



ANNUAL GENERAL MEETING OF ELECTORS

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AGENDA

For the Annual General Meeting of Electors, to be held in the Council Chambers on Thursday, 24 February 2022 commencing at 5.30pm

Opening of Meeting

The Presiding Member to open the meeting.

Acknowledgment of Country

On behalf of the Councillors, staff and gallery, I acknowledge the Noongar People, the Traditional Custodians of the land on which we are gathered, and pay my respects to their Elders past, present and emerging.

1. Attendance, Apologies and Leave of Absence

President	- Cr J Bookless
Councillors	- J Boyle - B Johnson - T Lansdell - S Mahoney - J Mountford - A Pratico - P Quinby - A Rose
Officers	- T Clynch, Chief Executive Officer - M Larkworthy, Executive Manager Corporate Services - E Denniss, Executive Manager Community Services - E Matthews, Executive Assistant

2. Attendance of Electors

3. Confirmation of Minutes

Attachment 1 Minutes of the AGM of Electors held 4 March 2021

A Motion is required to confirm the Minutes of the Annual General Meeting of Electors held 4 March 2021.

4. Annual Report & Annual Financial Report

Attachment 2 Annual Report and Annual Financial Report for the year ended 30 June 2021

A Motion is required to receive the Annual Report and Annual Financial Report for the year ended 30 June 2021, as presented.

5. General Business Regarding the Financial Statements

Following receipt of the Annual Report & Annual Financial Report for the 2020/21 year the Shire President will call for questions or queries regarding the Report and Financial Statements.

6. General Business

[Councillors and Electors to please note that any Items raised at this Meeting which require a Council decision will be presented to the Ordinary Council Meeting scheduled for 31 March 2022].

7. Closure

The Presiding Member to close the meeting.

8. List of Attachments

Attachment	Item No.	Details
1	3	Minutes of the AGM of Electors held 4 March 2021
2	4	Annual Report & Annual Financial Report for the year ended 30 June 2021

Agenda Papers checked and authorised by CEO, T Clynch		22 February 2022
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ANNUAL GENERAL MEETING OF ELECTORS

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MINUTES

For the Annual General Meeting of Electors, held in the Council Chambers on Thursday, 4 March 2021.

Opening of Meeting

Shire President to open the meeting at 5.30pm and welcome those in attendance.

Acknowledgment of Country

On behalf of the Councillors, staff and gallery, I acknowledge the Noongar People, the Traditional Custodians of the land on which we are gathered, and pay my respects to their Elders past, present and emerging.

It is with great sadness that I inform you of the passing of Brian Wheatley yesterday afternoon. Mr Wheatley was the Shire of Bridgetown-Greenbushes Chief Fire Control Officer for 23 years, Fire Control Officer for Winnejup Bush Fire Brigade for 43 years and racked up an impressive 65 plus years of volunteer fire fighting service in our community. Mr Wheatley was highly regarded in the region and by the wider bushfire volunteer community having been a member on a number of regional and state level committees.

Mr Wheatley served two terms on Council between 1983 and 1988 and 2003 to 2005.

Mr Wheatley was also a member of a number of other community organisations across the Shire for many years.

On behalf of Council I would like to extend our condolences to Mr Wheatley's family and friends.

1. Attendance and Apologies

President	- Cr Nicholas
Councillors	- Cr J Bookless
	- Cr J Boyle
	- Cr B Johnson
	- Cr J Moore
	- Cr J Mountford
	- Cr T Pratico
	- Cr P Quinby
	- Cr A J Wilson
Officers	- T Clynch, Chief Executive Officer
	- M Larkworthy, Executive Manager Corporate Services
	- K Dudley, Executive Assistant

2. Attendance of Electors

D Roberts, L Roberts, B Moore, N Maxfield

3. Confirmation of Minutes

Attachment 1

A Motion is required to confirm the Minutes of the Annual General Meeting of Electors held 6 February 2020.

Moved Cr Quinby, Seconded Cr Johnson

E.01/0403 That the Minutes of the Annual General Meeting of Electors held 6 February 2020 be confirmed as a true and correct record.

Carried

4. Annual Report & Annual Financial Report

Attachment 2

A Motion is required to receive the Annual Report and Annual Financial Report for the year ended 30 June 2020, as presented.

Presiding Member:

I take great pleasure in presenting the 2019/2020 Annual Report of the Shire of Bridgetown-Greenbushes. This report provides an overview of the Shire's activities during the year. I will address some of the major issues while a more detailed report is available in the Chief Executive's report.

The effective operation of the Shire only occurs through a considerable amount of dedication, hard work and resolve by councillors, management and staff. This has never been more evident than in 2019/20 with the need to meet the goals of the Strategic Community Plan, the Corporate Business Plan and the Long Term Financial Plan, and to cope with the unplanned demands of the COVID-19 Pandemic.

In April 2020 Council endorsed the development of a Community Response Plan which amongst other things included a zero rate increase for 2020/21, zero increase in fees and charges, the reduction of penalty rates on rates arrears, refunding of 2019/20 alfresco dining fee and the waiving of these fees for 2020/21, and many others detailed later in the annual report. In addition to these significant reductions in income, staff agreed to a wage freeze and Councillors agreed to a 10% reduction in fees and allowances.

I would like to sincerely thank all community members, councillors, management and staff for the way in which they have all dealt with the restrictions that the Pandemic brought, which has kept our community COVID free, and has enabled the local economy to gradually recovery.

In October 2019 Council elections were held to fill two vacancies in North Ward and four vacancies in South Ward. Successful councillors in North Ward were Tony Pratico and Joann Moore, and in South Ward Jenny Mountford, Barbara Johnson, Peter Quinby and John Nicholas. I am pleased to welcome new councillors Jenny Mountford and Barbara Johnson and returning councillors Tony Pratico, Joann Moore and Peter Quinby.

I would like also to acknowledge the services of retiring councillors Pat Scallan and Doreen Mackman. Pat Scallan represented North Ward for more than 18 years during which time he made an exception contribution to the Council and the communities of Greenbushes and Bridgetown. He served on numerous Council Committees both locally and regionally and was a tireless advocate for some of the projects both here in Bridgetown and in Greenbushes, such as the new Library, the new swimming pool, the Greenbushes swimming pool, and Greenbushes community garden to name just a few. He brought a strong professional approach to Council business and was never afraid to provide the alternative opinion but always supported the final decisions of Council in a united fashion.

Doreen Mackman was a councillor for 8 years and I wish to acknowledge her contribution to Council and its decision making during that time. Doreen served on numerous Council Committees and was always prepared to argue for improved Council services to the community.

I want to wish both councillors all the best for the future and thank them for their respective contributions.

The Shire continues to be an active member of the Blackwood Alliance of Councils and the Shires of Manjimup and Nannup have now been formally joined by the Shire of Donnybrook-Balingup. The Alliance permits issues of a regional basis to be addressed by the contributing Shires. Projects such as the Warren Blackwood Bridle Trail and Local Tourism Association have been the major projects during this financial year and have been achieved through the cooperation and goodwill of the respective participating Councils.

Based around the planned expansion of the Talison Lithium mining enterprise in Greenbushes and the doubling of the workforce, of which approximately 60% would reside within the Shire, Council has developed a Growth Strategy which is intended to drive population growth, create jobs, generate economic activity and increase revenue to the State. The Strategy is focused on:

- Economic Development;
- Youth and Recreation;
- Heritage and Tourism; and
- Safety and Industry

Through a series of meetings planned to lobby State Government politicians we have been able to secure some funding toward the first of the projects in the Strategy. We have also been fortunate to secure some Commonwealth funding to these projects. Shire funds together with these State and Commonwealth funds will see four of the projects completed next financial year.

Finally, I wish to express my sincere thanks to all those people who give generously of their time volunteering in the myriad of community groups in the Shire. You are the people that keep this community safe, ensure that it is a vibrant and appealing community to both residents and visitors alike.

**Moved Cr Pratico, Seconded Cr Wilson
E.02/0403 That the Annual Report & Annual Financial Statements for the
2019/20 year be received as presented.**

Carried

5. General Business Regarding the Financial Statements

Nil

6. General Business

Mr Brian Moore

Question

I am concerned with the number of sub standard sealed roads we have in Bridgetown. It appears that these roads have been dug up to facilitate sewerage or drainage works then filled in and resealed. Subsequent to these repairs the fill sinks and the road subsides.

- (1) Does the Shire have any form of remedy that requires the Agencies involved to return and undertake rectification work, or does this simply become the Shire's responsibility?

Response

Legally there isn't a remedy as service authorities have a legal right to work within the road reserve. Where inadequate compaction of filled service duct trenches leads to subsidence of the trench in the road carriageway this typically isn't evident until about a year after the works occurred. This has been an issue for the local government sector for many years and WALGA has lobbied on the issue for many years without great success. Shire works staff has also noticed many examples on our roads of subsiding trenches and will attempt to contact relevant service authorities to request remedial works occur.

Question

In November 2012, the shire approved the establishment of a childcare/daycare facility on the corner of Famers Lane and Roe Street.

The approval contained a number of conditions and advice notes including the monitoring of the roads to ensure that the parents of the children did not cause damage to the Shire's roads. Further, the Shire required the applicant to provide 6 parking bays on the property.

That wasn't the end of it, Condition 5 required that any overflow parking is to utilise the on street parking on Roe Street only, and no parking is permitted on the verge area of Farmers Lane, without specific consent from the Shire of Bridgetown-Greenbushes.

- (1) Can the CEO please advise whether the monitoring of the road condition near the property has revealed any damage caused by parents dropping the children off at the day care facility.

Response

No damage to the road has been identified.

- (2) Can the CEO advise why, such parking restrictions were imposed when apparently it is not against Shire rules to conduct a business from Farmers Lane, with no off-street parking and to leave numerous work trailers and small earthmoving machinery parked in the marked bays for weeks on end.

Response

The conditions of development approval for the outbuilding approved in 2014 will be assessed to determine if compliance is occurring and if not, what action is necessary. The Shire is aware that many trade businesses store products in sheds at their place of residence or park equipment. Typically this type of activity hasn't been considered to be a 'home based business' and therefore development approval isn't required. This is on the basis that impacts on adjoining businesses are negligible. The circumstances of the business operations, including on-street parking will be investigated.

- (3) The provision of 6 parking bays completely destroyed what was the backyard of this building turning it into a sealed hard surface. Is there any possibility that this condition can be amended given that the schools opposite are not required to provide off road parking for the parents to drop their children off?

Response

Council has the power to amend conditions of approval if an application for such is submitted by the proponent. With respect to comparing with nearby schools it should be noted that St Brigid's School does have a car park for some staff. Although Bridgetown Primary School doesn't have a car park a few years ago the Department of Education did make a monetary contribution to the redevelopment of car parking in Rose Street. Local government development approval isn't required for Government schools.

The Shire of Bridgetown-Greenbushes did lobby the Department of Education approximately 10 years ago for a staff car park and drop off/pick up zone to be constructed within the school grounds however the Department, after conducting preliminary investigations determined that mainly due to topography a car park couldn't be sited within the school grounds. It was this process that led to the Department of Education making its monetary contribution to improvements to on-street parking near the school.

Also it should be noted that the original date of development of both schools goes back a long time and the consideration of parking may not have been topical at that time.

Question

Bridgetown is well known for its main street “streetscape”, and it is a talking point for visitors to the town. Some years ago the footpaths were replaced by brick paving. Since that time, apart from one general maintenance of sunken bricks, no other remedial work has been undertaken.

- (1) Has any consideration been given to a pressure clean of the main street footpaths?

Response

This will be considered utilizing either contractors (subject to budgeted funds being available) or internal resources.

A walk along the main street also reveals numerous down pipes outside businesses that require replacement and/or repair. This presumably is the responsibility of the shop owners.

- (1) Can the Shire impose work orders on the owners of these premises, and will they?

Response

The poor standard of gutters and downpipes on some verandahs of buildings in Hampton Street have been noticed. When the gutters or downpipes can't function effectively road users can be affected. The Shire does have power to issue orders but in the first instance would seek to engage with those property owners to get the problems fixed. Failing that orders under relevant legislation can be issued.

I also notice that, on occasions, dog faeces can be seen on the footpath. It would be beneficial to have “doggy poo” bags available somewhere along the Hampton Street. Possibly Settlers Rest may be the ideal spot.

- (1) Would the shire consider this request please?

Response

Yes this can be considered. Council includes funds in its budget for these bags and associated signage.

Question

Forrest Street between Barlee Street and the Primary School

There is faint evidence on the road surface that parking restrictions have been in place on Forrest Street in the past. I have been requesting the remarking of these restrictions for some time now without success. Realistically, parents stopping to pick up their children from the back of the school will not cease no matter what markings or restrictions are placed in the area.

- (1) Perhaps prior to any new marking being undertaken, the area could be examined by Shire staff or the Roadwise committee to establish whether any other suggestions could be made re the safety of children arriving and departing the school.

Response

The parking on Forrest Street has been piece meal over several years. A safety audit of this precinct could be undertaken. So as to properly engage with the school and Department of Education it would be recommended that an independent consultant conduct the safety audit.

Mrs Lois Roberts

Question

I would like to put forward a motion that the Shire do two things to encourage tourists to stop, and linger in town:

1. They allocate funding for garden FTE plus funding to support purchase of and planting of seasonal plants to enhance the streetscape of Hampton Street, supporting the good volunteer work done with the hanging baskets.
2. They look at public toilet facilities and allocate funding to:
 - a. Deep clean and update these one at a time and
 - b. Ensure a timetable be drawn up, funding and FTE allocated to maintain this on an agreed ongoing, timetable rotation.

Motion Moved L Roberts, Seconded Cr Pratico

E.03/0403 That council allocate funding for garden FTE plus funding to support purchase of and planting of seasonal plants to enhance the streetscape of Hampton Street, supporting the good volunteer work done with the hanging baskets.

Carried

Motion Moved L Roberts, Seconded Cr Boyle

***E.04/0403 That council look at public toilet facilities and allocate funding to:
a. Deep clean and update these one at a time and
b. Ensure a timetable be drawn up, funding and FTE allocated to maintain this on an agreed ongoing, timetable rotation.***

Carried

Mr Nick Maxfield

Question

Peninsula Road is being sealed, which is an excellent outcome for a potentially dangerous piece of road. However, with that comes the potential for increased speed along the road. The current speed limit changed from 50km/h to 70 km/h and people don't abide by those limits, I think with the widening of the road, they will drive faster.

I would like the Shire to consider reducing the speed limit, at least to 60km/h until it passes the residential area.

Response:

The Shire can put this to Main Roads WA to consider.

Motion Moved N Maxfield, Seconded Cr Pratico

E.05/0403 That the Council request Main Roads WA to consider reduction of the speed limit on Peninsula Road between Hampton Street and Maslin Reserve, to take effect on completion of the current road construction is completed.

Carried

Question

One of the objectives of the Shire is to encourage and support the youth of this town, I was quit disturbed a month or so ago when I learnt that the Blackwood Youth Action Group, when they were running their skate park function for the kids were not supported by the Shire in allowing them to access an external tap on the toilet building, the usage of the power outlet from the library or to unlock the bollard between the kiosk and skate park to allow equipment to be moved through easily. I want to ask why this event wasn't supported by the Shire and why the attitude prevailed.

Response

The CEO advised that he would investigate further.

7. Closure

Shire President to close the meeting at 6.00pm

8. List of Attachments

Attachment	Item No.	Details
1	3	<i>Minutes of the AGM of Electors held 2 February 2020</i>
2	4	<i>Annual Report & Annual Financial Report 2019/2020</i>

Minutes checked and authorised by CEO, T Clynch		12/03/2021
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CERTIFICATION OF MINUTES

As Presiding Member, I certify that the Minutes of the Annual Meeting of Electors held 4 March 2021 were confirmed as a true and correct record of the proceedings of that meeting at the Annual Meeting of Electors held on

.....(Date).....



Annual Report & Annual Financial Report

for the year ending 30 June 2021

Our Vision

Bridgetown-Greenbushes, the heart and soul of the South West



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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 or 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 (Councillors)

In 2020/21 the Council consisted of:

Cr John Nicholas, Shire President	South Ward
Cr Barbara Johnson, Deputy President	South Ward
Cr John Bookless	South Ward
Cr Julia Boyle	South Ward
Cr Joann Moore	North Ward
Cr Jenny Mountford	South Ward
Cr Tony Pratico	North Ward
Cr Peter Quinby	South Ward
Cr Alan Wilson	South Ward



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.

Special Council Meetings are called on an 'as needed' basis when specific matters need to be dealt with urgently and can't wait until the next ordinary meeting of Council.

In 2020/21 a total of 12 Ordinary Council and 3 Special Council meetings were held.

Council Concept Forums

Council Concept Forums are held on the 2nd Thursday each month excluding the months of January and December each year and the month of October every 2nd year, coinciding with ordinary local government elections.

Council 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. In discussing such issues, staff look for guidance from the elected members as they research the matter and draft the report. Councillors and staff are also looking to present ideas and concepts for future consideration. Examples of the type of issues concept forums may cover include –

- Discussion on current matters of a local or regional significance;
- Discussion on matters relating to the future development of the local government;
- Discussion on significant revenue-raising requirements or expenditure needs;
- Development of internal strategic, planning, management and financial documents, including the annual budget;
- Discussion on governance processes and effectiveness;
- The brainstorming of ideas;
- Policy development and direction (but not adoption); and
- Breaking down of complex issues scheduled to come before Council in the medium to longer term

Elector Meetings

In accordance with Section 5.27 of the *Local Government Act 1995*, an Annual General Meeting of Electors is to be held once every financial year. The Act and associated legislation prescribe the matters that are to be discussed.

The 2020/21 Annual Electors Meeting for the Shire of Bridgetown-Greenbushes was held in the Council Chambers on 4 March 2021. Four electors attended in addition to councillors and staff.

Special Electors Meetings can also be held upon petition from electors in accordance with the Local Government Act. An Electors' Special Meeting can be requested for any purpose, provided the issues to be considered are within the local government's power to deal with.

There were no Special Electors Meetings held for the Shire of Bridgetown-Greenbushes in 2020/21.

Councillor Attendance at Council Meetings and Concept Forums

Councillor Attendance at Meetings – 1 July 2020 to 30 June 2021

Councillor	No. of Ordinary and Special Council Meetings During Term	No. Attended	No. of Concept Forum Meetings During Term	No. Attended	No. of Electors Meetings During Term	No. Attended
Cr John Nicholas (Shire President)	15	15	9	9	1	1
Cr Barbara Johnson (Deputy President)	15	14	9	8	1	1
John Bookless	15	15	9	9	1	1
Julia Boyle	15	14	9	9	1	1
Joann Moore	15	14	9	9	1	1
Jenny Mountford	15	13	9	9	1	1
Tony Pratico	15	14	9	9	1	1
Peter Quinby	15	15	9	9	1	1
Alan Wilson	15	15	9	7	1	1

Committees

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 2020/21 eight (8) Advisory Committees functioned, these being:

- Access & Inclusion Advisory Committee
- Audit Committee
- Bush Fire Advisory Committee
- CEO Performance Review Committee
- Local Emergency Management Committee
- Roadwise Advisory Committee
- Sustainability Advisory Committee
- Trails Development Advisory Committee

Objectives - 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; and
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.

Objectives - Audit Committee

1. To provide guidance and assistance to the local government in carrying out-
 - a) Its functions under Part 6 of the Local Government Act 1995 (Financial Management); and
 - b) Its functions relating to other audits and other matters related to financial management; and
 - c) The local government's functions in relation to audits carried out under Part 7 of the Local Government Act 1995 (Audit).
2. To review a report given to it by the CEO under regulation 17(3) of the Local Government (Audit) Regulations 1996 (*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. To monitor and advise the CEO when the CEO is carrying out functions in relation to a review -
 - a) of systems and procedures in relation to risk management, internal control and legislative compliance in accordance with regulation 17(1) of the Local Government (Audit) Regulations 1996; and
 - b) of the local governments financial management systems in accordance with the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).
4. To support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government.
5. To oversee the implementation of any action that the local government -
 - a) is required to take by section 7.12A(3) of the Act (Audit report); and
 - b) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a) of the Act; and
 - c) has accepted it should be taken following receipt of a report of a review conducted under regulation 17(1) of the Local Government (Audit) Regulations; and
 - d) has accepted it should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).

Objectives - 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, firefighting training, etc.

Objectives - 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.

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

Objectives - 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'.

Objectives - 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

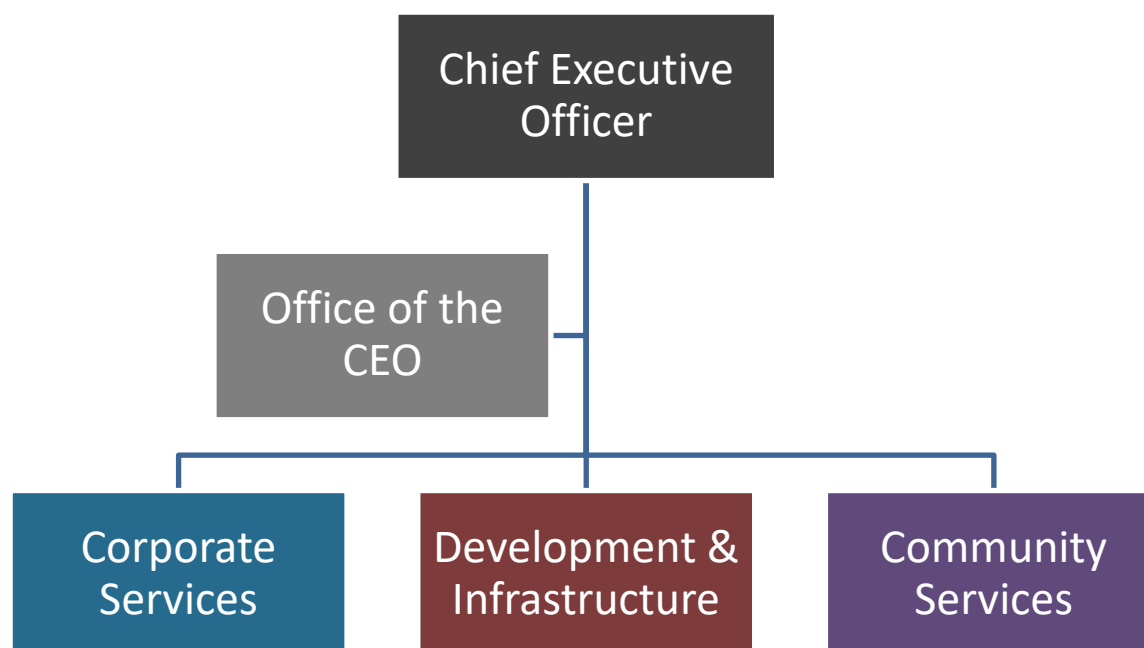
3. To identify for the consideration of Council strategies which increase real and sustainable behaviour change in residents, businesses and other members of the community (including tourists) in order to improve environmental outcomes.

Objectives - Trails Development Advisory Committee

1. Implement Council's economic strategies via identified and proposed tasks;
2. To advise Council on the establishment of priorities and review of progress on the implementation of the strategies identified in the relevant Local Trails Plan;
3. To formally report to Council annually on the implementation of the Local Trails Plan; and
4. To recommend to Council any changes to the priorities identified in the Local Trails Plan either as part of the annual review process, or if necessary at other times of the year.

Organisational Structure

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



Under the organisational structure the staff in the 'Office of the CEO' report directly to the CEO. All other departments report to an Executive Manager, being:

- Executive Manager Corporate Services – Michelle Larkworthy

- Executive Manager Development & Infrastructure – Gilbert Arlandoo (note since 30 June 2021 Mr Arlandoo has left the employ of the Shire and at the time of writing the Annual Report the position was being advertised for recruitment)
- Executive Manager Community Services – Elizabeth Denniss



On the following page is a list of the functions/services for which each Department is responsible.

