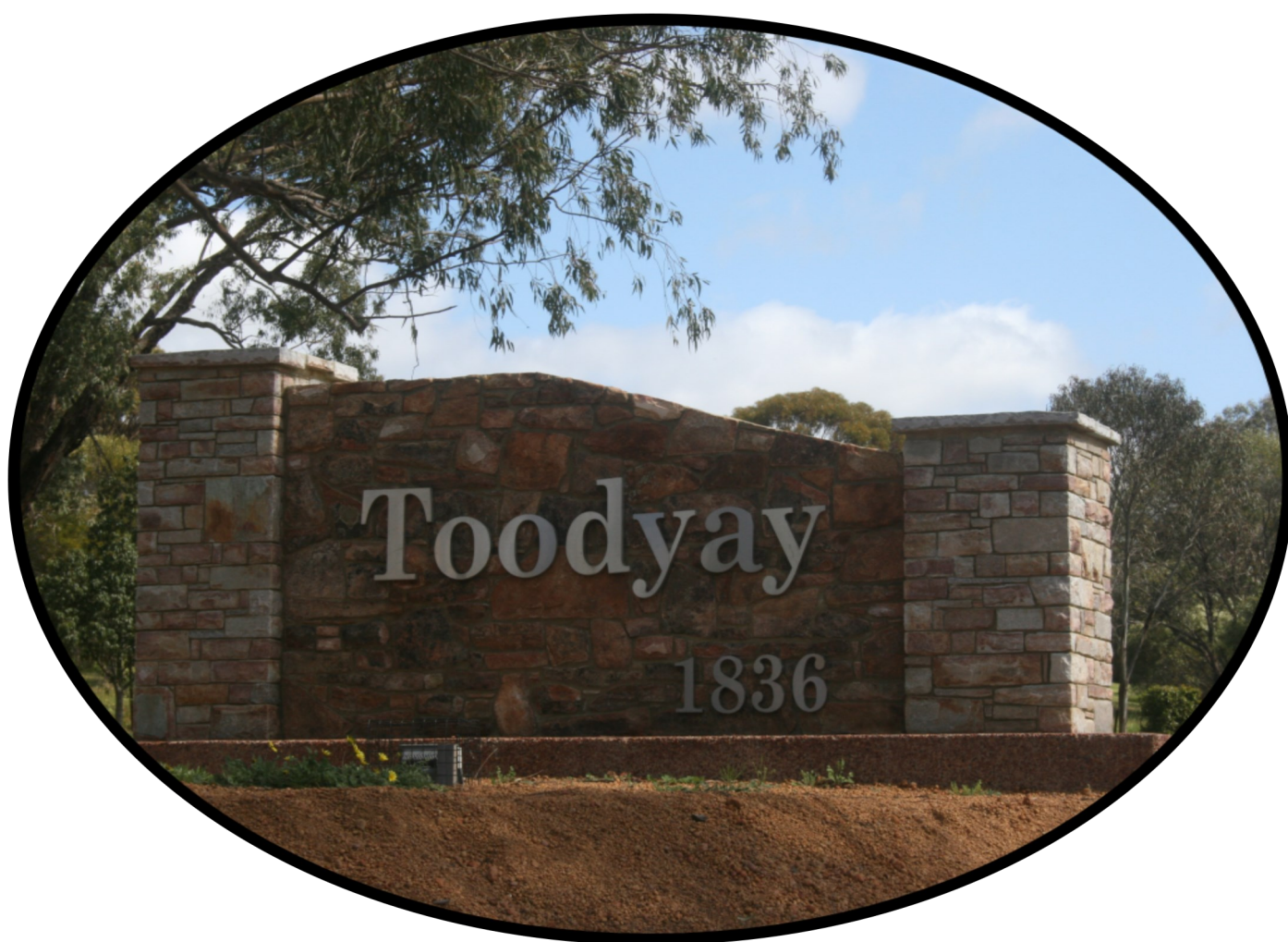




2015/2016

Annual Report

Adopted by Council on 22 November 2016
(Resolution No. 125/11/16)



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Shire President Foreword

This Annual Report gives an overview of the Shire of Toodyay's activities throughout the 2015/2016 financial year.

I am once again able to report that the past year has been a productive period for the Shire with Council and Staff continuing to implement actions identified within the Strategic Community Plan adopted by Council in May 2013 and within the constraints of the 2015/2016 Annual Budget adopted by Council on 28 July 2015. Overall budgeted rate revenue was increased by 6.40% to \$5.8 million dollars. This percentage increase is substantially less than the 10% increase of 2014/2015 and reflects Council's desire to reduce the size of rate increases while continuing its commitment to both responsible financial management as well as a determination to continue to provide and improve services and infrastructure.

The budget was premised on the expectation of grant funds to assist with capital works and new infrastructure. With both State and Federal governments continuing to keep a tight reign on allocations to local government, it was with some relief that we were able to obtain sufficient grants to allow for a works program that ensured that our works crews were working at full capacity for the whole year. Several projects were also outsourced to private local contractors because of capacity constraints. Once again I thank our works crews for completing a rather ambitious construction and maintenance program on time and within budget. The Manager of Works and Services, Mr Les Vidovich and his team are to be congratulated on the success of their grant applications that not only enabled the 2015/2016 works program but also helps to set up the basis of next years program.

Details of the budget and the Shires financial position are contained within the Corporate Services section of this annual report and I thank the Manager of Corporate Services Ms Cherie Delmage and her staff for preparing their extremely comprehensive overview of the financial health of the Shire of Toodyay for the financial year ending 30th June 2016.

Corporate Services also commenced a review of the Shires rating system to determine the method of valuation to be used for rating of properties within the Shire. This rating review was first proposed in the year 2000. Initially properties of less than 15ha were reviewed to determine if they should be rated on the basis of unimproved value because they are predominantly used for rural purposes or assessed on Gross rental values. Council resolved in June 2015 to recommend to the Minister for Local Government that 1923 properties of a size of less than 15ha be changed to GRV. The next phase of the rates review will be assessment of properties between the size of 15ha. to 40ha.

The Community Development team, headed by Mrs Audrey Bell continued to explore and enhance all avenues to attract visitors to Toodyay. Council recognises that tourism is an increasingly important driver of economic growth not only within the town, but throughout the Shire as a whole. One significant event this year was the flow on from Toodyay winning the National Tidy Towns Award in 2015. Winning the award allowed Toodyay to host the National Tidy Towns Award Presentations in March 2016.

Community Development worked with the Toodyay Tidy Towns Committee to organise activities held over two days culminating in a Gala dinner for delegates from all Australian states. The attendance of her excellency the Hon Kerry Sanderson at the dinner and awards presentations night added to the success of this event.

As well as events and visitations, Community Development were also tasked with organising the construction of the Entry Statement and Information Bay Structure along with the construction of Sheds and supporting infrastructure for the Community Depot on Railway Road at the site of the former West Toodyay Railway Station.



Shire President Foreword

Council formally adopted the draft Sport and Recreation Master Plan for the construction of a multi-purpose sport and recreation precinct adjacent to the Toodyay District High School.

In July 2015 the CEO applied on Council's behalf for grant funding of \$10,000,000 under Round 2 of the Federal National Stronger Regions Fund (NSRF) however, we received advice in December 2015 that our application was unsuccessful. Feedback from NSRF indicated that our application was strong enough to warrant applying again under Round 3 opening in March 2016.

A strengthened application was submitted with results to be announced in July 2016 however the Prime Minister's decision to call an early Federal Election and the resulting caretaker mode of government has cast doubt on the timing of decisions and perhaps the future of NSRF. The stark reality is that significant external funding is required to support this project. This mammoth project cannot be funded solely by rating properties.

Council remains committed to bringing Toodyay's Sport and Recreation Facilities up to a comparable standard to those of other Shires within our region and to this end we will continue to explore all other avenues of funding, on Federal, State and Regional levels.

The Planning and Development section under the management of Mr Graeme Bissett was again working to capacity this year. Planning and Building applications, mainly for residential development and ancillary infrastructure were on a par with last year. The Planning Department have spent a considerable amount of time reviewing our current Local Planning Scheme (LPS 4) with a view to presenting a new draft scheme to Council and the Western Australian Planning Commission prior to releasing for community consultation.

A review of Council's Land and Building Assets was conducted to ascertain the need for rationalisation of underutilised assets. This process will be ongoing with recommendations to come to council for consideration.

October 2015 saw five Councillors up for re-election. All five nominated for a further four year term, along with nominations from six other new candidates. Elections were held on October 17th resulting in a substantial change to the makeup of Council. Crs Madacsi, McCann, Firms and Lloyd were unsuccessful in the ballot and were replaced by Mr Eric Twine, Mrs Kate Wood, Mr Rob Welburn and Mrs Judy Dow. Cr Sally Craddock was the only nominee Councillor to be re-elected.

All newly elected Councillors attended WALGA training days throughout the early part of 2016. Subsequent to the October elections, I was re-instated for a further two year term as Shire President. Cr Therese Chitty was elected as Deputy President. I thank former Deputy President, Bethan Lloyd for her support during my previous two years as Shire President.

Since the formation of what may be regarded as a new team as a result of the October Bi-Annual local government elections, Council has continued to work effectively in its governance and decision-making role in the best overall interests of our community. I thank all Councillors for their support and continuing representation on behalf of the residents of our Shire.

I once again thank the CEO and his Management Team for their support of me personally throughout another extremely busy year, and I again thank them on behalf of Council for continuing to promote the goals, aims and objectives of the Shire of Toodyay.

Council – Elected Members



Cr David Dow
Shire President
Central Ward

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Deputy Shire President
East Ward

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Cr Brian Rayner
North Ward

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Cr Judy Dow
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Cr Sally Craddock
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Cr Eric Twine
North Ward

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Cr Rob Welburn
West Ward

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Chief Executive Officer

We have completed another interesting and eventful year in Toodyay. As both a Shire employee and a Toodyay resident, I thank the community for its ongoing support and encouragement. As I have indicated on many previous occasions, I consider this industry a vocation rather than a career and delivering benefits to the community is what makes it all worthwhile.

The Shire continued its commitment to the Sport and Recreation Precinct, and the adoption of the plans for funding its development. This included engagement with both State and Federal Funding bodies, Water Corporation, Western Power and LandCorp. The Shire increased the funds held in the Recreation Development Reserve by \$500,000.

In February 2016 the Shire met with local Farmers and Contractors seeking in-kind support for the project including the donation of clean-fill, use of trucks and equipment and labour and expertise to start the significant landscape level changes required for the recreation site. This resulted in pledged support valued at over \$1.3 million. Despite the changing face of Toodyay over many years, the traditional country culture of freely contributing to community projects remains alive and well in Toodyay.

In February 2015 at a ceremony in Sheffield Tasmania, Toodyay was named as Australia's Tidiest Town. The National Tidy Towns Awards are more than just a beauty contest – they are about environment, sustainability and community. The last time WA brought home the title was in 2006. In March 2016 Toodyay hosted the National Award ceremony. Delegates from country towns around Australia gathered in Toodyay for the announcement of the next winner. Hosting this national event involved significant commitment from volunteers, staff and Councillors and showcased Toodyay to a host of new tourism ambassadors.

Even though Council and the administration spend a lot of time considering the future of the community, a major part of the Shire's job is to build and maintain infrastructure, and the Works and Services Department continued to go quietly about the job of delivering those services. Major projects this year included:

- Julimar Road, Reseal;
- Julimar Road, Construct shoulders and widen seal;
- Clackline Road, White lining;
- Toodyay Bindi Bindi Road, White lining;
- One Man Road, Gravel Re-sheeting;
- Racecourse Road, Repairs;
- Waters Road, Gravel Re-sheeting;
- Library Car park, Construct and asphalt;
- Charcoal Lane Car Park, Plants and reticulation;
- Leeming Road, Gravel re-sheet;
- Church Gully Road, Construct and seal;
- Harders Chitty Road, Construction and Seal;
- Henry Street, Asphalt; and
- Grevillia Place, Construction and Seal

Parks and Gardens staff continue to maintain and develop green spaces around Toodyay that continues to attract positive feedback from both residents and visitors.

Toodyay has continued its steady growth with over 200 new lots approved, and building approvals exceeding \$11million for the second consecutive year. The Environmental Management Plan is now in place and the Shire has made significant strides in implementation. Shire challenges to a landfill project have been largely unsuccessful, but significant planning changes should ensure that there are no further such projects.



Chief Executive Officer

The Planning team has commenced the process for the development of a new Local Planning Strategy, and ultimately a new Local Planning Scheme.

Fire prevention and mitigation is a significant issue for the Shire of Toodyay and the Shire has made significant decisions and investments in this area. This includes:

- The appointment of a Reserves Management Officer to manage Shire controlled reserves. This includes the preparation of a Management Plan for each reserve and mitigation activities based on assessed risks;
- Supporting the assessed fire risk with a Bush Fire Prone rating. This ensures that all new building and development proposals are subject to a bush fire attack level assessment; and
- Complete review of the Shire of Toodyay Bushfire Risk Management including review of fire breaks and emergency tracks.

This is an area that will require a continued long-term commitment.

The Shire offers a 7 day per week Ranger Service. The Rangers deal with issues such as animal control, parking and fire management. They make a significant effort each year to ensure that fire breaks are installed and maintained. Rangers also make a substantial contribution to the effective delivery of events and celebrations throughout the year.

I continue to be impressed with the high level of volunteer work in Toodyay, and the very strong commitment of volunteers involved in the 5 Volunteer Bush Fire Brigades, the Fire and Rescue Brigade and the SES. The same dedication and passion is evident in the St John's Ambulance. Substantial site works for the new Morangup St John's Ambulance sub-centre is evidence of the level of community drive and engagement together with outstanding contributions from extractive industries.

The Shire of Toodyay has a very strong Community Development team delivering visitor, Museums and Heritage, Library, Events, Youth and Community Services.

Toodyay Library continues to be one of the best country libraries in WA and a vibrant hub of community activity. The great work at Toodyay's Museums continues. A joint venture with WA Museums saw the development of a '*Remembering Them*' exhibit with significant local content celebrating the 100th anniversary of the first Anzac Day.

The development of our Museum Precinct as community and event precincts has continued, and work has started on upgrade of the Wicklow Shearing Shed into a more effective community space, encouraging wider engagement with the Clinton Street Precinct. Allocation of space at the adjacent park for a future community garden should further enliven the precinct.

Toodyay has become synonymous with successful events. The annual events calendar now includes over 30 events large and small. Each year the Moondyne Festival, Agricultural Show and Toodyay Picnic Races go from strength to strength, and each of these events this year were amongst the best ever. The Targa West Rally continues to showcase Toodyay to an international audience. Each of these events is heavily reliant on volunteers and I continue to be impressed with the work and commitment of volunteers in bringing these events to fruition, and the many extra unpaid hours by Shire staff.

The Shire of Toodyay maintains a significant inventory of heritage buildings including public buildings such as the Administration Centre (old Courthouse Building), Memorial Hall, Library, Connors Mill and the Newcastle Gaol Museum. The Shire also owns a number of other heritage buildings that are used for other purposes such as the old Grandstand, Donegan's Cottage, Parker's Cottage, Connor's Cottage and O'Reilly's Cottage, the latter of



Chief Executive Officer

which suffered substantial storm damage; and the Shire engaged a Heritage Architect to oversee the restoration and repair works.

Council has dealt with some important issues during the year including commitment to the development of the recreation precinct that has been an unmet need in Toodyay for the best part of 40 years. We have also dealt with a number of tough governance issues and continue to lobby hard on issues of importance to the Toodyay community. These issues include road safety on Toodyay Road, export of waste from Perth to Toodyay, retention of the Avon Link Rail Service and funding for recreation facilities.

Serving on Council places significant demands on Councillors for little reward, and I wish to thank them for their work and dedication. The 2015 Local Government Elections saw Cr Craddock returned for another 4 year term, and 4 new Councillors elected for the first time: Cr Judith Dow, Cr Rob Welburn, Cr Eric Twine and Cr Kate Wood. Cr David Dow was re-elected as Shire President, and Cr Therese Chitty was elected for the first time as Deputy Shire President (these positions are elected by a vote of Councillors). I congratulate them all for their election and I am confident that they will deliver very good service to the Toodyay Community.

Elected Members have readily committed to the task including extensive participation in training. Toodyay hosted training days for Elected Members from around the region and Toodyay Councillors were very well represented at all sessions.

Every year we see some people come and go. I would like to thank the following people who finished with the Shire of Toodyay during 2015/2016:

Angela McCluskey, took up a position with the Northam Library after almost 10 years at Toodyay. We bid farewell to Barbara and Kimberly Walter from the Visitor Centre, while Ron Pyle, Andrew Taylor and Murray Lee left the outside crew, and Michelle Haynes moved back east from the depot. Many in Toodyay watched Kristee Jolly blossom during her time at the Shire and we also saw David Duncan start his own Building Maintenance business. We wish all of these staff every success in their futures.

While James Higgs was only with the Shire for less than two years, his sudden death shocked and moved us all, and we share the family's loss.

During the year we welcomed a number of new faces including Ian Whyborn to Ranger Services, Jasmin Bear to the Library, and Madeline Ross and Claire McGowan as much needed support in the Community Development team. The works department was bolstered by the recruitment of Ebony Francis as Works Administrator, Ashley Barnes in Parks and Gardens and Robert Robertson as our Mechanic. I hope all will be long term contributors to the Shire team.

I wish to thank Elected Members, my staff and the Toodyay community for another memorable year.

Executive Staff

**Chief Executive Officer
Mr Stan Scott**



- Members
- Governance
- Local Laws
- Contracts & Tenders
- Strategic Planning
- Major Projects
- Freedom of Information
- Executive Services

**Manager
Community Development
Ms Audrey Bell**



- Marketing / Events
- Library Services
- Recreation
- Museum
- Grants
- Visitor Centre
- Community Services

**Manager
Planning and Development
Mr Graeme Bissett**



- Planning and Development
- Building
- Environmental Health
- Heritage
- Environment

**Manager
Corporate Services
Ms Cherie Delmage**



- Payroll / Rates
- Human Resources
- Records
- Financial Management
- Information Technology
- Audit

**Manager
Works and Technical Services
Mr Les Vidovich**



- Parks & Gardens
- Waste Management
- Ranger Services
- Emergency Services
- Works Construction and Maintenance
- Reserves Management



Community Development

The past year has been a busy time for all staff in Community Development.

July

The team was involved with all matters building up to the International Food Festival and the Avon Descent.

During the month of July we were also involved with family tours for the Visitor Centre staff, a morning tea with the Spinners Group, discussions with the RSL regarding Anzac Park, discussions with the Men's Shed - President, meetings with the AvonLink Group, attendance at the LGMA Age Friendly Network session, and meetings with the CEO to discuss the Entry Statement.

During this month the CEO, myself and our Sport and Recreation Officer were involved in working on the National Stronger Regions grant for the new Sport and Recreation Precinct.

It was also during July that the Shire farewelled Angi McCluskey from the Library.

August

Is the time of de-brief meetings following the Food Festival and Avon Descent.

In general meetings on matters relating to the corporate workings were attended. These included – Workforce Planning and Local Government Best Practice.

Further planning and site visits/works commenced for Skate Park Stage 2. The Community Depot project also went to the next stage in a call out for tenders for the sheds.

At the Library we welcomed Laurel Scott in as new Library Coordinator.

September

Myself as the Manager of Community Development was off for one month as part of my Long Service Leave. Ms Grace French was appointed as the Acting Manager of Community Development and during her time here continued to work on the various projects – with the main one being the Community Depot and following up with some of the community groups on items relating to the project.

October

We saw the continuation of the projects – Skate Park Stage 2, Entry Statement and the Community Depot.

A meeting with a representative from the Toodyay Tourism group was undertaken regarding the continued production of the Valley for All Seasons brochure.

Our Museum Curator undertook the first step of many in a large tidy up of items at the Museum site. Many thanks to Margie Eberle, our depot crew and volunteers who undertook this first step, of sorting and shifting items for further review.

The start of many Tidy Town Meetings began. These were commenced as Toodyay, having won the National title for 2015, was then to host the 2016 event in March.

November

With Christmas just around the corner, details relating to the street decorations and our Events Co-ordinator working in with the Chamber of Commerce for the Street Party were undertaken.

A Cultural Planning Forum organised by WALGA was attended with Toodyay getting a mention as one of four places in the state as being a place of culture.



Community Development

December

I attended an Indigenous Cultural Diversity seminar, a National Stronger Regions information session, a Road Safety workshop, and an Age Friendly meeting.

We also welcomed Officers from both National and State offices of Keep Australia Beautiful to discuss further planning matters relating to the National Event in March.

January

We celebrated Australia Day with our Community BBQ at Duidgee Park. We also celebrated the opening of the Skate Park Stage 2.

Further updates to the Corporate Business Plan were undertaken as part of the normal review cycle.

Meetings with the Tidy Town Committee and Keep Australia Beautiful continued.

With the Inclusion Program continuing with grant funds, a planning meeting was held with Inclusion WA to work towards the future of this program until early 2017.

Further meetings were attended which related to the new Sport and Recreation Precinct.

February

Saw the focus on all things active - Smart Active (Department of Sport & Recreation Program) and our own 'Give it a Go Day' – with Inclusion WA. Great programs to get community involved in getting active and healthy. We held a BBQ to invite local contractors to hear more about the plans ahead for the Sport and Recreation Precinct and to work in possible partnership with them towards the beginning stages of this project. We also said farewell to Kristee Jolly who has been the lead person involved with the Inclusion Program.

With a part scholarship being approved I commenced studies in the Women in Leadership course.

The Information Bay Project was also commenced with the focus being on the structural elements.

Our Museum Curator was invited to be a guest speaker at the State Library to share our story on Toodyaypedia.

March

All focus was on the National Tidy Town event held on 17 and 18 February 2016. Over 150 people from around Australia attended. A big Thank You to the Tidy Town Committee, Debra Andrijich the Shire Events Coordinator, our CEO and support from Council. All parties worked together to make this event one that Toodyay would be proud of.

An important part of our team here in Community Development are our wonderful Volunteers. National standards involving volunteers have been under review for some time. A session at Volunteering WA was attended to bring our current knowledge up to date and to work towards these standards for the volunteers and the Shire of Toodyay.

April

Once the National Tidy Town Event debrief was completed, the teams focus was then on the start of budget preparation for 2016/2017 year.



Community Development

May

A Lighthouse Project Training and Workshop was attended by myself and the Manager of Planning and Development to look at ways in which the Shire could engage those with disabilities into the workplace.

Work continued on the Information Bay with the next step of historic photos being chosen for display.

Our part-time Sport & Recreation Officer (shared with Goomalling) – Jo Bywaters resigned to focus all her time with Goomalling.

A Tourism WA – Terrific Trading workshop in Northam was attended by all Visitor Centre staff to assist in keeping Visitor Centres updated on current trends and towards sustainability into the future.

We welcomed two new staff members who replaced Kristee Jolly and Jo Bywaters. Claire McGowan and Maddie Ross joined the Shire to assist the Community Development Team.

June

The Inclusion Program continued with Maddie taking on the Shire contact role and working in with community groups.

Debra Andrijich also took on the first point of contact role for all matters relating to Sport & Recreation.

Workshops for the new budget were attended as well as many hours spent on collating details for the Information Bay. This project has involved input from a variety of staff members and designers.

My sincere thanks goes out to the Community Development Team who undertake a variety of work to assist in making Toodyay a warm and welcoming community.

Sport and Recreation



Shire of Toodyay Sport and Recreation Precinct Master Plan

The Toodyay Sport and Recreation Precinct Master Plan has now been completed and adopted by Council. Peter Hunt Architects have been working on the plan for the past two years with the Shire and have designed a precinct based on the needs of the Toodyay Community. Meetings have been held to discuss the master plan with the sporting clubs, who were all happy to see some forward planning.

A meeting was held in February 2016 with local contractors and farmers to discuss the new sporting precinct and the progress. The aim of the meeting was to gain a better understanding of the resources available in Toodyay for in-kind contributions towards the project. The meeting was well attended and the Shire received pledges to the value of over \$1,300,000.

Site investigations have commenced with the appointment of Project Directors Australia who will lead the forward works planning with other consultants including: Architects, Electrical Engineers, Civil Engineers, Geotechnical Engineer, Hydraulic Engineer, Surveyor and Quantity Surveyors.

Relevant Consultants are currently being sourced to investigate below ground rock location and level, and soil make up, electrical, water and sewer services and connections and stormwater mitigation.

An application to the National Stronger Regions Fund has been submitted. A further application for funding will be submitted to the Department of Sport and Recreation for Community Sport & Recreation Facilities Fund for 2017/2018.

After receiving advice from DSR, our submission will include the playing fields only. They recommended to breakdown the project as best as possible with priority of community needs and apply for individual projects. A submission will be made to the Department of Sport and Recreation for 1.5 million dollars in September 2017.

KidSport

KidSport enables Western Australian children to participate in community sport and recreation. Eligible youths aged 5 - 18 years can apply for financial assistance to contribute towards club fees. The fees go directly to the registered KidSport clubs through their participating local government. While the primary objective of KidSport is to ensure all Western Australian children can participate in sport and recreation clubs, its secondary objective is to engage these children and their families in the community.

The Shire of Toodyay has been involved in KidSport for four years with great participation results and numbers increasing each year.

Sport and Recreation

Toodyay Skate Park Stage 2

Stage 2 of the Skate Park requires a higher skill level than Stage 1, encouraging those riders with more experience to utilise the bowl, and leave Stage 1 for the less advanced riders.

The Department of Sport and Recreation assisted in funding the Toodyay Skate Park Stage 2 with a grant of \$65,000.

The successful tenderer for construction was Carving Concrete. Thanks goes to Cr Therese Chitty for her assistance in sourcing donations of resources from local Contractors, saving the Shire approximately \$21,000.



Toodyay Public Library

Regular Events at Toodyay Public Library continue to include:

Story Time sessions on Monday mornings: The start time of 9.15am accommodates those parents returning from the school run with toddlers.

Baby Rhyme Time commences at 10am to allow parents with small children a little extra time in the morning to get organised.

A **Children's Christmas Party** is held each year in December. This is very popular with parents, children and also some grandparents attending to join in the fun and festivities.

New Membership is increasing with approximately 20 to 30 new members each month.

The **Creative Writing Group** meets on the first and third Thursday of each month at 10am. This is a group which explores and nurtures new and creative methods of writing. The group gets together to enjoy a lovely cuppa and chat in a light and friendly atmosphere. New participants are always welcome to come along and join the group.



The **Many Minds Discussion Group** continues to meet twice monthly (second and fourth Thursdays at 10am) and the list of topics of future meetings can be obtained at the library front counter.

Past topics during 2015/2016 included some very interesting discussions, such as “Do small blocks and large houses lead to social problems?”; “Is a dream the ultimate freedom or the ultimate prison?” and “Readers Theatre - find your inner actor”.

Future topics will include “Mind Gym - puzzles, quiz, etc.”; “Is it better to fail at something worthwhile, or succeed at something meaningless?” and “Craft with Claire (bows etc.)”.

Morangup Library

Service (outreach from Toodyay) has been increased to a fortnightly service on Tuesdays from 2.00pm to 4.30pm in the Morangup Community Hall. Additional services will be provided for Christmas break reading needs.

Self-Selecting Library

Toodyay Library is a self-selecting library through the State Library of Western Australia and throughout 2015/2016 a staff member has personally selected exchange items on a regular basis, ensuring that Toodyay has a constantly changing variety of fiction and non-fiction items for patrons to choose from. For example during June 2016 we provided approximately 300 new items for our patrons. This was a combination of approximately 250 items from the State Library and over 50 donated items.

Inter Library Loan System

We also provide a popular service where patrons can request items from any other public library throughout WA, via the Inter Library Loan System. Approximately 40 to 60 items per week are borrowed using this system. We also loan items from our collection to other public libraries.

Public Computers & Wi-Fi Access

We have four public computers available for members and visitors to Toodyay to access the internet, their email, etc. The WIFI is also very popular, as is our scanning / email service and the availability of printing or photocopying.

