintain parkland infrastructure | The maintenance of parkland infrastructure is budgeted for annually. In 2018/19 a Parkland Improvement Strategy will be prepared and this will assess maintenance requirements over longer periods such as 10 year timeframes. |
| | | 2.2.1.4 | Support establishment of "friends of" groups for parks, gardens and reserves | Bridgetown-Greenbushes Community Landcare has established a number of these groups. |
| 2.2.2 | Manage the Shire's parks on a waterwise basis | 2.2.2.1 | Install a demonstration of the use of Waterwise plants in one of the Shire's flower beds | Council did submit an expression of interest with the Water Corporation to become a "Waterwise Council" however it is still awaiting the formal confirmation that its application has been successful. The planting of waterwise plants in Shire flower beds is one of the initiatives proposed to be undertaken under that program. |
| | | 2.2.2.2 | Install flow meters on the Shire's main parks and garden water users | As above. The installation of flow meters is a proposed action under the Waterwise Council program. |
| 2.2.3 | Prepare and implement management or conservation plans for bushland reserves | 2.2.3.1 | Have regard to conservation and natural environment in fire mitigation planning for Shire reserves | The Shire's reserve fire mitigation program had regard to the recommendations contained in applicable conservation plans when works were undertaken on those sites. A comprehensive series of mitigation works was undertaken in 2017/18 and the Shire's Community Emergency Services Manager consulted with Bridgetown- |

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| | | | | Greenbushes Community Landcare on the types of works proposed. |
| | | 2.2.3.2 | Prepare management or conservation plans for high environmental value reserves | The CBP identified this Action to be undertaken in 2019/20 and 2020/21. |
| | | 2.2.3.3 | Implement reserve management or conservation plans | Bridgetown-Greenbushes Community Landcare carried out a range of works on Shire reserves that had existing management/conservation plans, including Maslin Reserve, Sunnyside Reserve and Tweed Road Flora Reserve. Also the Shire's reserve fire mitigation program had regard to the recommendations contained in these plans when works were undertaken on those sites. |
| 2.2.4 | Develop the Dumpling Gully waterbodies at Greenbushes | 2.2.4.1 | Acquire vesting of the Dumpling Gully waterbodies from the Water Corporation | During 2017/18 a number of discussions were held with the Water Corporation, Department of Biosecurity, Conservation & Attractions and Talison Lithium Pty Ltd to progress this action. Finalisation of the action is expected in 2018/19. |
| | | 2.2.4.2 | Plan for future community recreational use of the Dumpling Gully waterbodies | A community meeting was held in Greenbushes in December 2017 to discuss opportunities for the water bodies and development of the adjacent sportsground precinct. |
| 2.2.5 | Develop and maintain playgrounds that cater for a range of age groups and activities | 2.2.5.1 | Audit all playgrounds and skate parks for safety and Australian standards compliance | Shire staff members have received training to undertake the audit process and regular inspections of all Shire playgrounds occurred in 2017/18. |
| | | 2.2.5.2 | Work with surrounding residents to prepare a concept development plan for a new playground at Highlands Estate | During 2017/18 Shire officers liaised with a small group of Highland Estate residents on the concept of developing a nature play playground at the site. Grant opportunities were sought for funding to engage a nature play consultant to work with residents but these applications proved unsuccessful. In its annual review of the Corporate Business Plan in May/June 2018 council determined that prior to any further action occurring on planning for a nature play playground that all residents of Highland Estate be consulted on the future development of the site. That consultation is scheduled to occur in July and August 2018. |

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| | | 2.2.5.3 | Work with surrounding residents to prepare a concept development plan for a new playground at Four Seasons Estate | This wasn't progressed in 2017/18. The intention is the write to all property owners in the Estate by the end of 2018 asking for feedback on the need for developing the public open space and if there is a need what type of development should occur on that site. |
| 2.3.1 | Explore and implement renewable energy options for Shire buildings | 2.3.1.1 | Install energy and water saving equipment at Shire's facilities | Refer comments for Action 2.3.2.2 |
| | | 2.3.1.2 | Install flow meters on selected Shire buildings | As per comments for Action 2.2.2.2. The installation of flow meters is a proposed action under the Waterwise Council program. |
| 2.3.2 | New Shire buildings to incorporate environmentally sustainable design principles | 2.3.2.1 | Consider environmental sustainability principles in planning for new Shire buildings | The only major (new) capital building project considered in 2017/18 was planning for expansion of the gym at the leisure centre. Environmental sustainability features addressed in the design phase were placement of windows and air conditioning. |
| | | 2.3.2.2 | Budget on an annual basis the retrofitting of energy efficient or water efficient fittings or infrastructure on existing Shire buildings | An amount of \$10,000 was included in the 2017/18 action to progress this Action however a report was presented to Council in March 2018 proposing to instead use these funds to conduct a Solar Assessment Review and Energy Audit for all Shire owned facilities. This assessment will provide advice and preferred options on what systems would best suit the needs and demands of a number of facilities including the administration office, Bridgetown Leisure Centre, library, Shire Depot and fire control centre. Completion of the review is expected in August 2018. |
| 2.4.1 | Improve provision and distribution of land management information | 2.4.1.1 | Provide relevant information in Shire welcome packs and on Shire website | This type of information isn't currently provided in the welcome pack but contact has been made with Bridgetown-Greenbushes Community Landcare about the possibility of them providing the relevant information to the Shire for inclusion. |
| | | 2.4.1.2 | Feature regular articles on relevant topics in Council newsletter | The Insight Newsletter was published on 6 occasions in 2017/18 and contained a wide range of topics and articles. |

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| 2.4.2 | Encourage the community to have sustainable lifestyles and inform the community on ways to use our environment sustainably | 2.4.2.1 | Support the growth of community gardens | Leases have been entered into with operators of the Bridgetown and Greenbushes community gardens. Both management committees are able to apply for community grants and/or service agreements. |
| | | 2.4.2.2 | Feature regular articles on relevant topics in Council newsletter | The Insight Newsletter was published on 6 occasions in 2017/18 and contained a wide range of topics and articles. |
| | | 2.4.2.3 | Promote the reduction of water and energy use to the community | In 2017/18 this action wasn't progressed pending registration of the Shire of Bridgetown-Greenbushes as a "waterwise council" as it is believed that this membership will identify initiatives to take to the community. |
| 2.5.1 | Identify long term waste disposal and recycle options for the Shire | 2.5.1.1 | Monitor regional initiatives and opportunities | A South West Waste Group continued to meet in 2017/18. Although primarily established to investigate a regional waste site the group does address other regional waste management issues. |
| | | 2.5.1.2 | Participate in the South West Regional Waste Strategy | The CEO is the Shire's representative on this group. |
| | | 2.5.1.3 | Operate the Bridgetown Waste Disposal Site within legislative standards | The refuse disposal site operates under a licence issued by the Department of Environment Regulation. Regular reporting is a condition of the licence. Periodic inspections are undertaken by that Department to check compliance to the conditions of the approval |
| | | 2.5.1.4 | Further develop the inert waste area including restricting informal access and dumping | Work commenced in 2017/18 to develop a new inert waste site adjacent to the current waste site. The necessary permits were obtained for clearing of the land and works were due to commence in early July 2018 with completion by September 2018 so that the inert waste site on the western side of Bridgetown Boyup Brook Road could be closed and all future inert waste dumping occurs at the new site. |
| | | 2.5.1.5 | Operate the inert waste site | The inert waste site on the western side of Bridgetown Boyup Brook Road operated in 2017/18 but due to |