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
Ranger & Regulatory Services

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)
Shire Building Maintenance
Cleaning of Shire Facilities
Risk Management & Compliance

Development & Infrastructure

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
Planning & Development Approvals
Town Planning Schemes and
Amendments
Subdivisions
Road Names
Heritage
Building Approvals
Environmental Health
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

President's Report

I take great pleasure in presenting the 2020/2021 Annual Report of the Shire of Bridgetown-Greenbushes. The annual Report provides an overview of the Shire's activities during the year. I will address some of the major issues while a more detailed report is available in the Chief Executive's report.

The Shire President for the whole of 2020/21 was John Nicholas. John decided in the lead up to the October 2021 local government elections that it was time for him to retire from his Councillor role. On behalf of the Council and community I thank John for his service to the community and leadership to our organization during his tenure as Shire President.

I also recognize the other Councillors that retired in October 2021 – Joann Moore and Alan Wilson, both of whom contributed greatly during their tenure on Council.

One of Council's most significant achievements in 2020/21 was the preparation of our new Strategic Community Plan and Corporate Business Plan. Assisted by the professionalism and enthusiasm of Lisa Lough from Catalyse we were able to engage with local community to identify the values and aspirations that it wishes its local government to meet. The process included a community scorecard survey which provided council with some honest and at times confronting feedback. Further feedback was obtained at a community sundowner. This feedback was invaluable in informing us what the community's wants and expectations are. I thank everyone that participated in the community consultation and I ask everyone to take the opportunity to obtain a copy of our new Corporate Business Plan in particular to see if your expectations have been met. The Corporate Business Plan can be viewed online on the Shire website or a printed copy can be obtained from the Shire administration office.

Covid-19 continued to impact our daily lives and I'm pleased to report that the Shire of Bridgetown-Greenbushes was able to deliver its services throughout 2020/21 other than when some specific services (i.e. Leisure Centre and Library) were required to cease under Statewide Government directions. The Shire administration office was able to remain open every working day and feedback I received from members of the public was appreciative that our office based services were able to continue. Our outside works and parks teams also continued to perform their essential services throughout the year. Council in its 2020/21 budget responded to the request of the State Government and had a nil percent rate increase. Council also rolled out a COVID-19 Community Response Plan which included financial benefits such as the waiving of interest on overdue rates and waiving of a number of fees.

In 2019/20 Council had initiated a program of lobbying Government seeking an investment in long term, community priority projects. Nearly every local government in Western Australia would have the same goal – greater government investment in community infrastructure. Our point of difference to most other local governments, and the issue that allowed us access to Government Ministers to develop relationships and seek Government investment, was and remains the economic impacts of the Talison Lithium mine expansion project. The current McGowan State Government is very focused on job creation, particularly for recovery from Covid-19. We have been able to discuss with the State Government the intent of Talison Lithium P/L to grow jobs at its Greenbushes operations from 500 to 1,200 over the next 5 years. With Talison seeking a residential workforce we have been able to

promote to the Government the benefits of it investing in community infrastructure projects that will make our towns an even better place to live.

We have been fortunate to have received Drought Communities funding (\$1 million) and Local Roads and Community Infrastructure Program (LRCIP) funding from the Commonwealth Government (Rounds 1 and 2 = \$892,135), WA Recovery Plan funding from the Western Australian Government (\$842,027) and Lotterywest funding (\$536,148). This funding, together with Council funding has been directed to the following projects:

- Blackwood River Foreshore Park Redevelopment
- Bridgetown and Greenbushes Railway Stations Redevelopment
- Bridgetown Town Hall Revitalization
- Bridgetown Youth Precinct Development
- Greenbushes CBD Parking & Safety Enhancement

The Shire continues to be an active member of the Blackwood Alliance of Councils and the Shires of Donnybrook-Balingup, Manjimup and Nannup have now been formally joined by the Shire of Boyup Brook. The Alliance permits issues of a regional nature to be addressed by the contributing Shires. Projects such as the Warren Blackwood Bridle Trail and Local Tourism Association have been the major projects during this financial year and have been achieved through the cooperation and goodwill of the respective participating Councils.

The effective operation of the Shire only occurs through a considerable amount of dedication, hard work and resolve by Councillors, management and staff. I would like to thank my fellow Councillors for all their work during 2020/21. Similarly, I would like to express my appreciation to the Chief Executive Officer, Tim Clync and his senior management team of Michelle Larkworthy, Elizabeth Denniss and Gilbert Arlandoo. Their professionalism, dedicated and persistence to the delivery on action and projects and the day to day governance of the Shire ensure that we remain a well-respected, high performing local government organisation now and into the future. I would also like to extend my thanks to the entire staff of the Shire whose efforts throughout the year are greatly appreciated.



Cr John Bookless
Shire President

Chief Executive Officer's Report

Note this report is limited to reporting during the period from 1 July 2019 to 30 June 2020.

There were a number of events, issues and projects that occurred during 2019/20 and these are commented on below:

COVID-19

COVID-19 was declared a pandemic by the World Health Organisation on 11th March 2020. On 16 March 2020 the Government of Western Australia declared a State of Emergency. A series of restrictions were subsequently imposed on individuals and businesses, affecting the social, cultural and economic well-being of our community. Some of these restrictions and associated impacts were felt throughout 2020/21. As well as continuing to deliver essential services, the Shire of Bridgetown-Greenbushes worked with local businesses to ensure all necessary safety measures were in place, including contact registers.

In the lead up to adopting its 2020/21 budget Council considered its response to COVID-19 resolved amongst other things to:

- Formally acknowledge the impacts both economically and socially that COVID-19 is having on its community.
- Endorse a Community Response Plan and 2020/21 Budget Framework document.
- Foreshadowed in its (at that time) imminent review of its Long Term Financial Plan and Corporate Business Plan Council consider bringing forward capital projects that drive economic stimulus, job creation and community benefit.



The initiatives or components of the Community Response Plan and 2020/21 Budget Framework document were:

1. Zero rate increases for 2020/21. Note this doesn't factor in changes to GRV values occurring due to development of land. Note under the Long Term Financial Plan implementing a zero rate increase for 2020/21 will forego a forecast 4.1% rates increase.
2. Waive all penalty interest for late payment of current rates arrears from 1 April 2020 to 30 June 2020.
3. Encourage flexible payment plans for current rates arrears and future 2020/21 rates subject to such plan showing rates paid in full by 30 June 2021. No administration fees to be applied for duration of payment plans entered into from 1 April 2020 to 31 December 2020.
4. Reduce penalty interest charges from 1 July 2020 for late payment of 2020/21 rates (including ESL) and any other prior rates arrears, from 11% to 5.5%, subject to the ratepayer entering into an approved payment plan for full payment of rates by 30 June 2021. Note if no payment plan is entered into by 31 December 2020 then interest of 8% is to apply. Note the imposition of these penalty interest charges doesn't apply to those ratepayers that on application have been determined to meet the criteria within Council's COVID-19 Financial Hardship Policy.
5. No administration fees and reduce interest from 5.5% to 3% on the statutory 4 rate instalment option for payment of 2020/21 rates.
6. Where approved rates payment plans don't provide for full payment of outstanding rates by 30 June 2021 8% interest will be applicable from 1 July 2020.
7. Where a ratepayer is determined to meet the criteria within Council's COVID-19 Financial Hardship Policy no interest on rates arrears is to be applied.
8. Suspend debt recovery for unpaid rates not on instalments or approved payment plans until 31.12.20. Note this doesn't mean a write off of debt.
9. Zero increase to fees and charges for 2020/21.
10. Refund of 2019/20 alfresco dining fees from 1 April 2020 to 30 June 2020.
11. Waiving of 2020/21 alfresco dining fees.
12. Refund of annual health food premises surveillance fees for 2019/20 (note doesn't include event stallholders).
13. Waiving of annual health food premises surveillance fees for 2020/21 (note doesn't include event stallholders).
14. Waiving of visitor centre administration fee for cancelled accommodation bookings.
15. Refund of 50% of 2019/20 temporary caravan park (linked to events) licence fees as 2 of the 4 special events linked to this licence were cancelled due to COVID-19.
16. Waive lease fee for Leisure Centre health & fitness room from 1 April 2020 with assumption that use of fitness room will be able to recommence 1 October 2020.

-
17. Extend existing Leisure Centre membership periods by the period of time the facility is unable to be accessed.
 18. Discount 2020/21 Visitor Centre Membership Fees by 50%.
 19. Waiving of fees for extension of planning approvals and building permits until 30 June 2021 in acknowledgement that construction times will likely be drawn out.
 20. Refund of unused fees/charges for sporting clubs (assumes no football or soccer in 2020/21 but cricket and harness racing will proceed).
 21. Where community grants, service agreements or other donations have been earmarked in 2019/20 budget for delivery of events subsequently cancelled due to COVID-19 the grant recipients are able to claim for cash expenses incurred in planning for the event up to the amount of the grant.
-

In light of the economic climate caused by COVID-19 councillors agreed to a one-off 10% reduction in councillor allowances in 2020/21. Shire of Bridgetown-Greenbushes staff agreed to set aside wage increases for 2020/21 as provided for under relevant enterprise agreements and instead agreed to a wage freeze for one year.

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 Donnybrook-Balingup, Manjimup and Nannup. In 2020/21 the Shire of Boyup Brook joined on a 12 month trial.

Together with most of the South West local governments the Shire of Bridgetown-Greenbushes was a member of the South West Waste Group. This group has been formed to seek opportunities to leverage regional economies of scale to improve collective waste management.

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.

Shire of Bridgetown-Greenbushes Growth Strategy

The background to Council's Growth Strategy is:

- It is a Strategy that has been developed to capitalise on the growth of the lithium and energy material industry in the region including the world's largest lithium producing mine, the Talison Lithium Mine at Greenbushes.
- The operational workforce at the mine is projected to grow from 500 to 1200 over the next 6 years.
- Talison Lithium has a residential operations workforce. Currently 88% of operations staff resides within a 30 minute drive of the mine. Therefore their operations workforce is predominantly residing within a circle from Donnybrook in the north, Boyup Brook in the east, Manjimup in the south and Nannup in the west.
- Approximately 55% of the staff resides in the Shire of Bridgetown-Greenbushes.
- If the distribution of new employees were to remain consistent with current settlement patterns then over the 6 years we would expect around 495 of the additional 900 workers to reside in our Shire.

- Historically the workforce at the mine has been those with families seeking a drive in drive out work life balance. Therefore our planning has been focussed on family household structures.
- The Growth Strategy identifies a number of projects that would increase the already high ‘liveability’ of our Shire.

In 2020/21, guided by the Growth Strategy project planning for six projects was completed to enable construction to commence in either 2020/21 or 2021/22 and be completed in 2021/22. These projects, valued at \$3.3 million are:

- Bridgetown Civic Centre Restoration/Refurbishment (\$679,338 fully funded – Lotterywest, State Recovery Plan Funding and Shire loan);
- Bridgetown Railway Station refurbishment (\$722,000 fully funded – Drought Fund; Lotterywest, WA Government election commitment, Shire funds);
- Greenbushes Railway Station Relocation and Refurbishment (\$342,000 fully funded – WA Government election commitment; Lotterywest);
- Blackwood River Foreshore Park (\$941,947 Fully Funded – Drought Fund, State Recovery Plan Funding, Shire funds);
- Bridgetown Youth Precinct at Somme Park (\$650,021 fully funded - Federal Stimulus funding and Shire loan); and
- Greenbushes Town Centre Car Park (\$495,854 Fully Funded - Federal Stimulus funding; Talison Lithium P/L contribution

The Council sees the population growth arising from the mine expansion as a positive assuming that development associated with this growth is done in an orderly, sensitive and compatible manner to all the attributes that attract people to move to our Shire. For example, population growth strengthens the case for retention and possible growth of Government services such as medical facilities and provides support to our economic and retail sectors.

Under the Growth Strategy Council is seeking to partner with Commonwealth and State Governments in ensuring continued prosperity and liveability for the people of the Shire, as well as promoting greater tourism and local business investment. Council believes these proposals will help to:

- protect the unique local heritage and character of the Town;
- secure a residential workforce for the mine expansion to support long term growth;
- deliver a boost to the local economy, tourism and regional jobs; and
- ensure the Shire continues to be a safe and family-friendly neighbourhood for new workers and their families.

The Growth Strategy doesn’t have a finite end date. Work on planning for the next tranche of projects will occur in 2021/22, including but not limited to preparing conceptual and detailed design plans for the Greenbushes Sportsground Tourism and Recreation precinct, the Geegelup Brook Environmental Restoration project, investigations into improving the water supply and playing surfaces at Bridgetown Sportsground and upgrade of the Greenbushes Youth Precinct.

Works Program

Set out below were the main features of the 2020/21 works program:

Road Construction/Renewal

- Winnejup Road (progressive reconstruction)
- Peninsula Road (reconstruction of section west of Corriedale Court)
- Ethel Street laneway – upgrade including drainage
- Steere & Stewart Streets – intersection improvements and additional parking bays
- Tweed Road (gravel resheeting)

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



Drainage Works

- Peninsula Road near entrance gates to Bridgetown Showgrounds
- Claret Ash Drive

Bridge Works

- Winnejup Road (2 bridges)
- Donnelly Mill Road
- McKelvie Road
- Catterick Road
- Slades Road
- Brockman Highway

Community Grants, Service Agreements and Other Donations

In 2020/21 Council continued to provide significant levels of financial assistance to the community, being the sum of \$160,000 in service agreements, community grants and donations.

Some of the larger amounts were \$43,054 for the community landcare officer project, \$30,000 partial donation of rates for Geegeelup Village, \$10,000 support for Henri Nouwen House, \$8,000 support for the Bridgetown Family and Community Centre and \$5,000 support for the Rotary Club Blackwood Marathon event.

Review of Local Visitor Servicing

In 2018/19 Council had commenced a review of how visitor information services are delivered in the Shire. This encompasses a review of the best model for delivering these services and the best location (building) to deliver the services from. Council's reasons for reviewing local visitor information services were two-fold. One being to ensure that the functions and services of the visitor centre didn't conflict with those of the recently (at the time) established 'Southern Forests Blackwood Valley Tourism Association' (SFBVTA). The other reason was to arrest the declining financial performance of the existing visitor centre that is funded by the Shire (and thus the ratepayer).



In 2018/19 Council had resolved to review its model for delivering visitor information services commencing with a comprehensive community consultation/engagement program to discuss some options for different management models and locations (including the existing visitor centre building) for delivering visitor information services. A number of consultations were conducted on this issue with Council determining that a business plan be prepared for the outsourcing of visitor information services based on a twofold approach as follows:

1. Business case development for a model whereby the Bridgetown CRC will manage the provision of visitor information servicing and the Jigsaw Gallery; and
2. Business case development for a model whereby the Bridgetown CRC will manage the provision of visitor information servicing and the BGBTA will manage the Jigsaw Gallery.

Funding was provided in Council's 2020/21 budget to engage a consultant to work with both groups and the Shire on preparing a business plan.

'Economic Transitions' was subsequently engaged by the Shire, commencing work on the business plan in January 2021. The process undertaken to develop the business case included semi-structured interviews with key stakeholders, a workshop with the BGBTA and Bridgetown CRC as well as a business/tourism industry survey were conducted. In addition the process also allowed for the following key steps to be taken:

- Development of a shared vision by the CRC and BGBTA with regard to the provision of services and the facility,
- Financial plan (5-year forecast) – operating and capital/maintenance, and the identification of any operating subsidy require by Council to make the outsourcing a viable option,
- Market research to provide a snapshot of community and business-based expectations with regard to service provision in terms of visitor information services and the gallery,
- SWOT Analysis, and
- Risk Assessment.

The high-level outcomes derived from the project resulted in the following:

1. A recommendation that the Bridgetown CRC manage both the Visitor Centre and, in a collaboration with the BGBTA, the Brierley Jigsaw Gallery, both housed in the same building.
2. Awareness that the vision of the CRC and BGBTA is to provide a revitalized hub for visitors and community incorporating an interactive contemporary puzzle attraction, and to expand the Shire of Bridgetown-Greenbushes as a tourist destination.
3. Awareness that there is a need to enhance the visibility of and signage for the Visitor Centre to ensure maximum footfall and visitation.
4. That the operating subsidy (excluding administrative and management allocations) required by Council to outsource service delivery is significantly less than the cost of Shire maintaining the Visitor Centre.

As at 30 June 2021 an implementation plan was to be prepared to facilitate the transfer of responsibility for management of the Visitor Centre from the Shire of Bridgetown-Greenbushes to the Bridgetown CRC. This implementation will firm up the targeted transition dates, determine what work on the building is necessary for fit out and building repair as well as identifying possible technological improvements/initiatives to improve the visitor experience.

The business case suggests an implementation date of 1 January 2022 however this is a target date and will be refined in both the implementation plan and ongoing discussions with the CRC. In reality an implementation date of 1 July 2022 is considered more feasible.

Development Statistics

In 2020/21 the Shire of Bridgetown-Greenbushes issued a total of 234 building permits. This compares to the statistics for 2019/20, being 176 permits.

A total of 143 development (planning) approvals were issued (compared to 108 in 2019/20). This does not include scheme amendments, structure plans or subdivision applications.

The above statistics for building permit approvals and development (planning) approvals show a significant increase in development activity and associated workload for Development Services staff, showing an annual increase of 33% and 32% respectively.

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 2021 Citizen of the Year Awards, more commonly known as the 'Australia Day Awards' were:
 - Citizen of the Year – Erica Duffett
 - Citizen of the Year – Youth (under 25 years) – Jessica Wright
 - Citizen of the Year – Senior (over 65 years) – Erica Gale
 - Active Citizenship – Group or Event – The Jubilee Singers
- Funding of \$52,819 towards the 2nd year operations of the Southern Forest Blackwood Valley Tourism Association.
- The Shire of Bridgetown-Greenbushes partnered with the Southern Forest Blackwood Valley Tourism Association and Shires of Manjimup, Nannup and Donnybrook-Balingup in a television advertising campaign for tourist promotion and participation in the SBS 'Trails Town' production.
- Construction of a wastewater dump point in the railway carpark in Bridgetown was completed.
- A review of wards and councillor representation was completed with the decision made to retain 9 councillor however the former 2 ward structure was discontinued with a no ward structure to be in place for the October 2021 council elections.
- There was a significant amount of legislation impacting the local government sector progressed in 2020/21 by the State Government, including the review of the Local Government Act. Council monitored these reviews and contributed feedback at times and also liaised with the Western Australian Local Government Association on the whole of sector position on these matters.
- 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.
- Construction of the Warren Blackwood Stock Route was completed. The Warren Blackwood Stock Route is a 320 km Bridle Trail based on the old droving routes used to take stock to fresh summer pasture along the coast from inland farms. The Warren Blackwood Stock Route is a signed trail that traverses the Shires of Manjimup, Bridgetown-Greenbushes and Nannup on land managed by these three shires, Donnelly and Blackwood Districts of DBCA as well as areas managed by Main Roads, Western Power and the Department of Water. The WBSR includes 8 campsites and 2 designated pick up points approximately every 40 km along the trail. Campsites include a shelter with bunks and picnic setting (or options for camping), horse yards, a water tank or access to water, a toilet and fire pit. The trail provides a unique

opportunity for horse riders to experience living history whilst enjoying the forests and valleys of the south west.

- The Shire's Chief Bush Fire Control Officer, Greg Campbell and Deputy Chief Bush Fire Control Officer, Chris Doherty led an exceptional and dedicated of bush fire brigade volunteers in protecting our community. I take this opportunity to thank all volunteers that contribute to the well-being of our fantastic community – from emergency service volunteers to those that assist community and sporting groups – so many in our community freely provide their time to assist others.



Appreciation

I thank all staff for their efforts during 2020/21. The whole of the Shire staff is responsible for a diverse range of duties and handle them most effectively and efficiently.

Finally, in conclusion I would also like to express appreciation for the efforts of all the councillors in 2020/21 for their work on behalf of the community.

Tim Clynh
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 adopted its current Strategic Community Plan at its ordinary meeting held on 24 June 2021.

The Integrated Planning Framework and Guidelines of the Department of Local Government, Sport and Cultural Industries states that at a minimum a desk top review of the Strategic Community Plan should be undertaken every two years, and a full review and renewed long-term visioning process be conducted every four years thus ensuring the community priorities and aspirations are kept up to date and relevant. Council in its 'Integrated Planning Review Cycle' recognises this approach and schedules desktop reviews and full reviews in 2 yearly intervals. A desktop review was conducted in 2018/19 and a full review in 2020/21.



The Strategic Community Plan is a strategy and planning document that reflects the longer term (10+ years) community and local government aspirations and priorities. Council engaged consultants 'Catalyse' to assist in the development of the new Strategic Community Plan, including the community consultation and engagement components.

The Strategic Community Plan addresses these questions and describes:

- A future vision for the Shire of Bridgetown-Greenbushes
- How the Shire will achieve and resource its objectives
- How success will be measured and reported

Under the Integrated Planning and Reporting Framework and Guidelines, all local governments must develop their 10+ year Strategic Community Plan through a community

engagement process aimed at identifying long term community aspirations, visions and objectives.

In 2020/21 Council engaged with the community with two specific and focused initiatives with a total of 779 persons actively participating (noting there may be some duplication):

- Community Scorecard Survey – September 2020
- Community Sundowner/Workshop – November 2020

Community Scorecard

The Community Scorecard survey was open from 7 September-25 September 2020. Scorecard invitations were sent to all residential properties and local Post Office Boxes using Australia Post unaddressed mail. Supporting promotions included emails to 597 contacts and social media promotion via the Shire's Facebook page. 705 respondents participated, broken down into the following classifications:

- 649 local residents (non-Council affiliated)
- 138 local business representatives
- 157 community group representatives
- 27 out of area ratepayers
- 5 visitors
- 20 Council affiliated (Elected Members and employees)

The 705 respondents provided Council with honest and invaluable feedback on a range of issues. This feedback allowed the Council to:

- Support a review of the Strategic Community Plan (SCP)
- Assess performance against objectives and key performance indicators (KPIs) in the SCP
- Determine community priorities
- Benchmark performance

Respondents to the survey were able to rate and respond to a wide range of questions addressing areas such as Council's leadership, the Shire's vision, community consultation, customer service, service and facilities for different sectors in the community (families, youth, seniors, etc.), access to health and community services, community buildings, sport and recreation facilities and services, playgrounds, parks and reserves, animal management, safety and security, preservation and promotion of local history, managing responsible growth, local roads, footpaths, trails and cycleways, climate change response, waste services, natural disaster management, economic development, tourism and marketing and education/training. Respondents also rated the Shire as a place to live, place to own or operate a business and a place to visit. From the ratings provided by the respondents an index score out of 100 was determined for each specific area and this was able to be compared against other Councils (60+) that had participated in similar structured surveys.

An 'Overall Performance Index Score' was calculated. This is a combined measure of the Shire of Bridgetown-Greenbushes as a 'place to live' and as a 'governing organisation'. The Shire of Bridgetown-Greenbushes' Overall Performance Index Score was 66 out of 100, on par with the industry average for Western Australia.

The Community Scorecard Report was released for public information in November 2020. Furthermore in February 2021 was released a document titled 'Community Voices', being a copy of all the comments provided in the survey responses by participants. Again this feedback was frank and at times critical but that is the purpose of community engagement and consultation and the comments form a valuable informing tool that Council used in the development of the draft Strategic Community Plan.