Toodyay Public Library

Better Beginnings Literacy Packs

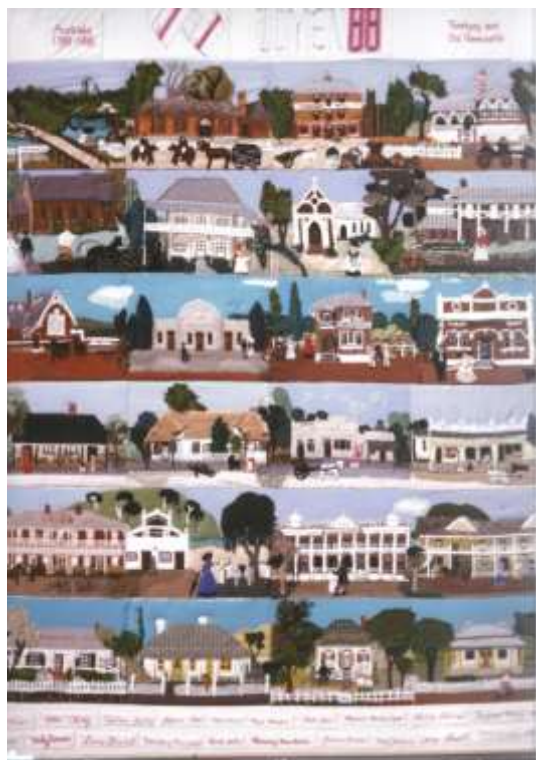
The State Library initiative (since 2005) of supplying literacy packs for children from birth to three years has continued. Since 2009, Stage 2 for children aged 3 to 5 years has also been included. Toodyay Public Library and Toodyay District School have been involved since the inaugural year of this program and we have a fabulous Better Beginnings Backpack full of items that can be borrowed from our Children's section of the library.

Stock Changes and Library Changes

Over the past 12 months, we have done a massive clean-up of the shelves at the Library. A book sale was held in March 2016 and many of the older items were deleted from our stock to make way for new items, both purchased and exchange items from the State Library, and donated items (from some very generous locals) for our collection.

Volunteers at the Library

We are very fortunate to have several volunteers help us out at both Toodyay and Morangup libraries. We are very grateful for their invaluable support and wish to sincerely thank them and acknowledge their assistance. Volunteers provide support in many ways, shelving books, organising and running the Children's programs, covering and repairing books, and assisting the Library Officer at Morangup.



Toodyay Public Library on a cold winter's day in July 2016, it may be cold outside, but it's warm and friendly at the Library.

Pop into the library and see the fabulous Quilt made by some very talented people of Toodyay.

Follow us on Facebook at
<https://www.facebook.com/ToodyayPublicLibrary/>



Museum and Cultural Heritage

Throughout the year a group of regular volunteers have steadily worked behind the scenes with the museum collections and the database on a range of documentation and preventative conservation activities. We greatly appreciate the invaluable help that has been freely given by the Toodyay community.

Newcastle Gaol Museum / Police Stables / Wicklow Shearing Shed Precinct

Agricultural objects that have been stored inside the Wicklow Shearing Shed since the early 2000s have now been relocated, in order to open up this building for community use. Following the significance assessment last year of these objects, a small number in poor condition and with no provenance have been removed from the collection. The rest have been moved around the Museum Precinct and also off-site for further processing and care. Wooden decking, extending beyond the footprint of the building has now been installed to upgrade the useability of this space.

Other areas of the Museum Precinct - the cells and exercise yards of the 1907 Lock-up and the Police Stables storeroom - have also been tidied and cleaned with a long term vision of opening up even more of the site in the future for public access.

Some building conservation work has been undertaken including the replacement of the Police Stables guttering and the repainting of some internal walls of the Gaol after the removal of some intrusive elements. New LED directional spotlights have been installed to illuminate the central area of the temporary exhibition room in the Gaol. Metal supports have been custom made for a number of the agricultural objects on display in the Machinery Shed behind the Gaol.

Public programs and larger events at the Newcastle Gaol Museum

Our major event last year was the celebration of the Newcastle Gaol's 150th anniversary on Saturday 12th September, with many community groups involved throughout the day. Participants included Arts Toodyay, Toodyay Historical Society, Toodyay Spinners, Toodyay Scout Group, the Avon Woodturners, the Hand Tool Association, Bush Poets, a blacksmith and the 1860 Guildford Rifle Regiment. We had a colonial village set up and there was the "trial" and imprisoning of "Thomas Shaw", the first known prisoner of the Gaol.

Toodyay Inclusive School Holiday Program events were held at the museum site in July 2015 and January 2016 with activities in winter including butter making and damper cooking and in summer based around firefighting and water.

In late November the Toodyay Historical Society held its annual Christmas Party in the newly cleared Wicklow Shearing Shed and on Anzac Day the Gunfire Breakfast was held beside the Shearing Shed with the museum opposite open at 6.00am to allow visitation to the 'WW1 Remembering Them' exhibition, prior to its dismantling the following week.

A catered evening event, welcoming delegates from across Australia to the Tidy Towns National Awards presentation was held in the Newcastle Gaol Museum courtyard in March.

Connor's Mill

Servicing of the pulley operated milling machinery and the Brotherhood Steam Engine was undertaken and in late March a small wedding was celebrated there followed by wedding photographs in the Gaol courtyard.

Museum and Cultural Heritage



Promotion

The Newcastle Gaol Museum's Facebook page has regular updates on activities at both museum venues. Historic photographs from the collection are also regularly published in the Toodyay Herald. Other on-line promotions have been undertaken with Experience Perth and the monthly Swan Magazine.

Directional and historic site Main Roads approved museum signs have been installed at some intersections highlighting the location of the Newcastle Gaol.

In September 2015 a commemorative booklet, still available for purchase at the Visitors Centre, was produced for the Gaol's 150th anniversary.

Displays

Our major exhibition for the year was "Remembering Them", about Toodyay and WW1. This ran from Anzac Day 2015 to Anzac Day 2016. In May our new temporary exhibition opened. Titled "Not Just Barefoot and Pregnant... But Much, Much More!", it touches on the lesser known stories of Toodyay women.

For a few months small museum displays promoting the larger WW1 exhibition in the Gaol were located in the library and the Visitors Centre. During the year a small textile exhibition in one of the Gaol cells was changed over to rest fabrics.

Temporary labels have been made for the farming artefacts in the Machinery Shed and the remnant of a wooden drive wheel from a horse operated mill, that had long been on display in the Machinery Shed, was moved down to Connor's Mill.



Cultural Heritage

A geocache walking trail, visiting eight historic places in central Toodyay, has been created with the initial cache located on the museum precinct. Brochures are available from the Toodyay Visitors Centre. Toodyaypedia Stage 2 has also been launched. Twenty-three new Wikipedia articles about people associated with Toodyay have been published and two existing articles were expanded, based on research undertaken as part of a Lotterywest supported project.

Toodyay Visitor Centre

The Toodyay Visitor Centre continues to provide quality service to international, interstate and intrastate tourists with information on attractions, accommodation, and dining and travel options. While browsing the Centre, visitors can view the revitalised “Toodyay, A Valley for



All Seasons” brochure to inform of attractions, accommodation and upcoming events as well as purchase a souvenir, gift or some local products. The TV screen displaying images from all our members is currently being updated to reflect business improvements and continues to be a popular information tool.

An additional TV screen displays a slide show of upcoming events and attractions in Toodyay. This facility is utilised by a number of local committees and event organisers to promote their events.

The Centre is open 7 days a week and is manned by 3 permanent part-time staff members. Staff continue with their Familiarisation Tours to keep up to date with growing businesses, which are being well received by our operators.

The Centre provides on-line information and booking facilities via its toodyay.com website and also responds to telephone, in-person and email enquiries.

In 2015/2016 the Centre saw just under 30,000 visitors with the peak season being in August to October largely due to the Avon Descent and the subsequent spectacular display of wildflowers in our region.

Event Highlights

August 2015 – Avon Descent / International Food Festival

Once again a Visitor Information stall along with information material and brochures was included in the Festival.

August 2015 – TARGA West Tarmac Rally

The Targa West Rally is a 4 day tarmac rally with up to 100 classic and modern cars competing in over 30 stages and attracting thousands of spectators. The rally starts in Forrest Place, Northbridge and Langley Park and winds its way through the city and surrounding areas including Malaga, Whiteman Park, Kalamunda, Bullsbrook and Toodyay. The rally provides ‘something of interest’ for everyone and the Toodyay stage attracts approximately 1000 extra visitors to town benefiting both the business and tourist community. Video footage from the event is broadcast Australia wide and internationally.

October 2015 – 162nd Toodyay Agricultural Show

The show displayed unique exhibits by local artists and crafters and had an extensive entertainment programme which included a special fireworks display to end a great day out for the whole family.

December 2015 – Christmas Street Party

Toodyay showed itself again with a spectacular display of Christmas decorations and lighting throughout the main street. Numerous stalls as well as free family entertainment contributed to the success of this event.

Toodyay Visitor Centre

Toodyay Farmers Markets

The Toodyay Farmers Markets continue to run every 3rd Sunday of the month at Stirling Park and have shown increasing visitor numbers along with new stall holders.

May 2016 - Moondyne Festival

The popular annual event attracted 450 visitors into the Centre on the day. We invited the Author, Mark Greenwood of the book "The Legend of Moondyne Joe" to autograph books along with Moondyne Joe putting his mark on the books as well. Overall a huge success.

June 2016 - Fibre Festival

The streets came alive with Yarn Bombing and along with the visitor centre feature wall display we noticed a lot of visitors drawn back to attend this festival. 231 visitors passed through the centre on this day.

Retail

Many new stock options have been investigated, we would like to provide our customers with suitable souvenirs and gifts to take home or send to friends and relatives. Some new items have been introduced to the Visitor Centre already with more on the way incorporating the wonderful talents from our local community. Our range of local produce on offer has expanded and been well received, as well as a continued display in the well-established souvenir items such as embroidered towels, tea towels, stubby holders, magnets, books, etc.



Visitor Centre staff attended a "Terrific Trading Workshop" which has enlightened all of new opportunities and will aid in delivering even better customer service. The brochure racks are steadily growing, accommodating for new VC Members and more information on walks and things to do and see in Toodyay and the surrounding region.

Youth

TOODYAY INCLUSIVE COMMUNITY PROGRAM



Following the success of the previous year's Inclusion Community Program, the 2015/2016 program continued to be a triumph. With the support of the Steering Group (with representatives from Toodyay District High School, Bendigo Bank, Toodyay Community Resource Centre, Shire of Toodyay, and Inclusion WA) another year of inclusive activities was undertaken.

Each session was run by our local community groups and organisations, designed to be a taster of each activity; encouraging transition into membership. The TICP has been designed to be open to all ages and abilities, and to show case some of the many community groups and activities Toodyay has to offer.

Over the course of the year each program had an average of:

- 8-10 Sessions over one week during the school holidays.
- 499 Attendances.
- 137 Different individuals.
- 17.28 Average age.
- 9.47 Percentage of participants who were indigenous.
- 4.72 Percentage of participants who had a disability.
- 51.26 Percentage of participants that did not belong to any local sporting club or recreation group.
- 48.45 Percentage of male participants.
- 51.55 Percentage of female participants.



Youth

The TICP has seen the following benefits amongst others so far:

- Promotion of clubs and businesses via various media means.
- A growth in awareness of the vast services and opportunities available in Toodyay.
- Opportunity for individuals to try a new sport or activity in a friendly and safe atmosphere.
- An increase in Community engagement.
- Reduced crime rates during the holiday period.
- Enhancement of Toodyay as a prime tourist location for families during the school holidays.



The exceptional success to date has been a result of significant support from our wider community and business leaders. The TICP is really putting the Toodyay community on the map and the flow-on from this program has immense social and economic advantages to our community.

Benefits to Clubs:

- Opportunity to engage new members and volunteers.
- Access to new funding streams.
- Coaches expand their skill sets.
- Access to a new population of prospective members.
- Greater club diversity.

The Toodyay Inclusive Community Program is a true community-based initiative and many local organisations have worked in partnership behind the scenes to support this program.



Give It a Go Day

In March 2016 the Shire of Toodyay in conjunction with Inclusion WA hosted a Give It a Go Day. Many local clubs and groups came on board to showcase their sport, activity, or hobby. The day was a great success in encouraging the community to join a local club or group.



Events

Toodyay is unique in the Avon region as it is the first community to make the transition from an agricultural only based economy to one which also relies on lifestyle and tourism. It is one of the few places where many businesses have recognised the shift and responded. Tourism is not just a bonus, it is core business. Opening on weekends is not just an option, it is essential. This is important to population growth in the Shire of Toodyay.

Having made that transition, it is important that we recognise events attract people to Toodyay. These people will often return following the event to do the things and see the things that they could not when the event was on.

Toodyay has been recognized regionally and by the wider State as a tourist destination not to miss out on. Only an hour's drive from the CBD places Toodyay in the perfect position for day trippers or for those who wish to extend their stay for a week end or longer. Often people visit Toodyay for an event and end up seeking out property to become permanent residents.

A very significant part of Toodyay's visitor offering is events and festivals. The annual International Food Festival and associated Avon Descent have become iconic annual events. We host annual stages of the Targa West Rally. The annual Toodyay Picnic Races, Toodyay Agricultural Show and Moondyne Festival each attract thousands of visitors each year.

Events and festivals in Toodyay are increasing every year, they are now part of Toodyay's DNA, and we do them well. Shire staff and the community at large embrace festivals and make them work. Toodyay's retail and tourism businesses embrace the opportunity and ensure that visitors are welcomed and valued.

The Shire of Toodyay promotes and encourages public events as it sees the benefit that they bring to whole community. The Shire's administration staff are responsible for the issuing of approval notices for all events to ensure that event organisers have addressed all issues associated with health, safety and the environment.

Events held between July 2015 and June 2016

- **Avon Descent Training day - 12 July 2015**
Training day for paddle and power craft competing in the Avon Descent challenge.
- **Toodyay Farmers Market – held on the third Sunday of each month**
Organisers create a space for local and regional people to sell, promote and advertise locally grown, produced and raised goods and offer market goers some food choices. Knowledge is shared and education is offered on topics that will bring value to people's lives. Sustainable living and back to basic principles, that promote human and environmental health are encouraged and supported.
- **Avon Descent - 1-2 August 2015**
The Avon Descent is Western Australia's own unique sporting event that attracts competitors and spectators from throughout Australia and overseas. Competitors challenge the Avon and Swan rivers in a variety of paddle and power craft in an exciting two-day time trial over 124 gruelling kilometres. Half of Julimar Road, over the West Toodyay Bridge was closed for part of the event.
- **Toodyay International Food Festival & Family Fun Day - 1 August 2015**
The eleventh annual Toodyay International Food Festival was held on the banks of the Avon River in Stirling and Duidgee Parks. The festival allows visitors, race spectators and festival goers the perfect view of the Avon Descent. Spectators watched all of the thrills and spills of the race and sampled delicious international cuisine and a fantastic entertainment line-up at a free fun filled day for the whole family!



Events

- **Quit Targa West - 15 August 2015**
The Targa West Rally is an exciting and highly prestigious tarmac rally which runs in various Toodyay locations. This rally is one of the premier motor sport events in WA for those seeking the thrill of a world class race. A truly unique experience not just for the motor sport enthusiasts. Various roads throughout Toodyay were closed to allow for rally stages and Stirling Terrace was used for the 'Targa Service Park'.
- **150th Goal Museum Anniversary - 12 September 2015**
A step back in time and celebration of the Old Newcastle Gaol 150th year anniversary. Locals and visitors enjoyed demonstrations from a blacksmith, rifle guards, artisans and more. Old style refreshments were served in a colonial village setting.
- **Avon Link 20th Anniversary - 12 September 2015**
A celebration to mark 20 years of the passenger train service. Unveiling of a plaque by dignitaries and much celebrated accomplishment by the Avon Link committee, local community and visitors.
- **Earth Sculptures – Montage in the Garden - 13 September 2015**
An opportunity to meet the artists and producers all on display in the garden area surrounding Earth Sculptures Studio plus something for the garden, personal, culinary and more.
- **Quit WA State Moto Trials Championship - 13 September 2015**
Pathfinders, Trials Motorcycle Club promotes safe and responsible motorcycle riding for ages 7 - 70. The sport is about low speed control against natural terrain.
- **Avon Valley Writers Festival - 19-20 September 2015**
Renowned authors provided tips and techniques for budding writers over a weekend of activities.
- **Vino Art Exhibition – Coorinja winery - 25-28 September 2015**
Arts Toodyay organised a local art exhibition and sales at historic Coorinja Winery.
- **Toodyay Picnic Races - 27 September 2015**
Glamour and excitement of a spectacular day of horse racing with full betting and bar facilities, a variety of food options from formal catering to community groups fundraising with food stalls. Fashions on the field, dash for cash, children's activities and music entertainment to close the event.
- **162nd Toodyay Agricultural Show - 10 October 2015**
Toodyay Agricultural Society Inc. provides a forum at the Agricultural Show each year for local businesses and producers to exhibit, display and participate in different arenas including cattle, sheep, goats, poultry, equestrian, home produce and many more. The Show displays unique exhibits by local artists and crafters and has an extensive entertainment programme. Food stalls and full bar facilities are available.
- **Toodyay Bush Poetry Festival - 30 Oct – 1 Nov 2015**
Toodyay Festivals organises traditional and contemporary bush poetry and yarn spinning competitions with a family concert.
- **Fire Resilience Expo - 31 October 2015**
A free community event with guest speakers, Chris Ferreira and Ben Tremlett and representatives from DFES and the Shire of Toodyay, who provide residents with important information and fire safety tips to help 'Prepare, Act and Survive' during bushfire season.

Events

- **Community Collaborative Clean-up - 1 November 2015**
A Collaboration between the Shire's of Toodyay and Northam, Bendigo Bank and Toodyay Tidy Towns – KAB Community clean-up along the Toodyay/Northam Rd saw 70 volunteers collect 410 bags of litter and fundraise for their local community groups.
- **Toodyay Car & Motorcycle Show - 1 November 2015**
Fundraising for the Toodyay Junior Football Club Show 'N' Shine event of classic cars and motorbikes, also free kids' activities.
- **Toodyay Christmas Street Party - 4 December 2015**
Organised by the Chamber of Commerce, the Community Christmas Street Party again hosted a long table dining experience which was hugely successful along with stalls, rides and free entertainment. Half a dozen community groups provided food stalls for event goers as well as local business's opening for late night trading. Stirling Terrace was closed off during the Party.
- **Christmas Carols in the Park - 20 December 2015**
Christmas carols for the Toodyay community at Duidgee Park was once again organised by the Toodyay Baptist Church.
- **Inclusive Holiday Program - 18-22 January 2016**
Inclusive for all ages, a variety of activities to "have a go" from various sports to arts and craft.
- **Australia Day - 26 January 2016**
A free community BBQ breakfast, citizenship, community award ceremony and music entertainment organised and run by the Shire of Toodyay.
- **Australian Tidy Towns Awards - 17-18 March 2016**
2 Days of showcasing Toodyay to delegates from around Australia and concluding with a Gala Award event.
"I wholeheartedly congratulate Toodyay on its successful hosting of the Australian Tidy Towns Awards, as it hands on its mantle of Australia's tidiest town. Toodyay's well-deserved success last year as the Keep Australia Beautiful National Tidy Towns winner was built on the back of an enormous community commitment and effort, as has been its excellent performance as host of this year's awards." Premier, Colin Barnett.
- **IGA 5th Anniversary Celebration - 19 March 2016**
Toodyay IGA store celebrated 5years of trading with a free fun day for families with bouncy castles, face painting and a sausage sizzle.
- **Give it a Go Day - 20 March 2016**
Toodyay's first 'Give-it-a-Go Day' was held in Duidgee Park. This event hosted a variety of our local community groups and sporting clubs, showcasing some of Toodyay's exciting activities, hobbies and sports.
- **Black Dog Ride - 20 March 2016**
The Black Dog Ride '1 Dayer' is a nationwide motorcycle event to raise the awareness of depression and suicide prevention. Many joined in on a local ride!
- **Toodyay Lions Jumbo Auction - 2 April 2016**
Toodyay Lions Club Community auction of goods and fundraising event.
- **Inclusive Community Program - 18-22 April 2016**
- **Anzac Day Service and Gunfire Breakfast - 25 April 2016**
Toodyay RSL held a moving Anzac service at Anzac Park followed by a free cooked breakfast hosted by the Toodyay Lions club & supported by Shire of Toodyay.

Events

- **Moondyne Festival - 1 May 2016**

Organised by Toodyay Festivals – the Moondyne Festival is a Community celebration of the life of the infamous Moondyne Joe including static displays, stalls and street pantomime. Many joined in the fun with Moondyne Joe as he ran around the town with his gang, robbing shops, escaping custody and being a general menace. Activities included wood chopping, blacksmith, wood turning, an art exhibition, car club display, stalls & children's activities over 20 food stalls kept up with the hungry crowds and local eateries were flooded with customers. Some 50 non food stalls displayed their wares for the local community and visitors to this annual event. Stirling Terrace was closed off during the Festival.

- **Thank a Volunteer Day - 13 May 2016**

A celebration and thank you to the many volunteers of the Toodyay community, this year held in the Community Resource Centre Courtyard, a late luncheon of light refreshments and entertainment.

- **Toodyay Fibre Festival - 31 May 2015**

Avalon Homestead backed by Toodyay Festivals, the Toodyay Fibre Festival included a display and sale of animal and fibre associated products, stalls, displays, fashion parade, 'mad hatters' competition at the Memorial Hall and other entertainment for the whole family was held at Stirling Park.





Development Services

Development Services undertakes planning, building and environmental health, property maintenance and cleaning services across the Shire. This section oversees strategic and statutory planning, building permits, building maintenance, food business shops, stallholders, contract and in-house cleaning and compliance issues. Development Services has the following staff:

Graeme Bissett - **Manager Planning & Development**
Peter Edwards - **Senior Building Surveyor**
Krystal Bikaun - **Environmental Health Officer**
Hugo de Vos - **Planning Officer**
Jackie Jurman - **Contract Senior Planner**
Sabin Acharya - **Environmental Officer**
Allan Giles - **Building Maintenance Officer**
Tobie Prater - **Development Support Officer**
Sara Welburn - **Part Time Cleaner**

Planning

The Planning section is responsible for the following:

- Strategic planning;
- The administration of the Shire's Local Planning Scheme. The Scheme includes residential, commercial and industrial development, subdivisions and scheme amendments;
- The development and implementation of Council policies; and
- Protection of heritage buildings.

During the 2015/2016 financial year 94 planning applications were processed. The total value of planning works approved was \$5,207,416 which is significantly higher than the \$4,170,141 value for the 2014/2015 financial year.

The Shire of Toodyay dealt with a number of subdivision referrals and clearances from the Western Australian Planning Commission (the WAPC). The 2015/2016 period saw the following subdivision approvals from the WAPC:

- 3 lots – Hoddy's Well
- 189 lots – Nunile
- 2 lots – Morangup
- 3 lots – Hoddy's Well
- 4 lots – Hoddy's Well

The Shire of Toodyay provided four subdivision clearances during the 2015/2016 period:

- 4 lots in Nunile
- 2 Lots in Town Centre
- 3 lots in Hoddy's Well
- 2 Lots in Town Centre

There continues to be a significant amount of inquiry regarding subdivision potential within the Shire. The Shire is currently reviewing its Local Planning Strategy with regards to future residential development. Subdivision potential is now heavily influenced by the new regulations associated with bushfire planning.

The Shire of Toodyay did not receive any Development Assessment Panel applications.



Development Services

Development Services was involved in three reviews at the State Administrative Tribunal of Western Australia. One of the actions was in relation to the proposed Opal Vale Class II Waste Facility where an extension of planning approval was sought and granted after mediation. There was also an application for review of a Council decision regarding a proposed outbuilding at Lot 33 Julimar Road in West Toodyay. Here a mediated outcome was reached and Council was directed to reconsider its previous decision. Council later approved the development. Finally, there was an application for review at the Tribunal for a proposed Women's Refuge in Bejoording. This matter remains ongoing.

In the 2015/2016 period, two Scheme Amendments were initiated by Council. Scheme Amendment 9 was a mini omnibus amendment to correct a number of zoning anomalies that resulted from the adoption of the current Scheme prior to review of the Local Planning Strategy and preparation of a new Scheme. Scheme Amendment 10 was to align the scheme with the deemed provisions contained in Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*. Scheme Amendment 10 was gazetted on 19 April 2016 and Scheme Amendment 9 is due for gazettal imminently.

There has been significant activity in state planning. The *Planning and Development (Local Planning Schemes) Regulations 2015* (the Regulations) were gazetted on 25 August 2015 and took effect on 19 October 2015, replacing the Town Planning Regulations 1967.

The Regulations are a major part of Western Australia's planning reform agenda, affecting arrangements for local planning strategies, schemes and amendments. In addition to a Model Scheme Text, the Regulations introduce a set of deemed provisions that will form part of every local planning scheme in the State.

Additionally the State Planning Policy 3.7 – Planning for Bushfire Prone Areas (SPP 3.7) came into effect on the 8 December 2015 and became operational on the 8 April 2016. SPP 3.7 provides the foundation for land use planning decisions in designated bushfire prone areas and local governments need to give due regard to the policy provisions.

The *Map of Bush Fire Prone Areas* identify the parts of the State that are designated as bushfire prone and came into effect on 8 December 2015. The whole of the Shire of Toodyay has been declared bushfire prone. This has significant ramifications for development within the Shire in the future.

Planning Review

The Shire continues to work on a review of its local planning policies in conjunction with the ongoing major planning review. A draft version of the reviewed Local Planning Strategy will be released for public consultation in the latter half of 2016. This has been preceded by a series of issues papers and an initial community survey. Following the completion of this work a new Local Planning Scheme will also be developed and released.

Key policies that will be reviewed in the near future are:

- LPP 20 – Central Toodyay Heritage Area.
- LPP 13 – Outbuildings in Residential Areas.
- LPP 09 – Use of Sea Containers and Other Similar Structures.

It is envisaged that the review of these policies will provide further clarity to land owners and administration in the control of development in the Shire.

Development Services

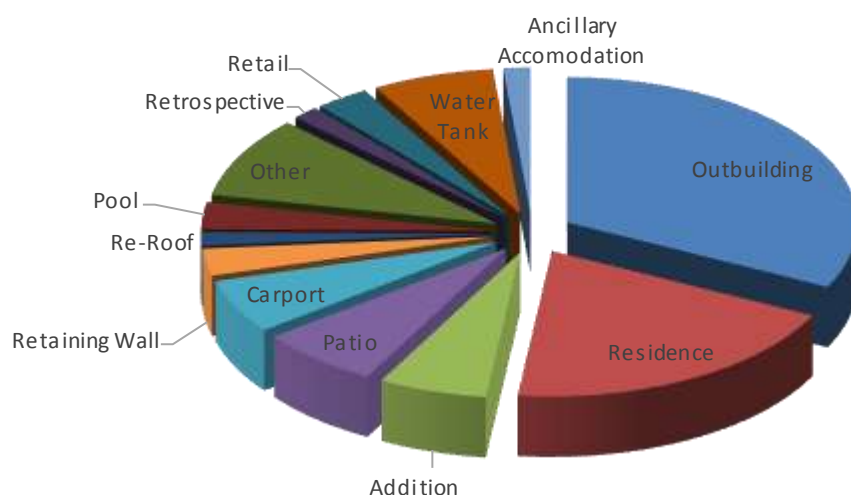
Building

The Building section of the Development Services is responsible for all matters relating to building control and construction, as well as the inspection of private swimming pools within the Shire. The objective is to ensure that all ratepayers work and live in a safe and healthy environment; this is achieved by ensuring all buildings are constructed in accordance with relevant statutory requirements.

Council employs a full time building surveyor to assist with this function. The current officer is in his second year of employment.

During the 2015/2016 financial year, 135 Building Permits were issued within the Shire, which was broken down into the following categories, 43 outbuildings, 4 swimming pools, 9 water tanks and 26 single dwellings. The total value of works approved was \$11,252,450 which is a small decrease from the 2014/2015 financial year total value of \$11,990,459.

Building Permits Issued 2015 - 2016



Energy Efficient Housing

All new housing and significant additions to existing dwellings are required to be built to a 6 star energy rating standard. It is anticipated this will again be increased in the future as the Commonwealth Government strives to achieve higher levels of energy efficiency in a whole range of sectors.