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| | | | | concerns about the uncontrolled access to that site the inert site is being located to the other side of the road, adjacent to the current general waste site. |
| | | 2.5.1.6 | Develop a new liquid waste disposal facility | The necessary approvals have been obtained and construction of the new facility is to occur in 2018/19. |
| | | 2.5.1.7 | Develop a new green waste facility at Greenbushes | At its January 2018 meeting Council resolved to discontinue the practice of allowing disposal of green waste at the current location adjacent to the Greenbushes Sportsground (or any other alternative site). Subsequently measures were taken to close the current green waste disposal area facility and remove the accumulated green waste. |
| 2.5.2 | Implement waste reduction and recycling initiatives | 2.5.2.1 | Develop waste information fact sheets and other initiatives to raise community awareness of the benefits of reduced waste outputs | Articles and information was provided in the Insight newsletter with a particular emphasis on recycling issues. |
| | | 2.5.2.2 | Review alternative uses for non-commercial recyclable material | The CBP identified this Action to be undertaken in 2018/19. |
| 2.6.1 | Planning processes allow for a diverse range of land and development opportunities | 2.6.1.1 | Explore and encourage development of high density blocks for smaller/mixed housing options with sensitivity to natural environment and landscape | The only significant medium density residential development approved in 2017/18 was extensions to Geegeelup Village. There have been some preliminary discussions with prospective developers of other small scale medium density proposals but as at 30 June 2018 formal applications were yet to be submitted. Typically the progression of developments such as this is driven by private developers/property owners and the Shire has a regulatory role. It is however important that Council's Local Planning Strategy and Local Planning Scheme advocate this type of development if it is so desired and this is intended to occur as both of those important strategic documents are progressed in 2018/19. |
| | | 2.6.1.2 | Development application process allows a balance between sensitively developed places and progressive development | A greater emphasis on this direction occurred in 2018/19. |

Key Goal 3 – Our Built Environment is Maintained, Protected and Enhanced

Objectives:

3.1 Maintained townsite heritage and character

3.2 Outdoor spaces, places and buildings fit for purpose

3.3 Maintain an appropriate standard of transport networks, roads and pathways

| Strategy Ref. | Strategy | Action Ref. | Action | Comment |
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| 3.1.1 | Ensure relevant policies and plans offer appropriate protection to existing heritage character whilst still allowing appropriate development opportunities | 3.1.1.1 | Implement conservation plans for key shire owned heritage buildings | No specific work was undertaken in 2017/18 to progress this Action however in compiling Council's annual building capital works and maintenance program regard is had to the recommendation contained in the various conservation plans previously prepared. |
| | | 3.1.1.2 | Prepare a new Municipal Heritage Inventory | The Shire of Bridgetown-Greenbushes Municipal Heritage Inventory Review was endorsed by Council in March 2018. |
| | | 3.1.1.3 | Prepare a business plan and obtain approvals for redevelopment of the Bridgetown Railway Station | Planning has been completed for the potential redevelopment of the railway station for housing a relocated visitor centre however with the investigations into the establishment of a Local Tourism Organisation (LTO) and the unknown implications this would have on local visitor servicing Council determined to defer any further consideration of that proposal. |
| | | 3.1.1.4 | Acquire suitable land tenure for the Bridgetown Railway Station | Discussions were held with the Public Transport Authority about excising the railway station building and surrounds from the railway reserve and creating a separate crown reserve for vesting with the Shire. With Council deferring any further consideration of potential redevelopment of the railway station this matter has been placed on hold. |
| | | 3.1.1.5 | Redevelop the Bridgetown Railway Station | Refer comments for Action 3.1.1.3. |
| | | 3.1.1.6 | Relocate the Greenbushes Railway Station to the | The CBP identified this Action to be undertaken from |

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| | | | Greenbushes Discovery centre for development as a new module | 2021/22 onwards. |
| 3.1.2 | Ensure town centres achieve a high standard of appearance and amenity | 3.1.2.1 | Implement streetscape upgrades in Bridgetown and Greenbushes | In 2017/18 two new “heritage” rubbish bins were installed in Hampton Street. |
| | | 3.1.2.2 | Street and footpath sweeping to be focused on Bridgetown Town Centre | Actioned. |
| | | 3.1.2.3 | Landscape the western side of the railway car park | Throughout 2017/18 an approval for landscaping works was sought from Arc Infrastructure and Public Transport Authority. As at 30 June 2018 indications were that an approval would be forthcoming. |
| 3.1.3 | Work with community to identify and implement projects that promote the unique heritage and history of each town | 3.1.3.1 | Celebrate the 150 year anniversary of Bridgetown in 2018 | A “Sesquicentenary Working Group, comprising Shire and community representatives was established to plan a series of events to celebrate the 150 year anniversary. In addition to planning for specific events the Working Group was (and will continue to be in the second half of 2018) successful in working with other groups to badge their events as part of the 150 year celebrations. The main event organised by the Working Group was the official celebratory event held on 9 June in the Bridgetown Town Hall. |
| | | 3.1.3.2 | Once a new archives storage facility is developed offer the existing archives shed to the Bridgetown Historical Society | The CBP identified this Action to be undertaken in 2018/19. |
| 3.2.1 | Community spaces and buildings accommodate a wide range of interests and activities | 3.2.1.1 | Plan for and develop a youth precinct and hang out space in Bridgetown by complete and enhancing the skate park, creating linkages with the leisure centre, library and improving amenities such as shade, seating, landscaping and Wi Fi | A consultative element was proposed to be done in conjunction with a youth event (skate competition) proposed at the skate park in April 2018. Unfortunately bad weather caused the postponement of this event until October 2018. |
| | | 3.2.1.2 | Investigate a trailer-based mobile/pop-up space and equipment that can be utilised by community groups to host activities and events in different locations/facilities within the Shire | The CBP identified this Action to be undertaken in 2019/20. |
| | | 3.2.1.3 | Renovate the Bridgetown Civic Centre | The CBP identified this Action to be undertaken in 2019/20. |

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| | | 3.2.1.4 | Review car parking and traffic flow requirements at the Bridgetown Leisure Centre | Some initial work was undertaken on this issue and it was determined there a few options for modifying access to and from the front car park. It was identified there is potential to construct an additional car park on the northern side of the Leisure Centre however this hasn't been formally progressed as suitability of pedestrian access to this car park requires further consideration as the location of the pool prevents such access on that side of the recreation centre building. |
| | | 3.2.1.5 | Review dog exercise areas including the need for fenced areas | The CBP identified this Action to be undertaken in 2018/19. |
| | | 3.2.1.6 | Install irrigation/reticulation at one park per annum | Council resolved to reallocate the funds contained in the 2017/18 budget to expend on obtaining a design for installation of reticulation at the Bridgetown Sportsground. These investigations will continue into 2018/19. |
| | | 3.2.1.7 | Ensure the provision of adequate parks and recreational equipment and facilities | A Parkland Improvement Strategy will be prepared in 2018/19 and will form part of the Shire's integrated planning framework so that the redevelopment of parks is funded in accordance with Council's overall strategic direction. |
| 3.2.2 | Social and recreation programs make the most of existing built facilities | 3.2.2.1 | Programs are targeted at all age groups and regularly change to encourage ongoing participation | The primary focus at the Bridgetown Leisure Centre (BLC) and the library was to ensure that programs met a variety of age/demographic needs. At the BLC this included age specific programs such as Fit50s Plus, Fitmums, Teenfit and Kidfit. At the library programs included Stamp Club, Writer's Group, Mahjong, Jigsaw Group, Wool Spinners, local artist and photographic exhibitions, book launches and guest speakers. |
| | | 3.2.2.2 | Provide advocacy and support for existing youth group activities to continue | Shire staff and councillors attended several community meetings concerning the possible acquisition and redevelopment of the police house on Steere Street for a youth drop in centre. The Shire's Youth Leadership Team met monthly in 2017/18. |
| | | 3.2.2.3 | Work in partnership with clubs to ensure sporting facilities are fit for purpose and improved based on | In 2017/18 discussions were held with the Bridgetown Football Club, Bridgetown Cricket Club, Blackwood |