Community Sundowner/Workshop

A group of 74 Shire residents joined consultant Lisa Lough in the Town Hall on Tuesday evening 10th November to hear about the outcomes and findings of the Scorecard Survey. The event was structured so that participants responded to a range of issues in groups and then reported back to the audience. This then allowed individuals to comment and provide input into the group feedback.



The Strategic Community Plan 2021-31 articulates a new vision which is what the community aspires to create and to be. The Vision is:

Bridgetown-Greenbushes: The heart and soul of the South-West

The following values have been identified, reflecting what the local community cares deeply about. These are the values the Shire will always strive to be”

- **Welcoming**, friendly and inclusive;
- **Community minded**, showing respect, understanding and compassion for others, and working collaboratively with people in the local community for better outcomes;
- **Creative** and innovative, being open to new ways of doing things;
- **Sustainable** and resilient, carefully considering our options and making balanced choices to care for our community, planet and economy; and
- **Cost effective** and accountable, providing good value for money.

The Shire's Purpose is:

The Shire of Bridgetown Greenbushes exists to provide, facilitate and advocate for services and facilities to improve quality of life for everyone who lives, visits and works in the area.

To fulfil its purpose the Shire will either advocate, facilitate, fund, partner, provide or regulate.

To achieve our vision the Strategic Community Plan lists five supporting aspirations. These aspirations align with core pillars – people, planet, place, prosperity and performance.

These pillars are interrelated and each must be satisfied to deliver excellent quality of life in the Shire of Bridgetown Greenbushes. Within each pillar, a local government delivers a large and diverse range of services to meet community needs.

Contained in the Strategic Community Plan are 16 outcomes and 39 objectives. The 16 objectives listed under the 5 pillars are:

People

1. A growing community that is diverse, welcoming and inclusive – 4 objectives
2. Good health and community well-being – 4 objectives
3. A safe community for people and animals – 2 objectives

Planet

4. The Shire of Bridgetown-Greenbushes continues to be naturally beautiful – 1 objective
5. Shared responsibility for climate action to strengthen resilience against climate-related hazards and natural disasters – 2 objectives
6. A sustainable, low-waste circular economy – 2 objectives

Place

7. Responsible and attractive growth and development – 6 objectives
8. Local history, heritage and character is valued and preserved – 1 objective
9. Safe, affordable and efficient movement of people and vehicles – 4 objectives

Prosperity

10. A strong, diverse and resilient economy – 3 objectives
11. Access to quality education and work opportunities – 1 objective
12. Bridgetown Greenbushes is regarded to be a major tourist destination – 3 objectives

Performance

13. Proactive, visionary leaders who respond to community needs – 2 objectives
14. Effective governance and financial management – 2 objectives
15. A well informed and engaged community – 1 objective
16. An engaged and effective workforce – 1 objective

Overview of Council's Corporate Business Plan

In accordance with section 5.56 of the *Local Government Act 1995* all local governments in Western Australia are required to effectively plan for the future as outlined in the Integrated Planning Framework. The intent of the framework is to ensure that priorities and services provided by local government are aligned with community needs and aspirations and, in doing so, facilitate a shift from a short-term resource focus to a long-term value creation.



The Corporate Business Plan (CBP) is responsible for activating the strategic direction of the Shire, articulated within the Strategic Community Plan, into specific priorities and actions at an operational level to inform the annual budget. The Plan also draws together actions contained within the informing strategies of Council's Integrated Planning Framework including but not limited to the Long Term Financial Plan, Asset Management Plans and capital works plans.

The CBP details the services, operations and projects a local government will deliver within a defined period (4 years). It also contains forecasts of funding, additional operating activities/expenditure (over and above current operating activities) and capital program expenditure.

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

Rather than an annual review of the current Corporate Business Plan in 2020/21 a new Corporate Business Plan was prepared in conjunction with the preparation of the new Strategic Community Plan.

The Strategic Community Plan contains 5 pillars, 16 outcomes and 39 objectives. The Corporate Business Plan contains a total of 160 Actions to deliver on the outcomes and objectives.

The determination of what can be funded in each of the first 4 years of the Corporate Business Plan has been done with regard to the current Long Term Financial Plan.

Corporate Business Plan – Annual Reporting

Part 4 at the end of the Annual Report is a copy of an annual reporting spreadsheet for the year ending 30 June 2021, showing how the specific actions within the Corporate Business Plan were implemented in 2020/21.

Major initiatives or actions that were either fully or substantially completed in 2020/21 include (note many of these are discussed in more detail elsewhere in this Annual Report):

- Review of the Strategic Community Plan incorporating extensive community engagement and consultation
- Preparation of a new Corporate Business Plan
- Advocacy to State and Commonwealth Government Ministers of the opportunities associated with the Talison Lithium mine expansion
- Commenced works for the Blackwood River Foreshore Project
- Progressed final design for the Bridgetown Town Hall, Bridgetown Railway Station and Greenbushes Railway Station projects
- Completion of the regional bridle trail
- Continuation of work on developing our asset management plans
- 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
- Progressive acquisition of land adjacent to Geegelup Brook
- 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
- Completed a review of visitor information services, including management model and potential outsourcing of Visitor Centre management
- Installed a caravan dump point in Bridgetown
- Completed planning, including stakeholder consultation, for redevelopment of the skate park and surrounding youth precinct
- Redevelopment of the Bridgetown northern information bay upgrade
- Upgraded horse stalls at Bridgetown Sportsground
- Continued preparation of a Local Planning Strategy
- Continued to investigate and negotiate acquisition of land in Greenbushes commercial area to allow for upgrade of parking and rear laneway near roadhouse. Also completed the design of the proposed car park.

- Investigated possible regional solutions and initiatives relating to waste management as a member of the South West Waste Group
- Review and enforcement of annual firebreak order
- Hosting of community events such as Australia Day Breakfast, volunteers function and community Christmas party
- Hosted community movie nights over summer
- Participated in the Mitigation Activity Fund program for the purpose of conducting mitigation activities on Shire controlled land
- Worked with our local government partners as a member of the Warren Blackwood Alliance of Councils
- Completed work on establishing a hierarchy of park maintenance and associated service levels for all parks and reserves
- Worked with DBCA and Water Corporation on the process for acquiring vesting of the Dumpling Gully waterbodies
- Implemented the recommendations of the Access and Inclusion Plan
- Maintain financial support of the community landcare service



Major initiatives or actions in the Corporate Business Plan proposed to be undertaken in 2021/22 include:

- Advocate to Government for more community infrastructure to support the implications of Talison Lithium's mine expansion project
- Revitalisation and development of the Bridgetown Youth Precinct
- Deliver the Blackwood River Foreshore Project
- Deliver the Bridgetown Town Hall Revitalization Project
- Deliver the Bridgetown Railway Station Restoration Project
- Commence planning for the Greenbushes Youth Precinct Upgrade Project
- Relocate the Greenbushes Railway Station to the Greenbushes Discovery Centre

- Deliver the Greenbushes Town Centre Safety Project (car park)
- Complete planning for the Greenbushes Sportsground Project
- Commence planning for the Geegelup Brook Beautification Project
- Further investigate alternative water solutions for irrigation of Bridgetown Sportsground
- Advocate for the development of a youth centre
- Partner with Blackwood Youth Action to improve access to support services
- Proceed with the proposal to outsource management of the visitor centre to the Bridgetown Community Resource Centre
- Continue to fund the Southern Forests Blackwood Valley Tourism Association
- Review and implementation of the local trails plan
- 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



- Continued preparation of a Local Planning Strategy
- Provide improvements to building and development application approvals processes
- Progressive acquisition of land adjacent to Geegelup Brook
- Facilitate the release of crown residential lots in Greenbushes by the State Government
- 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 Dumping Gully waterbodies from the Water Corporation
- Advocate for more housing for the elderly in Bridgetown and Greenbushes

- Advocate for improved access to mental health services and drug and alcohol support
- Provide car park lighting at the Bridgetown Leisure Centre
- Improve the access to public toilets at Bridgetown Sportsground
- Prepare a business plan for a Bridgetown Arts Centre and Gallery
- Advocate for improved telecommunications
- Carry out a feasibility into establishing a cemetery for small domestic pets
- Prepare a playground strategy
- Prepare a development plan for the waste site
- Participate in the Mitigation Activity Fund program for the purpose of conducting mitigation activities on Shire controlled land
- Implement a waterwise action plan
- Provide more bins in public spaces
- Review policies and processes to improve business efficiencies and the customer experience
- Implement the new Events Procedure
- In partnership with neighbouring local governments prepare a sub-regional climate change strategy
- Review dog exercise areas including the need for fenced areas
- Prepare plans for depot workshop improvements
- Prepare a local public health plan
- Review the Workforce Plan

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

The Asset Management Plans include improvement plans that outline the actions required to reduce the potential of a funding gap between the required level of renewal/upgrade of assets as compared to the actual funding currently being provided through the Budget and Long Term Financial Planning process.

Work on asset management planning continued in 2020/21. 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 a number 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'.

In February 2021 full condition data was collected for Council’s roads, drainage and footpath assets. This new data will be used to undertaken an assessment of remaining useful lives of the assets that will in turn ensure a higher level of confidence in any reported ‘funding gap’.

Key components of each individual AMP have been consolidated into a single document titled Shire of Bridgetown-Greenbushes Consolidated Asset Management Plan 2018-2038. The consolidated plan is reviewed and updated annually to reflect changes in asset data held. The 2020/21-2034/35 Consolidated Asset Management Plan was presented to Council’s ordinary meeting held 27 May 2021 and was endorsed.



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.

Council endorsed its 2021/22 to 2035/36 Long Term Financial Plan in December 2020. This plan was specifically developed to aid Council in development of the new Community Strategy Plan and Corporate Business Plan, the plan provided information on Council's current and anticipated future resources capacity enabling development of an achievable Corporate Business Plan.

The LTFP is linked to the Ratio Action Improvement Plan endorsed by Council in December 2017. The Ratio Action Improvement 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' (the Department) financial ratio benchmarks. The LTFP demonstrates steady improvement over the life of the plan in achieving ratio benchmarks set by the Department.

Workforce Planning

Workforce planning is a term used to describe the planning process undertaken to ensure an organisation has the right people, with the right skills, at the right time. It is a process that documents the directions in which a work area is heading and provides a tool for making human resource decisions now and into the future.



The Workforce Plan takes into account the community aspirations, priorities and objectives identified in the Strategic Community Plan. It is an essential component of the Corporate Business Plan and Long Term Financial Plan so that we can identify workforce requirements for current and future operations.

An integrated workforce plan identifies and reports on the internal capacity to meet current and future needs in line with the goals and objectives of the Shire and the community it serves, both in capacity and capability. A workforce plan 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.

Planning human resource requirements is a significant challenge and takes into account not only the human resource factors, but ties this into overall strategic plans, environmental issues and legislative and governance obligations. Ultimately undertaking a workforce planning activity is a snapshot of what human resources are in place at a particular time, and what staffing requirements are required into the future.

Our initial Workforce Plan was completed in December 2013 and a new Workforce Plan was completed in February 2019. Included in the 2019 review of the Workforce Plan was a comprehensive review of our organisational structure.

The next review of the Workforce Plan is scheduled for 2021/22.

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.

The compliance audit return for the 2020 year was presented to the Audit Committee on 4 March 2021 and to Council's ordinary meeting held on 25 March 2021 meeting. Each year the Compliance Audit Return covers various categories and for the 2020 Return, the areas covered were:

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

After completing the responses to the 102 questions contained in the 2020 Compliance Audit Return it should be noted that compliance was achieved in all areas.

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.

The Shire's Risk Framework consists of:

1. Triennial Audit Regulation 17 Review and Quarterly Dashboard Reporting to Audit Committee (Risk Register)
2. Council Policy F.21 – Risk Management
3. Risk Management Procedures Manual (operational document)
4. Business Continuity Plan supported by an ICT Business Continuity Plan (operational document)
5. Local Emergency Management Arrangements
6. Work Health and Safety Plan plus Occupational Health Safety Policies and Procedures (operational documents)

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.

In December 2017 Council adopted a 'Ratio Improvement Action Plan' that comprised the following:

- A full review of Council's asset depreciation expenditure is undertaken. Specifically, a review of each individual Council asset (at component level) of its condition, useful life, remaining useful life and residual value.
- An assessment as to whether the Shire is revenue short or expenditure long by undertaking a comparison of neighbouring and similar sized Shires in relation to the level of own source revenue (i.e. rates, fees and charges) compared to expenditure.
- Development of a policy to guide future Council decisions in relation to the allocation of funds to renewal works versus upgrade works.
- That various scenarios are modelled during the next review of Council's Long Term Financial Plan in relation to achieving minimum ratio benchmarks.

Items contained in the above plan are being progressed over several years Council and its Auditor acknowledging that improving the Operating Surplus Ratio to meet the Department's benchmark is unlikely in the short term to medium term but Council should demonstrate improvement towards achieving the benchmark through its integrated planning processes. Progressive reporting on the Ratio Improvement Action Plan occurs to the Audit Committee.

The Shire's Occupational Health & Safety Committee meets on a regular basis consistent with legislation. The Committee has a membership comprising safety representatives appointed from Shire staff and management representatives.

The Shire also participates in a regional occupational safety and health program which provides for specialist input into our safety processes.



Complaints to the Ombudsman WA

During 2020/21 no complaints regarding actions or operations of the Shire were made to the Ombudsman WA.

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 2020/21.

Freedom of Information Matters

Council's Freedom of Information Statement is reviewed annually and was last reviewed by Council at its meeting held 29 April 2021. A copy of the Statement can be accessed via the Shire's website at www.bridgetown.wa.gov.au/freedom-of-information-link.

During 2020/21 year, the Shire received and processed one (1) FOI request.

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers and the economy by removing what was considered to be unnecessary protection of monopolies of markets where competition can be enhanced. It effects local governments as factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

Local Governments are 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 2020/21, there was no requirement for competitive neutrality testing.

Report on Disability Access & Inclusion Plan

The Shire of Bridgetown-Greenbushes continues 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, staff and contractors understand the importance of universal access and inclusion and the organisation is working toward fulfilling the strategies outlined in the Disability Access and Inclusion Plan (DAIP).

During COVID-19 Shire staff worked closely with local service providers to ensure seniors and people with disabilities were able to access shopping and medication and other pharmacy products, delivered in a safe, non-contact manner, directly to their home.

The Outcome areas, identified under the DAIP are:

1. Equitable access and inclusion to services and events
2. Equitable access to buildings and facilities
3. Equitable access to information
4. Equitable access to quality customer service
5. Equitable complaints procedures
6. Equitable access to community engagement
7. Equitable access to employment and traineeships

In 2020/21 a number of achievements and initiatives were progressed or implemented, including:

Access & Inclusion

- Completed the Accessible Events Checklist as part of the Event pack
- Reported unsafe nib near Police Station
- Reported unsafe cracks in pathways
- Reported unsafe pedestrian crossing across Hampton Street
- Investigating Volunteer Register software to support people in the community with basic home care services

- Recommendation endorsed by Council to review the access into the Visitor Centre
- Reformatted Access and Inclusion Plan to large print.
- Working to build partnership between service providers and Shire
- Attended Blackwood WACHS workshop regarding localized services.
- Reported the need for tactile installation at pedestrian crossings on Hampton Street
- Reported the need for high-vis paint at the intersection of Roe and Steere Street (guide dogs cannot discern the transition between road and path)
- Re-install ACROD bay close to entrance at Leisure centre
- Working with Advocacy WA on community information sessions and targeted workshops for people with disability
- Committee members on the working group implementation of a program of activities focused on recreational activities designed to attract disengaged sectors of the community including seniors and people with disability
- Hearing assistance system available at all community meetings/workshops

Support for Seniors

- Annual Seniors Morning Tea in Greenbushes (June 2021)
- Planning of the review of the Age Friendly Community Plan including survey and community based consultation once the Strategic Community Plan is finalized.
- Organising individual information sessions by Community Home Care Bridgetown for seniors re: Home care Packages –
- Working to build partnership between service providers and Shire
- Attended Blackwood WACHS workshop regarding localized services.
- Committee members on the working group implementation of a program of activities focused on recreational activities designed to attract disengaged sectors of the community including seniors and people with disability
- Annual survey at morning tea

The 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 prioritize strategies based on community feedback and undertake audits and assessments of the physical environment to identify community need.

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 2020/21.

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 \$130,000 or more;
- (b) The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000.

In 2020/21 only one employee of the Shire of Bridgetown-Greenbushes was entitled to an annual salary of \$130,000 or more with the applicable bands for that employee being a salary within the range of \$180,000 to \$190,000.

Regulation 19B of the Local Government (Administration) Regulations 1996 also requires publication in the Annual Report of the remuneration paid or provided to the CEO during the financial year. For the 2020/21 financial year the remuneration provided to the CEO of the Shire of Bridgetown-Greenbushes was:

• Salary (including any salary sacrifice arrangements)	\$189,996
• Compulsory Superannuation (9.5%)	\$ 18,050
• Employer Superannuation Contribution (3%)	\$ 5,700
• Private Professional Development	\$ 2,000
• Private Use of Vehicle	<u>\$ 8,000</u>
	\$223,746

For the 2020/21 year, there were no other payments made to employees for which prescribed information is required to be disclosed.

Payments Order by the Local Government Standards Panel

Regulation 19B of the Local Government Administration Regulations require a local government to report any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under sections 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year.

The amount ordered this financial year was \$0.

Remuneration and Allowances Paid by the Local Government Standards Panel

For the 2020/21 year, the amount the City paid in sitting fees to the standards panel was \$0.

Elected Member (Councillor) Statistics

Councillor Allowances

For the 2020/21 year the following councillor allowances were paid:

- Annual Attendance Fee for Council Members other than President - \$7,750
- Annual Attendance Fee for President - \$9,300

- Annual President's Allowance - \$7,750
- Annual Deputy President's Allowance - \$1,938
- Annual Information and Communications Technology Allowance - \$2,087

Councillor Gender Statistics

In 2020/21 the gender balance of councillors was 5 male and 4 female.

Councillor Aged Demographics

In 2020/21 the aged demographic of councillors was:

- 55-64 years – 1 councillor
- 64 years and older – 8 councillors

Report on Elected Member (Councillor) Training 2020/21

Pursuant to Section 5.127 of the Local Government Act 1995:

- (1) *A local government must prepare a report for each financial year on the training completed by council members in the financial year.*
- (2) *The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.*

The register is available to be viewed at:

https://www.bridgetown.wa.gov.au/Profiles/bridgetown/Assets/ClientData/Document-Centre/Annual_Report/Elected_Member_Training_Report_2020-21.pdf

The information contained in the register for the 202021 year is reprinted below:

Elected Member	Description	Location	Date
Cr Mountford	Western Australian Local Government Association Elected Member Essentials Training - Understanding Local Government	E Learning	31/07/2020
	Western Australian Local Government Association Elected Member Training on Conflicts of Interest	E Learning	20/08/2020
	Western Australian Local Government Association - Meeting Procedures	E Learning	31/08/2020
Cr Nicholas	Western Australian Local Government Association Elected Member Essentials Training - Understanding Local Government	E Learning	31/07/2020
	Western Australian Local Government Association Elected Member Training on Conflicts of Interest	E Learning	20/08/2020
Cr Quinby	Western Australian Local Government Association Elected Member Essentials Training - Understanding Local Government	E Learning	31/07/2020

	Western Australian Local Government Association Elected Member Training on Conflicts of Interest	E Learning	20/08/2020
	Western Australian Local Government Association - Meeting Procedures	E Learning	31/08/2020
	Western Australian Local Government Association - Serving on Council	E Learning	31/08/2020
Cr Moore	Western Australian Local Government Association Elected Member Essentials Training - Understanding Local Government	E Learning	31/07/2020
	Western Australian Local Government Association Elected Member Training on Conflicts of Interest	E Learning	20/08/2020
	Western Australian Local Government Association - Meeting Procedures	E Learning	31/08/2020
	Western Australian Local Government Association - Serving on Council	E Learning	31/08/2020
Cr Johnson	Western Australian Local Government Association Elected Member Essentials Training - Understanding Local Government	E Learning	31/07/2020
	Western Australian Local Government Association Elected Member Training on Conflicts of Interest	E Learning	20/08/2020
Cr Pratico	Western Australian Local Government Association Elected Member Essentials Training - Understanding Local Government	E Learning	31/07/2020
	Western Australian Local Government Association Elected Member Training on Conflicts of Interest	E Learning	20/08/2020
	Western Australian Local Government Association - Serving on Council	E Learning	31/08/2020
	Western Australian Local Government Association - Meeting Procedures	E Learning	31/08/2020

Record Keeping Plan (State Records Act 2000)

The Shire of Bridgetown-Greenbushes Record Keeping Plan approved by the State Records Commission in 2021 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 March 2021 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.



Record Keeping Statistics 2020/21

Total Incoming Items Registered in Synergy	6,118
These items are registered as follows	
General Correspondence	1,366
Emails	2,192
Building Application	233
Building Correspondence	208
Customer Service Requests	1,383
Human Resource	375
Planning Applications	155
Planning Correspondence	72

Septic Applications	70
Septic Correspondence	64

Total Outgoing Items Registered in Synergy	2,002
These items are registered as follows	
General Correspondence	482
Emails	866
Building Correspondence	384
Human Resource	176
Planning Correspondence	12
Septic Correspondence	82

Local Laws

The Shire of Bridgetown-Greenbushes has 11 Local Laws, being:

- Activities on Thoroughfares and Trading in Thoroughfares & Public Places Local Law;
- Bush Fire Brigades Local Law;
- Cats;
- Cemeteries;
- Dogs;
- Fencing;
- Health;
- Local Government Property;
- Parking & Parking Facilities;
- Pest Plants; and
- Standing Orders.

The above local laws can be viewed at:

<https://www.bridgetown.wa.gov.au/documents/local-laws>

Section 3.16 of the *Local Government Act 1995* (the Act) requires that a review of each local law occurs within a period of 8 years from the day a local law commenced or was last reviewed. The review is to determine whether the local law should be repealed, amended or retained in its current form.

Notwithstanding that a statutory review of all Council's local laws wasn't required in 2020 Council resolved in June 2020 that a review be undertaken in 2020/21. The review didn't occur in 2020/21 with the review report scheduled to be presented to the July 2021 Ordinary Council meeting.

No amendments to existing local laws were progressed in 2020/21.