Building Legislation

The Building Act of 2012 and its regulations are still in force with continuing minor changes being made as the State Government seeks to continue to fine tune its operation. Overall it continues to operate smoothly in this Shire. There has been a noted increase in the number of certified building permit applications being submitted which is a trend over the state.

Disability Services Plan

The Shire of Toodyay continues to ensure that all new commercial development complies with the provisions of the Building Code of Australia in regards to Disabled Access and Facilities through the Shire approval process.



Development Services

Council adopted a newly revised Disability Services Plan over this period which complements the above in that the Shire has set targets to improve access to Shire owned facilities and services including the upgrading of parking and the installation of ramps in the Toodyay town site.

This plan, which is a mandatory requirement, aims to raise the standard of existing access for people with a disability to public facilities and services throughout the state. It also identifies staff awareness, training needs and equity in employment goals. There is an annual reporting process to the state Disability Services Commission in relation to this. A copy of the plan can be viewed at the Shire or downloaded from their website.

The new plan provisions will be continued to be implemented into the 2016/2017 period and beyond. One key project which is almost complete is the refurbishment of the Charcoal Lane toilet facilities to include a new family/disability room and a Changing Places room. A Changing Places room is a specialised facility to principally assist carers with adults who have a disability.

Environmental Health

The Environmental Health section of Development Services is responsible for assessment and approval of effluent disposal systems, approval and inspections of food business and stalls, infectious disease control, public buildings and compliance issues.

With the Food Act now well and truly embedded Council's registration and inspection regime in relation to food premises is still going well, with a high level of compliance of the requirements.

While a small number of minor food premises upgrade directions continue to be given the overall the standard of the premises is excellent. Cooperation from business owners to make these improvements with few exceptions continues to be encouraging, with most vendors still keen to demonstrate compliance with food legislation.

Compliance with Council's health requirements for one day food stalls is, overall, considered to be more than acceptable. Inspections of the food stalls over the year demonstrated compliance to be of a competent standard. Food safety in regards to the temperature control of potentially hazardous foods was also positive.

The Environmental Health Department has issued 14 permits to 'Install an Apparatus for Effluent Disposal' under the *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*. These approvals included a number of Western Australian Health Department approved Alternative Treatment Units (ATU's) in conjunction with various grey water reuse systems.

No significant reports in regards to infectious disease outbreaks were received during this period. A number of minor nuisance complaints were investigated and resolved. These included noise, stormwater and animal issues. No Health notices were issued.

This service will be expanded in 2016/2017 with the planned appointment of a fulltime officer who it is anticipated will also provide services to surrounding Shires.

Street Stalls

141 applications for Street Stall Permits were issued over the year. Many of the Stall holders permits issued are associated with events, both local community groups and private applicants. The Toodyay International food Festival attracted 42 Stalls of International cuisine this year.



Development Services

Environment

The Shire's environmental management role is overseen by an Environmental Officer (EO). The Shire's Environmental Officer position within the Shire is now in its fourth year of operation.

The Shire's Environmental Management Strategy (EMS) was adopted in 2015 to provide a framework for the achievement of better outcomes for the Shire in terms of Environmental Compliance, Sustainability and Landcare. The EO's role is guided and directed by the Strategy.

One of the outcomes which was part of the adoption of the strategy was the formation of an Environmental Advisory Committee consisting of elected members, members of the community and Shire representatives. The committee meets quarterly, assists the Shire with the implementation of the Strategy and provides advice and direction on relevant environmental matters referred to it by Council.

During the 2015/2016 financial period the Shire was formally recognised as a Water Wise Council by the Water Corporation and the Department of Water as a result of its co-ordinated approach to achieve water conservation and improved water use efficiency within its facilities. As an approved Water Wise Council, the Shire received three Water Refill Stations from Water Corp to be installed within the town centre as a way of providing plastic-free alternatives to the public. The Council has resolved that one each of the stations be installed in front of visitor centre, sports pavilion near new playground and new tennis court.

The Shire received another grant funding of \$9,000 from Water Corp to install of 3G SIM-Card enabled Data Loggers in major Shire Water Meters as a way of getting a better understanding of our water usage for future decision making. The Shire has also teamed up with Water Corporation to help the local Toodyay residents make the switch to Water wise showerheads through Showerhead Swap program which is now in its second year of operation. This will continue on into 2016/2017.

As a part of implementing the Strategy, the Shire carried out an energy audit of its major facilities and is now working towards adopting the best practises to reduce its overall energy consumption. An investigation of the options to install solar panels in some of the major Shire facilities including the administration building was carried out and has been presented to both the Environmental Advisory Committee and the Council. It is planned to implement this program in the coming year.

Another project overseen by the Environmental Section is assisting the community in finding a community garden location. The Council approved the 13 Clinton Street (The Youth Park) to be used for Community Garden Proposes. The Shire liaised with the Toodyay Community Garden Group to set up a community garden at the approved site. The project is anticipated to see community members come together to develop a thriving community garden in Toodyay that focuses on growing edible plants and developing heritage inspired infrastructure.

Besides, during these period enquiries from public members on clearing permit, firewood collection, skeleton weed on shire road reserves, and recycling, polystyrene waste and dieback diseases within the region were regularly responded to. Shire Facebook pages and monthly newsletters were regularly updated with matters relating to the environment. Comments on the environmental section to Council reports were regularly provided as required.



Grant Funding

The shire has received grant funding in relation to 4 key projects undertaken in this period. It gratefully acknowledges funding from those agencies.

Changing Places Room

Funding of \$100,000 was received from Disability Services Commission and WALGA to create a specialised facility within the Charcoal Lane car park toilet Facilities to provide both carers of people with a disability and other eligible users a secure space to attend to their bathroom needs. This facility is a secure room containing a toilet, adult change table, hoist and shower. It is part of a network of such facilities being developed within both WA and Australia known as Changing Places facilities. Toodyay is one of the first such facilities within the State.

Accessible Car parking and Duke Street Facilities Upgrade

Funding of \$40,000 and \$11,377 was received from Creating Age Friendly Communities to create a new accessible car parking space within the public parking area adjacent to the Bendigo Bank and to refurbish and update the existing community toilet facilities located within the Charcoal Lane public car park. This update has modernised these facilities, updated the accessible facilities for people with disabilities, created a family room and created the space for the new Changing places room.

Wicklow Shearing Shed Adaptive Reuse Works

Funding of \$40,000 was received from Stronger Communities Program through the Department of Infrastructure and Regional Development to convert a relocated shearing shed formerly used as storage to a community facility which will be able to be used for functions and as a public performance space. This adaptive reuse of this building has been made possible by the installation of new raised decking, ramping and hand railing.

Community Depot Project

Funding of \$130,432.00 was received from Lotterywest to help fund this project which will consist of the development of a Community Facility to provide workshop and storage spaces for 7 community groups who cannot be accommodated in town due to noise considerations, space requirements or the nature of the activities they wish to undertake.

This project arose in response to the need to re-evaluate current use of Shire owned property and the need to provide community groups with suitable premises to undertake their work.

The objective and purpose of this facility aims to promote community wellbeing through education, arts, culture, leisure and recreation and more specifically facilitate the engagement of volunteers in the community as well as to provide community groups with an area where club facilities can be located, activities undertaken and equipment stored.

Works and Technical Services

Construction jobs performed by the outside crew during 2015/2016 include:

LOCATION	SLK	DESCRIPTION	OTHER FUNDING	COUNCIL FUNDING	TOTAL COST
Julimar Road (Regional Road Group)	18.00-26.06	Reseal	\$165,021	\$82,511	\$247,532
Julimar Road (Black Spot Program)	4.00-8.00	Construct shoulders and widen seal	\$334,938		\$334,938
Clackline Road	0.00-10.34	White lining	\$21,120	\$10,560	\$31,680
Toodyay Bindi Bindi Road	10.84-23.22	White lining	\$47,200	\$23,600	\$70,800
One Man Road	4.58-7.88	Gravel Re-sheeting		\$120,564	\$120,564
Racecourse Road	N/A	Repairs		\$15,182	\$15,182
Waters Road	0.00-0.95	Gravel Re-sheeting		\$27,611	\$27,611
Library Car park	N/A	Construct and asphalt		\$37,301	\$37,301
Charcoal Lane Car Park	N/A	Plants and reticulation		\$50,000	\$50,000
Leeming Road	1.86-5.16	Gravel re-sheet	\$148,748		\$148,748
Church Gully Road	1.00-3.40	Construct and seal	\$270,750		\$270,750
Harders Chitty Road	0.81-1.81	Construction and Seal	\$110,749		\$110,749
Henry Street	0.00-0.16	Asphalt	\$20,481		\$20,481
Grevillia Place	0.00-1.18	Construction and Seal	\$119,130		\$119,130

Bendigo Bank Carpark was asphalted and line marked. This project was funded jointly between Council (\$34,622.60) and the Wheatbelt Development Commission Aged friendly Grant (\$11,377.40).



Works and Technical Services

Bindoon Dewars Pool Road was widened and resealed between SLK 0.68 & 3.68 with Regional Road group funding of \$180,840 and Council contribution of \$90,420.



Charcoal Lane Carpark - Plants and Reticulation were installed (\$50,000).

Maintenance Staff were responsible for the following duties:

Road patching	Verge lopping	Guide posts
Culvert cleaning	Road signs	Foot paths
Verge Spraying	Cemetery Graves	

Parks and Gardens staff performed maintenance duties which include mowing, raking, street sweeping, weed spraying and the general upkeep of lawns, gardens and street verges within the Shire of Toodyay District. Locations for this work included:

- The Shire Office and Depot
- Anzac Park
- Youth Park
- Toodyay Showground
- Old Goal & Police Stables
- Federation Square
- Duidgee Park and Stirling Park
- Newcastle Park
- Railway Station
- FESA
- Community Resource Centre & Medical Centre



Installation of street trees

A new playground was installed by the Shire of Toodyay at the showgrounds.

Works and Technical Services

Rangers

The Rangers are responsible for undertaking Council's statutory requirements and include:

- Dog, Cat and Stock Control Animal Welfare
- Parking Control
- Illegal Camping
- Littering Control
- Fire Prevention
- Public Education
- Customer service

The Rangers are also responsible for enforcing the following Acts and Regulations for Council.

- *Dog Act 1976 and Regulations;*
- *Cat Act 2011 and Regulations*
- *Bush Fires Act 1954 and Regulations;*
- *Animal Welfare Act 2002 and Regulations;*
- *Local Government Act 1995 and Regulations;*
- *Local Government Act (Miscellaneous Provisions) 1960;*
- *Interpretation Act 1984;*
- *Young Offenders Act 1994 and Regulations*
- *Caravan Parks and Camping Grounds Act 1995 and Regulations;*
- *Control of Vehicles (Off-road areas) Act 1979;*
- *Litter Act 1979 and Regulations;*
- *Emergency Management Act 2005; and*
- Local Laws – Parking, Thoroughfares and Trading in Thoroughfares.



Removal of old showground water tank

General Issues

Rangers attended multiple calls during the year ranging from stock on road to dog attacks. The Shire of Toodyay's Ranger Service Facebook page now has 781 followers. This page is used for lost and found pets, fire and emergency information and Shire of Toodyay Notices.

Ranger Deb who has been with the Shire for four years, was a finalist 'Ranger of the Year' for achieving excellence and service to the community through the performance of her duties.

Major issues that the Rangers have faced this year were high levels of wandering dogs, stock on the roads and increased incidents of illegal dumping.



Rangers oversee 1,683 sq. km

Works and Technical Services

Caller details and numbers for each subheading are listed in the following tables:

MICELLANEOUS	TOTAL QUANTITIES
Customer contact/Advice	71
Abandoned Vehicles	21
Snake call outs	12
Trees on road	13
Parking Control	21
Litter Control	12
Other	58
CAT CONTROL	TOTAL QUANTITIES
Customer contact/Advice	17
Cats trapped	14
Cats Surrendered/Impounded	18
Other	8
ANIMAL WELFARE	TOTAL QUANTITIES
Customer contact/Advice	25
Ranger Attendance	11
RSPCA Assistance/Involvement	9
Complaint	34
Euthanized	9

DOG CONTROL	TOTAL QUANTITIES
Customer contact/Advice	43
Dogs wandering at large	101
Dogs Surrendered/Impounded	34
Other	36
STOCK CONTROL	TOTAL QUANTITIES
Customer contact/Advice	16
Stock on the road/Trespass	60
FIREBREAK / FIRE CONTROL	TOTAL QUANTITIES
Customer contact/Advice	15
Variation advice/Approved	10
Cautions/Infringements	36
Fire Investigations	2



Corporate Services

Overview

The commitment to the management of policies and projects has again been evident throughout the 2015/2016 year with the completion of the Duidgee Park Skate Park, Stage 2 and the new entry statements and information bay as well as substantial progress toward the community depot sheds and ablution facilities.

Progress has been made with significant projects of independent living units for aged persons and the development of a multi-purpose recreation facility. Unfortunately the delay with the aged housing project has deferred both revenue and expenditure in 2015/2016.

Revenue and Expenditure

Revenue for 2015/2016 is in line with budget. Rate revenue appears higher than anticipated but this is a reflection of the recovery of legal fees incurred to collect outstanding rates. No advance of the Financial Assistance grant was received at the end of 2015/2016. Some additional revenue in Transport programs is the result of additional works carried out under the Roads to Recovery funding.

Receipts of non-operating grant funding is below budget as a result of delays to the Aged Housing Units. Our auditors have determined that this project is to be considered as an operating activity and contributions from other Shires and Butterly Cottage Association have been budgeted for 2016/2017.

Expenditure on Governance activities is high due to ongoing legal issues. Higher expenditure in Transport is offset by grant revenue from the Department of Infrastructure and Regional Development. Law, Order and Public Safety is below budget as a result of weather conditions that delayed works on access and egress tracks.

Operations Generally

The implications of integrated planning obligations have continued to put pressure on staff resources resulting in the deferral of the update of the LTFP and AMP until 2016/2017.

The move to internal management of IT has continued with network connections now in place for the depot and visitor centre and leasing arrangements instigated for new hardware acquisitions.

The interim audit indicates that financial processes are effectively controlled and continue to produce timely and accurate information.

Fair Valuation of Assets

This is the fourth year of the mandated revaluation process and has seen a relatively small adjustment to valuations with a scheduled revaluation of plant and equipment. A second review of computer equipment and furniture and fittings was also conducted to bring the program into line with revised regulatory timelines.

Reserve Funds (See Note 11 Annual Financial Report)

Reserve funds have increased by around \$175,000 to a closing balance on 30 June 2016 of \$3,124,481. The most significant increase is in the funds held for the development of the recreation precinct up to \$1.76m and reductions in road contribution reserve funds to cover works carried out in previous periods.

Record Keeping

Overview

The Shire of Toodyay is committed to the reliable and systematic management of government records in accordance with legislative requirements and best practice standards.

In accordance with Section 16 (Part 3 Record Keeping Plans for Government Organisations) of the State Records Act 2000 the Shire of Toodyay must have a Record Keeping Plan. The Shire of Toodyay's Record Keeping Plan was presented to and approved by the State Records Commission on 1 August 2014 with an expectation that of significant improvement in highlighted areas. The Plan is valid for a period of five years.

The Shire of Toodyay is compliant with the State Records Act 2000, State Records Commission Principles & Standards 2002, Australian Records Management Standard ISO/AS 15489-2002 Parts 1 & 2 and the General Disposal Authority for Local Government Records in relation to its records management practices.

For Further information please contact the Shire's Manager Corporate Services on (08) 9574 9300.



Training

When new staff commence, they are provided with records keeping training and given record keeping procedures as part of their induction. The Records Officer provides ongoing training to all staff on a regular and as needs basis.

The record keeping induction is designed to address employee record keeping roles and responsibilities. Each staff member signs to acknowledge they have received the documentation and understand their record keeping requirements.

Review

The Record Keeping Plan is constantly being reviewed to ensure the Shire of Toodyay remains compliant, addresses requirements stemming from technological changes and makes improvements to record keeping practices where necessary. The Records Officer monitors outstanding records on a fortnightly basis and addresses any issues. A room at the community depot has been refurbished to provide a much needed records archive area which will be finalised in FY16-17.

The next review of the Shire of Toodyay's Record Keeping Plan is 1 August 2019.

Freedom of Information

An Information Statement is published by the Shire of Toodyay in accordance with Section 94 of the Freedom of Information Act 1992.

The Information Statement is reviewed annually by the Shire of Toodyay in accordance with Sections 96 and 97 of the Freedom of Information Act 1992

It is available on the Shire's website.



Employee Remuneration

The *Local Government Act 1995* requires Council to disclose information regarding the number of employees entitled to an annual salary of \$100,000 or more and to identify this in increments of \$10,000. For the period under review, the Shire of Toodyay had five employees whose salary exceeded \$100,000 as follows:



Three employees received a salary between \$100,000 and \$110,000;

One employee received a salary between \$110,000 and \$120,000; and

One employee received a salary between \$170,000 and \$180,000:

Conduct of Officials

Overview

In accordance with Section 5.53 (2)(hb) of the *Local Government Act 1995* the Annual Report for the Shire of Toodyay must contain the details of entries made under section 5.121 during the financial year in the Register of certain complaints of minor breaches. This section is stated below:

- (1) The complaints officer for each local government is required to maintain a register of complaints which records all complaints that result in action under section 5.110(6)(b) or (c).
- (2) The register of complaints is to include, for each recorded complaint:
 - (a) the name of the council member about whom the complaint is made;
 - (b) the name of the person who makes the complaint;
 - (c) a description of the minor breach that the standards panel finds has occurred; and
 - (d) details of the action taken under section 5.110(6)(b) or (c).

This section is stated below:

- (6) The breach is to be dealt with by:
 - (a) dismissing the complaint; or
 - (b) ordering that:
 - (i) the person against whom the complaint was made be publicly censured as specified in the order; or
 - (ii) the person against whom the complaint was made apologise publicly as specified in the order; or
 - (iii) the person against whom the complaint was made undertake training as specified in the order;or
 - (c) ordering 2 or more of the sanctions described in paragraph (b).

During the 2015/2016 financial year there were no such complaints made against Council Members.





National Competition Policy

Overview

Local Government is required to implement the national Competition Policy to ensure that it opens up service delivery to competition and that Local Laws and Council policies do not unduly restrict competition.

The obligation arises from the Competition Principles Agreements signed by the State and Territory Governments and the Commonwealth Government. Each Local Government must report its progress in achieving NCP reforms in its Annual Report broadly under the following categories:

- Competitive Neutrality
- Legislation Review
- Structural Reform

Competitive Neutrality

The Shire of Toodyay has not initiated any activities in the 2015/2016 financial year that have required competitive neutrality testing.

All private works are completed on a full cost recovery plus profit margin basis to ensure there is no unfair competition with private contractors.



Strategic Community Plan

The Shire of Toodyay “Strategic Community Plan for 2013-2023 – Toodyay 2023” was adopted by Council on 21 May 2013.

While there were no changes to the Plan in 2015/2016, an extract of the Strategic Plan (pages 11 to 26) is included in the following pages. The complete plan may be found on the Shire of Toodyay website link as follows: <http://www.toodyay.wa.gov.au/publications.aspx>

The Strategic Community Plan is available in hard copy on requests made direct to our Records Management Officer on (08) 9574 9300 or via email on records@toodyay.wa.gov.au



TOODYAY 2023



2013 - 2023 Strategic Community Plan

Adopted 21 May 2013

Prepared with the assistance of



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STRATEGIC DIRECTION

Vision

**“We are a vibrant rural community
that celebrates our past and
embraces a sustainable future”**

Mission

Local Government and community working together to obtain the best possible social, economic and environmental outcomes for the Toodyay Shire.

Council's Values

Integrity	We behave honestly to the highest ethical standard
Accountability	We are transparent in our actions and accountable to the community
Inclusiveness	We are responsive to the community and we encourage involvement by all people
Commitment	We translate our plans into actions and demonstrate the persistence that will produce results

Community Outcomes

These are the outcomes that the Council has identified to meet the aspirations for Toodyay as a liveable and thriving Shire.

Healthy, safe and cohesive community	Prosperous and diverse local economy	Balanced development	Healthy natural and rural environment
Responsible and responsive civic leadership			

The Council activities that contribute to these outcomes are outlined below. Note that many services contribute to more than one outcome. Indeed the outcomes themselves are inter-related. Roads, for example, contribute to social and economic outcomes and they should be managed with due care for the natural environment. The Council is very mindful of this and actively seeks to achieve multiple outcomes where possible.

Community services	Economic services	Planning and transport services	Environmental services	Governance services
<ul style="list-style-type: none"> ■ Sport and recreation facilities and programs ■ Bushfire management ■ Library Services ■ Museums ■ Community centre ■ Youth Services ■ Events ■ Arts and culture ■ Community sponsorship ■ Facilitating services provided by others (e.g. health, medical, aged care etc.) 	<ul style="list-style-type: none"> ■ Marketing and visitor information services ■ Identification of land for industrial and commercial development ■ Business facilitation 	<ul style="list-style-type: none"> ■ Local Planning Strategy, Local Planning Scheme, and Policies. ■ Heritage and Special Design Control Precincts ■ Roads, footpaths and cycleways 	<ul style="list-style-type: none"> ■ Preservation of road-side vegetation ■ Waste management ■ Sustainable operating practices 	<ul style="list-style-type: none"> ■ Sound governance, community leadership and engagement, and advocacy ■ Local Laws and Policies

Shire's Roles

Local governments operate under Statute but also with some discretion. The four primary roles the Council has are:

Delivery of facilities and services

This includes services like parks and gardens, roads, footpaths, drainage, recreation and cultural facilities, events, and business services. Some of those services are based on infrastructure like parks and playgrounds, roads and buildings. So maintenance and renewal of those infrastructure assets is a vital part of Council's service delivery role. Some services are non-asset based, such as events and business services. In some cases, local government steps in to provide vital community services where there is a shortfall or absence in the market or in State or Commonwealth government provision. A common example of this in the Wheatbelt is subsidising medical services in one form or another.

Regulation

Local governments have specific regulatory responsibilities that are vital for community wellbeing. For example, they have a regulatory and enforcement role in public health (eg licensing and monitoring food premises), the appropriateness and safety of new buildings, and the use of land. These areas are subject to regulation because they have the potential to impose costs or adverse effects on others (eg food poisoning, injuries or hazardous activities too close to population). In many cases the rights of those wishing to operate and the rights of those who may be affected or consider themselves to be affected is a delicate balancing act. That is why local democracy is involved in deciding such matters.

Influences

Influencing the decisions of others who do or can contribute to positive community outcomes in Toodyay is an important role. Advocacy to State government for recognition, funding, favorable policies or other forms of support is a good example of this role.

Civic Leadership

Council has a role as civic leader in the community. With strong leadership and community support, the Council can achieve much more than just through its own direct service delivery. For example, forming an economic development strategy with business leaders and other stakeholders is an act of civic leadership, facilitating better outcomes through "joined up" strategy and action.



Council Decision-making criteria

These criteria show what Council takes into account when considering significant issues. They reflect the decision-making approach applied to developing this plan and will continue to be applied as it is implemented.

Is it consistent with our values?

How well does the option fit with our values?

How well does it fit our strategic direction?

Does the option help to achieve our vision and strategic priorities?

Who benefits?

How are the benefits distributed across the community?

Can we afford it?

How well does the option fit within our long term financial plan?

What do we need to do to manage the costs over the lifecycle of the asset / project / service?

Does it involve a tolerable risk?

What level of risk is associated with the option? How can it be managed? Does the residual risk fit within our risk tolerance level?

Council's Strategic Priorities

The Council is proposing that current services will continue to be delivered but there will be a particular focus on the following strategic priorities over the coming years.

Community Services	Economic Services	Planning and Transport Services	Environmental Services
<ul style="list-style-type: none"> ■ Building trust, partnerships and support for community action ■ Preparation of a community engagement plan ■ Review the Disability, Access and Inclusion Plan ■ Preparation of a recreation plan ■ Investing in a recreation solution ■ Asset rationalisation and consolidation ■ Aged care ■ Youth ■ Respect for the culture of the Ballardong Noongar people 	<ul style="list-style-type: none"> ■ Preparation of an economic development plan in time for the first strategic review (to cover aspects such as our place in the regional economy, home based business, mixed use tourism/ events, FIFO families, aged care industry, digital economy opportunities, agricultural innovation, marketing etc.) 	<ul style="list-style-type: none"> ■ A more enabling regulatory system that is more consistent and user-friendly ■ Toodyay pathways 	<ul style="list-style-type: none"> ■ Waste minimisation, including recycling ■ Environmental Plan <ul style="list-style-type: none"> - natural environment - resource efficiency and innovation
Governance Services			
<ul style="list-style-type: none"> ■ Clear strategy and prioritisation 	<ul style="list-style-type: none"> ■ Excellence in governance 	<ul style="list-style-type: none"> ■ Advocacy – including health, medical, education, infrastructure, and public transport, including train services 	<ul style="list-style-type: none"> ■ Communication and engagement ■ New Administration Centre

The key actions that will contribute to these strategic priorities over the period of the plan are outlined below.

Community Services

BUILDING TRUST, PARTNERSHIPS AND SUPPORT FOR COMMUNITY ACTION

- Develop a Community Engagement Plan
- Undertake a Customer Service Survey
- Environmental partnerships
- Volunteer Recruitment and Support

RECREATION PLAN

- Development of a recreation plan

INVESTING IN RECREATION SOLUTION

- Establish a new recreation precinct to accommodate long term needs of the community
- Provision of a multi-purpose recreation facility (including aquatic) – ten million over ten years (partially grant and loan funded) to meet identified needs

ASSET RATIONALISATION AND CONSOLIDATION

- Continued maintenance and renewal of asset base
- Review of land and property holdings (some potential for rationalisation)
- Review levels of service of Shire assets, including roads

AGED CARE

- Facilitation and contribution towards the development of retirement/aged care units - one million (mainly grant funded)

YOUTH PROGRAMME

- Work with youth organisations and programmes to support youth related initiatives

DISABILITY, ACCESS AND INCLUSION

- Review the Disability Access and Inclusion Plan
- Upgrades and construct new pathways to meet mobility impairment requirements
- Audit public buildings and implement a programme to meet DAIP requirements

RESPECT FOR THE CULTURE OF THE BALLARDONG NOONGAR PEOPLE

- Work with Indigenous representative and relevant parties to find a solution for the long term protection of the burial grounds at the Show Grounds
- Incorporate indigenous knowledge and stories into the interpretation of the walk trail along the Avon River in the Town Centre Area
- Work together with local Elders to facilitate a Reconciliation Week event as part of Council's annual calendar of events

Economic Services

ECONOMIC DEVELOPMENT

- Prepare an Economic Development Plan that prioritises actions for implementation with relevant stakeholders

Planning and Transport Services

A MORE ENABLING REGULATORY SYSTEM THAT IS MORE CONSISTENT AND USER-FRIENDLY

- Review current policies and procedures
- Incorporate policies into Local Planning Scheme
- Education/information sessions with local businesses regarding heritage

TOODYAY PATHWAYS

- Provision of a bicycle/walkway along riverside
- Tourism walks
- Close key gaps in the paths in town to facilitate access to facilities

Environmental Services

WASTE MINIMISATION, INCLUDING RECYCLING

- Introduction of kerb side recycling
- Review of Strategic Waste Management Plan (2008 – 2013)

ENVIRONMENTAL PLAN

- Development of an environment plan covering the natural environment and resource efficiency and innovation

Governance Services

CLEAR STRATEGY AND PRIORITISATION

- Integrated Planning and Reporting
- Develop two key plans as above (Economic Development and Environment)
- Review progress and re-set priorities for strategy development at each two yearly review

EXCELLENCE IN GOVERNANCE

- Institute Business Excellence framework
- Elected member training

ADVOCACY

- Lobby key Federal and State Government Members, Agencies and Departments on key issues of community interest, including issues of health, medical, education, infrastructure, and public transport including train services
- Develop Policy and Procedures which support organisational advocacy for staff and elected members

¹ This will include relevant work already completed or in progress such as the Avon Sub-Regional Economic Strategy and the Heritage Tourism Strategy

Investing in assets – renewing community infrastructure

The following gives an outline of the current state of our assets and what they will be like at the end of 10 years.