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| | | | need/funding | United Football (soccer) Club and Bridgetown Harness Racing Club regarding various improvements at Bridgetown and Greenbushes Sportsgrounds. A proposal from the Bridgetown Junior Football Club to install goal posts on the former hockey oval at Bridgetown Sportsground (fully funded by the Club) was supported. A proposal to reconstruct some of the horse stalls at Bridgetown Sportsground was supported subject to matched funding being provided. |
| | | 3.2.2.4 | Host community movie nights | 5 movies were shown for the 2017/18 summer film festival - 4 in Bridgetown and 1 in Greenbushes. |
| 3.2.3 | Bridgetown Sportsground is the base for oval sports in the Shire | 3.2.3.1 | Improve the water quality and capacity of water sources that supply the Bridgetown Sportsground | A new water source has been identified on private property close to the Bridgetown Sportsground. In 2018/19 further testing of this water source will occur. |
| | | 3.2.3.2 | Once an improved water supply is available upgrade the playing services at Bridgetown Sportsground | Dependent upon completion of Action 3.2.3.1 |
| 3.2.4 | Greenbushes Sportsground is the base for rectangular sports in the Shire | 3.2.4.1 | Acquire an irrigation source for Greenbushes Sportsground | The progress of this Action is linked to acquiring the Greenbushes water bodies adjacent to the Greenbushes Sportsground |
| | | 3.2.4.2 | Once a new irrigation source is available upgrade the playing surfaces at Greenbushes Sportsground | The CBP identified this Action to be undertaken in 2018/19. |
| 3.2.5 | Provide and maintain a range of facilities that cater for the community's needs | 3.2.5.1 | Maintain the Shire's building inventory | Each year a 4 Year Building Capital and Maintenance Plan is prepared and this considers the upgrading, renewal and maintenance requirements of all of the Shire's buildings. The 4 year plan for the period 2018/19 onwards was presented to a Council Concept Forum in June 2018. The first year of this plan feeds into the annual budget. |
| | | 3.2.5.2 | Upgrade where required the Shire's buildings where a demonstrated need is identified | Each year a 4 Year Building Capital and Maintenance Plan is prepared and this considers the upgrading, renewal and maintenance requirements of all of the Shire's buildings. The 4 year plan for the period 2018/19 onwards was presented to a Council Concept Forum in June 2018. |
| 3.2.6 | Develop new facilities | 3.2.6.1 | Expand the gym at the Bridgetown Leisure Centre | Council endorsed concept and design plans for the |

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| | that provide for the identifiable needs of the community | | | proposed expansion of the gym. An application was submitted for funding of 1/3 of the construction costs but this application wasn't approved. Council has indicated it wishes to resubmit the application for funding consideration at the next round of CSRFF funding in 2018/19 and if that proves successful it would look to undertake the project in 2019/20. |
| 3.3.1 | A well maintained local and regional transport network | 3.3.1.1 | Annually review the 10 year strategic road works plan | The 2018/19 to 2027/28 Strategic Works Plan was presented to Council's budget workshop held on 17 May 2018 and the contents of the plan will feed into the Long Term Financial Plan. |
| | | 3.3.1.2 | Renew roads and drainage as identified under the 10 year strategic road works plan | The 2018/19 to 2027/28 Strategic Works Plan identifies whether works are classified as "new", "renewal" or "upgrade" under asset management principles. |
| | | 3.3.1.3 | Upgrade roads and drainage as identified under the 10 year strategic road works plan | The 2018/19 to 2027/28 Strategic Works Plan identifies whether works are classified as "new", "renewal" or "upgrade" under asset management principles. |
| 3.3.2 | Maximise funding opportunities to improve road safety | 3.3.2.1 | Identify black spot eligible projects | No new blackspot projects were identified in 2017/18 however the blackspot funded works proposed for Brockman Highway have been carried forward to 2018/19 as the procurement process for that project was unsuccessful and it is now proposed that the Shire's workforce will complete the works. |
| 3.3.3 | Provide and maintain a safe and efficient pedestrian transport system | 3.3.3.1 | Renew, upgrade or construct footpaths, trails and cycleways | The 2018/19 to 2027/28 Strategic Works Plan identifies whether works are classified as "new", "renewal" or "upgrade" under asset management principles. |
| 3.3.4 | Ensure suitable access to road building materials | 3.3.4.1 | Prepare and implement a gravel procurement strategy | Council adopted a Gravel Procurement Policy at its August 2017 meeting. |
| | | 3.3.4.2 | Source gravel from private land for road works, using powers under the Local Government Act | A number of agreements exist between the Shire and private land owners for purchasing of gravel supplies. |

Key Goal 4 – A Community that is Friendly and Welcoming

Objectives:

- 4.1 A cohesive community with a sense of pride
- 4.2 Programs and facilities that encourage community resilience
- 4.3 Appropriate community led local transport systems
- 4.4 Promoting volunteerism
- 4.5 High levels of responsiveness to emergencies and emergency recovery
- 4.6 Fire prepared communities
- 4.7 A safe area

| Strategy Ref. | Strategy | Action Ref. | Action | Comment |
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| 4.1.1 | Deliver and support a wide range of community activities, events and associated infrastructure | 4.1.1.1 | Support the development of external funded public art | A group of local artists under the leadership of the Bridgetown Greenbushes Business & Tourism Association developed a proposal for 8 new public art installations in Bridgetown. The Shire's Community Services staff assisted the group on a number of matters, including the development of funding applications. As at 30 June 2018 one funding application had been successful but the other applications were unfortunately unsuccessful. Undeterred the group is still planning to proceed with their art trail concept in 2018/19. |
| | | 4.1.1.2 | Fund community grants, service agreements and donations to a maximum value of \$160,000 per annum | Council endorsed forthcoming 2018/19 community grants, service agreements and donations at its May 2018 meeting so that this expenditure could be included in the 2018/19 budget. |
| | | 4.1.1.3 | Promote the availability of community grants and service agreements | In 2017/18 promotion occurred via the Insight newsletter, Facebook posts, direct mail outs (x 2) and two grant information sessions. |
| 4.1.2 | Deliver programs that encourage community interaction and participation | 4.1.2.1 | Support a community based approach to the provision of art and culture development | In 2017/18 four meetings were held with Blackwood Valley Arts Alliance regarding the proposed art trail, artist in residence (Bridgedale House) and the People & Places exhibitions. Other meetings were held with various |

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| | | | | community representatives about the proposed Art Trail. |
| | | 4.1.2.2 | Deliver programs at the Bridgetown Leisure Centre that cater for the community's demographic needs | Grant funding for Seniors Activation Project for Aqua and Fitball Pilates programs secured (\$3K). This program is scheduled for 2018/19. Implementation of Kid Fit & Teen Fit occurred in 2017/18. Term programs were delivered for local high school physical education curriculum (Teenfit PE - adapted Teenfit circuit & supervised gym programs), swimming and water sports and indoor sports - netball, basketball). Delivered summer indoor mixed netball competition Terms 1 and 4. |
| | | 4.1.2.3 | Deliver programs at the Bridgetown Library that cater for the community's demographic needs | Programs offered included: Words in the Valley Writing Festival, Me 2! Coder Dojo, School Holiday programs, Friendship Club, Breast Feeding Mothers Display, Children's Book Week, Seniors Book Club, Cards. |
| 4.2.1 | Encourage events, activities, programs and services relevant to, and accessible for local youth | 4.2.1.1 | Support and encourage a range of recreational and social activities that appeal to different interests amongst young people | In partnership with local schools developed and facilitated health and wellbeing programs which offer variety to young people. Meeting held with high school to develop in term physical recreation programs for term 2 and 3 2018 including gym and circuit activities. Facilitating teenfit programs for high school. Youth Week - Empower Me Workshop (April 2018). In January 2018 delivered a Summer Reading Challenge and Children Holiday Programs such as Coder Dojo. |
| | | 4.2.1.2 | Encourage the delivery of arts, cultural and music experiences specifically designed for young people | Supported BYAC with bus hire to increase accessibility to youth events (focus on Greenbushes first, then Bridgetown youth - funded by youth budget). |
| | | 4.2.1.3 | Provide advocacy and support for existing youth group(s) activities to continue | Shire staff and councillors attended several community meetings concerning the possible acquisition and redevelopment of the police house on Steere Street for a youth drop in centre. The Shire's Youth Leadership Team met monthly in 2017/18. |
| | | 4.2.1.4 | Investigate the best mechanism for offering non-sport programs for young people such as coding, music and film production, animation and photography | Coding at the library for high school aged young people continued as a result of Me 2! Programs. Program is now ongoing at library due to purchase of grant funded laptops. Liaison has been done with organisers of Chamber Music Festival to provide for Children's |