Policy Review/Development

The annual review of policies was presented to the November 2020 Council meeting. This resulted in 17 policies being amended and 1 revoked. Separate to the annual policy review 5 other policies were either adopted, reviewed or revoked in 2020/21:

Policy No.	Name of Policy	Date
I.15	Lawn Cemetery – Reservation of Grave Sites	Amended July 2020
M.7	Elected Members – Presentations on Retirement	Amended November 2020
M.35	Audio Recording of Meetings	Amended November 2020
M.37	Acknowledgment of Country	Amended November 2020
A.4	Facility Opening Hours to the Public	Amended November 2020
A.19	Supplementary Superannuation Contributions to Employees	Amended November 2020
A.25	Leisure Centre Discounted Membership for Employees	Amended November 2020
F.8	Facility Hire	Amended November 2020
F.13	Grant Acceptance	Amended November 2020
F.14	Buy Local Purchasing	Amended November 2020
F.15	Asset Management	Amended November 2020
F.18	Self Supporting Loans to Shire Community/Sporting Groups	Amended November 2020
F.19	Assets Financing and Borrowings	Amended November 2020
F.20	Library Exhibition	Amended November 2020
F.23	Project Management Framework	Amended November 2020
F.24	COVID-19 Financial Hardship	Amended November 2020
H.1	Handling of Asbestos Cement (AC) Building Products	Amended November 2020
O.8	Bridgetown-Greenbushes Visitor Centre Membership	Amended November 2020
H.2	Water Samples	Revoked November 2020
M.6	Meetings of Council	Amended December 2020
A.14	Light Fleet Vehicle Purchasing	Amended February 2021
M.12	Code of Conduct (Members and Staff)	Revoked April 2021
M.12	Code of Conduct to be observed by Council Members, Committee Members and Candidates	Adopted April 2021

PART 4 – MEASURING OUR PERFORMANCE

APPENDIX 1: Report on 2020/21 Implementation of Actions Contained in Corporate Business Plan

Note the reporting is on the Corporate Business Plan that was applicable throughout 2020/21 and not the current Corporate Business Plan adopted by Council on 24 June 2021

Corporate Business Plan 2020/21 to 2023/24
Annual Reporting for 2020/21 Year – Progressing of Actions
1 July 2020 – 30 June 2021

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	Is this Action Scheduled for 2020/21?	Comment
1.1.1	Encourage long term growth in the district in order to retain and enhance services	1.1.1.1	Maintain the currency of Council’s growth strategy intended to drive population growth, create jobs and generate economic development	Yes	In 2019/20 a concise Growth Strategy was developed with the assistance of ‘Cannings Purple’. Over the course of the last 2 years this has been adapted to inform a number of Government Ministers and senior staff of the opportunities associated with the Talison mine expansion.
		1.1.1.2	Lobby government for delivery of growth strategy projects : <ul style="list-style-type: none"> • Greenbushes Light Industrial Area • Blackwood River Foreshore; • Greenbushes Recreation Precinct; • Bridgetown Youth Precinct; • Bridgetown Town Hall and Civic Centre Restoration; • Bridgetown & Greenbushes Railway Stations Restoration; • Greenbushes CBD Parking & Safety Enhancement Project; • Bridgetown CBD Water Restoration Project; 	Yes	In 2020/21 the Shire President and CEO directly engaged with a number of State Government Ministers and agencies and our Federal member for O’Connor to promote the benefits of the growth strategy. This lobbying was successful with direct (non-grant) funding being secured for the Blackwood River Foreshore, Bridgetown Civic Centre, Bridgetown Railway Station and Greenbushes Railway Station projects. Business cases were prepared for the Blackwood River Foreshore, Bridgetown Town Hall and Civic Centre Restoration, Bridgetown & Greenbushes Railway Stations Restoration, Bridgetown Youth Precinct and

					Greenbushes CBD Parking & Safety Enhancement projects.
1.1.2	Develop and implement strategic plans and actions that attract economic development	1.1.2.1	Review visitor centre/information service delivery including management model and location	Yes	<p>As at 1 July 2020 formal discussions had been held with Bridgetown CRC and BGBTA on possible management/outsourcing of service delivery. The BGBTA declined opportunity to consider taking over management of visitor centre but did express an interest in managing the jigsaw gallery. The Bridgetown CRC did express interest in taking on management of visitor centre. It was intended in 2020/21 to select a suitable consultant to prepare a business case for outsourcing of VC management.</p> <p>In December 2020 expressions of interest were sought from two pre-selected consultants for the development of a business case to outsource the management of the Bridgetown Visitor Centre and the Brierley Jigsaw Gallery considering 2 scenarios:</p> <ul style="list-style-type: none"> • <i>Scenario 1</i> – the Bridgetown CRC to manage both the Visitor Centre and the Brierley Jigsaw Gallery, • <i>Scenario 2</i> – the Bridgetown CRC to manage the Visitor Centre and the BGBTA to manage the Brierley Gallery. <p>Economic Transitions submitted a proposal and was subsequently engaged by the Shire commencing work on the development of a business case in January 2021. The high-level outcomes of the completed business case were:</p> <p>5. A recommendation that the Bridgetown CRC manage both the Visitor Centre and, in a collaboration with the BGBTA, the Brierley Jigsaw Gallery, both housed in the same building.</p>

					<p>6. Awareness that the vision of the CRC and BGBTA is to provide a revitalized hub for visitors and community incorporating an interactive contemporary puzzle attraction, and to expand the Shire of Bridgetown-Greenbushes as a tourist destination.</p> <p>7. Awareness that there is a need to enhance the visibility of and signage for the Visitor Centre to ensure maximum footfall and visitation.</p> <p>8. That the operating subsidy required by Council to outsource service delivery is significantly less than the cost of Shire maintaining the Visitor Centre.</p> <p>Council, at its April 2021 meeting endorsed the recommendation contained in the Business Case to outsource the management of the Visitor Centre and the Brierley Jigsaw Gallery to the Bridgetown Community Resource Centre. Council also resolved to:</p> <ul style="list-style-type: none"> • Develop an implementation plan to facilitate the relocation of the CRC to the current Visitor Centre building • Prepare a brief and scope for required building refurbishments to the current Visitor Centre building in partnership with the Bridgetown Community Resource Centre • Develop a 3 year Memorandum of Understanding with the Bridgetown Community Centre to formalize the terms of agreement, outlining service delivery key performance indications, annual operating subsidy and funding contributions of both parties with regard to the required building refurbishments
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					<ul style="list-style-type: none"> • Commence engagement with the Historical Society regarding the removal of the existing museum items in the Visitor Centre building • Commence engagement with the Blues at Bridgetown and Bridgetown Landcare regarding their relocation from the current Visitor Centre building to the current Community Resource Centre building. <p>In May and June 2021 actions were taken in implementing the April 2021 Council resolution. A specific handover date of the VC management to the CRC hasn't been set but is assumed at this stage to be 1 July 2022.</p>
		1.1.2.2	Engage the community on meeting the requirements to achieve RV friendly town/s status for both Bridgetown and Greenbushes	Yes	<p>Greenbushes - the Greenbushes Sportsground Precinct Redevelopment Project is one of the key projects identified in the Growth Strategy (1.1.1.1) – which includes upgrading the existing free camping area and surrounds. A conceptual redevelopment plan and report was released for community consultation with the Greenbushes community in January 2020 with the outcomes of that consultation leading to the finalisation of concept planning. Due to the prioritisation of other Growth Strategy projects the development of more refined conceptual plans and ultimately detailed design plans has been deferred. The concept plan doesn't propose the installation of a dump point as the costs of pumping out a tank are considered prohibitive for Council to fund. The absence of a dump point will prevent Greenbushes from being designated a RV Friendly Town.</p> <p>Bridgetown – Installation of a dump point was completed in 2020/21. RV Friendly Status cannot be obtained without provision of 24 hour free camping.</p>

					Consultation on the other 'RV Friendly' requirements can begin. This will commence with conversations with the Bridgetown Caravan Park owners to ascertain their views on the impact of 24 hour free camping on their business.
		1.1.2.3	Install a septage dump point facility in Bridgetown	Yes	Installation of the dump point was completed in December 2020 with new directional signage on Hampton Street, Steere Street and Spencer Street installed in February 2021.
		1.1.2.4	Contribute to the Busselton Margaret River Regional Airport Marketing Fund to assist in the attraction and retention of airlines to service the "East Coast to South west" route	Yes	Completed for 2020/21 financial year; ongoing for next 3 years.
1.1.3	Plan for expansion of the commercial area	1.1.3.1	Ensure the local planning strategy allows for growth of commercial development	Yes	Preparation of the Local Planning Strategy (LPS) progressed in 2020/21 with completion of the bushfire hazard strategy and appointment of a consultant to assist in completing the LPS. The completion of the LPS will be a priority in 2021/22. The LPS will address commercial development opportunities.
1.1.4	Develop industrial and light industrial areas	1.1.4.1	Growth Strategy Project: Investigate site selection and development costs for LIA in North Greenbushes	Yes	Development of LIA in Greenbushes is identified in the Growth Strategy. The issue was raised at a meeting in February 2021 with the Minister for Regional Development. Talison Lithium Pty Ltd has recently indicated it will be investigating possible rezoning of its own land in North Greenbushes noting that will have to follow a statutory process including community consultation.
		1.1.4.2	Prepare funding plan for development of Bridgetown LIA	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2023/24.
1.1.5	Pursue improvements to infrastructure and services, including utilities	1.1.5.1	Lobby State Government to progress additional infill sewerage in Bridgetown	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22.

		1.1.5.2	Lobby State Government to review onsite wastewater disposal density restrictions for non-sewered residential land	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22 but in any case it hasn't been progressed as Government lobbying has been focussed on securing funding for implementation of the growth strategy.
1.1.6	Work with key partners (business and government) to improve telecommunications within the Shire	1.1.6.1	Work with regional partners (Local and State Governments) to seek greater investment in telecommunications within the Region	Yes	<p>The Warren Blackwood Sub-Regional Growth Plan includes an action calling for construction of phone towers as identified with emergency services requirements and major arterial roads identified as a priority.</p> <p>For many years Shire staff has worked with the South West Development Commission (SWDC) to identify mobile blackspots so that if funding opportunities became available we would have proposals to put forward. In 2020 SWDC advised that the Catterick locality had been shortlisted for further consideration so more information was supplied to support an application.</p> <p>On 6 May 2021, the Australian Government, announced that further Commonwealth funding will be allocated towards 'place-based' telecommunications infrastructure projects under the Regional Connectivity Program.</p> <p>On 10 June 2021, the Government announced that a further 51 meritorious Round 1 projects had been funded under the program. Included in these 51 projects is the installation of a Telstra 4G macro cell base station in Catterick.</p>
1.1.7	Improve tourist facilities	1.1.7.1	Upgrade northern information bay at Bridgetown	Yes	Upgrade completed September 2020.
		1.1.7.2	Investigate establishment of a free Wi-Fi hotspot location/s	Yes	Preliminary research completed. Assessment of 7 LGA's who deliver free Wi-Fi was undertaken. The

					matter was going to be presented to a Concept Forum for informal workshopping however councillors, in workshopping the review of the Corporate Business Plan stated that provision of free Wi-Fi wasn't a priority therefore no further action was progressed in 2020/21.
		1.1.7.3	Prepare a design and funding plan for a stage at Memorial Park	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22
		1.1.7.4	Install water bottle refill stations (Bridgetown)	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22
1.1.8	Develop trails – culinary, art, walk, mountain bike, canoe and bridle	1.1.8.1	Complete the Warren Blackwood Stock Route	Yes	This project was completed in 2020/21 and the stock route is operational. With savings in other components of the project additional furniture at the campsites was installed.
		1.1.8.2	Implement trail development identified in the Growth Strategy Project - Blackwood River Foreshore Park Redevelopment Project (refer Action 2.1.4.1)	Yes	As at 30 June 2021 the project was approximately 65% complete with upgrade of the Blackwood River Trail almost complete and the upgrade of the Old Rectory Trail approximately 60% complete. The gazebo on the Old Rectory Trail was constructed. Further works will include the installation of the boardwalk on the Old Rectory Trail, stone pitching around the river canoe launching steps and installation of park furniture along the Old Rectory Trail. Project completion is expected by October 2021.
1.1.9	Support tourism activities that focus on events, adventure, agriculture, food, heritage and the natural environment	1.1.9.1	Fund the Southern Forest Blackwood Valley Tourism Association	Yes	Completed for 2020/21 financial year; ongoing for next 2 years. Towards the end of 2020/21, via the Warren Blackwood Alliance of Councils, the financial model and structure of the SFBVTA was being reviewed noting that this may change the funding model for the Association. Further consideration will occur in 2021/22.
		1.1.9.2	Provide a proportion of Visitor Centre membership fees to the BGBTA to enable it to progress business and tourism initiatives	Yes	This action occurs in January annually, based on the VC memberships at 31 December with payment made in January.

1.1.10	Deliver or support a range of events where a demonstrable community benefit can be shown	1.1.10.1	Implement Events Procedure	Yes	A draft Events Procedure was prepared in 2020/21. The new procedure will require all events (on Shire owned reserves and facilities) to be formally applied for and assessed by the members of the internal Development Infrastructure Group (DIG), comprising staff from the Development & Infrastructure division. This is because of the planning, building, traffic management, infrastructure and health implications associated with planning and delivering community events. The procedure has been 'road tested' by organizers of the Tour of the Blackwood cycle event (Rotary) and also with BYA for the Skate Comp event held earlier this year in the Shire's Bridgetown Skate Park. Feedback from both users was positive and the procedure was well received as a good planning tool to assist in event planning. Finalization of the new Events Procedure is expected in July/August 2021.
1.2.1	Embrace a "can do" approach to development	1.2.1.1	Develop a new Local Planning Scheme	No	Preparation of the Local Planning Scheme is dependent upon completion of the new Local Planning Strategy which is scheduled for completion in 2021/22.
		1.2.1.2	Develop a policy to clarify and simplify compliance to bush fire guidelines for minor levels of development	Yes	At its August 2020 meeting Council adopted the Bushfire Management Plan (Strategic Bushfire Hazard Level Assessment) as an informing document to the proposed Local Planning Strategy. The objectives of the BHL Assessment were: <ol style="list-style-type: none"> 1. To examine those areas which were identified for development in the earlier draft of the Local Planning Strategy, to determine their suitability for development; 2. To identify areas that require a more detailed analysis before any development / subdivision occurs; 3. To identify any bushfire management issues and any spatial impact of such issues which should be

					<p>considered in the preparation of a structure plan; and</p> <p>4. To document how the recommendations of the BHL assessment can be implemented in relevant planning stages.</p> <p>Detailed site inspections assessing existing conditions, vegetation classification and slope (at the time) were used to formulate the findings and recommendations, including assessment against the acceptable solutions Bushfire Protection Criteria from the Guidelines for Planning in Bushfire Prone Areas.</p>
1.2.2	Design and implement business retention strategies and initiatives for support of existing and potential new businesses	1.2.2.1	Develop a Shire of Bridgetown-Greenbushes Economic Development Strategy	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2022/23.
1.2.3	Communicate and engage with the business community		No Action stipulated (operational task)		Although not identified as a strategic task the Shire's communications during the COVID-19 pandemic had a significant focus on local business support.
1.2.4	Ensure the Shire's procurement policies support local business and local employment	1.2.4.1	Identify opportunities and mechanisms for establishment of local supplier panels	Yes	In 2020/21 internal procedures were developed for creation of local supplier panels noting that no panels are yet to be established. A new position of 'Risk and Compliance Officer' is currently being created and this area will be a task of that officer.

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	Is this Action Scheduled for 2019/20?	Comment
2.1.1	Support and promote sound environmental management practices	2.1.1.1	Prepare stormwater management plans for Bridgetown and Greenbushes	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2024/25 onwards.
2.1.2	Support local and regional environmental initiatives	2.1.2.1	No Action stipulated (operational task)		
2.1.3	Identify opportunities for protecting and enhancing the health of the Blackwood River and tributaries	2.1.3.1	Progress Growth Strategy Project – Bridgetown CBD Water Restoration Project Develop concept plans and preliminary costings: Geegelup Brook	Yes	Progressing this project was deferred in 2020/21 due to the workload and commitments in delivering the other (shovel-ready) Growth Strategy projects. Land acquisition of several properties adjacent to Geegelup Brook progressed in 2020/21 and are due to be finalized in 2021/22. In late 2020/21 discussions occurred at the May and June Concept Forums about the consultation methods to be used in preparing the concept and design plans for the project with an intent to hold a community design workshop later in 2021 once land acquisitions were more progressed.

		2.1.3.2	Progress Growth Strategy Project – Bridgetown CBD Water Restoration Project Develop detailed design plans, costings and funding model: Geegelup Brook	No	Refer comments for Action 2.1.3.1 above.
2.1.4	Consider opportunities for greater recreational and commercial use of the Blackwood River	2.1.4.1	Implement the Growth Strategy Project - Blackwood River Park Foreshore Redevelopment	Yes	Refer comments for Action 1.1.8.2
2.1.5	Improve public access to natural waterways	2.1.5.1	Improve public access to kayak ramp at Blackwood River – Growth Strategy Project Blackwood River Foreshore Park Redevelopment Project (Refer 2.1.4.2)	Yes	Refer comments for Action 1.1.8.2
2.1.6	Recognise and respond to the impacts of climate change	2.1.6.1	Prepare a climate change strategy	Yes	In 2019/20 there had been initiatives in advance of preparing a climate change strategy, including the development of a ‘local environmental issues’ document by Council’s Sustainability Advisory Committee and preliminary investigations into progressing development of a local climate change strategy. In June 2020 there was discussion between the Warren Blackwood Alliance of Councils (WBAC) local governments about preparing a sub-regional climate change strategy. In early 2021 the WBAC established a Sub-Regional Climate Change Impact Reference Group (CCIRG) with the purpose of establishing a sub-regional climate change impact policy that includes recommendations for practical and achievable adaption and mitigation strategies applicable to WBAC and member Local Government Organisations (LGO’s). The functions of the CCIRG are to develop a draft sub-regional climate

					<p>change impact policy for consideration of the WBAC; to provide recommendations to WBAC on practical and achievable climate change mitigation and adaption strategies for incorporation into strategic plans applicable to the organisation; to provide recommendations to member LGO's on practical and achievable climate change mitigation and adaption strategies applicable to the LGO's for future consideration in strategic planning processes; and any other function as endorsed by the WBAC</p> <p>As at 30 June 2021 the CCIRG had met on 3 occasions.</p>
2.2.1	Prepare and implement strategies for development and maintenance of parklands and reserves	2.2.1.1	Establish service levels to align with hierarchy of public open spaces	Yes	<p>At the June 2020 Concept Forum councillors workshoped the hierarchical classifications and the setting of hierarchies for each park and reserve. This information fed into the next phase, being the identification of specific service levels for each hierarchy. A second workshop session was held at the September 2020 Concept Forum to finalise the Levels of Service.</p> <p>The next step was for Shire staff to plan, implement and control technical service levels to influence the community service levels including the allocation of resources to service activities that the organisation undertakes to best achieve the desired service levels in this document and any other essential activities. These will be linked to the asset management plan and the annual budgets covering operations and maintenance.</p> <p>At the March 2021 Concept Forum councillors made some adjustments to hierarchy and frequency of some service level tasks. The final service levels were presented to the April 2021 Concept Forum with confirmation that the staff resources to meet the new</p>

					service levels would increase by 0.4FTE (gardener). This additional costs will be included in the 2021/22 budget with the CEO to undertake, in 2021/22, an assessment of how best to resource the service levels (i.e. staff vs contractors).
		2.2.1.2	Prepare a public open space renewal and improvement strategy	Yes	This action has always been linked to 2.2.1.1. Now that service levels have been established the public open space renewal and improvement strategy can be progressed.
2.2.2	Manage the Shire's parks on a waterwise basis	2.2.2.1	Develop a waterwise action plan	Yes	In November 2020 Council endorsed a Waterwise Council Action Plan 2020 and resolved to enter into a Waterwise Council Memorandum of Understanding with the Water Corporation and Department of Water and Environmental Regulation.
2.2.3	Prepare and implement management or conservation plans for bushland reserves	2.2.3.1	Work with Bridgetown-Greenbushes Community Landcare to prepare management or conservation plans for high environmental value reserves	No	This action isn't scheduled for implementation in the Corporate Business Plan until 2021/22.
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	Yes	<p>This action forms part of the Greenbushes Sportsground Precinct Improvement Plan which has been identified as a key project in the Growth Strategy (1.1.1.1).</p> <p>The process to de-vest the water bodies from State Forest is convoluted and requires consent from Water Corporation and DBCA and the determination of any related conditions. Further meetings with those agencies are to be scheduled in 2021/22.</p> <p>This action also links to actions 1.1.2.2, 2.2.4.2, 2.2.4.3, 3.2.4.1, 3.2.4.2.</p>
		2.2.4.2	Progress Growth Strategy Project – Greenbushes Recreation Precinct	Yes	A business case was prepared for this project which will assist in future funding applications.

			Develop concept plans and preliminary costings (sportsground and tourism precinct)		<p>The Greenbushes Sportsground Precinct Redevelopment Project is one of the key projects identified in the Growth Strategy (1.1.1.1) – which includes upgrading the existing free camping area and redevelopment of the water bodies for recreation and sportsground irrigation. A broad brush redevelopment plan and report was released for community consultation with the Greenbushes Community in January 2020 with the outcomes of that consultation presented to Council in 2020/21.</p> <p>It is intended to progress the project in 2021/22 by preparing a more detailed concept plan and conduct further community engagement and assuming support is received, to proceed to detailed design plans and preparation of cost estimates. Once costings are known a project funding plan can be prepared identifying the amount of external funding needed to progress the project.</p> <p>The process for the Shire to obtain vesting of the waterbodies (Dumpling Gully) will run concurrently to the above.</p>
		2.2.4.3	<p>Progress Growth Strategy Project – Greenbushes Recreation Precinct</p> <p>Develop detailed plans, costings and funding model (sportsground and tourism precinct)</p>	Yes	Refer comments for Action 2.2.4.2 above.
2.2.5	Develop and maintain playgrounds that cater for a range of age groups and activities	2.2.5.1	Prepare a conceptual design plan and preliminary cost estimates for development of the public open space area in the Highland Estate	Yes	Although the Corporate Business Plan identified this Action for completion in 2020/21 there weren't any funds budgeted for the preparation of design plans. Concept design options had been presented to the March 2020 Concept Forum where Councillors assessed all design options but due to cost were not

					prepared to support any. Staff were requested to liaise with the playground consultant seeking preparation of a concept plan showing what can be developed to a maximum cost of \$125,000 including gazebo, pathways, retaining walls and landscaping. It was agreed that a BBQ was not required at a neighbourhood park/playground as most users will be within walking distance of home. Due to a focus on growth strategy projects and associated funding opportunities the development of a revised plan for Highland POS wasn't budgeted in 2020/21 so this Action wasn't progressed.
		2.2.5.2	Incorporate the conceptual design plan and preliminary cost estimate for the Highland POS into the POS Improvement and Renewal Strategy (Refer Action 2.2.1.2)	Yes	Refer comments for Action 2.2.5.1 above.
		2.2.5.3	Consult with surrounding residents to determine the future development of public open space at Four Seasons Estate	Yes	Due to a focus on growth strategy projects and associated funding opportunities the community engagement on the future of the Four Seasons Estate POS hasn't been progressed. It was also determined that the review of Parks and Gardens Service Levels should be completed before this Action is progressed. With that occurring in 2020/21 the consultation with Four Seasons Estate residents will occur in 2021/22.
2.3.1	Explore and implement renewable energy options for Shire buildings	2.3.1.1	Develop an implementation plan to progress the Shire's Energy Business Case	Yes	A business plan was completed in 2020/21 with the contents and recommendations therein fed into the recent review of the Corporate Business Plan, specifically a multi-year funding plan to implement the recommendations.
2.3.2	New Shire buildings to incorporate environmentally sustainable design principles	2.3.2.1	No specific actions identified		

2.4.1	Improve provision and distribution of land management information		No Action stipulated (operational task)		
2.4.2	Encourage the community to have sustainable lifestyles and inform the community on ways to use our environment sustainably		No specific actions identified		
2.5.1	Identify long term waste disposal and recycle options for the Shire	2.5.1.1	Participate in the development of the South West Regional Waste Strategy	Yes	<p>The CEO is the Shire's representative on the Steering Committee of the South West Waste Group.</p> <p>Since 2010, the Group, which comprises 11 of the 12 Councils in the South West, has sought opportunities to leverage regional economies of scale to improve collective waste management. Work completed to this date has resulted in formation of the Bunbury Harvey Regional Council, commencement and operation of a composting enterprise, viability testing of regional landfill, and establishing strong regional representation within the waste industry.</p> <p>A 'Regional Options Paper and Strategic Recommendations' (Regional Options Paper) was presented to Council in June 2021.</p> <p>The recommendations in the paper identify the major diversion technologies available in the South West, discusses how Councils could achieve economies of scale in processing, and guides ongoing work that will help determine suitable waste disposal outcomes for the region.</p> <p>The recommendations of the Regional Options Paper set the ongoing direction for the project. Part of this</p>