Asset	Current state	Future state (10 years)
Community and sporting facilities	<ul style="list-style-type: none"> ■ Sporting facilities need to be relocated and consolidated to a central location due to serious tenure and site constraints. 	<ul style="list-style-type: none"> ■ Building of new facilities in central location. ■ Establish new recreation precinct to meet long term needs of community. ■ Invest in aquatic and multi purpose centre.
Roads	<ul style="list-style-type: none"> ■ Above average with substantial upgrades over the past 10 years. ■ Shortfall with regard to the projected demands of restricted access vehicles. (RAV), which are very large and/or very heavy vehicles. 	<ul style="list-style-type: none"> ■ Overall road network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation. ■ Need to assess RAV requirements.
Drainage	<ul style="list-style-type: none"> ■ Incomplete and inadequate drainage network, being placed under stress due to climate change. ■ Increasingly unable to cope with changing weather resulting in higher incidence of local flooding. 	<ul style="list-style-type: none"> ■ Improved engineering solutions -Increase drainage capacity as roads renewed and as localised drainage failures resolved.
Footpaths and Dual-Use Paths	<ul style="list-style-type: none"> ■ Footpaths are generally in a poor condition. ■ Dual use paths are generally in a reasonable condition, but there are some gaps. 	<ul style="list-style-type: none"> ■ Progressive upgrade or replacement with dual use pathways. ■ Overall network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation.
Parks and equipment	<ul style="list-style-type: none"> ■ Ranging from poor to good. 	<ul style="list-style-type: none"> ■ Parks and associated equipment in a safe and functional condition.



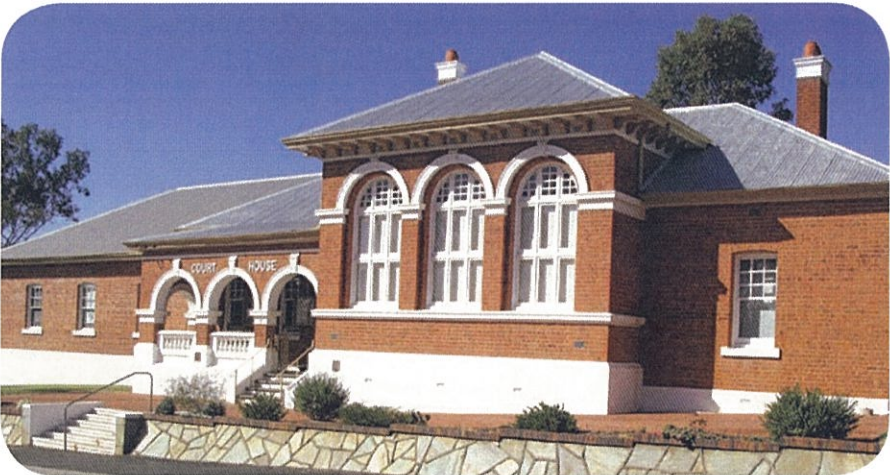
The following table outlines the major projects will be implemented over the life of the plan and shows the indicative schedule for planning and construction.

Major Capital Projects

Location	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
Recreation Precinct										
Sports fields										
Acquire land										
Change Rooms										
Swimming Pool										
Multi purpose Recreation Facility										
Toodyay Pathways										
Town paths										
River Foreshore Pathway										
Depots										
Community Depot										
Harper Road Depot										
Parks and Gardens Depot										
Aged Care Units										

Location	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
Cat Pound	Plan	Build								
Strategic Fire Infrastructure Stages 3-5	Build	Build								
Morganup Helipad	Plan	Build								
Skate Park Stage 2				Plan	Build					
Road Infrastructure (1m per year)	Build	Build	Build	Build	Build	Build	Build	Build	Build	Build
Refurbishment Disabled Access Toilet		Plan	Build							
Entry Statement	Plan	Build								
Information Bay	Plan	Build								
New Administration Centre								Plan	Build	Build

Key: Plan Build



FINANCIAL IMPLICATIONS

Financial Profile

In order to achieve the above whilst maintaining current levels of service across all areas, significant annual rate increases are necessary.

Approximately 4% per annum rates increases are necessary just to keep pace with the price increases faced by local government. This is measured by the Local Government Cost Index (LGCI). Over the past ten years, the LGCI has increased an average 4% per annum. (This figure would have been considerably higher if it weren't for the global financial crisis suppressing construction costs for several years.)

With a relatively small rate base to meet the projected costs of asset operations, maintenance and renewals and taking into consideration the current backlog and the communities expressed aspirations, the Shire will barely be treading water with 4% per annum rates increases. Therefore increases beyond the LGCI need to be contemplated.

Even so, a number of strategic priorities will need to be subject to grant funding being obtained or other measures freeing up resources.

Other measures currently being considered are:

- Reviewing and refining our rating methodology including consideration of differential rating, review the rate income from UV and GRV properties and ensure its rating effort is regionally comparable
- All assets will be reviewed to ensure usage is maximised and relevant. Under-utilised assets will be considered for sale if a market exists or decommissioned should they not be a saleable commodity
- Council will review all fees and charges
- All services and facilities will be reviewed to ensure efficiency and effectiveness
- Delivery of the plan requires a rates increase of at least 5% per annum in order to keep pace with annual price increases, meet operational, maintenance and renewal costs and address the backlogs and community aspirations set out in this Plan
- The implementation of this strategy means that the Shire will have balanced budgets, will still hold sufficient reserves at the end of the ten year period and the community will see existing assets maintained and renewed at a level that enables service levels to be largely continued at the current level

Assumptions

- 5% rate increase per annum above inflation over ten years made up of (indicatively):
 - 1% – asset maintenance/renewal gap identified in Asset Management Report
 - 2% – cover cost of loan payments taken to build new infrastructure
 - 2% – cover cost of operations/maintenance and renewal of new infrastructure
- Capital infrastructure loans taken as follows:
 - 2013/2014 – \$1,000,000 – purchase land for multi-purpose recreation facility
 - 2014/2015 – \$2,000,000 – stage one of the multi-purpose recreation facility
 - 2015/2016 – \$2,000,000 – stage two of the multi-purpose recreation facility
 - 2017/2018 – \$2,000,000 – stage three of the multi-purpose recreation facility
 - 2021/2022 and 2022/2023 – \$5,000,000 – construction of a new Administration Centre.
- Inclusions (Per Annum Average)
 - Road Construction and Maintenance – \$1,500,000pa
 - Parks and Drainage – \$200,000pa
 - New Footpaths – \$50,000pa
 - Building Renewal – \$250,000pa



HOW WILL WE KNOW IF THE PLAN IS SUCCEEDING?

The indicators below will help Council and the community monitor progress towards achieving Toodyay's community vision and strategic goals. Some of them are in the direct control of the Shire while many are less so. These are colour coded for ease of reference. The Strategic Community Plan is more focused on Community Wellbeing Indicators, whilst the Corporate Business Plan will focus on Council Performance Indicators.

Key: Local Government level of control/ influence:

High	Policy areas that are in direct control of local government.
Medium	Issues that local government does not control but can influence.
Low	Areas that local government neither controls nor is likely to influence, but are of concern to the community and impact on community well-being.

Healthy, Safe and Cohesive Community

	Indicator	Desired Trend/ Target
L	Family growth	Increasing
M	Volunteering The proportion of residents who volunteer to help in the community	Increasing
M	Recreation No. of people involved in sporting activities	Increasing
L	Crime	Reducing
M	Bushfires No. of registered volunteers for Bushfire Brigades	Increasing
L	Graffiti	Reducing

Prosperous and Diverse Local Economy

	Indicator	Desired Trend/Target
H	Economic Development Plan Preparation of an Economic Development Plan (ongoing indicators will be developed as part of the Plan)	Completed
M	Business growth (TBA)	TBA

Balanced Development

	Indicator	Desired Trend/Target
M	Heritage Protection No. of planning applications for improvement to listed buildings	Increasing
	Demolition Applications for listed buildings	Decreasing
	Number of and value of Planning and Building Applications	Increasing
H	Roads % of roads in satisfactory or better condition	Maintain
H	Pathways % of pathways in satisfactory or better condition	Increasing
H	Cycleways % of cycleways in satisfactory or better condition	Increasing
M	No. of SAT Applications No of reviews Decisions overturned	Decreasing

Healthy Natural and Rural Environment

	Indicators	Desired Trend/ Target
H	Environment Plan Preparation of an Environment Plan (ongoing indicators will be developed as part of the Plan)	Completed
M	Waste management Non-recycled garbage generated by households	Decreasing

Responsible and responsive Civic Leadership

	Indicator	Desired Trend/ Target
L	Voter turnout % of electors who exercise their right to vote in local government elections	Increasing
M	Strategic Community Plan - Community Participation No. of community members participating in the community engagement for the development and review of the Strategic Community Plan.	Increasing
H	Advocacy Effective advocacy on key issues of community interest. (No. of issues advocated on and evaluation of the effectiveness of advocacy on those issues.)	Increasing
M	Collaboration Effective collaboration with relevant regional stakeholders. (No. of partnerships entered into and evaluation of the effectiveness of those partnerships.)	Increasing
	Financial Management	
H	Operating Surplus Ratio The extent to which revenues raised cover operational expense only or are available for capital funding purposes.	10% or greater

H	Current Ratio The liquidity position of a local government that has arisen from the past years transactions.	1:1 or greater
H	Debt Service Cover Ratio The ratio of cash available for debt servicing to interest, principal and lease payments.	2 or greater
H	Own Source Revenue Coverage Ratio An indicator of a local government's ability to cover its costs through its own revenue efforts.	Between 40% and 60%
	Asset Management	
H	Asset Consumption Ratio The ratio highlights the aged condition of the local government's stock of physical assets.	50% or greater
H	Asset Sustainability Ratio This measures the extent to which assets managed by the local government are being replaced as they reach the end of their useful lives.	90% or greater
H	Asset Renewal Funding Ratio This indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without: <ul style="list-style-type: none"> – additional operating income; – reductions in operating expenses; or – an increase in net financial liabilities above that currently projected. 	Between 75% - 95%.



Corporate Business Plan

The Shire of Toodyay “Corporate Business Plan 2013-2017 – Toodyay 2023 Making it Happen” was adopted by Council on 17 September 2013.

The Shire of Toodyay substantially reviewed its Corporate Business Plan in March 2016.

Council adopted the revised Corporate Business Plan on 26 April 2016. The complete plan has been included as part of the 2015/2016 Annual Report in the following pages.

The complete plan may be found on the Shire of Toodyay website link as follows:
<http://www.toodyay.wa.gov.au/publications.aspx>

The Corporate Business Plan is available in hard copy on requests made direct to our Records Management Officer on (08) 9574 9300 or via email on records@toodyay.wa.gov.au

TOODYAY 2023 - MAKING IT HAPPEN



2015/2019

Corporate Business Plan (Adopted 17 September 2013)
Reviewed March 2016 (Adopted 26 April 2016)

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MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

The staff and management of the Shire of Toodyay are proud to present the Corporate Business plan for 2016 to 2020. This is an updated version of the previously prepared Plan and reflects the changes and updates since the original plan was adopted in September 2013. The Shire of Toodyay Community Strategic Plan 'Toodyay 2023' sets out the vision values and objectives of the Shire. This document attempts to be a faithful representation of the community's aspirations.



The biggest challenge facing the Shire of Toodyay is the development of a contemporary sport and recreation precinct to meet the long term needs of the Toodyay community, including attracting and retaining families and young people. The Shire has acquired the land and completed a gap analysis, recreation strategy, site master plan and is in the process of undertaking a thorough site investigation. This Project is likely to take many years, but may be accelerated if financial support can be obtained from other levels of government.

The Shire has also planned for a range of additional projects including:

- A well-aged housing development in partnership with Butterly Cottages Inc and the Avon regional Organisation of Councils (AROC);
- An ambitious program of road and pathway construction and maintenance;
- Improving the fire safety for established subdivisions; and
- Consolidating the Councils portfolio of built assets.

The Shire continues to develop its governance framework including over the next year:

- Reviewing the Community Strategic Plan, Local Planning Strategy, Local Planning Scheme, Asset Management Plan and Long Term Financial Plan; and
- Developing new plans in tourism and asset rationalisation and maintenance, developing and Age Friendly Community Plan and a Consultation Strategy.

The Corporate Business Plan provides the opportunity to review and celebrate our accomplishments and recalibrate our projections for the coming period.

Stan Scott
Chief Executive Officer

INTRODUCTION

Welcome to the Shire of Toodyay's Corporate Business Plan. The plan was adopted at a special meeting of the Council on 17 September 2013. It will be updated on an annual basis and reviewed in conjunction with the strategic review of the IPR. The first strategic review will be in 2015/2016, then every two years from then on, with every second review being a major review (see planning cycle diagram overleaf).

Key points of the plan

The Corporate Business Plan faithfully delivers the first four years of Toodyay 2023, the Strategic Community Plan. It focuses on continued delivery across the range of our services, with the following priority enhancements:

- Establish a new recreation precinct to accommodate the long term needs of the community, which includes a multi-purpose recreation facility with an aquatic facility (partially grant and loan funded);
- Facilitation and contribution towards the development of retirement/aged care units, as part of a collaborative regional approach;
- Progressive implementation of "Toodyay Pathways" for accessibility, recreation and tourism;
- A more enabling regulatory system that is more consistent and user-friendly;
- Kerbside recycling - completed
- Improved community engagement and support for community action
- A more systematic approach to advocacy in priority areas that are outside the Shire's direct responsibility (health, medical, education, infrastructure, public transport and improved train services), Main Roads WA; and
- Five new plans to work more effectively with the community and key stakeholders in community engagement, recreation, economic development, environment and heritage. All completed excluding community engagement plan.

The projected rates profile for the four years is within the target set in the Strategic Community Plan.

Western Australia Local Government Integrated Planning and Reporting Framework

The Integrated Planning and Reporting Framework is shown in the diagram below. The Strategic Community Plan is a ten year plan and sets the scene for the whole Framework. Detailed implementation for the next four years is covered in the Corporate Business Plan. The Informing Strategies show how the Plan will be managed and resourced. The Strategic Community Plan is not fixed for ten years. Rather it is a “rolling” plan which is reviewed every two years as shown in the right hand diagram. The two yearly strategic reviews alternate between a mini review (updating as needed) and a major review (going through 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 Corporate Business Plan is reviewed annually.

The Western Australia Integrated Planning and Reporting Framework



STRATEGIC DIRECTION

Vision

“We are a vibrant rural community that celebrates our past and embraces a sustainable future”

Community Outcomes

These are the outcomes that the Council has identified to meet the aspirations for Toodyay as a vibrant and sustainable rural community.

<i>Community</i> Healthy, safe and cohesive community	<i>Economic</i> Prosperous and diverse local economy	<i>Planning and Transport</i> Balanced development	<i>Environment</i> Healthy natural and rural environment
<i>Governance</i> Responsible and responsive civic leadership			

Mission

**Local Government and community working together
to obtain the best possible social, economic and environmental outcomes for the Toodyay Shire**

Council's Values

<i>Integrity</i>	we behave honestly to the highest ethical standard
<i>Accountability</i>	we are transparent in our actions and accountable to the community
<i>Inclusiveness</i>	we are responsive to the community and we encourage involvement by all people
<i>Commitment</i>	we translate our plans into actions and demonstrate the persistence that will produce results

HOW WE CONTRIBUTE TO THE STRATEGIC COMMUNITY PLAN

Shire's roles

Local government operate under Statute but also with some discretion. The four primary roles the Council has are:

DELIVERY OF FACILITIES AND SERVICES

This includes services like parks and gardens, roads, footpaths, drainage, recreation and cultural facilities, events, and economic development. Some of those services are based on infrastructure like parks and playgrounds, roads and buildings. As such, maintenance and renewal of these infrastructure assets is a vital part of Council's service delivery role. Some services are non-asset based such as events and economic development. In some cases, local government steps in to provide vital community services where there is a shortfall or absence in the market or in State or Commonwealth government provision. A common example of this in the Wheatbelt is subsidising medical services in some form.

REGULATION

Local governments have specific regulatory responsibilities that are vital for community wellbeing. For example, they have a regulatory and enforcement role in public health (eg licensing and monitoring food premises), the appropriateness and safety of new buildings, and the use of land. These areas are subject to regulation because they have the potential to impose costs or adverse effects on others (eg food poisoning, injuries or hazardous activities too close to population). In many cases the rights of those wishing to operate and the rights of those who may be affected or consider themselves to be affected is a delicate balancing act. That is why local democracy is involved in deciding such matters.

INFLUENCING

Influencing the decisions of others who do or can contribute to positive community outcomes in Toodyay is an important role. Advocacy to State government for recognition, funding, favourable policies or other forms of support is a good example of this role.

CIVIC LEADERSHIP

Last but by no means least, the Council has a role as civic leader in the community. With strong leadership and community support, the Council can achieve much more than just through its own direct service delivery. For example, developing an economic development strategy with business leaders and other stakeholders is an act of civic leadership, facilitating better outcomes through "joined up" strategy and action.

Assumptions

Population growth	<ul style="list-style-type: none">4,641 people were resident in Toodyay in 2014;Toodyay has had an average annual population growth of 1.01% since 2003;2012 to 2013 saw an increase of 2.11% but this dropped by 0.94% from 2013 to 2014;Toodyay is projected to grow at an annual average of 2–4% over the next 15 years (WAPC); andToodyay has an aging population, which is projected to grow over the next 15 years.			
Property base growth	<p>Rateable Properties In 2006/2007 – 2,877 Rateable Properties In 2015/2016 – 3,070 Growth Rate – 6.71%</p> <p>Planning Applications for the past ten years hit a high of 358 in 2005/2006 and a low of 69 in 2012/2013 with an average of 137 over the ten year period.</p> <p>Building Applications for the past ten years hit a high of 299 in 2006/2007 and a low of 144 in 2011/2012 with an average of 205 over the ten year period.</p>			
Interest rate	<p>Interest rates for borrowings have significantly reduced between 2001 (6.18%) to 2014 (3.18%) Interest rates for investments have significantly reduced between 2006 (5.83%) to 2014 (2.50%)</p>			
	Year	% On Borrowings	Year	Average % On Deposits
	2001	6.51	2006	5.83
	2007	6.48	2007	6.40
	2009	6.60	2008	6.65
	2011	5.66	2009	3.27
	2012	4.52	2010	4.38

	2013	4.45	2011	4.65
	2014	3.18	2012	3.58
			2013	2.69
			2014	2.50
LGCI/CPI	LGCI High - 7% in September 2005; LGCI Low - 0.7% in September 2015; LGCI average over ten year period 3.5%pa; LGCI Actuals: 2.2%pa 2012/2013; 3.1%pa 2013/2014; 1.9%pa 2014/2015; 0.7% qtr to September 2015 CPI Forecast: 2%pa 2015/2016; 2.5%pa for 2016/2017; 2.5%pa 2017/2018; 2.5%pa 2018/2019 1.5% - Current projection for LGCI for the next two years			
Payroll	2% on average (excluding increase in staff numbers)			
The wider policy or legislative environment	<ul style="list-style-type: none"> Local Government structural reform – possible changes – postponed but likely to re-emerge; Local Government Act 1995 – advice from the Minister regarding possible complete overhaul as the Act is now 21 years old & a great deal has changed requiring the Act to reflect those changes; Impacts on the Planning regulatory environment include the 2015 changes which introduce sweeping new changes for protection from the impact of Bush Fire and changes/reviews to the Shire's Local Planning Strategy and Local Planning Scheme. Royalties for Regions – no further individual grants for local governments are available 			
Climate conditions	Drier and stormier			

To help understand the costs facing local governments, it should be noted that the sector is a substantial consumer of utility services which have had significant increases over the past ten years (water/sewerage 6.7%; electricity 6.4%; gas 8.4%) whereas the ten year increase for local government rates, fees and charges was 6.1%. As utility costs are set by the state government, the local government must absorb/recover these increases. Additional impacts are:

- Significant increase (600%) in the Loan Guarantee Fee relating to borrowings with the WATC; and

- Increase in the landfill levy from \$28 to \$55 per tonne of putrescible waste and from \$8 to \$40 per tonne of inert waste in January 2015.

Another area having a significant impact on local governments is the reduced income from the federal government in the form of Financial Assistance Grants and the state government for Road Grants.

Advice from WALGA is that these recent changes have had a significant impact on local government operating revenue with as much as half of the 2015/2016 rate increases occurring to meet these costs. These types of state and federal government policy decisions allows local governments very little discretion to cover inflationary increases in wages and other costs let alone provide for the expansion and/or improvement of services and future asset renewal/replacement.

Council decision-making criteria

The following criteria show what Council takes into account when considering matters and making decisions. They reflect the approach applied to developing this Plan and will continue to apply as it is implemented, reviewed and revised.

<i>Is it consistent with our values?</i>	How well does the option fit with our values?
<i>How well does it fit our strategic direction?</i>	Does the option help to achieve our vision and strategic priorities?
<i>Who benefits?</i>	Are we ensuring an equitable distribution of benefits in the community?
<i>Can we afford it?</i>	How well does the option fit within our long term financial plan? What do we need to do to manage the costs over the lifecycle of the asset/project/service?
<i>Does it involve a tolerable risk?</i>	What level of risk is associated with the option? How can it be managed? Does the residual risk fit within our risk tolerance level?

Our services at a glance

We provide a range of services that contribute towards the visions and outcomes, as shown below. Many services contribute to more than one outcome. Indeed the outcomes themselves are inter-related. Roads, for example, contribute to social and economic outcomes and they should be managed with due care for the natural environment. The Council is mindful of this and actively seeks to achieve multiple outcomes where possible.

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning & Transport	Outcome Area: Environment
S1 Library S2 Halls & Community Facilities S3 Museums S4 Sport & Recreation Facilities S5 Sport & Recreation Programs S6 Children & Youth S7 Seniors S8 Community Development S9 Heritage, Culture & Public Art S10 Events S11 Rangers S12 Disability & Access S13 Parks, Playgrounds, Verges, Public Spaces S14 Fire & Emergency S15 Cemeteries	S20 Economic Development & Tourism S21 Visitors Centre S22 Tourism	S16 Land Use Planning S17 Building S18 Roads & Drainage S19 Footpaths and Cycleways	S23 Environmental Management S24 Environmental Health S25 Waste Management
Outcome Area: Governance			
S26 Governance, Advocacy & Collaboration S27 Strategic & Corporate Planning S28 Consultation & Engagement S29 Customer Services S30 Asset Management S31 Financial Management S32 Human Resource Management		S33 Major Projects, Contracts and Tenders S34 Records Management & IT S35 Shire Land & Property S37 Plant, Equipment, Fleet, Private Works S38 Communication & Marketing	

OUR FOUR YEAR PLAN

Council Priorities

TEN YEAR STRATEGIC PRIORITIES

The Council is proposing that current services will continue to be delivered but there will be a particular focus on the following strategic priorities over the coming years.

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<ul style="list-style-type: none"> ▪ Building trust, partnerships and support for community action ▪ Recreation Development <ul style="list-style-type: none"> – Master Plan for entire Shire has been completed; – further site investigation is underway for the multi-purpose recreation facility; – NSRF3 Grant for significant funding resubmitted in 	<ul style="list-style-type: none"> ▪ Implementation of the Economic Development Plan – adopted ▪ Drafting of a Tourism Development Plan 	<ul style="list-style-type: none"> ▪ A more enabling regulatory system which is more consistent and user-friendly ▪ Toodyay pathways and trails <ul style="list-style-type: none"> – Shire of Toodyay Bike Plan completed & endorsed/adopted which includes the proposed River Walkway. 	<ul style="list-style-type: none"> ▪ AROC Regional Waste minimisation plan endorsed / adopted July 2015 ▪ Implementation of Environmental Plan Management Strategy adopted February 2015 	<ul style="list-style-type: none"> ▪ Clear strategy and prioritisation ▪ Excellence in governance ▪ Advocacy ▪ Asset rationalisation and consolidation underway which includes participation in NAMAFA Program as funded by DLGC

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<p>March 2016 – to be notified of outcome in July 2016 – this revised application is based on a meeting held with the DRD & others which was positive and productive;</p> <ul style="list-style-type: none"> ▪ Aged Care <ul style="list-style-type: none"> – underway – survey of aged residents undertaken by consultants who did an audit enabling the Shire to receive two grant/s – one for: parking bays at IGA & assistance towards the refurbishment of the Duke Street 				

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<p>toilets; the other for the cost of the Survey (closed 13 February 2016) & for consultants to complete the Age Friendly Strategy which will be brought to Council for adoption by June 2016</p> <ul style="list-style-type: none"> – Concept plans for Independent Living Units for aged residents of the Shire prepared; – meetings with stakeholders including Butterly have occurred ■ Youth Program <ul style="list-style-type: none"> – Underway; needs reviewing – Inclusion Program implement & under review; 				

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<ul style="list-style-type: none"> – development of positive engagement with local schools ▪ Disability, Access and Inclusion Plan (DAIP) <ul style="list-style-type: none"> – DAIP adopted April 2015 – Inclusion Program underway – Changing Places Grant from WALGA in conjunction with the Disability Services Commission received towards the Charcoal Lane/Duke Street toilet refurbishment; – Successful grant application for disabled parking bays; 				

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<ul style="list-style-type: none"> ■ Respect for the Culture of the Ballardong Noongar People <ul style="list-style-type: none"> – Engagement has commenced including discussions on the Road Safety Initiative and River Walkways; – Progress on hold whilst the state government finalise the proposed South West Native Title Settlement 				

COUNCIL 4 YEAR STRATEGIC PRIORITIES

The key actions that will contribute to these strategic priorities over the period of the Corporate Business Plan are outlined below.