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| | | | | performances. |
| | | 4.2.1.5 | Transport options are incorporated into all youth programs delivered by the Shire | All Shire facilitated youth events include the offer of transport (bus) to and from Greenbushes and small townships if required. |
| | | 4.2.1.6 | Encourage local clubs and groups to address transport barriers to participation (carpooling, roster, bus) | The Youth Plan identifies the Shire's role in implementing this action as an advocacy role and not a facilitating role. When clubs raise transport issues as being a barrier to participation the Shire advises that they should consider options such as carpooling, rostering and bus hire. |
| | | 4.2.1.7 | Implement a supervised gym/weights program for young people at the Bridgetown Leisure Centre | TeenFit implemented. Ongoing monitoring of progress and adapting program to suit individual needs. Kidfit improved with both male and female instructors interchanging each week to support variety and inclusion. Boxing added to the Kidfit program as per participant request. |
| | | 4.2.1.8 | Ensure youth programs are rotated in locations throughout the Shire | Library to offer holiday programs during all school holiday periods in 2 venues within Shire. |
| 4.2.2 | Increase the awareness and acceptance of diversity and needs in local youth | 4.2.2.1 | Host an annual event that encourages young people to be welcoming and inclusive of others regardless of ability, culture, age or gender | Deferred until October 2018 as proposed event in April 2018 was cancelled due to weather. Event will combine skate park consultation with skate comp to encourage participation in seeking connectivity among youth and feed into consultation process. |
| | | 4.2.2.2 | Youth Leadership Team to provide input into the Access and Inclusion Advisory Committee so that the needs of young people with disability are considered | The implementation of this action has been transferred to Council's Youth Services Advisory Committee as a representative of the Blackwood Parents Support Group is a member. The Youth Services Advisory Committee has representatives from many different streams and therefore is a more appropriate forum for these issues to be discussed. |
| | | 4.2.2.3 | The needs of young people with disability are considered when planning and delivering youth events and activities | Bubbles Learn To Swim, Teenfit & Kidfit, Youth Week Empowerment Workshops 2018 are designed to provide for needs of youth with disability. Wheelchair basketball demonstration within the Empower Me Workshop (April 2018). |
| 4.2.3 | Support relevant (local or outreach) support services | 4.2.3.1 | Continue to advocate for the presence of youth support services in the community that are aligned | Youth Services Advisory Committee established. |

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| | and programs | | with the changing needs of young people | |
| | | 4.2.3.2 | Outreach services are available for youth from Greenbushes or transport assistance is made available to access services in Bridgetown | Bus services for youth in Greenbushes are provided for all Shire organised youth events. |
| | | 4.2.3.3 | Collaborate with and support youth groups on projects aligned with goals and strategies of Council's Youth Plan | Continued support to Blackwood Youth Action with set up and facilitation of after school drop in activities at the BLC July - October 2017. |
| 4.2.4 | Support educational and employment transitional programs | 4.2.4.1 | Work with schools and the Bridgetown-Greenbushes Tourism & Business Association to encourage local businesses to increase local work experience opportunities | Engaged with Bridgetown HS, Manjimup SHS, Bunbury SHS, Forrest Personnel - taken on 6 work experience placements since January 2017. Shire is offering 5 students casual work opportunities at the BLC following their work experience placements. |
| | | 4.2.4.2 | Investigate a student scholarship scheme to provide funding support for young people wanting to participate in special youth or study program that brings new skills or ideas to the Shire | The CBP identified this Action to be undertaken in 2018/19. |
| | | 4.2.4.3 | Explore the potential for the Community Resource Centres and Library to develop a homework club and tutoring services | The library provides an after school tutoring service and local schools also provide tutoring services. |
| | | 4.2.4.4 | Promote availability of the online tutoring services available through the Bridgetown Library | Advertised online tutoring in the Insight newsletter, displayed posters and brochures in the Library and uploaded Facebook posts. Provided information to Bridgetown Primary School. |
| | | 4.2.4.5 | Provide an annual administrative traineeship opportunities for youth within the Shire organization | The annual traineeship runs from January to December. In 2017 the trainee was Jayne Dittrich and in 2018 it is Katelyn McCoy. |
| | | 4.2.4.6 | Include a youth jobs board on youth web pages enabling local businesses to advertise job vacancies | The Youth Plan identifies the Shire's role in implementing this action as an advocacy role and not a facilitating role. No suitable youth web pages were identified for this initiative. |
| 4.2.5 | Support initiatives that develop confidence, self-esteem and resilience | 4.2.5.1 | Co-host community awareness/information events on topical issues; social media, body image, self-harm – in partnership with organizations that provide specific youth services | Workshops were conducted on resilience development, fitness/wellbeing and dance in the Bridgetown Leisure Centre as part of the School Holiday Program. BYAC (using Shire grant) funded a series of 'self-esteem' workshops for young women. |
| | | 4.2.5.2 | Identify activities that will support young people | Continued support to BYA with set up and facilitation of |

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| | | | look after their well-being | after school drop in activities at the BLC July - October 2017 and liaising with GSM re Youth Week Activity Planning (Youth Empowerment Workshops). Displayed promotional material about Youth South West-Warren Blackwood personal support and counselling. |
| | | 4.2.5.3 | Develop a dedicated Youth Awards program to recognize and celebrate the achievements of young people in the community | As at 30 June 2018 the Shire's Youth Leadership team was finalising planning for this event - dinner to be held in second half of 2018. |
| | | 4.2.5.4 | Run an annual consultation activity to ensure the current views and ideas from local young people are heard | Deferred due to bad weather; was scheduled for April will occur in October. |
| | | 4.2.5.5 | Support the youth leadership group to engage with their peers to understand changing youth needs and concerns | Monthly meetings (12) held in 2017/18 with ad hoc fortnightly meetings in-between depending on event planning need. There are 7 youth on the team. |
| 4.2.6 | Increase the number of aged care housing facilities | 4.2.6.1 | Support providers such as Geegeelup Village, Greenbushes Aged Care Committee, Access Housing etc. to build more units and expand residential care options | Shire staff worked with the South West Development Commission, Greenbushes Aged Community Committee Inc. (GACC), and funded aged care developer, Access Housing Australia Ltd to explore the provision of additional independent aged care living units in both Bridgetown and Greenbushes. This led to Council divesting its ownership of the aged units at Stinton Gardens in Greenbushes to Access Housing Australia Ltd in order to facilitate the development of more units at that site. Shire staff also liaised with Access Housing in investigating suitable sites in Bridgetown (in alignment with their own feasibility study, budget constraints and needs assessment) for private purchase to develop 4 independent units. As at 30 June 2018 a specific site in Bridgetown hadn't been selected. |
| | | 4.2.6.2 | Ensure the Local Planning Scheme recognises the trends and opportunities associated with smaller/mixed housing developments | The Local Planning Strategy is currently being prepared and will assess this issue. |
| | | 4.2.6.3 | Partner with housing providers and other agencies to provide seniors with information about housing and service options | The Access and Inclusion Committee monitors State and community housing availability and will advocate for an increase in available state and community housing if a lack of affordable housing is identified. Services |