					<p>direction involves specific milestones. By the end of Financial Year 2021/22, Councils can expect to see:</p> <ul style="list-style-type: none"> • An operational audit of municipal waste facilities throughout the region; • Scenario modelling using costs and emissions of alternative disposal processes; • A regular meeting of senior waste operations staff from Group participants; • A scoped 'Expression of Interest' process for landfill diversion technologies; and • Data protocols allowing information comparisons across the region. <p>Maintaining project momentum towards determining a suitable regional waste disposal response will allow Councils to coordinate local decisions with regional outcomes. Participation in the Group will result in a more united procurement approach, up-to-date information and greater negotiating power in sub-regional negotiations to attain economies of scale. Financial benefits from participation should be achieved as operational matters are shared and discussed between members.</p> <p>The overarching goals of the ongoing project are to:</p> <ul style="list-style-type: none"> • Identify how South West Councils can transition from owning and operating landfills in an economically, environmentally and socially responsible way. • Identify and act on opportunities to leverage regional and sub-regional economies of scale.
		2.5.1.2	Prepare a development plan for the waste site	Yes	This Action wasn't progressed in 2020/21 as it was intended to wait until a suitable period had elapsed since commencement of the Container Depot Scheme receiving depot at the waste site as the suitability or

					otherwise of this facility could impact on other uses of the existing shed and surrounds. As at 30 June 2021 it has been deemed that the use of approximately half of the shed as a CDS receiving depot has proven suitable and no changes to set out are envisaged. Accordingly preparation of the development plan for the waste site will proceed in 2021/22.
		2.5.1.3	Investigate (desktop) the financial cost and feasibility of establishing an organic waste service	No	This action isn't scheduled for implementation in the Corporate Business Plan until 2021/22.
2.5.2	Implement waste reduction and recycling initiatives	2.5.2.1	Liaise with contractor for delivery of state government container deposit scheme	Yes	Hastie Waste, the State Government appointed contractor for our district, was approached to consider locating the Bridgetown CDS return facility at the Bridgetown Waste Disposal Site. Hastie Waste agreed to the proposal and pays the Shire a fee to use a portion of one of the sheds at the site. A MOU was set up between the Shire and Hastie Waste setting out the terms and conditions of this use.
2.6.1	Planning processes allow for a diverse range of land and development opportunities		No Action stipulated (operational task)		

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	Is this Action Scheduled for 2019/20?	Comment
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	Finalize land tenure of the Bridgetown Railway Station building	Yes	In 2019/20 an application was submitted for transfer of the railway station from the railway reserve into a new reserve vested in the Shire of Bridgetown-Greenbushes. This application was approved in 2020/21 and the land is now vested in the Shire.
		3.1.1.2	Finalize detailed designs, costings and approval for restoration of Bridgetown Railway Station building	Yes	Plans and specifications were prepared for the restoration of the building for community group office space. In late 2020/21 councillors agreed to change the future purpose of the restored building to gallery space and this requires some changes to plans and specifications. A heritage architect has been engaged to complete that task, assist in future tender evaluation and contract administration with the appointed builder (builder expected to be appointed August/September 2021).
		3.1.1.3	Implement the Growth Strategy Project - Bridgetown & Greenbushes Railway Restorations (Bridgetown)	Yes	Bridgetown Railway Station – refer comments for Action 3.1.1.2. Greenbushes Railway Station – this building is intended to be relocated to the Greenbushes Discovery Centre and fitted out as a new module at that facility. As at 30 June 2021 plans for the project were complete and all engineering assessments completed. Procurement for

					appointing a transporter/builder for the project is expected to occur in July/August 2021.
		3.1.1.4	Implement the Growth Strategy Project - Bridgetown & Greenbushes Railway Restorations (Greenbushes)	Yes	Refer comments for Actions 3.1.1.2 and 3.1.1.3 above.
3.1.2	Ensure town centres achieve a high standard of appearance and amenity	3.1.2.1	Implement the heritage photograph rubbish bin project in Bridgetown and Greenbushes	Yes	Funding for 4 new bins was contained in the 2020/21 budget but is proposed to be carried forward to 2021/22 budget. A "railway" theme is being contemplated for 2 bins in Bridgetown, one for the Town Square and the other near the railway station, once refurbished. The other 2 bins are proposed for Greenbushes and Grow Greenbushes have been invited to suggest appropriate photographs and themes for those bins.
		3.1.2.2	Landscape the western side of the railway car park	Yes	After trying to get approval to landscape for several years Arc Infrastructure approved the establishment of a strip of landscaping within the operational rail corridor. Planting is to occur in 2021/22.
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	Offer the existing archives shed to the Bridgetown Historical Society	Yes	A new archive facility was developed at the Shire Depot in 2019 and the process for transferring archives from the existing storage facility to this new facility commenced. Rather than simply transport all archives "as-is" all archives are being assessed for the need to be retained before being relocated. This process was completed in June 2021 and a meeting with the Bridgetown Historical Society has been scheduled for July to determine if shelving is to be retained or moved prior to its occupation of the shed.
3.2.1	Community spaces and buildings accommodate a wide range of interests and activities	3.2.1.1	Implement the Growth Strategy Project – Bridgetown Youth Precinct – Finalize detailed design plans and costings	Yes	As at 30 June 2021 all planning was complete and a Request for Tender had been initiated. Construction will occur in 2021/22.

		3.2.1.2	Implement the Growth Strategy Project – Bridgetown Youth Precinct	Yes	Refer comments for Action 3.2.1.1 above.
		3.2.1.3	Review car parking and requirements at the Bridgetown Leisure Centre	Yes	Due to other priorities (i.e. growth strategy projects) this matter wasn't progressed in 2021/22.
		3.2.1.4	Review dog exercise areas including the need for fenced areas	Yes	This Action wasn't progressed in 2020/21 but will occur in 2021/22 with community input to be sought in two stages: <ul style="list-style-type: none"> • Stage 1 – seek community feedback on suitability of existing dog exercise areas and invite suggestions for new dog exercise areas; and • Stage 2 – after assessment of community feedback from Stage 1 Council to identify any draft changes to existing dog exercise areas, including possible new areas, and seek community feedback.
		3.2.1.5	Conduct an electrical capacity assessment of Bridgetown Sportsground Precinct	Yes	The assessment was completed in 2020/21 and concluded that subject to some minor electrical works at the Shire Depot there exists sufficient capacity in the precinct.
		3.2.1.6	Develop an equipment and infrastructure maintenance/capital plan for the Aquatics Complex	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2024/25 onwards.
		3.2.1.7	Implement the equipment and infrastructure maintenance/capital plan for the Aquatics Complex	Yes	The identified work was completed in 2020/21.
		3.2.1.8	Upgrade horse stalls at Bridgetown Sportsground	No	The horse stall upgrade project was completed in 2020/21 with the works staged over 3 years using funds from the Shire, Bridgetown Harness Racing Club and racing industry grant funding.

3.2.2	Social and recreation programs make the most of existing built facilities		No Action stipulated (operational task)		
3.2.3	Bridgetown Sportsground is the base for oval sports in the Shire	3.2.3.1	Develop a plan identifying solutions to improve the water quality and capacity of water sources that supply the Bridgetown Sportsground	No	Laboratory testing of the water quality at the dam on Gifford Road was undertaken and showed that there are significant issues with salinity and other quality issues. Input from the Sustainability Advisory Committee has been sought to identify a range of potential solutions. One solution is to reduce the reliance on the dam on Gifford Road and harvest more water drainage from the Sportsground Precinct. Further investigations into this option are proceeding.
		3.2.3.2	Implement the plan to improve the water quality and capacity of water sources that supply the Bridgetown Sportsground	No	Completion of Action 3.2.3.1 is required before this matter can be progressed.
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	Yes	Finalisation of this Action is dependent upon completion of Action 2.2.4.1 (vesting of Dumpling Gully water bodies). The process to de-vest the water bodies from State Forest is convoluted and requires consent from Water Corporation and DBCA and the determination of any related conditions. Further meetings with those agencies are to be scheduled in 2021/22.
		3.2.4.2	Progress Growth Strategy Project – Greenbushes Recreation Precinct (Refer Actions 2.2.4.2 and 2.2.4.3)	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22. Completion of Action 3.2.4.1 is necessary before this Action can be progressed.
3.2.5	Provide and maintain a range of facilities that cater for the community's needs	3.2.5.1	Implement Growth Strategy Project – Bridgetown Town Hall and Civic Centre Revitalisation	Yes	A significant amount of work occurred in 2020/21 planning for this project including finalisation of concept and detailed design plans. Specific issues addressed were: <ul style="list-style-type: none"> • Ceiling treatments to factor in acoustic requirements and heritage fabric

					<ul style="list-style-type: none"> • Air-conditioning and heating • Kitchen upgrade • Window treatments • Interior design • Technical assessment of audio and visual technology options <p>The project is expected to proceed to tender in August 2021 with work to commence in September/October 2021.</p>
3.2.6	Develop new facilities that provide for the identifiable needs of the community	3.2.6.1	Implement Growth Strategy (Refer Action 1.1.1.2)	Yes	Refer comments for Action 1.1.1.2
3.3.1	A well maintained local and regional transport network		No Action stipulated (operational task)		
3.3.2	Maximise funding opportunities to improve road safety		No Action stipulated (operational task)		
3.3.3	Provide and maintain a safe and efficient pedestrian transport system		No Action stipulated (operational task)		
3.3.4	Ensure suitable access to road building materials		No Action stipulated (operational task)		

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	Is this Action Scheduled for 2019/20?	Comment
4.1.1	Deliver and support a wide range of community activities, events and associated infrastructure	4.1.1.1	Review Council's Public Art Strategy	Yes	This action wasn't progressed in 2020/21 as discussions with councillors when developing the new Communications and Engagement Strategy was that Council's role in the development of public art would be better articulated in one of the proposed 'Service Delivery Statements' to be developed in 2021/22.
		4.1.1.2	Implement Council's Art Strategy	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22.
		4.1.1.3	Fund community grants, service agreements and donations to a maximum value of \$160,000 per annum	Yes	Completed for the 2020/21 budget. Advertising for the 2020/21 community grants/service agreements process occurred with all applications being considered by a Council working group on 25 May 2021. Presentation of working group recommendations occurred to the June 2021 Council meeting and will be fed into the 2021/22 budget
		4.1.1.4	Investigate suitability and viability of establishing a pet/small animal cemetery	Yes	The Council Study Tour in June 2021 included a visit to Corrigin to view its dog cemetery and to discuss relevant issues with the Shire of Corrigin. Further

					investigations, including possible site location will occur in 2021/22.
4.1.2	Deliver programs that encourage community interaction and participation		No Action stipulated (operational task)		
4.2.1	Encourage events, activities, programs and services relevant to, and accessible for local youth		No Action stipulated (operational task)		
4.2.2	Increase the awareness and acceptance of diversity and needs in local youth		No Action stipulated (operational task)		
4.2.3	Support relevant (local or outreach) support services and programs		No Action stipulated (operational task)		
4.2.4	Support educational and employment transitional programs		No specific actions identified		
4.2.5	Support initiatives that develop confidence, self-esteem and resilience		No specific actions identified		
4.2.6	Increase the number of aged care housing facilities	4.2.6.1	Ensure the Local Planning Scheme recognises the trends and opportunities associated with smaller/mixed housing developments	Yes	The LPS is expected to be completed in 2021/22 and will address housing varieties.
4.2.7	Explore the potential and feasibility of volunteer network/social enterprise models to assist seniors with home maintenance	4.2.7.1	Explore the viability with CRC's of compiling a service provider database for seniors and people with a disability	Yes	Discussions have been held with the Greenbushes CRC and the South West Development Commission regarding the Shire acquiring specific software developed for maintaining this type of database. These discussions will continue in 2021/22.
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	Yes	Ongoing discussions have been, and will continue to be held with Community Home Care and Silver Chain on this issue.

4.2.9	Improve services and facilities for seniors and people with a disability	4.2.9.1	Implement the recommendations of the Access and Inclusion Plan	Yes	<p>The following matters were progressed in 2020/21:</p> <ul style="list-style-type: none"> • Annual Seniors Morning Tea in Greenbushes (June 2021). • Annual morning tea in Bridgetown (October 2020) – delayed from 2019/20 due to Covid • Reported various footpath hazards. • Investigating Volunteer Register software • Reviewed the access into the Visitor Centre. • Reformatted Access and Inclusion Plan to large print. • Planning of the review of the Age Friendly Community Plan including survey and community based consultation once the Strategic Community Plan is finalized. • Organising individual information sessions by Community Home Care Bridgetown for seniors re: Home Care Packages. • Working to build partnership between service providers and Shire. • Attended Blackwood WACHS workshop regarding localized services. • Committee members on the working group established for implementation of a program of activities focused on recreational activities designed to attract disengaged sectors of the community including seniors and people with disability.
4.2.10	Maintain and enhance community services, including education and health		No specific actions identified		
4.3.1	Investigate improvements to local transport systems		No specific actions identified		
4.3.2	Seek to link volunteer transport service timetables	4.3.2.1	No specific actions identified		

	with commercial transport providers				
4.4.1	Acknowledge volunteers and the contribution they make to our community	4.4.1.1	Review format of annual Volunteer Function	Yes	The Volunteers Function was held on 19 May 2021 and a review (debrief) was held with councillors at the June Concept Forum. Councillors agreed to continue with the current format but identified several initiatives to increase attendance and participation.
4.4.2	Promote to the community, both individually and at the community level, the importance and benefits of volunteering		No Action stipulated (operational task)		
4.5.1	Monitor risk management and emergency management profiles, procedures and preparedness	4.5.1.1	No Action stipulated (operational task)		
4.5.2	Prepare and implement flood mitigation/management strategies	4.5.2.1	Progress Growth Strategy Project – Bridgetown CBD Water Restoration Project (Refer Actions 2.1.3.1 and 2.1.3.2)	Yes	Refer comments for Action 2.1.3.1
4.5.3	Improved mobile phone communications	4.5.3.1	Work with regional partners (Local and State Governments) to seek greater investment in mobile phone towers within the Region	Yes	Refer comments for Action 1.1.6.1.
4.6.1	Reduce bush fire hazards	4.6.1.1	Participate in the Mitigation Activity Fund program for the purpose of conducting mitigation activities on Shire controlled land	Yes	The Shire was successful in receiving \$154,940 in mitigation funding in 2020/21. The majority of funded works were progressed by 30.6.21. Additional funds are allocated annually by Council for its own mitigation program and were expended.
4.6.2	Support community education and information		No Action stipulated (operational task)		

	programs in relation to fire protection				
4.6.3	Develop policies and strategies concerning fire management on private properties		No Action stipulated (operational task)		
4.6.4	Bush fire brigades are resourced with adequate equipment, appliances, training and other operational requirements	4.6.4.1	Provide funding for the repair/replacement of non ESL fire fighting equipment	Yes	An allocation of \$4,000 was included in the 2020/21 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 a heavy haulage deviation or bypass road	Yes	No specific actions have been required since 1.7.20 as a bypass hasn't been raised as a significant issue by the community.
		4.7.1.2	Determine position on lowering of speed limit on Hampton Street	Yes	In October 2020 a permanent reduction of the speed limit to 40km/h through Bridgetown, Balingup, Donnybrook and Boyanup was approved following a successful review headed by a Technical Working Group. The Shire President and CEO were the Shire of Bridgetown-Greenbushes representatives on the Technical Working Group.
		4.7.1.3	Advocate to Main Roads Western Australia to conduct a safety audit of the Hampton Street precinct	Yes	This was raised with MRWA (South West) at a meeting of the Technical Group (refer comments for Action 4.7.1.2 above) as part of discussions about the 40km/h speed trial. No agreement was obtained from MRWA on the matter.
4.7.2	Improve parking and pedestrian accessibility in town centres	4.7.2.1	Progress Growth Strategy Project – Bridgetown CBD Water Restoration Project (Refer Actions 2.1.3.1 and 2.1.3.2)	Yes	Land acquisitions are progressing.

			Acquire suitable tenure of land behind shops adjacent to Geegelup Brook to formalise access and car parking		
		4.7.2.2	Progress Growth Strategy Project – Bridgetown CBD Water Restoration Project (Refer Actions 2.1.3.1 and 2.1.3.2) Prepare a design plan for completion of car park area behind shops adjacent to Geegelup Brook	Yes	Refer comments for Action 2.1.3.1.
		4.7.2.3	Progress Growth Strategy Project – Greenbushes CBD Parking & Safety Enhancement: Facilitate acquisition of land behind Greenbushes commercial businesses to upgrade parking and laneway	No	Agreement was reached with the owners of 3 lots for the Shire to excise the rear portions of these lots for creating a separate lot for the car park. A subdivision application is being prepared. Land acquisition is to be funded by Talison as part of the Greenbushes CBD Parking & Safety Enhancement Project in the Growth Strategy. This Project is one of the key projects identified in the Growth Strategy (Action 1.1.1.1).
		4.7.2.4	Review directional signage to car parking	Yes	This action was linked to the dump point project. New signage directing persons to the dump point (and car park) included a review of existing signage locations and the need for more advanced warning signage. New signage was erected in February 2021.
		4.7.2.5	Progress Growth Strategy Project – Bridgetown CBD Water Restoration Project (Refer Actions 2.1.3.1 and 2.1.3.2) Prepare detailed design plans for construction of the car parking area behind shops adjacent to Geegelup Brook	Yes	Refer comments for Action 2.1.3.1.

		4.7.2.6	Progress Growth Strategy Project – Greenbushes CBD Parking & Safety Enhancement : Develop detailed design plans, costings and funding model to upgrade/seal car park and adjacent laneway behind Greenbushes commercial businesses	No	Design plans have been completed (funded by Talison Lithium).
		4.7.2.7	Review parking designs in Civic Centre Car Park and adjacent area of Steere Street	Yes	A report was presented to the June 2021 Council meeting including a final design of the proposed changes to parking and footpath nibs at the Civic Centre car park, Steere Street and Stewart Street. Council endorsed the design for implementation in 2021/22.
4.7.3	Develop and implement crime prevention strategies	4.7.3.1	Implement the CCTV Plan for Bridgetown CBD	Yes	Council endorsed the Redfish Technologies CCTV System design for Bridgetown CBD area and other identified Shire owned facilities at the December 2019 meeting. Since then no grant funding opportunities have arisen noting that the Australian Government, towards the end of June 2021, announced a funding program that could be used for CCTV. As at 30 June 2021 Shire staff were investigating submitting a funding application.

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	Is this Action Scheduled for 2019/20?	Comment
5.1.1	The community is involved in local decision making	5.1.1.1	Major projects to include where appropriate a specific community engagement component	Yes	This action stipulates community engagement for major projects. All the current Growth Strategy projects have already been through community engagement processes and no new major projects were developed in 2020/21.
5.1.2	People are provided opportunities to develop strong leadership skills		No specific actions identified		
5.1.3	Monitor, maintain and enhance the way we communicate with the community	5.1.3.1	Develop a Communications Plan	Yes	In April 2021 Council endorsed its new Communications & Engagement Strategy. The Strategy was prepared in response to feedback from the community in the “scorecard” survey undertaken to inform preparation of a new Strategic Community Plan. This feedback called for improvements in how the Shire engages, shares information and communicates. The need to communicate and engage with the community is two-fold: <ul style="list-style-type: none"> 1. Ensuring residents are aware of the specific projects and undertakings of the organisation.

					<p>2. Ensuring residents are aware of the processes associated with implementation of specific projects and operational matters of the organisation.</p> <p>The Strategy will guide Council, councillors and staff in ensuring the desired outcomes with regard to communications and engagement are resourced and delivered.</p>
5.1.4	People receive Shire information, services and opportunities according to their needs	5.1.4.1	Implement a Communications Plan	Yes	Although the Communications & Engagement Strategy formally commences on 1 July 2021 (due to budget implications) some of the initiatives were able to be commenced in 2020/21 including video messaging, increased social media presence, minimum 3 news stories per week published on social media and Shire website and upgraded Shire noticeboards on Hampton Street.
5.1.5	Support groups that deliver programs, activities and services for the benefit of the community		No Action stipulated (operational task)		
5.2.1	Councillors provide strong and ethical leadership	5.2.1.1	Undertake an in-house councillor induction program for new councillors after Council elections	No	This Action is scheduled to coincide with Council elections and no elections were held in 2020/21.
		5.2.1.2	Provide training opportunities for councillors, both legislative (compulsory) and optional	Yes	2019 legislative amendments require all newly elected councillors to complete a new training course, Council Member Essentials, within the first 12 months. The definition of newly elected councillors includes councillors returned at the 2019 elections even though they have previously served in the office of councillor. All councillors elected in 2019 and some of the other councillors completed the units in the Council Member Essentials Program.

		5.2.1.3	Conduct a bi-annual study tour to other councils	Yes	The Council Study Tour was held on 21-22 June 2021 and included visits to Corrigan, Northam, Wundowie, Beverley and Narrogin.
		5.2.1.4	Review the Code of Conduct	Yes	<p>In February 2021 Council appointed the CEO as an Authorised Person, for the purposes of receiving complaints and complaint withdrawals in accordance with cl.11(3) of the Local Government (Model Code of Conduct) Regulations 2021. Council also approved the Complaint Form to be used by complainants.</p> <p>In April 2021 Council revoked its existing (at the time) Code of Conduct (Members and Staff) and in its place adopted a new Shire of Bridgetown-Greenbushes Code of Conduct to be observed by Council Members, Committee Members and Candidates.</p> <p>The CEO subsequently prepared a Code of Conduct for Employees.</p>
		5.2.1.5	Determine method of conducting ordinary and special council elections	Yes	Council, at its January 2021 meeting resolved that the 2021 local government elections would be held as a postal election with the Electoral Commissioner to be responsible for the conduct of the election.
5.2.2	Staff work in an ethical manner	5.2.2.1	Achieve full compliance in annual Compliance Audit Return	Yes	The annual compliance return for 2020 was presented to Council in March 2021. After completing the responses to the 102 questions contained in the 2020 Compliance Audit Return it should be noted that compliance was achieved for all of those questions.
5.2.3	Ensure organisational capability	5.2.3.1	Implement organisation wide compliance calendar	Yes	A compliance calendar has been prepared and was a useful reference tool in 2021/22. With the long term vacancy in the HR/Governance Coordinator position the day to day management of the calendar was compromised. In May 2021 the HR/Governance Coordinator position was removed from the organisational structure with HR being allocated to the Executive Assistant and a new position of Risk and

					Compliance Officer created, the latter which will have carriage of the Compliance Calendar. The recruitment process for this position was occurring as at 30 June 2021.
		5.2.3.2	Review the Records Management Plan	Yes	Review commenced in 2019/20 and completed in August 2020 with endorsement by the State Records Office obtained shortly after.
		5.2.3.3	Undertake review of systems for risk management, internal controls and legislative risk as required under Audit Regulation 17	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2022/23. The Audit Regulation 17 Review was last completed and presented to Council in June 2020.
		5.2.3.4	Implement recommendations of 2020 Audit Regulation 17 Review	Yes	Progress reporting on implementation of the recommendations from the 2020 review is presented to the quarterly meetings of the Audit Committee.
		5.2.3.5	Review the Business Continuity Plan as identified in the 2014 Audit Regulation No, 17 review	Yes	A desktop review was undertaken in March 2020 and led to identification of a deficiency in the Plan, being that it didn't sufficiently cater for business continuity in the event of a pandemic. In 2020/21 consultation occurred with Local Government Insurance Services and other local governments with revisions to the Plan currently being prepared.
		5.2.3.6	Implement 2019 Workforce Plan	Yes	Since Council acceptance of the Workforce Plan in February 2019 implementation has been occurring. Council requires the CEO to submit bi-annual reports to the Concept Forum summarising/updating the implementation of the various recommendations contained in that Plan. The CEO provided such a report to the November 2020 Concept Forum with the next report scheduled for July 2021.
		5.2.3.7	Prepare plans for depot workshop improvements	Yes	Scoping of the project has been deferred as a new mechanic has commenced work and input from him is to be sought once a suitable period has elapsed in his using of the workshop.
		5.2.3.8	Implement plans for depot workshop improvements	No	Refer comments Action 5.2.3.7 above.