SP1	OUTCOME AREA: COMMUNITY
SP1.1	Building trust, partnerships and support for community action
SP1.1a	Develop Community Engagement Plan in Year One and implement thereafter – research underway – due for completion 2016/2017
SP1.1b	Undertake baseline Customer Service Survey in Year One and repeat survey every two years – underway – to go out in June 2016
SP1.1c	Develop volunteer, recruitment and support program in Year One and implement thereafter – due for completion 2016/2017
SP1.2	Recreation Development
SP1.2a	Implement the adopted Recreation Strategy and Sport & Recreation Precinct Master Plan.
SP1.2b	Establish a new recreation precinct to accommodate the long term needs of the community, which includes a multi-purpose recreation facility with an aquatic facility (partially grant and loan funded): <ul style="list-style-type: none"> Land purchased, undertake planning, Recreation Strategy and Recreation Precinct Master Plan completed – detailed site investigations underway First federal grant application unsuccessful – new application for grant funds submitted in March 2016 - two versions of LTFP prepared with alternate funding scenarios
SP1.3	Asset rationalisation and consolidation
SP1.3a	Continued maintenance and renewal of asset base - underway
SP1.3b	Implement review of land and property holdings and develop an acquisition, retention and disposal program – due for completion 2016
SP1.3c	Apply revised levels of service for assets Year One of our Asset Management Plan and Building Maintenance & Renewal Program
SP1.4	Aged care
SP1.4a	Facilitation and contribution towards the development of retirement/aged care units: <ul style="list-style-type: none"> Complete site planning and develop tender specification; Undertake tender process to select builder; Start construction of the eight grant funded Independent Living Units for the aged in the first half of 2016;

	<ul style="list-style-type: none"> ▪ Completion of construction due 2017; and ▪ Apply for funding to construct an additional ten units in partnership with Butterly Cottages Inc.
SP1.5	Youth Program
SP1.5a	Develop Youth Program in Year One and implement thereafter
SP1.5b	Develop an alliance with Toodyay High School – underway via Inclusion Steering Committee
SP1.6	Disability Access and Inclusion
SP1.6a	Review the Disability Access and Inclusion Plan in Year One and implement revised plan thereafter - underway
SP1.6b	Incremental upgrades and construction of new pathways to meet mobility impairment requirements - underway
SP1.6c	Audit public buildings and implement a Program to meet DAIP requirements: <ul style="list-style-type: none"> ▪ Improve public toilet accessibility Years One and Two - underway ▪ Complete the public buildings audit in Year Two and progressively implement program – underway due for completion April 2016
SP1.7	Respect for the Culture of the Ballardong Noongar People
SP1.7a	Work with Indigenous representatives and relevant parties in Year One to protect the burial grounds at the Show Grounds - done
SP1.7b	Incorporate indigenous knowledge and stories into the interpretation of the walk trail along the Avon River in the town centre area: <ul style="list-style-type: none"> ▪ Undertake consultation in Year One and construction in Years Two and Three – on hold pending the South West Native Title Settlement outcome
SP1.7c	Work with local Elders to facilitate a Reconciliation Week event as part of Toodyay’s regular calendar of events – commence 2016
SP2	OUTCOME AREA: ECONOMIC
SP2.1	Economic and Tourism Development
SP2.1a	Implement the adopted Economic Development Plan including: <ul style="list-style-type: none"> ▪ Build working relationship with the Toodyay Chamber of Commerce and Industry; ▪ Develop a Tourism Strategy for Toodyay; and ▪ Facilitate and oversee data collection, engagement action planning, performance measurement and monitoring.
SP2.1b	Tourism walks

	<ul style="list-style-type: none"> Identifying Tourism walks – underway – clarification on risk management, Shire responsibility and insurance with particular reference to signage; Improve interpretation including smart phone technology, providing information about the buildings and additional interpretation plaques – majority completed with Stage Two of Toodyaypedia & expansion of geo-caching venture due for completion April 2016 Seek trails funding for the construction and interpretation of town walks; and Flora Road – supporting guide brochure to be completed April 2016
SP3	OUTCOME AREA: PLANNING AND TRANSPORT
SP3.1	A more enabling regulatory system that is more consistent and user-friendly
SP3.1a	Review current policies in Year One – review process being finalised & project to commence shortly – due for completion 2015/2016
SP3.1b	Incorporate policies into Local Planning Scheme in Year Two – due for completion 2015/2016
SP3.1c	Undertake education/information sessions regarding heritage and planning with local businesses from Year One onwards – due for completion 2015/2016
SP3.2	Toodyay pathways
SP3.2a	Monitor the implementation of the South West Native Title Settlement with a view to progressing the riverside pathway
SP3.2b	Close key gaps in the paths in town to facilitate access to facilities in Years One and Two as per the completed/adopted Bike Plan – underway <ul style="list-style-type: none"> Seek trails or pathway funding to close key gaps in the parths in town and improve interpretation
SP4	OUTCOME AREA: ENVIRONMENT
SP4.1	Waste minimisation, including recycling
SP4.1a	<ul style="list-style-type: none"> Introduction of kerb side recycling completed; and Review opportunities to expand service and/or increase uptake
SP4.1b	Waste education (grant funded) – regional funding received in 2014/2015 & work done in local schools
SP4.1c	Implement the Strategic Waste Management Plan as adopted in July 2015 in collaboration with AROC
SP4.2	Environmental Plan

SP4.2a	Implement the Environmental Plan as adopted in February 2015 covering the natural environment and resource efficiency and innovation – this project will be ongoing
SP4.3	Building partnerships and support for community action on the environment
SP4.3a	Review the role, functions and value of maintaining a Landcare District Committee in year – report going to Council in March 2016 after recommendation by the Environmental Advisory Committee to disband
SP5	OUTCOME AREA: GOVERNANCE
SP5.1	Clear strategy and prioritisation
SP5.1a	Implement the ongoing cycle of Integrated Planning and Reporting (Strategic Community Plan, Corporate Business Plan, Long-term Financial Plan, Workforce Plan, Asset Management Plan) – including a major review in the first four years – All plans adopted and/or endorsed – SCP currently being reviewed in conjunction with LPS Review; CBP Review underway; AMP Review underway; WMP review occurred August 2015 with implementation/action plan commenced & LTFP review underway
SP5.1b	<ul style="list-style-type: none"> ▪ Develop five key plans: <ul style="list-style-type: none"> – Community Engagement Plan – research underway – due for completion in 2016/2017 – Adopted Recreation Plan and Sport & Recreation Precinct Master Plan – implement and seek funding – Completed & adopted Economic Development Plan – Environmental Plan - completed & adopted February 2015 – implementation underway – Heritage Strategy - completed & adopted March 2014 – seek Heritage Plan – Heritage Master Plan - completed & adopted March 2015 ▪ Review: <ul style="list-style-type: none"> – Asset Management Plan – underway – assistance from OPUS as funded by DLGC as part of NAMAFA Program; – Long Term Financial Plan – underway – will finalise & link to Asset Management Plan when completed; – Disability Access and Inclusion Plan - completed & adopted April 2015 – implementation underway; and – Strategic Waste Management Plan - completed & adopted July 2015 – implementation underway
SP5.1c	Review progress and re-set priorities for strategic plan development at each two yearly review – underway
SP5.1d	Review of Local Laws in Year One of adopted – ongoing process with some local laws waiting on changes to legislation eg: Bush Fire Local Law

SP5.1e	Rating Review in Year One for implementation in Year Two onwards – underway for finalisation to be considered as part of 2017/2018 annual budget
SP5.2	Excellence in governance
SP5.2a	Continue to promote and support elected member training - starting with a survey of Elected Members needs and preferences – underway - four modules of Diploma hosted by the Shire of Toodyay – Elected Members Training Policy to be developed
SP5.2b	Develop an Elected Member IT Strategy to reflect new devices, extranet and improved audiovisual fit out – iPads, tablets & basic training session provided – ongoing process
SP5.2c	Institute a business excellence framework in year 3 – advice received from ACELG. The Shire of Toodyay will not longer pursue the Business Excellence Framework as a quality tool - not considered a viable project to pursue for a Council of this size
SP5.3	Advocacy
SP5.3a	Develop an Advocacy Strategy in 2016 that identifies objectives, key relationships to develop and manage, and outlines policy and procedures for engagement by staff and elected members in regional collaboration where relevant – to form part of the Community Engagement Plan
SP5.3b	Lobby key Federal and State Government Members, Agencies and Departments on key issues of community interest, including health, medical, education, infrastructure, public transport, train services and Main Roads– initial focus on obtaining funding for the development of the recreation precinct – significant work including: train services; recreation; water corporation, Toodyay Road, Native Title, NBN – eight fixed wireless towers; mobile telecommunications; waste management

Summary of our strategic capital projects

Key:	Plan		Build		Completed	✓
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Strategic Priorities (Reference)	Project	Year 1 (2013/2014)	Year 2 (2014/2015)	Year 3 (2015/2016)	Year 4 (2016/2017)	Year 5 (2017/2018)	Year 6 (2018/2019)
Recreation Precinct							
SP1.2b	Acquire land	✓					
SP1.2b	Sports fields						
SP1.2b	Change Rooms						
SP1.2b	Swimming Pool						
Toodyay Pathways							
SP3.2b	Town paths						
SP3.2a	Dual Use Pathway - Riverside						
Depots							
	Community Depot						
	Harper Road Depot						
	Parks and Gardens Depot						

Key:	Plan		Build		Completed	✓
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Strategic Priorities (Reference)	Project	Year 1 (2013/2014)	Year 2 (2014/2015)	Year 3 (2015/2016)	Year 4 (2016/2017)	Year 5 (2017/2018)	Year 6 (2018/2019)
Other							
SP1.4a	Aged Care Units						
	Cat Pound	✓					
	Strategic Emergency Access/Egress Stages 3-5 #						
	Skate Park Stage 2						
SP1.3a	Road Infrastructure (\$800kpa)	✓	✓	Ongoing	Ongoing	Ongoing	Ongoing
SP1.6c	Disabled Access Toilets						
	Entry Statement			✓			
	Information Bay						

This Project was reviewed by Bush Fire Prone Planning Consultants and a report presented to Council in February 2016 - the amount of expenditure and anticipated grant funding remains the same but the priority of the Project Stages have been amended (See Council Minutes February 2016).

Summary of our strategy and planning priorities

Review progress and re-set priorities for strategy and planning development and review at each two yearly review.

Strategic Priorities	Strategy/ Plan Develop or Review	Year 1 (2013/2014)	Year 2 (2014/2015)	Year 3 (2015/2016)	Year 4 (2016/2017)	Year 5 (2017/2018)	Year 6 (2018/2019)
SP1.1a	Develop Community Engagement Plan						
SP1.2a	Develop Recreation Plan	✓					
SP2.1a	Develop Economic Development Plan		✓				
SP4.2a	Develop Environmental Plan		✓				
SP5.1b	Develop Heritage Strategy		✓	Heritage Master Plan completed & adopted March 2015			
SP3.1a	Review Local Planning Strategy						
SP3.1b	Review Local Planning Scheme 4						
SP4.1b	Review Strategic Waste Management Plan			✓			
SP1.6a	Review Disability Access and Inclusion Plan		✓				
SP5.1a	Review Integrated Planning and Reporting Suite						

@ Communication Engagement Plan to identify stakeholders & best community communication practices & include Advocacy Strategy/Plan

Summary of our organisational development priorities

Strategic Priorities	Organisational Development Projects	Year 1 (2013/2014)	Year 2 (2014/2015)	Year 3 (2015/2016)	Year 4 (2016/2017)	Year 5 (2017/2018)	Year 6 (2018/2019)
SP5.2a	Elected Member training - begin with survey – develop Policy			Ongoing training of Elected Members to be supported & encouraged			
SP5.2b	Elected Member IT Strategy			Develop	Implement	Continual improvement process	
SP5.3a	Develop an Advocacy Strategy			To be combined with Community Engagement Plan			
SP1.1b	Customer Satisfaction Survey						
SP1.1d	Develop a Volunteer, Recruitment and Support Program						
SP1.3b	Review Land and Property Holdings						
SP1.3c	Review Levels of Service of Shire Assets						
	Review and update the quality of asset data and systems						
SP5.2c	Institute a business excellence framework			Remove Project - not cost effective for a Council of this size			
	Review Organisational Structure		✓	Ongoing process & integrates with Workforce Management Plan			
	Records Storage/Archive						
	Office refit				*		
	Wicklow Shearing Shed						

* Council Resolution 166/08/15 (OCM 25/08/2015) directs the CEO to engage an architect to provide a report on three possible options for the placement of administration staff. The & also prepare a project plan as an interim measure to relocate Donga staff to Connor's Cottage – due to this resolution, it is considered prudent to delay any office refit until the consultants report & recommendations are received & the cost of implementing the interim measure is costed. To be combined with Community Engagement Plan

Financial Profile

Changes to the Local Government Cost Index (LGCI) has seen this index at under 1 % for the last two years. This seems to have been as a result of general economic conditions and reduced competition from the mining sector to the impact of local government service delivery. The Corporate Business Plan assumes that the LGCI will increase, on average, by 1.5% per annum over the period of the Plan (with a higher projected annual increase thereafter).

Based on a relatively small rate base to meet the projected costs of asset operations, maintenance and renewals and taking into consideration the backlog and the community's expressed aspirations, approximately 5% per annum on top of inflation has been projected in the Community Strategic Plan. Tougher economic conditions however place constraints on the community's capacity to pay. Notwithstanding our need to overcome the infrastructure backlog, we are projecting rate increases of LGCI plus 3% for the life of this Plan.

The Plan also assumes that grant funding will be obtained for a number of strategic projects and an ongoing focus on efficiency to make the most of scarce resources.

Other measures currently being considered or underway are:

- Reviewing and refining our rating methodology including consideration of differential rating, review the rate income from UV and GRV properties and ensure its rating effort is regionally comparable – this project has commenced and is well underway and due for completion in preparation April/May 2016 for inclusion as part of the 2017/2018 annual budget process.
- All land and building assets have been reviewed to ensure usage is maximised and relevant. Under-utilised assets will be recommended for sale if a market exists or decommissioned should they not be a saleable commodity. The initial draft report was provided in January 2016 and is currently being considered by administration for inclusion in the Asset Management Plan which is currently under review.
- Council will review all fees and charges – underway due for completion in March 2016.
- All services and facilities will be reviewed to ensure efficiency and effectiveness.

The implementation of this strategy means that the Shire will aim for surplus budgets of 3% of total rates revenue, will still hold sufficient reserves at the end of the ten year period and the community will see desired new assets and existing assets maintained and renewed to enable current service levels to largely continue.

CORPORATE BUSINESS PLAN FINANCIAL FORECASTS

Attached

Shire of Toodyay Organisational structure

The following chart shows where lead responsibility for each of the services sits in the organisation. Of course there are many contributory roles and the team ensures effective linkages across the organisation are maintained.



NB: Many of the above will cross departments eg: Strategic & Corporate Planning requires all Departments to participate; waste may come under planning & development or works & services, all departments will have some involvement in grant applications, reporting & acquittal, some community projects are developed/progressed by community development but any required construction of infrastructure managed by Planning or Works & Services.

Summary of our Service Plans

COMMUNITY DEVELOPMENT

- Halls and Community Facilities – community usage/promotion
- Library
- Museums
- Visitors Centres
- Consultation and Engagement – also part of Governance & to include Advocacy
- Children and Youth
- Seniors - Aged Friendly Community Based Services & Projects
- Community Development
- Sport and Recreation Program
- Heritage, Culture and Public Art
- Tourism
- Events

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S1	Library			
	S1	<p>The Shire provides residents with a free library service as part of the state network of public libraries. It offers physical and online facilities. The library collection includes:</p> <ul style="list-style-type: none"> fiction and non-fiction books reference material large print books magazines and newspapers DVDs The library offers a reading/lounge area, internet, facsimile, scanning, photocopying, laminating, events and various Programs 	<p>Toodyay library is open Monday to Friday 9am - 5pm and Saturday 9am - 1pm. The programs include:</p> <ul style="list-style-type: none"> Better Beginnings Program Ancestry.com (free library edition) School Holiday Activities – links in with Inclusion Program Rhyme / Story-time Many Minds Discussion Group Creative Writers Group Annual Writers and a Bush poets festival Teen Techs – teens helping community members with technology Provide assistance with public computers Read Write Now Program 	Maintain	<p>Review internal operation and procedures</p> <p>Review staffing levels and training</p>
	S3	Museums			
	S3	<p>The Shire's rich cultural history is preserved and insight is provided into the region's past via two museums</p> <ul style="list-style-type: none"> Old Goal Museum Connor's Mill 	<p>Old Gaol Museum:</p> <ul style="list-style-type: none"> open Mon - Fri: 10am - 3pm, Sat & Sun: 10am - 3.30pm (closed Christmas Day, Boxing Day, New Years Day and Good Friday) group visits by appointment – guided tours available (minimum ten people) on weekdays at no extra charge however prior bookings are required smart phone technology in place <p>Conner's Mill:</p> <ul style="list-style-type: none"> open 7 days a week: 9am - 4pm (closed Christmas Day, Boxing Day, New Years Day and Good Friday) offers guided tours (min. 10 people) on weekdays at no extra charge however prior booking required 	Increase	<ul style="list-style-type: none"> continue to increase volunteer participation and build better linkage with historical society improve precinct area clean out sheds renovate Wicklow Shearing Shed review interpretation plan and signage for precinct link police lock-up with remaining site; utilise precinct for community & public events

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
					<ul style="list-style-type: none"> develop educational resources
	S21	Visitors Centre			
	S21	Service for international, interstate and intrastate tourists with information assistance with attractions, accommodation, dining and travel options	<ul style="list-style-type: none"> the Visitor's Centre is open 7 days/week 9am to 4pm (closed Christmas Day, Boxing Day, New Years Day and Good Friday) conduct familiarisation tours as required provides information and booking facilities online as well as telephone, in-person and email enquiries sells souvenir items and a wide range of local produce lack industry accreditation 	Increase	<ul style="list-style-type: none"> obtain accreditation from WA Tourism complete new tourism information bay structure & signage complete new website review membership structure & fees update brochures & on-line presence review & refresh internal layout & displays of Visitor Centre review & renew garden; external maps & signage review staffing levels & training
	S28	Consultation and Engagement			
SP1.1a	S28	<ul style="list-style-type: none"> Communication and engagement with the Toodyay community regarding decisions, issues and projects that impact on the community 	<ul style="list-style-type: none"> consultation guidelines are detailed in the 'public consultation and formal matters' members policy the Shire implements the 'public consultation and formal matters' policy Annual General Meeting of Electors Meetings are held at the Memorial Hall at the request of the Shire President when community consultation/information is required to occur 	Increase	<ul style="list-style-type: none"> improved communication and engagement methods to increase community participation Community information briefings held in Morangup

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S6	Children and Youth			
SP1.5a	S6	<ul style="list-style-type: none"> Services for children and young people Facilitation of meetings of the Toodyay Youth Advisory Council (YAC) which provides opportunity to engage the youth and young adults in Toodyay – this was not viable nor well attended so has ceased 	Children: <ul style="list-style-type: none"> Inclusion Program implemented which provides reports to the Council and regular local newspaper updates 	Increase	<ul style="list-style-type: none"> engage with youth organisations, including Toodyay High School, community organisations & local businesses & develop a youth program (implementation thereafter) completed & ongoing Inclusion Program complete & implement Youth Strategy 2016/2017 complete & implement Community Inclusion & Participation Plan/Program
	S7	Seniors			
SP 1.4a	S7	<ul style="list-style-type: none"> Work in partnership with Service Providers in the Senior/ Aged Care Sector. 	<ul style="list-style-type: none"> Toodyay is currently part of a joint project with neighbouring Shires (AROC) to identify services being provided to seniors and identify areas for improvement 	Increase	<ul style="list-style-type: none"> assist with development of retirement/aged care units: <ul style="list-style-type: none"> planning & agreement on grant funding start construction 2015/2016 Age Friendly Community Strategy currently underway & due for completion in mid 2016
	S8	Community Development and Grants			

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
SP1.1d	S8	<ul style="list-style-type: none"> Community sponsorship Facilitation of a volunteer Program Facilitation of services provided by others such as health and medical services 	<ul style="list-style-type: none"> Council provides an allocation in each Annual Budget for community sponsorship <ul style="list-style-type: none"> 2012/2013 - \$37,800 2013/2014 - \$33,500 2014/2015 - \$50,706 2015/2016 - \$46,000 facilitate a limited volunteer Program 	Increase	<ul style="list-style-type: none"> develop a volunteer, recruitment and support Program in 2016/2017 implement the volunteer, recruitment and support Program
	S5	Sport and Recreation Program			
SP1.2a	S5	<ul style="list-style-type: none"> Facilitation of sport and recreation activities and support to sport and recreation organisations 	<ul style="list-style-type: none"> sport and recreation planning Sport & Recreation Co-ordinator works three days of the week (shared with Shire of Goomalling) administer the Kidsport Program YMCA Skate Competition held as per budgeted funds provide support to sporting clubs, groups as required budget funding required for programs – to be linked with Inclusion Program for 2016/2017 	Increase	<ul style="list-style-type: none"> improve sport and recreation opportunities for the community review contract & position description for Sport & Recreation Coordinator need to create & implement an Operational Sport & Recreation Strategy
	S9	Heritage, Culture and Public Art			
SP1.7a SP1.7b	S9	Activities to support the preservation and development of Toodyay's heritage, culture and art in order to enrich community identity, develop community cohesion and improve visitor's experience to the Shire	<ul style="list-style-type: none"> Heritage Master Plan completed in 2012/2013 Heritage Strategy adopted in 2013 Interpretation Plan for archaeological site is in development 	Increase	<ul style="list-style-type: none"> long term protection of the burial grounds at the Show Grounds - ongoing incorporate indigenous knowledge and stories into interpretation of the river walk trail – this project is now on hold pending Native Title Settlement process
	S22	Tourism			

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S22	Heritage and tourism activities to promote Toodyay as a destination for visitors	<ul style="list-style-type: none"> facilitation and engagement with the tourism sector (note this links to other services eg visitors centre, festivals and events and promotion and marketing) 	Increase	<ul style="list-style-type: none"> improved effectiveness through the tourism aspect of the Economic Development Plan Tourism Policy Tourism Strategy Build on stronger partnerships with others in tourism sector; local, regional & state
	S22	Historical Walk Trail <ul style="list-style-type: none"> Historical walk trail through town centre 	<ul style="list-style-type: none"> historical walk trail with interpretation plaques through town centre 	Increase	<ul style="list-style-type: none"> improve interpretation including smart phone technology, providing information about the buildings and additional interpretation plaques
	S10	Events			
SP1.7c	S10	<ul style="list-style-type: none"> Facilitation and running of events to support community spirit, celebrate Toodyay's unique history and encourage visitors to the area Active event marketing 	Events held annually: <ul style="list-style-type: none"> Moodyne festival QUIT Targa West Tarmac Rally Avon Descent International Food Festival Toodyay Picnic Races Toodyay Agricultural Society Show Carols in the Park Christmas Street Party Bush Poet's Breakfast Reconciliation Event Toodyay Farmers Markets 	Increase	<ul style="list-style-type: none"> review and further develop the marketing strategy for community events work with local Elders to facilitate an annual Reconciliation Week Event

PLANNING AND DEVELOPMENT

- Halls and Community Facilities – maintenance & renewal
- Shire Land and Property
- Disability and Access Planning
- Land Use Planning
- Building and Regulatory
- Environmental Management
- Environmental Health
- Waste Management – planning & monitoring

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S2	Halls and Community Facilities			
	S2	A range of halls and centres for use by individuals, groups or organisations			
	S2	Toodyay Memorial Hall Magnificently decorated and includes the following: <ul style="list-style-type: none"> ■ foyer ■ auditorium ■ Stage 	Toodyay Memorial Hall: <ul style="list-style-type: none"> ■ foyer has capacity for 57 persons and auditorium has capacity for 235 persons ■ modern audio visual equipment, incl. 3m x 4m screen ■ fully equipped commercial kitchen Bar ■ available for hire 	Maintain	
	S2	Community Centre The Community Centre provides a technology hub, a playgroup, toy library and meeting rooms for hire	Community Centre: <ul style="list-style-type: none"> ■ two meeting rooms available for hire (can convert into one larger room) with capacity of 80/60 or 140 ■ Toodyay Playgroup and Toy Library are held on Tues and Thurs mornings ■ a technology hub providing a range of computer and office services ■ point of contact for a number of government and community services and programs 	Maintain	

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S2	Showground Pavilion The Showground Pavilion is located between the football/cricket oval and the hockey field	Showground Pavilion: <ul style="list-style-type: none"> a large meeting room with capacity for 100 people, bar and commercial kitchen available for hire used by Silver Chain for adult day care 2 x a week 	Maintain	
	S2	Youth Hall The Youth Hall is located at the Showgrounds/Oval, is particularly suitable for youth activities and is managed by the Youth Hall Committee	Youth Hall: <ul style="list-style-type: none"> the Youth Hall has capacity for 160 persons and is regularly used by the Karate and Scouts groups managed by the Youth Hall Committee available for hire 	Maintain	<ul style="list-style-type: none"> Council has taken over the management of the Youth Hall
	S2	Morangup Community Centre The facility is managed by the Morangup Progress Association (MPA) and has a commercial kitchen, half a basketball court and newly installed playground equipment	Morangup Community Centre: <ul style="list-style-type: none"> capacity for 210 persons commercial kitchen half basketball court and newly installed playground equipment available for hire from the MPA Library Service every 2nd and 4th Tues from 2:30 – 5:30pm 	Maintain	
	S35	Shire Land and Property			
SP1.3b	S35	Management of land and property for the benefit of present and future communities	<ul style="list-style-type: none"> Preparation of a register/ asset management plan of all Shire land and property currently under way Shire property/land portfolio rationalisation plan being prepared 	Increase	<ul style="list-style-type: none"> improve return to community of land and property holdings- subject of review 2015/2016
SP1.3a SP1.3c SP1.6c	S35	Maintenance, upgrade and renewal of Shire owned buildings	<ul style="list-style-type: none"> 69 Shire buildings 70% of buildings in a fair to excellent condition* new works carried out according to the Asset Management Plan scheduled maintenance is undertaken according to the asset management plan and the budget ad hoc maintenance undertaken as required 	Increase	<ul style="list-style-type: none"> complete audit of Shire buildings by 2015/2016 and progressively implement program to meet DAIP requirements public toilet accessibility program
	S12	Disability and Access Planning			

* this is an estimate only and will be updated once the asset data is updated.

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
SP1.6a	S12	Planning to make services, facilities and information accessible to all people in the community	<ul style="list-style-type: none"> Disability, Access and Inclusion Plan (DAIP) – note the plan will be reviewed in 2013/2014 DAIP progress report submitted to the Disability Services Commission annually 	Maintain	
	S16	Land Use Planning			
SP3.1a SP3.1b SP3.1c	S16	Planning for and control of the types of use and development within Shire boundaries in order to support a quality built environment that is in harmony with Toodyay's natural, cultural and historical heritage	<ul style="list-style-type: none"> outdated 'Local Planning Strategy' 2008 administer 'Local Planning Scheme 4' Heritage Inventory up to date – reviewed in 2012 development applications processed within 30 days of receipt of a valid application external sub division referrals and clearances processed within 40 days of receipt of a valid application land re-zonings processed within 90 days of receipt of a valid application 	Increase	<ul style="list-style-type: none"> up to date and more enabling regulatory system that is more consistent and user friendly regular education/information sessions regarding heritage and planning with local business from 2013/2014
	S17	Building and Regulatory Services			
	S17	Ensure existing and proposed buildings are compliant with the Building Code of Australia and other relevant legislation, so ensuring the community live and work in a safe and healthy environment	<ul style="list-style-type: none"> process building permits: <ul style="list-style-type: none"> uncertified within 25 days certified within 10 days process demolition permits within 25 days undertake site inspections when processing building permits undertake additional site inspections according to risk and when complaints received investigate complaints of dangerous/unsafe/defective buildings inspect swimming pools on construction and every four years 	Maintain	

	S23	Environmental Management			
SP4.2a SP1.1c SP4.1b	S23	Activities to protect and preserve significant natural features, physical environment, fauna and flora	<ul style="list-style-type: none"> process land clearing applications management of Shire reserves, including working with community groups on reserve management waste management/minimisation plan developed jointly with the Shire of Northam in place is due for a review – review currently being undertaken. Revised plan to be implemented in 2013/2014 	Increase	<ul style="list-style-type: none"> improved effectiveness of environmental management build environmental partnerships introduce waste educational programs Reserve Management Officer appointed – works in with Fire & Emergency
	S24	Environmental Health			
SP1.6c	S24	<p>Activities and administration of laws to ensure public health is maintained in the Shire of Toodyay</p> <p>(Note that Shire will be required to develop a new Public Health Plan under the terms of impending legislation)</p>	<ul style="list-style-type: none"> Environmental Health Officer (EHO) two days/fortnight statutory environmental health inspections investigate health complaints inspect public buildings regularly and more frequently for higher risk buildings inspect caravan parks and issue licences annually investigate pest control complaints inspect commercial food businesses on approval, at least once a year and more frequently for high risk businesses provide education, pamphlets and guidelines on the Shire website and on inspection of commercial food businesses local food trading stall – process permits within 5 days process on site effluent disposal systems applications within two weeks of receipt of a valid application test private business potable water supply monthly public swimming pools – test monthly (in summer) noise/ air quality – investigate complaints disease control – investigate as required 	Increase	<ul style="list-style-type: none"> increase EHO time implement a mosquito monitoring and education program

	S25	Waste Management			
SP4.1a	S25	Sustainable waste management, including: <ul style="list-style-type: none"> ▪ Kerb side collection of bins ▪ Access to a waste transfer station with recycling, green and household hazardous waste facilities ▪ Subsidised purchase of worm farms and compost bins 	<ul style="list-style-type: none"> ▪ weekly kerbside collection of bins for general waste ▪ the waste transfer station is open seven days a week between 8.00am and 12 midday (excluding Christmas Day, Good Friday and Anzac Day) and on the last Sunday of every month from 8.00am to 3.00pm 	Increase	<ul style="list-style-type: none"> ▪ kerbside recycling introduced in 2013/2014

WORKS AND SERVICES

- Sport and Recreation Facilities - infrastructure
- Parks, Playgrounds, Verges, Public Space - infrastructure
- Roads and Drainage
- Footpaths and Cycleways - infrastructure
- Cemeteries
- Waste Management – transfer station
- Plant, Equipment, Fleet, Private Works
- Rangers
- Reserves Management
- Fire & Emergency Management
- Waste Management – planning & monitoring