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| | | | | providing for seniors and people with disability are promoted through the Seniors Services Brochure which is available at shire facilities, the Bridgetown Hospital and the medical centre. This brochure is updated annually. |
| 4.2.7 | Explore the potential and feasibility of volunteer network/social enterprise models to assist seniors with home maintenance | 4.2.7.1 | Partner with CRC's to compile a service provider database for seniors and people with a disability | Greenbushes CRC is participating in a pilot program with State Government for preparing volunteer data bases that will link volunteers with people in need. |
| | | 4.2.7.2 | Lobby state and federal government regarding affordability and accessibility of in-home care services | Council's Access and Inclusion Committee monitors these issues. No lobbying was done in 2017/18 |
| 4.2.8 | Establish a central source of information dissemination and promotion of local seniors services and home bound residents | 4.2.8.1 | Identify suitable agencies or providers to be central source of information | Council's Access and Inclusion Committee developed a "Senior Services Providers Leaflet" for distribution to service providers including the Bridgetown Medical Centre, CRCs, library and Bridgetown Leisure Centre. |
| 4.2.9 | Improve services and facilities for seniors and people with a disability | 4.2.9.1 | Consider recommendations for improvements from the Access and Inclusion Committee | An information sheet providing information on accessibility to local business was prepared and will be distributed and promoted from 2018/19 onwards. A CBD public seating audit was conducted and determined that existing seating was sufficient. |
| 4.2.10 | Maintain and enhance community services, including education and health | 4.2.10.1 | Advocate on behalf of the community on health and educational needs | Council's Access and Inclusion Committee and Youth Services Advisory Committee monitor these issues. No lobbying or advocacy was done in 2017/18 |
| 4.3.1 | Investigate improvements to local transport systems | 4.3.1.1 | Run a pilot program for introduction of a local bus service using the community bus | Pilot program was run from January to March 2018 with little support/usage by the community. The routes were adapted during the pilot program to try and capture the needs of the community. Council determined to cease the program due to low patronage. |
| 4.3.2 | Seek to link volunteer transport service timetables with commercial transport | 4.3.2.1 | Investigate links with any volunteer transport services in Bunbury to connect with TransWA bus to assist seniors and people with disability access medical specialists | The CBP identified this Action to be undertaken in 2018/19. |

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| | providers | | | |
| 4.4.1 | Acknowledge volunteers and the contribution they make to our community | 4.4.1.1 | Hold an annual volunteers thank you function | Volunteers Function held on 23 May 2018. |
| | | 4.4.1.2 | Coordinate the Australia Day Awards | Completed. |
| | | 4.4.1.3 | Regularly profile long term volunteers in the Shire Insight Newsletter to promote the abilities of seniors as volunteers | Insight Feature Article each edition - Volunteer Spotlight |
| 4.4.2 | Promote to the community, both individually and at the community level, the importance and benefits of volunteering | 4.4.2.1 | Support and promote volunteer telephone services to connect with socially and physically isolated residents | Council's Access and Inclusion Committee investigated this issue but determined that a similar service is already provided by Red Cross therefore there is no need to duplicate this service. Instead the Red Cross service is promoted in the Seniors Services Providers Leaflet. |
| | | 4.4.2.2 | Support volunteer and community groups with advice regarding funding, governance and strategic planning | During 2017/18 12 meetings were held with various groups to discuss external grant options; 2 community grant information sessions were held; 11 letters of support for various funding applications were prepared. |
| | | 4.4.2.3 | Lobby/work with state and federal government and other agencies regarding the disincentives of volunteering – red tape; insurance costs; transport costs | Council's Access and Inclusion Committee monitors these issues. No lobbying was done in 2017/18. |
| | | 4.4.2.4 | Engage with partners to support volunteers and community groups e.g. prison early release program | During 2017/18 in association with community representatives and Bunbury Regional Prison investigations commenced into the possibility of a Pre Release Program Work Camp being established in the Shire. |
| 4.5.1 | Monitor risk management and emergency management profiles, procedures and preparedness | 4.5.1.1 | Annually review emergency arrangements | In December 2016 Council adopted revised Local Emergency Management Arrangements. In April 2017 minor variations were made to those Arrangements. No further reviews were conducted in 2017/18. |
| | | 4.5.1.2 | Review the Shire's risk management profile | The Shire's Safety Committee continued to operate throughout 2017/18 and provided many recommendations on risk management and work safety. The Shire continued to participate in the Regional Safety |

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| | | | | <p>Advisor and Regional Risk programs through its insurer.</p> <p>Regulation 17 of the Local Government (<i>Audit</i>) Regulations 1996 requires the CEO to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance at least once every two calendar years. A risk dashboard report (showing how the recommendations from the Regulation 17 review have been implemented) is reviewed quarterly via the Audit Committee.</p> |
| | | 4.5.1.3 | Support the Local Emergency Management Advisory Committee and Bush Fire Advisory Committee | During 2018/19 the LEMC met on 4 occasions and the BFAC on 3 occasions. |
| 4.5.2 | Prepare and implement flood mitigation/management strategies | 4.5.2.1 | Implement the Flood Mitigation Strategy – Geegelup Brook | The CBP identified this Action to be undertaken from 2020/21 onwards. |
| 4.5.3 | Improved mobile phone communications | 4.5.3.1 | Work with relevant Government agencies to identify and secure funding for improvements to mobile phone blackspots | Government funding was allocated to construction of new phone towers at Winnejup and Maranup. |
| 4.6.1 | Reduce bush fire hazards | 4.6.1.1 | Rehabilitate, protect and conserve Shire controlled land through hazard reduction | Annually an assessment of all Shire owned and vested land is undertaken in order to identify which properties did not meet the Shire's Firebreak Order requirements. The fuel quantities on each property are assessed with the objective of reducing and maintaining such loads to no more than 8 tonnes per hectare which is considered the upper limit of acceptability by fire management agencies. |
| | | 4.6.1.2 | Adopt a Shire fire management plan for Shire reserves | In 2015/16 the Shire of Bridgetown-Greenbushes was selected to participate in a Bushfire Risk Management Planning Project funded by DFES. A joint coordinator was appointed to work with the Shires of Bridgetown-Greenbushes, Boyup Brook and Donnybrook-Balingup to prepare comprehensive plans for mitigating bush fire risk in each Shire. These plans were completed in 2016/17 and in 2017/18 funding was received for mitigation works |

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| | | | | on 37 sites within the Shire of Bridgetown-Greenbushes. Due to the delays in the Western Australian Office of Emergency Management releasing the funding only 28 of the 37 sites were completed by 30 June 2018. The remaining 9 sites have been carried forward for completion in early 2018/19. A separate funding application was submitted in June 2018 for new mitigation works in 2018/19 at 27 sites. |
| 4.6.2 | Support community education and information programs in relation to fire protection | 4.6.2.1 | Conduct pre fire season community briefings | An open day was held at the incident control centre prior to the commencement of the bush fire season. Representatives of nine brigades attended and this was used as a forum to discuss issues of concern for the season. A separate pre-season workshop was held for all Fire Control Officers to attend. Leadership meetings were held with the CEO, CESM, CBFCO and DCBFCO attending. |
| | | 4.6.2.2 | The Insight Newsletter, Shire website and Welcome Pack to include fire preparedness information and links to key state government emergency websites | All three of these communication tools were used for providing this information. |
| | | 4.6.2.3 | Shire website to include information regarding fire retardant plant species, weed control, eradication and hazard reduction on private property | This wasn't progressed. |
| | | 4.6.2.4 | Shire Welcome Pack to promote importance of volunteer bush fire brigades – encourage volunteers | Information on fire brigades and the importance of volunteers in the bush fire brigade structure is contained in the New Residents Information Pack. |
| | | 4.6.2.5 | Continue to promote and advise the community that bush fire services are volunteer based | At all times the promotion of volunteers occurs, both to remind the community of the importance of volunteers, to seek more volunteers and to remind members of the public, if criticism occurs, that for the most part the work being undertaken is being done so by volunteers protecting their community. |
| | | 4.6.2.6 | Use social media to provide fire protection information | The use of social media for fire protection information has been restricted to information about current incidents only as this medium allows information to be conveyed instantly. Promoting general fire protection information has been done using other communication |