		5.2.3.9	Prepare a local public health plan	Yes	Preparation of a local public health plan commenced but wasn't progressed due to the lengthy absence of a full-time Environmental Health Officer. With a replacement to commence in July 2021 preparation of this Plan is to progress in 2021/22.
		5.2.3.10	Staff have access to agreed training and professional development opportunities and pathways	Yes	Following the annual performance reviews process a training plan was compiled identifying all training needs raised in individual performance reviews.
		5.2.3.11	Review lease and legal agreements and develop appropriate registers	Yes	Existing registers are progressively being reviewed for contemporising.
		5.2.3.12	Investigate the cost benefits of outsourcing selected functions	Yes	In 2020/21 a review of parks and gardens service levels was completed. The next step in the process, to occur in 2021/22, is to assess and compare the costs of conducting specific services (mowing, spraying) as internal (Shire staff) work or external (contractor) work.
		5.2.3.13	Investigate options for conversion of agendas and other information for councillors and staff from hard copy format to digital format	Yes	In 2020/21 7 of 9 councillors and 3 of 4 staff received their agendas in electronic format only.
		5.2.3.14	Engage professional project management expertise to assist in delivery of shovel ready GS projects	Yes	In September 2020 it was decided to appoint the recently commenced Manager Development Services (Leigh Guthridge) to take on the project management role as he had significant experience in project management at other local governments. A Project Management Team was also established. The funds set aside in the budget for project management were used to engage specific technical consultants such as architects, acoustic engineers, mechanical engineers, theatre arts consultants, etc.
		5.2.3.15	Conduct triennial Financial Management Systems Review	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22.
		5.2.3.16	Implement the recommendations of the 2019 Financial Management Systems Review	Yes	Progress reporting on implementation of the recommendations from the 2019 review is presented to the quarterly meetings of the Audit Committee.

		5.2.3.17	Establish generator back up at admin office to ensure business continuity during power outages	Yes	Generator has been purchased and will be installed as part of the Civic Centre redevelopment project. The electrical capacity review for the Civic Centre project has included an assessment of the requirements to accommodate the proposed generator.
5.2.4	Maintain a strong customer focus	5.2.4.1	Review the Customer Service Charter	Yes	The Customer Service Charter was reviewed with Council endorsement of the revised Charter occurring at the June 2021 Council meeting.
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	Yes	<p>The Community Scorecard survey was open from 7 September-25 September 2020. Scorecard invitations were sent to all residential properties and local Post Office Boxes using Australia Post unaddressed mail. Supporting promotions included emails to 597 contacts and social media promotion via the Shire's Facebook page. 705 respondents participated, broken down into the following classifications:</p> <ul style="list-style-type: none"> • 649 local residents (non-Council affiliated) • 138 local business representatives • 157 community group representatives • 27 out of area ratepayers • 5 visitors • 20 Council affiliated (Elected Members and employees) <p>The 705 respondents provided Council with honest and invaluable feedback on a range of issues. This feedback allowed the Council to:</p> <ul style="list-style-type: none"> • Support a review of the Strategic Community Plan (SCP) • Assess performance against objectives and key performance indicators (KPIs) in the SCP • Determine community priorities • Benchmark performance

					<p>Respondents to the survey were able to rate and respond to a wide range of questions addressing areas such as Council's leadership, the Shire's vision, community consultation, customer service, service and facilities for different sectors in the community (families, youth, seniors, etc.), access to health and community services, community buildings, sport and recreation facilities and services, playgrounds, parks and reserves, animal management, safety and security, preservation and promotion of local history, managing responsible growth, local roads, footpaths, trails and cycleways, climate change response, waste services, natural disaster management, economic development, tourism and marketing and education/training. Respondents also rated the Shire as a place to live, place to own or operate a business and a place to visit. From the ratings provided by the respondents an index score out of 100 was determined for each specific area and this was able to be compared against other Councils (60+) that had participated in similar structured surveys.</p> <p>An 'Overall Performance Index Score' was calculated. This is a combined measure of the Shire of Bridgetown-Greenbushes as a 'place to live' and as a 'governing organisation'. The Shire of Bridgetown-Greenbushes' Overall Performance Index Score was 66 out of 100, on par with the industry average for Western Australia.</p>
5.2.6	Ensure the future financial sustainability of the Organisation	5.2.6.1	Review the rating structure	Yes	A report is scheduled for presentation to the September 2021 Concept Forum (after completion of 2021/22 budget) as a follow up to budget discussions that occurred in early concept forums.
		5.2.6.2	Assess level of fees and charges to apply cost recovery principle where appropriate	Yes	In its COVID-19 Response Plan Council resolved to freeze rates and charges in the 2020/21 budget.

					At its May 2021 meeting Council adopted its 2021/22 Schedule of Fees and Charges. Typically fees and charges are to increase by 3% in 2021/22.
		5.2.6.3	Implement the Council endorsed action plan designed to achieve compliance to financial ratios	Yes	This action is ongoing with progress reports provided to the quarterly Audit Committee meetings.
5.2.7	Council's policies and local laws are responsive to community needs	5.2.7.1	Annually review policies	Yes	Completed. The annual review of policies was presented to Council in November 2020.
		5.2.7.2	Conduct statutory reviews of all Local Laws to Local Government Act	No	The statutory review of Local laws was advertised for community comment. Some submissions were received and as at 30 June 2021 these were being assessed with a report to Council to be presented in either July or August 2021.
5.2.8	Ensure all legislative responsibilities and requirements are met	5.2.8.1	Implement GRV and UV revaluations	Yes	Completed.
5.3.1	Implement the Shire's Integrated Planning Review Cycle	5.3.1.1	Annually review the Corporate Business Plan	Yes	The Corporate Business Plan (CBP) is responsible for activating the strategic direction of the Shire, articulated within the Strategic Community Plan, into specific priorities and actions at an operational level to inform the annual budget. The Plan also draws together actions contained within the informing strategies of Council's Integrated Planning Framework including but not limited to the Long Term Financial Plan, Asset Management Plans and capital works plans. A new Corporate Business Plan was prepared following the completion of the new Strategic Community Plan. The new CBP was endorsed by Council in June 2020.
		5.3.1.2	In-house review of Strategic Community Plan once every 4 years	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2022/23.
		5.3.1.3	Facilitated (externally assisted) review of Strategic Community Plan once every 4 years	Yes	Catalyse was engaged to assist the Shire in preparing a new Strategic Community Plan and Corporate Business

					Plan, including the scorecard survey referenced in the comments for Action 5.2.5.1. The new SCP was endorsed by Council in June 2020.
		5.3.1.4	Annual review of Long Term Financial Plan	Yes	At the December 2020 Council meeting the Long Term Financial Plan 2021/22 to 2035/36 was adopted.
		5.3.1.5	Annual review of capital works plans	Yes	Annual review of the 10 Year Strategic Works Plan and the 5 Year Building Maintenance/Capital Plan occurred with the outcomes for Year 1 in each Plan informing the 2021/22 budget.
		5.3.1.6	Annual review of Fleet/Plant Replacement Plan	Yes	Annual review of the Plant Replacement Plan was presented to May 2021 Concept Plan with contents informing the Long Term Financial Plan. The Fleet Replacement Plan was internally reviewed with no changes to disposal schedules and this document also informs the Long Term Financial Plan.
		5.3.1.7	Desktop review of Workforce Plan	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2023/24.
		5.3.1.8	Comprehensive review of Workforce Plan (following full review of SCP)	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22.
		5.3.1.9	Review Sport and Recreation Strategic Plan	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22.
		5.3.1.10	Review Aged Community Plan	Yes	The review was deferred until 2021/22 as the Access and Inclusion Committee are waiting the outcomes of the new Strategic Community Plan to assess the issues that might need to be investigated for seniors and avoid too many community consultations at one time.
		5.3.1.11	Review Access and Inclusion Plan	Yes	A new Disability Access and Inclusion Plan was adopted by Council in June 2019 which was earlier than estimated when determining the actions under the Corporate Business Plan.
		5.3.1.12	Review of Leisure Centre Business Plan	Yes	A Bridgetown Leisure Centre Service Review was completed with findings presented to councillors at the October 2020 Concept Forum. This review

					<p>implemented some significant changes to health and fitness programming.</p> <p>The review of this business plan is done bi-annually. As at 30 June 2021 the review was still in progress and is scheduled to be completed in July.</p>
		5.3.1.13	Annually review Asset Management Plans	Yes	Annual review of individual asset management plans by class occurred. Presentation of a new consolidated asset management plan to Council occurred in May 2021.
		5.3.1.14	Develop a business software systems Strategy	Yes	Preliminary discussions were held with the Shire's IT support company with follow up discussions held with the Shire's software provider. Advice received is that the development of such business software systems is ongoing and will progressively occur over several years. Due to funding implications this matter was addressed in the recent review of the Corporate Business Plan with a revised Action to be developed.
		5.3.1.15	Develop a Parkland Assets Replacement Plan	Yes	This Plan wasn't progressed in 2020/21 pending completion of the review of Parks and Gardens Service Levels.
5.3.2	Apply best practice asset management principles	5.3.2.1	Review and maintain asset management plans for all relevant asset classes	Yes	Annual review of individual asset management plans by class occurred. Presentation of a new consolidated asset management plan to Council occurred in May 2021.
5.3.3	Establish and review service levels	5.3.3.1	Prepare or review service levels of at least one service per annum	Yes	Service levels for parks and gardens and cleaning of public toilets were reviewed in 2020/21.
5.4.1	Monitor opportunities for shared services in co-operation with regional partners		No Action stipulated (operational task)		
5.4.2	Participate in local government collaborative groups	5.4.2.1	Maintain membership of the Warren Blackwood Alliance of Councils	Yes	Ongoing.

5.4.3	Monitor potential initiatives in local government reform	5.4.3.1	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 government reform Council's 2009 vision for a "Blackwood Valley Shire" is to be promoted	Yes	No specific actions undertaken. There wasn't a specific need to address this issue in 2020/21
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, Access and Inclusion Plan and other Shire of Bridgetown-Greenbushes integrated planning strategies	Yes	Ongoing.

PART 5 – FINANCIALS

APPENDIX 2: Annual Financial Report and Independent Audit Report

SHIRE OF BRIDGETOWN-GREENBUSHES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE'S VISION

Bridgetown Greenbushes

The heart and soul of the South West

Principal place of business:
1 Steere Street
BRIDGETOWN WA 6255

**SHIRE OF BRIDGETOWN-GREENBUSHES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

*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 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Bridgetown-Greenbushes at 30 June 2021 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 22nd day of November 2021



Chief Executive Officer

Tim Clynch

Name of Chief Executive Officer

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	24(a)	4,676,825	4,672,388	4,664,443
Operating grants, subsidies and contributions	2(a)	2,746,723	2,097,704	2,605,244
Fees and charges	2(a)	1,640,802	1,535,718	1,610,232
Interest earnings	2(a)	65,703	83,027	146,279
Other revenue	2(a)	308,946	151,594	205,420
		9,438,999	8,540,431	9,231,618
Expenses				
Employee costs		(4,495,620)	(4,722,949)	(4,440,083)
Materials and contracts		(2,276,897)	(3,292,024)	(2,153,621)
Utility charges		(287,808)	(303,741)	(312,436)
Depreciation on non-current assets	11(d)	(3,665,114)	(3,752,464)	(3,570,493)
Interest expenses	2(b)	(68,730)	(68,819)	(73,489)
Insurance expenses		(272,225)	(264,564)	(260,051)
Other expenditure	2(b)	(337,242)	(391,150)	(296,263)
		(11,403,636)	(12,795,711)	(11,106,436)
		(1,964,637)	(4,255,280)	(1,874,818)
Non-operating grants, subsidies and contributions	2(a)	1,997,059	4,997,052	803,436
Profit on asset disposals	11(a)	21,022	8,100	0
(Loss) on asset disposals	11(a)	(15,167)	(15,240)	(165,684)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		2,005,500	4,989,912	638,905
Net result for the period		40,863	734,632	(1,235,913)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	464,356
Total other comprehensive income for the period		0	0	464,356
Total comprehensive income for the period		40,863	734,632	(771,557)

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Governance		16,474	369	1,525
General purpose funding		6,727,893	5,669,993	6,678,041
Law, order, public safety		584,229	590,120	628,189
Health		100	7,130	7,658
Education and welfare		553	5,859	830
Housing		22,144	24,045	18,645
Community amenities		1,065,475	1,036,956	1,072,395
Recreation and culture		354,789	727,444	274,715
Transport		175,510	179,715	175,812
Economic services		164,843	153,874	142,092
Other property and services		326,989	144,926	231,716
		9,438,999	8,540,431	9,231,618
Expenses				
Governance		(1,030,819)	(1,153,838)	(975,062)
General purpose funding		(112,929)	(123,657)	(115,601)
Law, order, public safety		(1,109,595)	(1,198,592)	(1,189,997)
Health		(91,733)	(163,837)	(112,570)
Education and welfare		(172,124)	(195,474)	(191,325)
Housing		(22,632)	(21,939)	(19,524)
Community amenities		(1,676,452)	(1,831,169)	(1,651,807)
Recreation and culture		(2,524,605)	(3,107,158)	(2,423,449)
Transport		(3,646,367)	(4,035,383)	(3,518,304)
Economic services		(705,323)	(808,393)	(708,294)
Other property and services		(242,327)	(87,452)	(127,014)
		(11,334,906)	(12,726,892)	(11,032,947)
Finance Costs				
General purpose funding	2(b)	(6)	(100)	0
Community amenities		(8,404)	(8,428)	(12,871)
Recreation and culture		(58,957)	(58,940)	(60,014)
Other property and services		(1,363)	(1,351)	(604)
		(68,730)	(68,819)	(73,489)
		(1,964,637)	(4,255,280)	(1,874,818)
Non-operating grants, subsidies and contributions	2(a)	1,997,059	4,997,052	803,436
Profit on disposal of assets	11(a)	21,022	8,100	0
(Loss) on disposal of assets	11(a)	(15,167)	(15,240)	(165,684)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		2,005,500	4,989,912	638,905
Net result for the period		40,863	734,632	(1,235,913)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	464,356
Total other comprehensive income for the period		0	0	464,356
Total comprehensive income for the period		40,863	734,632	(771,557)

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	9,065,586	7,344,203
Trade and other receivables	6	415,131	438,869
Other financial assets	5(a)	0	8,976
Inventories	7	37,765	12,406
Contract assets	2(a)	86,610	57,858
Other assets	8	765	0
TOTAL CURRENT ASSETS		9,605,857	7,862,312
NON-CURRENT ASSETS			
Trade and other receivables	6	168,263	164,521
Other financial assets	5(b)	73,807	71,221
Property, plant and equipment	9	33,057,212	33,269,396
Infrastructure	10	167,064,912	167,613,835
Right-of-use assets	12(a)	102,224	135,483
TOTAL NON-CURRENT ASSETS		200,466,418	201,254,456
TOTAL ASSETS		210,072,275	209,116,768
CURRENT LIABILITIES			
Trade and other payables	14	932,704	702,296
Other liabilities	15	1,793,512	1,081,528
Lease liabilities	16(a)	40,354	37,927
Borrowings	17(a)	181,402	260,735
Employee related provisions	18	762,519	806,444
TOTAL CURRENT LIABILITIES		3,710,491	2,888,930
NON-CURRENT LIABILITIES			
Lease liabilities	16(a)	63,792	97,724
Borrowings	17(a)	1,680,729	1,549,631
Employee related provisions	18	53,711	57,794
TOTAL NON-CURRENT LIABILITIES		1,798,232	1,705,149
TOTAL LIABILITIES		5,508,723	4,594,079
NET ASSETS		204,563,552	204,522,689
EQUITY			
Retained surplus		113,808,659	113,047,268
Reserves - cash backed	4	3,569,848	4,290,376
Revaluation surplus	13	87,185,045	87,185,045
TOTAL EQUITY		204,563,552	204,522,689

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

		RESERVES			
	NOTE	RETAINED SURPLUS	CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2019		115,181,011	3,392,546	86,720,689	205,294,246
Comprehensive income					
Net result for the period		(1,235,913)	0	0	(1,235,913)
Other comprehensive income	13	0	0	464,356	464,356
Total comprehensive income		(1,235,913)	0	464,356	(771,557)
Transfers from reserves	4	682,818	(682,818)	0	0
Transfers to reserves	4	(1,580,648)	1,580,648	0	0
Balance as at 30 June 2020		113,047,268	4,290,376	87,185,045	204,522,689
Comprehensive income					
Net result for the period		40,863	0	0	40,863
Total comprehensive income		40,863	0	0	40,863
Transfers from reserves	4	1,674,328	(1,674,328)	0	0
Transfers to reserves	4	(953,800)	953,800	0	0
Balance as at 30 June 2021		113,808,659	3,569,848	87,185,045	204,563,552

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,698,401	4,662,388	4,627,255
Operating grants, subsidies and contributions		2,641,529	1,956,141	3,218,936
Fees and charges		1,658,066	1,565,718	1,599,002
Interest received		65,704	83,027	146,279
Goods and services tax received		514,126	428,150	381,230
Other revenue		217,363	151,594	209,464
		9,795,189	8,847,018	10,182,166
Payments				
Employee costs		(4,649,730)	(4,732,949)	(4,468,909)
Materials and contracts		(1,970,666)	(3,288,424)	(2,353,005)
Utility charges		(279,714)	(303,741)	(313,678)
Interest expenses		(68,737)	(68,819)	(73,489)
Insurance paid		(272,225)	(264,564)	(260,051)
Goods and services tax paid		(504,152)	(425,150)	(382,623)
Other expenditure		(335,980)	(389,990)	(298,572)
		(8,081,204)	(9,473,637)	(8,150,327)
Net cash provided by (used in) operating activities	19	1,713,985	(626,619)	2,031,839
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(1,041,013)	(3,780,518)	(701,148)
Payments for construction of infrastructure	10(a)	(2,046,195)	(3,835,439)	(1,153,363)
Non-operating grants, subsidies and contributions		2,843,831	4,144,527	803,436
Proceeds from financial assets at amortised cost - self supporting loans	17(b)	8,976	8,976	8,651
Proceeds from sale of property, plant & equipment	11(a)	228,725	314,760	50,409
Net cash provided by (used in) investment activities		(5,676)	(3,147,694)	(992,015)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(260,735)	(260,734)	(253,216)
Payments for principal portion of lease liabilities	16(b)	(38,691)	(37,933)	(13,166)
Proceeds from new borrowings	17(b)	312,500	312,500	0
Net cash provided by (used in) financing activities		13,074	13,833	(266,382)
Net increase (decrease) in cash held		1,721,383	(3,760,480)	773,442
Cash at beginning of year		7,344,203	7,344,203	6,570,761
Cash and cash equivalents at the end of the year	19	9,065,586	3,583,723	7,344,203

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

SHIRE OF BRIDGETOWN-GREENBUSHES
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	2,238,420	2,187,365	1,620,428
		2,238,420	2,187,365	1,620,428
Revenue from operating activities (excluding rates)				
Governance		16,474	369	1,525
General purpose funding		2,051,068	997,605	2,013,598
Law, order, public safety		584,229	593,120	628,189
Health		100	7,130	7,658
Education and welfare		553	5,859	830
Housing		22,144	24,045	18,645
Community amenities		1,066,457	1,039,556	1,072,395
Recreation and culture		354,789	727,944	274,715
Transport		195,550	181,715	175,812
Economic services		164,843	153,874	142,092
Other property and services		329,575	144,926	232,869
		4,785,782	3,876,143	4,568,328
Expenditure from operating activities				
Governance		(1,032,364)	(1,157,838)	(977,456)
General purpose funding		(112,935)	(123,757)	(115,601)
Law, order, public safety		(1,110,031)	(1,201,782)	(1,190,041)
Health		(91,733)	(163,837)	(112,570)
Education and welfare		(172,124)	(195,474)	(191,325)
Housing		(22,632)	(21,939)	(19,524)
Community amenities		(1,684,856)	(1,839,597)	(1,664,678)
Recreation and culture		(2,584,563)	(3,166,098)	(2,642,868)
Transport		(3,658,552)	(4,043,433)	(3,522,145)
Economic services		(705,323)	(808,393)	(708,294)
Other property and services		(243,690)	(88,803)	(127,618)
		(11,418,803)	(12,810,951)	(11,272,120)
Non-cash amounts excluded from operating activities	25(a)	2,569,819	2,680,398	4,813,568
Amount attributable to operating activities		(1,824,782)	(4,067,045)	(269,796)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,997,059	4,997,052	803,436
Proceeds from disposal of assets	11(a)	228,725	314,760	50,409
Proceeds from financial assets at amortised cost - self supporting loans	17(b)	8,976	8,976	8,651
Purchase of property, plant and equipment	9(a)	(1,041,013)	(3,780,518)	(701,148)
Purchase and construction of infrastructure	10(a)	(2,046,195)	(3,835,439)	(1,153,363)
		(852,448)	(2,295,169)	(992,015)
Amount attributable to investing activities		(852,448)	(2,295,169)	(992,015)
FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(260,735)	(260,734)	(253,216)
Proceeds from borrowings	17(c)	312,500	312,500	0
Payments for principal portion of lease liabilities	16(b)	(38,691)	(37,933)	(13,166)
Transfers to reserves (restricted assets)	4	(953,800)	(541,529)	(1,580,648)
Transfers from reserves (restricted assets)	4	1,674,328	2,217,522	682,818
Amount attributable to financing activities		733,602	1,689,826	(1,164,212)
Surplus/(deficit) before imposition of general rates		(1,943,628)	(4,672,388)	(2,426,023)
Total amount raised from general rates	24(a)	4,676,825	4,672,388	4,664,443
Surplus/(deficit) after imposition of general rates	25(b)	2,733,197	0	2,238,420

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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FOR THE YEAR ENDED 30 JUNE 2021

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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 Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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 27 to these financial statements.

INITIAL APPLICATION OF 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.