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S4	Sport and Recreation Facilities			
SP1.2b	S4	Provision of sporting and recreation facilities: <ul style="list-style-type: none"> ■ Cricket, football oval and hockey fields 	<ul style="list-style-type: none"> ■ cricket, football oval and hockey fields are maintained by the Shire and available for use by clubs and individuals ■ the fields are mowed once a week ■ some of the fields at the Show Grounds are on a burial ground and need to be relocated 	Increase	<ul style="list-style-type: none"> ■ establish new recreation precinct, with a multi-purpose recreation facility and aquatic facility to accommodate long term community needs
	S4	Tennis Courts	<ul style="list-style-type: none"> ■ four tennis courts are available for club training and tournaments ■ two tennis courts are freely available for public use ■ tennis courts are swept as required 	Maintain	<ul style="list-style-type: none"> ■ public courts upgraded to a multi ball sports facility; ■ night lighting to be fitted
	S4	BMX and Skate Park <ul style="list-style-type: none"> ■ BMX track at Morangup Community Centre ■ Skate park at Duidgee Park 	<ul style="list-style-type: none"> ■ BMX and skate park available for use ■ Skate Park is cleaned at least twice a week 	Maintain	
	S4	Bowling Greens	<ul style="list-style-type: none"> ■ bowling greens leased to and maintained by Bowling Club 	Maintain	

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S4	Racecourse and Equestrian Facilities	<ul style="list-style-type: none"> Grade parking area entrance annually prior to annual Racing Club event 	Maintain	
	S13	Parks, Playgrounds, Verges , Public Space			
SP1.3a	S13	Provision and maintenance of gardens, parks and playgrounds for the amenity of the community and visitors, including: <ul style="list-style-type: none"> Duidgee Park Newcastle Park Morangup Community Centre Playground 	Duidgee Park: <ul style="list-style-type: none"> free electric barbeque facilities, toilets, playground equipment for a range of ages and shady trees Toodyay Miniature Railway operates weekends mowed at least fortnightly and cleaned daily playground equipment maintained in a good condition according to the asset management plan Newcastle Park: <ul style="list-style-type: none"> playground equipment, grassed areas and large shelter mowed at least fortnightly and cleaned daily playground equipment is maintained in good condition according to the asset management plan Morangup Community Centre Playground: <ul style="list-style-type: none"> maintained by the Morangup Progress Association and is suitable for pre-primary and primary aged children 	Maintain	
	S13	Verge maintenance	<ul style="list-style-type: none"> encourage land owners to maintain verges spray verges once a year for weeds mow public verge areas every two months 	Maintain	
	S13	Green public spaces	<ul style="list-style-type: none"> planting and maintenance of flower beds at the library, in the main street, community centre, visitors centre and emergency services building 	Maintain	
	S18	Roads and Drainage			
	S18	Provision of roads and drainage that promote and maintain a safe and effective transport network			

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
SP1.3a SP1.3c	S18	Roads Construction and Maintenance: construction and maintenance of gravel and bitumen roads within the Shire of Toodyay, except for those roads maintained by WA Main Roads Department	<ul style="list-style-type: none"> 658.33km of road in the Shire roads constructed and maintained to a safe standard in accordance with Council policy and to MRWA standards Sealed roads - resealed every 20 years gravel sheeted roads - re-sheeted every 15 years 	Maintain	<ul style="list-style-type: none"> review levels of service for roads annually
SP1.3a SP1.3c	S18	Drainage Construction and Maintenance: install and maintain a safe and efficient drainage system that minimises the risk of flooding	<ul style="list-style-type: none"> 40 drainage structures 22km of underground pipes and culverts drainage infrastructure is generally in a good condition, but some areas need improvement 	Maintain	<ul style="list-style-type: none"> review levels of service for drainage annually
	S19	Footpaths and Cycleways			
SP1.3c SP3.2a SP3.2b SP3.2c SP1.6b	S19	Construction, maintainance and upgrades of footpaths and cycleways to a safe and accessible standard and linking key facilities	<ul style="list-style-type: none"> 7.88km of footpaths and cycleways gaps in the town pathways, which limit access to key facilities some pathways are not accessible to people with mobility impairments 	Increase	<ul style="list-style-type: none"> provide dual use pathways along riverside close key gaps in town paths network to improve access to facilities incremental upgrade and construction of new pathways to meet mobility impairment requirements improve tourism walks
	S15	Cemeteries			
	S15	2 Historic Cemetery 1 Current Cemetery	<ul style="list-style-type: none"> maintain cemeteries (parks and gardens) maintain cemetery registers customer service – bookings and engagement with funeral directors and relatives applications for monumental works dig graves and finish 	Increase	<ul style="list-style-type: none"> concept design plan prepared for Toodyay Cemetery which will provide the ability to be 'Project Ready' and allow for staged improvement

	S37	Plant, Equipment, Fleet, Private Works			
SP1.3a	S37	A range of plant, equipment and fleet which it uses to deliver services to the community	<ul style="list-style-type: none"> plant, equipment and fleet used to capacity and replaced according to asset management plan 	Maintain	
	S37	Plant for hire for private works within the Shire	<ul style="list-style-type: none"> Council plant is available for hire – only when the plant is not being used by Council 	Maintain	
	S14	Fire and Emergency			
	S14	Fire and emergency services	<ul style="list-style-type: none"> issue burning permits facilitates a local emergency management committee provides emergency management training seven volunteer bush fire brigades <ul style="list-style-type: none"> Bejoording Coondle Nunile Julimar Morangup Toodyay Central Toodyay Fire and Rescue Wattening 	Maintain	<ul style="list-style-type: none"> Reserves Management Officer appointed – also falls under S23 Environmental Management
	S11	Rangers			
	S11	Enforcement of State Government Acts and Shire local laws for the safety and wellbeing of the community through its Ranger services: <ul style="list-style-type: none"> Animal management Litter Parking Firebreak inspections 	<ul style="list-style-type: none"> rangers on call 24hrs/7 days/52 weeks a year animal management: <ul style="list-style-type: none"> stray animals – as required snip and chip day sterilisation of cats (grant funding) litter – as needed parking – patrol every day firebreak inspections of all properties Jan to Mar 	Increase	<ul style="list-style-type: none"> Cat Act implementation – impact uncertain cat pound built with grant funds in 2013/2014 increase animal management education

CORPORATE SERVICES

- Customer Service
- Strategic and Corporate Planning – also comes under Governance & requires input from all Departments
- Financial Management
- Human Resource Management
- Records Management
- Information Technology & Communications
- Major Projects, Contracts and Tenders – see Strategic & Corporate Planning note above
- Asset Management – see Strategic & Corporate Planning note above

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S29	Customer Service			
	S29	Customer service	<ul style="list-style-type: none"> ■ provide direct customer service and via telephone from 8.30am – 4.30pm Monday to Friday ■ manage booking of community halls and facilities 	Maintain	<ul style="list-style-type: none"> ■ Maintained – overall feedback appears positive – still streamlining booking process/procedure ■ Electronic key program implemented with responsible staff trained
	S30	Asset Management			
SP1.3a SP1.3b SP 1.3c	S30	Optimise the value and longevity of assets through sustainable asset management	<ul style="list-style-type: none"> ■ Asset Management Plan in place ■ asset data quality requires improvement 	Increase	<ul style="list-style-type: none"> ■ increase quality of data and sophistication of processes – a lot of work has been done in this area & majority of Land & Building information provided & ROMAN info updated ■ new AMP using NAMS.LITE templates from ACELG underway

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S27	Corporate Strategic Planning			
SP1.1b SP5.1b SP5.1c SP5.2a	S27	<p>Development and monitoring of Strategic Community Plan, Corporate Business Plan and informing strategies in accordance with the Local Government Act</p> <ul style="list-style-type: none"> annual review of Corporate Business Plan biennial review of Strategic Community Plan and the informing strategies, alternating between a mini and major review, aligned with elections review progress and re-set priorities for strategy development at each two yearly review undertake biennial Customer Service Satisfaction Survey 	<ul style="list-style-type: none"> Strategic Community Plan and Corporate Business Plan in place 	Increase	<ul style="list-style-type: none"> improve standard of integrated planning and reporting – underway – several plans are currently being reviewed/revised improve standard of business practice DLGC report from our participation in their Best Practice Program which will be brought to Council for consideration
	S31	Financial Management			
	S31	Effective and legislatively compliant financial management, so enabling the Shire to sustainably provide services to the community	<ul style="list-style-type: none"> financial management that meets all legislated requirements inform the community about the annual rates and fees through rates notices and annual budget prepare an annual report on the financial activities and the financial position of the Shire and make it accessible to the community Long Term Financial Plan in place 	Increase	<ul style="list-style-type: none"> improve budget structure - underway – ongoing process improved reporting - underway – ongoing process resolve legacy issues - underway – ongoing process improve standard of strategic financial planning - underway – ongoing process

	S32	Human Resource Management			
	S32	Manage human resources to deliver efficient, effective and services to the community	<ul style="list-style-type: none"> Workforce Plan in place recruitment as required payroll system maintained performance management system in place training and development as required administer requirements of the Occupational Health and Safety Act 	Increase	<ul style="list-style-type: none"> updated Position Descriptions - underway – ongoing process improve documenting HR policies and procedures - underway – delayed whilst waiting on full policy review to occur & determination made in regards to Council vs Administration Policies improve payroll system – have requested that SAHR attend other Councils to enhance our processes & systems improve performance management system a more strategic approach to training and development - underway – hopeful that February 2016 Reviews will provide more information

	S34	Records Management and IT			
	S34	<ul style="list-style-type: none"> Records management - manage the Shire's record to ensure retention of information and proper disposal of dated information Information Technology - manage the shire's IT to enable the organisation to effectively deliver services to the community 	<ul style="list-style-type: none"> records management through Synergy information technology <ul style="list-style-type: none"> technical support network management Telstra agreements hardware: new, expiration, renewals and rollout software/licences: new, expiration, renewals and rollout 	Increase	<ul style="list-style-type: none"> better trained users – training room within new depot facility to be set up in 2016 digitise microfiche records – early enquiries appear too costly but we are continuing to investigate other options complete upgrade and integration of Shire services - underway - ongoing process
	S36	Licensing			
	S36	Licensing facilities for vehicle registrations, plates, drivers licence, learners permits, firearm, boat and trailer renewals	<ul style="list-style-type: none"> Process application for licenses in a timely and efficient manner 	Divest	N/A – service transferred to Australia Post
	S33	Major Projects, Contracts & Tenders			
	S33	<ul style="list-style-type: none"> Manage major projects Process contracts and tenders 	<ul style="list-style-type: none"> manage major projects on budget and to time process contracts and tenders in compliance with the Act and regulations 	Increase	<ul style="list-style-type: none"> improve standard of project management through staff training improve procurement through greater use of WALGA preferred provider list (not to disadvantage local suppliers)

CHIEF EXECUTIVE OFFICER

- Economic Development and Tourism
- Communication and Marketing
- Community Consultation & Engagement – detail under Community Development
- Major Projects, Contracts and Tenders – detail under Corporate Services
- Strategic and Corporate Planning Tenders – detail under Manager Corporate Services

4 Year Strategic Priorities	No.	Service Description	Current Level of Service (2012/13)	Service Level Change - 4 Yrs	Level of Service Change over 4 years (2013/14 - 2016/17)
	S26	Governance, Advocacy and Collaboration			
SP5.2b	S26	Members: support excellence in governance - provide support, advice and information to elected members	<ul style="list-style-type: none"> ■ provides accurate and timely advice and information to members through agendas, meetings and forums: <ul style="list-style-type: none"> - distribute agendas the Wed prior to the Tues meeting - record and distribute timely and accurate minutes ■ follow up on Council resolutions 	Increase	<ul style="list-style-type: none"> ■ elected member training an ongoing process ■ undertake a survey of elected members to determine needs and preferences
	S26	Governance: the Shire maintains a high standard or governance and accountability	<ul style="list-style-type: none"> ■ maintain a register of delegations from Council to CEO, employees and Committees (reviewed 2013) ■ submit Compliance Return to DLG by 31 March ■ unqualified audit 2011/2012 ■ monitor compliance with the code of conduct ■ provide advice to Council as required 	Maintain	<ul style="list-style-type: none"> ■ participant in DLGC Better Practice Review Program with report to go to Council in May 2016 with outcomes & actions.
SP5.3a SP5.3b	S26	Advocacy: <ul style="list-style-type: none"> ■ advocacy on key issues of community interest ■ building relationships with key stakeholders to better understand issues and to influence key decisions affecting Shire and lobby for grant funding 	<ul style="list-style-type: none"> ■ the CEO maintains open door to discuss important issues with local stakeholders and is available to attend community meetings and functions ■ the CEO liaises with the GP network and provides subsidised premises for medical services to support health services in Toodyay ■ builds relationships with key state and federal agencies - in 2012/2013 the Shire met Minister for Regional Development and the new State Member 	Increase	<ul style="list-style-type: none"> ■ improve advocacy through more effective engagement ■ lobby Federal and State Members, Agencies and Departments on key issues of community interest - initial focus on new recreation precinct

4 Year Strategic Priorities	No.	Service Description	Current Level of Service (2012/13)	Service Level Change - 4 Yrs	Level of Service Change over 4 years (2013/14 - 2016/17)
	S26	Regional Collaboration: <ul style="list-style-type: none"> collaboration with local governments in the region for the benefit of the Toodyay community 	<ul style="list-style-type: none"> Effective member of Avon Regional Organisation Council (AROC) to achieve scale for key projects and share resources: <ul style="list-style-type: none"> aged care accommodation share a Community Emergency Manager and Recreation Officer 	Increase	<ul style="list-style-type: none"> work with AROC to attract younger families, including FiFO residents resource sharing with neighbouring local governments
	S26	Policies and Local Laws:	<ul style="list-style-type: none"> 25 local laws (13 current and 12 due for review) 	Increase	<ul style="list-style-type: none"> all local laws up to date
	S38	Communication and Marketing			
	S38	Promotion of the Shire through various media.	<ul style="list-style-type: none"> once a fortnight a short segment on the Radio (Radio West 86.4 AM Northam) "Around the Towns" – share information on what is currently happening in Toodyay ie. community engagement meetings, road works being undertaken, upcoming events etc. monthly two page spread in the Herald advertise in various publications, which are available in the Visitors Centre – some of the main publications are Experience Perth, Toodyay a Valley for All Seasons and Pioneer Pathway brochure which links a number of the towns together by promoting a country drive with history 	Increase	<ul style="list-style-type: none"> Community Engagement Plan to be completed in 2016/2017 & will include Advocacy Strategy increase the promotion of the Shire of Toodyay with the possibility of a short segment through a new TV series participated in the WA Weekender; decision not to proceed with Russell Goodrich segment need to start monitoring promotion to ensure best value for dollar spent
	S32	Economic Development			
SP2.1a	S32	Promotion of economic development	New service	Increase	<ul style="list-style-type: none"> Economic Development Plan developed that prioritises actions for implementation with relevant stakeholders from Year Two onwards

4 Year Strategic Priorities	No.	Service Description	Current Level of Service (2012/13)	Service Level Change - 4 Yrs	Level of Service Change over 4 years (2013/14 - 2016/17)
					covering relevant industries, business and community issues

HOW WE TEST OUR EFFICIENCY AND EFFECTIVENESS

RECENT IMPROVEMENTS

- cultural transformation to a customer focused organisation
- open door policy for community organisations
- flatter, more efficient organisational structure

PLANNED IMPROVEMENTS

- key plans that will fill the gaps in strategic direction and prioritisation
- simplification of land use planning policies – underway/progressing

AREAS FOR INVESTIGATION

- pilot project for Wheatbelt Digital Strategy – to be investigated
- pursue digital opportunities, e.g. “Toodyay-pedia” and training for residents on digital content through ABC Open – Stage 2 underway with a possible Stage 3 to be implemented
- QR codes for Shire buildings etc – underway/progressing

WHAT DIDN'T MAKE THE CUT

The CBP faithfully implements the first four years of the Strategic Community Plan. Some timings have changed to reflect funding processes and the needs of project partners. Once the SCP review is completed, the CBP will be reviewed again to ensure full integration between the Plans.

SUMMARY OF OUR WORKFORCE PLAN

WORKFORCE REQUIREMENTS

Some changes have occurred with positions added or altered but a complete review WMP in August 2015 has provided direction and actions to be implemented.

Other additions will be required new facilities/services come on-stream, such as pool and recreation personnel, cleaner, tourism/marketing, mechanic, purchasing, technical.

WORKFORCE STRATEGIES

The next four years sees us continuing to implement effective workforce strategies to attract and retain great staff. Key elements are as follows:

- attractive pay
- lieu days for Easter Tuesday and 2 January
- workplace flexibility
- career development opportunities
- corporate recreation – health & wellbeing programs being initiated
- refurbishment of working areas – architect engaged as per Council resolution - report to be presented shortly on three alternatives for administration
- shared staff – no progress as yet

These are set out in more detail in the Workforce Management Plan.

SUMMARY OF OUR ASSET MANAGEMENT PLANS

The following table gives an outline of the current state of our assets and what they will be like at the end of four years.

Asset	Current state	Future state (4 years)	Future state (10 years)
Community and sporting facilities	<ul style="list-style-type: none"> ■ Sporting facilities need to be relocated and consolidated to a central location due to serious tenure and site constraints ■ Land acquisition completed 2013/2014 ■ Completed Recreation Precinct Master Plan 	<ul style="list-style-type: none"> ■ New football and hockey fields established ■ Changerooms completed ■ Aquatic facility completed 	<ul style="list-style-type: none"> ■ Building of new facilities in central location ■ Establish new recreation precinct to meet long term needs of community ■ Investment in multi purpose recreation facility
Roads	<ul style="list-style-type: none"> ■ Above average with substantial upgrades over the past ten years. ■ Shortfall with regard to the projected demands of restricted access vehicles. (RAV), which are very large and/or very heavy vehicles. 	<ul style="list-style-type: none"> ■ Overall road network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation. ■ Network information complete, thorough and current. 	<ul style="list-style-type: none"> ■ Overall road network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation. ■ Need to assess RAV requirements ■ Lobby for bypass

Asset	Current state	Future state (4 years)	Future state (10 years)
Drainage	<ul style="list-style-type: none"> ■ Incomplete and inadequate drainage network, being placed under stress due to climate change. ■ Increasingly unable to cope with changing weather resulting in higher incidence of local flooding. 	<ul style="list-style-type: none"> ■ Improved engineering solutions - increase drainage capacity as roads renewed and as localised drainage failures resolved. 	<ul style="list-style-type: none"> ■ Improved engineering solutions - increase drainage capacity as roads renewed and as localised drainage failures resolved.
Footpaths and Dual-Use Paths	<ul style="list-style-type: none"> ■ Footpaths are generally in a poor condition. ■ Dual use paths are generally in a reasonable condition, but there are some gaps. ■ Pathway upgrades included in roads projects where appropriate ■ Results of DAIP review included in pathway plans 	<ul style="list-style-type: none"> ■ Significant gaps identified and filled. ■ Funding opportunities identified and accessed ■ Pathway upgrades included in roads projects when appropriate. ■ Results of review of DAIP included in pathway plans. ■ Overall network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation. 	<ul style="list-style-type: none"> ■ Progressive upgrade or replacement with dual use pathways. ■ Overall network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation.
Parks and equipment	<ul style="list-style-type: none"> ■ Ranging from poor to good. 	<ul style="list-style-type: none"> ■ Parks and associated equipment in a safe and functional condition. ■ Periodic equipment inspections in place and documented. 	<ul style="list-style-type: none"> ■ Parks and associated equipment in a safe and functional condition.

STRATEGIC RISK MANAGEMENT

Risk Category (where risk arises)	Risk Description	What Risk Controls are required?
Political	Local Government Reform: delivery slowed by process and lower priority on Toodyay by new Local Government	Strategic Community Plan ✓ - under review Corporate Business Plan ✓ - under review Lobbying and advocacy Ongoing engagement with neighbouring Shires
Political	Core changes to Local Government - rating powers	Long Term Financial Plan (LTFP) ✓ - under review Lobbying and advocacy Community Engagement Plan
Political / Management Interface	Breakdown in relationship between Shire President / Council and CEO	Regular meetings CEO / Shire President ✓ CEO performance review process Code of Conduct and relevant policies ✓ - under review Councillor training and induction ✓ - progressing
Financial	Reduced capital program linked to increased costs	Long Term Financial Plan (LTFP) ✓ - under review Budget process ✓ - under review – ongoing process Project Management systems/controls – to be implemented Asset Management Plans ✓ - under review
Financial	Reduced external grants / funding	Long Term Financial Plan (LTFP) ✓ - under review Budget process ✓ - under review – ongoing process Lobbying and advocacy

Financial	Employee cost rises above assumption	Long Term Financial Plan (LTFP) - under review Workforce Plan (WFP) - reviewed August 2015 action plan underway
Economic	Major economic downturn	Long Term Financial Plan (LTFP) - under review
Human Resources	Lack of available skilled staff	Workforce Plan (WFP) - reviewed August 2015 action plan underway
Human Resources	Lack of available skilled contractors / suppliers	Tender and Procurement Process Workforce Plan - reviewed August 2015 action plan underway
Environmental	Impact of Climate Change above assumption	Environment Plan - completed – action plan underway Drainage system capacity increased when making routine replacements
Environmental	Disasters i.e. bushfire / flood/ storm/ train derailment	Local Emergency Management Arrangements Local Recovery Plan Local Planning Scheme Fire egress and burnoff Volunteer bushfire brigades
Property/Systems	Loss of Administration Centre functions	Insurance ✓ - reviewed annually – ongoing process Corporate Business Plan - under review Asset Management Plan - under review
Social	Pandemic / flu outbreaks/ exotic diseases/ livestock or crop disease	Local Emergency Management Arrangements Business Continuity Plan - draft completed – to be endorsed Local Health Plan - yet to be enacted

HOW WILL WE KNOW IF THE PLAN IS SUCCEEDING

CBP KEY PROGRAM/ SERVICE INDICATORS

Strategic Priorities	CBP Key Program/ Service Indicators	Desired Trend/Target
SP1.3a	Roads % of roads in a satisfactory or better condition	Maintain
SP1.3a SP3.2 SP1.6b	Pathways and Cycleways % of pathways in a satisfactory or better condition	Increasing
SP1.1a	Community Engagement Plan Preparation of a Community Engagement Plan (Ongoing indicators will be developed as part of the Plan)	Completed
SP1.2a	Recreation Plan Preparation of a Recreation Plan (Ongoing indicators will be developed as part of the Plan)	Completed
SP2.1a	Economic Development Plan Preparation of an Economic Development Plan (Ongoing indicators will be developed as part of the Plan)	Completed
SP4.2	Environmental Plan Preparation of an Environmental Plan (Ongoing indicators will be developed as part of the Plan)	Completed
SP5.3	Advocacy Effective advocacy on key issues of community interest (Evaluation of the effectiveness of advocacy on key issues.)	Increasing
SP1.1b	Customer Satisfaction – Customer Satisfaction with the Services delivered by the Shire of Toodyay (Obtain baseline and undertake first Customer Satisfaction Survey in 2013/2014)	Establish baseline

FINANCIAL MANAGEMENT

Financial Management Indicators	Desired Trend/Target
Operating Surplus Ratio The extent to which revenues raised cover operational expense only or are available for capital funding purposes.	10% or greater
Current Ratio The liquidity position of a local government that has arisen from the past years transactions.	1:1 or greater
Debt Service Cover Ratio The ratio of cash available for debt servicing to interest, principal and lease payments.	2 or greater
Own Source Revenue Coverage Ratio An indicator of a local government's ability to cover its costs through its own revenue efforts.	Between 40% and 60%

ASSET MANAGEMENT

Asset Management Indicators	Desired Trend/Target
Asset Consumption Ratio The ratio highlights the aged condition of the local government's stock of physical assets.	50% or greater
Asset Sustainability Ratio This measures the extent to which assets managed by the local government are being replaced as they reach the end of their useful lives.	90% or greater
Asset Renewal Funding Ratio This indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without: <ul style="list-style-type: none"> – additional operating income; – reductions in operating expenses; or – an increase in net financial liabilities above that currently projected. 	Between 75% - 95%.

WORKFORCE MANAGEMENT

Workforce/ HR Management Indicators	Desired Trend/Target
Staff Turnover	15% or less
Employee Satisfaction	Establish Baseline

Revision / Progress:

10 July 2015 – send email to CEO requesting update/revision of CBP Executive Summary

2 December 2015 – send first draft of CEO, MCD, MPD & MWS requesting feedback

23 December 2015 – send reminder & draft to CEO, MCD, MPD & MWS requesting feedback

4 January 2016 – meet with CEO, MCD, MPD & MWS to discuss draft – feedback notes from meeting to be compiled into amended draft & provided to SMG by Friday 8 January 2016 (MPD & MCD provided initial information in writing)

7 January 2016 – updated after meeting

12 January 2016 – updated & sent to SMG after more information received

29 January 2016 – MCS & MCD met to clarify

4 February 2016 – updated version sent to SMG awaiting final information

15 March 2016 – email to CEO, Senior Staff & EA – last call for final information

29 March 2016 – present to Ordinary Meeting of Council – deferred to April 2016 Forum for consideration

12 April 2016 – presented to Council at April 2016 Forum for consideration

To be taken to Council Meeting Tuesday 26 April 2016 – Adopted Resolution No. 47/04/16



Annual Financial Report

The Shire of Toodyay “Annual Financial Report for the year ended 30 June 2016” was adopted by Council on 22 November 2016.

The complete Annual Financial Report including the independent Auditor’s Report has been included as part of the 2015/2016 Annual Report in the following pages.