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| | | | | tools such as the Insight newsletter, community briefings/open days, etc. |
| 4.6.3 | Develop policies and strategies concerning fire management on private properties | 4.6.3.1 | Review the design and contents of the Shire's Fire Break Order to make requirements clearer and more 'user friendly' | The CBP identified this Action to be undertaken in 2018/19 |
| | | 4.6.3.2 | Annually review Fire Break Order | The review is annually reviewed in consultation with the Bush Fires Advisory Committee. |
| | | 4.6.3.3 | Maintain a low tolerance approach to non-compliance to Firebreak Order, in particular to property owners that have owned property for more than 1 year | In 2017/18 Ranger staff continued to monitor and enforce compliance to the Firebreak Notice and issued a number of infringements and work orders. |
| 4.6.4 | Bush fire brigades are resourced with adequate equipment, appliances, training and other operational requirements | 4.6.4.1 | Continue to provide support to volunteer emergency services. | Providing support to volunteer emergency services is a major part of the duties of the Community Emergency Services Officer (CESM). |
| | | 4.6.4.2 | Monitor Shire owned equipment and appliances for fit for purpose. | Shire owned bush fire equipment and appliances are dealt with in the same way as other Shire equipment and vehicles and are addressed in their relevant replacement plans. In 2017/18 for the first time the Shire owned vehicles assigned to the support brigade were factored into Council's 10 Year Light Fleet Replacement Plan. |
| | | 4.6.4.3 | Review appliance suitability when due for replacement under ESL Grant Scheme. | This review automatically occurs when changeover of appliances is sought through the ESL as it is a requirement of the application. |
| | | 4.6.4.4 | Prepare a plan for the development of the Bush Fire Headquarters as a sub-regional training facility | A plan wasn't prepared as the building is already used as a sub-regional training facility. |
| | | 4.6.4.5 | Provide funding for the repair/replacement of non ESL fire fighting equipment | This funding is included in the budget on an annual basis. |
| | | 4.6.4.6 | Annual budget submissions are made to DFES for operational and capital funding | Completed and outcomes will feed into Council's 2018/19 budget. |
| 4.7.1 | A functional and safe Hampton Street | 4.7.1.1 | Continue to monitor changes in use patterns, behaviour and the perception of safety, to determine the need or otherwise of further options including the possibility of reactivating planning for | No specific action is required for this. There was some minor discussion at one point in 2017/18 on the community Facebook page about the need for a bypass and the CEO raised with Council whether there was a |

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| | | | a heavy haulage deviation or bypass road | need to respond. The view of council was to monitor it for a little longer and if the discussion continued the Shire could look to include in an Insight Newsletter edition an article on the history of the bypass issue in Bridgetown. The Facebook discussion didn't proceed any further so no further action was taken. |
| | | 4.7.1.2 | With MRWA, investigate parking between Stewart Street and Phillips Street | The CBP identified this Action to be undertaken in 2018/19. |
| 4.7.2 | Improve parking and pedestrian accessibility in town centres | 4.7.2.1 | Acquire suitable tenure of land behind shops adjacent to Geegelup Brook to formalise access and car parking | To be progressed in 2018/19. |
| | | 4.7.2.2 | Acquire suitable tenure of land behind Greenbushes commercial businesses in order to upgrade parking and laneway | To be progressed in 2018/19. |
| | | 4.7.2.3 | Develop new ACROD parking bays in CBD to replace existing on-street infirm parking bays | During 2017/18 discussions/negotiations were had with a number of property owners seeking approval to develop ACROD bays on those properties. Not all of these discussions proved successful but it is still intended to construct these new parking bays in 2018/19 and remove the existing "infirm" bays from Hampton Street due to safety hazards with those bays. |
| | | 4.7.2.4 | Review directional signage to car parking | Not progressed. |
| | | 4.7.2.5 | Construct car parking area behind shops adjacent to Geegelup Brook | The CBP identified this Action to be undertaken in 2019/20. Planning/design work occurred in 2017/18. |
| | | 4.7.2.6 | Upgrade/seal carpark and adjacent laneway behind Greenbushes commercial businesses | The CBP identified this Action to be undertaken in 2019/20. Planning/design work occurred in 2017/18. |
| 4.7.3 | Develop and implement crime prevention strategies | 4.7.3.1 | Develop and implement a CCTV Plan | The CBP identified this Action to be undertaken in 2019/20. |
| | | 4.7.3.2 | Arrange regular contact with law enforcement agencies to discuss crime prevention planning and programs | The CEO does periodically meet with the Officer in Charge Bridgetown Police to discuss relevant issues. Shire Rangers are in regular liaison and other staff on an "as-required" basis. |

Key Goal 5 – Our Leadership will be Visionary, Collaborative and Accountable

Objectives:

- 5.1 Our community actively participates in civic life
- 5.2 We maintain high standards of governance, accountability and transparency
- 5.3 We operate within the Integrated Planning Framework
- 5.4 We participate in regional collaboration
- 5.5 We are strong advocates for our community

| Strategy Ref. | Strategy | Action Ref. | Action | 2017/18 |
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| 5.1.1 | The community is involved in local decision making | 5.1.1.1 | Formalise the youth representative group to advise Council on youth issues and lead the engagement of young people in the community - ensure Shire wide representation | Youth Leadership Team and Youth Services Advisory Committee operated during 2017/18. The Youth Leadership Team meets monthly; the Advisory Committee meets every 2nd month with 1 YSL member attending YSAC meeting. |
| | | 5.1.1.2 | Support the engagement of youth in the planning and design of a Youth Precinct and other local programs for young people | Consultation rescheduled from April to October due to storms. |
| | | 5.1.1.3 | Major projects to include where appropriate a specific community engagement component | No new major projects initiated in 2017/18. |
| | | 5.1.1.4 | Advertise forthcoming Council elections including articulating the benefits and responsibilities of being a councillor | Article included in August 2018 Insight Newsletter in the lead up to nomination period for 2017 local government elections. |
| 5.1.2 | People are provided opportunities to develop strong leadership skills | 5.1.2.1 | Host an annual leadership program for young people to encourage the development of new skills and capabilities | The Youth Leadership Team (YLT) is attracting new members and mentoring occurs at meetings and outside of the meetings by the existing members of the YLT. |
| | | 5.1.2.2 | Implement a community leadership program component in the annual Shire grants program | The CBP identified this Action to be undertaken in 2018/19 however as part of its considerations of the 2018/19 community grants, service agreements and donations program Council determined not to pursue this action. |
| | | 5.1.2.3 | Acknowledge and promote the value of seniors | An annual morning tea (Greenbushes/Bridgetown alternating) is held for seniors. |
| 5.1.3 | Monitor, maintain and | 5.1.3.1 | Regularly review community engagement strategies | Council's annual policy review was conducted in |