INITIAL APPLICATION OF ACCOUNTING STANDARDS (Continued)

These were:

- *AASB 1059 Service Concession Arrangements: Grantors*
- *AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

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

- Employee expenses
- Other financial assets
- Property, Plant and Equipment
- Infrastructure
- Right-of-use assets
- Lease liabilities
- Borrowing liabilities
- Provisions

2. REVENUE AND EXPENSES

(a) Revenue

Grant revenue

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

Operating grants, subsidies and contributions

General purpose funding	1,915,016	878,580	1,810,480
Law, order, public safety	544,201	540,770	594,201
Education and welfare	0	5,000	0
Recreation and culture	89,001	469,339	38,421
Transport	163,505	164,015	162,142
Economic services	35,000	40,000	0
	2,746,723	2,097,704	2,605,244

Non-operating grants, subsidies and contributions

Law, order, public safety	33,309	613,944	0
Community amenities	0	11,364	0
Recreation and culture	538,870	2,603,458	121,434
Transport	1,424,880	1,768,286	682,002
	1,997,059	4,997,052	803,436

Total grants, subsidies and contributions

	4,743,782	7,094,756	3,408,680
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Fees and charges

Governance	115	269	74
General purpose funding	70,600	26,250	53,661
Law, order, public safety	39,709	32,350	30,200
Health	100	7,130	7,658
Education and welfare	10	9	10
Housing	21,376	22,960	17,969
Community amenities	1,062,452	1,035,956	1,069,091
Recreation and culture	244,610	228,820	219,172
Transport	5,017	5,500	6,323
Economic services	129,446	113,474	141,521
Other property and services	67,367	63,000	64,553
	1,640,802	1,535,718	1,610,232

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Operating grants, subsidies and contributions	668,203	2,097,704	632,622
Fees and charges	1,493,581	1,426,638	1,494,552
Other revenue	252,045	61,457	90,086
Non-operating grants, subsidies and contributions	1,997,059	4,997,052	803,436
	4,410,888	8,582,851	3,020,696

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers included as a contract liability at the start of the period	245,847	239,181	133,588
Revenue from contracts with customers recognised during the year	2,167,982	3,346,618	2,083,672
Revenue from transfers intended for acquiring or constructing recognisable non financial assets held as a liability at the start of the period	835,681	1,080,648	266,901
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	1,161,378	3,916,404	536,535
	4,410,888	8,582,851	3,020,696

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	276,064		260,088
Contract assets	86,610		57,858
Contract liabilities from contracts with customers	(111,059)		(245,847)
Financial assets held from transfers for recognisable financial assets	1,682,453		835,681
Grant liabilities from transfers for recognisable non financial assets	(1,682,453)		(835,681)

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

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expend Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
General rates	4,676,825	4,672,388	4,664,443
Statutory permits and licences	134,720	99,830	106,202
Fines	12,501	9,250	9,478
	4,824,046	4,781,468	4,780,123

Other revenue

Reimbursements and recoveries	56,901	90,137	115,334
Other	252,045	61,457	90,086
	308,946	151,594	205,420

Interest earnings

Financial assets at amortised cost - self supporting loans	251	252	577
Interest on reserve funds	12,854	25,000	42,713
Rates instalment and penalty interest (refer Note 24(c))	31,528	27,775	45,043
Other interest earnings	21,070	30,000	57,946
	65,703	83,027	146,279

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Audit of the Annual Financial Report	23,750	22,750	22,750
Other services	1,960	5,000	1,400
	25,710	27,750	24,150

Interest expenses (finance costs)

Borrowings	17(b)	64,581	64,588	72,075
Other		6	100	0
Lease liabilities	16(b)	4,143	4,131	1,414
		68,730	68,819	73,489

Other expenditure

Elected Member expenses		103,065	125,619	114,894
Community grants and service agreements		129,431	160,000	156,861
Sundry expenses		104,746	105,531	24,508
		337,242	391,150	296,263

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Operating Grants and subsidies	Grant contracts with customers - with and without agreements and subsidies	Over time or no obligations. Dependant upon arrangement	Fixed term transfer for funds based on agreed milestones and reporting or not applicable. Dependant upon arrangement	Contract obligation if project not complete or not applicable. Dependant upon arrangement	Set by mutual agreement with customer or when cash is received. Dependant upon arrangement	Based on the progress of works to match performance obligations or on receipt of funds. Dependant upon arrangement	Returns limited to repayment of transactional price or not applicable. Dependant upon arrangement	Output method based on project milestone and/or completion date matched to performance obligations, or when asset is controlled. Dependant upon arrangement
Non-operating Grants	Construction or acquisition of recognisable non-financial assets	Over time	Fixed term transfer for funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transactional price	Output method based on project milestone and/or completion date matched to performance obligations
Fees and Charges	Charges made for council provided services, facility hire, fines, sale of good and licences	Single point in time and over time. Dependant upon fee	In full in advance or on normal credit trading terms. Dependant upon fee	Dependant upon good or service provided	Adopted by council annually, set by state legislation, or limited by legislation to the cost of provision, or set by mutual agreement with customers. Dependant upon fee	Based on timing of provision of associated goods or service	Returns limited to repayment of transactional price for non provision of service or faulty goods in accordance with Council policy or State Legislation	Output method based on provision of service or completion of works
Other Revenue	Other revenue that cannot be classified into the above categories	Single point in time and over time. Dependant upon fee	In full in advance or on normal credit trading terms. Dependant upon fee	Dependant upon good or service provided	Adopted by council annually, set by state legislation, or limited by legislation to the cost of provision, or set by mutual agreement with customers. Dependant upon fee	Based on timing of provision of associated goods or service	Returns limited to repayment of transactional price for non provision of service or faulty goods in accordance with Council policy or State Legislation	Output method based on provision of service or completion of works

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		9,065,586	7,344,203
Total cash and cash equivalents		9,065,586	7,344,203
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		5,538,938	4,433,807
		5,538,938	4,433,807
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash backed	4	3,171,092	3,208,848
Retentions, works/hire bonds and deposits	14	175,578	143,431
Contract liabilities from contracts with customers	15	111,059	245,847
Grants for transfers for recognisable non financial assets	15	1,682,453	835,681
Unspent grants, subsidies and contributions	4	86,256	0
Unspent loans	4 & 17(d)	312,500	0
Total restricted assets		5,538,938	4,433,807

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 with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH BACKED	2021	2021	2021	2021	2021	2021	2021	2021	2020	2020	2020	2020
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	185,080	843	0	185,923	185,080	1,442	0	186,522	182,136	2,944	0	185,080
(b) Plant Reserve	681,975	284,879	(479,704)	487,150	681,975	288,471	(685,500)	284,946	424,561	257,414	0	681,975
(c) Land and Building Reserve	574,343	110,632	0	684,975	574,343	4,473	(23,417)	555,399	714,400	34,353	(174,410)	574,343
(d) Bushfire Reserve	18,284	10,083	0	28,367	18,284	10,142	(7,500)	20,926	10,739	10,045	(2,500)	18,284
(e) Maranup Road Maintenance Reserve	5,341	24	0	5,365	5,341	42	0	5,383	5,256	85	0	5,341
(f) Subdivision Reserve	250,238	8,127	(24,286)	234,079	250,238	11,949	(24,286)	237,901	390,331	12,106	(152,199)	250,238
(g) Sanitation Reserve	100,131	456	0	100,587	100,131	780	(50,000)	50,911	65,647	34,484	0	100,131
(h) Recreation Centre Floor and Solar Reserve	203,391	10,926	0	214,317	203,391	11,584	0	214,975	190,315	13,076	0	203,391
(i) Refuse Site Post Closure Reserve	227,558	5,933	0	233,491	227,558	6,772	(43,000)	191,330	219,017	8,541	0	227,558
(j) Drainage Reserve	61,023	10,278	(3,550)	67,751	61,023	10,475	(8,850)	62,648	21,084	39,939	0	61,023
(k) Community Bus Replacement Reserve	56,189	5,255	0	61,444	56,189	5,438	0	61,627	50,374	5,815	0	56,189
(l) SBS Tower and Infrastructure Replacement Reserve	32,100	146	0	32,246	32,100	250	0	32,350	31,589	511	0	32,100
(m) Playground Equipment Reserve	34,126	6,250	0	40,376	34,126	4,116	0	38,242	30,497	3,629	0	34,126
(n) Swimming Pool Reserve	4,500	21	0	4,521	4,500	35	0	4,535	4,429	71	0	4,500
(o) Car Park Reserve	963	4	0	967	963	8	0	971	948	15	0	963
(p) ROMANS Reserve	0	0	0	0	0	0	0	0	4,721	8	(4,729)	0
(q) Building Maintenance Reserve	225,833	1,028	(7,262)	219,599	225,833	1,759	0	227,592	145,768	93,665	(13,600)	225,833
(r) Strategic Projects Reserve	135,970	10,462	0	146,432	135,970	11,059	(64,481)	82,548	98,934	41,536	(4,500)	135,970
(s) Matched Grants Reserve	51,697	10,234	(7,022)	54,909	51,697	10,403	(12,000)	50,100	38,293	20,528	(7,124)	51,697
(t) Aged Care Infrastructure Reserve	56,928	259	0	57,187	56,928	443	0	57,371	56,022	906	0	56,928
(u) Equipment Reserve	6,107	28	0	6,135	6,107	48	0	6,155	6,010	97	0	6,107
(v) Assets and GRV Valuation Reserve	99,253	32,452	(56,500)	75,205	99,253	32,773	(80,000)	52,026	57,656	41,597	0	99,253
(w) Bridgetown Leisure Centre Reserve	60,724	276	(20,000)	41,000	60,724	473	(20,000)	41,197	117,894	1,130	(58,300)	60,724
(x) Trails Reserve	26,630	5,121	0	31,751	26,630	5,207	0	31,837	21,286	5,344	0	26,630
(y) Light Fleet Vehicle Reserve	91,150	117,491	(81,612)	127,029	91,150	113,230	(117,840)	86,540	64,021	93,603	(66,474)	91,150
(aa) Prepaid Rates Reserve	0	0	0	0	0	0	0	0	30,097	53	(30,150)	0
(ab) Blackspot Works Reserve	20,194	10,092	0	30,286	20,194	10,157	0	30,351	10,032	10,162	0	20,194
(ac) Unspent Grants and Loans Reserve	1,080,648	312,500	(994,392)	398,756	1,080,648	0	(1,080,648)	0	400,489	848,991	(168,832)	1,080,648
	4,290,376	953,800	(1,674,328)	3,569,848	4,290,376	541,529	(2,217,522)	2,614,383	3,392,546	1,580,648	(682,818)	4,290,376

4. RESERVES - CASH BACKED (Continued)

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget 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	Anticipate	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	To be used for the purchase of major plant.
(c) Land and Building Reserve	Ongoing	To be used for the future acquisition of land and buildings.
(d) Bushfire Reserve	Ongoing	To be used for the purchase of district fire fighting equipment, buildings and fire fighting plant.
(e) Maranup Road Maintenance Reserve	Ongoing	To be used to maintain the section of Maranup Ford Road between the old and new entrances to the Talison Mine.
(f) Subdivision Reserve	Ongoing	To be used for the construction of sub-division feeder roads and road upgrades where it is a condition of planning or development approval.
(g) Sanitation Reserve	Ongoing	To be used for the provision of waste management services and waste facilities.
(h) Recreation Centre Floor and Solar Reserve	Ongoing	To be used to fund future timber floor and solar equipment replacements at the Bridgetown Leisure Centre.
(i) Refuse Site Post Closure Reserve	Ongoing	To be used to rehabilitate the Shire's refuse sites.
(j) Drainage Reserve	Ongoing	To be used for drainage upgrade works.
(k) Community Bus Replacement Reserve	Ongoing	To be used to purchase a replacement community bus.
(l) SBS Tower and Infrastructure Replacement Reserve	Ongoing	To be used for replacement of the SBS tower and associated infrastructure.
(m) Playground Equipment Reserve	Ongoing	To be used for replacement of playground equipment.
(n) Swimming Pool Reserve	2021/22	To be used for studies on the pool for life expectancy and upgrades required to enable its future usage.
(o) Car Park Reserve	Ongoing	To hold contributions for funding car park construction.
(p) ROMANS Reserve	2019/20	To be used to fund the take-up of roads condition information into ROMANS.
(q) Building Maintenance Reserve	Ongoing	To be used to fund capital improvements to council buildings and facilities.
(r) Strategic Projects Reserve	Ongoing	To be used to fund strategic planning actions and other strategic initiatives as determined by the Council.
(s) Matched Grants Reserve	Ongoing	To provide a funding mechanism for grants that require a matched funding component.
(t) Aged Care Infrastructure Reserve	Ongoing	To contribute to the construction of non-council aged care buildings.
(u) Equipment Reserve	Ongoing	To be used to fund the purchase of gym and exercise equipment.
(v) Assets and GRV Valuation Reserve	Ongoing	To be used to fund future property and infrastructure revaluations.
(w) Bridgetown Leisure Centre Reserve	Ongoing	To be used for the purpose of funding new initiatives at the Bridgetown Leisure Centre.
(x) Trails Reserve	Ongoing	To be used for funding of new local trail initiatives and projects.
(y) Light Fleet Vehicle Reserve	Ongoing	To be used for the purchase of light fleet vehicles.
(aa) Prepaid Rates Reserve	2019/20	To ensure funding is available in 2019/20 to offset the derecognition of prepaid rates as revenue due to the introduction of Accounting Standard AASB1058.
(ab) Blackspot Works Reserve	Ongoing	To provide a funding mechanism for Blackspot Grant projects that require a matched funding component.
(ac) Unspent Grants and Loans Reserve	Ongoing	To be used for the recording of unspent grant and loan funds.

SHIRE OF BRIDGETOWN-GREENBUSHES
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FOR THE YEAR ENDED 30 JUNE 2021

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

	2021	2020
	\$	\$
	0	8,976
	0	8,976

Other financial assets at amortised cost

Self supporting loans

	0	8,976
	0	8,976

(b) Non-current assets

Financial assets at fair value through profit and loss

	73,807	71,221
	73,807	71,221

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	73,807	71,221
	73,807	71,221

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 17(b) as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 26.

6. TRADE AND OTHER RECEIVABLES

	2021	2020
	\$	\$
Current		
Rates receivable	136,951	166,687
Trade and other receivables	276,064	260,088
GST receivable	1,047	6,469
Accrued interest on investments	1,069	5,624
Accrued interest on self supporting loans	0	1
	415,131	438,869
Non-current		
Pensioner's rates and ESL deferred	168,263	164,521
	168,263	164,521

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.

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 26.

Classification and subsequent measurement

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.

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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7. INVENTORIES

Current

Fuel and materials

	2021	2020
	\$	\$
	37,765	12,406
	37,765	12,406
	12,406	20,857
Inventories expensed during the year	(112,150)	(173,913)
Additions to inventory	137,509	165,462
Balance at end of year	37,765	12,406

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

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.

SHIRE OF BRIDGETOWN-GREENBUSHES
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FOR THE YEAR ENDED 30 JUNE 2021

8. OTHER ASSETS

Other assets - current

Prepayments

	2021	2020
	\$	\$
	765	0
	765	0

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Works in progress - buildings	Works in progress - land	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	5,251,581	127,551	23,060,318	28,439,450	140,680	4,722,592	17,265	0	33,319,987
Additions	133,909	0	383,413	517,322	36,431	134,451	3,800	9,144	701,148
(Disposals)	0	0	(158,305)	(158,305)	(1,100)	(56,688)	0	0	(216,093)
Revaluation increments / (decrements) transferred to revaluation surplus	199,010	12,381	252,965	464,356	0	0	0	0	464,356
Depreciation (expense)	0	(9,932)	(502,032)	(511,964)	(18,766)	(423,993)	0	0	(954,723)
Transfers	0	0	(28,014)	(28,014)	0	0	(17,265)	0	(45,279)
Balance at 30 June 2020	5,584,500	130,000	23,008,345	28,722,845	157,245	4,376,362	3,800	9,144	33,269,396
Comprises:									
Gross balance amount at 30 June 2020	5,584,500	130,000	23,008,345	28,722,845	176,011	4,798,912	3,800	9,144	33,710,712
Accumulated depreciation at 30 June 2020	0	0	0	0	(18,766)	(422,550)	0	0	(441,316)
Balance at 30 June 2020	5,584,500	130,000	23,008,345	28,722,845	157,245	4,376,362	3,800	9,144	33,269,396
Additions	54,742	15,989	59,937	130,668	12,616	865,404	32,325	0	1,041,013
(Disposals)	0	0	0	0	0	(222,870)	0	0	(222,870)
Depreciation (expense)	0	(6,876)	(510,666)	(517,542)	(23,244)	(489,541)	0	0	(1,030,327)
Transfers	9,144	0	0	9,144	0	0	0	(9,144)	0
Balance at 30 June 2021	5,648,386	139,113	22,557,616	28,345,115	146,617	4,529,355	36,125	0	33,057,212
Comprises:									
Gross balance amount at 30 June 2021	5,648,386	145,989	23,068,282	28,862,657	188,628	5,404,951	36,125	0	34,492,361
Accumulated depreciation at 30 June 2021	0	(6,876)	(510,666)	(517,542)	(42,011)	(875,596)	0	0	(1,435,149)
Balance at 30 June 2021	5,648,386	139,113	22,557,616	28,345,115	146,617	4,529,355	36,125	0	33,057,212

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2020	Price per hectare / market borrowing rate
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 2020	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 2020	Improvements to land using construction costs and current condition (Level 3), 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.

(ii) Cost

Furniture and equipment

Cost

Cost

Purchase cost

Plant and equipment

Cost

Cost

Purchase cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy.

Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF BRIDGETOWN-GREENBUSHES
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10. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances 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 - roads	Works in progress - drainage	Works in progress - other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	147,692,824	2,232,418	4,729,880	2,584,765	6,850,782	4,877,185	40,095	2,200	7,480	169,017,629
Additions	1,036,957	0	27,632	35,248	0	24,065	0	2,428	27,033	1,153,363
Depreciation (expense)	(1,967,885)	(63,570)	(92,245)	(149,258)	(178,596)	(150,882)	0	0	0	(2,602,436)
Transfers	40,095	0	0	0	0	45,279	(40,095)	0	0	45,279
Balance at 30 June 2020	146,801,991	2,168,848	4,665,267	2,470,755	6,672,186	4,795,647	0	4,628	34,513	167,613,835
Comprises:										
Gross balance at 30 June 2020	191,053,842	3,086,535	7,407,225	4,263,400	10,669,359	5,687,084	0	4,628	34,513	222,206,586
Accumulated depreciation at 30 June 2020	(44,251,851)	(917,687)	(2,741,958)	(1,792,645)	(3,997,173)	(891,437)	0	0	0	(54,592,751)
Balance at 30 June 2020	146,801,991	2,168,848	4,665,267	2,470,755	6,672,186	4,795,647	0	4,628	34,513	167,613,835
Additions	722,597	0	17,099	30,460	673,219	13,278	0	12,735	576,807	2,046,195
Depreciation (expense)	(1,957,193)	(63,570)	(92,590)	(150,864)	(178,596)	(152,305)	0	0	0	(2,595,118)
Transfers	0	0	0	0	0	16,881	0	0	(16,881)	0
Balance at 30 June 2021	145,567,395	2,105,278	4,589,776	2,350,351	7,166,809	4,673,501	0	17,363	594,439	167,064,912
Comprises:										
Gross balance at 30 June 2021	191,776,438	3,086,535	7,424,324	4,293,860	11,342,578	5,717,243	0	17,363	594,439	224,252,780
Accumulated depreciation at 30 June 2021	(46,209,043)	(981,257)	(2,834,548)	(1,943,509)	(4,175,769)	(1,043,742)	0	0	0	(57,187,868)
Balance at 30 June 2021	145,567,395	2,105,278	4,589,776	2,350,351	7,166,809	4,673,501	0	17,363	594,439	167,064,912

SHIRE OF BRIDGETOWN-GREENBUSHES
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FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

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

11. 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

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

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

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 zero cost or otherwise significantly less than fair value, 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 that are land, buildings, infrastructure and investment properties 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.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY (Continued)

Revaluation (Continued)

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 land, buildings, infrastructure, investment properties and vested improvements 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 roads from 1 July 2019

As a result of amendments to the Local Government (Financial Management) Regulations 1996, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with Local Government (Financial Management) Regulation 17A(2)(iv) is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

SHIRE OF BRIDGETOWN-GREENBUSHES
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11. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	0	0	0	0	0	0	0	0	158,305	0	0	(158,305)
Furniture and equipment	0	0	0	0	0	0	0	0	1,100	0	0	(1,100)
Plant and equipment	222,870	228,725	21,022	(15,167)	321,900	314,760	8,100	(15,240)	56,688	50,409	0	(6,279)
	222,870	228,725	21,022	(15,167)	321,900	314,760	8,100	(15,240)	216,093	50,409	0	(165,684)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2021	2020
	\$	\$
Plant and equipment	4,233	0
Infrastructure - roads	73,180	57,527
Infrastructure - parks & ovals	3,180	3,180
	80,593	60,707

(c) Temporarily Idle Assets

The carrying value of assets held by the Shire which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2021	2020
	\$	\$
Buildings - specialised	108,567	116,901
Plant and equipment	12,826	10,779
	121,393	127,680

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11. FIXED ASSETS

(d) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	6,876	6,605	9,932
Buildings - specialised	510,666	510,936	502,032
Furniture and equipment	23,244	19,427	18,766
Plant and equipment	489,541	570,994	423,993
Infrastructure - roads	1,957,193	1,964,296	1,967,885
Infrastructure - footpaths	63,570	63,570	63,570
Infrastructure - drainage	92,590	93,024	92,245
Infrastructure - parks & ovals	150,864	149,258	149,258
Infrastructure - bridges	178,596	178,596	178,596
Infrastructure - other	152,305	156,087	150,882
Right-of-use assets - plant and equipment	4,566	4,568	3,790
Right-of-use assets - furniture and equipment	35,103	35,103	9,544
	3,665,114	3,752,464	3,570,493

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.

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 the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life	Asset Class	Useful life
Buildings	30 to 120 Years	Infrastructure - Parks and ovals	15 to 50 Years
Furniture and equipment	4 to 15 Years	Infrastructure - Footpaths	40 to 50 Years
Plant and equipment	3 to 25 Years	Infrastructure - Drainage	80 Years
Infrastructure - Roads		Infrastructure - Other	
Formation	Not depreciated	Car parks pavement	60 Years
Sub base	90 to 240 Years	Car parks seal	25 Years
Base	40 to 80 Years	Street furniture	15 Years
Surface	30 to 50 Years	Bus shelters	15 Years
Kerbing	50 Years	Reservoirs and dams	50 Years
Subsoil drain	100 Years	Swimming pool infrastructure	50 Years
Stormwater culvert	50 to 80 Years	All other infrastructure	15 to 50 Years
Infrastructure - Bridges			
Road bridges	80 Years		
Pedestrian bridges	50 Years		

11. FIXED ASSETS (Continued)

(d) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation on revaluation

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.

12. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Right-of-use assets - plant and equipment \$	Right-of-use assets - furniture and equipment \$	Right-of-use assets Total
Balance at 1 July 2019	9,132	0	9,132
Additions	0	139,685	139,685
Depreciation (expense)	(3,790)	(9,544)	(13,334)
Balance at 30 June 2020	5,342	130,141	135,483
Additions	7,186	0	7,186
Gains/(losses) from sale and leaseback transactions	(776)	0	(776)
Depreciation (expense)	(4,566)	(35,103)	(39,669)
Balance at 30 June 2021	7,186	95,038	102,224

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual \$	2020 Actual \$
Depreciation expense on lease liabilities	(39,669)	(13,334)
Interest expense on lease liabilities	(4,143)	(1,414)
Gains/(losses) from sale and leaseback transactions	(776)	0
Total amount recognised in the statement of comprehensive income	(44,588)	(14,748)
Cash outflow from leases		
Lease principal repayments	(38,691)	(13,166)
Lease interest payments	(4,143)	(1,414)
Total cash outflow from leases	(42,834)	(14,580)

The Shire has not revalued the right of use assets relating to leased 'plant and equipment' and 'furniture and equipment' as the difference between the fair value and carrying amount is immaterial

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

12. LEASES (Continued)

(a) Right-of-Use Assets (Continued)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

12. LEASES (Continued)

(b) Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Less than 1 year	20,170	22,080	22,080
1 to 2 years	6,570	6,570	16,320
2 to 3 years	3,850	3,850	2,720
3 to 4 years	3,850	3,850	0
4 to 5 years	3,850	3,850	0
> 5 years	0	0	0
	38,290	40,200	41,120

The Shire leases the mezzanine level of the Bridgetown Leisure Centre and Lot 55 Rose Street (vacant land) to external parties with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate the consideration under the contract to each component.