The Annual Financial Report may be found on the Shire of Toodyay website link as follows:
<http://www.toodyay.wa.gov.au/publications.aspx>

SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

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Principal place of business:
15 Fiennes Street
Toodyay WA 6566

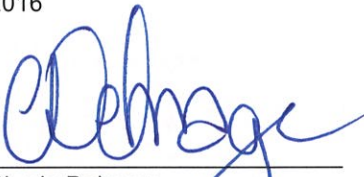
**SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire being the annual financial report and other information for the financial year ended 30 June 2016 are in my opinion properly drawn up to present fairly the financial position of the Shire at 30th June 2016 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 18th day of October 2016



Cherie Delmage
Acting Chief Executive Officer

SHIRE OF TOODYAY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2016 \$	2016 Budget \$	2015 \$
Revenue				
Rates	22	5,897,392	5,880,624	5,553,740
Operating grants, subsidies and contributions	29	1,210,420	1,743,532	2,613,752
Fees and charges	28	1,243,088	1,191,300	1,174,902
Interest earnings	2(a)	223,873	191,000	230,169
Other revenue	2(a)	767,325	20,000	487,646
		<u>9,342,098</u>	<u>9,026,456</u>	<u>10,060,208</u>
Expenses				
Employee costs		(4,087,781)	(3,836,195)	(3,705,320)
Materials and contracts		(2,829,181)	(2,662,035)	(2,349,381)
Utility charges		(221,965)	(387,750)	(367,292)
Depreciation on non-current assets	2(a)	(5,293,207)	(4,626,015)	(2,416,189)
Interest expenses	2(a)	(155,217)	(157,259)	(151,348)
Insurance expenses		(238,190)	(287,460)	(387,366)
Other expenditure		(90,481)	(97,000)	(83,506)
		<u>(12,916,022)</u>	<u>(12,053,714)</u>	<u>(9,460,402)</u>
		<u>(3,573,924)</u>	<u>(3,027,258)</u>	<u>599,806</u>
Non-operating grants, subsidies and contributions	29	1,573,155	2,602,274	2,073,484
Profit on asset disposals	20	13,271	1,000	18,923
(Loss) on asset disposals	20	(269,033)	(133,319)	(22,349)
Fair value adjustments to financial assets at				
(Loss) on revaluation of plant and equipment	6(b)	0	0	(27,792)
(Loss) on revaluation of Infrastructure - parks and ovals	7(b)	0	0	(233,250)
Reversal of prior year loss on revaluation of plant and equipment	6(b)	11,540	0	0
Net result		<u>(2,244,991)</u>	<u>(557,303)</u>	<u>2,408,823</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	(144,354)	0	71,847,633
Total other comprehensive income		<u>(144,354)</u>	<u>0</u>	<u>71,847,633</u>
Total comprehensive income		<u>(2,389,345)</u>	<u>(557,303)</u>	<u>74,256,456</u>

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

SHIRE OF TOODYAY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2016 \$	2016 Budget \$	2015 \$
Revenue	2(a)			
Governance		115,725	34,000	53,474
General purpose funding		7,174,472	6,876,824	8,180,312
Law, order, public safety		496,110	461,600	383,042
Health		57,328	56,000	52,102
Education and welfare		45,188	0	0
Housing		14,192	11,000	16,659
Community amenities		705,252	693,150	679,854
Recreation and culture		202,882	195,850	147,298
Transport		178,627	116,500	157,324
Economic services		275,246	412,532	245,200
Other property and services		77,077	169,000	144,944
		<u>9,342,099</u>	<u>9,026,456</u>	<u>10,060,209</u>
Expenses	2(a)			
Governance		(1,035,542)	(798,325)	(763,173)
General purpose funding		(587,695)	(355,014)	(352,690)
Law, order, public safety		(1,288,525)	(1,426,501)	(1,141,697)
Health		(247,284)	(241,465)	(211,623)
Education and welfare		(8,141)	0	0
Housing		(129,496)	(75,538)	(97,312)
Community amenities		(1,271,222)	(1,266,941)	(1,211,499)
Recreation and culture		(1,751,205)	(1,678,374)	(1,622,486)
Transport		(5,113,686)	(4,832,868)	(2,580,304)
Economic services		(1,314,859)	(1,186,025)	(1,133,969)
Other property and services		(13,151)	(53,869)	(194,301)
		<u>(12,760,806)</u>	<u>(11,914,920)</u>	<u>(9,309,054)</u>
Finance costs	2(a)			
Recreation and culture		(90,475)	(80,478)	(86,752)
Transport		(49,087)	(43,759)	(48,728)
Economic services		(6,976)	(6,457)	(7,316)
Other property and services		(8,679)	(8,100)	(8,552)
		<u>(155,217)</u>	<u>(138,794)</u>	<u>(151,348)</u>
		<u>(3,573,924)</u>	<u>(3,027,258)</u>	<u>599,807</u>
Non-operating grants, subsidies and contributions	29	1,573,155	2,602,274	2,073,484
Profit on disposal of assets	20	13,271	1,000	18,923
(Loss) on disposal of assets	20	(269,033)	(133,319)	(22,349)
(Loss) on revaluation of plant and equipment	6(b)	0	0	(27,792)
(Loss) on revaluation of Infrastructure - parks and ovals	7(b)	0	0	(233,250)
Reversal of prior year loss on revaluation of plant and equipment	6(b)	11,540	0	0
Net result		<u>(2,244,991)</u>	<u>(557,303)</u>	<u>2,408,823</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	(144,354)	0	71,847,633
Total other comprehensive income		<u>(144,354)</u>	<u>0</u>	<u>71,847,633</u>
Total comprehensive income		<u>(2,389,345)</u>	<u>(557,303)</u>	<u>74,256,456</u>

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

SHIRE OF TOODYAY
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2016

	NOTE	2016 \$	2015 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,482,102	5,102,994
Trade and other receivables	4	867,011	879,836
Inventories	5	46,775	56,975
TOTAL CURRENT ASSETS		5,395,888	6,039,805
NON-CURRENT ASSETS			
Other receivables	4	214,004	184,981
Property, plant and equipment	6	37,096,395	37,943,890
Infrastructure	7	120,646,152	121,845,960
TOTAL NON-CURRENT ASSETS		157,956,551	159,974,831
TOTAL ASSETS		163,352,439	166,014,636
CURRENT LIABILITIES			
Trade and other payables	8	246,448	395,450
Current portion of long term borrowings	9	269,579	255,305
Provisions	10	677,734	545,899
TOTAL CURRENT LIABILITIES		1,193,761	1,196,654
NON-CURRENT LIABILITIES			
Long term borrowings	9	2,287,846	2,557,425
Provisions	10	80,705	81,085
TOTAL NON-CURRENT LIABILITIES		2,368,551	2,638,510
TOTAL LIABILITIES		3,562,312	3,835,164
NET ASSETS		159,790,127	162,179,472
EQUITY			
Retained surplus		64,281,656	66,701,481
Reserves - cash backed	11	3,124,481	2,949,647
Revaluation surplus	12	92,383,990	92,528,344
TOTAL EQUITY		159,790,127	162,179,472

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

SHIRE OF TOODYAY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2014		64,731,776	2,510,528	20,680,711	87,923,015
Comprehensive income		2,408,823	0	0	2,408,823
Net result					
Changes on revaluation of assets	12	0	0	71,847,633	71,847,633
Total comprehensive income		<u>2,408,823</u>	<u>0</u>	<u>71,847,633</u>	<u>74,256,456</u>
Transfers from/(to) reserves		(439,119)	439,119	0	0
Balance as at 30 June 2015		66,701,481	2,949,647	92,528,344	162,179,472
Comprehensive income		(2,244,991)	0	0	(2,244,991)
Net result					
Changes on revaluation of assets	12	0	0	(144,354)	(144,354)
Total comprehensive income		<u>(2,244,991)</u>	<u>0</u>	<u>(144,354)</u>	<u>(2,389,345)</u>
Transfers from/(to) reserves		(174,834)	174,834	0	0
Balance as at 30 June 2016		64,281,656	3,124,481	92,383,990	159,790,127

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

SHIRE OF TOODYAY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2016 Actual \$	2016 Budget \$	2015 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,918,699	5,880,624	5,259,970
Operating grants, subsidies and contributions		1,194,518	1,743,532	2,728,503
Fees and charges		1,243,088	1,191,300	1,174,902
Interest earnings		223,873	191,000	230,169
Goods and services tax		585,780	0	630,306
Other revenue		767,326	20,000	487,646
		<u>9,933,284</u>	<u>9,026,456</u>	<u>10,511,496</u>
Payments				
Employee costs		(3,927,480)	(3,836,195)	(3,739,199)
Materials and contracts		(2,994,710)	(2,662,035)	(2,806,400)
Utility charges		(221,965)	(387,750)	(367,292)
Interest expenses		(157,337)	(157,259)	(151,186)
Insurance expenses		(238,190)	(287,460)	(387,366)
Goods and services tax		(607,383)	0	(632,185)
Other expenditure		(90,482)	(97,000)	(83,506)
		<u>(8,237,547)</u>	<u>(7,427,699)</u>	<u>(8,167,134)</u>
Net cash provided by (used in) operating activities	13(b)	1,695,737	1,598,757	2,344,362
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(1,252,461)	(5,427,912)	(1,377,427)
Payments for construction of infrastructure		(2,691,792)	(3,107,609)	(2,081,783)
Non-operating grants, subsidies and contributions		1,573,155	2,602,274	2,073,484
Proceeds from sale of fixed assets		309,774	310,500	181,352
Net cash provided by (used in) investment activities		<u>(2,061,324)</u>	<u>(5,622,747)</u>	<u>(1,204,374)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(255,305)	(255,383)	(224,536)
Proceeds from new debentures		0	0	191,200
Net cash provided by (used in) financing activities		<u>(255,305)</u>	<u>(255,383)</u>	<u>(33,336)</u>
Net increase (decrease) in cash held		(620,892)	(4,279,373)	1,106,652
Cash at beginning of year		5,102,994	6,931,269	3,996,342
Cash and cash equivalents at the end of the year	13(a)	<u>4,482,102</u>	<u>2,651,896</u>	<u>5,102,994</u>

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

**SHIRE OF TOODYAY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2016 Actual \$	2016 Budget \$	2015 Actual \$
Net current assets at July 1 b/fwd - surplus/(deficit)		<u>2,433,212</u> 2,433,212	<u>4,228,022</u> 4,228,022	<u>1,133,954</u> 1,133,954
Revenue from operating activities (excluding rates)				
Governance		115,725	34,000	53,474
General purpose funding		1,293,949	996,200	2,640,744
Law, order, public safety		496,110	461,600	383,042
Health		57,328	56,000	52,102
Education and welfare		45,188	0	0
Housing		14,192	11,000	16,659
Community amenities		705,252	693,150	679,854
Recreation and culture		202,882	195,850	147,298
Transport		178,627	116,500	157,324
Economic services		288,517	412,532	245,200
Other property and services		<u>77,077</u>	<u>170,000</u>	<u>163,867</u>
		3,474,847	3,146,832	4,539,564
Expenditure from operating activities				
Governance		(1,035,542)	(798,325)	(763,173)
General purpose funding		(587,695)	(355,014)	(352,690)
Law, order, public safety		(1,398,818)	(1,426,501)	(1,141,697)
Health		(247,284)	(241,465)	(211,623)
Education and welfare		(8,141)	0	0
Housing		(129,496)	(75,538)	(97,312)
Community amenities		(1,271,222)	(1,266,941)	(1,211,499)
Recreation and culture		(1,841,679)	(1,758,852)	(1,709,238)
Transport		(5,162,773)	(4,876,627)	(2,629,032)
Economic services		(1,321,835)	(1,192,482)	(1,141,285)
Other property and services		<u>(180,570)</u>	<u>(195,288)</u>	<u>(225,202)</u>
		(13,185,055)	(12,187,033)	(9,482,751)
Operating activities excluded from budget				
(Profit) on disposal of assets	20	(13,271)	(1,000)	(18,923)
Loss on disposal of assets	20	269,033	133,319	22,349
Loss on revaluation of fixed assets				261,042
Movement in Employee Entitlement Reserve		28,181		18,441
Movement in deferred pensioner rates (non-current)		(29,023)	0	(31,567)
Movement in employee benefit provisions (non-current)		(380)	0	(26,783)
Depreciation and amortisation on assets	2(a)	<u>5,293,207</u>	<u>4,626,015</u>	<u>2,416,189</u>
Amount attributable to operating activities		<u>(1,729,249)</u>	<u>(53,845)</u>	<u>(1,168,485)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,573,155	2,602,274	2,073,484
Proceeds from disposal of assets	20	309,774	310,500	181,352
Purchase of property, plant and equipment	6(b)	(1,252,461)	(5,427,912)	(1,377,427)
Purchase and construction of infrastructure	7(b)	<u>(2,691,792)</u>	<u>(3,107,609)</u>	<u>(2,081,783)</u>
Amount attributable to investing activities		<u>(2,061,324)</u>	<u>(5,622,747)</u>	<u>(1,204,374)</u>
FINANCING ACTIVITIES				
Repayment of debentures	21(a)	(255,305)	(255,383)	(224,536)
Proceeds from new debentures	21(a)	0	0	191,200
Proceeds from self supporting loans		0	0	0
Transfers to reserves (restricted assets)	11	(887,078)	(371,000)	(659,119)
Transfers from reserves (restricted assets)	11	<u>712,244</u>	<u>524,351</u>	<u>220,000</u>
Amount attributable to financing activities		<u>(430,139)</u>	<u>(102,032)</u>	<u>(472,455)</u>
Surplus(deficiency) before general rates		<u>(4,220,712)</u>	<u>(5,778,624)</u>	<u>(2,845,313)</u>
Total amount raised from general rates	22	<u>5,880,522</u>	<u>5,880,624</u>	<u>5,539,568</u>
Net current assets at June 30 c/fwd - surplus/(deficit)	23	<u><u>1,659,811</u></u>	<u><u>102,000</u></u>	<u><u>2,694,255</u></u>

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates

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

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

The local government reporting entity

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

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 19 to these financial statements.

(b) 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.

(c) Cash and Cash Equivalents

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Trade and Other Receivables

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

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

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

(e) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for sale

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

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

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

(f) Fixed Assets

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

Mandatory requirement to revalue non-current assets

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

During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Land under control

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

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

Revaluation

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

Land under roads

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

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

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

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Depreciation

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

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) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Capitalisation threshold

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities

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

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.

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.

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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Valuation techniques (continued)

Income approach

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

Cost approach

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the 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.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

(h) Financial Instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and subsequent measurement (continued)

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(i) Impairment of Assets

In accordance with Australian Accounting Standards the Shire's 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 assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(j) 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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Employee Benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

(l) 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.

(m) 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.

(n) Leases

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

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

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

(q) Rates, Grants, Donations and Other Contributions

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

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(r) 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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Current and Non-Current Classification

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

(t) Rounding Off Figures

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

(u) 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 statement, 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.

(v) 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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods

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

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv) AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	This Standard amends AASB 11: <i>Joint Arrangements</i> to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: <i>Business Combinations</i> , to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations. Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.
(v) AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset. Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.
(vi) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	Consequential changes to various Standards arising from the issuance of AASB 15. It will require changes to reflect the impact of AASB 15.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(vii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures as they currently exist and any changes will relate to presentation.</p>
(viii) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	<p>The objective of this Standard is to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.</p>

Notes:

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Adoption of New and Revised Accounting Standards

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

These new and revised standards were as follows:

- (i) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality
- (ii) AASB 2015-7 Amendments to Australian Accounting Standards - Fair Value Disclosures of Not-for-Profit Public Sector Entities

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES	2016	2015	
	\$	\$	
(a) Net Result			
The Net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
- Audit of the Annual Financial Report	27,510	28,365	
- Other Services	3,700	7,150	
Depreciation			
Buildings - non-specialised	3,705	19,396	
Buildings - specialised	449,063	344,788	
Buildings - specialised - Heritage	348,795	224,067	
Furniture and equipment	119,428	23,403	
Plant and equipment	466,636	441,599	
Computer Equipment	13,980	29,710	
Infrastructure - roads	2,863,665	1,268,368	
Infrastructure - footpaths	33,698	0	
Infrastructure - bridges	872,018	16,831	
Infrastructure - parks and ovals	42,461	28,203	
Infrastructure - other	79,758	19,824	
	<u>5,293,207</u>	<u>2,416,189</u>	
Interest expenses (finance costs)			
Debentures (refer Note 21 (a))	155,217	151,348	
	<u>155,217</u>	<u>151,348</u>	
(ii) Crediting as revenue:			
Other revenue			
Reimbursements and recoveries	748,925	470,065	
Other	18,400	17,581	
	<u>767,325</u>	<u>487,646</u>	
	2016	2016	2015
	Actual	Budget	Actual
	\$	\$	\$
Interest earnings			
- Reserve funds	85,334	66,000	91,412
- Other funds	56,358	50,000	58,035
Other interest revenue (refer note 27)	82,181	75,000	80,722
	<u>223,873</u>	<u>191,000</u>	<u>230,169</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

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

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provisions of services.

Activities:

Rates, general purpose Government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provisions of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provisions and maintenance of elderly residents housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resources which will help the social well being.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the Shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire's overheads operating account.

Activities:

Private works operations, plant repair and operation costs and engineering operation costs.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions		Opening Balance ⁽¹⁾ 1/07/14 \$	Received ⁽²⁾ 2014/15 \$	Expended ⁽³⁾ 2014/15 \$	Closing Balance ⁽¹⁾ 30/06/15 \$	Received ⁽²⁾ 2015/16 \$	Expended ⁽³⁾ 2015/16 \$	Closing Balance 30/06/16 \$
Grant/Contribution	Function/ Activity							
Royalties for Regions	General Purpose Funding	558,405	19,812	(115,806)	462,411	6,885	(115,409)	353,887
DLGC I Integrated Planning	General Purpose Funding	25,000		0	25,000		(25,000)	0
J Smart - Contrib to Fire Plan	Law Order & Public Safety	10,000		(10,000)	0		0	0
SEMC - Aware Grant	Law Order & Public Safety	20,727		(5,000)	15,727		0	15,727
Various CCTV Grants	Law Order & Public Safety	11,169			11,169		(11,169)	0
Community Arts Network	Recreation & Culture	3,000		(3,000)	0			0
EMRC - IFF / Avon Descent	Recreation & Culture	36,000			36,000	30,000	(36,000)	30,000
Roads to Recovery	Transport	0	272,414	(272,414)	0	784,253	(784,253)	0
MRWA Bridge Grant	Transport	23,439			23,439		(22,341)	1,098
Special Bridge Grant	Transport	76,000		(76,000)	0			0
CLGF - AROC Aged Housing	Housing	914,137			914,137	29,028	(13,437)	929,728
RFR - Toilet Upgrade	Community Amenities	45,000			45,000	0	(45,000)	0
WALGA - Changing places	Community Amenities				0	45,188	(45,188)	0
Aged - Localise	Recreation & Culture	10,000			10,000	0	(10,000)	0
Inclusion	Recreation & Culture	10,000			10,000	20,000	(20,937)	9,063
Mountain Park Subdivision	Transport	100,000		(42,728)	57,272		(50,234)	7,038
DSR - Kids Sport	Recreation & Culture				0	9,000	(7,232)	1,768
DSR - Skate Park	Recreation & Culture				0	55,000	(55,000)	0
Total		1,842,877	292,226	(524,948)	1,610,155	979,354	(1,241,200)	1,348,309

Notes:

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

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	Note	2016 \$	2015 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		9,311	543,192
Restricted		4,472,791	4,559,802
		<u>4,482,102</u>	<u>5,102,994</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Employee Entitlement Reserve	11	312,585	284,403
ANZAC 100th Anniversary Reserve	11	36,077	54,572
Asset Development Reserve	11	171,744	289,592
Bush Fire Mitigation Reserve	11	0	10,976
CCTV Monitoring & Maintenance Reserve	11	10,511	5,267
Emergency Management Reserve	11	44,216	38,065
Footbridge Reserve	11	15,703	10,317
Heritage Asset Reserve	11	10,202	0
Information Technology Reserve	11	15,703	10,317
Local Planning Scheme No 4 Reserve	11	0	16,339
Plant Replacement Reserve	11	206,621	181,218
Rates Review Reserve	11	105,968	54,465
Recreation Development Reserve	11	1,760,396	1,247,444
Refuse Reserve	11	105,426	73,304
Road Contribution Reserve	11	226,343	407,116
Swimming Pool Reserve	11	102,987	100,223
Strategic Access and Egress Reserve	11	0	166,029
Unspent grants	2(c)	1,348,309	1,610,155
		<u>4,472,791</u>	<u>4,559,802</u>
4. TRADE AND OTHER RECEIVABLES			
Current			
Rates outstanding		616,448	666,778
Sundry debtors		171,123	142,713
GST receivable		78,104	56,501
Accrued Income		1,336	13,844
		<u>867,011</u>	<u>879,836</u>
Non-current			
Rates outstanding - pensioners		214,004	184,981
		<u>214,004</u>	<u>184,981</u>
5. INVENTORIES			
Current			
Fuel and materials		46,775	56,975
		<u>46,775</u>	<u>56,975</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016 \$	2015 \$
6 (a). PROPERTY, PLANT AND EQUIPMENT		
Land and buildings		
Land - freehold at:		
- Independent valuation 2014 - level 2	10,485,000	10,565,000
- Independent valuation 2014 - level 3	2,235,500	2,235,500
- Additions after valuation - cost	127,400	0
	<u>12,847,900</u>	<u>12,800,500</u>
	<u>12,847,900</u>	<u>12,800,500</u>
Buildings - non-specialised at:		
- Independent valuation 2014 - level 2	195,000	195,000
- Independent valuation 2014 - level 3	140,000	140,000
- Additions after valuation - cost	115,224	9,229
Less: accumulated depreciation	<u>(23,103)</u>	<u>(19,396)</u>
	427,121	324,833
Buildings - specialised at:		
- Independent valuation 2014 - level 3	12,897,767	12,897,767
- Additions after valuation - cost	524,341	220,904
Less: accumulated depreciation	<u>(793,851)</u>	<u>(344,788)</u>
	12,628,257	12,773,883
Buildings - specialised - Heritage		
- Independent valuation 2014 - level 3	6,951,000	6,951,000
- Additions after valuation - cost	409,992	218,896
Less: accumulated depreciation	<u>(572,860)</u>	<u>(224,067)</u>
	6,788,132	6,945,829
	<u>19,843,510</u>	<u>20,044,545</u>
Total land and buildings	<u>32,691,410</u>	<u>32,845,045</u>
Furniture and equipment at:		
- Management valuation 2015 - level 3	0	724,580
- Management valuation 2016 - level 3	608,694	0
	<u>608,694</u>	<u>724,580</u>
Plant and equipment at:		
- Management valuation 2013 - level 2	0	2,112,075
- Management valuation 2013 - level 3	0	1,541,032
- Independent valuation 2016 - level 2	2,227,627	0
- Independent valuation 2016 - level 3	1,358,245	0
- Management valuation 2016 - level 3	107,654	0
- Additions after valuation - cost	75,070	1,551,113
Less accumulated depreciation	<u>(25,785)</u>	<u>(885,875)</u>
	3,742,811	4,318,345

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016 \$	2015 \$
6 (a). PROPERTY, PLANT AND EQUIPMENT (Continued)		
Computer Equipment at:		
- Management valuation 2015 - level 3	0	55,920
- Management valuation 2016 - level 3	<u>53,480</u>	<u>0</u>
	53,480	55,920
	<u><u>37,096,395</u></u>	<u><u>37,943,890</u></u>

The fair value of property, plant and equipment is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) Transferred to Revaluation \$	Revaluation (Losses)/ Reversals Through to Profit or Loss \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Land - freehold	12,800,500	127,400	(80,000)	0	0	0	0	0	12,847,900
Total land	12,800,500	127,400	(80,000)	0	0	0	0	0	12,847,900
Buildings - non-specialised	324,833	105,995	0	0	0	0	(3,707)	0	427,121
Buildings - specialised	12,773,883	303,437					(449,063)		12,628,257
Buildings - specialised - Heritage	6,945,829	191,096	0	0	0	0	(348,793)	0	6,788,132
Total buildings	20,044,545	600,528	0	0	0	0	(801,563)	0	19,843,510
Total land and buildings	32,845,045	727,928	(80,000)	0	0	0	(801,563)	0	32,691,410
Furniture and equipment	724,580	0	0	3,542	0	0	(119,428)	0	608,694
Plant and equipment	4,318,345	524,533	(485,535)	(147,896)		0	(466,636)	0	3,742,811
Computer Equipment	55,920	0	0	0	11,540	0	(13,980)	0	53,480
Total property, plant and equipment	37,943,890	1,252,461	(565,535)	(144,354)	11,540	0	(1,401,607)	0	37,096,395

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements						
Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used	
Land and buildings						
Land - freehold	Level 2	Observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent registered valuers	June 2014	Available Market Information	
Land - freehold	Level 3	Adjusted market approach	Independent registered valuers	June 2014	Piecemeal approach applied to closest available market evidence in order to reflect the use to which the land is currently used or zoned	
Buildings - specialised	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2014	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual value and remaining useful life assessments (Level 3 Inputs)	
Buildings - specialised - Heritage	Level 3	Quantification approach	Independent registered valuers	June 2014	Takes into consideration the materials required in order to replicate where possible the original construction specifications including allowances for specialised trades and professionals.	
Buildings - non-specialised	Level 2	Observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent registered valuers	June 2014	Available Market Information	
Buildings - non specialised	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2014	Title structure restricts disposal options	
Furniture and equipment	Level 3	A mix of adjusted market cost and approaches	Management Valuation	June 2016	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual value and remaining useful life assessments (Level 3 Inputs)	

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

6 PROPERTY, PLANT AND EQUIPMENT (Continued)

Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Plant and equipment					
Plant and equipment	Level 2	Market approach using recent observable data for similar plants items	Independent registered valuers	June 2016	Available Market Information
Plant and equipment	Level 3	Market approach using recent observable data for similar plants items	Independent registered valuers	June 2016	Plant associated with DFES operations - Level 3 inputs due to disposal restrictions
Computer Equipment	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2016	Residual Values and remaining useful life assessments

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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016 \$	2015 \$
7 (a). INFRASTRUCTURE		
Infrastructure - roads		
- Management valuation 2015 - level 3	129,644,300	129,644,300
- Additions after valuation - cost	2,092,134	0
Less accumulated depreciation	<u>(37,859,678)</u>	<u>(34,996,013)</u>
	93,876,756	94,648,287
Infrastructure - footpaths		
- Management valuation 2015 - level 3	1,932,870	1,932,870
Less accumulated depreciation	<u>(1,069,395)</u>	<u>(1,035,697)</u>
	863,475	897,173
Infrastructure - bridges		
- Independent valuation 2015 - level 3	24,765,000	24,765,000
- Additions after valuation - cost	13,614	0
Less accumulated depreciation	<u>(872,018)</u>	<u>0</u>
	23,906,596	24,765,000
Infrastructure - parks and ovals		
- Independent valuation 2015 - level 3	550,500	550,500
- Management valuation 2015 - level 3	115,000	115,000
- Additions after valuation - cost	376,194	0
Less accumulated depreciation	<u>(42,461)</u>	<u>0</u>
	999,233	665,500
Infrastructure - other		
- Independent valuation 2015 - level 3	870,000	870,000
- Additions after valuation - cost	209,850	0
Less accumulated depreciation	<u>(79,758)</u>	<u>0</u>
	1,000,092	870,000
	<u>120,646,152</u>	<u>121,845,960</u>

The fair value of infrastructure is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening 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 infrastructure to be shown at fair value.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

7. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	Balance as at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments/ (Decrements) Transferred to Revaluation	Revaluation (Loss)/ Reversal Transferred to Profit or Loss	Impairment (Losses)/ Reversals	Depreciation (Expense)	Transfers	Carrying Amount at the End of the Year
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure - roads	94,648,287	2,092,134	0	0	0	0	(2,863,665)	0	93,876,756
Infrastructure - footpaths	897,173	0	0	0	0	0	(33,698)	0	863,475
Infrastructure - bridges	24,765,000	13,614	0	0	0	0	(872,018)	0	23,906,596
Infrastructure - parks and ovals	665,500	376,194	0	0	0	0	(42,461)	0	999,234
Infrastructure - other	870,000	209,850	0	0	0	0	(79,758)	0	1,000,092
Total infrastructure	121,845,960	2,691,792	0	0	0	0	(3,891,600)	0	120,646,152

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

7. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Independent registerer valuer	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - bridges	Level 3	Cost approach using depreciated replacement cost	Independent registerer valuer & Management Valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - parks and ovals	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Independent registerer valuer	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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	2016 \$	2015 \$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry creditors	95,761	269,635
Accrued interest on debentures	12,523	14,643
Accrued salaries and wages	25,595	0
ATO liabilities	86,170	82,918
GST Payable	26,399	28,254
	<u>246,448</u>	<u>395,450</u>

9. LONG-TERM BORROWINGS

Current		
Secured by floating charge		
Debentures	<u>269,579</u>	<u>255,305</u>
	<u>269,579</u>	<u>255,305</u>
Non-current		
Secured by floating charge		
Debentures	<u>2,287,846</u>	<u>2,557,425</u>
	<u>2,287,846</u>	<u>2,557,425</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2015			
Current provisions	256,580	289,319	545,899
Non-current provisions	0	81,085	81,085
	<u>256,580</u>	<u>370,404</u>	<u>626,984</u>
Additional provision/amounts used	44,706	86,749	131,455
Balance at 30 June 2016	<u>301,286</u>	<u>457,153</u>	<u>758,439</u>
Comprises			
Current	301,286	376,448	677,734
Non-current	0	80,705	80,705
	<u>301,286</u>	<u>457,153</u>	<u>758,439</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11. RESERVES - CASH BACKED