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| | enhance the way we communicate with the community | | and policies | November 2017. Separate to the process Council also reviewed its "Complaints Policy" in order to make it easier for persons to lodge complaints with the Shire. |
| | | 5.1.3.2 | Provide regular feedback to the community following consultation periods | The Insight newsletter is the primary communication tool used to inform the community on outcomes noting that where submissions are received formal responses are provided to the authors of those submissions. |
| | | 5.1.3.3 | Inform the community regarding regulatory requirements | In addition to the Insight newsletter information concerning regulatory requirements is provided in the form of information sheets available in the customer service area and on the Shire website. |
| | | 5.1.3.4 | Prepare a bi-monthly Shire newsletter | Insight Newsletter published 6 times in 2017/18. |
| 5.1.4 | People receive Shire information, services and opportunities according to their needs | 5.1.4.1 | Provide an information pack to new residents | An information pack for new residents exists. It contains an information booklet explaining Shire services, bushfire information, the annual firebreak notice, a local telephone directory, a fridge magnet showing emergency telephone contact numbers and information about rates, pet licensing and recycling. The information pack was formerly provided to local real estate agents but feedback from new residents was that they didn't tend to receive the booklet so now it is only sent to property owners when new bin service requests are received as typically this is related to new house constructions being finished and occupancy commencing. As well when any customers attend the front office and indicate they are new residents an information pack is provided to them. |
| | | 5.1.4.2 | Monitor the effectiveness and structure of the Shire website | In April 2018 Council approved a request to allocate some unbudgeted revenue to allow for construction of a new Shire website, completion which is expected by September 2018. |
| 5.1.5 | Support groups that deliver programs, activities and services for the benefit of the community | 5.1.5.1 | Provide advice and direction to community groups to identify funding sources | During 2017/18 12 meetings were held with groups to discuss external grant options; 2 community grant information sessions were held. |
| 5.2.1 | Councillors provide | 5.2.1.1 | Undertake an in-house councillor induction program | The CEO and Shire President provided an induction to the |

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| | strong and ethical leadership | | for new councillors after Council elections | two newly elected councillors (Cr Bookless & Cr Wallace) on 24 October 2018. |
| | | 5.2.1.2 | Provide training opportunities for councillors | A number of elected member training courses were held in the South-West in 2017/18. |
| | | 5.2.1.3 | Conduct a bi-annual study tour to other councils | No tour in 2017/18 – next tour in 2018/19. |
| | | 5.2.1.4 | Review the Code of Conduct | The CBP identified this Action to be undertaken in 2018/19. |
| | | 5.2.1.5 | Consider method of conducting ordinary and special council elections | The decision for the 2017 elections was made in 2016/17. No other elections occurred in 2017/18 that required this decision to be made. |
| 5.2.2 | Staff work in an ethical manner | 5.2.2.1 | Achieve full compliance in annual Compliance Audit Return | The compliance audit return for the 2017 year was presented to the Audit Committee on 26 February 2018 and to Council's March 2018 meeting. After completing the responses to questions contained in the 2017 Compliance Audit return it was noted that total compliance was achieved in all areas. |
| | | 5.2.2.2 | Monitor complaints regarding staff behaviour | Council is kept informed of all complaints (including any complaints about staff) via a monthly report by the CEO in the Councillors Information Bulletin. In January 2018 Council reviewed its Complaints Policy to make it easier to define a complaint and not restrict complaints to those that are lodged on an official complaint form only |
| | | 5.2.2.3 | Maintain a strong relationship between Council and the administration through good information and communication | The CEO believes such a relationship exists and no councillors suggested otherwise during 2017/18. |
| | | 5.2.2.4 | Senior Management Group to establish formal budget monitoring processes | Process established – budget monitoring is a standard inclusion in the agenda for fortnightly SMG meetings and a budget monitoring sheet is prepared by Corporate Services for consideration by the SMG. |
| 5.2.3 | Ensure organisational capability | 5.2.3.1 | Develop and implement an organisation wide compliance calendar | A draft compliance calendar was prepared but will be reformatted in 2018/19 as WALGA has prepared a template for use. |
| | | 5.2.3.2 | Implement succession planning in key parts of the organisational structure | To be considered as part of the review of the Workforce Plan which commenced in June 2018 and will be completed in 2018/19? |

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| | | 5.2.3.3 | Develop a new archives storage facility that meets legislative requirements | Planning and procurement for an archive facility at the Shire Depot was completed in 2017/18 with the installation to occur in 2018/19. |
| | | 5.2.3.4 | Review the Records Management Plan | The CBP identified this Action to be undertaken from 2021/22 onwards. |
| | | 5.2.3.5 | Undertake review of systems for risk management, internal controls and legislative compliance as required under Audit Regulation 17 | The CBP identified this Action to be undertaken in 2018/19. |
| | | 5.2.3.6 | Develop a Business Continuity Plan as identified in the 2014 Audit Regulation No, 17 review | Business Continuity Plan completed in October 2017. |
| | | 5.2.3.7 | Review the organisational structure | A review of the organisational structure is being done as a component of the review of the Workforce Plan which commenced in June 2018 and will be completed in 2018/19. |
| | | 5.2.3.8 | Ensure the provision of appropriate furniture and equipment for effective operations | 10 Year Equipment Replacement and Furniture & Equipment Plans were presented to Council's budget workshop held on 17 May 2018 and will feed into Council's Long Term Financial Plan. |
| | | 5.2.3.9 | Regularly review levels of delegated authority to match responsibility | Council to CEO delegations reviewed in November 2017 with CEO to Staff delegations reviewed thereafter. |
| | | 5.2.3.10 | Maintain a safe workplace via appropriate occupational health and safety systems and procedures | The Shire's Safety Committee continued to operate throughout 2015/16 and provided many recommendations on risk management and work safety. The Shire continued to participate in the Regional Safety Advisor and Regional Risk programs through its insurer. |
| | | 5.2.3.11 | Prepare a local environmental health plan | The CBP identified this Action to be undertaken in 2018/19. |
| | | 5.2.3.12 | Staff have access to agreed training and professional development opportunities and pathways | The annual performance review process identifies training opportunities or requirements for all staff. In 2016/17 an online learning management system (LMS) was developed with online training specialists to provide an internal resource for training as an alternative to external training. The LMS commenced implementation in 2017/18 with staff instructed to complete a number of mandatory training modules as well as identifying other modules to fit their specific position. |

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| | | 5.2.3.13 | Provide emergency power systems for key Shire facilities | Two generators were purchased in 2017/18 – one with a trailer and one to be permanently installed at the Shire Administration Office. |
| | | 5.2.3.14 | Develop a project management framework | Although preliminary research has commenced the framework hasn't been completed and is now scheduled for 2018/19. |
| | | 5.2.3.15 | Review lease agreements | The lease agreement for the Blackwood Pony Club was reviewed in 2017/18. |
| | | 5.2.3.16 | Ensure provision of adequate plant and fleet as per Plant & Fleet Replacement Plan | 10 Year Plant and Light Fleet Plans were presented to Council's budget workshop held on 17 May 2018 and will feed into Council's Long Term Financial Plan. |
| 5.2.4 | Maintain a strong customer focus | 5.2.4.1 | Review the Customer Service Charter | Customer Service Charter reviewed by Council in July 2017. |
| | | 5.2.4.2 | Further develop and maintain online communication tools such as Facebook, Shire Bytes email service and website | These tools continued to be used in 2017/18. |
| | | 5.2.4.3 | Operate an effective Customer Service Request process where customers receive timely advice on the status of their request | A Customer Service Request system operates and is regularly monitored by selected staff. A review of the effectiveness of the current system will be occurring as part of the current review of the Workforce Plan. |
| 5.2.5 | Regularly review community engagement strategies and policies | 5.2.5.1 | Conduct community satisfaction and feedback surveys on a bi-annual basis | Last survey was conducted as part of the review process for the Strategic Community Plan. The next survey will be conducted in 2018/19. |
| | | 5.2.5.2 | Hold the December Council meeting in Greenbushes | Meeting held on 21 December 2017. |
| 5.2.6 | Ensure the future financial sustainability of the Organisation | 5.2.6.1 | Establish targets and monitor performance for income streams | The Long Term Financial Plan makes a number of future income and expenditure assumptions. |
| | | 5.2.6.2 | Review the rating structure | The CBP identified this Action to be undertaken in 2020/21. |
| | | 5.2.6.3 | Assess level of fees and charges to apply cost recovery principle where appropriate | This is a consideration in the annual review of fees and charges. |
| | | 5.2.6.4 | Limit entry into services and activities provided by others unless there is adequate compensation or available resources. | Ongoing – no new services contemplated in 2017/18. |
| | | 5.2.6.5 | Manage debt so annual repayments don't impinge | The Long Term Financial Plan assesses ratios, including |