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13. REVALUATION SURPLUS

	2021 Opening Balance	2021 Closing Balance	2020 Opening Balance	2020 Revaluation Increment	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$
Land and buildings	18,402,091	18,402,091	17,937,735	464,356	464,356	18,402,091
Furniture and equipment	112,984	112,984	112,984	0	0	112,984
Plant and equipment	313,272	313,272	313,272	0	0	313,272
Infrastructure - roads	63,326,586	63,326,586	63,326,586	0	0	63,326,586
Infrastructure - footpaths	1,166,620	1,166,620	1,166,620	0	0	1,166,620
Infrastructure - drainage	2,556,333	2,556,333	2,556,333	0	0	2,556,333
Infrastructure - parks & ovals	760,959	760,959	760,959	0	0	760,959
Infrastructure - bridges	73,684	73,684	73,684	0	0	73,684
Infrastructure - other	472,516	472,516	472,516	0	0	472,516
	87,185,045	87,185,045	86,720,689	464,356	464,356	87,185,045

SHIRE OF BRIDGETOWN-GREENBUSHES
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14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued salaries and wages
 Retentions, works/hire bonds and deposits
 Accrued interest on long term borrowings

	2021	2020
	\$	\$
	684,318	374,734
	72,581	76,999
	0	106,898
	175,578	143,431
	227	234
	932,704	702,296

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 of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

Prepaid rates

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

15. OTHER LIABILITIES

Current

Contract liabilities
 Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

2021	2020
\$	\$
111,059	245,847
1,682,453	835,681
1,793,512	1,081,528

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
111,059	1,682,453
111,059	1,682,453

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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16. LEASE LIABILITIES

(a) Lease Liabilities	2021	2020
	\$	\$
Current	40,354	37,927
Non-current	63,792	97,724
	104,146	135,651

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	30 June 2021					30 June 2021				30 June 2020				
					Actual Lease Principal	Actual New Leases	Actual Lease Repayments	Actual Lease Outstanding	Actual Lease Repayments	Budget Lease Principal	Budget Lease Repayments	Budget Lease Outstanding	Budget Lease Repayments	Actual Lease Principal	Actual New Leases	Actual Lease Repayments	Actual Lease Outstanding	Actual Lease Repayments
					1 July 2020					1 July 2020				1 July 2019				
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																		
Gym Equipment	003	Macquarie Bank Ltd	3.45%	48 mths	95,161	0	(24,211)	70,950	(2,780)	95,161	(24,211)	70,950	(2,780)	0	101,116	(5,955)	95,161	(810)
Other property and services																		
2015 Toyota Landcruiser	001	Custom Service Leasing	1.11%	24 mths	5,322	0	(5,322)	0	(48)	5,327	(4,564)	763	(36)	9,132	0	(3,810)	5,322	(68)
2015 Toyota Landcruiser	001.1	Custom Service Leasing	0.60%	15 mths	0	7,186	0	7,186	0	0	0	0	0	0	0	0	0	0
Photocopiers and Printers	002	Maia Financial Pty Ltd	4.45%	48 mths	35,168	0	(9,158)	26,010	(1,315)	35,168	(9,158)	26,010	(1,315)	0	38,569	(3,401)	35,168	(536)
					135,651	7,186	(38,691)	104,146	(4,143)	135,656	(37,933)	97,723	(4,131)	9,132	139,685	(13,166)	135,651	(1,414)

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17. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	\$	\$
Current	181,402	260,735
Non-current	1,680,729	1,549,631
	1,862,131	1,810,366

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2021					30 June 2021					30 June 2020			
				Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
				Principal	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding	Principal	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding	Principal	Principal Repayments	Interest Repayments	Principal Outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities																	
Landfill Site (Track Loader)	108	WATC*	4.13%	50,302	0	(24,637)	(1,821)	25,665	50,302	0	(24,637)	(1,826)	25,665	73,952	(23,650)	(2,807)	50,302
Landfill Site New Cell	113	WATC*	2.28%	104,585	0	(104,585)	(1,786)	0	104,585	0	(104,585)	(1,792)	0	206,825	(102,240)	(4,130)	104,585
Liquid and Inert Waste Sites	114	WATC*	2.73%	73,943	0	(23,983)	(1,852)	49,960	73,943	0	(23,982)	(1,856)	49,961	97,284	(23,341)	(2,494)	73,943
Landfill Cell Extension	115	WATC*	1.61%	80,636	0	(19,677)	(1,214)	60,959	80,636	0	(19,677)	(1,219)	60,959	100,000	(19,364)	(1,527)	80,636
Liquid Waste Facility	116	WATC*	1.96%	90,855	0	(9,325)	(1,732)	81,530	90,855	0	(9,325)	(1,735)	81,530	100,000	(9,145)	(1,913)	90,855
Recreation and culture																	
Bridgetown Swimming Pool	112	WATC*	4.04%	1,401,069	0	(69,552)	(55,900)	1,331,517	1,401,069	0	(69,552)	(55,908)	1,331,517	1,467,894	(66,825)	(58,627)	1,401,069
Youth Precinct Redevelopment	117	WATC*	1.49%	0	189,500	0	(15)	189,500	0	189,500	0	0	189,500	0	0	0	0
Bridgetown Civic Centre Revitalisation	118	WATC*	1.49%	0	123,000	0	(10)	123,000	0	123,000	0	0	123,000	0	0	0	0
				1,801,390	312,500	(251,759)	(64,330)	1,862,131	1,801,390	312,500	(251,758)	(64,336)	1,862,132	2,045,955	(244,565)	(71,498)	1,801,390
Self Supporting Loans																	
Recreation and culture																	
Bridgetown Bowling Club	110	WATC*	3.73%	8,976	0	(8,976)	(251)	0	8,976	0	(8,976)	(252)	0	17,627	(8,651)	(577)	8,976
				8,976	0	(8,976)	(251)	0	8,976	0	(8,976)	(252)	0	17,627	(8,651)	(577)	8,976
				1,810,366	312,500	(260,735)	(64,581)	1,862,131	1,810,366	312,500	(260,734)	(64,588)	1,862,132	2,063,582	(253,216)	(72,075)	1,810,366

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

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17. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2021 Actual	2021 Budget	2021 Actual	2021 Budget		
Youth Precinct Redevelopment	WATC*	Debenture	10	1.49%	\$ 189,500	\$ 189,500	\$ 0	\$ (189,500)	\$ 22,318	\$ 189,500
Bridgetown Civic Centre Revitalisation	WATC*	Debenture	10	1.49%	\$ 123,000	\$ 123,000	\$ 0	\$ (123,000)	\$ 14,486	\$ 123,000
* WA Treasury Corporation					\$ 312,500	\$ 312,500	\$ 0	\$ (312,500)	\$ 36,804	\$ 312,500

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2020	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2021
Youth Precinct Redevelopment	29/06/2021	\$ 0	\$ 189,500	\$ 0	\$ 189,500
Bridgetown Civic Centre Revitalisation	29/06/2021	\$ 0	\$ 123,000	\$ 0	\$ 123,000
* WA Treasury Corporation		\$ 0	\$ 312,500	\$ 0	\$ 312,500

(e) Undrawn Borrowing Facilities
 Credit Standby Arrangements

	2021	2020
Bank overdraft limit	\$ 0	\$ 0
Bank overdraft at balance date	\$ 0	\$ 0
Credit card limit	\$ 10,000	\$ 5,000
Credit card balance at balance date	\$ (2,308)	\$ 0
Total amount of credit unused	\$ 7,692	\$ 5,000
Loan facilities		
Loan facilities - current	\$ 181,402	\$ 260,735
Loan facilities - non-current	\$ 1,680,729	\$ 1,549,631
Lease liabilities - current	\$ 40,354	\$ 37,927
Lease liabilities - non-current	\$ 63,792	\$ 97,724
Total facilities in use at balance date	\$ 1,966,277	\$ 1,946,017
Unused loan facilities at balance date	\$ 312,500	NIL

17. INFORMATION ON BORROWINGS (Continued)

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.

Risk

Information regarding exposure to risk can be found at Note 26.

18. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	319,060	487,384	806,444
Non-current provisions	0	57,794	57,794
	<u>319,060</u>	<u>545,178</u>	<u>864,238</u>
Additional provision	320,816	61,964	382,780
Amounts used	(323,585)	(116,288)	(439,873)
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate and probability factors	1,016	8,069	9,085
Balance at 30 June 2021	<u>317,307</u>	<u>498,923</u>	<u>816,230</u>
Comprises			
Current	317,307	445,212	762,519
Non-current	0	53,711	53,711
	<u>317,307</u>	<u>498,923</u>	<u>816,230</u>

	2021	2020
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	\$ 318,446	\$ 293,584
More than 12 months from reporting date	490,584	563,454
Expected reimbursements from other WA local governments	7,200	7,200
	<u>816,230</u>	<u>864,238</u>

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

18. EMPLOYEE RELATED PROVISIONS (Continued)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other long-term employee benefits

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

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

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.

19. 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:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	9,065,586	3,583,723	7,344,203
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	40,863	734,632	(1,235,913)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(2,586)	0	(1,153)
Depreciation on non-current assets	3,665,114	3,752,464	3,570,493
(Profit)/loss on asset disposals	(5,855)	7,140	165,684
Loss from sale and leaseback transactions	776	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	19,996	60,001	(117,608)
(Increase)/decrease in other assets	(765)	0	560
(Increase)/decrease in inventories	(25,359)	(8,000)	8,451
(Increase)/decrease in contract assets	(28,752)	49,559	(57,858)
Increase/(decrease) in payables	230,408	12,760	(131,514)
Increase/(decrease) in employee provisions	(48,008)	(10,000)	(46,906)
Increase/(decrease) in other liabilities	711,984	(1,080,648)	681,039
Non-operating grants, subsidies and contributions	(2,843,831)	(4,144,527)	(803,436)
Net cash from operating activities	1,713,985	(626,619)	2,031,839

20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	17,312	19,024
General purpose funding	8,778	8,745
Law, order, public safety	3,911,681	4,075,988
Health	1,230	1,750
Education and welfare	663,630	680,839
Housing	699,840	697,094
Community amenities	6,323,885	6,474,704
Recreation and culture	26,847,641	26,747,022
Transport	155,779,761	156,593,958
Economic services	918,262	979,451
Other property and services	14,523,366	12,408,496
Unallocated	376,889	429,697
	<u>210,072,275</u>	<u>209,116,768</u>

22. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Shire President			
President's annual allowance	7,750	7,750	5,949
Meeting attendance fees	9,300	9,300	9,801
Annual allowance for ICT expenses	1,878	1,878	2,087
	18,928	18,928	17,837
Deputy Shire President			
Deputy President's annual allowance	1,938	1,938	1,487
Meeting attendance fees	7,750	7,750	6,018
Annual allowance for ICT expenses	1,878	1,878	1,459
	11,566	11,566	8,964
Councillor 3			
Meeting attendance fees	7,750	7,750	8,611
Annual allowance for ICT expenses	1,878	1,878	2,087
	9,628	9,628	10,698
Councillor 4			
Meeting attendance fees	7,750	7,750	8,611
Annual allowance for ICT expenses	1,878	1,878	2,087
	9,628	9,628	10,698
Councillor 5			
Meeting attendance fees	7,750	7,750	8,611
Annual allowance for ICT expenses	1,878	1,878	2,087
	9,628	9,628	10,698
Councillor 6			
Meeting attendance fees	7,750	7,750	6,018
Annual allowance for ICT expenses	1,878	1,878	1,459
	9,628	9,628	7,477
Councillor 7			
Meeting attendance fees	7,750	7,750	9,143
President's allowance	0	0	2,662
Annual allowance for ICT expenses	1,878	1,878	2,087
	9,628	9,628	13,892
Councillor 8			
Meeting attendance fees	7,750	7,750	6,018
Annual allowance for ICT expenses	1,878	1,878	1,459
	9,628	9,628	7,477
Councillor 9			
Meeting attendance fees	7,750	7,750	8,611
Deputy President's allowance	0	0	666
Annual allowance for ICT expenses	1,878	1,878	2,087
	9,628	9,628	11,364
Retired Councillor 1			
Meeting attendance fees	0	0	2,593
Annual allowance for ICT expenses	0	0	628
	0	0	3,221
Retired Councillor 2			
Meeting attendance fees	0	0	2,593
Annual allowance for ICT expenses	0	0	628
	0	0	3,221
Various Councillors			
Travel expenses reimbursed	0	1,000	0
	0	1,000	0
	97,890	98,890	105,547

22. ELECTED MEMBERS REMUNERATION (Continued)

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
President's allowance	7,750	7,750	8,611
Deputy President's allowance	1,938	1,938	2,153
Meeting attendance fees	71,300	71,300	76,628
Annual allowance for ICT expenses	16,902	16,902	18,155
Travel expenses reimbursed	0	1,000	0
	97,890	98,890	105,547

23. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

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

	2021 Actual	2020 Actual
	\$	\$
Short-term employee benefits	588,404	549,450
Post-employment benefits	63,149	60,017
Other long-term benefits	59,457	58,157
	711,010	667,624

Short-term employee benefits

These amounts include all salary, 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 at Note 22.

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:

	2021 Actual	2020 Actual
	\$	\$
Sale of goods and services	29,775	21,202

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.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF BRIDGETOWN-GREENBUSHES
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24. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
Shire	0.087045	1,760	28,233,720	2,457,604	11,278	937	2,469,819	2,457,604	10,000	1,000	2,468,604	2,424,043
Unimproved valuations												
Shire Rural	0.006220	480	186,915,000	1,162,611	(373)	625	1,162,863	1,162,611	0	0	1,162,611	1,162,377
Mining	0.071478	12	994,855	71,110	1,923	0	73,033	71,110	0	0	71,110	72,458
Sub-Total		2,252	216,143,575	3,691,325	12,828	1,562	3,705,715	3,691,325	10,000	1,000	3,702,325	3,658,878
Minimum payment	Minimum \$											
Gross rental valuations												
Shire	942.00	720	3,830,749	678,240	2,725	783	681,748	678,240	0	0	678,240	709,326
Unimproved valuations												
Shire Rural	1,168.00	253	33,962,000	295,504	(2,262)	(1,354)	291,888	295,504	0	0	295,504	290,769
Mining	523.00	11	31,574	5,753	1,109	46	6,908	5,753	0	0	5,753	6,860
Sub-Total		984	37,824,323	979,497	1,572	(525)	980,544	979,497	0	0	979,497	1,006,955
		3,236	253,967,898	4,670,822	14,400	1,037	4,686,259	4,670,822	10,000	1,000	4,681,822	4,665,833
Discounts/concessions (Note 24(b))							(9,434)				(9,434)	(1,390)
Total amount raised from general rate							<u>4,676,825</u>				<u>4,672,388</u>	<u>4,664,443</u>

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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24. RATING INFORMATION (Continued)

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

While Council does not provide a discount for early payment of rates, it did offer the following prize for the early payment of rates in full by the due date of 9 October 2020:

- \$600 Community Cash Vouchers (Provided by the Shire of Bridgetown-Greenbushes)

Waivers or Concessions

Rate or Fee and
 Charge to which
 the Waiver or
 Concession is Granted

	Type	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$
Landfill Site Maintenance (WARR Act Rate)	Concession	100%		14,773	15,895	16,575
UV Rural rate	Concession	10%		1,412	1,412	1,390
UV Rural rate	Concession		Various	8,022	8,022	0
Hall Hire	Waiver		Various	1,852	3,500	1,636
Rates	Write-Off		Various	114	100	60
Sundry Debtors	Write-Off		Various	74	0	323
				26,247	28,929	19,984

24. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs (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 (WARR Act Rate)	Owners of multiple vacant properties	Recognises that owners of multiple vacant properties would generate less landfill requirements than if the land was developed.	In recognition of reduced landfill usage by owners of multiple vacant properties, 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.
UV Rural rate	Properties previously rated in the 'UV Urban Farmland' differential rating category	Recognises the higher values applied to properties within the townsite as opposed to land outside of the townsite	Council ceased the 'UV Urban Farmland' farmland differential rating category. The properties previously rated in the category were previously rated with a 15% reduction in the rate in the dollar compared to 'UV Rural' rated properties. Council now applies a concession to these properties that will be reduced by 5% in each subsequent rating year.
Hall Hire	Community groups/organisations	Support Community groups/organisations	Council considers that support of these groups affords an overall benefit to the community.

24. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates (no payment plan) Interest Rates	Unpaid Rates (payment plan with full payment of rates by 30/06/2021) Interest Rates
		\$	%	%	%
Option One					
Single full payment	9/10/2020	0	0.00%	8.00%	5.50%
Option Two					
First instalment	9/10/2020	0	3.00%	8.00%	5.50%
Second instalment	9/12/2020	0	3.00%	8.00%	5.50%
Third instalment	9/02/2021	0	3.00%	8.00%	5.50%
Fourth instalment	9/04/2021	0	3.00%	8.00%	5.50%

In response to the COVID-19 pandemic Council has adopted Policy F.24 - COVID-19 Financial Hardship. Under that policy and in line with Local Government (COVID-19 Response) Order 2020, excluded persons were not charged the above interest on instalments or overdue rates.

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Interest on unpaid rates	22,921	18,775	28,518
Interest on instalment plan	8,607	9,000	16,525
Charges on instalment plan	0	0	23,525
	31,528	27,775	68,568

25. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget	2019/20
	Note	(30 June 2021 Carried Forward)	(30 June 2020 Carried Forward)
		\$	\$
(a) Non-cash amounts excluded from operating activities			
<p>The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 32.</p>			
Adjustments to operating activities			
Less: Profit on asset disposals	11(a)	(21,022)	(8,100)
Less: Movement in liabilities associated with restricted cash		(1,079,805)	1,083,592
Less: Fair value adjustments to financial assets at fair value through profit and loss		(2,586)	(1,153)
Movement in pensioner deferred rates (non-current)		(3,742)	(16,347)
Movement in employee benefit provisions (non-current)		(4,083)	11,299
Add: Loss from sale and leaseback transactions	12(a)	776	0
Add: Loss on disposal of assets	11(a)	15,167	165,684
Add: Depreciation on non-current assets	11(d)	3,665,114	3,570,493
Non cash amounts excluded from operating activities		2,569,819	4,813,568
(b) Surplus/(deficit) after imposition of general rates			
<p>The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.</p>			
Adjustments to net current assets			
Less: Reserves - cash backed	4	(3,569,848)	(4,290,376)
Less: Financial assets at amortised cost - self supporting loans	5(a)	0	(8,976)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	17(a)	181,402	260,735
- Current portion of contract liability held in reserve		0	1,080,648
- Current portion of lease liabilities	16(a)	40,354	37,927
- Employee benefit provisions		185,923	185,080
Total adjustments to net current assets		(3,162,169)	(2,734,962)
Net current assets used in the Rate Setting Statement			
Total current assets		9,605,857	7,862,312
Less: Total current liabilities		(3,710,491)	(2,888,930)
Less: Total adjustments to net current assets		(3,162,169)	(2,734,962)
Net current assets used in the Rate Setting Statement		2,733,197	2,238,420

26. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

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 finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.12%	9,065,586	7,572,821	1,490,815	1,950
2020					
Cash and cash equivalents	0.70%	7,344,203	2,652,395	4,689,858	1,950

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss	90,656	73,442

* Holding all other variables constant

26. FINANCIAL RISK MANAGEMENT (Continued)

(a) Interest rate risk (Continued)

Borrowings

Borrowings are 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 Shire does not consider there to be any interest rate risk in relation to borrowings.

Details of interest rates applicable to each borrowing may be found at Note 17(b).

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. 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 encourage payment.

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 24 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

No expected credit loss was forecast on 30 June 2020 and 30 June 2021 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates. The assessment undertaken considered the potential impacts of COVID-19 on payment of rates.

26. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade receivables					
Expected credit loss	0.09%	0.23%	0.40%	0.74%	
Gross carrying amount	207,139	2,174	34,682	32,069	276,064
Loss allowance	177	5	139	236	557
30 June 2020					
Trade receivables					
Expected credit loss	0.24%	0.22%	0.00%	18.82%	
Gross carrying amount	254,740	1,831	0	3,517	260,088
Loss allowance	615	4	0	662	1,281

The loss allowances calculated as at 30 June 2021 and 30 June 2020 are immaterial and were not recognised in the accounts.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

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 if required.

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Payables	932,704	0	0	932,704	932,704
Borrowings	243,472	748,732	1,331,096	2,323,300	1,862,131
Contract liabilities	1,793,513	0	0	1,793,513	1,793,512
Lease liabilities	43,235	65,668	0	108,903	104,146
	3,012,924	814,400	1,331,096	5,158,420	4,692,493
2020					
Payables	702,296	0	0	702,296	702,296
Borrowings	325,332	686,909	1,298,842	2,311,083	1,810,366
Contract liabilities	1,081,528	0	0	1,081,528	1,081,528
Lease liabilities	42,058	102,454	0	144,512	135,651
	2,151,214	789,363	1,298,842	4,239,419	3,729,841

27. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Visitor Centre Accommodation Bookings	24,724	106,052	(117,424)	13,352
Other Visitor Centre Commission Sales	76	2,087	(2,004)	159
South West Coach Lines - Ticket Sales	102	1,272	(1,374)	0
TransWA - Ticket Sales	149	7,175	(6,804)	520
Overcharge TransWA Ticket	21	0	0	21
Accommodation Payment Returned	231	0	0	231
Cemetery Fees	703	0	0	703
	26,006	116,586	(127,606)	14,986

28. CONTINGENT LIABILITIES

There were no known contingent liabilities as at 30 June 2021.

29. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the reporting date that impact on the financial statements.

30. INITIAL APPLICATION OF AUSTRALIAN 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.

These were:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Materiality

The adoption of these standards had no material impact on the financial report.

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

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.

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.

31. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Fair value hierarchy (continued)

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 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 end of the reporting period.

32. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>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.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	<p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p>
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	<p>Food quality, pest control, and support the operation of child health clinics.</p>
<p>EDUCATION AND WELFARE</p> <p>To support disadvantaged persons, the elderly, children and youth.</p>	<p>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.</p>
<p>HOUSING</p> <p>Help ensure adequate housing.</p>	<p>Maintenance of staff and rental housing.</p>
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	<p>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.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of halls, the leisure centre and various reserves; operation of library, heritage facilities and cultural activities.</p>
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	<p>Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and parking control.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and improve its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, economic development, building control, (agricultural) noxious weeds management and water standpipes.</p>

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

33. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	2.62	2.32	2.19
Asset consumption ratio	0.77	0.75	0.76
Asset renewal funding ratio	1.07	1.18	1.15
Asset sustainability ratio	0.60	0.30	0.71
Debt service cover ratio	4.83	4.72	3.74
Operating surplus ratio	(0.30)	(0.31)	(0.35)
Own source revenue coverage ratio	0.57	0.58	0.57

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	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Bridgetown-Greenbushes

To the Councillors of the Shire of Bridgetown-Greenbushes

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Bridgetown-Greenbushes (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, 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
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Bridgetown-Greenbushes:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 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

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing

internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire'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 the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my 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 my 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. 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.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

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

- (i) In my opinion, the following material matters indicate a significant adverse trend in the financial position of the Shire:
 - a) The Asset Sustainability Ratio as reported in Note 33 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' (DLGSCI) standard of 0.8 for the last three financial years; and
 - b) The Operating Surplus Ratio as reported in Note 33 of the annual financial report is below the DLGSCI standard of zero for the past three financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Bridgetown-Greenbushes for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire'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.



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
23 November 2021