	Actual 2016 Opening Balance	Actual 2016 Transfer to	Actual 2016 Transfer (from)	Actual 2016 Closing Balance	Budget 2016 Opening Balance	Budget 2016 Transfer to	Budget 2016 Transfer (from)	Budget 2016 Closing Balance	Actual 2015 Opening Balance	Actual 2015 Transfer to	Actual 2015 Transfer (from)	Actual 2015 Closing Balance
Employee Entitlement Reserve	\$ 284,403	\$ 53,182	\$ (25,000)	\$ 312,585	\$ 284,403	\$ 26,000	\$ 0	\$ 310,403	\$ 265,961	\$ 48,442	\$ (30,000)	\$ 284,403
ANZAC 100th Anniversary Reserve	54,572	1,505	(20,000)	36,077	54,572	1,000	(55,572)	(0)	62,585	1,987	(10,000)	54,572
Asset Development Reserve	289,592	7,152	(125,000)	171,744	289,592	6,500	(125,000)	171,092	280,683	8,909	0	289,592
Bush Fire Mitigation Reserve	10,976	79	(11,055)	0	10,976	500	(11,476)	(0)	0	40,976	(30,000)	10,976
CCTV Monitoring & Maintenance R	5,267	5,243	0	10,510	5,267	5,500		10,767	0	5,267	0	5,267
Emergency Management Reserve	38,065	6,151	0	44,216	38,065	6,000		44,065	31,894	6,171	0	38,065
Footbridge Reserve	10,317	5,386	0	15,703	10,317	6,000		16,317	5,000	5,317	0	10,317
Heritage Asset Reserve	0	10,202	0	10,202	0	10,500		10,500	0	0	0	0
Information Technology Reserve	10,317	5,386	0	15,703	10,317	6,000		16,317	5,000	5,317	0	10,317
Local Planning Scheme No 4 Reser	16,339	384	(16,722)	1	16,339	500	(16,839)	(0)	15,836	503	0	16,339
Plant Replacement Reserve	181,218	25,403	0	206,621	181,218	24,000		205,218	125,643	55,575	0	181,218
Rates Review Reserve	54,465	51,503	0	105,988	54,465	1,000	(55,464)	1	52,789	1,676	0	54,465
Recreation Development Reserve	1,247,444	612,952	(100,000)	1,760,396	1,247,444	255,000	(100,000)	1,402,444	1,051,034	281,410	(85,000)	1,247,444
Refuse Reserve	73,303	32,123	0	105,426	73,303	7,000		80,303	101,048	2,255	(30,000)	73,303
Road Contribution Reserve	407,117	62,973	(243,747)	226,343	407,117	10,000		417,117	415,915	26,202	(35,000)	407,117
Swimming Pool Reserve	100,223	2,764	0	102,987	100,223	2,500		102,723	97,140	3,083	0	100,223
Strategic Access and Egress Reser	166,029	4,691	(170,720)	(0)	166,029	3,000	(160,000)	9,029	0	166,029	0	166,029
	2,949,647	887,078	(712,244)	3,124,481	2,949,647	371,000	(524,351)	2,796,296	2,510,528	659,119	(220,000)	2,949,647

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

11. RESERVES - CASH BACKED

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
Employee Entitlement Reserve		Funds set aside to provide payment for Employee Entitlement liabilities
ANZAC 100th Anniversary Reserve		Funds set aside for the celebration and commemoration of the 100th ANZAC anniversary
Asset Development Reserve		Funds set aside for the future purchase and / or development of assets
Bush Fire Mitigation Reserve		Funds set aside for the implementation and maintenance of bush fire mitigation across Shire Reserves
CCTV Monitoring & Maintenance Reserve		Funds set aside for the replacement, expansion and maintenance of CCTV within the Shire of Toodyay
Emergency Management Reserve		Funds set aside to assist in emergency management and recovery
Heritage Asset Reserve		Funds set aside for the preservation and / or purchase of Built Heritage assets of significance within the Shire of Toodyay
Footbridge Reserve		Funds set aside for the maintenance and upkeep of the Newcastle Footbridge.
Information Technology Reserve		Funds set aside for the replacement and maintenance of computer hardware.
Local Planning Scheme No 4 Reserve		Funds set aside to advertise the Local Planning Scheme No. 4 Review
Plant Replacement Reserve		Funds set aside for the ongoing upgrade and replacement of Council owned plant.
Rates Review Reserve		Funds set aside to conduct a rates review and to obtain current property valuations when review is complete.
Recreation Development Reserve		Funds set aside for the development of recreational facilities within the Recreation precinct located adjacent to the District High School.
Refuse Reserve		Funds set aside for the development and maintenance of the Shire of Toodyay Waste Transfer Station.
Road Contribution Reserve		Funds set aside from contributions given towards particular roads to assist in the ongoing maintenance and preservation of those roads.
		These funds cannot be used on roads other than those identified in the contribution.
Strategic Access and Egress Reserve		Funds set aside for the implementation and maintenance of strategic access and egress tracks.
Swimming Pool Reserve		Funds collected by way of a voluntary levy in 1996/1997 for a swimming pool.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

12. REVALUATION SURPLUS

	2016			2016			2016			2015		
	Opening Balance	Revaluation Increment	Revaluation Decrement	Movement on Revaluation	Closing Balance	2016 Closing Balance	2015 Opening Balance	Revaluation Increment	Revaluation Decrement	Movement on Revaluation	2015 Total	2015 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	19,818,403	0	0	0	19,818,403	19,818,403	19,818,403	0	0	0	0	19,818,403
Furniture and equipment	627,331	3,542	0	3,542	630,873	630,873	0	627,331	0	627,331	627,331	627,331
Plant and equipment	862,308	0	(147,896)	(147,896)	714,412	714,412	862,308	0	0	0	0	862,308
Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - roads	46,822,341	0	0	0	46,822,341	46,822,341	0	46,822,341	0	46,822,341	46,822,341	46,822,341
Infrastructure - footpaths	727,658	0	0	0	727,658	727,658	0	727,658	0	727,658	727,658	727,658
Infrastructure - bridges	23,540,288	0	0	0	23,540,288	23,540,288	0	23,540,288	0	23,540,288	23,540,288	23,540,288
Infrastructure - parks and ovals	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	130,015	0	0	0	130,015	130,015	0	130,015	0	130,015	130,015	130,015
	92,528,344	3,542	(147,896)	(144,354)	92,383,990	92,383,990	20,680,711	71,847,633	0	71,847,633	92,528,344	92,528,344

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

	2016 \$	2016 Budget \$	2015 \$
Cash and cash equivalents	<u>4,482,102</u>	<u>2,651,896</u>	<u>5,102,994</u>

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

Net result	(2,244,991)	(557,303)	2,408,823
Non-cash flows in Net result:			
Depreciation	5,293,207	4,626,015	2,416,189
(Profit)/Loss on sale of asset	255,762	132,319	3,426
Loss on revaluation of fixed assets	(11,540)	0	261,042
Reversal of loss on revaluation of fixed assets	0	0	
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	(16,198)	0	(142,886)
(Increase)/Decrease in inventories	10,200	0	5,150
Increase/(Decrease) in payables	(149,003)	0	(533,127)
Increase/(Decrease) in provisions	131,455	0	(771)
Grants contributions for			
the development of assets	(1,573,155)	(2,602,274)	(2,073,484)
Net cash from operating activities	<u>1,695,737</u>	<u>1,598,757</u>	<u>2,344,362</u>

	2016 \$	2015 \$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	400,000	400,000
Bank overdraft at balance date	0	0
Credit card limit	32,000	20,000
Credit card balance at balance date	(3,593)	(4,304)
Total amount of credit unused	<u>428,407</u>	<u>415,696</u>
Loan facilities		
Loan facilities - current	269,579	255,305
Loan facilities - non-current	2,287,846	2,557,425
Total facilities in use at balance date	<u>2,557,425</u>	<u>2,812,730</u>
Unused loan facilities at balance date	<u>NIL</u>	<u>NIL</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

14. CONTINGENT LIABILITIES

The Shire of Toodyay has no contingent assets or liabilities as at 30 June 2016

	2016 \$	2015 \$
15. CAPITAL AND LEASING COMMITMENTS		
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
Payable:		
- not later than one year	30,383	5,740
- later than one year but not later than five years	41,222	11,480
- later than five years	0	0
	<u>71,605</u>	<u>17,220</u>

The Shire did not have any future operating lease commitments at the reporting date.

(b) Capital Expenditure Commitments

Contracted for:		
- capital expenditure projects		
- plant & equipment purchases	0	102,924
Payable:		
- not later than one year	0	102,924

The Shire did not have any future capital expenditure commitments at the reporting date.

16. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements.

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2016 \$	2015 \$
Governance	11,996,426	12,319,693
General purpose funding	787,571	879,836
Law, order, public safety	3,345,844	3,393,617
Health	1,076,738	1,044,586
Housing	2,413,280	2,409,226
Community amenities	386,001	391,668
Recreation and culture	10,315,216	10,133,166
Transport	121,410,435	123,146,025
Economic services	1,943,401	1,813,797
Other property and services	2,520,874	2,781,684
Unallocated	7,156,653	7,701,338
	<u>163,352,439</u>	<u>166,014,636</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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	2016	2015	2014
18. FINANCIAL RATIOS			
Current ratio	1.05	1.62	1.07
Asset sustainability ratio	0.67	1.19	1.36
Debt service cover ratio	3.97	7.72	3.73
Operating surplus ratio	(0.47)	0.05	(0.14)
Own source revenue coverage ratio	0.62	0.76	0.76

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 sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information on Page 59 of this document.

2016

The Debt Service Cover and Operating Surplus ratios disclosed above are distorted by the early receipt of half of the allocation of the 2015-16 Financial Assistance Grant on 30 June 2015.

The early payment of the grant increased operating revenue in 2015 and decreased operating revenue in 2016 by \$758,871.

2015

The Current Ratio as disclosed above was distorted by an item of significant revenue being the early payment of Financial assistance grant of \$758,871 as detailed above.

The Debt Service Cover and the Operating Surplus ratios as disclosed above were distorted by the item of significant revenue detailed above as well as an item of significant expense being the loss on revaluation of fixed assets amounting to \$261,042.

The Own Source Revenue Coverage ratio as disclosed above was distorted by the item of significant expense as detailed above.

2014

The Current, Debt Service Cover and Operating Surplus ratios disclosed above were distorted by the change to the payment of Financial Assistance Grants which saw the payment of the first quarter advance cease. This created a timing difference that resulted in an amount of some \$735,837 less revenue for the year.

These items are considered "one-off" timing/non-cash in nature and, if they were ignored, the calculations disclosed in the columns above would be as follows:

	2016	2015	2014
Current ratio	no adjustment	0.79	1.60
Debt service cover ratio	5.82	6.40	5.81
Operating surplus ratio	(0.38)	(0.02)	(0.04)
Own source revenue coverage ratio	no adjustment	0.785	0.76

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

19. TRUST FUNDS

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

	1 July 2015 \$	Amounts Received \$	Amounts Paid (\$)	30 June 2016 \$
Aged Housing Grant CLGF	1,828,275	58,051	0	1,886,326
Housing Bonds	58,978	0	(20,453)	38,525
BRB / BCITF	6,464	51,062	(50,669)	6,857
Other General Deposits	1,724	9,308	(960)	10,072
Quarry Rehabilitation Bonds	1,342,124	32,212	0	1,374,336
Road Retention Bonds	30,496	0	0	30,496
Tree Planting Deposits	648	0	0	648
Venue Hire Bonds	8,310	13,550	(13,800)	8,060
Crossover Bonds	94,740	0	(21,600)	73,140
Kerb Deposits	10,600	0	(1,500)	9,100
Key Bonds	5,661	150	(50)	5,761
Planning Bonds	42,586	1,378	0	43,964
Standpipe Bonds	12,610	2,750	(1,500)	13,860
	<u>3,443,216</u>	<u>168,461</u>	<u>(110,532)</u>	<u>3,501,145</u>

20. DISPOSALS OF ASSETS - 2015/16 FINANCIAL YEAR

The following assets were disposed of during the year.

	Actual Net Book Value \$	Actual Sale Proceeds \$	Actual Profit \$	Actual Loss \$	Budget Net Book Value \$	Budget Sale Proceeds \$	Budget Profit \$	Budget Loss \$
Plant and Equipment								
Law, order, public safety								
2008 ISUZU Fire Tender	110,293	0	0	(110,293)	0	0	0	0
Economic services								
Land - Toodyay West Road	80,000	93,271	13,271	0	80,000	80,000	0	0
Other property and services								
2009 Fuso Canter	36,361	21,818	0	(14,543)	41,212	25,000	0	(16,212)
Ride-on Vacuum Sweeper	52,153	10,000	0	(42,153)	57,520	10,000	0	(47,520)
Mitsubishi Triton Utility	15,789	6,818	0	(8,971)	16,041	8,000	0	(8,041)
Mitsubishi Triton Utility	7,642	4,545	0	(3,097)	7,000	6,000	0	(1,000)
Mitsubishi Triton Utility	7,464	4,546	0	(2,918)	6,800	5,000	0	(1,800)
Holden Caprice	30,052	30,000	0	(52)	30,000	31,000	1,000	0
Toyota Hilux Dual Cab	23,606	18,182	0	(5,424)	23,606	15,000	0	(8,606)
Toyota Hilux Utility	18,196	15,909	0	(2,287)	18,196	15,000	0	(3,196)
2006 John Deere Grader	125,538	69,730	0	(55,808)	126,200	80,000	0	(46,200)
Kubota F2880 Mower	8,135	8,000	0	(135)	8,135	8,000	0	(135)
Kubota Tractor	11,509	11,500	0	(9)	11,509	11,500	0	(9)
Hilux Cab-chassis	17,195	15,455	0	(1,740)	16,600	16,000	0	(600)
Electronic standpipe meter	5,391	0	0	(5,391)	0	0	0	0
Fire Support vehicle	2,108	0	0	(2,108)	0	0	0	0
Generator	5,464	0	0	(5,464)	0	0	0	0
Trailer Mounted Coolroom	5,775	0	0	(5,775)	0	0	0	0
Portable Toilet - Off Road	2,865	0	0	(2,865)	0	0	0	0
	<u>565,536</u>	<u>309,774</u>	<u>13,271</u>	<u>(269,033)</u>	<u>442,819</u>	<u>310,500</u>	<u>1,000</u>	<u>(133,319)</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1 July 2015 \$	New Loans \$	Principal Repayments		Principal 30 June 2016		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Recreation and culture								
Loan 65 - Community Centre	66,331		9,264	9,264	57,067	57,067	4,814	4,817
Loan 67 - Library Upgrade	355,510		30,041	30,041	325,469	325,469	25,310	25,364
Loan 69 - Library Upgrade	155,563		27,335	27,413	128,228	128,150	10,243	10,354
Loan 72 - Land - Recreation Precinct	934,810		34,811	34,811	899,999	899,999	47,192	47,353
Loan 73 - Refurbish Courts	86,160		18,104	18,104	68,056	68,056	2,915	3,106
					0	0		
Transport								
Loan 68 - Stirling Terrace	101,586		49,174	49,174	52,412	52,412	5,722	6,499
Loan 70 - Footbridge	83,221		11,997	11,997	71,224	71,224	4,995	5,002
Loan 71 - Depot Stage 2	748,308		28,835	28,835	719,473	719,473	38,370	38,431
					0	0		
Economic services								
Loan 64 - Visitor Centre	102,270		14,387	14,387	87,883	87,883	6,976	7,134
					0	0		
Other property and services								
Loan 63 - Bank Building	91,723		13,025	13,025	78,698	78,698	5,727	6,053
Loan 74 - Refurbish Bank Building	87,248		18,332	18,332	68,916	68,916	2,952	3,146
					0	0		
	2,812,730	0	255,305	255,383	2,557,425	2,557,347	155,217	157,259
	0	0	0	0	0	0	0	0
Self Supporting Loans								
	2,812,730	0	255,305	255,383	2,557,425	2,557,347	155,217	157,259

All loan repayments were financed by general purpose revenue.

21. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

The Shire did not take up any new debentures during the year ended 30 June 2016.

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2016.

(d) Overdraft

Council established an overdraft facility of \$400,000 in 2004 to assist with short term liquidity requirements
The overdraft facility remained unused in 2015-2016.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

22. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential general rate / general rate											
Gross rental value valuations											
GRV Residential	0.1219	380	5,234,808	638,254	494	0	638,748	636,067	0	0	636,067
GRV Commercial	0.1453	31	1,238,522	179,966	(3,285)	0	176,681	179,966	0	0	179,966
GRV Industrial	0.1332	10	193,636	25,787	0	0	25,787	25,787	0	0	25,787
GRV Rural	0.1219	1	15,080	1,839	0	0	1,839	1,839	0	0	1,839
Unimproved value valuations											
UV General	0.0088	1,249	240,339,000	2,106,853	641	1,772	2,109,266	2,107,512	0	0	2,107,512
UV Morangup	0.0088	360	68,465,000	599,959	802	0	600,761	599,952	0	0	599,952
UV Rural	0.0088	230	152,273,000	1,336,366	(1,312)	406	1,335,460	1,336,351	0	0	1,336,351
Sub-Total	Minimum \$	2,261	467,759,046	4,889,024	(2,660)	2,179	4,888,542	4,887,474	0	0	4,887,474
Minimum payment											
Gross rental value valuations											
GRV Residential	1,225	119	636,496	145,775	0	0	145,775	147,000	0	0	147,000
GRV Commercial	1,225	5	26,905	6,125	0	0	6,125	6,125	0	0	6,125
GRV Industrial	1,225	0	0	0	0	0	0	0	0	0	0
GRV Rural	1,225	1	9,672	1,225	0	0	1,225	1,225	0	0	1,225
Unimproved value valuations											
UV General	1,225	680	73,226,939	833,000	0	0	833,000	833,000	0	0	833,000
UV Morangup	1,225	3	195,200	3,675	0	0	3,675	3,675	0	0	3,675
UV Rural	1,225	1	97,500	1,225	0	0	1,225	1,225	0	0	1,225
Sub-Total		809	74,192,712	991,025	0	0	991,025	992,250	0	0	992,250
		3,070	541,951,758	5,880,049	(2,660)	2,179	5,879,567	5,879,724	0	0	5,879,724

Ex-gratia rates	955	900
Total amount raised from general rate	5,880,522	5,880,624
Movement in Rates in advance	16,870	0
Totals	5,897,392	5,880,624

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

23. NET CURRENT ASSETS

Composition of net current assets

	2016 (30 June 2016 Carried Forward) \$	2016 (1 July 2015 Brought Forward) \$	2015 (30 June 2015 Carried Forward) \$
Surplus/(Deficit)	<u>1,659,811</u>	<u>2,433,212</u>	<u>2,433,212</u>
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	9,311	543,192	543,192
Restricted	4,472,791	4,559,802	4,559,802
Receivables			
Rates outstanding	616,448	666,778	666,778
Sundry debtors	171,123	142,713	142,713
GST receivable	78,104	56,501	56,501
Accrued Income	1,336	13,844	13,844
Inventories			
Fuel and materials	46,775	56,975	56,975
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(95,761)	(269,635)	(269,635)
Accrued interest on debentures	(12,523)	(14,643)	(14,643)
Accrued salaries and wages	(25,595)	0	0
ATO liabilities	(86,169)	(82,918)	(82,918)
GST Payable	(26,399)	(28,254)	(28,254)
Current portion of long term borrowings			
Secured by floating charge	(269,579)	(255,305)	(255,305)
Provisions			
Provision for annual leave	(301,286)	(256,580)	(256,580)
Provision for long service leave	(376,448)	(289,319)	(289,319)
Unadjusted net current assets	<u>4,202,128</u>	<u>4,843,151</u>	<u>4,843,151</u>
Adjustments			
Less: Reserves - restricted cash	(3,124,481)	(2,949,647)	(2,949,647)
Less: Employee Entitlement Reserve	312,585	284,403	284,403
Add: Secured by floating charge	269,579	255,305	255,305
Adjusted net current assets - surplus/(deficit)	<u>1,659,811</u>	<u>2,433,212</u>	<u>2,433,212</u>

Difference

There was no difference between the surplus/(deficit) 1 July 2015 brought forward position used in the 2016 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2015 audited financial report.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

24. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

The Shire did not impose any Specified Area Rates in 2015/2016.

25. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

The Shire did not impose any Service Charges in 2015/2016.

**26. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2015/16 FINANCIAL YEAR**

The 2015-16 budget allowed a 50% concession on ordinary rates in respect of John's Ambulance property in accordance with Council Resolution of September 2005.

As an incentive to pay total rates in full on or before the due date, twenty seven separate prizes were offered

First Prize - \$1,000 cash (\$500 donated by Shire of Toodyay & \$500 donated by Bendigo Bank);
Second Prize - Gift Voucher valued at \$250 donated by Toodyay Emporium;
Third Prize - Cheque valued at \$250 donated by LJ Hooker Toodyay;
Fourth Prize - Voucher valued at \$225 for a session of Paintballing for up to five players donated by Paintball Skirmish
Fifth Prize - Gift Voucher valued at \$200 donated by Toodyay Chemart Pharmacy;
Sixth Prize - One Night Accommodation valued at \$180 donated by Julimar Cottage B&B;
Seventh Prize - One Night Accommodation in Queen Room with breakfast valued at \$150 donated by Ipswich View B&B;
Eighth Prize - Double pass valued at \$170 donated by WA Symphony Orchestra (WASO) to Beethoven & Mahler on Saturday 21 November 2015;
Ninth Prize - Double pass valued at \$170 donated by WA Symphony Orchestra (WASO) to Beethoven & Mahler on Saturday 21 November 2015;
Tenth Prize - Garden mulch, vegie mix or garden soil to the value of \$100 donated by Extracts On Avon Garden Supplies;
Eleventh Prize - Gift Voucher for goods or services valued at \$58 donated by Grove Wesley;
Twelfth Prize - \$100 IGA Voucher donated by Foxburrow Bed & Breakfast;
Thirteenth Prize - Voucher for two adults for Swan River Scenic Cruise valued at \$76 donated by Captain Cook Cruises;
Fourteenth Prize - Twin Pack of Classic White & Red Wines valued at \$60 donated by Jane Brook Estate Wines;
Fifteenth Prize - Twin Pack of Classic White & Red Wines valued at \$60 donated by Jane Brook Estate Wines;
Sixteenth Prize - \$50 voucher for Alicia Estate Winery & Restaurant;
Seventeenth Prize - \$50 voucher for Alicia Estate Winery & Restaurant;
Eighteenth Prize - Gift Voucher valued at \$50 donated by Toodyay Bottlemart;
Nineteenth Prize - Lavender Devonshire Tea for four or a Gift Voucher valued at \$50 donated by Oliomio Olive & Lavender Farm;
Twentieth Prize - Gift Voucher valued at \$50 donated by Toodyay Post Office (not available for stamps);
Twenty First Prize - Sweets/chocolates to donate to gift basked valued at \$50 donated by Toodyay Lolly Shop;
Twenty Second Prize - Adult pass pack (four adult tickets) valued at \$40 donated by the Toodyay Agricultural Society;
Twenty Third Prize - Adult pass pack (four adult tickets) valued at \$40 donated by the Toodyay Agricultural Society;
Twenty Fourth Prize - Adult pass pack (four adult tickets) valued at \$40 donated by the Toodyay Agricultural Society;
Twenty Fifth Prize - Adult pass pack (four adult tickets) valued at \$40 donated by the Toodyay Agricultural Society;
Twenty Sixth Prize - Adult pass pack (four adult tickets) valued at \$40 donated by the Toodyay Agricultural Society; and
Twenty Seventh Prize - Adult pass pack (four adult tickets) valued at \$40 donated by the Toodyay Agricultural Society.

27. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	14-Sep-15			11.00%
Option Two				
First Instalment	14-Sep-15		5.50%	11.00%
Second Instalment	16-Nov-15	7.50	5.50%	11.00%
Third Instalment	18-Jan-16	7.50	5.50%	11.00%
Fourth Instalment	21-Mar-16	7.50	5.50%	11.00%
			Revenue \$	Budgeted Revenue \$
Interest on unpaid rates			58,103	50,000
Interest on instalment plan			24,078	25,000
Charges on instalment plan			18,400	20,000
			100,581	95,000

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016 \$	2015 \$
28. FEES & CHARGES		
Governance	661	4,171
General purpose funding	38,633	30,373
Law, order, public safety	78,666	64,962
Health	57,328	52,102
Education and welfare	0	0
Housing	9,880	11,180
Community amenities	688,801	670,949
Recreation and culture	62,933	62,025
Transport	0	0
Economic services	265,509	242,200
Other property and services	40,677	36,940
	<u>1,243,088</u>	<u>1,174,902</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

29. GRANT REVENUE

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

	2016 \$	2015 \$
By Nature or Type:		
Operating grants, subsidies and contributions		
General purpose funding	712,611	2,240,287
Law, order, public safety	202,670	183,590
Education and welfare	45,188	0
Community amenities	16,152	0
Recreation and culture	117,199	63,565
Transport	116,600	126,310
	<u>1,210,420</u>	<u>2,613,752</u>
Non-operating grants, subsidies and contributions		
General purpose funding	11,377	45,000
Law, order, public safety	0	528,442
Housing	0	914,137
Transport	1,561,778	585,905
	<u>1,573,155</u>	<u>2,073,484</u>

30. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

<u>52</u>	<u>51</u>
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31. ELECTED MEMBERS REMUNERATION

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

	2016 \$	2016 Budget \$	2015 \$
Meeting Fees	121,423	121,952	121,751
President's allowance	19,736	20,363	19,736
Deputy President's allowance	4,934	5,091	4,934
Travelling expenses	2,844	9,000	3,437
Telecommunications allowance	9,016	18,000	15,192
	<u>157,953</u>	<u>174,406</u>	<u>165,050</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

32. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the 2015/16 financial year.

33. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

If the Shire did participate in any trading undertakings or major trading undertakings during the 2015/16 financial year.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

34. FINANCIAL RISK MANAGEMENT

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

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

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

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2016	2015	2016	2015
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	4,482,102	5,102,994	4,482,102	5,102,994
Receivables	1,081,015	1,064,817	1,081,015	1,064,817
	<u>5,563,117</u>	<u>6,167,811</u>	<u>5,563,117</u>	<u>6,167,811</u>
Financial liabilities				
Payables	246,448	395,450	246,448	395,450
Borrowings	2,557,425	2,812,730	2,367,306	2,812,730
	<u>2,803,873</u>	<u>3,208,180</u>	<u>2,613,754</u>	<u>3,208,180</u>

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.
- Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

34. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

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

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by *Local Government (Financial Management) Regulation 19C*. Council also seeks advice from independent advisers (where considered necessary) before placing any cash and investments.

	2016 \$	2015 \$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	44,821	51,030
- Statement of Comprehensive Income	44,821	51,030

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

34. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

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

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

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

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

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

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

	2016	2015
Percentage of rates and annual charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of other receivables		
- Current	94%	97%
- Overdue	6%	3%

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

34. FINANCIAL RISK MANAGEMENT (Continued)

**(c) Payables
Borrowings**

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

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

	<u>2016</u>				
	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
Payables	246,448	0	0	246,448	246,447
Borrowings	394,214	1,391,358	2,049,263	3,834,835	2,557,425
	<u>640,662</u>	<u>1,391,358</u>	<u>2,049,263</u>	<u>4,081,283</u>	<u>2,803,872</u>
	<u>2015</u>				
	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
Payables	395,450	0	0	395,450	395,450
Borrowings	394,178	1,391,358	2,049,263	3,834,799	2,812,730
	<u>789,628</u>	<u>1,391,358</u>	<u>2,049,263</u>	<u>4,230,249</u>	<u>3,208,180</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

34. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables
Borrowings (continued)

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

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

						Weighted Average Effective Interest Rate %	
	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$
Year ended 30 June 2016							
Borrowings							
Fixed rate							
Debentures	57,943	0	0	265,199	294,782	1,939,501	2,557,425
Weighted average Effective interest rate	5.45%			5.39%	5.25%	5.52%	4.49%
Year ended 30 June 2015							
Borrowings							
Fixed rate							
Debentures	0	109,945	0	0	0	2,702,785	2,812,730
Weighted average Effective interest rate		4.87%				4.46%	4.76%

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INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF TOODYAY

REPORT ON THE FINANCIAL REPORT

We have audited the accompanying financial report of the Shire of Toodyay, which comprises the statement of financial position as at 30 June 2016, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as Management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation and fair presentation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial report of the Shire of Toodyay is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- a) giving a true and fair view of the Shire's financial position as at 30 June 2016 and of its financial performance and its cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australian Accounting Interpretations).

**INDEPENDENT AUDITOR'S REPORT
TO THE ELECTORS OF THE SHIRE OF TOODYAY (CONTINUED)**

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) No matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 59 of this report, we have reviewed the calculations as presented and nothing has come to our attention to suggest it is not:
 - i) reasonably calculated; and
 - ii) based on verifiable information.
- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit

MOORE STEPHENS
CHARTERED ACCOUNTANTS



WEN SHIEN CHAI
PARTNER

Date: 21 day of October 2016
PERTH, WA

**SHIRE OF TOODYAY
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2016**

RATIO INFORMATION

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2016	2015	2014
Asset consumption ratio	0.80	0.81	0.81
Asset renewal funding ratio	0.54	0.53	0.56

The above ratios are calculated as follows:

Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$