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| | | | on ability to fund service delivery | the Debt Servicing Ratio which determines Council's capacity to borrow. Any proposal for a new loan is considered in line with existing repayment plans. |
| | | 5.2.6.6 | Develop a long term strategy to achieve compliance to financial ratios | A Ratio Improvement Action Plan was endorsed by Council in December 2017. |
| 5.2.7 | Council's policies and local laws are responsive to community needs | 5.2.7.1 | Annually review policies | Annual review presented to Council in November 2017. |
| | | 5.2.7.2 | Periodically review Local Laws to ensure compliance to Local Government Act | During 2017/18 reviews of Council's Cemeteries and Keeping and Welfare of Cats Local Laws occurred. Both reviews were still progressing as at 30 June 2018. |
| | | 5.2.7.3 | Conduct a local red-tape reduction strategy | The CBP identified this Action to be undertaken in 2018/19. |
| 5.2.8 | Ensure all legislative responsibilities and requirements are met | 5.2.8.1 | Conduct health inspections of food premises, accommodation outlets, etc. | Health inspections are an annual requirement. The Shire's Manager Environmental Health is developing a regulatory process to ensure that all inspections are carried out consistently and within prescribed periods. |
| | | 5.2.8.2 | Provide effective regulatory services | Reporting on the implementation of this Action can be subjective. The CEO believes that the Shire's regulatory services (i.e. planning, environmental health, building, ranger services, works approvals, legislative compliance, etc. are delivered effectively and impartially. |
| | | 5.2.8.3 | Implement GRV and UV revaluations | GRV revaluations occur every 4 years with next revaluation scheduled for 2017/18. UV revaluation are done annually |
| 5.3.1 | Implement the Shire's Integrated Planning Review Cycle | 5.3.1.1 | Annually review the Corporate Business Plan | 2018 annual review completed and endorsed by Council in June 2018. |
| | | 5.3.1.2 | In-house review of Strategic Community Plan once every 4 years | Next desktop review scheduled for 2018/19 |
| | | 5.3.1.3 | Facilitated (externally assisted) review of Strategic Community Plan once every 4 years | Next full review scheduled for 2020/21. |
| | | 5.3.1.4 | Annual review of Long Term Financial Plan | This review will be completed in August 2018 so that it is separated from the budget adoption process. |
| | | 5.3.1.5 | Annual review of capital works plans | Completed May and June 2018 as part of 2018/19 budget process and review of Long Term Financial Plan. |

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| | | 5.3.1.6 | Annual review of Fleet/Plant Replacement Plan | Completed May and June 2018 as part of 2018/19 budget process and review of Long Term Financial Plan. |
| | | 5.3.1.7 | Four Yearly review of Workforce Plan (following full review of SCP) | Review commenced June 2018 and will be completed in 2018/19. |
| | | 5.3.1.8 | Review Sport and Recreation Strategic Plan | The CBP identified this Action to be undertaken in 2020/21. |
| | | 5.3.1.9 | Review Youth Community Plan | The CBP identified this Action to be undertaken in 2020/21. |
| | | 5.3.1.10 | Review Aged Community Plan | The CBP identified this Action to be undertaken in 2020/21. |
| | | 5.3.1.11 | Review Access and Inclusion Plan | The CBP identified this Action to be undertaken in 2018/19. |
| | | 5.3.1.12 | Annual review of Leisure Centre Business Plan | 2017/18 review adopted by Council in September 2017. |
| | | 5.3.1.13 | Annually review Asset Management Plans | At its May 2018 meeting Council adopted the Shire of Bridgetown-Greenbushes Consolidated Asset Management Plan 2017-37. The Consolidated Asset Management Plan summarises the following individual asset class asset management plans – <ul style="list-style-type: none"> • Transport Infrastructure Asset Management Plan; • Parks, Reserves and Other Infrastructure Asset Management Plan; • Property Infrastructure Asset Management Plan; and • Plant and Equipment Asset Management Plan. |
| | | 5.3.1.14 | Develop an Information Technology and Communications Strategy | The CBP identified this Action to be undertaken in 2018/19. |
| | | 5.3.1.15 | Develop a Parkland Assets Replacement Plan | The CBP identified this Action to be undertaken in 2018/19. |
| | | 5.3.1.16 | Prepare a Furniture and Equipment Replacement Plan | A 10 Year Furniture & Equipment Plans was presented to Council's budget workshop held on 17 May 2018 and will feed into Council's Long Term Financial Plan. |
| | | 5.3.1.17 | Prepare a Works Equipment Replacement Plan | A 10 Year Equipment Replacement Plan was presented to Council's budget workshop held on 17 May 2018 and will feed into Council's Long Term Financial Plan. |
| 5.3.2 | Apply best practice asset | 5.3.2.1 | Review and maintain asset management plans for all | Refer information contained in comments for Action |

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| | management principles | | relevant asset classes | 5.3.1.13 |
| | | 5.3.2.2 | Periodically review the use of Shire buildings to ensure their use is optimised | No reviews were conducted in 2017/18. |
| | | 5.3.2.3 | Manage access to Shire standpipes | The CBP identified this Action to be undertaken in 2020/21. |
| 5.3.3 | Establish and review service levels | 5.3.3.1 | Monitor opportunities for outsourcing of selected services | To be considered as part of the review of the Workforce Plan scheduled for completion in 2018/19. |
| | | 5.3.3.2 | Prepare or review service levels of at least one service per annum | A review of Parks and Gardens service levels was progressed in 2017/18. This saw the identification of current service levels and some direction from council on where further investigations should occur. These areas will be further investigated in 2018/19. Also as part of the 2018/19 budget process some review of service levels for cleaning of public toilets was conducted with more holiday period cleaning to occur. |
| 5.4.1 | Monitor opportunities for shared services in co-operation with regional partners | 5.4.1.1 | Correspond and meet with regional partners to discuss potential shared services | In 2018/19 in conjunction with the Shire of Donnybrook-Balingup an Asset Management Coordinator was employed. |
| 5.4.2 | Participate in local government collaborative groups | 5.4.2.1 | Actively participate in the WALGA South West Zone | 6 zone meetings were held in 2017/18 including one in Bridgetown in June 2018. The Shire President and CEO attended most meetings. |
| | | 5.4.2.2 | Maintain membership of the Warren Blackwood Alliance of Councils | Membership maintained with 6 WBAC meetings held in 2017/18 and other meetings held to progress investigations into the proposed LTO. |
| 5.4.3 | Monitor potential initiatives in local government reform | 5.4.3.1 | Correspond and meet with regional partners to discuss projects and issues of concern | The Shire is represented on the Warren Blackwood Alliance of Councils and South West WALGA Zone and both forums offer opportunities for information sharing. The CEO also attends Local Government Professionals South West Branch meetings wherever possible and the councillors, CEO and other staff attend numerous other ad-hoc meetings during the year where other local government representatives are in attendance. |
| | | 5.4.3.2 | Council's position is that it is a sustainable local government and can remain an autonomous local government authority however in the event of local | No specific action was taken on reform in this Council in 2017/18 and the issue of regional local government reform wasn't addressed by the State Government. |

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| | | | government reform Council's 2009 vision for a "Blackwood Valley Shire" is to be promoted | Instead a watching brief is maintained on the issue. |
| 5.5.1 | Lobby and advocate to represent the community's needs | 5.5.1.1 | Implement the findings of the Age Friendly Community Plan, Youth Community Plan, Access and Inclusion Plan and other Shire of Bridgetown-Greenbushes integrated planning strategies | These plans are implemented via the Access and Inclusion Committee, Youth Services Advisory Committee, Trails Development Advisory Committee and Youth Leadership Team and have been reported against a number of other actions listed in this document. |